CITY OF BROOKSVILLE

FISCAL YEAR BUDGET

2007 – 2008

CITY OF BROOKSVILLE

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FISCAL YEAR 2008 BUDGET

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

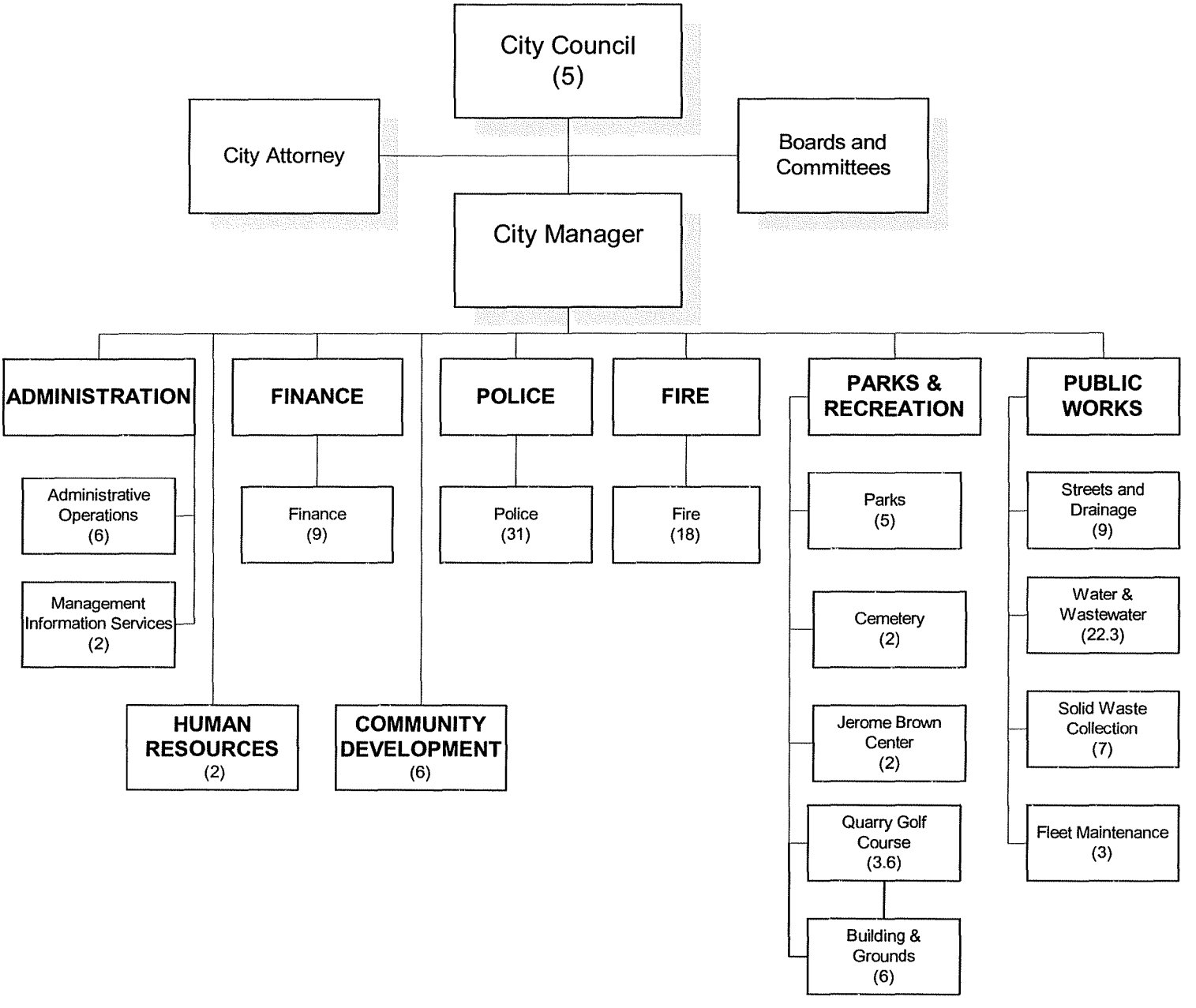
City Clerk/Director of Administration	Karen M. Phillips, CMC
Community Development Director	Bill Geiger
Finance Director	Stephen J. Baumgartner
Fire Chief	Tim Mossgrove
Interim Human Resource Director	Margaret Bosack
Parks and Recreation Director	Mike Walker
Police Chief	George Turner
Public Works Director	Emory Pierce, P.E.
Utilities Superintendent	William Smith

FISCAL YEAR 2008 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 2007-2008

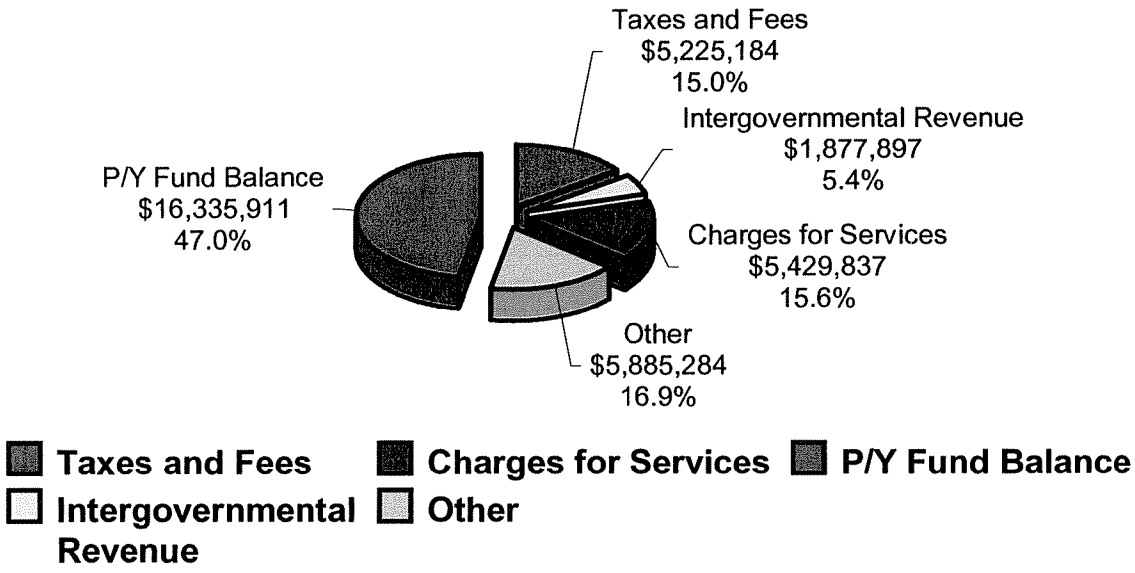
THE PROPOSED OPERATING BUDGET EXPENDITURES OF CITY OF BROOKSVILLE ARE 1.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund 6.3230

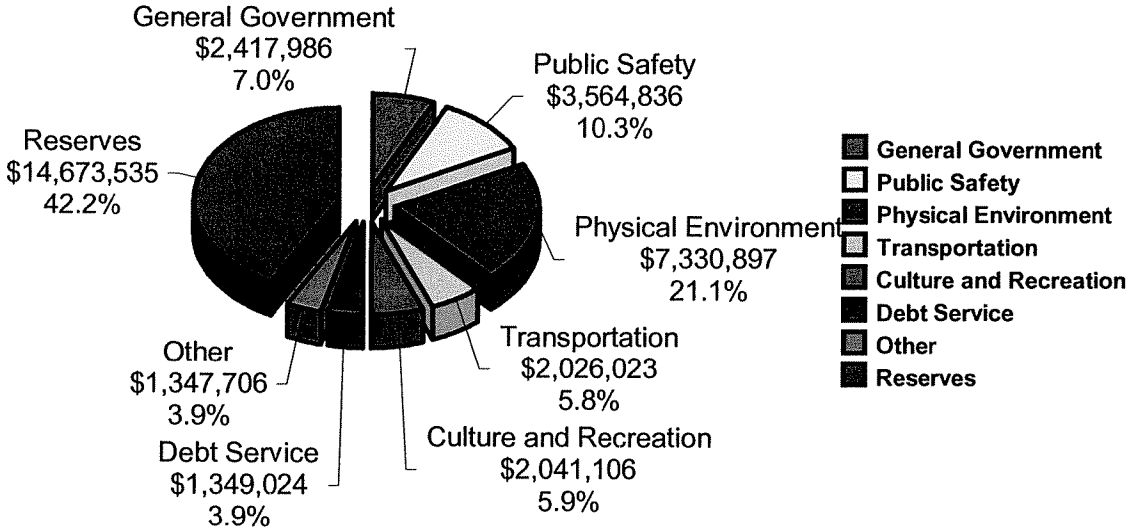
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	$1,266,903	$2,139,189	$196,848	$5,874,065	$6,858,906	$16,335,911
ESTIMATED REVENUES:						
Taxes: Millage Per $1,000						
Ad Valorem Taxes **6.3230**	$3,262,049	$0	$0	$0	$0	$3,262,049
Sales, Use & Gas Taxes	596,000	297,435	0	0	0	893,435
Franchise Fees/Comm Service Tax	1,069,700	0	0	0	0	1,069,700
Licenses & Permits	315,800	0	0	0	0	315,800
Intergovernmental Revenue	795,430	883,467	34,000	739,900	0	2,452,797
Charges for Services	288,285	0	0	5,141,552	0	5,429,837
Miscellaneous Revenues	300,347	339,495	7,500	2,255,620	1,028,800	3,931,762
Other Financing Sources	879,430	0	0	147,040	36,352	1,062,822
TOTAL REVENUES AND OTHER FINANCING SOURCES	**$7,507,041**	**$1,520,397**	**$41,500**	**$8,284,112**	**$1,065,152**	**$18,418,202**
TOTAL REVENUES AND BALANCES	**$8,773,944**	**$3,659,586**	**$238,348**	**$14,158,177**	**$7,924,058**	**$34,754,113**
EXPENDITURES/EXPENSES						
General Government	$2,239,910	$0	$0	$0	$60,000	$2,299,910
Public Safety	3,207,454	12,960	0	0	320,000	3,540,414
Physical Environment	0	1,000	0	7,329,897	0	7,330,897
Transportation	696,556	1,140,000	118,076	184,308	0	2,138,940
Culture & Recreation	1,281,430	711,000	48,676	0	0	2,041,106
Debt Service	143,519	0	0	1,205,505	8,159	1,357,183
Other Financing Uses	207,120	307,435	23,324	709,712	100,115	1,347,706
TOTAL EXPENDITURES	**$7,775,989**	**$2,172,395**	**$190,076**	**$9,429,422**	**$488,274**	**$20,056,156**
Reserves	$997,955	$1,487,191	$48,272	$4,728,755	$7,435,784	$14,697,957
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	**$8,773,944**	**$3,659,586**	**$238,348**	**$14,158,177**	**$7,924,058**	**$34,754,113**

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 2008



TOTAL ALL FUNDS USES
FISCAL YEAR 2008

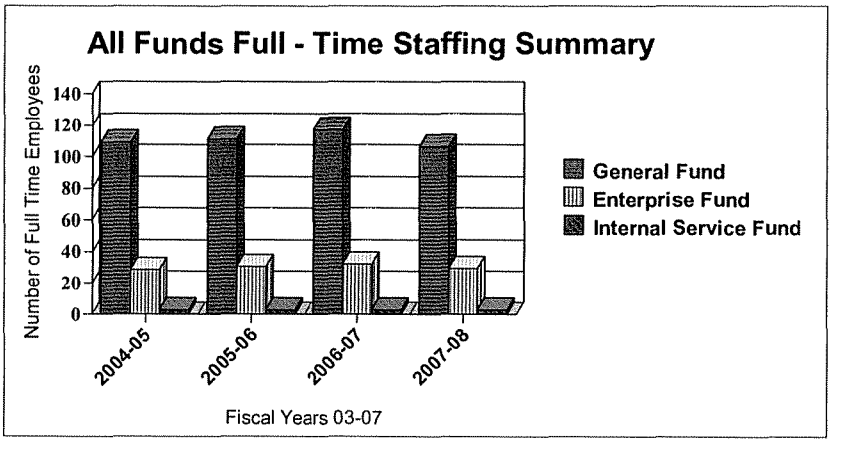


ALL FUNDS SUMMARY

	GENERAL FUND	Actual 2004-2005	Actual 2005-2006	Projected 2006-2007	Adopted 2007-2008	% OF TOTAL	
1	General Government	1,683,740	2,002,564	2,015,732	1,648,579	6.35%	
2	City Council	52,350	52,817	61,533	62,584	0.19%	
3	Administration Operations	352,504	406,849	458,730	351,166	1.44%	
4	Management Information Services	113,280	86,078	98,958	119,334	0.31%	
5	Human Resources	132,445	150,306	141,692	116,225	0.45%	
6	Community Development	184,913	183,965	423,958	560,604	1.34%	
7	Finance	452,443	499,259	454,157	459,016	1.43%	
8	Police	1,435,336	1,550,065	1,885,736	1,861,699	5.94%	
9	Fire	1,256,980	2,082,916	1,484,265	1,525,841	4.67%	
10	Parks	324,150	417,282	449,312	368,627	1.41%	
11	Cemetery	81,613	103,013	121,171	115,089	0.38%	
12	Jerome Brown Community Center	109,284	114,723	149,484	137,173	0.47%	
13	Quarry Golf Course	168,068	212,357	224,313	224,826	0.71%	
14	Building and Grounds	0	0	0	483,046	0.00%	
15	Streets and Drainage	1,137,067	1,215,112	1,210,153	740,135	3.81%	
16	**Total General Fund**	**7,484,173**	**9,077,306**	**9,179,194**	**8,773,944**	28.91%	
17							
18	**ENTERPRISE FUNDS**						A
19	Water & Wastewater Fund	7,800,553	11,652,653	9,383,983	10,770,355	29.55%	L
20	Solid Waste Collection Fund	1,111,264	1,349,005	1,639,180	1,841,908	5.16%	L
21	**Total Enterprise Funds**	**8,911,817**	**13,001,658**	**11,023,163**	**12,612,263**	34.71%	
22							
23	**INTERNAL SERVICE FUNDS**						
24	Fleet Maintenance Fund	**757,084**	**975,163**	**1,428,140**	**1,545,914**	4.50%	
25							
26	**SPECIAL REVENUE FUNDS**						
27	Police Special Education Fund 104	9,444	10,423	13,498	16,598	0.04%	
28	Parks and Recreation - Transportation 105	10,110	10,253	10,282	10,273	0.03%	
29	CDBG (Housing) 106	6	0	0	0	0.00%	
30	Local Option Gas Tax 108	379,974	347,250	346,563	331,354	1.09%	F
31	Law Enforcement Investigative Trust Fund 109	56,855	37,999	60,467	37,417	0.19%	U
32	Road Impact Fees Fund 110	1,165,405	1,334,432	1,547,857	1,531,000	4.87%	N
33	Law Enforcement Impact Fees Fund 112	64,378	82,610	55,498	22,328	0.17%	D
34	Public Building Impact Fees Fund 113	116,249	166,314	203,314	245,814	0.64%	S
35	Fire/EMS Impact Fees Fund 114	30,046	55,144	72,972	90,972	0.23%	
36	Parks Impact Fees Fund 115	7,318	54,408	73,712	94,212	0.23%	
37	Law Enforcement Trust Fund 116	11,717	32,748	45,149	55,393	0.14%	
38	Justice Assistance Grant (JAG) Fund 118	0	29,839	19,547	8,467	0.06%	
39	Police Special Communications Fund 119	4,017	4,211	4,443	4,493	0.01%	
40	Good Neighbor Trail Fund 120	68,530	68,246	72,010	711,010	0.23%	
41	Major Storm Readiness Fund 124	21,841	115,068	103,244	81,044	0.33%	
42	Police LLEBG (2003) Grant 126	12,758	0	0	0	0.00%	
43	Friends of the Children Fund 130	14,043	20,829	7,276	0	0.02%	S
44	CDBG (Commercial Revitalization) Grant 131	128,368	128,368	128,368	128,368	0.40%	U
45	Tree/Streetscaping 134	15,325	83,787	51,193	50,843	0.16%	M
46	CDBG (Economic Development) Grant 136	2,639	101,880	0	0	0.00%	M
47	FDOT - US41/SR50 Landscaping Grant 140	4,800	0	0	0	0.00%	A
48	TOPS (Transportation Outreach Program) Grant 142	67,097	48,789	108,560	240,000	0.34%	Y
49	**Total Special Revenue Funds**	**2,190,920**	**2,732,598**	**2,923,953**	**3,659,586**	9.21%	
50							
51	**CAPITAL PROJECT FUNDS**						
52	Mckethan Capital Projects Fund 302	100,264	103,151	87,402	65,700	0.28%	
53	Public Facilities Emergency R&M Fund 306	12,164	15,311	19,572	20,572	0.06%	
54	City Hall Renovations Fund 307	655	3,246	3,261	0	0.01%	
55	Multi Year Capital Project Accumulation Fund 308	34,488	111,658	114,576	118,076	0.36%	
56	Capital Improvement Revenue Fund(For 2006 USDA Revenue Bonds) 309	0	0	29,732	34,000	0.09%	
57	**Total Capital Projects**	**147,571**	**233,366**	**254,543**	**238,348**	0.80%	
58							
59	**TRUST & AGENCY FUNDS**						
60	Butterweck Bond Fund 603	2,052	2,101	2,167	2,222	0.01%	
61	Cemetery Perpetual Care Fund 605	251,422	271,386	288,129	308,779	0.91%	
62	Firefighters' Retirement Fund 607	4,095,246	4,377,924	4,347,569	4,632,569	13.69%	
63	Self Insured Dental Plan Fund 608	36,478	38,169	43,746	40,616	0.14%	
64	Cemetery Donor Memorial Wall Trust Fund 612	6,330	6,635	7,001	7,401	0.02%	
65	Police Officers' Retirement Fund (FLC) 613	1,834,856	2,156,645	2,514,695	2,869,695	7.92%	
66	Community Redevelopment Agency 615	(113,874)	(75,840)	(2,807)	62,776	-0.01%	
67	**Total Trust & Agency Funds**	**6,112,510**	**6,777,020**	**7,200,500**	**7,924,058**	22.68%	
68							
69	**TOTAL**	**$25,456,504**	**$32,563,745**	**$31,754,950**	**$34,754,113**	100.00%	
70							
71							
72							

ALL FUNDS FULL-TIME STAFFING SUMMARY

	2004-05	2005-06	2006-07	2007-08		% OF TOTAL
GENERAL FUND						
City Council	5.0	5.0	5.0	5.0		3.60%
Administration Operations	7.0	7.0	10.0	6.0		4.32%
Management Information Services	2.0	2.0	2.0	2.0		1.44%
Human Resources	3.0	3.0	3.0	2.0		1.44%
Community Development	3.0	5.0	5.0	6.0		4.32%
Finance	10.0	10.0	10.0	9.0		6.48%
Police	32.0	32.0	34.0	31.0		22.32%
Fire	17.0	17.0	18.0	18.0		12.96%
Parks	7.0	7.0	6.0	5.0		3.60%
Cemetery	2.0	2.0	2.0	2.0		1.44%
Jerome Brown Center	2.0	2.0	2.0	2.0		1.44%
Quarry Golf Course	3.0	3.0	4.0	3.6		2.59%
Building and Grounds	0.0	0.0	0.0	6.0		4.32%
Streets & Drainage Maintenance	16.5	16.5	16.5	9.0		6.48%
Total General Fund	**109.5**	**111.5**	**117.5**	**106.6**	*	**76.75%**
ENTERPRISE FUNDS						
Water & Wastewater Fund	20.3	22.3	25.0	22.3		16.05%
Solid Waste Collection Fund	8.2	8.2	7.0	7.0		5.04%
Total Enterprise Funds	**28.5**	**30.5**	**32.0**	**29.3**	**	**21.09%**
INTERNAL SERVICE FUNDS						
Fleet Maintenance Fund	**3.0**	**3.0**	**3.0**	**3.0**		**2.16%**
SPECIAL REVENUE FUNDS						
	0.0	0.0	0.0	0.0		0.00%
Total Special Revenue Funds	**0.0**	**0.0**	**0.0**	**0.0**		**0.00%**
TRUST & AGENCY FUNDS						
	0.0	0.0	0.0	0.0		0.00%
Total Trust & Agency Funds	**0.0**	**0.0**	**0.0**	**0.0**		
TOTAL FULL-TIME STAFF	**141.0**	**145.0**	**152.5**	**138.9**		**100.0%**



* 1 Senior Accountant,1 Asst. to the City Manager, 2 Interns,2 PW Tech II,1 PW Tech I, 2 Police Officers,.5 P W Supervisor, 1 Admin. Asst. II & .4 Golf Program Instructor.

** 0.7 Engineer Tech

SCHEDULE OF DEBT SERVICE

	Fund/Division	Amount Issued	Interest Rate	Due FY 2008	Due FY 2009	Due FY 2010	Due FY 2011	Due FY 2012
1	General Fund/Promissary Note	$633,659	4.23%	$57,269	$57,269	$57,269	$57,269	$52,052
2	General Fund/Promissary Note *	$573,968	3.94%	$86,249	$86,249	$86,249	$86,249	$0
3	Capital Improvement Rev. Fund/USDA Loan**	$258,800	4.125%	$10,676	$16,476	$15,436	$16,230	$15,983
	Total General Fund	1,466,427		154,194	159,994	158,954	159,748	68,035
4	Water & Wastewater	4,630,000	3.25%	214,020	213,518	213,950	213,285	214,555
5	Water & Wastewater	2,050,000	3.25%	94,678	94,573	94,435	94,265	95,063
6	Water & Wastewater	6,610,000	4.34%	567,639	565,039	566,164	575,764	574,364
7	Water & Wastewater ***	2,250,000	variable	80,000	1,787,655			
	Total Water & Wastewater	15,540,000		956,337	2,660,785	874,549	883,314	883,982
8	Solid Waste Fund	153,367	3.00%	30,673	23,005	0	0	0
9	Solid Waste Fund	148,000	3.98%	24,329	24,329	24,329	24,329	24,329
10	Solid Waste Fund ****	180,000	4.25%	7,467	29,864	29,864	29,864	29,864
	Total Solid Waste Fund	481,367		62,469	77,198	54,193	54,193	54,193
	TOTAL	$17,487,794		$1,173,000	$2,897,977	$1,087,696	$1,097,255	$1,006,210

Legend			Issued
1	Fire Truck	Note Payable	FY2006
2	City Hall Refinance & Park Bldg	Note Payable	FY2003
3	2006 USDA Loan for Generators/Shutters	2006 Bonds	FY2006
4	Treatment Plant Construction	1999A Bonds	FY 2000
5	Line Interconnection Construction	1999B Bonds	FY 2000
6	Refinancing 1988A & 1992	2002 Bonds	FY 2002
7	$2.25 SunTrust Line of Credit	Line of Credit	FY 2005
8	2004 Front Loader Garbage Truck	Capital Lease	FY 2004
9	2007 Rear Load Refuse Garbage Truck	Capital Lease	FY 2007
10	Sanitation Truck to be purchased FY 2008	Loan or Lease	FY 2008

* 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 which should be completed in FY 2008.

*** SunTrust 2.25 Million Line of Credit issued 4/11/05 with maturity of 4/11/09 (extended 1 yr. by SunTrust). Issued for S.R. 50 West Waterwater Improvement

**** Purchase of new Garbage Truck in FY 2008. This assumes 7 year amortization with one quarterly payment in FY 2008.

GENERAL FUND

Summaries

General Fund Financial Summary
Millage Data
General Fund Revenues
General Fund Expenditures
General Fund Transfers Out Summary
General Fund Capital Outlay Summary

CITY OF BROOKSVILLE
GENERAL FUND BALANCE ANALYSIS

DESCRIPTION	04/05 Adopted Budget	05/06 Adopted Budget	06/07 Adopted Budget	06/07 Projected Budget	07/08 Adopted Budget
Projected Operating Revenue	$5,569,058	$6,243,403	$7,648,128	$7,920,329	$7,507,041
Department Personal & Operating Expenditures					
General Government	$497,382	$449,880	$605,050	$585,567	$578,347
City Council	52,040	56,743	57,137	55,125	62,008
Administration	489,212	597,718	579,477	547,448	468,168
Human Resources	138,648	137,249	154,574	140,455	115,443
Community Development	212,625	310,537	563,896	422,337	559,054
Finance	432,672	482,592	507,328	446,266	456,890
Police	1,356,596	1,479,709	1,761,305	1,785,924	1,796,420
Fire	1,104,472	1,227,876	1,418,538	1,330,679	1,398,899
Parks & Recreation	671,797	778,653	889,083	857,109	1,281,430
Public Works	897,841	1,018,060	1,053,920	1,087,881	696,556
Total Operating Expenditures	**$5,853,285**	**$6,539,017**	**$7,590,308**	**$7,258,791**	**$7,413,215**
Department Capital Outlay					
General Government	$0	$0	$0	$83,137	$0
City Council	0	6,000	0	5,976	0
Administration	0	0	0	4,738	0
Human Resources	0	0	0	0	0
Community Development	1,000	0	0	0	0
Finance	0	0	0	5,310	0
Police	0	12,000	0	5,265	6,068
Fire	4,000	12,000	0	0	6,067
Parks & Recreation	5,000	15,750	43,000	42,132	0
Public Works	11,500	5,000	18,000	7,546	0
Total Capital Outlay	**$21,500**	**$50,750**	**$61,000**	**$154,104**	**$12,135**
Department Totals					
General Government	$497,382	$449,880	$605,050	$668,704	$578,347
City Council	52,040	62,743	57,137	61,101	62,008
Administration	489,212	597,718	579,477	552,186	468,168
Human Resources	138,648	137,249	154,574	140,455	115,443
Community Development	213,625	310,537	563,896	422,337	559,054
Finance	432,672	482,592	507,328	451,576	456,890
Police	1,356,596	1,491,709	1,761,305	1,791,189	1,802,488
Fire	1,108,472	1,239,876	1,418,538	1,330,679	1,404,966
Parks & Recreation	676,797	794,403	932,083	899,241	1,281,430
Public Works	909,341	1,023,060	1,071,920	1,095,427	696,556
Total All Departments	**$5,874,785**	**$6,589,767**	**$7,651,308**	**$7,412,895**	**$7,425,350**
Revenues Less Department Expenditures	($305,727)	($346,364)	($3,180)	$507,434	$81,691
Accumulated Reserves (Beginning)	$1,140,999	$1,284,154	$1,088,638	$1,258,865	$1,266,903
Funds Available for non operating exp.	**$835,272**	**$937,790**	**$1,085,458**	**$1,766,299**	**$1,348,594**
Non Operating Expenditures:					
Transfers Out To Other Funds	$111,334	$321,669	$324,529	$349,485	$207,120
Debt Service	$86,248	$99,262	$149,911	$149,911	$143,519
Total Non Operating	$197,582	$420,931	$474,440	$499,396	$350,639
Accumulated Reserves (Ending) Before Allocations	$637,690	$516,859	$611,018	$1,266,903	$997,955
Allocations:					
Vacation/Sick Accrual	$87,313	$91,679	$152,700	$152,700	$140,575
Self Insurance Pool	$0	$0	$0	$0	$0
Total Allocations	$87,313	$91,679	$152,700	$152,700	$140,575
Accumulated Reserves (Ending) Less Allocations	$550,377	$425,180	$458,318	$1,114,203	$857,380
Total Reserves Computation					
General Fund Reserve for Contingencies	$637,690	$457,805	$611,018	$1,266,903	$997,955
General Fund Wage Adjustment Reserve	$0	$59,054	$0	$0	$0 (1)
Special Revenue Reserves (Spec Rev Funds)	$686,571	$794,364	$1,413,078	$2,139,189	$1,487,191
Capital Project Reserves (Cap Proj Fund)	$136,332	$150,577	$134,873	$196,848	$48,272
Total Reserves	$1,460,593	$1,461,800	$2,158,969	$3,602,940	$2,533,418

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

CITY OF BROOKSVILLE

General Fund Budget Summary

	DESCRIPTION	06/07 Adopted Budget	07/08 Adopted Budget	$ Difference	% Difference
1					
2	**Projected Operating Revenues**	$7,648,128	$7,507,041	($141,087)	-1.84%
3					
4	**Departmental Personal & Operating Expenditures**				
5	General Government	605,050	578,347	($26,703)	-4.41%
6	City Council	57,137	62,008	$4,871	8.53%
7	Administration	579,477	468,168	($111,309)	-19.21%
8	Human Resources	154,574	115,443	($39,131)	-25.32%
9	Community Development	563,896	559,054	($4,842)	-0.86%
10	Finance	507,328	456,890	($50,438)	-9.94%
11	Police	1,761,305	1,796,420	$35,115	1.99%
12	Fire	1,418,538	1,398,899	($19,639)	-1.38%
13	Parks & Recreation	889,083	1,281,430	$392,347	44.13%
14	Public Works	1,053,920	696,556	($357,364)	-33.91%
15	**TOTAL Operating Expenditures**	7,590,308	7,413,215	(177,093)	-2.33%
16					
17	Capital Outlay	61,000	12,135	(48,865)	-80.11%
18	**TOTAL Capital & Operating Expenditures**	7,651,308	7,425,350	(225,958)	-2.95%
19					
20	Revenues less Oper. & Capital Expenditures	(3,180)	81,691	84,871	-2668.90%
21					
22	Accumulated Reserves (Beginning)	1,088,638	1,266,903	178,265	16.38%
23					
24	Funds Available for non operating exp.	1,085,458	1,348,594	263,136	24.24%
25					
26	Non operating expenditures:				
27	Transfers Out	324,529	207,120	(117,409)	-36.18%
28	Total Non operating	324,529	207,120	(117,409)	-36.18%
29	Debt Service	149,911	143,519	(6,392)	
30	Accumulated Reserves (Ending)	611,018	997,955	386,937	63.33%
31					
32	**Allocations:**				
33	Vacation/Sick Accruals	152,700	140,575	(12,125)	-7.94%
34	Self Insurance Pool	0	0	0	0.00%
35	Total Allocations	152,700	140,575	(12,125)	-7.94%
36					
37	General Fund Reserve for Contingencies	611,018	997,955	386,937	63.33%
38	Special Revenue Reserves (Spec Rev Funds)	1,413,078	1,487,191	74,113	5.24%
39	Capital Project Reserves (Cap Proj Funds)	134,873	48,272	(86,601)	-64.21%
40					
41	**TOTAL Reserves**	$2,158,969	$2,533,418	$374,449	17.34%
42					
43	Total Reserves as % of Total General Fund	26.56%	32.59%		(1)
44					
45	(1) This percentage is calculated by dividing the Total Reserves by the Total General				
46	Fund Expenditures				

CITY OF BROOKSVILLE

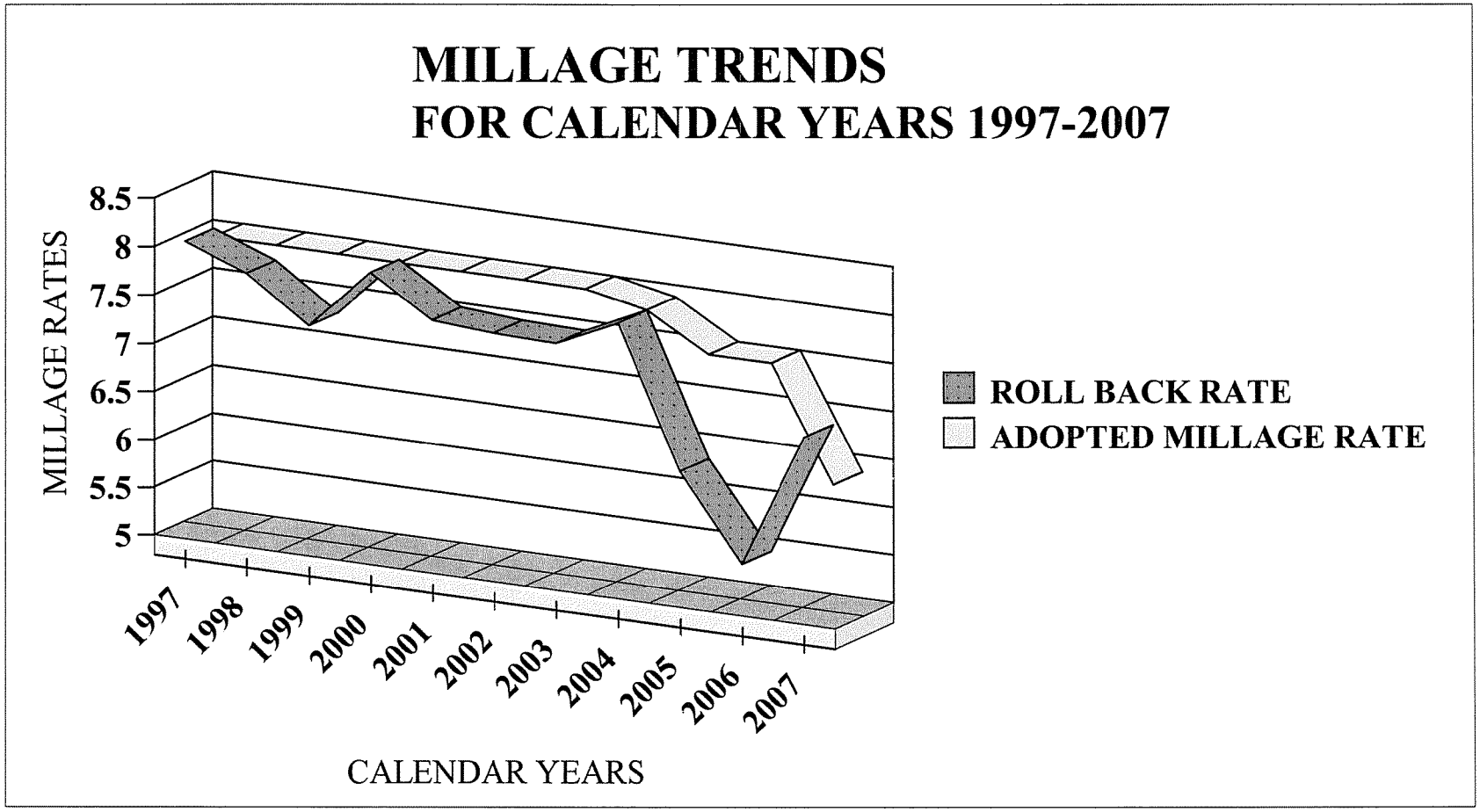
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	
Current Year Gross Taxable Value	200,334,532	204,729,846	222,444,561	223,608,049	236,798,225	252,221,165	275,057,175	279,807,297	355,254,847	486,674,322	543,050,744	
Prior Year Final Gross Taxable Value	197,178,877	200,938,844	205,743,879	224,602,537	225,960,862	239,021,702	253,713,238	274,404,384	287,393,489	351,157,823	482,065,315	
Roll Back Rate	8.0881	7.8519	7.3994	8.0355	7.6339	7.5941	7.5738	7.8700	6.4197	5.5408	6.9484	M
Proposed Millage Rate	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	8.0000	7.8700	7.5000	7.5000	6.3230	I
Difference between Rates	0.0881	-0.1481	-0.6006	0.0355	-0.3661	-0.4059	-0.4262	0.0000	-1.0803	-1.9592	0.6254	L
												L
Ad Valorem Revenue at Roll-back Rate	1,625,213	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	A
Ad Valorem Revenue at proposed rate	1,651,215	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	G
Difference in Ad Valorem Revenue	26,002	30,471	134,896	(8,022)	(7,973)	(7,973)	102,376	0	383,781	953,492	(339,624)	E
												I
Value of a Mill (1.0000)	200,939	205,744	225,961	225,961	235,741	235,741	252,897	279,807	355,255	486,674	543,051	N
Value of tenth of Mill (0.1000)	20,094	20,574	22,596	22,596	23,574	23,574	25,290	27,981	35,525	48,667	54,305	F
Value of hundredth of Mill (0.0100)	2,009	2,057	2,260	2,260	2,357	2,357	2,529	2,798	3,553	4,867	5,431	O

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes:
543,050,744.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	5,430,507	1,657,173
9.9000	5,376,202	1,602,868
9.8000	5,321,897	1,548,563
9.7000	5,267,592	1,494,258
9.6000	5,213,287	1,439,953
9.5000	5,158,982	1,385,648
9.4000	5,104,677	1,331,343
9.3000	5,050,372	1,277,038
9.2000	4,996,067	1,222,733
9.1000	4,941,762	1,168,428
9.0000	4,887,457	1,114,123
8.9000	4,833,152	1,059,818
8.8000	4,778,847	1,005,513
8.7000	4,724,541	951,207
8.6000	4,670,236	896,902
8.5000	4,615,931	842,597
8.4000	4,561,626	788,292
8.2000	4,453,016	679,682
8.1000	4,398,711	625,377
8.0000	4,344,406	571,072
7.9000	4,290,101	516,767
7.8000	4,235,796	462,462
7.7000	4,181,491	408,157
7.6000	4,127,186	353,852

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back	
7.5000	4,072,881	299,547	
7.4000	4,018,576	245,242	
7.3000	3,964,270	190,936	
7.2000	3,909,965	136,631	
7.1000	3,855,660	82,326	
7.0000	3,801,355	28,021	
6.9484	3,773,334	(0)	ROLL-BACK RATE
6.9000	3,747,050	(26,284)	
6.8000	3,692,745	(80,589)	
6.7000	3,638,440	(134,894)	
6.6000	3,584,135	(189,199)	
6.5000	3,529,830	(243,504)	
6.4000	3,475,525	(297,809)	
6.3230	3,433,710	(339,624)	07/08 BUDGET RATE
6.2230	3,379,405	(393,929)	
6.1230	3,325,100	(448,234)	
6.0230	3,270,795	(502,539)	
5.9230	3,216,490	(556,844)	
5.8230	3,162,184	(611,150)	
5.7230	3,107,879	(665,455)	
5.6230	3,053,574	(719,760)	
5.5408	3,008,936	(764,398)	
5.4408	2,954,630	(818,704)	
5.3408	2,900,325	(873,009)	

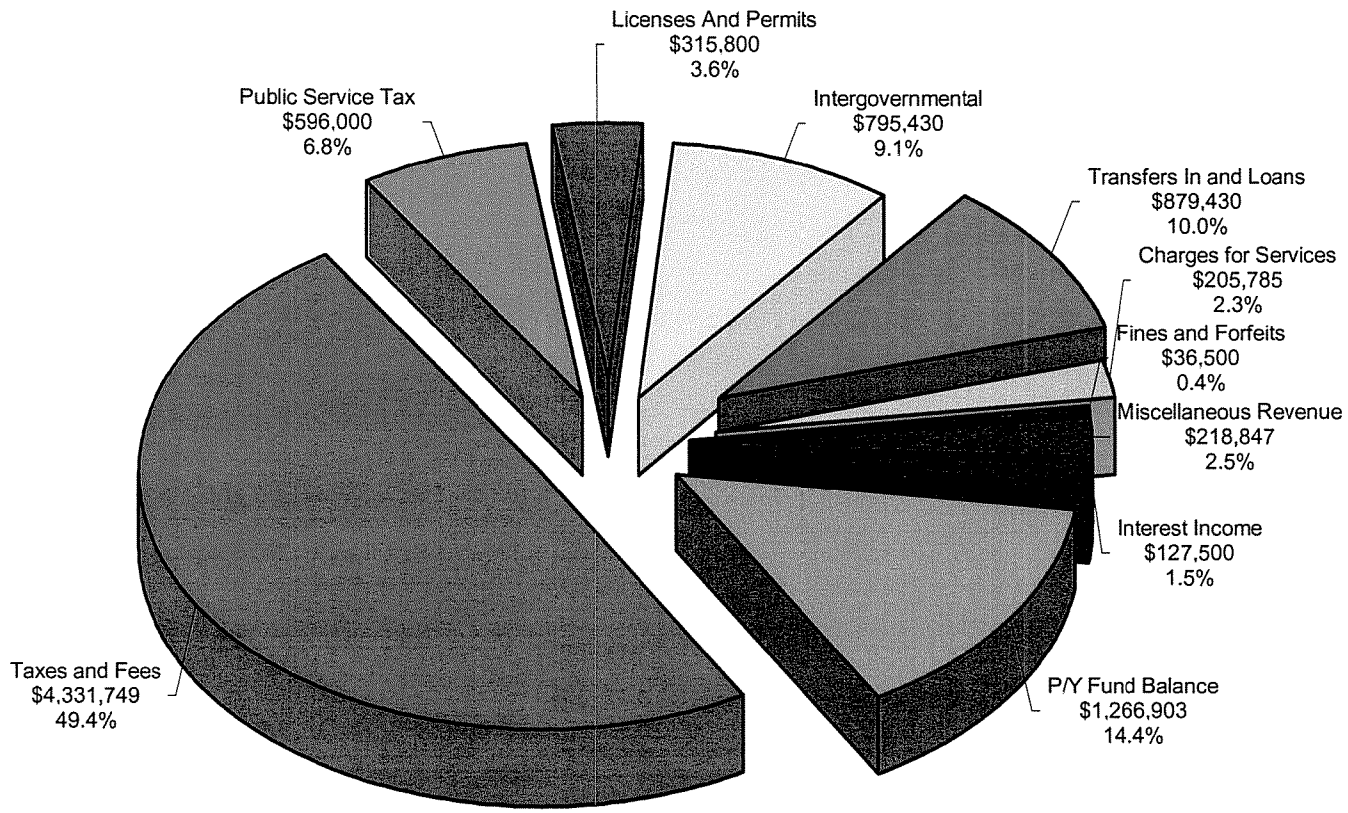


ROLL BACK RATE : The tax rate that would generate prior year tax revenues less allowances for new construction additions, rehabilitative improvements increasing assessed value by at least 100%, annexations and deletions.

GENERAL FUND REVENUE SOURCES SUMMARY

		04/05 Actual	05/06 Budget	05/06 Actual	06/07 Budget	06/07 Projected	07/08 Adopted
	REVENUE						
1	Taxes and Fees	$3,258,708	$3,527,629	$3,839,667	$4,520,055	$4,580,121	$4,331,749
2	Public Service Tax	564,157	526,000	605,796	576,000	576,973	596,000
3	Licenses and Permits	104,609	98,635	147,304	325,300	303,877	315,800
4	Intergovern'l Revenue	1,026,024	834,827	901,200	870,600	842,882	795,430
5	Charges For Services	250,593	167,395	240,624	247,185	249,975	205,785
6	Fines and Forfeits	32,813	38,900	36,886	28,850	34,681	36,500
7	Miscellaneous Revenue	291,925	240,522	276,576	235,888	227,609	218,847
8	Interest Income	40,118	31,650	72,141	46,450	146,843	127,500
9	Transfers In & Loans	877,324	777,845	1,518,766	797,800	957,368	879,430
10	P/Y Fund Balance	1,293,477	1,284,154	1,451,201	1,088,638	1,258,865	1,266,903
11	**TOTAL**	**$7,739,748**	**$7,527,557**	**$9,090,161**	**$8,736,766**	**$9,179,194**	**$8,773,944**

GENERAL FUND REVENUE SOURCES
For FISCAL YEAR 2008



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

GENERAL FUND REVENUE DETAIL

	Revenue Detail	04/05 Actual	05/06 Budget	05/06 Actual	06/07 Budget	06/07 Projected	07/08 Adopted	
001-000-311-40000	Ad Valorem Taxes	2,039,083	2,480,664	2,502,174	3,398,204	3,304,673	3,199,633	
001-000-311-40001	Delinq't Ad Valorem	109,980	50,626	155,305	69,351	194,993	62,416	
	Total Ad Valorem Taxes	**2,149,063**	**2,531,290**	**2,657,479**	**3,467,555**	**3,499,666**	**3,262,049**	
001-000-314-41100	Electricity Public Service Taxes	539,151	500,000	571,567	540,000	546,455	560,000	
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	25,006	26,000	34,229	36,000	30,518	36,000	
	Total Public Services Taxes	**564,157**	**526,000**	**605,796**	**576,000**	**576,973**	**596,000**	
001-000-313-40301	Progress Energy Franch Fees	501,562	473,000	580,514	540,000	554,099	575,598	
001-000-313-40400	Peoples Gas Franchise Fees	1,637	1,600	1,485	1,500	19,530	20,000	
001-000-313-40200	Comm Service Tax	606,446	521,739	600,189	511,000	506,826	474,102	
	Total Franchise Fees	**1,109,645**	**996,339**	**1,182,188**	**1,052,500**	**1,080,455**	**1,069,700**	
001-000-321-42100	City Occupational Licenses	54,599	50,000	55,095	53,500	47,847	26,500	
001-000-329-42101	Peddler, Solicitor, Permits	1,663	1,300	647	1,300	1,162	1,300	
001-000-329-42102	Tree Removal Permit	1,050	500	20	500	420	500	
001-000-329-42104	Monument Permits-Cemetery	380	800	0	0	0	0	
001-000-322-42200	Building Permits	19,255	22,535	49,600	237,500	197,211	237,500	
001-000-329-42900	Other Licenses, Fees, and Permits	27,662	23,500	41,942	32,500	57,237	50,000	
	Total Licenses and Permits	**104,609**	**98,635**	**147,304**	**325,300**	**303,877**	**315,800**	
001-000-335-45120	State Rev Shared Proceeds	404,426	386,000	406,919	388,300	408,615	387,971	
001-000-335-45140	Mobile Home Licenses	33,735	33,000	31,631	34,000	0	0	(1)
001-000-335-45150	Alcoholic Beverage Licenses	6,002	5,500	6,927	5,500	6,927	5,500	
001-000-335-45180	Local Govt. Half Cent Sales Tax	408,500	400,227	438,180	432,000	411,559	396,459	
	Total State Shared Revenue	**852,663**	**824,727**	**883,657**	**859,800**	**827,101**	**789,930**	
001-000-335-45520	Firefighters Suppl Comp	900	2,100	1,750	2,100	7,065	5,500	
001-000-341-48180	County Occupational License	8,699	7,500	7,898	8,200	7,000	0	
	Total Local Intergovernmental	**9,599**	**9,600**	**9,648**	**10,300**	**14,065**	**5,500**	
001-000-331-43200	Federal Grants: Public Safety	8,174	0	0	0	0	0	
001-000-331-43500	Federal Grants: Economic Environment	147,723	0	395	0	0	0	
001-000-334-44500	State Grants: Economic Environment	7,365	0	0	0	0	0	
001-000-334-44700	State Grant Culture/Recreation	0	0	7,000	0	0	0	
001-000-334-47000	Grants From Other Local Units		0	0	0	1,716	0	
001-000-339-48000	Brooksville Housing Authority-in lieu of taxes	500	500	500	500	0	0	
	Total Intergovernmental Revenue	**163,762**	**500**	**7,895**	**500**	**1,716**	**0**	
001-000-341-48190	Election Qualification Fees	0	0	648	0	0	0	
001-000-342-48240	Accident Reports	735	565	917	565	750	700	
001-000-342-48242	Hydrant Fees	10,648	7,260	7,260	7,260	7,860	7,260	
001-000-342-48290	BERT Reimbursement	100,614	0	39,256	0	5,959	0	
001-000-349-48760	Other Chg for Services BHA/Police	0	0	5,980	52,000	33,020	0	
	Misc. Charge	111,997	7,825	54,061	59,825	47,589	7,960	
001-000-343-48695	Cemetery Lot Sales	44,925	45,000	57,403	50,000	45,000	40,000	
001-000-343-48696	Cremation Lot Sales	3,175	3,000	0	3,000	1,600	3,000	
001-000-343-48697	Cemetery Sales - Special Use Fee	4,800	2,000	5,500	3,000	0	2,000	
001-000-343-48698	Columbarium	0	0	0	15,000	6,100	15,000	
001-000-369-48897	Cemetery-Miscellaneous Revenue	425	300	1,753	1,600	1,200	1,000	
001-000-343-48690	Cremation Vault	710	500	0	250	0	0	
001-000-343-48691	Cemetery Transfer Fee	50	50	100	150	0	0	
001-000-343-48692	Cemetery Staking Plots	1,650	1,800	1,200	1,200	700	600	
001-000-343-48694	Cemetery Donor Memorial Fees	300	300	100	0	0	0	
001-000-343-48693	Cemetery Monument Sales	70	70	0	50	0	50	
	Cemetery Revenue	56,105	53,020	66,056	74,250	54,600	61,650	

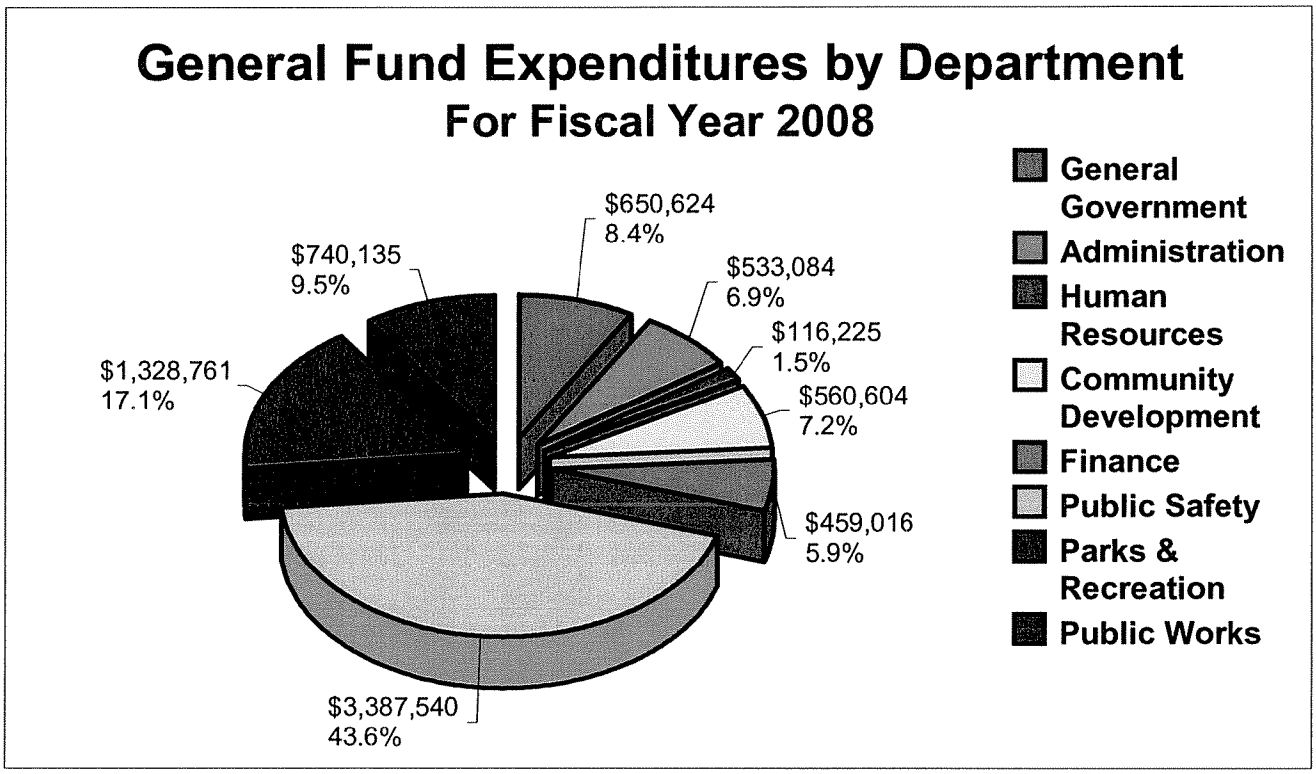
(1) Mobile Home Licenses are collateral for 2006 USDA Loan and are posted to Fund 309 (Capital Improvement Revenue Fund) based on USDA Capital Improvement Revenue Bond provisions (Series 2006). Mobile Home Licenses Surplus is transferred back to General Fund annually

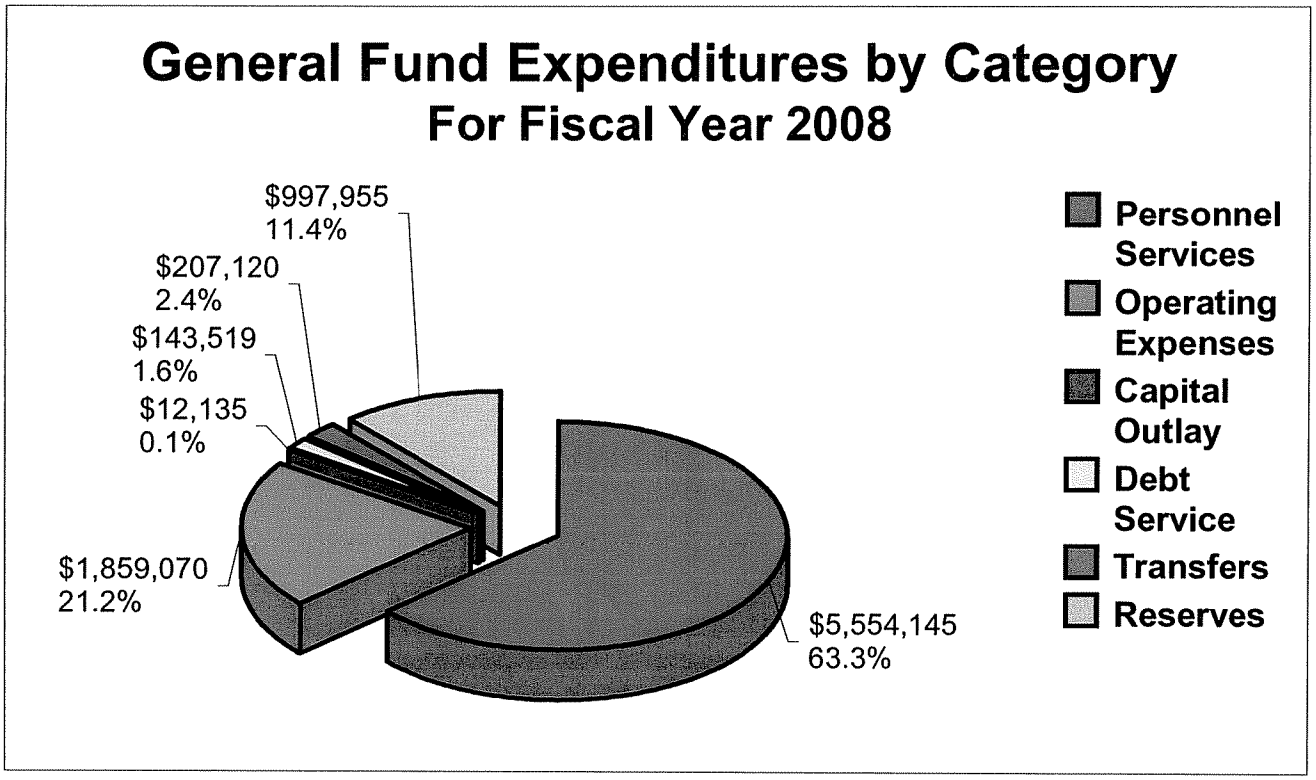
GENERAL FUND REVENUE DETAIL

	Revenue Detail	04/05 Actual	05/06 Budget	05/06 Actual	06/07 Budget	06/07 Projected	07/08 Adopted
001-000-369-48899	JBCC-Miscellaneous Revenue	994	425	3,574	5,000	9,405	5,000
001-000-347-48723	Facility Rental Fee	14,715	11,750	19,890	15,000	13,500	15,000
001-000-347-48725	Instructional Fees - JBCC	542	500	1,718	1,000	3,000	1,500
001-000-347-48726	Adult Fees (daily) - JBCC	842	600	168	200	1,550	2,000
001-000-347-48728	Concession Stand Proceeds	555	600	6	500	37	100
	Jerome Brown Center Revenue	17,648	13,875	25,356	21,700	27,492	23,600
001-000-347-48747	The First Tee Grant	31,348	25,000	31,860	12,000	10,066	12,000
001-000-369-48898	Quarry Golf Course-Miscellaneous Revenue	2,626	3,000	1,141	3,000	1,000	1,500
001-000-347-48729	Membership - QGC	30,297	22,700	28,511	23,000	29,703	28,500
001-000-347-48730	Green Fee - QGC	58,009	62,000	67,342	63,000	69,298	70,000
001-000-347-48731	Driving Range Fees - QGC	11,267	14,000	18,036	20,000	17,102	17,000
001-000-347-48732	Cart Rentals - QGC	534	1,000	1,049	1,100	800	1,000
001-000-347-48733	Refreshment Sales - QGC	5,018	4,500	6,076	5,400	5,300	5,500
001-000-347-48734	Golf Supplies & Wear Sales - QGC	4,975	3,700	8,333	7,500	7,000	8,500
001-000-347-48746	Disc Golf	2,419	1,500	227	3,000	1,000	1,000
001-000-347-48747	First Tee	0	7,000	7,000	15,000	10,912	15,000
	Quarry Golf Revenue	146,493	144,400	169,575	153,000	152,181	160,000
001-000-347-48737	League Fees Softball	0	0	0	600	7,410	1,375
001-000-347-48738	Practice Lessons Softball	0	0	0	160	720	600
001-000-347-48741	Tennis Court Fees	0	0	0	250	2,400	2,000
001-000-347-48743	Pavilion Facility Fees	0	0	0	2,000	2,300	2,000
001-000-347-48744	Batting Cage Fees	6,643	7,000	6,807	6,500	5,500	5,400
001-000-362-48820	Rental Fees/Signs	0	0	0	500	0	0
001-000-363-48821	School Board - Tom Varn Park	0	20,000	20,000	20,000	20,000	20,000
001-000-369-48900	Parks-Miscellaneous Revenue	0	0	0	4,000	5,000	3,700
	Parks Revenue	6,643	27,000	26,807	34,010	43,330	35,075
	Total Charges For Service	**338,886**	**246,120**	**341,855**	**342,785**	**325,192**	**288,285**
001-000-351-48801	Court Fines	30,483	36,000	34,668	27,000	31,000	32,200
001-000-351-48802	Safety Violations	572	600	754	650	763	700
001-000-354-48804	Parking Tickets	1,733	2,200	1,364	1,100	568	500
001-000-354-48805	Violations of Local Ordinances	0	0	0	0	2,250	3,000
001-000-359-48807	False Alarm Fines	25	100	100	100	100	100
	Total Fines	**32,813**	**38,900**	**36,886**	**28,850**	**34,681**	**36,500**
001-000-361-48810	Interest (Banks)	13,900	11,000	13,024	12,500	26,000	20,000
001-000-361-48811	Interest on SBA	21,954	12,500	44,969	23,000	95,000	85,000
001-000-361-48812	Interest-Tax Collector	791	600	2,346	1,000	3,167	2,500
001-000-361-48813	Interest- FHLB (Variable)	2,933	7,500	10,910	9,500	7,425	0
001-000-361-48814	Interest- FHLB (Fixed)	0	0	0	0	15,000	20,000
001-000-363-48830	Impact Fees - Interest	540	50	892	450	251	0
	Total Interest	**40,118**	**31,650**	**72,141**	**46,450**	**146,843**	**127,500**
001-000-362-48815	Rent - City Hall (3rd floor)	54,217	55,554	55,554	57,221	57,221	58,938
001-000-362-48816	Antenna Space Rental	4,788	5,200	5,165	5,200	2,583	0
	Total Rentals	**59,005**	**60,754**	**60,719**	**62,421**	**59,804**	**58,938**

GENERAL FUND REVENUE DETAIL

	Revenue Detail	04/05 Actual	05/06 Budget	05/06 Actual	06/07 Budget	06/07 Projected	07/08 Adopted
001-000-364-48840	Sale or Disposal of Fixed Assets-Govern.	0	0	6175	0	4872	0
001-000-365-48850	Sales of Surplus Materials	0	0	6680	0	46	0
001-000-366-48860	Contributions and Donations - Govern Funds	7,100	3,000	15,225	2,000	500	1,000
001-000-369-48890	Miscellaneous Revenue	76,028	30,000	51,958	35,000	54,804	35,000
001-000-369-48893	Vending Machine Commission	305	400	602	500	380	300
001-000-369-48896	Police-Miscellaneous Revenue	5,294	5,000	6,036	5,000	4,500	5,000
001-000-369-48892	CRA Service Fee	55,900	55,900	27,950	27,950	20,069	27,950
001-000-383-49724	Installment Purch. Proceeds/Capital Lease	0	0	75,000	0	129,400	0
001-000-384-49725	Debt Proceeds-Govern Funds	0	0	633,659	0	0	0
Presentation Only	Principal Pay back of Loan to CRA	0	6,743	0	7,417	7,417	8,159
	Total Other Revenue	**144,627**	**101,043**	**810,430**	**77,867**	**221,988**	**77,409**
001-000-381-49104	Trans In-from Police Spec Educ	2,322	0	0	0	0	0
001-000-381-49105	Trans In-from Parks & Rec Trans	9,875	10,000	10,007	10,000	10,000	10,000
001-000-381-49108	Trans In-from Local Option Gas	347,331	285,000	314,687	305,000	312,644	297,435
001-000-381-49131	Trans In from CDBG-CR	0	0	0	0	0	0
001-000-381-49309	Trans In from Capital Impr. Rev. Fund	0	0	0	0	22,479	23,324
001-000-381-49401	Trans In from Utilities	395,975	393,800	393,800	393,800	393,800	444,452
001-000-381-49403	Trans In from Solid Waste	89,000	89,000	89,000	89,000	89,000	104,104
001-000-381-49700	Other Transfers In	32,821	45	2,613	0	45	115
	Total Transfers In	**877,324**	**777,845**	**810,107**	**797,800**	**827,968**	**879,430**
	Revenue Before P/Y Carry forward	**6,446,271**	**6,243,403**	**7,626,105**	**7,648,128**	**7,920,329**	**7,507,041**
	Prior Year Carry forward	**1,293,477**	**1,284,154**	**1,451,201**	**1,088,638**	**1,258,865**	**1,266,903**
	TOTAL REVENUES	**7,739,748**	**7,527,557**	**9,077,306**	**8,736,766**	**9,179,194**	**8,773,944**


General Fund Expenditures by Department
For Fiscal Year 2008
$650,624
8.4%
$533,084
6.9%
$116,225
1.5%
$560,604
7.2%
$459,016
5.9%
$3,387,540
43.6%
$1,328,761
17.1%
$740,135
9.5%
General Government
Administration
Human Resources
Community Development
Finance
Public Safety
Parks & Recreation
Public Works


General Fund Expenditures by Category
For Fiscal Year 2008
$997,955
11.4%
$207,120
2.4%
$143,519
1.6%
$12,135
0.1%
$1,859,070
21.2%
$5,554,145
63.3%
Personnel Services
Operating Expenses
Capital Outlay
Debt Service
Transfers
Reserves

GENERAL FUND EXPENDITURE SUMMARY

	Total General Fund	04/05 Actual	05/06 Budget	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget
1	General Government	476,136	537,157	739,483	683,719	748,829	650,624
2	City Council	52,350	62,743	52,817	57,569	61,533	62,584
3	Administrative Operations Division	352,504	441,217	406,849	454,076	458,730	351,166
4	Mgmt Information Services Division	113,280	160,857	86,078	130,903	98,958	119,334
5	Human Resources Division	132,445	138,006	150,306	155,811	141,692	116,225
6	Community Development Department	184,913	311,694	183,965	565,517	423,958	560,604
7	Finance Department	452,443	484,693	499,259	509,909	454,157	459,016
8	Police Department	1,435,336	1,573,539	1,550,065	1,855,852	1,885,736	1,861,699
9	Fire Department	1,256,980	1,313,261	2,082,916	1,572,124	1,484,265	1,525,841
10	Parks Division	336,150	411,508	417,282	452,525	449,312	368,627
11	Cemetery Division	81,613	104,352	103,013	127,423	121,171	115,089
12	Jerome Brown Division	109,284	129,185	114,723	138,111	149,484	137,173
13	Quarry Golf Course Division	168,068	192,211	212,357	259,063	224,313	224,826
14	Building and Grounds	0	0	0	0	0	483,046
15	Streets and Drainage Division	1,137,067	1,150,275	1,215,112	1,163,146	1,210,153	740,135
16	**TOTAL GENERAL FUND**	**6,288,569**	**7,010,698**	**7,814,225**	**8,125,748**	**7,912,291**	**7,775,989**
17							
18	**Total General Fund**						
19	Personal Services	4,357,482	4,919,638	4,795,139	5,624,297	5,370,803	5,554,145
20	Operating expenses	1,526,541	1,619,379	1,748,763	1,966,011	1,887,988	1,859,070
21	Capital Outlay	56,085	50,750	717,992	61,000	154,104	12,135
22	Debt Service	86,533	99,262	103,681	149,911	149,911	143,519
23	Transfers Out	261,928	321,669	448,650	324,529	349,485	207,120
24							
25	**TOTAL GENERAL FUND**	**6,288,569**	**7,010,698**	**7,814,225**	**8,125,748**	**7,912,291**	**7,775,989**
26							
27	Unallocated Reserves	1,451,179	457,805	1,263,081	611,018	1,266,903	997,955
28							
29	Reserves for wage adjustment 05/06		59,054		0		
30							
31							
32	Total allocated Reserves		59,054		0	0	0
33							
34	**Reserve Contingencies**	**1,451,179**	**516,859**	**1,263,081**	**611,018**	**1,266,903**	**997,955**

GENERAL FUND EXPENDITURE SUMMARY

	04/05 Actual	05/06 Budget	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget
35 **GENERAL GOVERNMENT**						
36 **General Government**						
37 Personal Services	0	0	0	0	0	**0**
38 Operating expenses	386,033	449,880	568,453	605,050	585,567	**578,347**
39 Capital Outlay	0	0	0	0	83,137	**0**
40 Debt Service	72,159	72,277	72,484	78,669	78,669	**72,277**
41 Transfers	17,944	15,000	98,546	0	1,456	**0**
42						
43	**476,136**	**537,157**	**739,483**	**683,719**	**748,829**	**650,624**
44						
45						
46						
47 **CITY COUNCIL**						
48 **City Council**						
49 Personal Services	41,917	44,261	44,573	44,862	43,195	**50,838**
50 Operating expenses	10,253	12,482	8,244	12,275	11,930	**11,170**
51 Capital Outlay	0	6,000	0	0	5,976	**0**
52 Debt Service	0	0	0	0	0	**0**
53 Transfers	180	0	0	432	432	**576**
54						
55	**52,350**	**62,743**	**52,817**	**57,569**	**61,533**	**62,584**
56						
57						
58 **ADMINISTRATION DEPARTMENT**						
59 **Administrative Operations**						
60 Personal Services	291,688	370,992	349,756	409,774	382,381	**324,516**
61 Operating expenses	54,609	68,700	55,568	42,105	69,414	**25,100**
62 Capital Outlay	2,978	0	0	0	4,738	**0**
63 Debt Service	0	0	0	0	0	**0**
64 Transfers	3,229	1,525	1,525	2,197	2,197	**1,550**
65						
66	**352,504**	**441,217**	**406,849**	**454,076**	**458,730**	**351,166**
67						
68 **Mgmt Information Services**						
69 Personal Services	93,883	100,437	56,637	87,868	78,181	**90,702**
70 Operating expenses	16,630	57,589	26,610	39,730	17,472	**27,850**
71 Capital Outlay	0	0	0	0	0	**0**
72 Debt Service	0	0	0	0	0	**0**
73 Transfers	2,767	2,831	2,831	3,305	3,305	**782**
74						
75	**113,280**	**160,857**	**86,078**	**130,903**	**98,958**	**119,334**
76						
77						
78 **HUMAN RESOURCES DEPARTMENT**						
79 **Human Resources**						
80 Personal Services	122,980	127,392	131,969	145,324	134,284	**106,993**
81 Operating expenses	8,784	9,857	17,580	9,250	6,171	**8,450**
82 Capital Outlay	0	0	0	0	0	**0**
83 Debt Service	0	0	0	0	0	**0**
84 Transfers	681	757	757	1,237	1,237	**782**
85						
86	**132,445**	**138,006**	**150,306**	**155,811**	**141,692**	**116,225**

GENERAL FUND EXPENDITURE SUMMARY

	04/05 Actual	05/06 Budget	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget
COMMUNITY DEVELOPMENT						
87 **Community Development**						
88 Personal Services	149,249	214,017	155,729	263,821	188,933	**327,064**
89 Operating expenses	34,835	96,520	27,079	300,075	233,404	**231,990**
90 Capital Outlay	0	0	0	0	0	**0**
91 Debt Service	0	0	0	0	0	**0**
92 Transfers	829	1,157	1,157	1,621	1,621	**1,550**
93						
94	**184,913**	**311,694**	**183,965**	**565,517**	**423,958**	**560,604**
95						
96						
97 **FINANCE DEPARTMENT**						
98 **Finance**						
99 Personal Services	401,514	427,566	443,193	467,868	415,787	**431,894**
100 Operating expenses	47,279	55,026	53,965	39,460	30,479	**24,996**
101 Capital Outlay	1,697	0	0	0	5,310	**0**
102 Debt Service	0	0	0	0	0	**0**
103 Transfers	1,953	2,101	2,101	2,581	2,581	**2,126**
104						
105	**452,443**	**484,693**	**499,259**	**509,909**	**454,157**	**459,016**
106						
107						
108 **POLICE DEPARTMENT**						
109 **Police**						
110 Personal Services	1,164,925	1,329,490	1,237,485	1,587,905	1,560,495	**1,581,235**
111 Operating expenses	171,335	150,219	214,220	173,400	225,429	**215,185**
112 Capital Outlay	16,815	12,000	15,472	0	5,265	**6,068**
113 Debt Service	0	0	0	0	0	**0**
114 Transfers	82,261	81,830	82,888	94,547	94,547	**59,211**
115						
116	**1,435,336**	**1,573,539**	**1,550,065**	**1,855,852**	**1,885,736**	**1,861,699**
117						
118						
119						
120 **FIRE DEPARTMENT**						
121 **Fire**						
122 Personal Services	1,055,239	1,105,981	1,157,537	1,278,437	1,228,344	**1,298,159**
123 Operating expenses	125,541	121,895	143,632	140,101	102,335	**100,740**
124 Capital Outlay	21,190	12,000	661,947	0	0	**6,067**
125 Debt Service	0	13,013	17,184	57,270	57,270	**57,270**
126 Transfers	55,010	60,372	102,616	96,316	96,316	**63,605**
127						
128	**1,256,980**	**1,313,261**	**2,082,916**	**1,572,124**	**1,484,265**	**1,525,841**

GENERAL FUND EXPENDITURE SUMMARY

	04/05 Actual	05/06 Budget	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget
PARKS & RECREATION DEPARTMENT						
Parks						
Personal Services	218,434	279,857	277,671	289,437	290,990	**241,361**
Operating Expenses	85,146	103,809	101,778	121,400	116,634	**105,975**
Capital Outlay	7,556	0	9,950	15,000	15,000	**0**
Debt Service	14,374	13,972	14,013	13,972	13,972	**13,972**
Transfers	10,640	13,870	13,870	12,716	12,716	**7,319**
	336,150	**411,508**	**417,282**	**452,525**	**449,312**	**368,627**
Cemetery						
Personal Services	57,951	66,198	61,274	75,399	75,955	**82,154**
Operating expenses	20,096	24,103	27,688	25,225	19,203	**18,947**
Capital Outlay	0	0	0	12,000	11,214	**0**
Debt Service	0	0	0	0	0	**0**
Transfers	3,566	14,051	14,051	14,799	14,799	**13,988**
	81,613	**104,352**	**103,013**	**127,423**	**121,171**	**115,089**
Jerome Brown Center						
Personal Services	75,265	86,309	78,844	98,477	96,123	**104,564**
Operating expenses	31,259	36,492	35,495	36,850	42,159	**32,225**
Capital Outlay	0	6,000	0	0	8,418	**0**
Debt Service	0	0	0	0	0	**0**
Transfers	2,760	384	384	2,784	2,784	**384**
	109,284	**129,185**	**114,723**	**138,111**	**149,484**	**137,173**
Quarry Golf Course						
Personal Services	93,466	111,819	109,084	162,295	147,097	**156,608**
Operating expenses	68,213	70,066	96,462	80,000	68,948	**67,450**
Capital Outlay	5,849	9,750	6,235	16,000	7,500	**0**
Debt Service	0	0	0	0	0	**0**
Transfers	540	576	576	768	768	**768**
	168,068	**192,211**	**212,357**	**259,063**	**224,313**	**224,826**
Building and Grounds						
Personal Services	0	0	0	0	0	**304,606**
Operating expenses	0	0	0	0	0	**167,540**
Capital Outlay	0	0	0	0	0	**0**
Debt Service	0	0	0	0	0	**0**
Transfers	0	0	0	0	0	**10,900**
	0	**0**	**0**	**0**	**0**	**483,046**
PUBLIC WORKS DEPARTMENT						
Streets and Drainage						
Personal Services	590,971	655,319	691,387	712,830	729,038	**453,451**
Operating expenses	466,528	362,741	371,989	341,090	358,843	**243,105**
Capital Outlay	0	5,000	24,388	18,000	7,546	**0**
Debt Service	0	0	0	0	0	**0**
Transfers	79,568	127,215	127,348	91,226	114,726	**43,579**
	1,137,067	**1,150,275**	**1,215,112**	**1,163,146**	**1,210,153**	**740,135**

General Fund Transfers Out Summary

Departments	Major Storm Readiness 124	McKethan Capital Project Fund 302	Public Facilities R&M 306	Multi Year Capital Fund 308	Water Wastewater 401	Internal Service 501	Vehicle Replacement Fund 501	Cemetery Perpetual Care Fund 605	Self Insured Dental 608	**Department Totals**
General Government	0	0	0	0	0	0	0	0	0	**$0**
City Council	0	0	0	0	0	0	0	0	576	**$576**
Administration Operations	0	0	0	0	0	398	0	0	1,152	**$1,550**
MIS	0	0	0	0	0	398	0	0	384	**$782**
Human Resource	0	0	0	0	0	398	0	0	384	**$782**
Community Development	0	0	0	0	0	398	0	0	1,152	**$1,550**
Finance	0	0	0	0	0	398	0	0	1,728	**$2,126**
Police	0	0	0	0	0	32,630	20,629	0	5,952	**$59,211**
Fire	0	0	0	0	0	9,594	50,555	0	3,456	**$63,605**
Parks & Recreation	0	0	0	0	0	6,359	0	0	960	**$7,319**
Cemetery	0	0	0	0	0	3,604	0	10,000	384	**$13,988**
Jerome Brown Center	0	0	0	0	0	0	0	0	384	**$384**
Quarry Golf	0	0	0	0	0	0	0	0	768	**$768**
Building and Grounds	0	0	0	0	0	7,394	2,354		1,152	**$10,900**
Streets & Drainage	0	0	0	0	0	36,070	5,781	0	1,728	**$43,579**
Total Per Fund	**$0**	**$0**	**$0**	**$0**	**$0**	**$97,641**	**$79,319**	**$10,000**	**$20,160**	**$207,120**

General Fund Capital Outlay Summary
FY 2007/2008

Department/Division	Costs
General Government	
Total	$0
City Council	
	0
Total	$0
Administration Operations	
	0
Total	$0
Management Information Services	
	0
Total	$0
Human Resources	
	0
Total	$0
Community Development	
	0
Total	$0
Finance	
	0
Total	$0
Police Department	
Dispatch Console Zetron With Built-in Tone Encoder	6,068
Total	$6,068

Department/Division	Costs
Fire Department	
Dispatch Console Zetron With Built-in Tone Encoder	6,068
Total	$6,068
Parks & Recreation	
Total	$0
Parks - Cemetery	
Total	$0
Parks - Jerome Brown Community Center	
	0
Total	$0
Parks - Quarry Golf Course	
Total	$0
DPW - Streets & Drainage	
Total	$0
Total General Fund Capital	
Total	**$12,136**

GENERAL FUND CAPITAL SUMMARY

Departmental/Divisional Statements

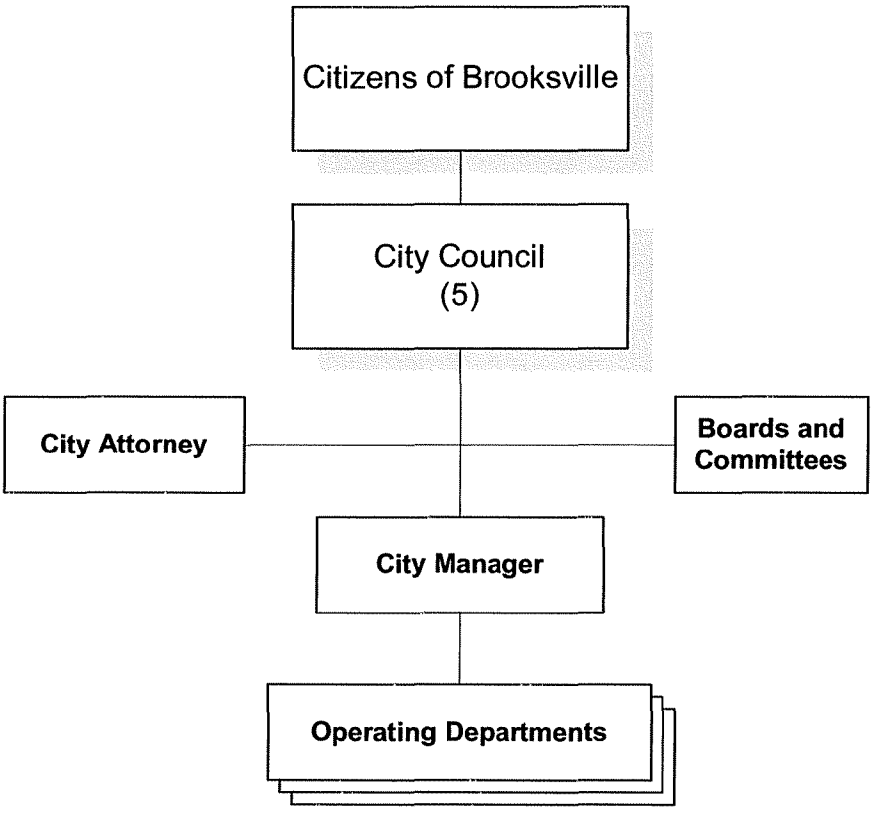
General Government
City Council
Administration Department - Administration Operations Division
Administration Department - Management Information Systems Division
Human Resource Department
Community Development Department
Finance Department
Police Department
Fire Department
Parks & Recreation Department - Parks Division
Parks & Recreation Department - Cemetery Division
Parks & Recreation Department - Jerome Brown Center Division
Parks & Recreation Department - Quarry Golf Course Division
Parks & Recreation Department - Building and Grounds Division
Public Works Department - Streets & Drainage Division

GENERAL GOVERNMENT

GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
001-009-510-52302	Health Reimbursement Account	1,620	6,635	2,700	3,183	**2,700**	(1)
001-009-510-53100	Professional services	0	0	0	23,685	**0**	
001-009-510-53200	Accounting & Auditing	60,000	50,350	60,000	60,495	**60,000**	(2)
001-009-510-53400	Other Contractual Services	2,619	6,641	15,850	5,090	**10,420**	(3)(11)
001-009-510-53401	Contract Labor	6,000	6,000	11,000	12,324	**6,000**	(4)
001-009-510-54110	Postage	21,596	25,842	28,700	21,188	**9,800**	(5)
001-009-510-54300	Electric	14,548	14,993	45,000	48,099	**46,000**	
001-009-510-54303	Water	1,894	1,362	7,800	3,121	**4,000**	
001-009-510-54400	Equipment & Vehicle Rental	760	2,321	1,000	727	**1,000**	
001-009-510-54500	General Business Insurance	139,028	163,279	240,330	230,330	**293,702**	
001-009-510-54540	Fiduciary Liab. Insurance	0	0	0	0	**0**	
001-009-510-54550	Public Official Insurance	23,755	31,161	32,720	23,130	**31,061**	
001-009-510-54560	Insurance Claims and Deductibles	0	0	1,500	0	**1,500**	
001-009-510-54600	Repair & Maintenance Services	2,576	1,050	5,200	8,482	**3,450**	(6)
001-009-510-54700	Printing & Binding Services	181	431	7,850	724	**2,000**	(7)
001-009-510-54800	Advertising Activities	2,674	2,418	1,500	1,469	**1,500**	(8)
001-009-510-54810	Promotional Activities	10,780	17,142	21,500	23,606	**4,800**	(9)
001-009-510-54900	Other Current Charges	16,933	147,270	12,100	20,529	**11,600**	(10)
001-009-510-54900	Office Supplies	146	0	100	569	**0**	
001-009-510-55210	Operating Supplies	0	0	2,000	144	**0**	(11)
001-009-510-55223	Repair & Maintenance Supplies	2,739	1,417	3,000	2,547	**0**	(11)
001-009-510-55240	Institutional Supplies	0	0	3,100	3,242	**0**	(11)
001-009-510-55400	Books, Subscription, Membership	1,114	1,655	1,700	2,388	**1,400**	
001-009-510-55500	Uncapitalized Equipment	1,643	4,714	2,000	1,320	**0**	
001-009-514-53100	Legal	36,785	40,848	45,000	35,775	**45,000**	(12)
001-009-574-59901	Special Events	613	6	0	0	**0**	
001-009-590-57301	Contributions	0	1,000	1,000	1,000	**1,000**	(13)
001-009-590-57301	Community Redevelopment TIF	38,029	41,918	52,400	52,400	**41,414**	
	Total Operating Expenditures	**386,033**	**568,453**	**605,050**	**585,567**	**578,347**	
	CAPITAL OUTLAY						
001-009-510-55610	Land	0	0	0	0	**0**	
001-009-510-55620	Buildings	0	0	0	0	**0**	
001-009-510-55630	Improvement -Non Building	0	0	0	0	**0**	
001-009-510-55640	Machinery & Equipment	0	0	0	83,137	**0**	
	Total Capital Outlay	**0**	**0**	**0**	**83,137**	**0**	
	DEBT SERVICE						
001-009-517-57100	Interest	17,013	15,165	17,190	17,190	**10,352**	
001-009-517-57200	Principal	55,146	57,319	61,479	61,479	**61,925**	
	Total Debt Service	**72,159**	**72,484**	**78,669**	**78,669**	**72,277**	(14)
	Transfers Out	**17,944**	**98,546**	**0**	**1,456**	**0**	
	TOTAL EXPENDITURES	**$476,136**	**$739,483**	**$683,719**	**$748,829**	**$650,624**	

(1) Health insurance reimbursement account for retired employees.
(2) Annual Audit Costs
(3) Includes fire alarm service contracts($2370), brochure distribution contract($550), and Code Hearing Officer($7500).
(4) Art Gallery Coordinator ($6,000).
(5) General Postage only- Utility Billing Costs transfered to Utility/Santitation Div Budget.
(6) City Hall Equipment Repair Service Contracts (Elevator $2,400-Phone $1,050).
(7) Match for Visit Florida Grant for Brochure Reproduction & Distribution.
(8) Legal notices not specific to any one department (Many reimbursed by petitioners).
(9) Brochure Exp. ($625), Retirements ($300),Volunteer Ban ($2,000); Beaut. Bd. Promo Bud ($1,450); Misc. Event Exp ($425).
(10) Bank Analysis fees ($9,600),recording fees ($1,000-many reimburseable), Delinquent Taxes($1,000).
(11) Various City Hall Bldg. Maint Exp. transfered to Bldg. & Grounds Maint Div.
(12) City Attorney Contract Costs.
(13) Contribution to offset utility expense of Heritage Museum.
(14) City Hall Loan .

CITY COUNCIL



CITY COUNCIL

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-010-511-51100	Mayor	S	1.0	1.0	1.0	$7,200	**1.0**	**$7,200**
001-010-511-51100	Vice Mayor	S	1.0	1.0	1.0	6,000	**1.0**	**6,000**
001-010-511-51100	Council Members	S	3.0	3.0	3.0	16,200	**3.0**	**16,200**
	TOTAL		**5.0**	**5.0**	**5.0**	**$29,400**	**5.0**	**$29,400**

S = SALARIED H = HOURLY

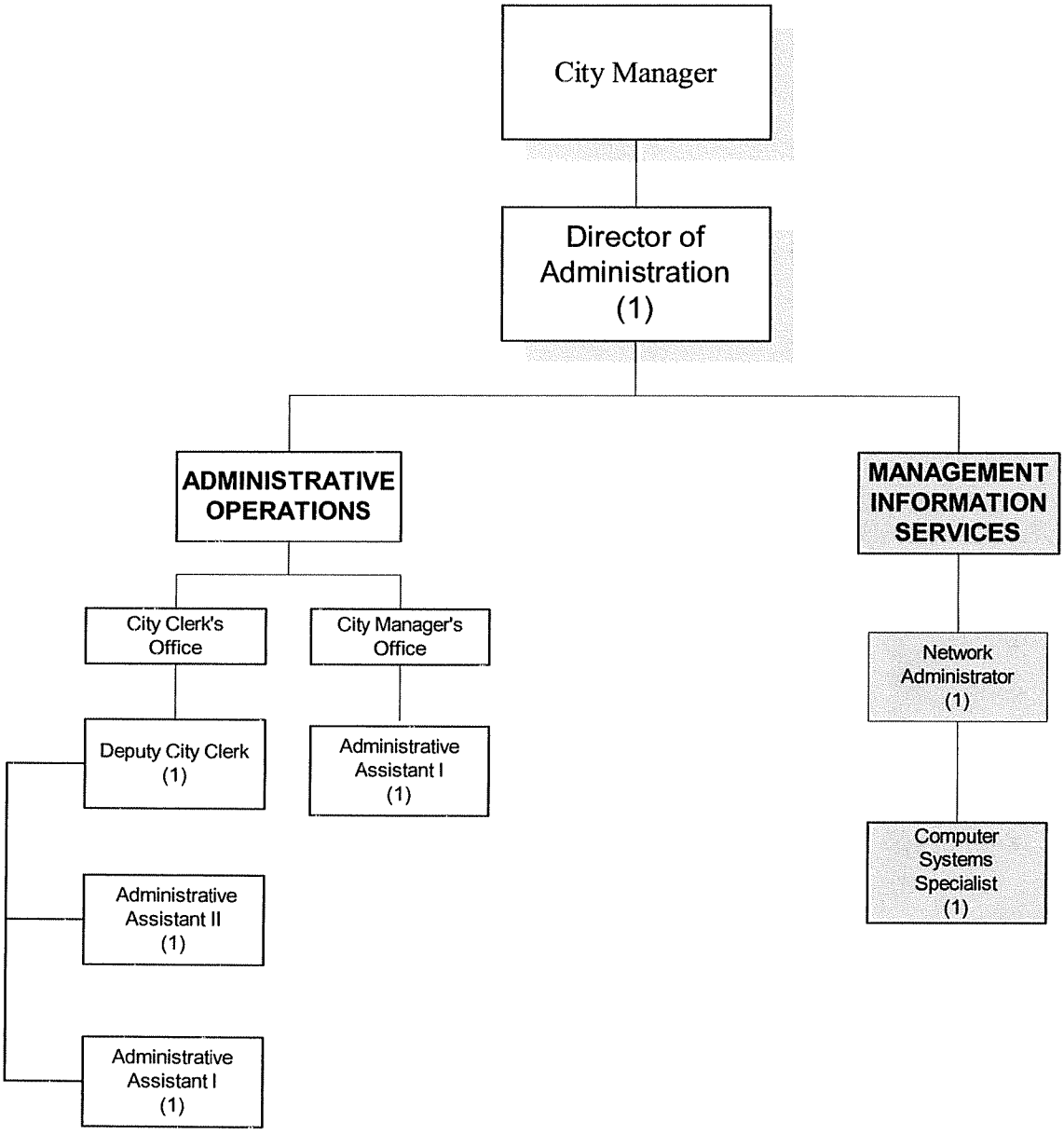
GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-010-511-51100	Regular Salaries	29,155	29,400	29,400	29,400	**29,400**
	Total Wages	**$29,155**	**$29,400**	**$29,400**	**29,400**	**29,400**
001-010-511-52100	FICA	1,890	1,960	2,249	2,199	**2,249**
001-010-511-52200	Retirement	4,440	4,573	4,478	4,860	**4,478**
001-010-511-52300	Health Insurance	4,597	6,581	6,693	6,536	**13,011**
001-010-511-52302	Health Reimbursement Account	1,700	1,900	1,283	0	**1,500**
001-010-511-52400	Worker's Comp	135	159	200	200	**200**
	Total Benefits	**12,762**	**15,173**	**14,903**	**13,795**	**21,438**
	Total Personnel Service Costs	**$41,917**	**$44,573**	**$44,303**	**$43,195**	**$50,838**

CITY COUNCIL

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	001-010-511-53400	Other Contractual Services	652	249	0	2,132	**5,520**	(1)
2	001-010-511-54000	Travel & Per Diem	2,586	1,199	4,500	1,490	**1,500**	
3	001-010-511-54100	Communications&Freight Charge	1,069	967	1,300	996	**1,100**	
4	001-010-511-54300	Electric	2,182	2,249	0	0	**0**	
5	001-010-511-54303	Water	298	204	0	0	**0**	
6	001-010-511-54600	Repair & Maintenance Service	238	736	600	564	**0**	
7	001-010-511-54700	Printing & Binding Services	45	108	150	90	**150**	
8	001-010-511-54800	Advertising Activities	0	0	0	0	**0**	
9	001-010-511-54900	Other Current Charges	129	672	100	1,854	**100**	
10	001-010-511-55100	Office Supplies	739	400	300	266	**200**	
11	001-010-511-55220	Computer Supplies	217	51	100	0	**100**	
12	001-010-511-55223	Repair & Maintenance Supplies	245	175	0	330	**0**	
13	001-010-511-55230	Clothing/Uniforms	123	25	125	71	**0**	
14	001-010-511-55240	Institutional Supplies	152	177	0	0	**0**	
15	001-010-511-55400	Books, Subscriptions, Mbrships	438	432	1,000	637	**1,000**	
16	001-010-511-55410	Training & Education	1,140	600	1,900	864	**1,500**	
17	001-010-511-55500	Uncapitalized Equipment	0	0	2,200	2,636	**0**	
18		**Total Operating Costs**	**10,253**	**8,244**	**12,275**	**11,930**	**11,170**	
19								
20		**CAPITAL OUTLAY**						
21	001-010-511-55640	Machinery & Equipment	0	0	0	5,976	**0**	
22		**Total Capital Outlay Costs**	**0**	**0**	**0**	**5,976**	**0**	
23								
24		**TRANSFERS OUT**	**180**	**0**	**432**	**432**	**576**	(2)
25								
26								
27		**Total Expenditures**	**$52,350**	**$52,817**	**$57,010**	**$61,533**	**$62,584**	
28								

29 (1) HCGB Video Tape Meeting Agreement.
30 in 06/07 Budget.
31 (2) Transfer Out: Self Insured Dental Plan Fund.

ADMINISTRATION DEPARTMENT
Administrative Operations Division



Full-time equivalent positions are shown in parentheses.

ADMINISTRATION DEPARTMENT: Administrative Operations Division

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-011-512-51101	City Manager	S	1.0	1.0	1.0	$90,906	**1.0**	**$80,781**
001-011-512-51101	Director of Admin./City Clerk	S	1.0	1.0	1.0	62,833	**1.0**	**65,929**
001-011-512-51200	Deputy City Clerk	H	1.0	1.0	1.0	28,144	**1.0**	**29,156**
001-011-512-51200	Assistant To The City Manager	H	1.0	1.0	1.0	35,495	**0.0**	**0**
001-011-512-51200	Administrative Assistant II	H	1.0	1.0	1.0	28,449	**1.0**	**29,318**
001-011-512-51200	Administrative Assistant I	H	1.0	1.0	1.0	25,458	**1.0**	**27,294**
001-011-512-51200	Administrative Assistant I	H	1.0	1.0	1.0	23,371	**1.0**	**24,120**
001-011-512-51200	Environmental Specialist	H	0.0	0.0	1.0	21,325	**0.0**	**0**
	Total Full-time Employees		**7.0**	**7.0**	**8.0**	**$315,981**	**6.0**	**$256,598**
	Part-time Intern	H	2.0	2.0	2.0	17,312	**0.0**	**0**
	TOTAL		**9.0**	**9.0**	**10.0**	**$333,293**	**6.0**	**$256,598**

S = SALARIED H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-011-512-51200	Regular Salaries	236,433	280,968	333,293	306,981	**256,598**
001-011-512-51400	Overtime	1,969	1,906	3,000	3,046	**0**
	Total Wages	**238,402**	**282,874**	**336,293**	**310,027**	**256,598**
001-011-512-52100	FICA	18,170	21,486	24,920	23,579	**19,630**
001-011-512-52200	Retirement	19,880	25,146	22,998	28,023	**30,072**
001-011-512-52300	Health Insurance	10,087	13,696	17,775	13,896	**13,011**
001-011-512-52301	Life Insurance	2,172	1,915	2,500	1,826	**1,909**
001-011-512-52302	Health Reimbursement Account	1,864	2,983	3,150	2,892	**1,500**
001-011-512-52400	Worker's Comp	1,113	1,656	2,138	2,138	**1,796**
	Total Benefits	**53,286**	**66,882**	**73,481**	**72,354**	**67,918**
	Total Personnel Service Costs	**$291,688**	**$349,756**	**$409,774**	**$382,381**	**$324,516**

ADMINISTRATION DEPARTMENT: Administrative Operations Division

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	001-011-512-53101	Medical Services	140	490	200	357	**200**	
2	001-011-512-53400	Other Contractual Services	6,413	1,320	2,050	15,000	**150**	
3	001-011-512-53401	Contract Labor	6,664	5,730	1,000	12,498	**0**	
4	001-011-512-54000	Travel & Per Diem	2,754	1,628	2,500	4,200	**2,500**	(1)
5	001-011-512-54100	Communications&Freight Charge	3,674	3,377	4,200	2,974	**2,100**	
6	001-011-512-54210	Auto Repair Services	139	784	200	633	**200**	
7	001-011-512-54300	Electric	10,291	10,677	0	0	**0**	
8	001-011-512-54303	Water	1,137	817	0	0	**0**	
9	001-011-512-54560	Insurance Claims and Deductibles	0	0	0	0	**0**	
10	001-011-512-54600	Repair & Maintenance Service	5,070	4,696	4,900	3,579	**5,100**	(2)
11	001-011-512-54700	Printing & Binding Services	2,123	6,964	6,000	36	**5,000**	(3)
12	001-011-512-54800	Advertising Activities	486	860	500	2,512	**500**	
13	001-011-512-54900	Other Current Charges	752	1,088	500	188	**500**	(4)
14	001-011-512-54902	Election Cost	0	0	2,000	0	**0**	
15	001-011-512-55100	Office Supplies	2,851	4,108	3,500	4,946	**3,500**	
16	001-011-512-55210	Operating Supplies	0	0	50	216	**400**	(5)
17	001-011-512-55211	Medical Supplies	0	0	50	0	**50**	
18	001-011-512-55220	Computer Supplies	884	770	1,500	509	**1,000**	
19	001-011-512-55223	Repair & Maintenance Supplies	1,104	1,153	200	254	**0**	
20	001-011-512-55230	Clothing/Uniforms	306	234	400	186	**0**	
21	001-011-512-55240	Institutional Supplies	1,061	1,238	0	35	**0**	
22	001-011-512-55250	Fuels & Lubricants	644	632	755	641	**100**	
23	001-011-512-55253	Auto Repair Supplies (in-house)	1,165	456	500	1,852	**100**	
24	001-011-512-55400	Books,Subscription,Membership	2,042	3,456	3,100	2,991	**1,700**	(6)
25	001-011-512-55410	Training & Education	3,216	1,751	2,000	2,202	**2,000**	(1)
26	001-011-512-55500	Uncapitalized Equipment	1,693	3,339	6,000	13,605	**0**	
27	001-011-512-58305	Extraordinary Events	0	0	0	0	**0**	
28		**Total Operating Costs**	**54,609**	**55,568**	**42,105**	**69,414**	**25,100**	
29								
30		**CAPITAL OUTLAY**						
31	001-011-512-55640	Machinery & Equipment	2,978	0	0	4,738	**0**	
32		**Total Capital Outlay Costs**	**2,978**	**0**	**0**	**4,738**	**0**	
33								
34		**TRANSFERS OUT**						
35	001-011-581-56501	Vehicle Replacement Fund	1,996	0	0	0	**0**	
36	001-011-581-56501	Internal Service Fund	153	181	661	661	**398**	
37	001-011-581-56608	Self Insured Dental Plan Fund	1,080	1,344	1,536	1,536	**1,152**	
38		**Total Transfers Out**	**3,229**	**1,525**	**2,197**	**2,197**	**1,550**	
39								
40		**Total Expenditures**	**$352,504**	**$406,849**	**$454,076**	**$458,730**	**$351,166**	
41								

42 (1) Contractual training and Certification requirements.

43 (2) Copier maintenance ($4,100), Image Software ($1,000) Service contracts.

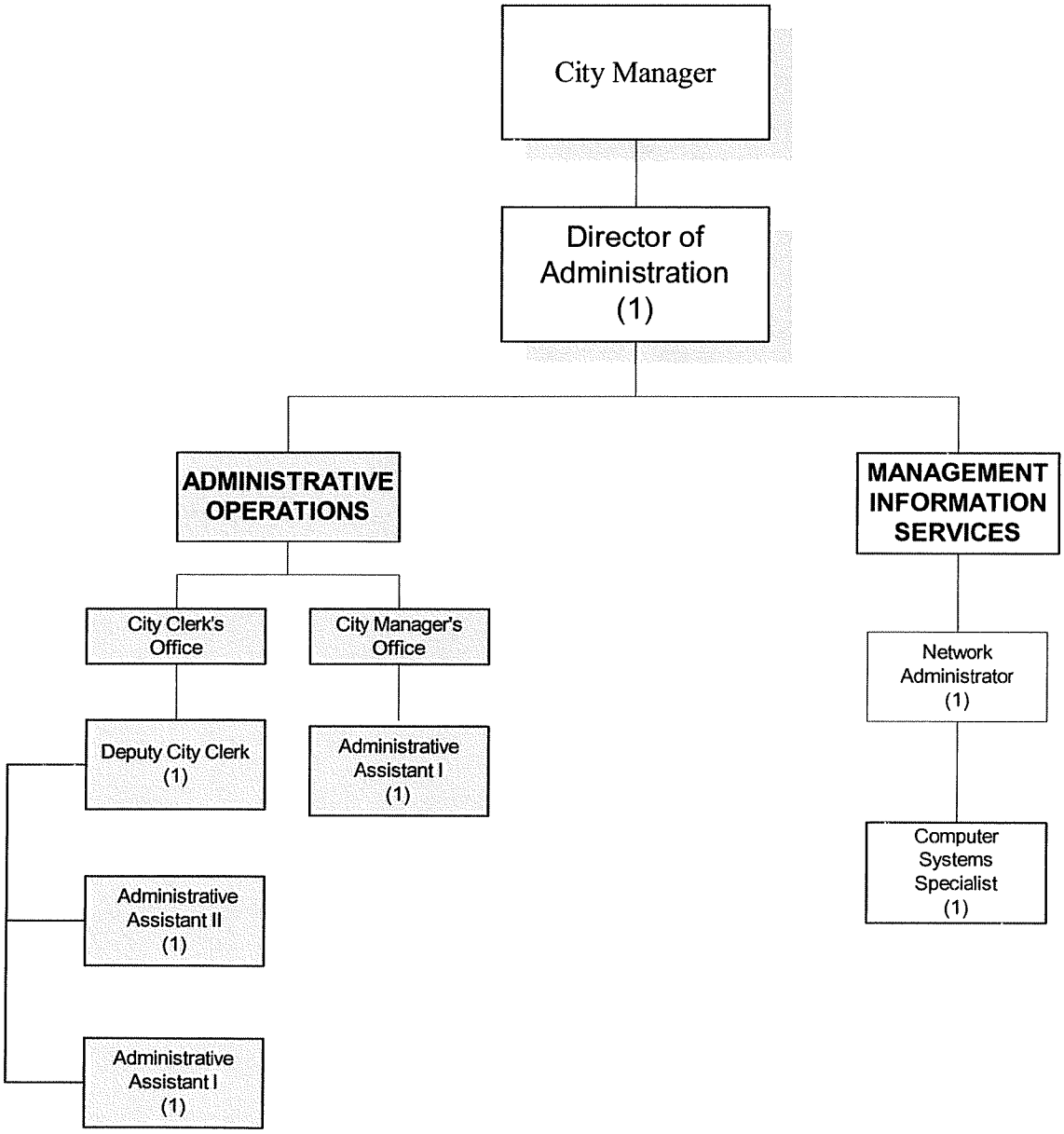
44 (3) Code Supplements (2X $2,500)

45 (4) Includes budgeted service & miscellaneous items that do not have a specific account category, such as notary renewals,etc.

46 (5) Actual Exp. (Water Filter System).

47 (6) Misc. Association Memberships & Code on internet Exp.

Administration Department
Management Information Services Division



Full-time equivalent positions are shown in parentheses.

ADMINISTRATION DEPARTMENT: Management Information Services Division

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-016-513-51200	**Network Administrator**	H	1.0	1.0	1.0	$44,266	**1.0**	**$48,637**
001-016-513-51200	**Computer Systems Specialist**	H	1.0	1.0	1.0	22,278	**1.0**	**19,486**
	TOTAL		**2.0**	**2.0**	**2.0**	**$66,544**	**2.0**	**$68,123**

S = SALARIED H = HOURLY

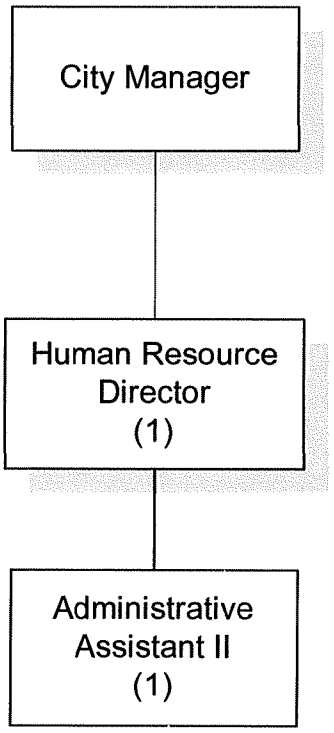
GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-016-513-51200	Regular Salaries	65,122	36,728	66,544	59,157	**68,123**
001-016-513-51400	Overtime	511	436	500	669	**0**
	Total Wages	**65,633**	**37,164**	**67,044**	**59,826**	**68,123**
001-016-513-52100	FICA	5,830	3,465	5,129	4,547	**5,211**
001-016-513-52200	Retirement	5,652	3,805	6,555	5,893	**6,710**
001-016-513-52300	Health Insurance	4,926	3,290	7,110	5,171	**8,674**
001-016-513-52301	Life Insurance	697	292	495	398	**507**
001-016-513-52302	Health Reimbursement Account	0	65	1,000	1811	**1,000**
001-016-513-52400	Worker's Comp Insurance	354	756	535	535	**477**
	Total Benefits	**17,459**	**11,673**	**20,824**	**18,355**	**22,579**
	Total Personnel Service Costs	**$83,092**	**$48,837**	**$87,868**	**$78,181**	**$90,702**

ADMINISTRATION DEPARTMENT: Management Information Services Division

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	001-016-513-53400	Other Contractual Services	1,801	5,269	9,700	2,130	**10,000**	(1)
2	001-016-513-54000	Travel & Per Diem	12	683	1,000	83	**500**	
3	001-016-513-54100	Communications&Freight Charges	4,613	4,566	7,000	4,601	**4,000**	(2)
4	001-016-513-54110	Postage	0	0	0	0	**0**	
5	001-016-513-54300	Electric	2,182	2,249	0	0	**0**	
6	001-016-513-54303	Water	284	204	0	0	**0**	
7	001-016-513-54600	Repair & Maintenance Service	157	100	0	0	**0**	
8	001-016-513-54700	Printing & Binding Services	0	46	50	50	**50**	
9	001-016-513-54900	Other Current Charges	26	163	50	197	**50**	
10	001-016-513-55100	Office Supplies	708	546	350	144	**350**	
11	001-016-513-55220	Computer Supplies	917	1,978	2,000	1,438	**2,000**	
12	001-016-513-55223	Repair & Maintenance Supplies	187	158	0	0	**0**	
13	001-016-513-55230	Clothing/Uniforms	43	23	50	45	**0**	
14	001-016-513-55240	Institutional Supplies	152	177	0	0	**0**	
15	001-016-513-55250	Fuels & Lubricants	40	89	80	176	**300**	
16	001-016-513-55252	Small Tools	0	0	50	0	**50**	
17	001-016-513-55253	Auto Repair Supplies (In House)	0	3	400	0	**400**	
18	001-016-513-55400	Books,Subscription,Membership	239	297	500	317	**350**	
19	001-016-513-55410	Training & Education	160	325	2,000	240	**500**	
20	001-016-513-55500	Uncapitalized Equipment	5,109	9,734	16,500	8,051	**9,300**	(3)
21	001-016-513-58305	Extraordinary Events	0	0	0	0	**0**	
22		**Total Operating Costs**	**16,630**	**26,610**	**39,730**	**17,472**	**27,850**	
23								
24		**CAPITAL OUTLAY**						
25	001-016-513-55640	Machinery & Equipment	0	0	0	0	**0**	
26		**Total Capital Outlay Costs**	**0**	**0**	**0**	**0**	**0**	
27								
28		**TRANSFERS OUT**						
29	001-016-581-56501	Vehicle Replacement Fund	2,407	2,266	2,260	2,260	0	
30	001-016-581-56501	Internal Service Fund	0	181	661	661	398	
31	001-016-581-56608	Self Insured Dental Plan Fund	360	384	384	384	384	
32		**Total Transfers Out**	**2,767**	**2,831**	**3,305**	**3,305**	**782**	
33								
34		**Total Expenditures**	**$102,489**	**$78,278**	**$130,903**	**$98,958**	**$119,334**	
35								

36 (1) Various maintenance service contracts ($1,500) and consultant services ($8,500).
37 (2) Reduction in number of modem lines; County T-1 ($2,400) & Misc. Phone, Cell and Internet charges ($1,600).
38 (3) Misc. Hardware (i.e. switches & cards,laptop,monitors,& bench Parts ($3,900); Misc.
39 Software Programs License Upgrades/Replacements($5,400)

HUMAN RESOURCE DEPARTMENT



Full-time equivalent positions are shown in parentheses.

HUMAN RESOURCE DEPARTMENT

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-024-513-51102	Human Resource Director	S	1.0	1.0	1.0	**$58,880**	**1.0**	**$50,568**
001-024-513-51200	Administrative Assistant II	H	0.0	0.0	0.0	**28,475**	**1.0**	**29,334**
001-024-513-51200	Administrative Assistant II	H	1.0	1.0	2.0	**25,382**	**0.0**	**0**
001-024-513-51200	Administrative Aide I	H	1.0	1.0	0.0	**0**	**0.0**	**0**
	TOTAL		**3.0**	**3.0**	**3.0**	**$112,737**	**2.0**	**$79,902**

S = SALARIED H = HOURLY

	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-024-513-51200	Regular Salaries	98,058	104,643	112,737	101,988	**79,902**
001-024-513-51400	Overtime	74	223	350	855	**500**
	Total Wages	**98,132**	**104,866**	**113,087**	**102,843**	**80,402**
001-024-513-52100	FICA	6,947	7,381	8,651	7,605	**6,151**
001-024-513-52200	Retirement	8,358	10,249	13,030	11,369	**9,573**
001-024-513-52300	Health Insurance	5,840	6,581	7,110	6,771	**8,674**
001-024-513-52301	Life Insurance	869	652	839	723	**595**
001-024-513-52302	Health Reimbursement Account	2,429	1,694	1,818	4,184	**1,000**
001-024-513-52400	Worker's Comp	405	546	789	789	**598**
	Total Benefits	**24,848**	**27,103**	**32,237**	**31,441**	**26,591**
	Total Personnel Service Costs	**$122,980**	**$131,969**	**$145,324**	**$134,284**	**$106,993**

Note $1,664 is included for settlement with Human Resource Director

HUMAN RESOURCE DEPARTMENT

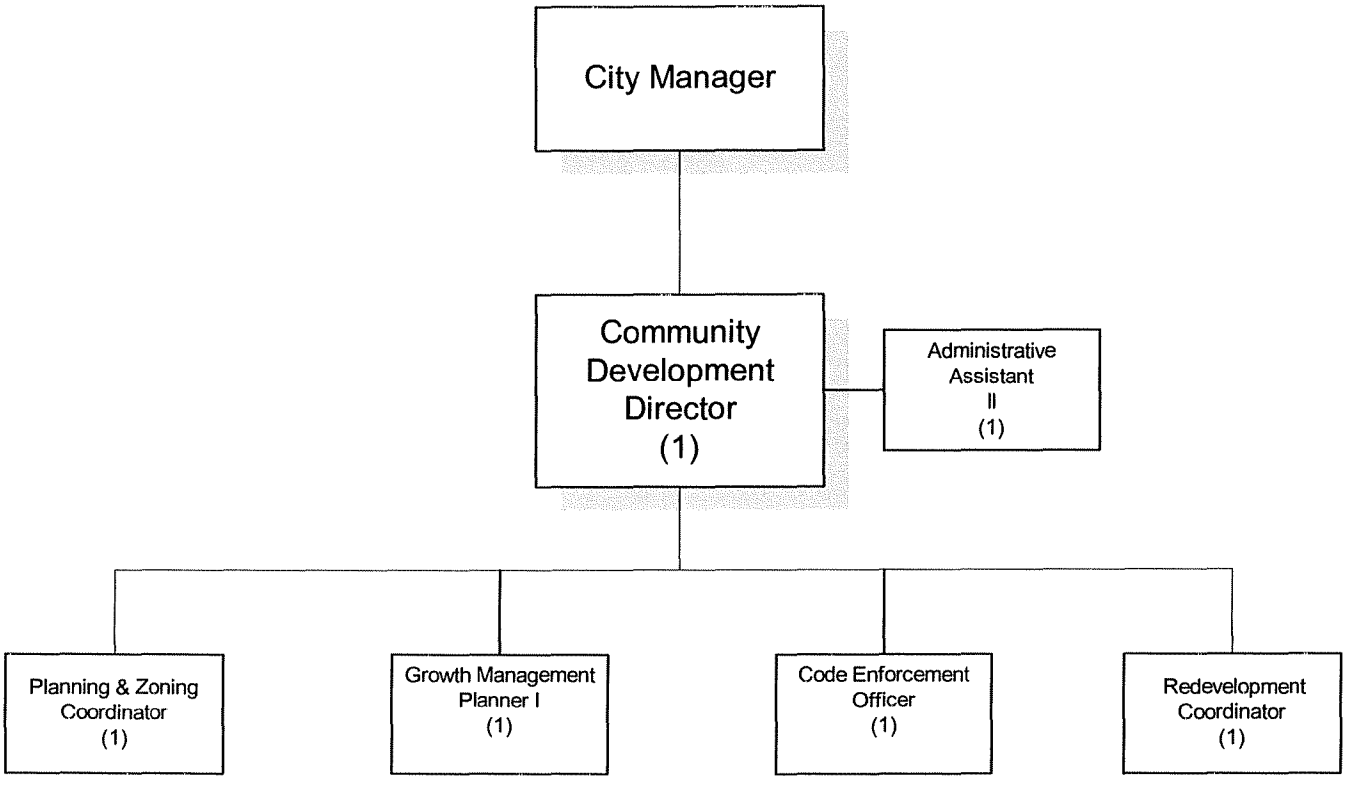
	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	001-024-513-53101	Medical Services	34	0	0	131	**100**	
2	001-024-513-53400	Other Contractual Services	219	8,749	500	0	**0**	(1)
3	001-024-513-54000	Travel & Per Diem	973	1,049	2,000	575	**500**	
4	001-024-513-54100	Communications&Freight Charge	242	289	250	350	**250**	
5	001-024-513-54110	Postage	15	0	150	1	**50**	
6	001-024-513-54300	Electric	2,182	2,249	0	0	**0**	(2)
7	001-024-513-54303	Water	284	204	0	0	**0**	(2)
8	001-024-513-54600	Repair & Maintenance Service	217	100	0	0	**0**	(2)
9	001-024-513-54700	Printing & Binding Services	838	241	500	888	**0**	
10	001-024-513-54800	Advertising Activities	0	9	100	0	**100**	
11	001-024-513-54810	Promotional Activities	0	0	0	0	**3,000**	(3)
12	001-024-513-54900	Other Current Charges	30	293	50	12	**50**	
13	001-024-513-55100	Office Supplies	1,925	2,272	3,000	2,796	**3,000**	
14	001-024-513-55211	Medical Supplies	0	0	0	0	**0**	
15	001-024-513-55220	Computer Supplies	301	1,573	1,500	198	**750**	
16	001-024-513-55223	Repair & Maintenance Supplies	154	81	0	28	**0**	(2)
17	001-024-513-55230	Clothing/Uniforms	63	65	200	63	**0**	
18	001-024-513-55240	Institutional Supplies	152	177	0	0	**0**	(2)
19	001-024-513-55400	Books,Subscription,Membership	16	141	500	19	**150**	
20	001-024-513-55410	Training & Education	1,139	88	500	210	**500**	
21	001-024-513-55500	Uncapitalized Equipment	0	0	0	900	**0**	
22	001-024-513-58305	Extraordinary Events	0	0	0	0	**0**	
23		**Total Operating Costs**	**8,784**	**17,580**	**9,250**	**6,171**	**8,450**	
24								
25		**CAPITAL OUTLAY**						
26	001-024-513-55640	Machinery & Equipment	0	0	0	0	**0**	
27		**Total Capital Outlay Costs**	**0**	**0**	**0**	**0**	**0**	
28								
29		**TRANSFERS OUT**						
30	001-024-581-56501	Vehicle Replacement Fund	0	0	0	0	**0**	
31	001-024-581-56501	Internal Service Fund	141	181	661	661	**398**	
32	001-024-581-56608	Self Insured Dental Plan Fund	540	576	576	576	**384**	
33		**Total Transfers Out**	**681**	**757**	**1,237**	**1,237**	**782**	
34								
35								
36		**Total Expenditures**	**$132,445**	**$150,306**	**$155,811**	**$141,692**	**$116,225**	
37								

38 (1) Maintenance agreement pest control are now in Building and Grounds.

39 (2) These account # have been moved from individual department in city hall to General Government in 06/07 Budget.

40 (3) Employees programs.

COMMUNITY DEVELOPMENT DEPARTMENT



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

Full-time equivalent positions are shown in parentheses.

COMMUNITY DEVELOPMENT DEPARTMENT

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-015-515-51102	Community Development Director	S	1.0	1.0	1.0	**$60,812**	**1.0**	**$63,176**
001-015-515-51200	Planning & Zoning Coordinator	H	1.0	1.0	1.0	**38,395**	**1.0**	**39,549**
001-015-515-51200	Community Redevelopment Coordinator	H	1.0	1.0	1.0	**32,010**	**1.0**	**39,305**
001-015-515-51200	Administrative Asst. II	H	0.0	0.0	1.0	**24,305**	**1.0**	**26,031**
001-015-515-51200	Growth Management Planner I	H	0.0	0.0	1.0	**44,923**	**1.0**	**44,496**
001-015-515-51200	Code Enforcement Officer	H	0.0	0.0	0.0	**0**	**1.0**	**34,131**
	TOTAL		**3.0**	**3.0**	**5.0**	**$200,445**	**6.0**	**$246,688**

S = SALARIED H = HOURLY

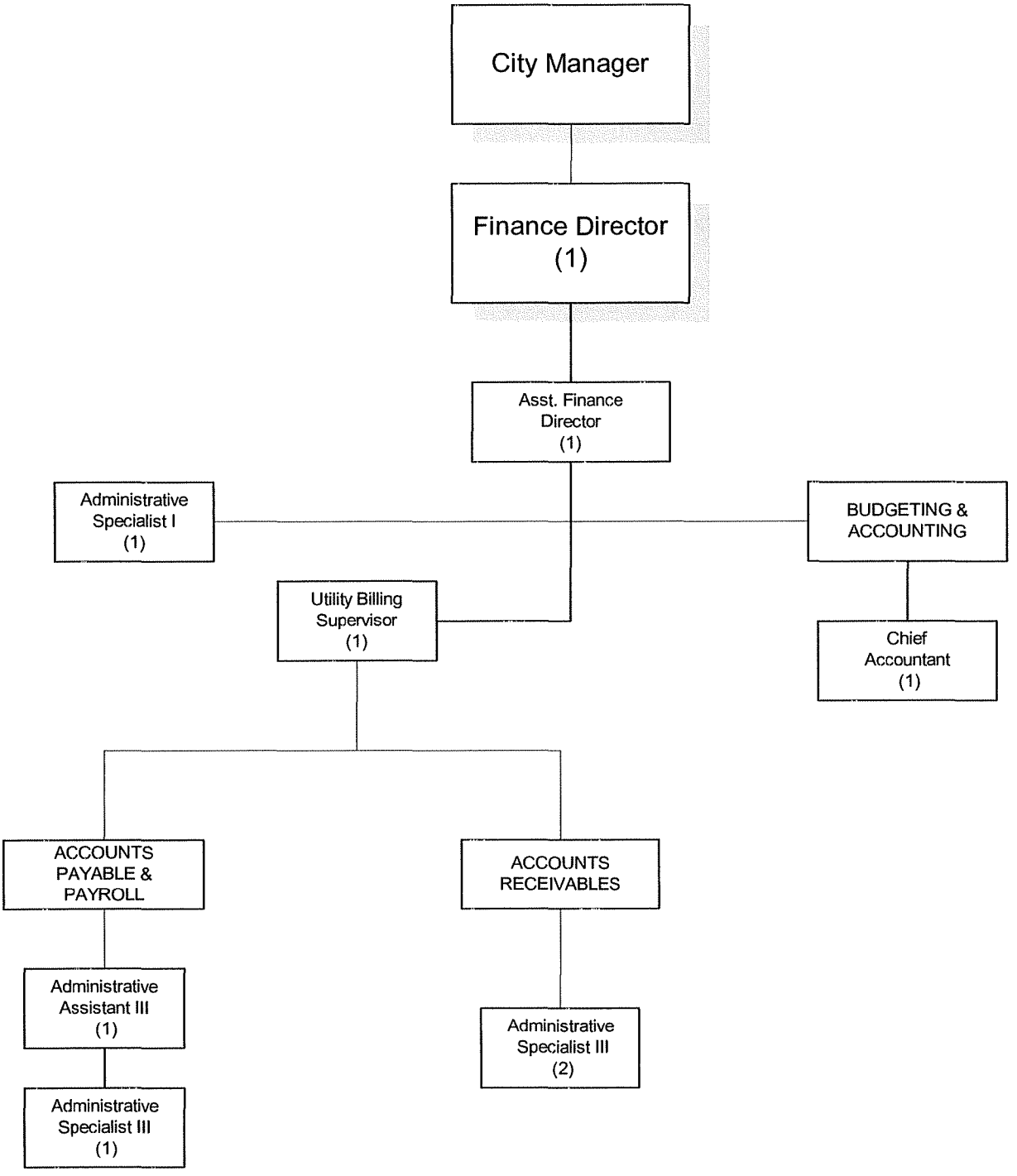
GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-015-515-51200	Regular Salaries	118,433	121,609	200,445	143,034	**246,688**
001-015-515-51400	Overtime	1,680	1,088	2,500	1,637	**2,600**
	Total Wages	**120,113**	**122,697**	**202,945**	**144,671**	**249,288**
001-015-515-52100	FICA	9,161	8,997	15,525	10,746	**19,071**
001-015-515-52200	Retirement	9,984	11,832	21,732	16,130	**26,621**
001-015-515-52300	Health Insurance	7,976	8,226	17,775	12,603	**21,685**
001-015-515-52301	Life Insurance	1,089	699	1,491	1,029	**1,854**
001-015-515-52302	Health Reimbursement Account	386	2,379	2,950	2,351	**2,950**
001-015-515-52400	Worker's Comp	540	899	1,403	1,403	**5,595**
	Total Benefits	**29,136**	**33,032**	**60,876**	**44,262**	**77,776**
	Total Personnel Service Costs	**$149,249**	**$155,729**	**$263,821**	**$188,933**	**$327,064**

COMMUNITY DEVELOPMENT DEPARTMENT

GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
001-015-515-53101	Medical Services	70	280	150	70	**150**	
001-015-515-53121	Planning Consultants	0	0	0	0	**0**	
001-015-515-53400	Other Contractual Services	21,986	9,703	285,000	228,104	**217,900**	(1)
001-015-515-53401	Contract Labor	541	303	2,500	0	**0**	
001-015-515-54000	Travel & Per Diem	619	468	1,300	1,435	**3,100**	
001-015-515-54100	Communications	722	696	700	542	**690**	
001-015-515-54110	Postage	107	160	300	32	**300**	
001-015-515-54300	Electric	3,637	3,746	0	0	**0**	(2)
001-015-515-54303	Water	537	341	0	0	**0**	(2)
001-015-515-54600	Repair & Maintenance Service	248	167	200	0	**0**	(2)
001-015-515-54700	Printing & Binding Services	436	77	550	436	**500**	
001-015-515-54800	Advertising Activities	1,516	0	1,000	677	**500**	
001-015-515-54900	Other Current Charges	45	166	550	0	**300**	
001-015-515-55100	Office Supplies	1,032	1,250	1,500	322	**1,400**	
001-015-515-55210	Operating Supplies	0	0	300	0	**500**	
001-015-515-55220	Computer Supplies	1,027	1,193	2,500	1,095	**2,500**	
001-015-515-55223	Repair & Maintenance Supplies	274	165	0	0	**0**	(2)
001-015-515-55230	Clothing/Uniforms	0	176	125	104	**250**	
001-015-515-55240	Institutional Supplies	303	354	0	0	**0**	(2)
001-015-515-55250	Fuels & Lubricants	0	0	0	0	**450**	
001-015-515-55400	Books,Subscription,Membership	137	194	800	227	**800**	
001-015-515-55410	Training & Education	140	353	600	360	**650**	
001-015-515-55500	Uncapitalized Equipment	1,458	7,287	2,000	0	**2,000**	(3)
001-015-515-58305	Extraordinary Events	0	0	0	0	**0**	
	Total Operating Costs	**34,835**	**27,079**	**300,075**	**233,404**	**231,990**	
	CAPITAL OUTLAY						
001-015-515-55640	Machinery & Equipment	0	0	0	0	**0**	
	Total Capital Outlay Costs	**0**	**0**	**0**	**0**	**0**	
	TRANSFERS OUT						
001-015-581-56501	Vehicle Replacement Fund	0	0	0	0	**0**	
001-015-581-56501	Internal Service Fund	153	197	661	661	**398**	
001-015-581-56608	Self Insured Dental Plan Fund	540	960	960	960	**1,152**	
	Total Transfers Out	**693**	**1,157**	**1,621**	**1,621**	**1,550**	
	Total Expenditures	**$184,777**	**$183,965**	**$565,517**	**$423,958**	**$560,604**	

(1) EAR -Based CPA $24,900; LDR update $0; Special Projects and Grants $500;Building Division Software $2,500; and Building Division Service $190,000; and CPA processing for PSFE & 2 LG. scale amendment cycles $0.
(2) These account # amounts have been moved from individual department in city hall to General Government in 06/07 Budget.
(3) 2 Computers, 2 printers, 2 monitors, Etc.

FINANCE DEPARTMENT



Full-time equivalent positions are shown in parentheses.

FINANCE DEPARTMENT

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-012-513-51102	Finance Director	S	1.0	1.0	1.0	$61,174	**1.0**	**$63,890**
001-012-513-51200	Asst. Finance Director	H	0.0	0.0	1.0	50,455	**1.0**	**52,509**
001-012-513-51200	Chief Accountant	H	0.0	0.0	1.0	46,161	**1.0**	**40,539**
001-012-513-51200	Accountant II	H	2.0	2.0	0.0	0	**0.0**	**0**
001-012-513-51200	Senior Accountant	H	1.0	1.0	1.0	37,190	**0.0**	**0**
001-012-513-51200	Utility Billing Supervisor	H	1.0	1.0	1.0	38,431	**1.0**	**40,198**
001-012-513-51200	Administrative Asst. III	H	3.0	4.0	1.0	33,423	**1.0**	**34,479**
001-012-513-51200	Admin. Specialist III	H	0.0	0.0	1.0	24,849.0	**1.0**	**25,894**
001-012-513-51200	Admin. Specialist III	H	0.0	0.0	1.0	23,988.0	**1.0**	**24,195**
001-012-513-51200	Admin. Specialist III	H	0.0	0.0	1.0	24,049.0	**1.0**	**24,997**
001-012-513-51200	Admin. Specialist I	H	1.0	1.0	1.0	19,149	**1.0**	**19,881**
	TOTAL		**9.0**	**10.0**	**10.0**	**$358,869**	**9.0**	**$326,582**

S = Salaried H = Hourly

	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-012-513-51200	Regular Salaries	318,825	343,861	358,869	314,815	**326,582**
001-012-513-51400	Overtime	911	1,106	1,500	2,805	**1,500**
		319,736	**344,967**	**360,369**	**317,620**	**328,082**
001-012-513-52100	FICA	24,062	25,687	27,568	23,566	**25,098**
001-012-513-52200	Retirement	24,849	30,331	37,349	31,874	**34,405**
001-012-513-52300	Health Insurance	23,537	29,612	31,995	29,408	**34,696**
001-012-513-52301	Life Insurance	2,981	2,482	2,700	2,496	**2,441**
001-012-513-52302	Health Reimbursement Account	4,999	8,282	5,375	8,311	**4,875**
001-012-513-52400	Worker's Comp	1,350	1,832	2,512	2,512	**2,297**
	Total Benefits	**81,778**	**98,226**	**107,499**	**98,167**	**103,812**
	Total Personnel Service Costs	**$401,514**	**$443,193**	**$467,868**	**$415,787**	**$431,894**

FINANCE DEPARTMENT

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	001-012-513-52500	Unemployment	3,132	0	0	0	**0**	
2	001-012-513-53101	Medical Services	70	0	100	350	**100**	
3	001-012-513-53400	Other Contractual Services	9,923	14,593	13,909	11,666	**5,698**	(1)
4	001-012-513-53401	Contract Labor	0	0	0	670	**0**	
5	001-012-513-54000	Travel & Per Diem	1,123	1,670	2,690	783	**850**	
6	001-012-513-54100	Communications&Freight Charge	2,445	1,898	2,300	2,795	**2,500**	
7	001-012-513-54110	Postage	14	33	50	1,232	**50**	
8	001-012-513-54300	Electric	10,184	10,492	0	11	**0**	(2)
9	001-012-513-54303	Water	1,249	953	0	0	**0**	(2)
10	001-012-513-54560	Insurance Claims & Deductibles	0	5,000	0	0	**0**	
11	001-012-513-54600	Repair & Maintenance Services	1,313	468	4,086	2,058	**1,698**	(3)
12	001-012-513-54700	Printing & Binding Services	3,817	3,274	3,500	2,900	**3,500**	
13	001-012-513-54900	Other Current Charges	417	431	400	1,179	**400**	
14	001-012-513-55100	Office Supplies	5,342	6,790	6,000	4,285	**6,000**	
15	001-012-513-55220	Computer Supplies	867	197	600	583	**800**	
16	001-012-513-55223	Repair & Maintenance Supplies	854	470	0	0	**0**	(2)
17	001-012-513-55230	Clothing/Uniforms	200	0	285	269	**0**	
18	001-012-513-55240	Institutional Supplies	1,212	1,415	0	0	**0**	(2)
19	001-012-513-55250	Fuels & Lubricant	213	219	200	223	**200**	
20	001-012-513-55400	Books,Subscription,Membership	250	635	400	90	**300**	
21	001-012-513-55410	Training & Education	1,650	5,077	2,440	1,175	**2,500**	
22	001-012-513-55500	Uncapitalized Equipment	3,004	350	2,500	210	**400**	
23	001-012-514-58305	Extraordinary Events	0	0	0	0	**0**	
24		**Total Operating Costs**	**47,279**	**53,965**	**39,460**	**30,479**	**24,996**	
25								
26		**CAPITAL OUTLAY**						
27	001-012-513-55640	Machinery & Equipment	1,697	0	0	5,310	**0**	
28		**Total Capital Outlay Costs**	**1,697**	**0**	**0**	**5,310**	**0**	
29								
30		**TRANSFERS OUT**					**0**	
31	001-012-581-56501	Vehicle Replacement Fund	0	0	0	0	**0**	
32	001-012-581-56501	Internal Service Fund	153	181	661	661	**398**	
33	001-012-581-56608	Self Insured Dental Plan Fund	1,800	1,920	1,920	1,920	**1,728**	
34		**Total Transfers Out**	**1,953**	**2,101**	**2,581**	**2,581**	**2,126**	
35								
36								
37		**Total Expenditures**	**$452,443**	**$499,259**	**$509,909**	**$454,157**	**$459,016**	
38								

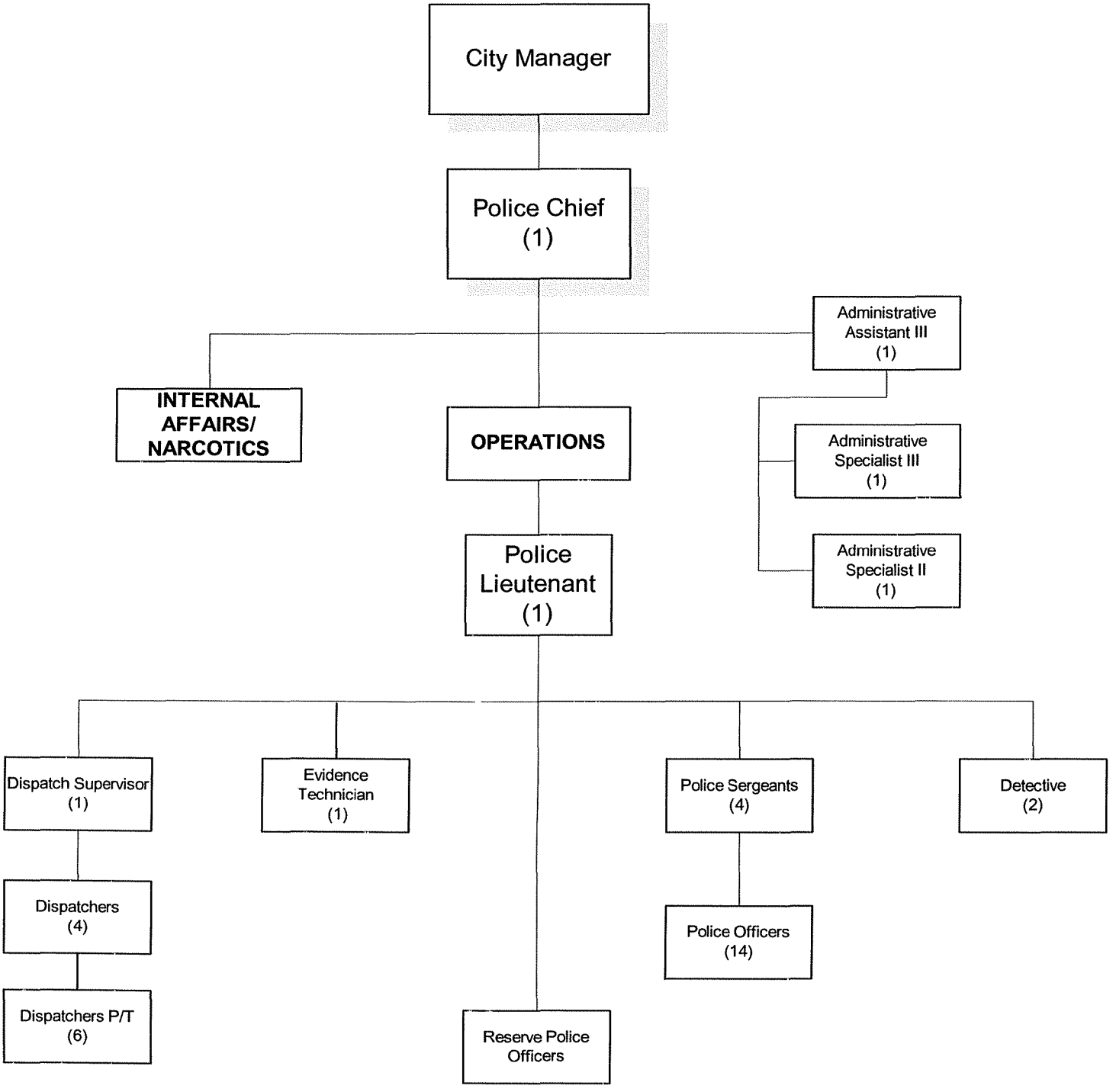
39 (1) Maintenance agreements for MIP($4,848), FAS GOV($850)

40 (2) These account # amounts have been moved from individual departments in city hall to General Government in 06/07

41 Budget.

42 (3) Maintenance: Copy Machine ($600), Finance printers $1,098

POLICE DEPARTMENT



Full-time equivalent positions are shown in parentheses.

POLICE DEPARTMENT

GL CODES	STAFFING/Levels	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget	
001-013-521-51102	Police Chief	S	1.0	1.0	1.0	$81,666	**1.0**	**$81,663**	(1)
001-013-521-51200	Police Lieutenant	H	1.0	1.0	1.0	58,448	**1.0**	**60,315**	
001-013-521-51200	Detective Sergeant	H	1.0	1.0	0.0	0	**0.0**	**0**	
001-013-521-51200	Detective	H	1.0	1.0	2.0	97,235	**2.0**	**100,405**	
001-013-521-51200	Police Sergeant	H	4.0	4.0	4.0	202,997	**4.0**	**209,481**	
001-013-521-51200	Police Officers	H	13.0	13.0	15.0	520,736	**14.0**	**500,614**	
001-013-521-51200	Evidence Technician	H	1.0	1.0	1.0	24,255	**1.0**	**25,341**	
001-013-521-51200	Administrative Asst III	H	1.0	1.0	1.0	34,554	**1.0**	**36,316**	
001-013-521-51200	Admin. Specialist II	H	1.0	1.0	1.0	23,251	**1.0**	**23,757**	
001-013-521-51200	Admin. Specialist III	H	1.0	1.0	1.0	25,558	**1.0**	**26,108**	
001-013-521-51200	Code Enforcement Officer	H	1.0	1.0	1.0	32,870	**0.0**	**0**	
001-013-521-51200	Public Service Aide	H	1.0	1.0	1.0	1	**0.0**	**0**	
001-013-521-51200	Dispatch Supervisor	H	1.0	1.0	1.0	37,832	**1.0**	**40,086**	*
001-013-521-51200	Dispatcher	H	4.0	4.0	4.0	100,530	**4.0**	**106,008**	*
	Total Full Time Employees		32.0	32.0	**34.0**	**$1,239,933**	**31.0**	**$1,210,094**	
001-013-521-51200	Dispatcher (Part-time)	H	6.0	6.0	6.0	**12,000**	**6.0**	**12,000**	
001-013-521-51607	Reserve (Part-time)	H	15.0	15.0	15.0	**12,000**	**15.0**	**12,000**	
	TOTAL		**53.0**	**53.0**	**55.0**	**$1,263,933**	**52.0**	**$1,234,094**	

S = SALARIED H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-013-521-51200	Regular Salaries	897,323	978,901	1,251,933	1,261,517	**1,202,094**
001-013-521-51400	Overtime-Unscheduled	38,259	29,242	15,000	30,648	**36,500**
001-013-521-51410	Overtime-Scheduled	3,607	10,132	20,000	10,872	**20,000**
001-013-521-51411	Overtime-Bert	0	2,070	0	0	**0**
001-013-521-51420	Overtime-Drug Enforcement	3,915	0	10,000	1,502	**10,000**
001-013-521-51607	Reserves & Volunteers	27,645	26,402	12,000	5,131	**12,000**
	Total Wages	**970,749**	**1,046,747**	**1,308,933**	**1,309,670**	**1,280,594**
001-013-521-52100	FICA	72,726	78,350	99,763	97,917	**97,965**
001-013-521-52200	Retirement	56,592	56,392	76,333	65,494	**70,388**
001-013-521-52300	Health Insurance	64,934	74,769	103,095	98,915	**130,110**
001-013-521-52301	Life Insurance	3,076	3,372	3,648	4,315	**3,442**
001-013-521-52302	Health Reimbursement Account	11,968	19,475	16,453	9,504	**17,510**
001-013-521-52400	Worker's Comp Insurance	59,820	49,934	71,280	66,280	**72,826**
	Total Benefits	**269,116**	**282,292**	**370,572**	**342,425**	**392,241**
	Less 50% of dispatch personnel *	**(74,940)**	**(91,554)**	**(91,600)**	**(91,600)**	**(91,600)**
	Total Personnel Service Costs	**$1,164,925**	**$1,237,485**	**$1,587,905**	**$1,560,495**	**$1,581,235**

(1)Note $2,027 is included for settlement with Police Chief.

* 50% of dispatch personnel are paid by Fire Department.

POLICE DEPARTMENT

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	001-013-521-52400	Workers Comp Claims	1,238	1,400	0	0	**0**	
2	001-013-521-52500	Unemployment Compensation	3	967	0	0	**0**	
3	001-013-521-53101	Medical Services	4,550	3,931	3,500	2,840	**4,000**	
4	001-013-521-53400	Other Contractual Services	16,178	6,198	17,000	3,513	**4,000**	(1)
5	001-013-521-53500	Criminal Investigation	4,192	2,445	4,500	2,461	**3,500**	
6	001-013-521-54000	Travel & Per Diem	253	1,307	2,000	1,704	**2,000**	
7	001-013-521-54100	Communications&Freight Charge	12,648	13,154	12,000	11,040	**14,500**	
8	001-013-521-54110	Postage	23	58	200	0	**200**	
9	001-013-521-54210	Automotive Repair Service	7,872	12,013	5,000	12,174	**15,000**	
10	001-013-521-54300	Electric	12,269	14,359	13,000	14,145	**15,000**	
11	001-013-521-54303	Water	1,711	1,693	2,000	2,348	**2,500**	
12	001-013-521-54560	Insurance Claims and Deductibles	0	500	2,000	3,600	**5,000**	
13	001-013-521-54600	Repair & Maintenance Service	3,557	12,922	4,000	6,131	**10,480**	(2)
14	001-013-521-54700	Printing & Binding Services	743	1,104	750	2,063	**750**	
15	001-013-521-54800	Advertising Activities	1,909	1,117	1,000	761	**1,200**	
16	001-013-521-54900	Other Current Charges	1,814	1,777	1,800	29,796	**2,000**	
17	001-013-521-54910	Ammunition	2,177	2,471	1,500	2,235	**1,500**	
18	001-013-521-55100	Office Supplies	3,016	4,397	3,500	4,694	**4,900**	
19	001-013-521-55210	Operating Supplies	1,381	584	400	1,177	**3,500**	
20	001-013-521-55211	Medical Supplies	709	205	500	663	**500**	
21	001-013-521-55220	Computer Supplies	2,954	2,422	4,500	2,761	**4,500**	
22	001-013-521-55223	Repair & Maintenance Supplies	4,966	11,213	6,500	6,719	**0**	
23	001-013-521-55230	Clothing/Uniforms	10,693	9,464	7,500	7,824	**12,735**	
24	001-013-521-55240	Institutional Supplies	4,083	4,484	4,000	3,448	**0**	
25	001-013-521-55250	Fuels & Lubricants	40,316	62,032	60,000	59,270	**69,550**	
26	001-013-521-55251	Tags & Titles	828	357	350	371	**500**	
27	001-013-521-55252	Small Tools	224	157	500	481	**500**	
28	001-013-521-55253	Automotive Repair Supplies(in-house)	18,841	19,712	8,500	18,545	**20,000**	
29	001-013-521-55400	Books,Subscription,Membership	609	905	700	244	**700**	
30	001-013-521-55410	Training & Education	752	2,532	3,000	5,200	**5,000**	
31	001-013-521-55500	Uncapitalized Equipment	9,815	18,340	3,200	19,221	**11,170**	(3)
32	001-013-521-58305	Extraordinary Events	1,011	0	0	0	**0**	
33		**Total Operating Costs**	**171,335**	**214,220**	**173,400**	**225,429**	**215,185**	
34								
35		**CAPITAL OUTLAY**						
36	001-013-521-55620	Building	0	0	0	0	**0**	
37	001-013-521-55640	Machinery & Equipment	16,815	15,472	0	5,265	**6,068**	(4)
38	001-013-521-55641	Automotive & Heavy Equipment	0	0	0	0	**0**	
39	001-013-521-55650	Construction in Progress	0	0	0	0	**0**	
40		**Total Capital Outlay Costs**	**16,815**	**15,472**	**0**	**5,265**	**6,068**	
41								
42		**TRANSFERS OUT**						
43	001-013-581-56501	Vehicle Replacement Fund	53,545	57,505	58,259	58,259	**20,629**	
44	001-013-581-56501	Internal Service Fund	16,279	19,239	29,760	29,760	**32,630**	
45	001-013-581-56608	Self Insured Dental Plan Fund	5,400	6,144	6,528	6,528	**5,952**	
46		Transfers Out	7,037	0	0	0	**0**	
47		**Total Transfers Out**	**82,261**	**82,888**	**94,547**	**94,547**	**59,211**	
48								
49		**Total Expenditures**	**$1,435,336**	**$1,550,065**	**$1,855,852**	**$1,885,736**	**1,861,699**	
50								

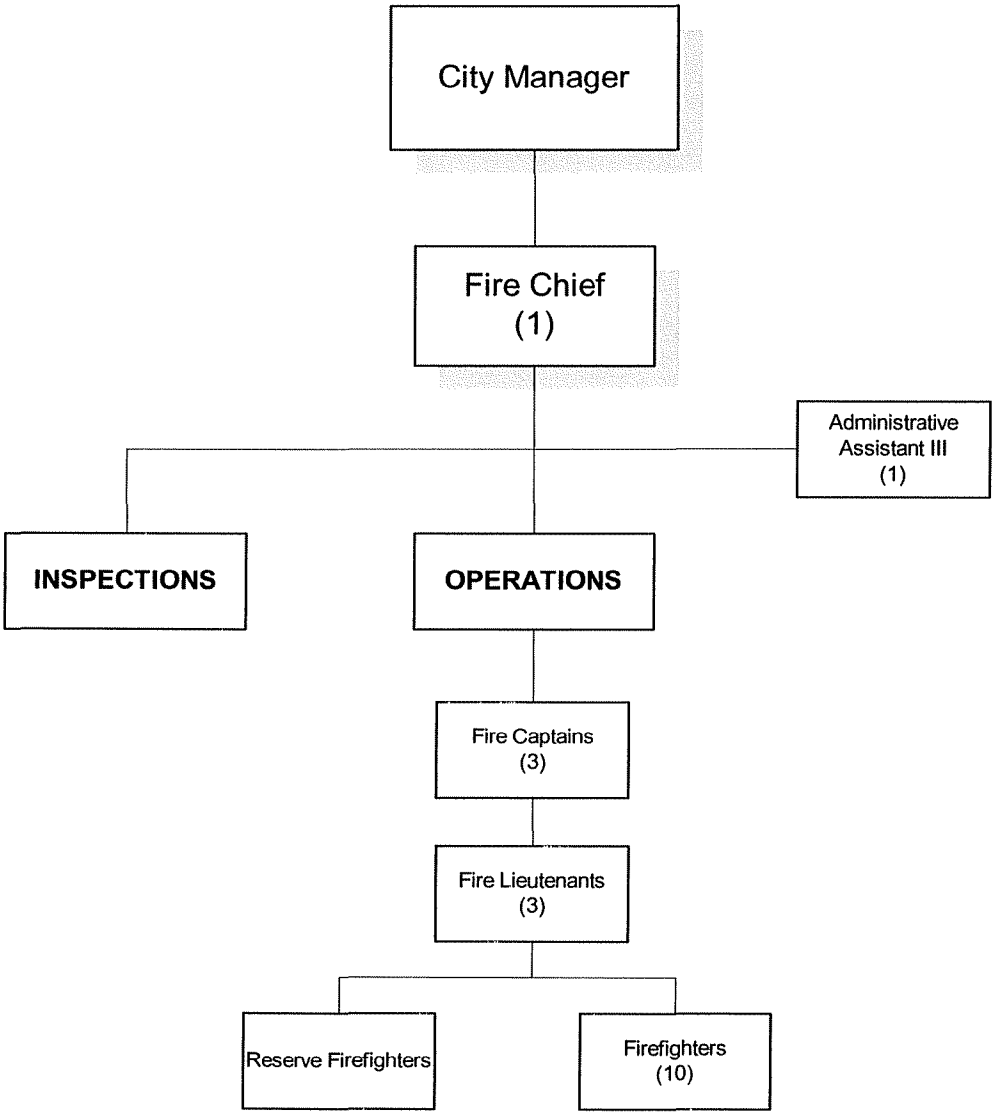
51 (1) Polygraph ,Phone maintenance, Psychological testing, certification and background investigations Accurint/Securrint Investigative Database.

52 (2) Copier Maintenance $1,200, Identi Kit $400, Radio Maintenance $6,480, Taser Repair/service $2,400.

53 (3) 5 Desktop computers @ $550 each =$2750, 3 Laptop computers@ $300each = $900, Taser Cartridges $1,000,File cabinet system $4,000 and Office
54 chairs for 75% of the building $2,520.

55 (4) One dispatch console,Zetron, with built-in Tone Encoder and other features .Total cost $12,135 split with the Fire Dept. Police cost is $6,068.

FIRE DEPARTMENT



Full-time equivalent positions are shown in parentheses.

FIRE DEPARTMENT

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-014-522-51102	Fire Chief	S	1.0	1.0	1.0	$66,744	**1.0**	**$69,913**
001-014-522-51200	Fire Captains	H	3.0	3.0	3.0	152,207	**3.0**	**156,066**
001-014-522-51200	Fire Lieutenants	H	3.0	3.0	3.0	131,018	**3.0**	**132,022**
001-014-522-51200	Firefighters	H	9.0	9.0	10.0	327,836	**10.0**	**352,321**
001-014-522-51200	Administrative Asst III	H	1.0	1.0	1.0	34,575	**1.0**	**35,562**
	Total Full Time Employees		17.0	**17.0**	**18.0**	**$712,380**	**18.0**	**$745,884**
001-014-522-51607	Reserve Firefighters	H	15.0	15.0	15.0	57,600	**10.0**	**30,000**
	TOTAL		**32.0**	**32.0**	**33.0**	**$769,980**	**28.0**	**$775,884**

S = SALARIED H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-014-522-51200	Regular Salaries	582,248	646,068	713,580	706,450	**714,884**
001-014-522-51400	Overtime-Unscheduled	52,550	26,059	30,000	20,616	**30,000**
001-014-522-51410	Overtime-Scheduled	33,758	34,384	31,000	43,303	**31,000**
001-014-522-51607	Reserves & Volunteers	56,665	61,195	57,600	30,189	**30,000**
	Total Wages	**725,221**	**767,706**	**832,180**	**800,558**	**805,884**
001-014-522-52100	FICA	53,564	56,337	63,662	59,464	**61,650**
001-014-522-52200	Retirement	99,297	125,900	135,541	139,321	**163,730**
001-014-522-52300	Health Insurance	41,518	53,470	67,545	61,710	**78,066**
001-014-522-52301	Life Insurance	1,278	1,970	1,833	2,400	**1,487**
001-014-522-52302	Health Reimbursement Account	8,525	8,940	12,985	4,702	**12,485**
001-014-522-52400	Worker's Comp Insurance	50,896	51,660	73,091	68,589	**83,257**
	Total Benefits	**255,078**	**298,277**	**354,657**	**336,186**	**400,675**
	Plus 50% of dispatch personnel *	**74,940**	**91,554**	**91,600**	**91,600**	**91,600**
	Total Personnel Service Costs	**$1,055,239**	**$1,157,537**	**$1,278,437**	**$1,228,344**	**$1,298,159**

* 50% of dispatch personnel are paid by Police Department.

FIRE DEPARTMENT

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	001-014-522-53101	Medical Services	7,416	2,348	2,000	883	**1,800**	(1)
2	001-014-522-53400	Other Contractual Services	2,979	5,018	250	812	**0**	(2)
3	001-014-522-54000	Travel & Per Diem	293	935	1,000	1,911	**2,500**	(3)
4	001-014-522-54100	Communications&Freight Charge	3,804	3,935	4,500	3,844	**4,000**	
5	001-014-522-54110	Postage	97	119	50	324	**50**	
6	001-014-522-54210	Automotive Repair Service	4,999	8,431	8,000	5,476	**7,500**	(4)
7	001-014-522-54300	Electric	9,227	9,112	8,300	9,651	**8,500**	
8	001-014-522-54303	Water	2,061	2,133	2,100	2,595	**2,200**	
9	001-014-522-54400	Equipment & Vehicle Rental	0	143	0	0	**0**	
10	001-014-522-54560	Insurance Claims and Deductibles	0	125	0	0	**0**	
11	001-014-522-54600	Repair & Maintenance Service	5,791	7,644	6,500	13,393	**6,500**	(5)
12	001-014-522-54700	Printing & Binding Service	101	875	500	185	**500**	
13	001-014-522-54800	Advertising Activities	1,600	2,446	1,500	1,534	**1,500**	
14	001-014-522-54900	Other Current Charges	40	704	750	410	**700**	
15	001-014-522-54901	B.E.R.T. Expenditures	13,326	10,892	4,000	844	**0**	
16	001-014-522-55100	Office Supplies	1,085	1,672	1,500	556	**1,500**	
17	001-014-522-55210	Operating Supplies	2,803	5,448	3,000	1,899	**2,000**	
18	001-014-522-55211	Medical Supplies	2,023	1,912	2,500	2,213	**2,500**	
19	001-014-522-55220	Computer Supplies	1,220	620	1,500	2,552	**1,500**	
20	001-014-522-55223	Repair & Maintenance Supplies	7,833	4,733	5,000	6,487	**0**	
21	001-014-522-55225	Chemicals	282	1,359	1,000	988	**1,000**	
22	001-014-522-55226	Safety Supplies/Gear	0	0	13,121	110	**6,300**	(6)
23	001-014-522-55230	Clothing/Uniforms	23,883	17,407	10,000	5,963	**7,500**	(7)
24	001-014-522-55240	Institutional Supplies	2,497	2,669	3,000	2,394	**0**	
25	001-014-522-55250	Fuels & Lubricants	11,499	13,933	15,000	12,585	**15,000**	
26	001-014-522-55252	Small Tools	2,737	2,428	2,000	1,494	**1,800**	
27	001-014-522-55253	Automotive Repair Supplies(in-house)	3,377	5,142	4,000	7,223	**4,000**	
28	001-014-522-55400	Books,Subscription,Membership	907	1,461	2,000	1,615	**2,000**	(8)
29	001-014-522-55410	Training & Education	1,376	4,726	16,300	4,369	**6,780**	(9)
30	001-014-522-55500	Uncapitalized Equipment	12,285	25,262	20,730	10,025	**13,110**	(10)
31	001-014-522-58305	Extraordinary Events	0		0	0	**0**	
32		**Total Operating Costs**	**125,541**	**143,632**	**140,101**	**102,335**	**100,740**	

33

34

35 (1) Physicals, Stress Test and Shots.

36 (2) Pest control moved to Building and Grounds.

37 (3) Conferences: Florida Fire Chief's and Governors Hurricane Conference and seminars

38 (4) Ladder truck testing by outside third party vendor($1,000), Annual maintenance with Sutphen($1,500),Can contract with Spring Hill Rescue @$50 per hour & 10% over

39 cost of parts. $2,500 this includes the pump testing on E-1, Tower 1 & E-3, Plus $2,500 Miscellaneous repairs.

40 (5) Hurst Tools (JAWS) annual Maintenenance $1,200,Breathing Air Test $400, Hydro testing of MSA equipment $500, MSA flow testing $1,800, Copy Machine $300 and

41 Radio maintenance $1,900.

42 (6) Bunker Gear: 2-helmets @ $319 each, 3sets of bunker boots $110 each set, 7 pair of gloves @ $65 each, 5 Nomex hoods @ $25 each 3 sets of pants/coats/

43 susenders @ $1,210 each and 2 MSA masks @ $500 each.

44 (7) Station uniforms 27 Firefighters @ $221.00 each = $5,967 (uniform replenishment), Additional firefighters (2) @ $529 = $1,058 (initial new hire).

45 Vent Saw $2,300, Positive Pressure Fan $1,800, Class B foam (3 Cans) $400.

46 (8) Fire codes,memberships, class books etc.

47 (9) Paramedic Program: 2 students @ $3,000 each = $6,000, 3 firefighters for survival program @ $260 each = $780.

48 (REQUIRED FOR EMPLOYMENT)

49 (10) 5" supply line 3 sections (100 Ft. per section) @ $670 each = $2,010, 1.75" hose 4 sections (50 Ft. per section) $175 each = $700, hydraulic spreader

50 (Jaws of life) Demo to replace out of service spreader $2,500, Replenish and or replace out of date foam 3 cans of Class B foam $133 per pail = $399,

51 Side tray for securing equipment carried in Shift Commander Vehicle $2,500Computers and equipment for installation for response vehicles 4 @ $1,000

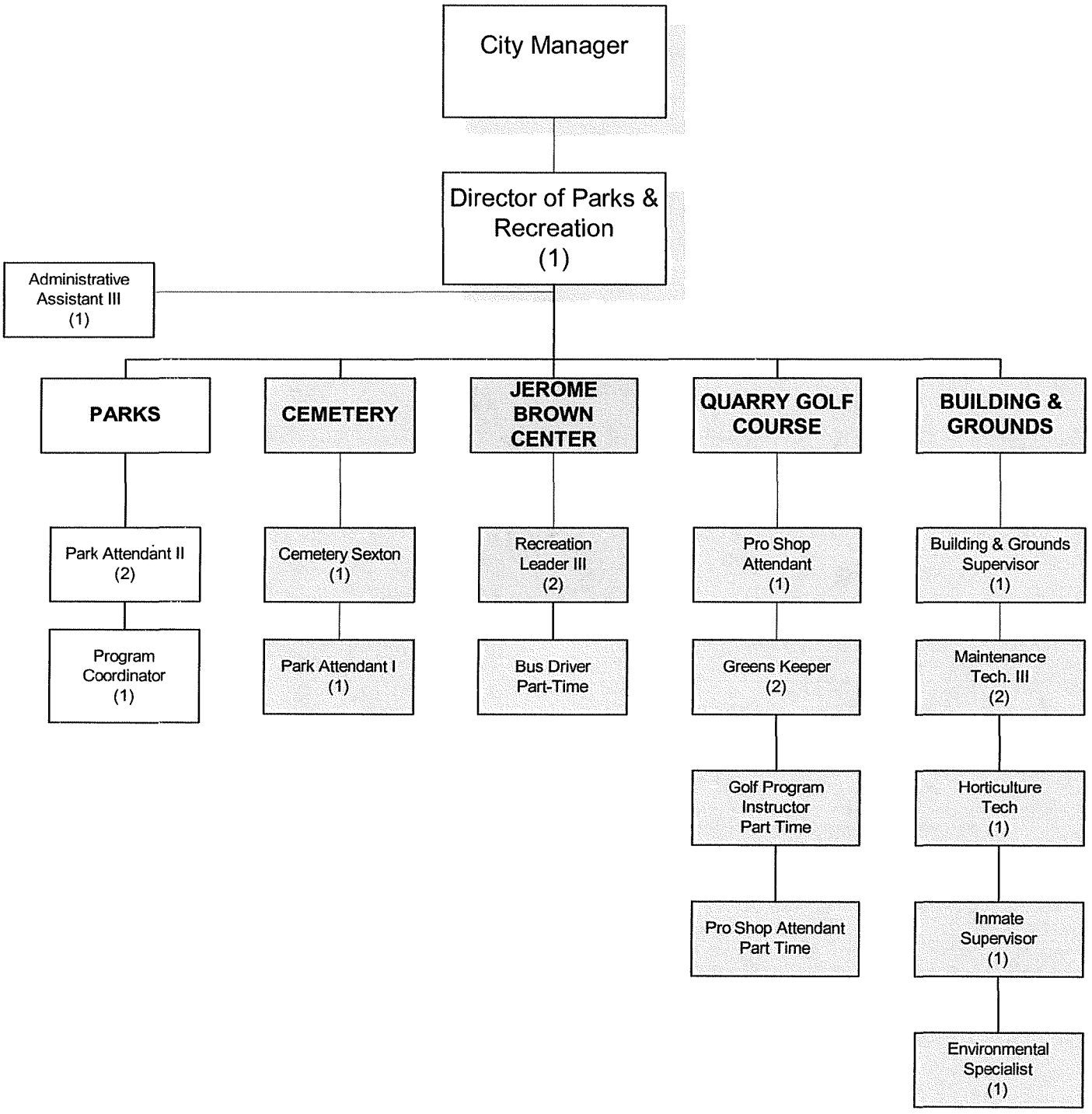
52 each (rebuilt) = $4,000. $1,000 to replace Life Safty Rope that can no longer be used for this purpose.

FIRE DEPARTMENT

	GL CODES	CAPITAL OUTLAY	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget
1	001-014-522-55620	Building	0	0	0	0	**0**
2	001-014-522-55640	Machinery & Equipment	21,190	661,947	0	0	**6,067**
3		**Total Capital Outlay Costs**	**21,190**	**661,947**	**0**	**0**	**6,067**
4							
5		**DEBT SERVICE**					
6	001-014-517-57200	Principal	0	8,584	31,280	31,280	**32,624**
7	001-014-517-57100	Interest	0	8,600	25,990	25,990	**24,646**
8		**Total Debt Service**	**0**	**17,184**	**57,270**	**57,270**	**57,270**
9							
10							
11		**TRANSFERS OUT**					
12	001-014-581-56501	Vehicle Replacement Fund	46,386	88,631	83,524	83,524	**50,555**
13	001-014-581-56501	Internal Service Fund	5,564	10,721	9,336	9,336	**9,594**
14	001-014-581-56608	Self Insured Dental Plan Fund	3,060	3,264	3,456	3,456	**3,456**
15		**Total Transfers Out**	**55,010**	**102,616**	**96,316**	**96,316**	**63,605**
16							
17		**Total Expenditures**	**$1,256,980**	**$2,082,916**	**$1,572,124**	**$1,484,265**	**$1,525,841**

PARKS & RECREATION DEPARTMENT

Parks Division



Full-time equivalent positions are shown in parentheses.

PARKS AND RECREATION DEPARTMENT: Parks Division

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-020-572-51102	Parks & Recreation Director	S	1.0	1.0	1.0	$53,806	**1.0**	**$56,984**
001-020-572-51200	Administrative Assistant III	H	1.0	1.0	1.0	33,468	**1.0**	**34,568**
001-020-572-51200	Park Attendant II	H	1.0	1.0	1.0	24,087	**2.0**	**47,483**
001-020-572-51200	Program Coordinator	H	0.0	1.0	1.0	27,381	**1.0**	**30,536**
001-020-572-51200	Maintenance Tech III	H	1.0	1.0	1.0	41,977	**0.0**	**0**
001-020-572-51200	Equipment Operator I	H	2.0	2.0	1.0	21,659	**0.0**	**0**
	TOTAL		**6.0**	**7.0**	**6.0**	**$202,378**	**5.0**	**$169,571**
001-020-572-51200	Intern-Part Time	H	1.0	1.0	0.0	0	**0.0**	**0**
			7.0	**8.0**	**6.0**	**$202,378**	**5.0**	**$169,571**

S = SALARIED H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-020-572-51200	Regular Salaries	160,544	$207,087	202,378	207,551	**169,571**
001-020-572-51400	Overtime	4,582	2,224	5,000	2,152	**5,000**
	Total Wages	**165,126**	**209,311**	**207,378**	**209,703**	**174,571**
001-020-572-52100	FICA	12,571	15,942	17,498	15,992	**13,355**
001-020-572-52200	Retirement	12,990	18,691	23,900	21,810	**19,059**
001-020-572-52300	Health Insurance	11,494	17,271	17,775	21,329	**17,348**
001-020-572-52301	Life Insurance	1,346	1,422	1,672	1,707	**1,262**
001-020-572-52302	Health Reimbursement Account	1,614	1,872	2,500	1,735	**2,000**
001-020-572-52400	Worker's Comp	13,293	13,162	18,714	18,714	**13,766**
	Total Benefits	**53,308**	**68,360**	**82,059**	**81,287**	**66,790**
	Total Personnel Service Costs	**$218,434**	**$277,671**	**$289,437**	**$290,990**	**$241,361**

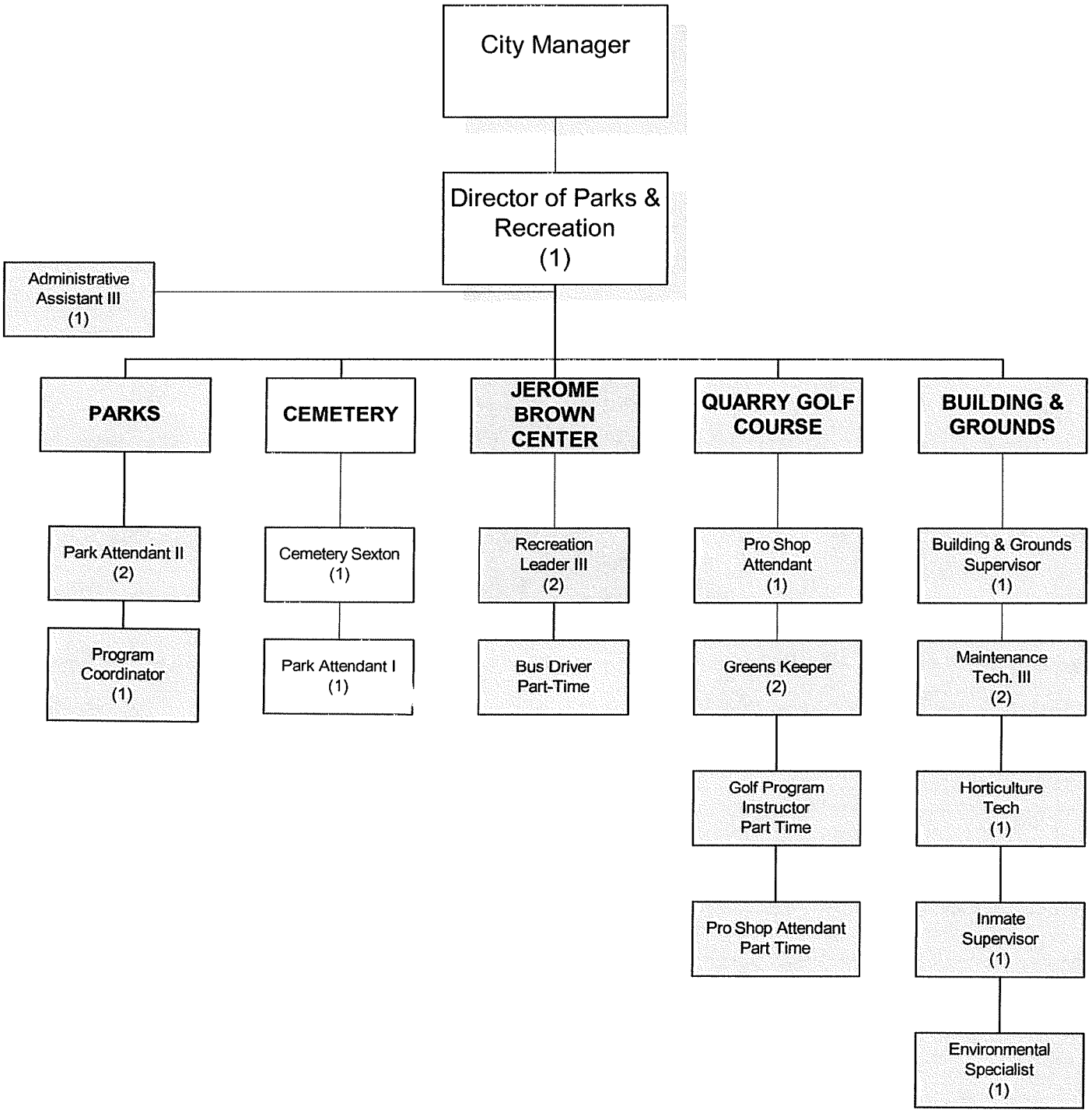
PARKS AND RECREATION DEPARTMENT : Parks Division

GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
001-020-572-53101	Medical Services	145	244	150	205	**150**	
001-020-572-53400	Other Contractual Services	2,452	2,661	6,000	9,737	**11,775**	(1)
001-020-572-53401	Contractual Labor	3,240	2,751	4,000	1,160	**2,500**	(2)
001-020-572-54000	Travel & Per Diem	0	108	100	289	**500**	
001-020-572-54100	Communications&Freight Charge	1,759	1,726	2,000	1,554	**2,000**	
001-020-572-54110	Postage	6	0	50	0	**100**	
001-020-572-54200	Transportation	55	0	50	0	**0**	
001-020-572-54210	Automotive Repair Service	1,102	140	500	385	**500**	
001-020-572-54300	Electric	24,098	28,543	28,000	30,612	**30,000**	
001-020-572-54303	Water	4,955	7,010	5,800	10,522	**8,000**	
001-020-572-54400	Equipment & Vehicle Rental	828	725	1,500	271	**1,000**	(3)
001-020-572-54401	Rentals and Leases	0	148	200	0	**200**	
001-020-572-54560	Insurance Claims and Deductibles	0	153	1,000	0	**1,000**	
001-020-572-54600	Repair & Maintenance Services	4,046	7,461	7,500	8,900	**7,500**	(4)
001-020-572-54700	Printing & Binding Services	166	46	800	142	**800**	
001-020-572-54800	Advertising Activities	543	2,021	1,500	597	**750**	
001-020-572-54900	Other Current Charges	411	258	500	585	**500**	
001-020-572-54920	Recreational Supplies	1,559	1,278	2,000	1,279	**2,000**	
001-020-572-55100	Office Supplies	741	1,011	1,000	1,780	**1,500**	
001-020-572-55210	Operating Supplies	0	976	17,500	14,984	**15,000**	(5)
001-020-572-55211	Medical Supplies	5	48	50	0	**0**	
001-020-572-55220	Computer Supplies	55	515	700	27	**700**	
001-020-572-55223	Repair & Maintenance Supplies	15,230	23,260	17,500	14,565	**0**	
001-020-572-55225	Chemicals	4,156	3,335	5,000	998	**3,500**	
001-020-572-55230	Clothing/Uniforms	1,394	1,574	1,500	917	**1,500**	
001-020-572-55240	Institutional Supplies	3,243	3,156	4,000	4,194	**4,000**	
001-020-572-55250	Fuels & Lubricants	4,050	4,404	4,500	3,584	**4,500**	
001-020-572-55252	Small Tools	512	1,220	1,500	2,707	**1,500**	
001-020-572-55253	Auto Repair Supply (in-house)	1,003	1,914	2,000	3,894	**2,000**	
001-020-572-55400	Books,Subscription,Membership	255	215	500	384	**500**	
001-020-572-55410	Training & Education	826	572	1,000	1,014	**1,000**	
001-020-572-55500	Uncapitalized Equipment	4,884	4,305	3,000	1,348	**1,000**	(6)
001-020-572-58305	Extraordinary Events	3,427	0	0	0	**0**	
	Total Operating Costs	**85,146**	**101,778**	**121,400**	**116,634**	**105,975**	
	Debt Service						
001-020-517-57100	Interest	3,713	2,932	2,455	2,455	**2,001**	
001-020-517-57200	Principal	10,661	11,081	11,517	11,517	**11,971**	
	Total Debt Service	**14,374**	**14,013**	**13,972**	**13,972**	**13,972**	(7)
	CAPITAL OUTLAY						
001-020-572-55610	Land	0	0	0	0	**0**	
001-020-572-55620	Building	0	0	0	0	**0**	
001-020-572-55630	Improvements-Non Buildings	0	9950	0	0	**0**	
001-020-572-55640	Machinery & Equipment	7,556	0	15,000	15,000	**0**	
001-020-572-55650	Construction In Progress	0	0	0	0	**0**	
	Total Capital Outlay Costs	**7,556**	**9,950**	**15,000**	**15,000**	**0**	
	TRANSFERS OUT						
001-020-581-56501	Vehicle Replacement Fund	0	4,748	2,344	2,344	**0**	
001-020-581-56501	Internal Service Fund	-2440	7,778	9,220	9,220	**6,359**	
001-020-581-56608	Self Insured Dental Plan Fund	1080	1,344	1,152	1,152	**960**	
	Total Transfers Out	**(1,360)**	**13,870**	**12,716**	**12,716**	**7,319**	
	Total Expenditures	**$324,150**	**$417,282**	**$452,525**	**$449,312**	**$368,627**	

(1) Adult program officals (offset from league registration fees.) Monitoring fee for alarms and fire estinguisher annual service.
(2) Temporary day labor
(3) Lift rental
(4) Tire repair, fencing, copy machine repair, window glass repair and door lock servie.
(5) Mulch, sand, clay trash cans, inmate crew weedeater line and graffti remover.
(6) Two weedeaters ($400)each.
(7) Debt on Parks' Office that was bought at the same time as City Hall was refinanced.

PARKS & RECREATION DEPARTMENT

Cemetery Division



Full-time equivalent positions are shown in parentheses.

PARKS & RECREATION DEPARTMENT: Cemetery Division

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-017-539-51200	Cemetery Sexton	H	1.0	1.0	1.0	$32,410	**1.0**	**$33,841**
001-017-539-51200	Park Attendant I	H	0.0	0.0	1.0	17,910	**1.0**	**20,248**
001-017-539-51200	Park Attendant II	H	1.0	1.0	0.0	0	**0.0**	
	TOTAL		**2.0**	**2.0**	**2.0**	**$50,320**	**2.0**	**$54,089**

S = SALARIED H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-017-539-51200	Regular Salaries	41,682	44,066	50,320	51,743	**54,089**
001-017-539-51400	Overtime	1,162	380	1,000	118	**1,000**
	Total Wages	**42,844**	**44,446**	**51,320**	**51,861**	**55,089**
001-017-539-52100	FICA	3,275	3,400	3,926	3,967	**4,214**
001-017-539-52200	Retirement	3,182	3,668	4,956	5,108	**5,427**
001-017-539-52300	Health Insurance	4,692	3,290	7,110	6,787	**8,674**
001-017-539-52301	Life Insurance	348	305	374	371	**402**
001-017-539-52302	Health Reimbursement Account	0	1,425	1,000	1148	**1,000**
001-017-539-52400	Worker's Comp Insurance	3,610	4,740	6,713	6,713	**7,348**
	Total Benefits	**15,107**	**16,828**	**24,079**	**24,094**	**27,065**
	Total Personnel Service Costs	**$57,951**	**$61,274**	**$75,399**	**$75,955**	**$82,154**

PARKS & RECREATION DEPARTMENT: Cemetery Division

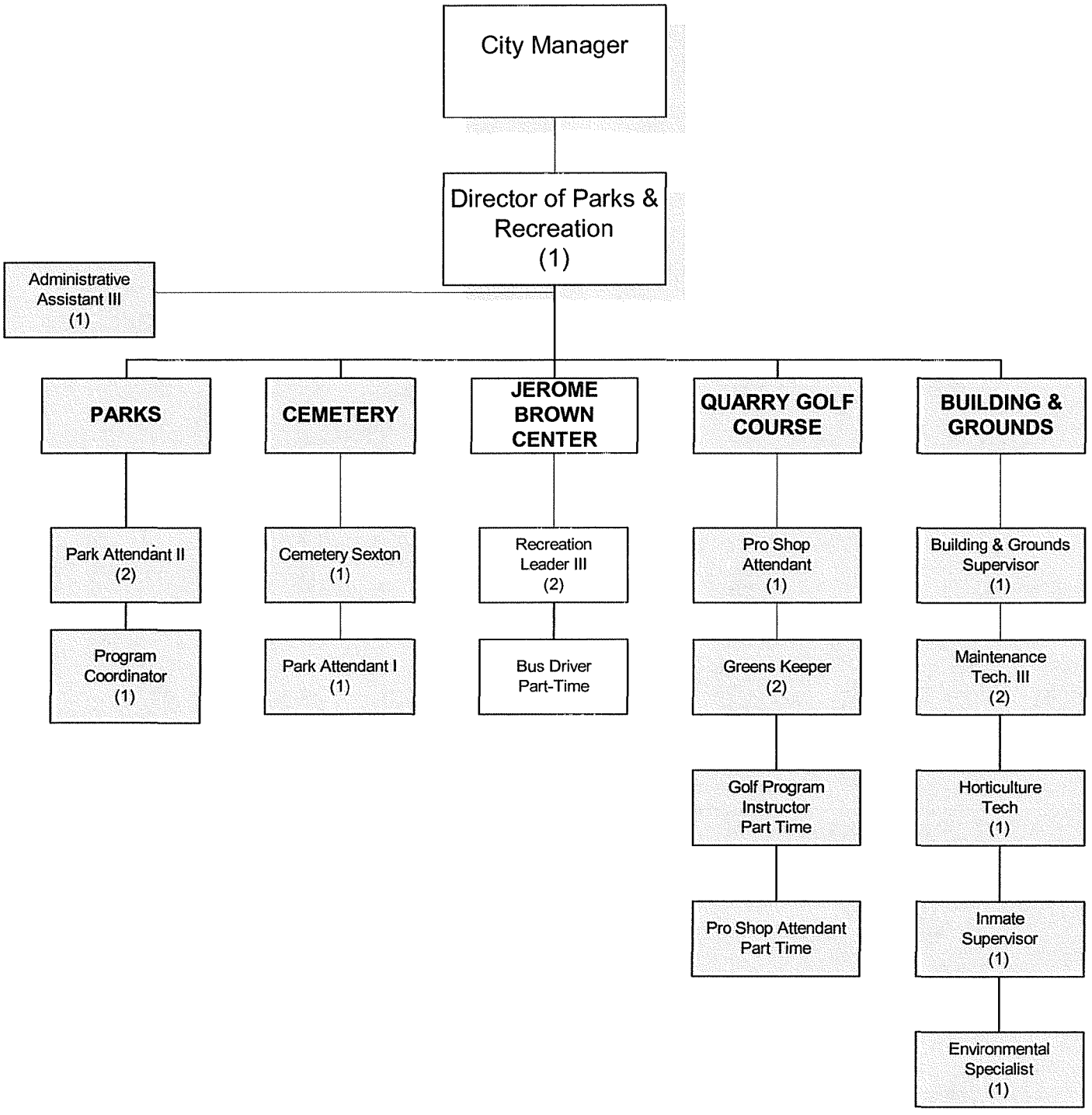
GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
001-017-539-53101	Medical Services	167	70	100	35	**100**	
001-017-539-53400	Other Contractual Services	3,684	3,879	4,000	2,162	**1,930**	(1)
001-017-539-54100	Communications&Freight Charge	1,024	633	650	572	**650**	
001-017-539-54110	Postage	0	11	25	0	**0**	
001-017-539-54210	Automotive Repair Service	54	17	0	0	**0**	
001-017-539-54300	Electric	886	757	1,200	574	**700**	
001-017-539-54303	Water	1,901	2,191	2,000	2,373	**2,300**	
001-017-539-54400	Equipment & Vehicle Rental	0	50	100	0	**0**	
001-017-539-54401	Rentals & Leases	42	0	300	0	**0**	
001-017-539-54600	Repair & Maintenance Services	1,434	4,203	2,500	1,016	**2,500**	
001-017-539-54700	Printing & Binding Services	654	16	500	18	**500**	
001-017-539-54800	Advertising Activities	267	297	500	287	**500**	
001-017-539-54900	Other Current Charges	217	411	200	133	**200**	
001-017-539-54912	Cemetery Lot Buy Back	0	3,139	0	1,620	**0**	
001-017-539-54913	Cost of goods sold	800	0	0	0	**0**	
001-017-539-55100	Office Supplies	115	103	350	247	**500**	
001-017-539-55210	Operating Supplies	0	215	2,000	1,820	**2,000**	(2)
001-017-539-55211	Medical Supplies	0	33	0	0	**0**	
001-017-539-55220	Computer Supplies	0	35	0	34	**67**	
001-017-539-55223	Repair & Maintenance Supplies	3,827	3,233	2,000	1,727	**0**	
001-017-539-55230	Clothing/Uniforms	697	875	750	531	**750**	
001-017-539-55240	Institutional Supplies	280	194	300	309	**0**	
001-017-539-55250	Fuels & Lubricants	2,562	2,780	2,600	2,351	**2,600**	
001-017-539-55252	Small Tools	135	740	1,000	635	**1,000**	
001-017-539-55253	Auto Repair Supply (in-house)	190	432	750	138	**750**	
001-017-539-55400	Books,Subscription,Membership	285	245	300	0	**300**	
001-017-539-55410	Training & Education	0	25	100	0	**100**	
001-017-539-55500	Uncapitalized Equipment	470	3,104	3,000	2,621	**1,500**	(3)
001-017-539-58305	Extraordinary Events	405	0	0	0	**0**	
	Total Operating Costs	**20,096**	**27,688**	**25,225**	**19,203**	**18,947**	
	CAPITAL OUTLAY						
001-017-539-55620	Building	0	0	0	0	**0**	
001-017-539-55630	Improvements-Non Building	0	29,460	0	0	**0**	
001-017-539-55640	Machinery & Equipment	0	0	12,000	11,214	**0**	
	Total Capital Outlay Costs	**0**	**29,460**	**12,000**	**11,214**	**0**	
	TRANSFERS OUT						
001-017-581-56501	Vehicle Replacement Fund	0	0	0	0	**0**	
001-017-581-56501	Internal Service Fund	3,206	3,667	4,415	4,415	**3,604**	
001-017-581-56608	Self Insured Dental Plan Fund	360	384	384	384	**384**	
001-017-581-56605	Cemetery Perpetual Care Fund	0	10,000	10,000	10,000	**10,000**	
	Total Transfers Out	**3,566**	**14,051**	**14,799**	**14,799**	**13,988**	
	Total Expenditures	**$81,613**	**$132,473**	**$127,423**	**$121,171**	**$115,089**	

(1) Tree removal, fence repair..

(2) Work gloves, air and oil filters, mower blades and mulch.

(3) Two Weedeaters ($460 each) and one blower ($400).

PARKS & RECREATION DEPARTMENT
Jerome Brown Center Division



Full-time equivalent positions are shown in parentheses.

PARKS AND RECREATION DEPARTMENT: Jerome Brown Center Division

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-025-572-51200	Recreation Leader III	H	2.0	2.0	2.0	$58,901	**2.0**	**$61,258**
	Total full Time		2.0	2.0	2.0	$58,901	**2.0**	**$61,258**
	Part Time							
001-025-572-51200	Bus Driver Part Time	H	0.0	1.0	1.0	10,000	**1.0**	**10,000**
	TOTAL		**2.0**	**3.0**	**3.0**	**$68,901**	**3.0**	**$71,258**

S = SALARIED H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-025-572-51200	Regular Salaries	58,146	58,100	68,901	66,859	**71,258**
001-025-572-51400	Overtime	265	800	2,000	1,849	**3,000**
	Total Wages	**58,411**	**58,900**	**70,901**	**68,708**	**74,258**
001-025-572-52100	FICA	4,282	3,732	5,628	5,074	**5,681**
001-025-572-52200	Retirement	4,352	4,885	6,772	6,766	**7,315**
001-025-572-52300	Health Insurance	5,395	5,755	7,110	7,110	**8,674**
001-025-572-52301	Life Insurance	425	333	438	443	**478**
001-025-572-52302	Health Reimbursement Account	848	411	1,000	1,394	**1,000**
001-025-572-52400	Worker's Comp Insurance	1,552	4,828	6,628	6,628	**7,158**
	Total Benefits	**16,854**	**19,944**	**27,576**	**27,415**	**30,306**
	Total Personnel Service Costs	**$75,265**	**$78,844**	**$98,477**	**$96,123**	**$104,564**

(1) Bus driver's wages are funded by a transfer in from Grant Fund 105.

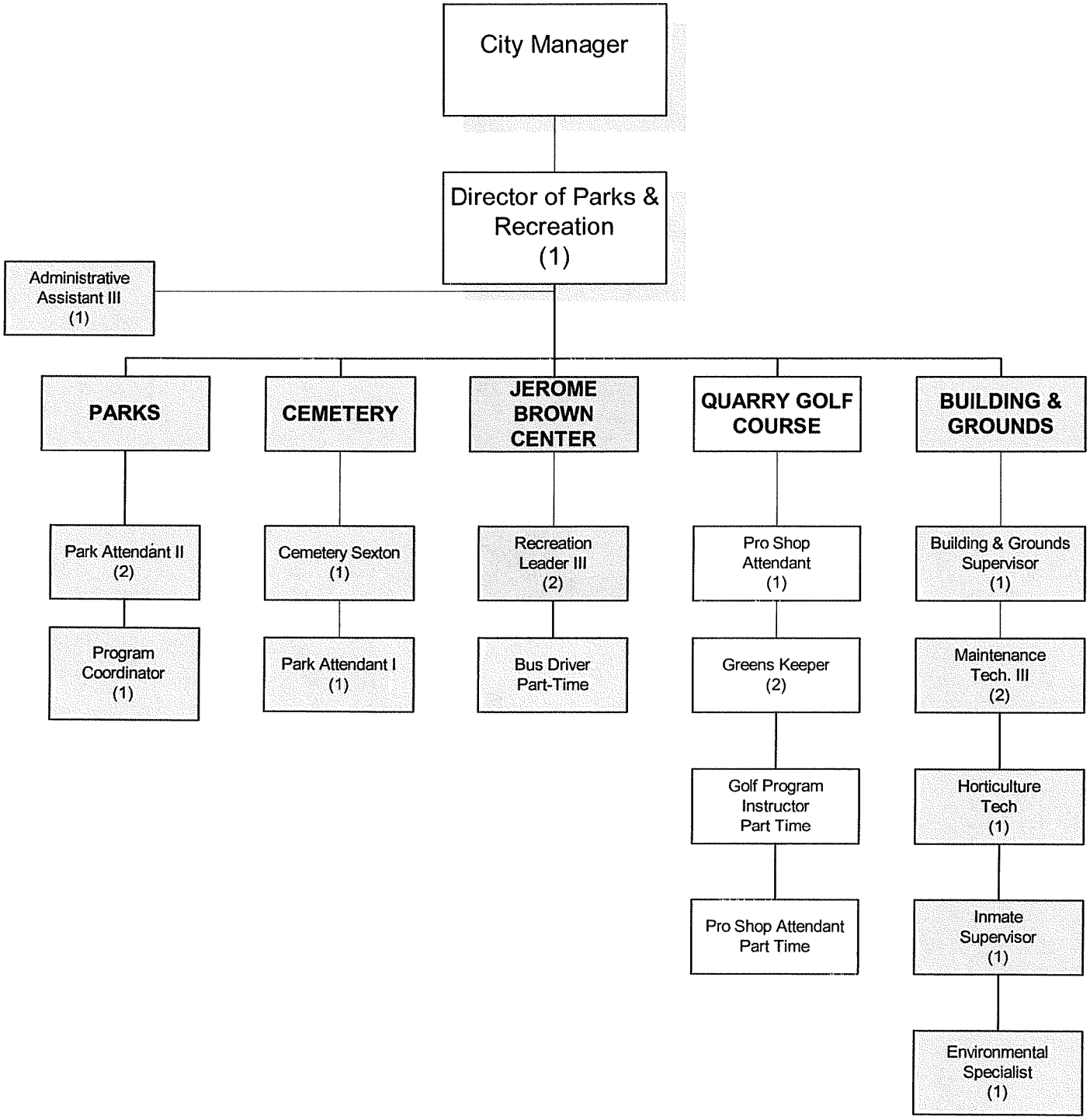
PARKS AND RECREATION DEPARTMENT: Jerome Brown Center Division

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget
1	001-025-572-53101	Medical Services	0	109	100	137	**100**
2	001-025-572-53400	Other Contractual Services	1,209	2,192	2,000	469	**825** (1)
3	001-025-572-54000	Travel & Per Diem	11	117	100	178	**500**
4	001-025-572-54100	Communications&Freight Charge	672	584	800	1,051	**800**
5	001-025-572-54110	Postage	0	5	50	34	**0**
6	001-025-572-54200	Transportation	0	0	50	0	**0**
7	001-025-572-54300	Electric	10,782	12,919	11,500	14,362	**14,000**
8	001-025-572-54303	Water	1,644	1,821	2,000	2,379	**2,500**
9	001-025-572-54400	Equipment Rental	25	0	500	411	**500**
10	001-025-572-54600	Repair & Maintenance Services	1,717	160	1,500	2,220	**1,500**
11	001-025-572-54700	Printing & Binding Services	812	73	500	375	**1,000**
12	001-025-572-54800	Advertising Activities	884	1,206	1,000	968	**1,000**
13	001-025-572-54900	Other Current Charges	250	713	250	581	**250**
14	001-025-572-54913	Cost of Goods Sold	496	107	500	0	**500**
15	001-025-572-54920	Recreational Supplies	1,272	1,287	1,500	3,266	**1,500**
16	001-025-572-55100	Office Supplies	1,072	1,549	750	1,681	**1,800**
17	001-025-572-55210	Operating Supplies	104	82	1,500	1,129	**1,500** (2)
18	001-025-572-55211	Medical Supplies	0	36	50	0	**0**
19	001-025-572-55220	Computer Supplies	3	468	500	294	**500**
20	001-025-572-55223	Repair & Maintenance Supplies	4,477	2,998	2,500	3,238	**0**
21	001-025-572-55225	Chemicals	0	0	100	0	**100**
22	001-025-572-55226	Safety Supplies	15	0	50	0	**50**
23	001-025-572-55230	Clothing/Uniforms	0	277	400	298	**400**
24	001-025-572-55240	Institutional Supplies	3,288	2,802	2,500	4,313	**0**
25	001-025-572-55250	Fuels & Lubricants	1,509	1,997	1,800	1,172	**1,800**
26	001-025-572-55252	Small Tools	0	42	100	56	**100**
27	001-025-572-55400	Books,Subscription,Membership	0	(2)	150	0	**0**
28	001-025-572-55410	Training & Education	60	299	100	324	**500**
29	001-025-572-55500	Uncapitalized Equipment	882	3,654	4,000	3,223	**500**
30	001-025-572-58305	Extraordinary Events	75		0	0	**0**
31		**Total Operating Costs**	**31,259**	**35,495**	**36,850**	**42,159**	**32,225**
32							
33		**CAPITAL OUTLAY**					
34	001-025-572-55620	Building	0	0	0	0	0
35	001-025-572-55640	Machinery & Equipment	0	0	0	8,418	0
36	001-025-572-55650	Construction In Progress	0	0	0	0	0
37		**Total Capital Outlay Costs**	**0**	**0**	**0**	**8,418**	**0**
38							
39		**TRANSFERS OUT**					
40	001-025-581-56501	Vehicle Replacement Fund	2,400	0	2,400	2,400	**0** (3)
41	001-025-581-56501	Internal Service Fund	0	0	0	0	**0**
42	001-025-581-56608	Self Insured Dental Plan Fund	360	384	384	384	**384**
43		**Total Transfers Out**	**2,760**	**384**	**2,784**	**2,784**	**384**
44							
45		**Total Expenditures**	**$109,284**	**$114,723**	**$138,111**	**$149,484**	**$137,173**
46							

47 (1) Alarm monitoring service.
48 (2) Mops,helium refill,replacement ballast and light bulbs.
49 (3) Transfer for the Jerome Brown Center bus .

PARKS & RECREATION DEPARTMENT

Quarry Golf Course Division



Full-time equivalent positions are shown in parentheses.

PARKS AND RECREATION DEPARTMENT: Quarry Golf Division

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-026-572-51200	GolfPro/Pro Shop Manager	H	1.0	1.0	1.0	**$27,577**	**0**	**0**
001-026-572-51200	Pro Shop Attendant	H	0	0.0	0.0	**0**	**1.0**	**$19,431**
001-026-572-51200	Recreation Leader I	H	1.0	1.0	0.0	**$0**	**0.0**	**$0**
001-026-572-51200	Golf Program Instructor	H	0.0	0.0	1.0	**$24,679**	**0.0**	**$0**
001-026-572-51200	Greens Keeper	H	1.0	1.0	2.0	**55,644**	**2.0**	**59,112**
	TOTAL Full Time		3.0	3.0	4.0	**$107,900**	**3.0**	**$78,543**
	Part Time							
001-026-572-51200	Golf Program Instructor	H	0.0	0.0	0.0	**0**	**1.0**	**17,213**
001-026-572-51200	Pro Shop Attendant	H	2.0	2.0	2.0	**14,040**	**2.0**	**14,040**
	TOTAL		**5.0**	**5.0**	**6.0**	**$121,940**	**6.0**	**$109,796**

S = SALARIED H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-026-572-51200	Regular Salaries	69,624	83,803	121,940	113,733	**109,796**
001-026-572-51400	Overtime	1,349	0	1,500	308	**1,500**
	Total Wages	**70,973**	**83,803**	**123,440**	**114,041**	**111,296**
001-026-572-52100	FICA	5,461	6,330	7,434	8,680	**8,514**
001-026-572-52200	Retirement	5,286	6,961	9,425	11,119	**10,963**
001-026-572-52300	Health Insurance	4,457	3,290	10,665	3,878	**13,011**
001-026-572-52301	Life Insurance	474	495	607	502	**595**
001-026-572-52302	Health Reimbursement Account	620	770	1,500	653	**1,500**
001-026-572-52400	Worker's Comp Insurance	6,195	7,435	9,224	8,224	**10,729**
	Total Benefits	**22,493**	**25,281**	**38,855**	**33,056**	**45,312**
	Total Personnel Service Costs	**$93,466**	**$109,084**	**$162,295**	**$147,097**	**$156,608**

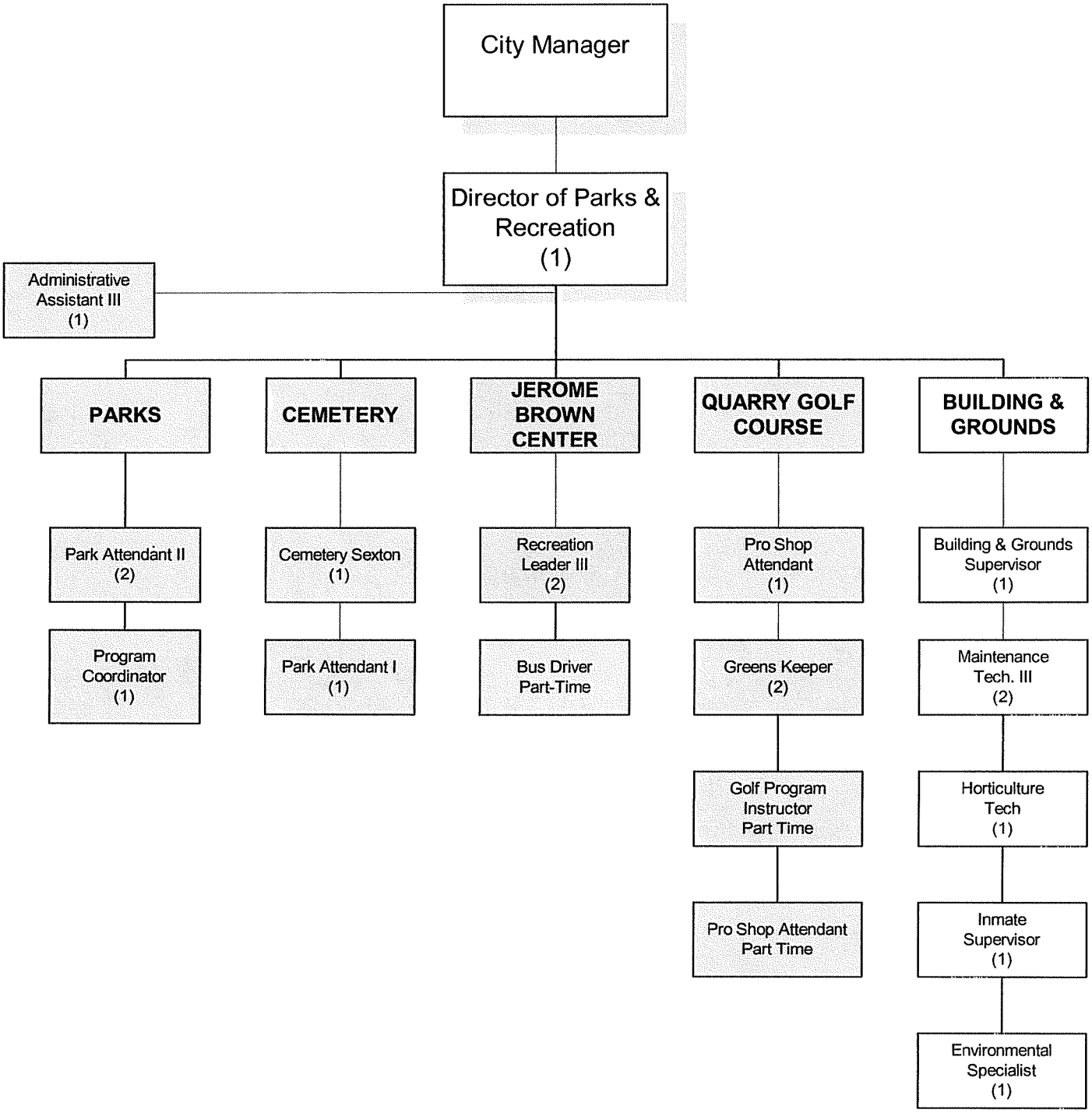
PARKS AND RECREATION DEPARTMENT: Quarry Golf Division

GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
001-026-572-53101	Medical Services	280	0	0	244	**0**	
001-026-572-53400	Other Contractual Services	4,477	6,663	4,000	2,369	**2,850**	(1) *
001-026-572-53401	Contract Labor	659	0	1,000	0	**500**	
001-026-572-54000	Travel & Per Diem	0	876	1,500	1,047	**1,500**	*
001-026-572-54100	Communications&Freight Charge	701	807	800	598	**800**	*
001-026-572-54110	Postage	0	32	50	12	**0**	
001-026-572-54200	Transportation	18	0	50	0	**0**	
001-026-572-54300	Electric	2,630	4,191	3,000	5,770	**5,000**	
001-026-572-54303	Water	1,371	1,784	1,750	1,790	**1,800**	
001-026-572-54400	Equipment Rental	9,907	11,664	12,000	11,354	**12,000**	(2)
001-026-572-54401	Rentals & Leases	0	144	0	0	**0**	
001-026-572-54600	Repair & Maintenance Services	2,848	6,152	5,000	3,743	**5,000**	(3)
001-026-572-54700	Printing & Binding Services	76	723	1,500	0	**1,500**	
001-026-572-54800	Advertising Activities	1,819	6,282	3,000	1,652	**2,000**	*
001-026-572-54810	Promotional Activties	0	3,396	0	0	**0**	
001-026-572-54900	Other Current Charges	3,090	1,320	1,500	1,648	**1,500**	
001-026-572-54913	Cost of Goods Sold	8,236	7,784	8,000	6,703	**8,000**	
001-026-572-54920	Recreational Supplies	218	14	500	93	**500**	
001-026-572-55100	Office Supplies	789	808	750	1,070	**1,000**	
001-026-572-55210	Operating Supplies	0	2,620	4,000	8,225	**9,000**	(4)*
001-026-572-55211	Medical Supplies	11	44	100	0	**0**	
001-026-572-55220	Computer Supplies	58	633	500	0	**500**	
001-026-572-55223	Repair & Maint Supplies	13,923	22,774	12,000	11,103	**0**	
001-026-572-55225	Chemicals	9,713	6,332	8,000	5,928	**6,000**	
001-026-572-55230	Clothing/Uniforms	458	788	500	531	**500**	
001-026-572-55240	Institutional Supplies	375	467	500	549	**0**	
001-026-572-55250	Fuels & Lubricants	3,699	3,228	4,000	3,005	**4,000**	
001-026-572-55252	Small Tools	409	438	500	165	**500**	
001-026-572-55410	Training & Education	380	2,621	2,500	0	**2,500**	*
001-026-572-55500	Uncapitalized Equipment	2,068	3,877	3,000	1,349	**500**	
001-026-572-58305	Extraordinary Events	0		0	0	**0**	
	Total Operating Costs	**68,213**	**96,462**	**80,000**	**68,948**	**67,450**	
	CAPITAL OUTLAY						
001-026-572-55640	Machinery & Equipment	5,849	6,235	16,000	7,500	**0**	
001-026-572-55641	Automotive & Heavy Equipment	0	0	0	0	**0**	
	Total Capital Outlay Costs	**5,849**	**6,235**	**16,000**	**7,500**	**0**	
	TRANSFER OUT	540	576	768	768	**768**	(5)
	Total Expenditures	**$168,068**	**$212,357**	**$259,063**	**$224,313**	**$224,826**	

(1) Aerating greens,alarm monitoring and stump removal.
(2) Golf carts.
(3) Lawnmower repairs and golf cart repairs, etc.
(4) Sand, mulch, scorecards, mower blades, filters, battery cables, golf balls, ball baskets and hole flags.
(5) Transfer Out: Self Insured Dental Plan Fund
(*) In FY 05/06 and FY 06/07 The First Tee Grant and Florida Sports Foundation Grant will offset some expenditures in these line items and will also offset some salary costs.

PARKS & RECREATION DEPARTMENT

Building & Grounds Division



Full-time equivalent positions are shown in parentheses.

PARKS AND RECREATION DEPARTMENT: Building and Grounds Division

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-028-572-51200	Building & Grounds Supervisor	H	0	0.0	0.0	**0**	**1.0**	**$47,565**
001-028-572-51200	Maintenance Tech III	H	0.0	0.0	0.0	**0**	**1.0**	**41,932**
001-028-572-51200	Maintenance Tech III	H	0.0	0.0	0.0	**0**	**1.0**	**41,971**
001-028-572-51200	Horticulture Tech	H	0.0	0.0	0.0	**0**	**1.0**	**26,719**
001-028-572-51200	Inmate Supervisor	H	0.0	0.0	0.0	**0**	**1.0**	**32,589**
001-028-572-51200	Environmental Specialist	H	0.0	0.0	0.0	**0**	**1.0**	**22,094**
	TOTAL Full Time		0.0	0.0	0.0	**0**	**6.0**	**$212,870**

S = SALARIED H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-028-572-51200	Regular Salaries	0	0	0	$0	**212,870**
001-028-572-51400	Overtime	0	0	0	0	**1,000**
	Total Wages	**0**	**0**	**0**	**0**	**213,870**
001-028-572-52100	FICA	0	0	0	0	**16,361**
001-028-572-52200	Retirement	0	0	0	0	**19,864**
001-028-572-52300	Health Insurance	0	0	0	0	**26,022**
001-028-572-52301	Life Insurance	0	0	0	0	**1,591**
001-028-572-52302	Health Reimbursement Account	0	0	0	0	**3,000**
001-028-572-52400	Worker's Comp Insurance	0	0	0	0	**23,898**
	Total Benefits	**0**	**0**	**0**	**0**	**90,736**
	Total Personnel Service Costs	**$0**	**$0**	**$0**	**$0**	**$304,606**

PARKS AND RECREATION DEPARTMENT: Building and Grounds Division

GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
001-028-572-53101	Medical Services	0	0	0	0	**0**	
001-028-572-53400	Other Contractual Services	0	0	0	0	**63,940**	(1)
001-028-572-53401	Contract Labor	0	0	0	0	**0**	
001-028-572-54000	Travel & Per Diem	0	0	0	0	**100**	
001-028-572-54100	Communications&Freight Charge	0	0	0	0	**1,000**	
001-028-572-54110	Postage	0	0	0	0	**0**	
001-028-572-54200	Transportation	0	0	0	0	**0**	
001-028-572-54210	Automotive Repair Service	0	0	0	0	**1,000**	
001-028-572-54300	Electric	0	0	0	0	**0**	
001-028-572-54303	Water	0	0	0	0	**2,000**	
001-028-572-54400	Equipment Rental	0	0	0	0	**3,000**	
001-028-572-54401	Rentals & Leases	0	0	0	0	**0**	
001-028-572-54600	Repair & Maintenance Services	0	0	0	0	**1,000**	
001-028-572-54700	Printing & Binding Services	0	0	0	0	**0**	
001-028-572-54800	Advertising Activities	0	0	0	0	**0**	
001-028-572-54810	Promotional Activities	0	0	0	0	**0**	
001-028-572-54900	Other Current Charges	0	0	0	0	**0**	
001-028-572-54913	Cost of Goods Sold	0	0	0	0	**0**	
001-028-572-54920	Recreational Supplies	0	0	0	0	**0**	
001-028-572-55100	Office Supplies	0	0	0	0	**500**	
001-028-572-55210	Operating Supplies	0	0	0	0	**1,500**	(2)
001-028-572-55211	Medical Supplies	0	0	0	0	**0**	
001-028-572-55220	Computer Supplies	0	0	0	0	**250**	
001-028-572-55223	Repair & Maint Supplies	0	0	0	0	**51,300**	(3)
001-028-572-55225	Chemicals	0	0	0	0	**1,000**	
001-028-572-55230	Clothing/Uniforms	0	0	0	0	**1,200**	
001-028-572-55240	Institutional Supplies	0	0	0	0	**18,300**	
001-028-572-55250	Fuels & Lubricants	0	0	0	0	**15,000**	
001-028-572-55252	Small Tools	0	0	0	0	**1,000**	
001-028-572-55253	Auto Repair Supplies (In House)	0	0	0	0	**1,500**	
001-028-572-55410	Training & Education	0	0	0	0	**250**	
001-028-572-55500	Uncapitalized Equipment	0	0	0	0	**3,700**	(4)
001-028-572-58305	Extraordinary Events	0	0	0	0	**0**	
	Total Operating Costs	**0**	**0**	**0**	**0**	**167,540**	
	CAPITAL OUTLAY						
001-028-572-55640	Machinery & Equipment	0	0	**0**	0	**0**	
001-028-572-55641	Automotive & Heavy Equipment	0	0	**0**	0	**0**	
	Total Capital Outlay Costs	**0**	**0**	**0**	**0**	**0**	
	TRANSFER OUT						
001-028-581-56501	**Vehicle Replacement Fund**	0	0	0	0	**2,354**	
001-028-581-56501	**Internal Service Fund**	0	0	0	0	**7,394**	
001-028-581-56608	**Self Insured Dental Plan Fund**	0	0	0	0	**1,152**	
	Total Transfers Out	0	0	0	0	**10,900**	
	Total Expenditures	**$0**	**$0**	**$0**	**$0**	**$483,046**	

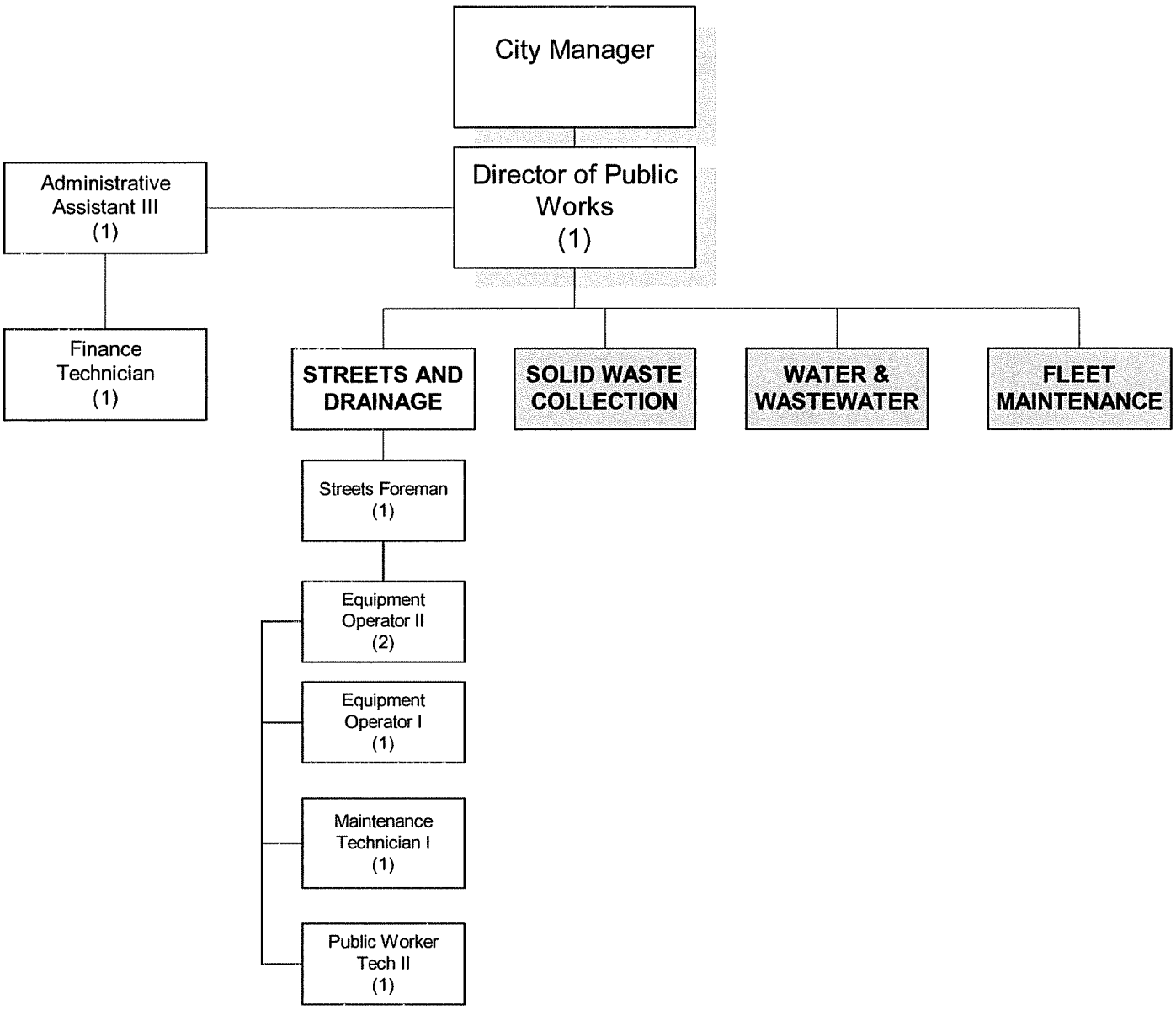
(1) Inmate guard($55,777) ,back ground checks, carpet & window cleaning and pest control.

(2) Mulch, street landscaping and purchases.

(3) Paint supplies,cement, lumber, sinks, circuit breakers, mower blades, batteries, light bulbs, doors, plumbing supplies, etc.

(4) 8 weed eaters at $460 each.

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/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
001-019-541-51102	Director of Public Works	S	1.0	1.0	1.0	$69,506	**1.0**	**$71,790**
001-019-541-51200	Administrative Assistants III	H	1.0	1.0	1.0	27,574	**1.0**	**31,263**
001-019-541-51200	Finance Technician	H	1.0	1.0	1.0	27,733	**1.0**	**28,638**
001-019-541-51200	Public Works Supervisor	H	0.5	0.5	0.5	0	**0.0**	**0**
001-019-541-51200	Inmate Supervisor	H	1.0	1.0	1.0	31,544	**0.0**	**0**
001-019-541-51200	Equipment Operator I	H	1.0	1.0	1.0	24,835	**1.0**	**26,083**
001-019-541-51200	Equipment Operator II	H	2.0	2.0	2.0	63,626	**2.0**	**63,794**
001-019-541-51200	Streets & Building Supervisor	H	1.0	1.0	1.0	46,142	**0.0**	**0**
001-019-541-51200	Maintenance Tech III	H	1.0	1.0	1.0	42,548	**0.0**	**0**
001-019-541-51200	Maintenance Tech I	H	1.0	1.0	1.0	28,503	**1.0**	**29,717**
001-019-541-51200	Streets Foreman	H	1.0	1.0	1.0	37,312	**1.0**	**38,493**
001-019-541-51200	Horticulture Tech.	H	1.0	1.0	1.0	25,747	**0.0**	**0**
001-019-541-51200	Public Works Tech. II	H	3.0	3.0	3.0	69,754	**1.0**	**23,267**
001-019-541-51200	Public Works Tech. I	H	1.0	1.0	1.0	0	**0.0**	**0**
	TOTAL		**16.5**	**16.5**	**16.5**	**$494,824**	**9.0**	**$313,045**

S = SALARIED H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
001-019-541-51200	Regular Salaries	419,246	489,997	494,824	513,378	**313,045**
001-019-541-51400	Overtime	22,971	16,141	7,500	7,685	**2,000**
	Total Wages	**442,217**	**506,138**	**502,324**	**521,063**	**315,045**
001-019-541-52100	FICA	32,794	37,610	38,308	38,547	**24,101**
001-019-541-52200	Retirement	33,999	44,439	51,013	53,556	**33,716**
001-019-541-52300	Health Insurance	41,470	52,151	53,325	50,738	**39,033**
001-019-541-52301	Life Insurance	3,884	3,546	3,681	3,519	**2,344**
001-019-541-52302	Health Reimbursement Account	6,348	8,599	9,668	11,104	**6,218**
001-019-541-52400	Worker's Comp Insurance	30,259	38,904	54,511	50,511	**32,994**
	Total Benefits	**148,754**	**185,249**	**210,506**	**207,975**	**138,406**
	Total Personnel Service Costs	**$590,971**	**$691,387**	**$712,830**	**$729,038**	**$453,451**

PUBLIC WORKS DEPARTMENT: Streets and Drainage Division

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget
1	001-019-541-53101	Medical Services	1,006	546	1,000	1,055	**1,000**
2	001-019-541-54500	General Business Insurance	0	0	210	0	**200**
3	001-019-541-53400	Other Contractual Services	51,646	54,760	60,000	67,734	**4,540** (1)
4	001-019-541-53401	Contract Labor	12,855	1,632	1,000	4,774	**2,000** (2)
5	001-019-541-54000	Travel & Per Diem	553	78	250	169	**250**
6	001-019-541-54100	Communications&Freight Charge	4,814	5,615	5,063	3,118	**4,150**
7	001-019-541-54110	Postage	17	4	50	17	**50**
8	001-019-541-54210	Automotive Repair Service	4,745	7,646	2,500	5,891	**5,000**
9	001-019-541-54300	Electric - Building	3,693	4,423	3,100	3,678	**3,100**
10	001-019-541-54301	Utilities Services	0	0	0	0	**0**
11	001-019-541-54302	Electric - Street Lighting	108,178	125,282	125,000	124,311	**128,000**
12	001-019-541-54303	Water	2,272	10,521	3,787	4,338	**3,000**
13	001-019-541-54400	Equipment & Vehicle Rental	1,118	2,767	4,739	4,511	**2,000**
14	001-019-541-54500	General Business Insurance	0	277	0	210	**300**
15	001-019-541-54560	Insurance Claims and Deductibles	129	163	2,004	1,285	**150**
16	001-019-541-54600	Repair & Maintenance Services	4,674	4,892	4,000	8,722	**4,000**
17	001-019-541-54700	Printing & Binding Services	766	738	800	616	**800**
18	001-019-541-54800	Advertising Activities	526	260	250	0	**250**
19	001-019-541-54811	Christmas Decorations	5,590	2,698	1,500	1,814	**0**
20	001-019-541-54900	Other Current Charges	22	224	100	180	**175**
21	001-019-541-55100	Office Supplies	1,734	2,205	1,800	2,078	**1,350**
22	001-019-541-55210	Operating Supplies	956	2,409	1,500	6,951	**1,500**
23	001-019-541-55211	Medical Supplies	0	0	100	0	**100**
24	001-019-541-55220	Computer Supplies	147	1,021	750	233	**250**
25	001-019-541-55223	Repair & Maintenance Supplies	42,592	27,285	31,000	16,431	**10,500** (3)
26	001-019-541-55225	Chemicals	999	728	1,000	371	**500**
27	001-019-541-55226	Safety Supplies	5,748	5,444	5,000	3,607	**3,500**
28	001-019-541-55227	Safety Marking Devices	5,509	6,847	6,000	10,579	**6,000**
29	001-019-541-55230	Clothing/Uniforms	3,136	4,166	3,500	4,944	**4,140**
30	001-019-541-55235	Barricades	0	688	2,000	193	**2,000**
31	001-019-541-55240	Institutional Supplies	2,375	2,016	2,375	2,064	**0**
32	001-019-541-55250	Fuels & Lubricants	30,307	33,281	25,000	25,752	**18,000**
33	001-019-541-55251	Tags & Title	5	141	0	115	**0**
34	001-019-541-55252	Small Tools	7,958	9,776	6,500	5,075	**5,000**
35	001-019-541-55253	Auto Repair Supply (in-house)	17,487	25,363	17,500	26,089	**16,000**
36	001-019-541-55300	Road Materials & Supplies	0	0	0	0	**0**
37	001-019-541-55310	Asphalt - Hot Mix	7,262	9,308	8,000	6,538	**8,500**
38	001-019-541-55311	Lime rock/screening	433	906	2,504	1,170	**1,500**
39	001-019-541-55312	Sidewalks	577	449	500	2,134	**500**
40	001-019-541-55313	Drainage	12,447	6,894	5,000	3,461	**2,500**
41	001-019-541-55400	Books,Subscription,Membership	287	471	300	59	**300**
42	001-019-541-55410	Training & Education	269	738	250	5,537	**500**
43	001-019-541-55500	Uncapitalized Equipment	4,328	9,327	5,000	3,039	**1,500**
44	001-019-541-58305	Extraordinary Events	119,294	0	0	0	**0**
45		**Total Operating Costs**	**466,454**	**371,989**	**340,932**	**358,843**	**243,105**
46							
47		**CAPITAL OUTLAY**					
48	001-019-541-55630	Improvements - Non Building	0	4,771	0	0	**0**
49	001-019-541-55640	Machinery & Equipment	0	19,617	18,000	7,546	**0**
50	001-019-541-55650	Road & Drainage Projects	0	0	0	0	**0**
51		**Total Capital Outlay Costs**	**0**	**24,388**	**18,000**	**7,546**	**0**
52							
53		**TRANSFER OUT**					
54	001-019-581-56501	Vehicle Replacement Fund	26,536	15,257	17,187	17,187	**5,781**
55	001-019-581-56308	Multi Year Capital Fund 308	25,000	75,000	0	0	**0**
56	001-019-581-56109	Law Enforcement Investigative Trust	0	0	0	23,500	**0** (4)
57	001-019-581-56401	Water Wastewater	0	0	32,257	32,257	**0** (5)
58	001-019-581-56501	Internal Service Fund	25,062	33,923	38,902	38,902	**36,070**
59	001-019-581-56608	Self Insured Dental Plan Fund	2,970	3,168	2,880	2,880	**1,728**
60		**Total Transfers Out**	**79,568**	**127,348**	**91,226**	**114,726**	**43,579**
61							
62		**Total Expenditures**	**$1,136,993**	**$1,215,112**	**$1,162,988**	**$1,210,153**	**$740,135**
63							
64							

65 DPW Administration has been added to Street and Drainage for budget year 04/05.

66

67 (1) Background checks, Plotter Lease and tree removel.

68 (2) Temporary day labor.

69 (3) Culvert,grates, and riprap.

70 (4) Transfer to buy F- 450 Ford truck from the Police Dept. in 06/07 Budget .

71 (5) Transferred to Water Wastewater for half of Public Works supervisor wages and benefits in 06/07 Budget.

SPECIAL REVENUE FUNDS SUMMARIES

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TOTAL ALL SPECIAL REVENUE FUNDS

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Intergovernmental Revenue	$392,630	$535,074	$1,252,915	$454,595	$875,902
Metropolitan Planning Organizatio	0	0	75,000	0	305,000
Fines & Forfeitures	2,762	28,519	2,700	16,675	2,700
Miscellaneous	22,609	52,254	12,500	28,124	30,000
Interest Income	23,440	79,932	86,530	83,448	65,795
FHLB Interest	1,525	10,910	12,000	7,425	25,000
Special Assessment	629,314	211,961	201,364	215,572	216,000
Transfers In	6,500	93,400	0	23,500	0
Prior Year Carry forward	1,096,737	1,720,548	2,240,022	2,094,614	2,139,189
Total Income	**$2,175,517**	**$2,732,598**	**$3,883,031**	**$2,923,953**	**$3,659,586**
EXPENDITURES					
Personnel Services	$0	$0	$0	$0	$0
Operating Expenditures	12,362	132,545	36,648	72,179	13,960
Capital Outlays	73,647	176,781	2,118,305	389,917	1,851,000
Transfers Out	368,960	328,658	315,000	322,668	307,435
Reserves	1,720,548	2,094,614	1,413,078	2,139,189	1,487,191
Total Expenditures	**$2,175,517**	**$2,732,598**	**$3,883,031**	**$2,923,953**	**$3,659,586**

POLICE SPECIAL EDUCATION FUND 104

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	$0
Fines & Forfeitures	2,762	2,965	2,700	2,675	2,700
Miscellaneous	0	0	0	0	0
Interest Income	31	336	220	400	400
Special Assessment	0	0	0	0	0
Transfers In	6,500	0	0	0	0
Prior Year Carry forward	151	7,122	9,822	10,423	13,498
Total Income	**$9,444**	**$10,423**	**$12,742**	**$13,498**	**$16,598**
EXPENDITURES					
Personnel Services	$0	$0	$0	$0	$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	2,322	0	0	0	0
Reserves	7,122	10,423	12,742	13,498	16,598
Total Expenditures	**$9,444**	**$10,423**	**$12,742**	**$13,498**	**$16,598**

SPECIAL REVENUE

PARKS & RECREATION-TRANSPORTATION 105

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	9,875	10,007	10,000	10,024	10,000	(1)
Interest Income	11	11	0	12	15	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	224	235	0	246	258	
Total Income	**$10,110**	**$10,253**	**$10,000**	**$10,282**	**$10,273**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	9,875	10,007	10,000	10,024	10,000	(2)
Reserves	235	246	0	258	273	
Total Expenditures	**$10,110**	**$10,253**	**$10,000**	**$10,282**	**$10,273**	

FUNDS SUMMARY

(1) United Way Grant

(2) Transferred out to JBCC for bus driver.

LOCAL OPTION GAS TAX 108

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$320,733	$314,604	$305,000	$314,000	$297,435	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	719	3	500	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	58,522	32,643	33,093	32,563	33,919	
Total Income	**$379,974**	**$347,250**	**$338,593**	**$346,563**	**$331,354**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	347,331	314,687	305,000	312,644	297,435	(1)
Reserves	32,643	32,563	33,593	33,919	33,919	
Total Expenditures	**$379,974**	**$347,250**	**$338,593**	**$346,563**	**$331,354**	

(1) Transferred to General Fund

LAW ENFORCEMENT INVESTIGATIVE TRUST 109

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	441	(6,185)	0	0	0	
Interest Income	1,403	361	250	432	450	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	23,500	0	(1)
Prior Year Carry forward	55,011	43,823	37,374	36,535	36,967	
Total Income	**$56,855**	**$37,999**	**$37,624**	**$60,467**	**$37,417**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	3,600	0	0	0	0	
Capital Outlays	0	0	23,500	23,500	0	
Transfers Out	9,432	1,464	0	0	0	
Reserves	43,823	36,535	14,124	36,967	37,417	
Total Expenditures	**$56,855**	**$37,999**	**$37,624**	**$60,467**	**$37,417**	

(1) 06/07 Transfer In from Streets for Truck Purchase

ROAD IMPACT FEES FUND 110

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	(429)	120	0	0	0	
Interest Income	15,519	57,344	70,000	61,000	40,000	
FHLB Interest	1,525	10,910	12,000	7,425	25,000	
Special Assessment	511,712	100,653	50,000	145,000	150,000	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	637,078	1,165,405	1,615,405	1,334,432	1,316,000	
Total Income	**$1,165,405**	**$1,334,432**	**$1,747,405**	**$1,547,857**	**$1,531,000**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0		0	
Capital Outlays	0	0	900,000	231,857	900,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	1,165,405	1,334,432	847,405	1,316,000	631,000	(2)
Total Expenditures	**$1,165,405**	**$1,334,432**	**$1,747,405**	**$1,547,857**	**$1,531,000**	

(1) Providence Blvd. right of way acquistions in 07/08. in 06/07 for presentation purposes impact fee credits returned to Developer.

(2) Approximately $273,000 of Cash Reserves in 06/07 is unearned to the City.

SPECIAL REVENUE

LAW ENFORCEMENT IMPACT FEES FUND 112

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	14,258	0	0	0
Interest Income	838	3,974	3,400	2,790	1,030
Special Assessment	35,429	0	5,000	8,572	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	28,111	64,378	12,178	44,136	21,298
Total Income	**$64,378**	**$82,610**	**$20,578**	**$55,498**	**$22,328**
EXPENDITURES					
Personnel Services	$0	$0	$0	$0	$0
Operating Expenditures	0	38,474	0	34,200	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	64,378	44,136	20,578	21,298	22,328
Total Expenditures	**$64,378**	**$82,610**	**$20,578**	**$55,498**	**$22,328**

FUNDS SUMMARY

PUBLIC BUILDING IMPACT FEES FUND 113

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	1,695	7,233	6,000	7,000	4,500	
FHLB Interest					5,000	
Special Assessment	52,120	42,832	19,500	30,000	33,000	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	62,434	116,249	171,249	166,314	203,314	
Total Income	**$116,249**	**$166,314**	**$196,749**	**$203,314**	**$245,814**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	116,249	166,314	196,749	203,314	245,814	(1)
Total Expenditures	**$116,249**	**$166,314**	**$196,749**	**$203,314**	**$245,814**	

(1) Approximately $25,000 of Cash Reserves in 06/07 is unearned to the City.

FIRE/EMS IMPACT FEES FUND 114

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	99	2,144	1,500	2,828	3,000	
Special Assessment	27,739	22,954	11,000	15,000	15,000	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	2,208	30,046	54,346	55,144	72,972	
Total Income	**$30,046**	**$55,144**	**$66,846**	**$72,972**	**$90,972**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	30,046	55,144	66,846	72,972	90,972	(1)
Total Expenditures	**$30,046**	**$55,144**	**$66,846**	**$72,972**	**$90,972**	

(1) Approximately $10,000 of Cash Reserves in 06/07 is unearned to the City.

PARKS IMPACT FEES FUND 115

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	211	1,568	1,000	2,304	2,500	
Special Assessment	2,314	45,522	7,000	17,000	18,000	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	4,793	7,318	45,298	54,408	73,712	
Total Income	**$7,318**	**$54,408**	**$53,298**	**$73,712**	**$94,212**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	7,318	54,408	53,298	73,712	94,212	(1)
Total Expenditures	**$7,318**	**$54,408**	**$53,298**	**$73,712**	**$94,212**	

(1) Approximately $15,000 of Cash Reserves are unearned to the City.

SPECIAL REVENUE

LAW ENFORCEMENT TRUST FUND 116

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	1,910	22,117	1,500	18,100	20,000
Interest Income	241	489	400	586	650
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	9,566	10,142	15,842	26,463	34,743
Total Income	**$11,717**	**$32,748**	**$17,742**	**$45,149**	**$55,393**
EXPENDITURES					
Personnel Services	$0	$0	$0	$0	$0
Operating Expenditures	1,575	6,285	7,000	10,406	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	10,142	26,463	10,742	34,743	55,393
Total Expenditures	**$11,717**	**$32,748**	**$17,742**	**$45,149**	**$55,393**

FUNDS SUMMARY

JUSTICE ASSISTANCE GRANT(JAG) Fund 118

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$28,375	$20,217	$19,547	$8,467	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	1,464	0	0	0	
Prior Year Carry forward	0	0	0	0	0	
Total Income	**$0**	**$29,839**	**$20,217**	**$19,547**	**$8,467**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	29,839	20,217	19,547	8,467	(2)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	**$0**	**$29,839**	**$20,217**	**$19,547**	**$8,467**	

(1) 06/07 Regain Our Neighborhoods, 06/07 Drug Abuse Resistance Education, 06/07 Drug Resistance Education, & 06/07 Operations Airwave.

(2) 2 DARE Grant in 2007/08 totaling $8,467.

POLICE SPECIAL COMMUNICATIONS FUND 119

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	109	194	60	232	50	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	3,908	4,017	4,092	4,211	4,443	
Total Income	**$4,017**	**$4,211**	**$4,152**	**$4,443**	**$4,493**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	4,493	(1)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	4,017	4,211	4,152	4,443	0	
Total Expenditures	**$4,017**	**$4,211**	**$4,152**	**$4,443**	**$4,493**	

(1) Purchase Radios to close Fund.

GOOD NEIGHBOR TRAIL FUND 120 *

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$130,000	$0	$330,000	(1)
Metropolitan Planning Organizatio	0	0	75,000	0	305,000	(2)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	1,842	3,142	1,900	3,764	4,000	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	66,688	65,104	66,504	68,246	72,010	
Total Income	**$68,530**	**$68,246**	**$273,404**	**$72,010**	**$711,010**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	3,426	0	0	0	0	
Capital Outlays	0	0	265,000	0	711,000	(3)
Transfers Out	0	0	0	0	0	
Reserves	65,104	68,246	8,404	72,010	10	
Total Expenditures	**$68,530**	**$68,246**	**$273,404**	**$72,010**	**$711,010**	

(1) FRDAP Grant - Build Trails around Parson's Brook Path ($130,000); FRDAP Grant ($200,000) build trail to Jasmine Drive.

(2) MPO - Build Restrooms at Trail head ($75,000); MPO - matching funds to build trail to Jasimine ($230,000)

(3) $60,000 of the $265,000 to cover City match on design and construction.

* $200,000 FRDAP Grant with a $240,000 match from MPO to pave the trail at the end of 2007.

SPECIAL REVENUE

MAJOR STORM READINESS FUND 124

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Intergovernmental Revenue	$0	$0	$111,100	$0	$0
Fines & Forfeitures	$0	$0	0	0	0
Miscellaneous	$0	$0	0	0	0
Interest Income	424	1,291	600	1,800	3,800
Loan Proceeds	0	0	108,864	0	0
Transfers In	0	91,936	0	0	0
Prior Year Carry forward	21,417	21,841	30,445	101,444	77,244
Total Income	**$21,841**	**$115,068**	**$251,009**	**$103,244**	**$81,044**
EXPENDITURES					
Personnel Services	$0	$0	$0	$0	$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	13,624	243,207	26,000	0
Transfers Out	0	0	0	0	0
Reserves	21,841	101,444	7,802	77,244	81,044
Total Expenditures	**$21,841**	**$115,068**	**$251,009**	**$103,244**	**$81,044**

FUNDS SUMMARY

FRIENDS OF THE CHILDREN FUND 130

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous-Donations	5,777	11,937	1,000	0	0
Interest Income	195	360	300	300	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	8,071	8,532	8,131	6,976	0
Total Income	**$14,043**	**$20,829**	**$9,431**	**$7,276**	**$0**
EXPENDITURES					
Personnel Services	$0	$0	$0	$0	$0
Operating Expenditures	3,761	11,353	9,431	7,276	0
Capital Outlays	1,750	0	0	0	0
Transfers Out	0	2,500	0	0	0
Reserves	8,532	6,976	0	0	0
Total Expenditures	**$14,043**	**$20,829**	**$9,431**	**$7,276**	**$0**

SPECIAL REVENUE

CDBG (COMMERCIAL REVITALIZATION) GRANT 131

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	128,368	128,368	128,368	128,368	128,368	
Total Income	**$128,368**	**$128,368**	**$128,368**	**$128,368**	**$128,368**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	128,368	128,368	128,368	128,368	128,368	(1)
Total Expenditures	**$128,368**	**$128,368**	**$128,368**	**$128,368**	**$128,368**	

FUNDS SUMMARY

(1) This is a receivable from a loan to CRA Fund 615.

TREE/STREETSCAPING 134

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Intergovernmental Revenue	$0	$42,000	$0	$0	$0
Fines & Forfeitures	0	25,554	0	14,000	0
Miscellaneous	5,035	0	0	0	0
Interest Income	103	908	400	0	400
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	10,187	15,325	7,875	37,193	50,443
Total Income	**$15,325**	**$83,787**	**$8,275**	**$51,193**	**$50,843**
EXPENDITURES					
Personnel Services	$0	$0	$0	$0	$0
Operating Expenditures	0	46,594	0	750	1,000
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	15,325	37,193	8,275	50,443	49,843
Total Expenditures	**$15,325**	**$83,787**	**$8,275**	**$51,193**	**$50,843**

FDOT-US41/SR50 LANDSCAPING FUND 140

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Intergovernmental Revenue	$4,800	$101,880	$0	$0	$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0
Total Income	**$4,800**	**$101,880**	**$0**	**$0**	**$0**
EXPENDITURES					
Personnel Services	$0	$0	$0	$0	$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	4,800	101,880	0	0	0
Transfers Out	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	**$4,800**	**$101,880**	**$0**	**$0**	**$0**

TOPS (TRANSPORTATION OUTREACH PROGRAM) GRANT 142

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$67,097	$48,215	$686,598	$121,048	$240,000	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	0	574	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	0	0	(12,488)	0	
Total Income	**$67,097**	**$48,789**	**$686,598**	**$108,560**	**$240,000**	
EXPENDITURES						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	67,097	61,277	686,598	108,560	240,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	0	(12,488)	0	0	0	
Total Expenditures	**$67,097**	**$48,789**	**$686,598**	**$108,560**	**$240,000**	

(1) Construction on Providence Blvd.

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

TOTAL CAPITAL PROJECTS FUND *

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Intergovernmental Revenue	$0	$5,000	$0	$35,232	$34,000
Interest Income	1,942	6,609	3,300	7,683	7,500
Miscellaneous	30,677	16,104	0	0	0
Transfers In	25,000	80,000	3,175	3,261	0
Prior Year Carry forward	89,952	125,653	203,573	208,367	196,848
Total Income	**$147,571**	**$233,366**	**$210,048**	**$254,543**	**$238,348**
EXPENDITURES					
Operating Expenditures	$1,918	$24,999	$72,000	$7,253	$131,752
Capital Outlay	0	0	0	24,702	35,000
Transfers Out	20,000	0	3,175	25,740	23,324
Reserves	125,653	208,367	134,873	196,848	48,272
Total Expenditures	**$147,571**	**$233,366**	**$210,048**	**$254,543**	**$238,348**

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

McKETHAN CAPITAL PROJECTS FUND 302

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$5,000	$0	$5,500	$0	
Interest Income	1,249	3,701	900	3,750	3,000	
Miscellaneous	30,677	16,104	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	68,338	78,346	74,746	78,152	62,700	
Total Income	**$100,264**	**$103,151**	**$75,646**	**$87,402**	**$65,700**	
EXPENDITURES						
Operating Expenditures	$1,918	$24,999	$2,000	$0	$3,000	
Capital Outlay	0	0	0	24,702	35,000	(1)
Transfers Out	20,000	0	0	0	0	
Reserves	78,346	78,152	73,646	62,700	27,700	
Total Expenditures	**$100,264**	**$103,151**	**$75,646**	**$87,402**	**$65,700**	

(1) JBCC Bike and Walking Trail $25,000; Bathroom improvements at McKethan Park

PUBLIC FACILITIES REPAIR AND MAINTENANCE FUND 306

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Interest Income	416	647	400	1,000	1,000	
Miscellaneous	0	0	0	0	0	
Transfers In	0	2,500	3,175	3,261	0	(1)
Prior Year Carry forward	11,748	12,164	14,964	15,311	19,572	
Total Income	**$12,164**	**$15,311**	**$18,539**	**$19,572**	**$20,572**	
EXPENDITURES						
Capital Outlay	$0	$0	$0	$0	$0	
Transfers Out	0	0	0	0	0	
Reserves	12,164	15,311	18,539	19,572	20,572	
Total Expenditures	**$12,164**	**$15,311**	**$18,539**	**$19,572**	**$20,572**	

(1) $3,175 Transferred in from City Hall Renovations in 06/07 to close Fund 307

CITY HALL RENOVATIONS FUND 307

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Interest Income	18	91	0	15	0	
Transfers In	0	2,500	0	0	0	
Prior Year Carry forward	637	655	3,175	3,246	0	
Total Income	**$655**	**$3,246**	**$3,175**	**$3,261**	**$0**	
EXPENDITURES						
Capital Outlay	$0	$0	$0	$0	$0	
Transfers Out	0	0	3,175	3,261	0	(1)
Reserves	655	3,246	0	0	0	
Total Expenditures	**$655**	**$3,246**	**$3,175**	**$3,261**	**$0**	

(1) Transferred Out to Public Facilities Repair and Maintenance Fund 306 to close out City Hall Renovations Fund in 06.

MULTI YEAR CAPITAL PROJECT ACCUMULATION FUND 308

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Interest Income	259	2,170	2,000	2,918	3,500	
Miscellaneous	0	0	0	0	0	
Transfers In	25,000	75,000	0	0	0	
Prior Year Carry forward	9,229	34,488	110,688	111,658	114,576	
Total Income	**$34,488**	**$111,658**	**$112,688**	**$114,576**	**$118,076**	
EXPENDITURES						
Operating Expenditures	$0	$0	$70,000	$0	$118,076	(1)
Capital Outlay	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	34,488	111,658	42,688	114,576	0	
Total Expenditures	**$34,488**	**$111,658**	**$112,688**	**$114,576**	**$118,076**	

(1) $100,000 with County for paving of MLK and $18,076 Stripping.

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

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Mobile Home Licenses	$0	$0	$0	$29,732	$34,000 (1)
Interest Income	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0
Total Income	**$0**	**$0**	**$0**	**$29,732**	**$34,000**
EXPENDITURES					
Bond Payments	$0	$0	$0	$7,253	$10,676
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	22,479	23,324 (2)
Reserves	0	0	0	0	0
Total Expenditures	**$0**	**$0**	**$0**	**$29,732**	**$34,000**

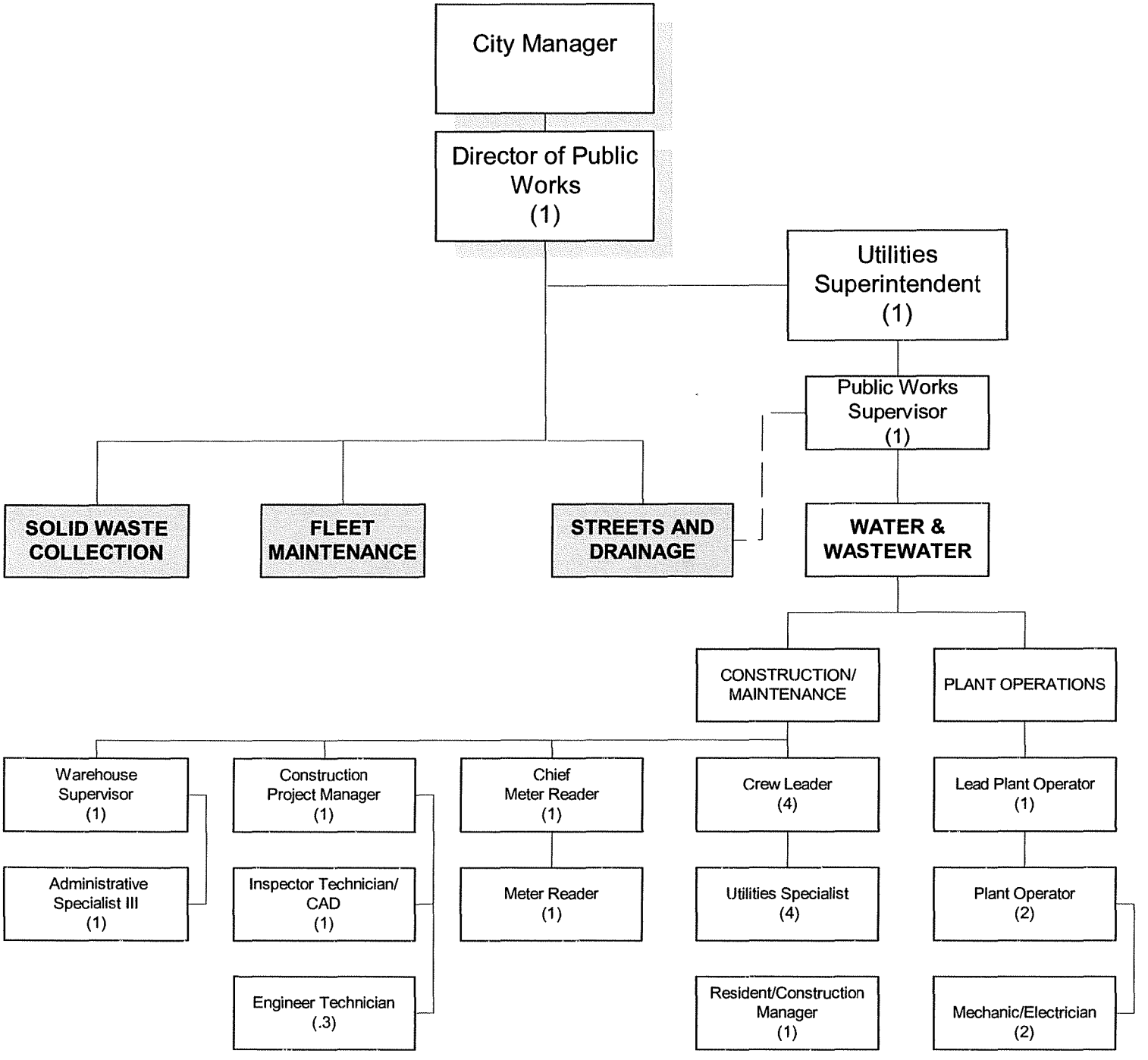
(1) Required by 2006 Capital Improvement Revenue Bond (USDA). Mobile Home Licenses are collateral.

(2) Mobile Home Licenses surplus returned annually to General Fund.

ENTERPRISE AND INTERNAL SERVICE FUNDS

Public Works Department - Water/Wastewater Division
Public Works Department - Solid Waste Collection Division
Public Works Department - Fleet Maintenance Division

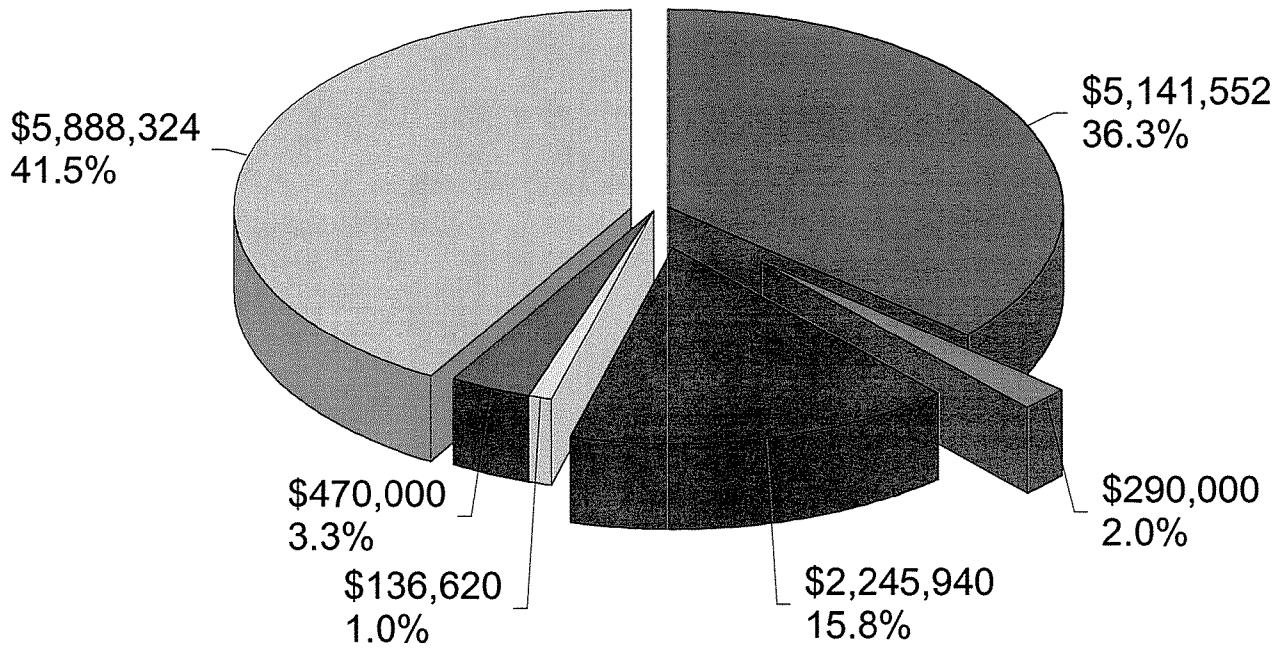
DEPARTMENT OF PUBLIC WORKS
Water & Wastewater Department



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 Mainteance Division (Internal Servide Fund).

Enterprise Funds Revenue

Budget 08



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

	Actual 05/06	Adopted Budget 05/06	Adopted Budget 06/07	Projected Year End 06/07	Adopted Budget 07/08	
REVENUE SUMMARY:						
CHARGES FOR SERVICES	3,544,086	$3,389,593	$3,570,200	$3,629,499	$3,707,668	
WATER IMPACT FEES (CONNECTION FEES)	191,161	20,000	156,000	110,000	90,000	
SEWER IMPACT FEES (CONNECTION FEES)	553,423	40,000	400,000	250,000	200,000	
INTEREST INCOME	126,077	66,500	74,300	129,200	69,020	
LOANS & GRANT REVENUE, MISC.	2,816,963	1,430,000	1,229,000	411,284	1,918,900	(1)
WATER ADVISORY PANEL GRANT	1,275,724	2,400,000	1,700,000	1,270,000	470,000	
RUS	0	312,000	0	129,400	0	
SUBTOTAL	**$8,507,434**	**$7,658,093**	**$7,129,500**	**$5,929,383**	**$6,455,588**	
TRANSFER IN	$6,997	$0	$49,235	$49,235	$0	
PRIOR CASH CARRY FORWARD	3,138,222	3,434,202	3,477,992	3,405,365	4,314,767	
TOTAL REVENUES	**$11,652,653**	**$11,092,295**	**$10,656,727**	**$9,383,983**	**$10,770,355**	
EXPENSE SUMMARY:						
PERSONAL SERVICE	$924,836	$985,297	$1,202,415	$1,022,966	$1,114,717	
OPERATING EXPENSES	889,393	880,135	1,027,570	880,308	961,142	
CAPITAL OUTLAY	4,898,787	5,276,375	4,040,000	1,790,000	4,169,500	
SUBTOTAL	**$6,713,016**	**$7,141,807**	**$6,269,985**	**$3,693,274**	**$6,245,359**	
TRANSFERS OUT						
TO GENERAL FUND	$393,800	$393,800	$393,800	$401,836	$444,452	
TO INTERNAL SERVICE FUND	$40,353	$40,353	$40,400	$40,400	$37,104	
TO DENTAL PLAN FUND	$4,281	$4,281	$4,800	$4,800	$4,272	
TO DEBT SERVICE (SINKING FUND)	986,231	873,652	885,992	873,652	1,063,036	(2)
TO FUND 409 FOR LINE OF CREDIT INTEREST EXPENSE	50,000	50,000	65,000	28,000	80,000	
TO VEHICLE R&R	59,607	6,624	27,254	27,254	20,611	
TOTAL TRANSFERS OUT	**$1,534,272**	**$1,368,710**	**$1,417,246**	**$1,375,942**	**$1,649,475**	
TOTAL EXPENSE SUMMARY	**$8,247,288**	**$8,510,517**	**$7,687,231**	**$5,069,216**	**$7,894,834**	
RESERVES METER DEPOSITS	$482,890	$465,000	$465,000	$500,000	$500,000	
SINKING FUND RESERVES	$500,367	475,212	$485,000	$478,000	$485,000	
RESERVE (R & R) 99 and 2002	685,368	563,033	730,358	781,348	876,348	
TOTAL EXPENSES & RESERVES	**$9,915,913**	**$10,013,762**	**$9,367,589**	**$6,828,564**	**$9,756,182**	
CONNECTION FEES RESERVES	$1,148,009	$219,786	$712,800	$858,000	$376,750	
RESERVE CAPITAL IMPROVEMENTS	$155,625	$155,625	$155,625	$155,625	$155,625	
RESERVE FOR CONTINGENCIES	$433,106	$688,622	$420,713	$1,541,794	$481,798	
WAGE ADJUSTMENT RESERVES	$0	$14,500	$0	$0	$0	
TOTAL FUND BALANCE	**$11,652,653**	**$11,092,295**	**$10,656,727**	**$9,383,983**	**$10,770,355**	

WATER & SEWER ALL FUNDS SUMMARY

(1) Radio Read Meter Loan $1,485,000; Downtown Fire Flow Grant $250,000; Line of Credit $164,000: Withacoochee Regional Water Supply Grant $19,900

(2) Radio Read Meters 10 year loan projected at $187,000 included in transfer

Water & Sewer Summary

	Revenue Detail (Fund 401)	04/05 Actual	05/06 Actual	06/07 Projected	06/07 Budget	Adopted 07/08
401-000-331-43350	Federal Grant: Sewer Wastewater	250,750	4,892	55,069	168,064	0
401-000-331-43500	Federal Grants: Economic Environment	5,810	97	0	0	0
401-000-331-44500	State Grants: Economic Environment	323	0	0	0	250,000
401-000-337-47000	Withacoochee Regional Water Supply Grant	0	50,000	0	50,000	19,900
401-000-342-48242	Hydrant Fees	0	3,388	3,668	0	3,668
401-000-342-48290	BERT Reimbursement	9,443	0	596	0	0
401-000-343-48330	Water Revenues	1,639,489	1,805,289	1,785,000	1,783,500	1,874,000
401-000-343-48350	Sewer Revenues	1,515,356	1,609,353	1,615,000	1,640,000	1,690,000
401-000-343-48361	Penalties	45,541	47,773	59,000	49,000	51,000
401-000-343-48363	Delinquent Account Turn On	21,625	19,238	18,500	22,200	20,000
401-000-343-48364	Disconnect/Reconnect Fees	4,138	4,373	2,075	1,500	2,000
401-000-343-48365	Water Hook Up	11,881	38,342	38,500	30,000	34,000
401-000-343-48366	Sewer Hook Up	24,980	16,421	13,600	25,000	14,000
401-000-343-48367	Cash Over	197	91	60	0	0
401-000-361-48810	Interest (Savings Account)	7,613	12,465	11,000	8,000	3,000
401-000-361-48811	Interest-SBA	22,634	11,497	14,000	14,000	13,000
401-000-361-48813	Interest-FHLB	4,693	17,457	11,800	12,500	0
401-000-369-48890	Miscellaneous Revenues	47,647	25,022	93,500	19,000	19,000
presentation only	Loan Proceeds	0	0	129,400	149,936	1,485,000
401-000-381-49001	Transfer In from 001	6,618	0	32,257	32,257	0
401-000-381-49403	Transfer In from 403	0	0	16,978	16,978	0
401-000-381-49407	Transfer In from 407	0	510,155	0	0	0
401-000-381-49408	Transfer In from 408	0	333,545	0	0	0
401-000-381-49409	Transfer In from 409	49,540	0	0	0	0
401-000-381-49501	Transfer In from 501	0	6,997	0	0	0
	Total Revenues (Fund 401)	**3,668,278**	**4,509,398**	**3,900,003**	**4,021,935**	**5,478,568**

	Revenue Detail (Fund 404) Water Advisory Panel Grants	04/05 Actual	05/06 Actual	06/07 Projected	06/07 Budget	Adopted 07/08
404-000-334-44900	WAP Grant	439,029	1,275,724	1,270,000	1,700,000	470,000
	Capital Expenditures (Fund 404)					
404-000-169-19049	Capital Expenditures WAP Grant	439,029	1,275,724	1,270,000	1,700,000	470,000

	Revenue Detail (Fund 405) R& R Fund	04/05 Actual	05/06 Actual	06/07 Projected	06/07 Budget	Adopted 07/08
405-000-381-49401	Transfer in from 401 Presentation only	18,079	64,233	35,328	35,328	35,328
405-000-381-49401	Transfer in from 401 Presentation only	0	48,455	26,652	26,652	26,652
405-000-361-48811	SBA Interest	14,371	29,304	34,000	18,000	33,020
405-000-361-48813	FHLB Interest	1408	0	0	0	0
	Reserves Detail (Fund 405) R& R Fund					
	R&R 2002	361,043	253,032	265,000	250,000	276,000
	R&R & Reserves 1999	182,333	432,336	516,348	480,358	600,348
	Carry forward	0	0	0	0	0
	Transfer In from 401	0	0	0	0	0
	Total Reserves ending 9/30/06 Fund 405	**543,376**	**685,368**	**781,348**	**730,358**	**876,348**

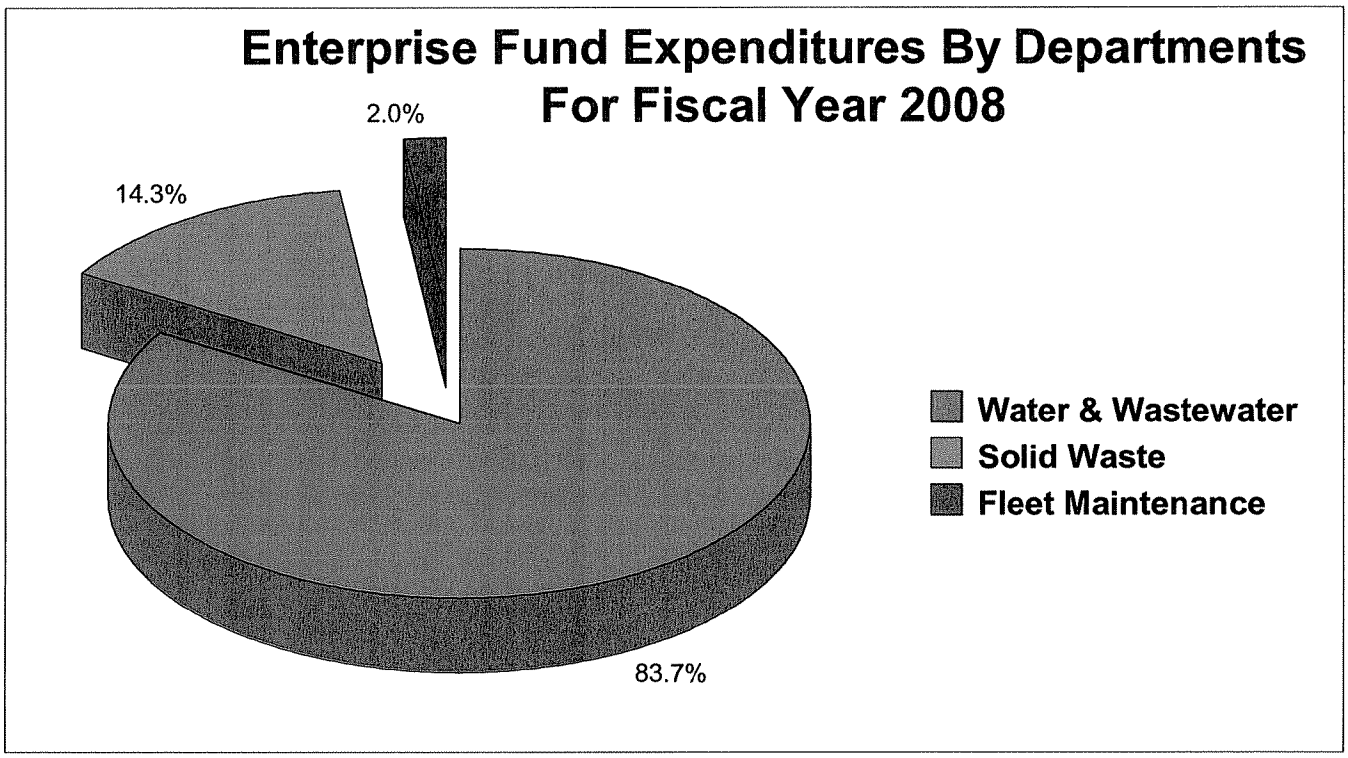
	Revenue Detail (Fund 406) Debt Service Fund	04/05 Actual	05/06 Actual	06/07 Projected	06/07 Budget	Adopted 07/08
406-000-381-49401	Transfer in from 401	859,976	497,920	497,982	505,015	605,931
406-000-381-49401	Transfer in from 401	0	375,623	375,670	380,977	457,105
	Total of Transfers for Debt Service	859,976	873,543	873,652	885,992	1,063,036
406-000-361-48811	SBA Interest	9,840	0	12,000	9,000	11,000
	Debt Service Payments Detail (Fund 406)					
406-021-536-57199	Interest on 99 Bonds	207,600	141,770	114,670	114,670	112,516
406-027-536-57199	Interest on 99 Bonds	0	106,948	86,505	86,505	84,881
	Principal on 99 Bond (presentation only)	0	105,000	107,000	107,000	111,000
406-021-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	256,839	116,455	124,838	124,838	118,354
406-027-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	0	87,875	94,176	94,176	89,285
406-027-536-57202		15,521	15,520	0	0	0
	Principal on 02 Bonds (presentation only)	0	325,000	350,000	350,000	360,000
	Interest on 06 USDA Loan	0	0	0	6,185	0
	Principal on 06 USDA Loan	0	0	0	2,618	0
406-021-536-57106	Interest on Radio Read Meters	0	0	0	0	31,350
406-027-536-57106	Interest on Radio Read Meters	0	0	0	0	23,650
	Principal on Radio Read Meters (presentation only)	0	0	0	0	132,000
	Total Debt Service Payments in 05 06	**898,620**	**898,620**	**877,189**	**885,992**	**1,063,036**
	Reserves Detail (Fund 406)					
	Reserves 99 Bond Issue at 9/30/06	469,393	500,367	478,000	478,000	478,000

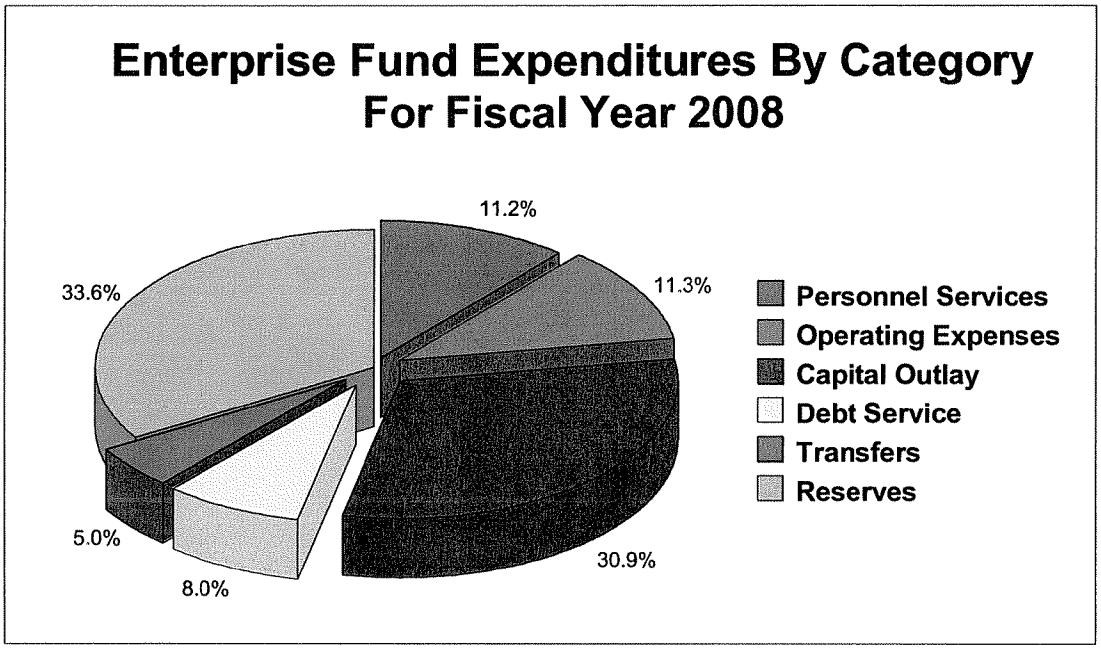
Water & Sewer Summary

	Revenue Detail (Fund 407) Water Connection Fees	04/05 Actual	05/06 Actual	06/07 Projected	06/07 Budget	Adopted 07/08
407-000-343-48368	Water/Sewer Connection Fees	94,060	191,161	110,000	156,000	90,000
407-000-361-48811	Interest-SBA	3,636	9,381	15,500	3,000	3,000
	Total Revenues (Fund 407)	**97,696**	**200,542**	**125,500**	**159,000**	**93,000**
	Capital Expenditures (Fund 407)					
	Capital Expenditures (see Capital Needs Plans)	0	0	10,000	406,000	323,250
407-021-581-56401	Transfer Out to 401	0	510,155	0	0	0
	Reserves Detail (Fund 407) **Water Connection Fees**					
	Ending Reserves	82,732	329,390	257,500	10,500	27,250

	Revenue Detail (Fund 408) Sewer Connection Fees	04/05 Actual	05/06 Actual	06/07 Projected	06/07 Budget	Adopted 07/08
408-000-343-48368	Water/Sewer Connection Fees	177,009	553,423	250,000	400,000	200,000
408-000-361-48811	Interest-SBA	5,271	13,938	26,500	6,000	6,000
408-000-361-48813	Interest-FHLB	1,001	4,412	3,000	3,800	0
	Total Revenues	**183,281**	**571,773**	**279,500**	**409,800**	**206,000**
	Capital Expenditures (Fund 408)					
	Capital Expenditures (see Capital Needs Plans)	0	0	15,000	308,000	775,350
408-021-581-56401	Transfer Out to 401	0	333,545	0	0	0
	Reserves Detail (Fund 408) **Sewer Connection Fees**					
	Ending Reserves	368,524	818,619	600,500	702,300	349,500

	Revenue Detail (Fund 409) SR 50 West Cobb Road Expansion	04/05 Actual	05/06 Actual	06/07 Projected	06/07 Budget	Adopted 07/08
409-000-381-49401	Transfer in from 401 for LOC Debt Service	380	28,500	15,960	37,050	45,600
409-000-381-49406	Transfer in from 401 for LOC Debt Service Interest Only	0	21,500	12,040	27,950	34,400
409-000-337-40740	Grants from Other Sources (Re-use from Landmar)	0	533,812	411,284	0	0
409-000-229-20909	Draws on Line of Credit (liability-presentation only)	65,656	1,493,000	0	861,000	164,000
409-000-381-48810	Interest Earnings	0	796	0	0	0
	Expense Detail (Fund 409)					
409-021-536- 57100	Interest Expense for SunTrust Line of Credit	854	16,765	15,960	37,050	45,600
409-027-536- 57100	Interest Expense for SunTrust Line of Credit	0	12,646	12,040	27,950	34,400
	Transfer Out to 401	49,540	0	0	0	0
	Amortization Expense	2644	6344	0	0	0
	Capital Expenditures (Fund 409)					
409-000-169-19049	50 West (See Capital Needs Plans)	594,691	2,435,733	425,000	861,000	164,000


Enterprise Fund Expenditures By Departments
For Fiscal Year 2008
2.0%
14.3%
83.7%
Water & Wastewater
Solid Waste
Fleet Maintenance


Enterprise Fund Expenditures By Category
For Fiscal Year 2008
11.2%
11.3%
33.6%
5.0%
8.0%
30.9%
Personnel Services
Operating Expenses
Capital Outlay
Debt Service
Transfers
Reserves

PUBLIC WORKS DIVISION: Combined Water & Wastewater

GL CODES	STAFFING/Level	Type of Pay	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
51200	Utilities Superintendent	S	0.8	1.0	$63,268	**1.0**	**$65,733**
51200	Warehouse Supervisor	H	1.0	1.0	33,306	**1.0**	**$28,274**
51200	Administrative Specialist III	H	1.0	1.0	22,776	**1.0**	**$24,156**
51200	Engineer Technician	H	1.0	1.0	42,406	**0.3**	**$10,993**
51200	Crew Leader	H	4.0	4.0	117,164	**4.0**	**$121,050**
51200	Lead Plant Operator	H	0.0	1.0	45,596	**1.0**	**$43,831**
51200	Plant Operator	H	3.0	3.0	91,939	**2.0**	**$70,204**
51200	Utilities Specialist	H	4.0	4.0	94,576	**4.0**	**$91,499**
51200	Chief Meter Reader	H	1.0	1.0	32,406	**1.0**	**$34,006**
51200	Meter Reader	H	1.0	1.0	22,693	**1.0**	**$22,727**
51200	Electrician/Mechanic	H	2.0	2.0	68,305	**2.0**	**$76,297**
51200	Cross Connect Control Tech.	H	0.0	1.0	32,789	**0.0**	**$0**
51200	Public Works Supervisor	H	0.5	1.0	48,411	**1.0**	**$50,790**
51200	Resident/Construction Inspector	H	1.0	1.0	40,554	**1.0**	**$32,456**
51200	Construction Project Manager	H	1.0	1.0	33,890	**1.0**	**$36,116**
51200	Inspector/Technician	H	1.0	1.0	35,938	**1.0**	**$38,525**
	TOTAL		**22.3**	**25.0**	**$826,017**	**22.3**	**$746,657**

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

S = SALARIED H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
51200	Regular Salaries	$624,370	$634,374	$826,017	$690,283	**$746,658**
51610	On Call Pay	$0	$2,619	$2,600	$3,304	**$2,600**
51400	Overtime	51,611	52,170	58,000	54,446	**$50,000**
	Total Wages	**675,981**	**689,163**	**886,617**	**748,033**	**799,258**
52100	FICA	50,673	51,222	67,826	57,225	**61,144**
52200	Retirement	53,672	59,552	83,432	76,342	**81,403**
52300	Health Insurance	55,274	62,546	88,340	69,423	**99,753**
52301	Life Insurance	5,396	4,552	6,146	5,169	**5,946**
52302	Health Reimbursement Account	5,306	14,310	13,266	9,986	**12,400**
52400	Worker's Comp Ins/Unemploy	40,220	43,491	56,788	56,788	**54,813**
	Total Benefits	**210,541**	**235,673**	**315,798**	**274,933**	**315,459**
	Total Personnel Service Costs	**$886,522**	**$924,836**	**$1,202,415**	**$1,022,966**	**$1,114,717**

PUBLIC WORKS DIVISION: Water

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	401-021-536-53101	Medical Services	970	315	970	1,843	**1,200**	
2	401-021-536-53400	Other Contractual Services	7,357	67,800	82,357	31,738	**20,600**	(1)
3	401-021-536-53401	Contract Labor	30,536	22,970	20,000	10,872	**21,000**	
4	401-021-536-53402	Laboratory Services	0	5,567	8,004	5,471	**6,000**	
5	401-021-536-53403	Lab Services:Water	7,051	0	0	0	**0**	
6	401-021-536-54000	Travel & Per Diem	71	0	168	102	**200**	
7	401-021-536-54100	Communications & Freight Charge	8,118	5,906	7,608	4,959	**6,000**	
8	401-021-536-54110	Postage	34	46	35	49	**8,300**	
9	401-021-536-54210	Automotive Repair Service	5,581	3,623	5,000	4,233	**5,000**	
10	401-021-536-54300	Electric	0	126,092	92,000	89,199	**100,000**	
11	401-021-536-54303	Water	5,501	3,435	5,750	2,387	**3,500**	
12	401-021-536-54313	Electric:Water	66,265	0	0	0	**0**	
13	401-021-536-54315	Water Distribution	23,360	29,030	27,000	23,945	**27,000**	
14	401-021-536-54400	Equipment & Vehicle Rental	676	1,024	700	948	**700**	
15	401-021-536-54500	General Business Insurance	21,027	24,417	42,908	34,334	**42,453**	
16	401-021-536-54510	Pollution/Enviroment Insurance	7,033	8,614	9,476	9,476	**9,500**	
17	401-021-536-54560	Insurance Claims and Deductibles	530	1,971	1,000	725	**1,000**	
18	401-021-536-54600	Repair & Maintenance	2,087	1,862	1,140	552	**0**	
19	401-021-536-54610	Apparatus - R&M	0	12,246	30,000	15,000	**30,000**	(2)
20	401-021-536-54611	Water Apparatus - R&M	898	0	0	0	**0**	
21	401-021-536-54700	Printing & Binding Services	982	1,297	1,000	1,284	**1,000**	
22	401-021-536-54800	Advertising Activities	879	520	350	352	**350**	
23	401-021-536-54900	Other Current Charges	554	2,977	288	96	**300**	(3)
24	401-021-536-55100	Office Supplies	1,345	2,704	1,800	2,293	**2,300**	
25	401-021-536-55210	Operating Supplies	653	1,703	288	978	**300**	
26	401-021-536-55220	Computer Supplies	564	1,099	600	180	**600**	
27	401-021-536-55221	Laboratory Supplies	0	3,289	1,100	939	**1,000**	
28	401-021-536-55222	Lab Supplies:Water	432	0	0	0	**0**	
29	401-021-536-55223	Repair & Maint Supplies	10,973	13,689	12,000	20,049	**15,000**	(4)
30	401-021-536-55224	Water Meters	4,783	3,278	60,000	60,000	**35,000**	(5)
31	401-021-536-55225	Chemical Supplies	0	31,171	5,036	4,714	**5,000**	
32	401-021-536-55226	Safety Supplies	5,025	4,163	5,025	2,104	**3,500**	(6)
33	401-021-536-55228	Apparatus Supplies	2,198	24,455	4,000	4,567	**5,000**	
34	401-021-536-55229	Apparatus-Water	14,907	0	0	0	**0**	
35	401-021-536-55230	Clothing/Uniforms	2,569	3,289	3,500	3,860	**3,800**	
36	401-021-536-55231	Connections Supplies	6,083	12,807	12,000	13,768	**15,000**	
37	401-021-536-55233	Water Chemicals	3,125	0	0	0	**0**	
38	401-021-536-55235	Barricades	0	953	1,140	342	**1,000**	
39	401-021-536-55240	Institutional Supplies	1,343	753	1,776	982	**800**	
40	401-021-536-55250	Fuels & Lubricants	27,287	29,330	30,000	23,837	**30,000**	
41	401-021-536-55251	Tags & Title	25	89	0	81	**0**	
42	401-021-536-55252	Small Tools	5,406	5,943	5,802	4,375	**6,000**	
43	401-021-536-55253	Auto Repair Supply (in-house)	12,805	10,099	8,500	8,840	**12,000**	
44	401-021-536-55400	Books, Subscription, Membership	254	538	684	342	**600**	
45	401-021-536-55410	Training & Education	154	1,297	1,000	1,029	**3,000**	
46	401-021-536-55500	Uncapitalized Equipment	53,364	10,240	21,400	2,229	**4,025**	(7)
47	401-021-536-58305	Extraordinary Events	567	0	0	0	**0**	
48	401-021-536-59300	Meter Deposit Interest	5,689	9,765	6,555	6,555	**7,000**	
49	401-021-599-59991	Collection Charge	593	152	506	213	**200**	
50	401-021-599-59992	Bad Debt Expenses	12,523	7,265	11,400	14,327	**11,400**	
51		**Total Operating**	**362,177**	**497,783**	**529,866**	**414,169**	**446,628**	
52								
53								
54								

55 (1) Pest control, grounds maintenance, maintenance agreements, Internet, utility bill printing.

56 (2) Hope Hill emergency generator work ($30,000)

57 (3) Bond services

58 (4) Grassing, locks, wood, manholes, iron, lights, buckets, paint, auto, etc.

59 (5) City wide meter replacements.

60 (6) Safety shoes,reflective vests,eye/ear protection,hard hats,rain gear,boots,back braces,bio suits and any other personal protection gear.

61 (7) cutoff saws, online chorine analyzer, Dyanatel 500 Locator

PUBLIC WORKS DIVISION: Water

	GL CODES	CAPITAL OUTLAY	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget
1	401-000-164-19031	Improvement - Non Building	0	0	0	0	**0**
2	401-000-166-19037	Machinery & Equipment	0	0	0	0	**0**
3	401-000-168-19043	Automotive & Heavy Equipment	0	0	0	0	**0**
4	401-000-169-19049	Water&Wastewater CIP	0	0	0	0	**0**
5		**Total Capital Outlay**	**0**	**0**	**0**	**0**	**0** (8)
6							
7		**DEBT SERVICE**					
8	406-022-536-57100	Principal	0	0	0	0	**0**
9	406-022-536-57200	Interest	0	0	0	0	**0**
10		**Total Debt Service**	**0**	**0**	**0**	**0**	**0**
11							
12		**Transfers Out**					
13	401-021-581-56001	To General Fund	227,192	224,466	224,466	228,484	**253,338** (9)
14	401-021-581-56405	To Renewal & Replacement	0	27,254	0	0	**0**
15	401-021-581-56406	To Debt Service (99 & 02 Bonds, 07 Meters)	521,425	0	505,015	505,015	**605,931**
16	401-021-581-56409	To Debt Service (2004 LOC)	18,079	0	37,050	37,050	**45,600**
17	401-021-581-56501	Vehicle Replacement Fund	3,776	0	15,535	15,535	**11,748**
18	401-021-581-56501	Internal Service Fund	13,563	0	23,028	23,028	**21,150**
19	401-021-581-56608	Self Insured Dental Plan Fund	2,088	0	2,736	2,736	**2,435**
20		**Total Transfers Out**	**786,123**	**251,720**	**807,830**	**811,848**	**940,202**
21							
22							

23 (8) See detail Capital Improvement Program - Water & Sewer and Combined Water and Sewer pages.

24 (9) Portion of Customer Service wages $45,314; annual transfer $393,800; 50% of interest on USDA debt shared with General

25 Fund $5,338 at 57%.

PUBLIC WORKS DIVISION: Wastewater

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	401-027-536-53101	Medical Services	165	237	432	355	**300**	
2	401-027-536-53400	Other Contractual Services	68,684	51,800	70,000	51,715	**72,700**	(1)
3	401-027-536-53401	Contract Labor	25,360	17,328	15,000	23,783	**20,000**	
4	401-027-536-53402	Laboratory Services	4,879	4,199	4,900	4,009	**4,900**	
5	401-027-536-54000	Travel & Per Diem	85	0	132	30	**75**	
6	401-027-536-54100	Communications & Freight Charge	3,710	4,456	3,710	4,073	**4,100**	
7	401-027-536-54110	Postage	57	34	57	82	**6,325**	
8	401-027-536-54210	Automotive Repair Service	3,193	2,733	4,000	1,918	**2,733**	
9	401-027-536-54300	Electric	0	95,122	132,000	132,690	**140,000**	
10	401-027-536-54303	Water	893	2,592	3,854	5,037	**5,000**	
11	401-027-536-54312	Electric:Sewer	119,900	0	0	0	**0**	
12	401-027-536-54314	Effluent Disposal Permit	32,929	31,162	32,500	26,670	**32,500**	
13	401-027-536-54316	Sewerage Collection	7,676	6,829	5,004	4,654	**5,004**	
14	401-027-536-54400	Equipment & Vehicle Rental	1,395	773	1,513	1,057	**1,500**	
15	401-027-536-54500	General Business Insurance	16,705	18,420	32,369	32,369	**32,026**	
16	401-027-536-54510	Pollution/Enviroment Insurance	5,275	6,499	7,149	7,149	**7,300**	
17	401-027-536-54560	Insurance Claims and Deductibles	0	1,487	852	3,434	**2,000**	
18	401-027-536-54600	Repair & Maintenance	2,165	1,404	900	3,309	**900**	
19	401-027-536-54610	Apparatus - R&M	7,796	9,238	13,000	8,928	**0**	
20	401-027-536-54700	Printing & Binding Services	676	978	676	326	**600**	
21	401-027-536-54800	Advertising Activities	248	392	150	57	**150**	
22	401-027-536-54900	Other Current Charges	533	2,245	216	0	**200**	(2)
23	401-027-536-55100	Office Supplies	1,514	2,039	1,860	2,485	**2,100**	
24	401-027-536-55210	Operating Supplies	495	1,285	495	1,025	**500**	
25	401-027-536-55220	Computer Supplies	1,753	829	1,000	1,196	**1,000**	
26	401-027-536-55221	Laboratory Supplies	2,337	2,482	4,000	2,605	**3,000**	
27	401-027-536-55223	Repair & Maint Supplies	10,886	10,327	6,221	18,419	**15,000**	(3)
28	401-027-536-55225	Chemical Supplies	0	23,515	50,200	38,619	**40,000**	
29	401-027-536-55226	Safety Supplies	5,502	3,140	5,502	1,864	**2,500**	
30	401-027-536-55228	Apparatus Supplies	31,041	18,449	24,996	26,760	**25,000**	
31	401-027-536-55230	Clothing/Uniforms	2,185	2,482	2,600	2,912	**2,900**	
32	401-027-536-55231	Connections Supplies	0	9,662	2,496	1,923	**2,500**	
33	401-027-536-55232	Sewer Connections-Supplies	1,711	0	0	0	**0**	
34	401-027-536-55234	Sewer Chemicals	40,443	0	0	0	**0**	
35	401-027-536-55235	Barricades		719	860	258	**800**	
36	401-027-536-55240	Institutional Supplies	1,924	568	1,924	1,034	**950**	
37	401-027-536-55250	Fuels & Lubricants	17,939	22,126	19,497	18,644	**20,000**	
38	401-027-536-55251	Tags & Title	25	67	60	61	**60**	
39	401-027-536-55252	Small Tools	3,882	4,484	3,464	2,617	**3,500**	
40	401-027-536-55253	Auto Repair Supply (in-house)	8,269	7,618	7,644	9,864	**10,500**	
41	401-027-536-55400	Books, Subscription, Membership	254	406	750	500	**500**	
42	401-027-536-55410	Training & Education	302	978	560	772	**3,000**	
43	401-027-536-55500	Uncapitalized Equipment	17,652	7,725	21,400	15,472	**31,175**	(4)
44	401-027-536-58305	Extraordinary Events	200	0	0	0	**0**	
45	401-027-536-59300	Meter Deposit Interest	5,574	7,366	4,945	4,945	**5,000**	
46	401-027-599-59991	Collection Charge	53	115	216	388	**216**	
47	401-027-599-59992	Bad Debt Expenses	8,176	5,480	8,600	2,131	**6,000**	
48		**Total Operating**	**464,441**	**389,790**	**497,704**	**466,139**	**514,514**	

49
50
51

52 (1) Pest control, grounds maintenance, maintenance, Internet and $63K for sludge hauling contract w/Appalachian, Utility Bill printing
53 (2) Reimbursements for sewer overflows
54 (3) Grassing, locks, wood, manholes, iron, lights, buckets, paint, auto, etc.
55 (4) Saws, Confined Space Man Hoist, Material Handling equipment, 5hp sewer pumps

PUBLIC WORKS DIVISION: Wastewater

	GL CODES	CAPITAL OUTLAY	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	401-000-164.19031	Improvement - Non Building	0	0	0	0	**0**	
2	401-000-166.19037	Machinery & Equipment	0	0	0	0	**0**	
3	401-000-168.19043	Automotive & Heavy Equipment	0	0	0	0	**0**	
4	401-000-169.19049	Water&Wastewater CIP	0	0	0	0	**0**	
5		**Total Capital Outlay**	**0**	**0**	**0**	**0**	**0**	(5)
6								
7		**DEBT SERVICE**						
8	406-022-536.57100	Principal	0	0	0	0	**0**	
9	406-022-536.57200	Interest	0	0	0	0	**0**	
10		**Total Debt Service**	**0**	**0**	**0**	**0**	**0**	
11								
12		**Transfers Out**						
13	401-027-581-56001	To General Fund	168,783	169,334	169,334	173,352	**191,114**	(6)
14	401-027-581-56405	To Renewal & Replacement	163	0	0	0	**0**	
15	401-027-581-56406	To Debt Service (99 & 02 Bonds, 07 Meters)	338,551	0	380,977	380,977	**457,105**	
16	401-027-581-56409	To Debt Service (2004 LOC)	0	0	27,950	27,950	**34,400**	
17	401-027-581-56501	Vehicle Replacement Fund	2,848	0	11,719	11,719	**8,863**	
18	401-027-581-56501	Internal Service Fund	10,174	0	17,372	17,372	**15,954**	
19	401-027-581-56608	Self Insured Dental Plan Fund	1,566	0	2,064	2,064	**1,837**	
20		**Total Transfers Out**	**522,085**	**169,334**	**609,416**	**613,434**	**709,273**	

21
22
23 (5) See detail Capital Improvement Program - Water & Sewer and Combined Water and Sewer pages.
24 (6) Portion of Customer Service wages $45,314; annual transfer $393,800; 50% of interest on USDA debt shared with General
25 Fund $5,338 at 43%.

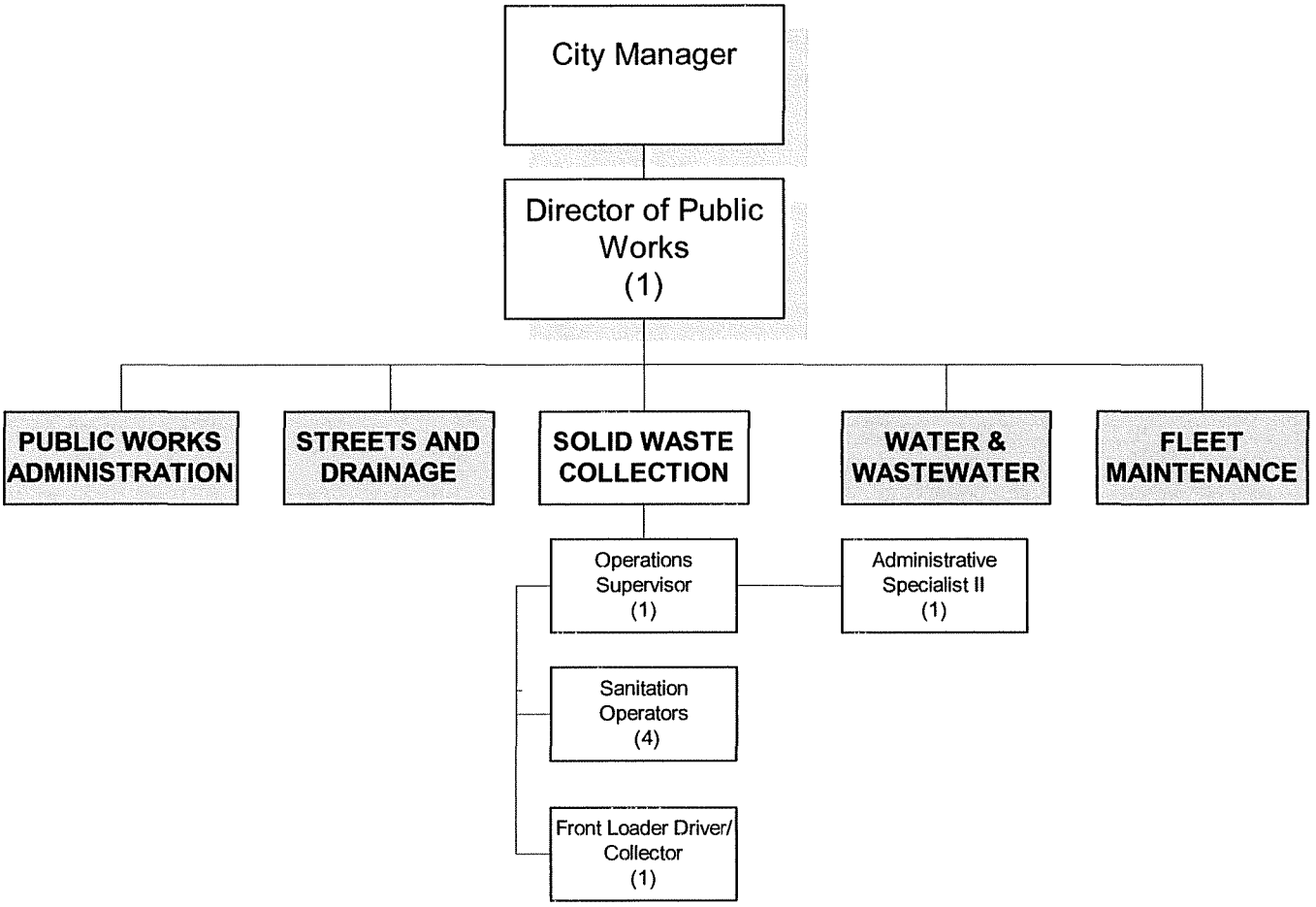
CAPITAL NEEDS PLAN - Water & Sewer

	PROJECT NUMBER		PROJECT NAME	PROJECT DESCRIPTION	FUNDING SOURCE								Year	Year	NOTATIONS
					WMD REUSE GRANT	O&M RESERVES	LOAN PROCEEDS	SPECIAL RESERVE	SEWER IMPACT	WATER IMPACT	FDEP/WAP GRANT	WRWSA GRANT	07/08	08/09	
1															
2	199-UT09		NEW WELL FIELD NW												
3				*a. Engineering*											Done
4				*b. Property Utilization Cost*											Done
5				*c. (1)Phase I Production Well*											Done
6				*c. 2)Phase I Production Well*											Done
7				*c.(3)Phase I Production Well*											Done
8				*c.(4)Phase I Production Well*											Done
9				*d. System Telemetry*						X				85,000	
10				*e. Phase III Elevated Tank*		X								80,000	Annual lease payments for Northwest/PHCC tank.
11				*f. Phase II Production Well #2*						X				220,000	
12				*g.Phase II Equipment & Interconnect*											To be included in Covington Hills USA.
13															
14	1997-UT10		LAMAR AVE WP REHAB			X							10,000		
15	1999-UT14		SEWER SYSTEM REHAB PROGRAM								X		470,000		
16	2000-UT18		REPLACEMENT VEHICLE PROGRAM												
17				*a. Operations & Inspector Truck*		X							40,000		Two trucks
18															
19	2000-UT20		REPLACEMENT WATER VALVES			X							50,000	50,000	
20	1997-UT21		MISCELLANEOUS EQUIPMENT												
21				*a. Addition to Telemetry at Critical Installations*											Done
22				*b.Howell Ave LS/Yontz Rd FM Capacity Upgrade*					X				100,000		Carry $30,000 forward from 05/06 plus $70,000.
23															
24	2001-UT03		HOPE HILL WELL REPLACEMENT												
25				*a. Engineering*				X					25,000		
26				*b. Production Wells- (1)Equipment and Piping (1 well)*				X					150,000		
27				*b. Production Wells- (2)Equipment and Piping (1 well)*								X	19,900		
28				*c. Site Fencing*				X					12,000		
29				*d. System Telemetry*				X					20,000		
				e.Tank Modifications				X					250,000		
30	2001-UT05		EMERGENCY GENERATOR INSTALLATION												
31				*a. Hope Hill Well Field*			X						60,000		
32				*b. Lamar Water Plant*			X						20,000		
33				*d. RUS Lift Station Generator Grant Program*											Done
34	2001-UT06		SR 50 WATER & SEWER LINE EXTENSION (HOSPITAL LINE)												
35				*a. Phase I Lykes Dublin to Mobley (8100')*											Done
36				*b. Phase II Mobley to Cobb Rd (3100')*											Done
37				*c. (1)Phase III Hospital Site Crossing SR50 to Wiscon (2600')*											Done
38				*c. (2)Phase III Hospital Site Crossing SR50 to Wiscon (2600')*											Done
39				*d. (1)Phase IV Water Line Hospital Site to Walmart on Wiscon (7000')*					X					700,000	
40				*d. (2)Phase IV Force Main Hospital Site to Mobley on Wiscon (5500')*						X				550,000	

CAPITAL NEEDS PLAN - Water & Sewer

	PROJECT NUMBER		PROJECT NAME	PROJECT DESCRIPTION	FUNDING SOURCE								Year	Year	NOTATIONS
					WMD REUSE GRANT	O&M RESERVES	LOAN PROCEEDS	SPECIAL RESERVE	SEWER IMPACT	WATER IMPACT	FDEP/WAP GRANT	WRWSA GRANT	07/08	08/09	
41															
42	1997-UT06		US41 FDOT RELOCATIONS (ACCUMULATION FOR DELAY SETTLEMENT)												Done
43															
44	1997-UT07		SR50 FDOT RELOCATIONS (ACCUMULATION FOR DELAY SETTLEMENT)												Done
45															
46	2003-UT01		SOUTHERNHILLS WATER & SEWER IMPROVEMENTS												
47				*a. Additional Sewer Capacity*			X							2,576,655	
48				*b. Oversizing of Water Tarnsmission Lines N/S Blvd*						X			200,000		
49				*c. Oversizing of Sewer Lines SHP*					X				55,000		
50				*d. Oversize Re use Transmission Line*		X							125,000		
51				*e. Oversize Cascades Water line to Powell*			X						84,000	143,000	
52	2004-UT01		CR485 MULTILANE FDOT PROJECT WPI 257299-2-52-01												
53				*a. Engineering & Design*		X								200,000	
54															
55	2006-UT1		MAJESTIC OAKS OVERSIZING	*a. Oversizing Forcemain 8" to 12" appx 8445 lf*					X				150,000		
56															
57	2006-UT2		US41 SOUTH W&S LINE EXTENSION	*a. Ext. of force main & water line from SHP temp sales office to Grace Ch*						X			68,350		
				a. Ext. of force main & water line from SHP temp sales office to Grace Ch					X				68,350		
58				*b.City contribution for oversizing water line*						X			50,000		
59				*to Grace Tabernacle Church site for oversizing along U.S. 41*											
60				*b. City contribution for oversizing force main to Grace Tabernacle Ch.*					X				75,000		
61	2006-UT3		US41 12" WATER LINE EXTENSION	*Refund of Water Connection Fees for extension of 12" water line*						X			4,900		
62				*along US41 by Ind. Baptist Church Inc.*											
63															
64	2006-UT-5		WISCON RD FM & REUSE LINE THROUGH LOW	*12" Reuse & 12" Force Main Installed by Lowes*					X				102,000		
65															
66	2006-UT4		Mobley Rd Reuse Line Oversizing	*Oversizing of reuse line from 12" to 18"*					X				225,000		
	2007-TBA		Downtown Fire Flow	*Improvement of Downtown fire flow*							X		250,000		
67			Radio Read Meters	*Replace 2,779 meters; retrofit 1,462 meters (most will be uncapitalized)*			X						1,480,000		
68															
69															
70															
71						O&M RESERVES							$225,000	$330,000	
72						LOAN PROCEEDS							$1,644,000	$2,719,655	
73						SPECIAL RESERVE							$457,000	$0	
74						SEWER IMPACT							$775,350	$700,000	
75						WATER IMPACT							$323,250	$855,000	
76						FDEP/WAP GRANT							$720,000	$0	
77						WRWSA GRANT							$19,900	$0	
78													$4,164,500	$4,604,655	
79													$4,164,500	$4,604,655	
80															

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 SUMMARIES

	Actual 05/06	Adopted Budget 05/06	Adopted Budget 06/07	Projected Year End 06/07	Adopted Budget 07/08
REVENUE SUMMARY:					
CHARGES FOR SERVICES	$1,100,396	$1,146,223	$1,249,500	$1,242,500	$1,249,000
INTEREST INCOME	14,024	4,910	15,000	20,000	12,000
LOANS & MISC.	0	3,300	160,000	148,000	180,000
SUBTOTAL	1,114,420	1,154,433	1,424,500	1,410,500	1,441,000
TRANSFER IN	1,326	0	0	1,456	0
PRIOR YEAR CARRY FORWARD	233,259	212,556	191,514	227,224	400,908
REVENUE TOTALS	$1,349,005	$1,366,989	$1,616,014	$1,639,180	$1,841,908
EXPENSE SUMMARY:					
PERSONAL SERVICE	$332,823	$354,971	$333,972	$305,780	$313,270
OPERATING EXPENSES	$604,900	$599,538	$592,907	$557,750	$591,268
CAPITAL OUTLAY					
BUILDINGS	$0	$0	$0	$0	$0
COMPUTER EQUIPMENT	0	0	0	0	0
IMPROVEMENTS OTHER THAN BUILDING	0	0	0	0	0
MACHINERY & EQUIPMENT	0	0	160,000	148,470	180,000
AUTOMOTIVE & HEAVY EQUIPMENT	0	0	0	0	0
OFFICE EQUIPMENT & FURNITURE	0	0	0	0	0
TOTAL CAPITAL OUTLAY	$0	$0	$160,000	$148,470	$180,000
DEBT SERVICE	$31,387	$30,672	$48,743	$30,674	$62,469
TRANSFERS					
TO GENERAL FUND/DENTAL PLAN	$90,574	$90,574	$90,344	$90,574	$105,448
TO VEHICLE REPLACEMENT R&R	14,263	64,263	30,263	29,110	47,110
TO WATER & SEWER	0	0	16,978	16,978	0
TO INTERNAL SERVICE FUND	47,834	47,834	58,936	58,936	50,139
TOTAL TRANSFERS	$138,408	$202,671	$196,521	$195,598	$202,697
TOTAL EXPENSES	$1,121,781	$1,187,852	$1,332,143	$1,238,272	$1,349,704
REPAIR & REPLACEMENT RESERVES		$0	$0	$0	$0
RESERVE CAPITAL CONTINGENCIES	0	0	0	0	0
TOTAL EXPENSES & RESERVES	$1,121,781	$1,187,852	$1,332,143	$1,238,272	$1,349,704
RESERVE FOR CONTINGENCIES	$177,224	$123,910	$233,871	$350,908	$442,204
RESERVE FOR EQUIPMENT	50,000	50,000	50,000	50,000	50,000
WAGE ADJUSTMENT RESERVES	0	5,227	0	0	0
TOTAL FUND BALANCE	$1,349,005	$1,366,989	$1,616,014	$1,639,180	$1,841,908

Solid Waste Summary

	Revenue Detail (Fund 403)	04/05 Actual	05/06 Actual	06/07 Projected	06/07 Budget	Adopted 07/08
403-000-343-48340	Garbage Solid Waste Revenues	1,067,858	409,132	421,000	447,000	425,000
403-000-343-48341	Commercial Solid Waste	360	701,505	804,000	790,500	812,000
403-000-343-48342	Capital Recovery Fee	570	825	0	0	0
403-000-343-48361	Penalties	14,492	12,197	17,500	12,000	12,000
	BERT Reimbursement	13,620	0	0	0	0
403-000-361-48811	Interest-SBA	7,060	11,261	18,000	8,000	11,000
403-000-369-48890	Miscellaneous Revenues	3,496	1,644	0	0	0
	Federal Grants-Economic Envir.	15,605	253	0	0	0
	State Grants- Economic Envir.	867	0	0	0	0
	Disposition of Fixed Assets	(4,200)	0	0	0	0
403-000-381-49001	Transfer In from 001	1,326	1,610	1,456	0	0
403-000-381-49402	Transfer in from 402	0	166,807	0	0	0
403-000-381-49501	Transfer in from 501	0	8,292		0	0
403-000-383-49724	Debt Proceeds	0	0	148,000	160,000	180,000
	Total Revenues (Fund 403)	**1,121,054**	**1,305,234**	**1,261,956**	**1,417,500**	**1,440,000**

	Revenue Detail (Fund 402)	04/05 Actual	05/06 Actual	06/07 Projected	06/07 Budget	Adopted 07/08
	Renewal & Replacement Reserves					
402-000-361-48811	Interest-SBA	6,964	10,159	2,000	7,000	1,000
	Transfer Out to 403	0	166,807	0	0	0
	Transfer Out to 501	0	50,000	50,000	0	0
	Total Revenues (Fund 402)	**6,964**	**226,966**	**52,000**	**7,000**	**1,000**

PUBLIC WORKS DEPARTMENT: Solid Waste Collection

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
403-022-534-51200	Sanitation Superintendent	S	0.2	0.2	0.0	$0	**0**	**$0**
403-022-534-51200	Operations Supervisor	H	1.0	1.0	1.0	44,440	**1.0**	**46,396**
403-022-534-51200	Sanitation Operators	H	5.0	5.0	4.0	115,380	**4.0**	**94,651**
403-022-534-51200	Front Loader Driver/Collector	H	1.0	1.0	1.0	31,704	**1.0**	**33,108**
403-022-534-51200	Sanitation Maintenance Tech.	H	0.0	0.0	0.0	0	**0.0**	**0**
403-022-534-51200	Admin. Specialist II	H	1.0	1.0	1.0	23,713	**1.0**	**20,295**
403-022-534-51200	Boom Truck Driver	H	0.0	0.0	0.0	0	**0.0**	**0**
403-022-534-51200	Rear Loader Driver/Collector	H	0.0	0.0	0.0	0	**0.0**	**0**
	TOTAL		**8.2**	**8.2**	**7.0**	**215,237**	**7.0**	**194,450**

S = Salaried H = Hourly

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
403-022-534-51200	Regular Salaries	$225,429	$229,266	$215,237	$197,422	**$194,450**
403-022-534-51400	Overtime	11,589	5,230	10,000	6,821	**10,000**
	Total Wages	**237,018**	**234,496**	**225,237**	**204,243**	**204,450**
403-022-534-52100	FICA	17,408	17,292	17,191	14,775	**15,640**
403-022-534-52200	Retirement	18,009	19,893	21,201	20,132	**20,630**
403-022-534-52300	Health Insurance	22,466	23,044	22,841	23,591	**26,022**
403-022-534-52301	Life Insurance	2,046	1,534	1,917	1,428	**1,836**
403-022-534-52302	Health Reimbursement Account	1,958	1,851	3,533	3,559	**4,275**
403-022-534-52400	Worker's Comp Insurance	34,635	34,713	42,052	38,052	**40,417**
	Total Benefits	**96,522**	**98,327**	**108,735**	**101,537**	**108,820**
	Total Personnel Service Costs	**$333,540**	**$332,823**	**$333,972**	**$305,780**	**$313,270**

PUBLIC WORKS DEPARTMENT: Solid Waste Collection

	GL CODES	OPERATING EXPENDITURES	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget	
1	403-022-534-53101	Medical Services	733	348	513	**710**	
2	403-022-534-53400	Other Contractual Services	16,511	600	1,192	**2,700**	
3	403-022-534-53401	Contract Labor	55,976	58,000	55,876	**58,000**	(1)
4	403-022-534-54000	Travel & Per Diem	8	24	0	**12**	
5	403-022-534-54100	Communications & Freight Charge	1,832	1,600	1,162	**1,600**	
6	403-022-534-54110	Postage	23	24	0	**2,000**	
7	403-022-534-54210	Automotive Repair Service	21,507	7,500	3,700	**7,500**	
8	403-022-534-54300	Electric	2,840	2,400	2,872	**2,400**	
9	403-022-534-54303	Water	1,310	1,526	1,741	**1,700**	
10	403-022-534-54311	Waste Disposal	337,519	330,000	328,848	**330,000**	(2)
11	403-022-534-54317	Dumpsters	16,849	20,000	19,298	**20,000**	
12	403-022-534-54318	Cheyenne Pass Landfill	167	3,000	672	**3,000**	(3)
13	403-022-534-54400	Equipment & Vehicle Rental	69	100	223	**500**	
14	403-022-534-54500	General Business Insurance	34,058	47,682	42,100	**50,606**	
15	403-022-534-54560	Insurance Claims and Deductibles	0	2,004	0	**2,000**	
16	403-022-534-54600	Repair & Maintenance	777	1,500	234	**1,500**	
17	403-022-534-54700	Printing & Binding Services	2,232	817	427	**800**	
18	403-022-534-54800	Advertising Activities	138	1,000	13	**1,000**	
19	403-022-534-54900	Other Current Charges	88	100	74	**100**	(4)
20	403-022-534-55100	Office Supplies	1,497	1,082	1,268	**1,200**	
21	403-022-534-55210	Operating Supplies	1,291	0	899	**230**	
22	403-022-534-55211	Medical Supplies	0	0	0	**0**	
23	403-022-534-55220	Computer Supplies	746	250	81	**250**	
24	403-022-534-55223	Repair & Maint Supplies	4,162	6,500	5,465	**5,000**	
25	403-022-534-55225	Chemicals	0	204	0	**200**	
26	403-022-534-55226	Safety Supplies	1,703	1,900	1,219	**1,500**	
27	403-022-534-55227	Safety Marking Devices	0	0	359	**500**	
28	403-022-534-55230	Clothing/Uniforms	2,784	2,300	2,567	**3,000**	
29	403-022-534-55240	Institutional Supplies	1,004	1,600	2,262	**1,000**	
30	403-022-534-55250	Fuels & Lubricants	60,601	50,000	53,847	**55,000**	
31	403-022-534-55251	Tags & Titles	0	0	19	**60**	
32	403-022-534-55252	Small Tools	1,393	1,366	217	**1,000**	
33	403-022-534-55253	Auto Repair Supply (in-house)	36,806	49,256	29,173	**36,000**	
34	403-022-534-55400	Books, Subscription, Membership	0	20	0	**0**	
35	403-022-534-55500	Uncapitalized Equipment	246	0	1,429	**0**	
36	403-022-534-58305	Extraordinary Events	0	0	0	**0**	
37	403-022-599-59991	Collection Charges	30	204	0	**200**	
38		**Total Operating**	**604,900**	**592,907**	**557,750**	**591,268**	

39

40

41 (1) Temp labor

42 (2) County landfill fees

43 (3) Cheyenne Pass Landfill expenses are split 50/50 with Hernando County.The projected long term cost to close this landfill

44 is not know at this time. Amount shown is essentially what is left on the original P.O.

45 (4) Safety shoes,reflective vests, eye/ear protection,hard hats, rain gear and boots,back braces,biosuits and any other

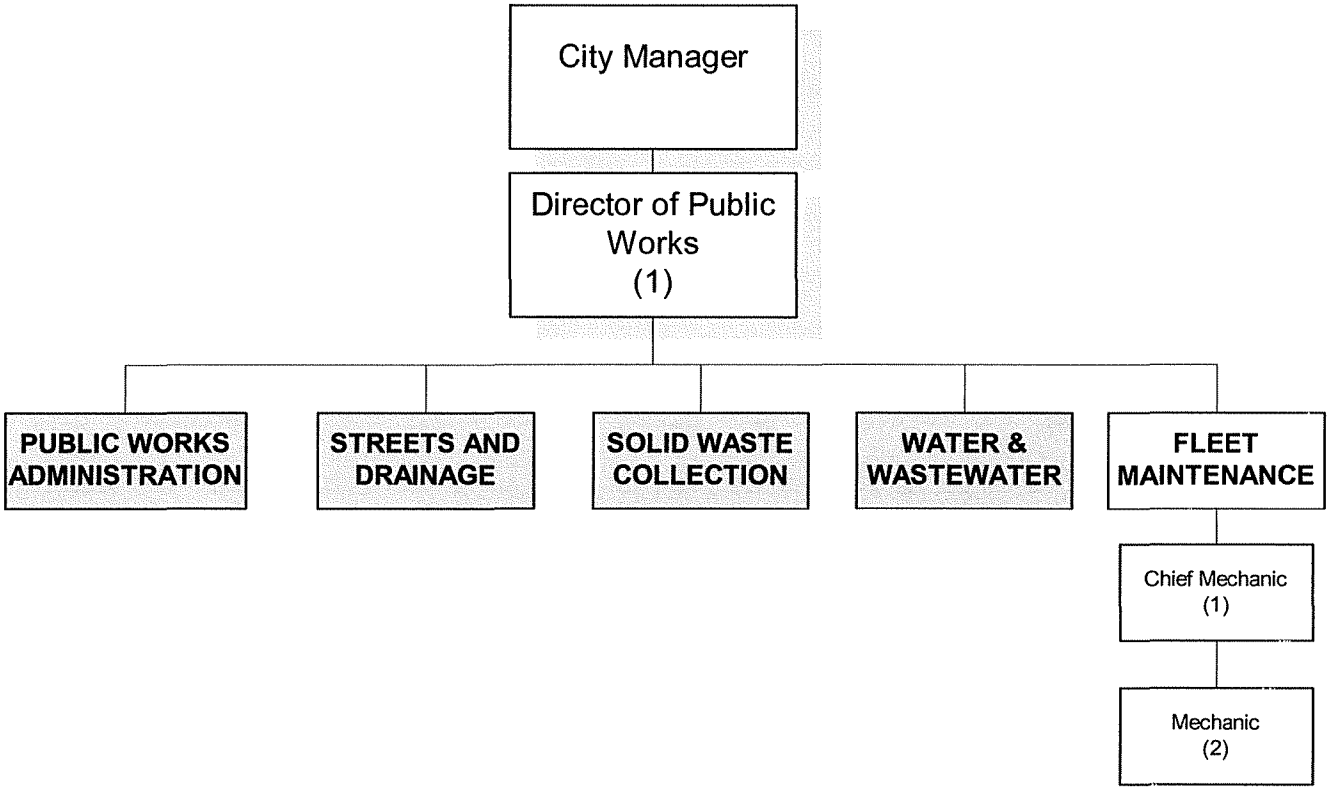
46 protection gear.

PUBLIC WORKS DEPARTMENT: Solid Waste Collection

	GL CODES	CAPITAL OUTLAY	05/06 Actual	06/07 Budget	06/07 Projected	Requested 07/08 Budget	
1	403-000-162-19025	Buildings	0	0	0	**0**	
2	403-000-166-19037	Machinery & Equipment	0	160,000	148,470	**180,000**	
3	403-000-168-19043	Automotive & Heavy Equipment	0	0	0	**0**	
4	403-000-169-19049	Construction In Progress	0	0	0	**0**	
5		**Total Capital**	**0**	**160,000**	**148,470**	**180,000**	
6							
7		**DEBT SERVICE**					
8	403-022-534-57100	Interest	2,815	5,816	2,101	**8,760**	(5)
9	presentation only	Principal	28,572	42,927	28,573	**53,709**	(5)
10		**Total Debt Service**	**31,387**	**48,743**	**30,674**	**62,469**	
11							
12		**Transfers Out**					
13	403-022-581-56001	To General Fund	89,000	89,000	89,000	**104,104**	(6)
14	403-022-581-56401	To Water Wastewater	0	16,978	16,978	**0**	
15	403-022-581-56501	Vehicle Replacement Fund ($180K Trk)	14,263	30,263	29,110	**47,110**	(7)
16	403-022-581-56501	Internal Service Fund	47,834	58,936	58,936	**50,139**	
17	403-022-581-56608	Self Insured Dental Plan Fund	1,574	1,344	1,574	**1,344**	
18		**Total Transfers Out**	**152,671**	**196,521**	**195,598**	**202,697**	
19							
20		**Reserves**					
21		R&R Reserves	50,000	50,000	50,000	**50,000**	
22		Reserves Capital Contingencies	0	0	0	**0**	
23		Reserves for Contingencies	177,224	233,871	350,908	**442,204**	
24		Total Reserves	**227,224**	**283,871**	**400,908**	**492,204**	
25							
26		**Total Expenses**	**$1,349,005**	**$1,616,014**	**$1,639,180**	**$1,841,908**	

27 (5) New $180,000 Sanitation Truck 7 Year Loan/Lease 1/4 Yr in 2008 plus 2004 and 2007 Sanitation Truck Loans
28 (6) Normal payment $89,000 plus customer service portion of $15,104
29 (7) Assumes $18,000 Vehicle Replacement for new $180,000 Truck over 10 years.

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.

	Adopted 04/05	Adopted 05/06	Projected 06/07	Adopted 06/07	Adopted 07/08
Income Maintenance					
Transfers in Maintenance	128,799	164,436	194,508	194,508	184,884
Interest Income	385	500	500	600	600
Prior Cash Carry Forward	30,204	4,433	5,000	5,000	5,000
Total Maintenance Income	159,388	169,369	200,008	200,108	190,484
Expenses					
Personal Services	108,797	107,067	143,226	137,650	146,400
Operating Expenses	22,279	32,336	28,425	33,282	37,908
Equipment /Building Purchases	25,000	23,000	0	23,000	0
Transfer out to Dental Fund	540	576	576	576	576
Transfer out to General Fund	0	0	11,119	0	0
Transfer out to Water Wastewater	0	0	4,759	0	0
Transfer out to Solid Waste	0	0	6,903	0	0
Total Maintenance Expense	156,616	162,979	195,008	194,508	184,884
Reserve for Wage Adjustment		1,457	0	0	0
Total Maintenance Reserve	**2,772**	**6,390**	**5,000**	**5,600**	**5,600**
Income Vehicle Replacement					
Interest Income VRF	6,000	25,090	44,500	47,300	55,000
Transfers In	0	195,859	213,469	223,491	147,040
Prior Cash Carry Forward	591,696	727,581	970,163	900,434	1,153,390
Total VRF Income	597,696	948,530	1,228,132	1,171,225	1,355,430
Capital Expenditures VRF/IS	50,000	84,000	74,742	102,515	0
Total VRF Reserve	**547,696**	**864,530**	**1,153,390**	**1,068,710**	**1,355,430**
Total Income & prior Cash Forward	757,084	1,117,899	1,428,140	1,371,333	1,545,914
Total Expenses	206,616	246,979	255,491	297,023	184,884
Total Reserves	550,468	870,920	1,172,649	1,074,310	1,361,030
Total Expenses and Reserves	**757,084**	**1,117,899**	**1,428,140**	**1,371,333**	**1,545,914**

INTERNAL SERVICE FUND

	Total Internal Serv. Fd.
	$184,884 (1)
Cemetery	$3,604
Parks & Recreation	$6,359
Fire	$9,594
Police	$32,630
Water	$21,150
Sewer	$15,954
Sanitation	$50,139
Streets	$36,070
Admin.	$398
Admin MIS	$398
Finance	$398
Human Resources	$398
Community Development	$398
Building & Grounds	$7,394
	$184,884

(1) Total Internal Service expenses is $184,884 allocated from the Departments receiving maintenance services.

PUBLIC WORKS DEPARTMENT: Fleet Maintenance

GL CODES	STAFFING/Level	Type of Pay	04/05 Staffing	05/06 Staffing	06/07 Staffing	Adopted 06/07 Budget	Adopted 07/08 Staffing	Adopted 07/08 Budget
501-018-549-51200	Chief Mechanic	H	1.0	1.0	1.0	$43,280	**1.0**	**$44,859**
501-018-549-51200	Mechanic	H	2.0	2.0	2.0	56,463	**2.0**	**58,773**
	TOTAL		**3.0**	**3.0**	**3.0**	**99,743**	**3.0**	**103,632**

H = HOURLY

GL CODES	PERSONNEL SERVICES	04/05 Actual	05/06 Actual	06/07 Budget	Projected 06/07 Budget	Adopted 07/08 Budget
501-018-549-51200	Regular Salaries	$65,677	$81,655	$99,743	$101,875	**$103,632**
501-018-549-51400	Overtime	420	402	1,000	769	**1,000**
		66,097	**82,057**	**100,743**	**102,644**	**104,632**
501-018-549-52100	FICA	5,024	5,906	7,707	7,571	**8,004**
501-018-549-52200	Retirement	4,931	6,737	9,825	9,985	**10,306**
501-018-549-52300	Health Insurance	6,366	8,766	9,712	10,665	**13,011**
501-018-549-52301	Life Insurance	565	532	742	745	**779**
501-018-549-52302	Health Reimbursement Account	1,615	3,991	1,541	4,235	**1,925**
501-018-549-52400	Worker's Comp Insurance	4,556	4,788	7,381	7,381	**7,743**
	Total Benefits	**23,057**	**30,720**	**36,908**	**40,582**	**41,768**
	Total Personnel Service Costs	**$89,154**	**$112,777**	**$137,651**	**$143,226**	**$146,400**

PUBLIC WORKS DEPARTMENT: Fleet Maintenance

	GL CODES	OPERATING EXPENDITURES	04/05 Actual	05/06 Actual	06/07 Budget	06/07 Projected	Adopted 07/08 Budget
1	501-018-549-53101	Medical Services	427	295	600	144	**148**
2	501-018-549-53400	Other Contractual Services	739	420	150	24	**0**
3	501-018-549-53401	Contract Labor	179	0	0	0	**0**
4	501-018-549-53400	Communication & Freight Charges	560	75	600	0	**600**
5	501-018-549-54210	Automotive Repair Service	128	17	150	41	**150**
6	501-018-549-54300	Electric	1,743	2,100	1,964	1,976	**2,100**
7	501-018-549-54500	General Business Insurance	4,341	4,707	7,336	7,336	**8,300**
8	501-018-549-54560	Insurance Claims and Deductibles	0	96	500	0	**500**
9	501-018-549-54600	Repair & Maintenance Services	0	0	200	258	**500**
10	501-018-549-54800	Advertising Activities	327	0	0	0	**0**
11	501-018-549-55100	Office Supplies	180	102	300	263	**300**
12	501-018-549-55220	Computer Supplies	0	0	0	0	**0**
13	501-018-549-55223	Repair & Maintenance Supplies	8,056	7,111	5,000	4,888	**6,500**
14	501-018-549-55226	Safety Supplies	446	426	700	200	**500**
15	501-018-549-55230	Clothing/Uniforms	2,133	2,061	2,112	3,503	**3,000**
16	501-018-549-55240	Institutional Supplies	195	257	308	0	**308**
17	501-018-549-55250	Fuels & Lubricants	1,184	2,067	1,902	2,352	**1,902**
18	501-018-549-55252	Small Tools	4,224	4,822	2,500	2,046	**4,500**
19	501-018-549-55253	Auto Repair Supply (in-house)	2,942	1,680	2,000	2,271	**2,000**
20	501-018-549-55400	Books,Subscription,Membership	0	87	50	0	**50**
21	501-018-549-55410	Training & Education	57	57	60	124	**50**
22	501-018-549-55500	Uncapitalized Equipment	0	3,200	6,850	3,000	**6,500** (1)
23		**Total Operating Costs**	**27,861**	**29,580**	**33,282**	**28,426**	**37,908**
24							
25							
26							
27		**CAPITAL OUTLAY**					
28	501-000-162-19025	Buildings	0	0	23,000	0	**0**
29	501-000-166-19037	Machinery & Equipment	0	0	0	0	**0**
30		Capital Vehicle Replacement Fund	0	0	102,515	0	**0**
31		**Total Capital Outlay Costs**	**0**	**0**	**125,515**	**0**	**0**
32							
33		**TRANSFERS OUT**					
34	501-018-581-56608	Self Insured Dental Plan	540	576	576	576	**576**
35	501-018-581-56001	Transfer to General Fund	0	13,210	0	0	**0**
36	501-018-581-56401	Transfer to Utility Fund	0	6,997	0	0	**0**
37	501-018-581-56403	Transfer to Solid Waste Fund	0	8,282	0	0	**0**
38	Total Transfers		540	29,065	576	576	**576**
39							
40		**RESERVES**					
41		Reserve - Maint Contingencies	0	0	5,600	0	**5,600**
42		Reserve - Fleet Purchases	0	0	0	0	**0**
43		Reserve - Vehicle Replacement Acct.	0	0	1,068,710	0	**1,068,710**
44		**Total Reserves**	**0**	**0**	**1,074,310**	**0**	**1,074,310**
45							
46		**Total Expenditures & Reserves**	**$117,555**	**$171,422**	**$1,371,334**	**$172,228**	**$1,259,194**
47							

48 (1) To purchase a tire changer and wheel balancer for light trucks and cars.

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

	Fixed Asset #	City Number	Year Purchase	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/07	Total Accumulated Replacement 09/30/2008	
1	675	248	95/96	96 Chevy Blazer	Admin	$23,675	6	$0	12	$23,675	$23,675	
2	613	643	95/96	96 Ford F250 3/4 Ton 4x2 P.U.	Street	$15,205	5	$0	11	$0	$0	(1)
3						$38,880		$0		$23,675	$23,675	
4												
5	149	129	96/97	97 Ford Crown Victoria	Police	$21,049	5	$0	11	$0	$0	
6	158	130	96/97	97 Ford Expedition	Police	$28,168	7	$0	11	$0	$0	
7						$49,217		$0		$0	$0	
8												
9	403	132	97/98	98 Chevy Lumina	Police	$20,070	5	$0	10	$0	$0	(1)
10	130	131	97/98	98 Chevy Monte Carlo	Police	$16,254	5	$0	10	$0	$0	(1)
11	772	611	97/98	Dodge Ram Pick Up	DPW Ad	$22,523	7	$0	10	$0	$0	(2)
12	594	610	97/98	98 Dodge Ram Pick Up	Streets	$16,408	7	$0	10	$0	$0	
13						$75,255		$0		$0	$0	
14												
15	1285	136	98/99	99 Crown Victoria Patrol	Police	$22,438	5	$0	9	$0	$0	(1)
16	1286	137	98/99	99 Crown Victoria Patrol	Police	$22,438	5	$0	9	$0	$0	(1)
17	1289	138	98/99	99 Dodge Stratus	Finance	$14,918	7	$0	9	$14,918	$14,918	
18	1315	644	98/99	99 Passenger Van	Streets	$22,774	7	$0	9	$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	8	$0	$0	(1)
22	1413	140	99/00	00 Crown Victoria Patrol	Police	$21,498	5	$0	8	$0	$0	(1)
23	1414	141	99/00	00 Crown Victoria Patrol	Police	$21,498	5	$0	8	$0	$0	(1)
24	1359	145	99/00	00 Crown Victoria Patrol	Police	$21,498	5	$0	8	$0	$0	(1)
25	1360	210	99/00	00 Crown Victoria	Fire	$19,848	7	$0	8	$0	$0	(1)
26	1406	208	99/00	00 Rescue Truck	Fire	$66,100	7	$0	8	$66,100	$66,100	
27	1366	302	99/00	00 Van	Streets	$16,848	7	$0	8	$16,848	$16,848	
28	1373	645	99/00	00 Van	Streets	$18,513	7	$0	8	$18,513	$18,513	
29	1408	257	99/00	00 Fire Engine	Fire	$230,428	15	$5,584	8	$185,754	$191,338	
30						$437,729		$5,584		$287,215	$292,799	
31												
32	1491	146	00/01	00 Crown Victoria Patrol	Police	$21,874	5	$0	7	$0	$0	(1)
33	1489	147	00/01	01 Crown Victoria Patrol	Police	$22,728	5	$0	7	$0	$0	(1)
34	1443	305	00/01	01 Ford Focus S/W	MIS	$15,856	7	$0	7	$15,856	$15,856	
35	1499	727	00/01	01 Chevy Lumina	Parks	$16,432	7	$0	7	$16,432	$16,432	
36	1509	211	00/01	02 Fire Recue Truck	Fire	$85,000	7	$0	7	$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	6	$0	$0	(1)
40	1526	151	01/02	Crown Victoria Patrol	Police	$21,782	5	$0	6	$0	$0	(1)
41						$43,904		$0		$0	$0	
42												
43	1553	156	02/03	Crown Victoria Patrol	Police	$21,141	5	$0	5	$21,141	$21,141	
44	1554	157	02/03	Crown Victoria Patrol	Police	$21,141	5	$0	5	$21,141	$21,141	
45	1477	724	02/03	94 Ford E350 Mini Bus	JBC	$12,000	5	$0	5	$12,000	$12,000	
46						$54,282		$0		$54,282	$54,282	
47												
48												
49												
50	1532	266	04/05	94 GMC Box Tr. (Used)	Fire	$4,500	10	$257	4	$2,700	$2,957	
51	1603	161	04/05	05 Crown Victoria	Police	$21,658	7	$2,166	4	$12,996	$15,162	
52	1604	160	04/05	05 Crown Victoria	Police	$21,658	7	$2,166	4	$12,996	$15,162	
53	1654	162	04/05	05 Ford Expedition	Police	$24,020	10	$1,373	4	$14,412	$15,785	
54	1655		04/05	05 Chevrolet Tahoe	Police	$26,047	10	$1,488	4	$15,630	$17,118	
55	1659	166	04/05	06 Dodge Magnum	Police	$21,777	7	$2,178	4	$13,065	$15,243	
56	1660	169	04/05	06 Dodge Magnum	Police	$21,777	7	$2,178	4	$13,065	$15,243	
57						$141,437		$11,806		$84,864	$96,670	
58												
59	1673	693	05/06	06 Dodge Ram Pick Up	Streets	$21,048	7	$2,526	3	$8,420	$10,946	
60	1670	694	05/06	06 Van	Streets	$19,617	7	$2,354	3	$7,846	$10,200	
61	1671	170	05/06	06 Dodge Ram 3/4 ton 4X4	Police	$25,792	7	$0	3	$25,792	$25,792	
62	1672	171	05/06	06 Dodge Charger	Police	$23,500	7	$2,820	3	$9,400	$12,220	
63	1679	268	05/06	06 Fire Ladder Truck	Fire	$633,659	15	$42,244	3	$84,488	$126,732	
64						$723,616		$49,944		$135,946	$185,890	
65												
66			06/07	07 Ford Expedition	Fire	$27,788	10	$2,470	2	$5,558	$8,028	
67	1698		06/07	07 Dodge Charger	Police	$23,477	7	$3,130	2	$4,695	$7,825	
68	1699		06/07	07 Dodge Charger	Police	$23,477	7	$3,130	2	$4,695	$7,825	
69	1700		06/07	06 Ford F 450 Flat Bed	Streets	$23,500	7	$3,255	2	$3,970	$7,225	(3)
70						$98,242		$11,985		$18,918	$30,903	
71												
72												
73				Total		$1,907,020		$79,319		$759,880	$839,199	
74											$839,199	
75												
76												

77 Actual Balance of Vehicle Replacement Schedule

78 **NOTES:** (1)Vehicles stay in inventory until surplus. When sold proceeds are credited to Fleet

79 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.

Vehicle Replacement at 9/30/07		$970,473
Add: FY07/08 Annual Replacement Transfer		$79,319
Projected interest for 07/08		$46,276
Less 07/08 Purchased		$0
FY 07/08 Vehicle Replacement Fund Balance		$1,096,068

Contingency and Schedule Recap at 9/30/08

Vehicle Replacement Schedule	$839,199
Contingency	$210,593
Projected interest 07/08	$46,276
Vehicles to be purchased	$0
Total Vehicle Replacement Account at 07/08	$1,096,068

Recap of General Fund Transfers Out to Vehicle Replacement Fund 07/08

Administration - MIS	0
Police	20,629
Fire	50,555
Parks & JBCC	0
Streets	8,135
Total Transfers Out	79,319

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 9/30/07	Total Accumulated Replacement 09/30/2008
1597	589	04/05	04 Ford F-250 Pick Up	Utility	$22,673	7	$3,239	4	$9,717	$12,956
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	$23,698	7	$3,385	4	$10,155	$13,540
					$46,371		$6,624		$19,872	$26,496
		05/06	05 Ford F350 1Ton Pick Up	Utility	$21,048	7	$2,526	3	$8,420	$10,946
		05/06	05 Ford F350 1Ton Pick Up	Utility	$21,048	7	$2,526	3	$8,420	$10,946
		05/06	05 Ford F350 1Ton Pick Up	Utility	$21,048	7	$2,526	3	$8,420	$10,946
					$63,144		$7,578		$25,260	$32,838
		0607	06 Dodge Ram 3/4 ton 4X4	Utility	$17,195	5.4	$3,095	1.4	$1,720	$4,815
		0607	2007 Ford Ranger	Utility	$12,430	7	$1,657	2	$2,486	$4,143
		0607	2007 Ford Ranger	Utility	$12,430	7	$1,657	2	$2,486	$4,143
					$42,055		$6,409		$6,692	$13,101
			Total		$151,570		$20,611		$51,824	$72,435
		Actual Balance of Vehicle Replacement Schedule								$72,435

INTERNAL SERVICE FUND

Vehicle Replacement at 9/30/07	$52,487
Add: FY06/07 Annual Replacement Transfer	$20,611
Projected interest for 07/08	$2,503
FY 07/08 Vehicle Replacement Fund Balance	$75,601

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 07/08

Vehicle Replacement Schedule	$72,435
Contingency	$663
Projected interest 07/08	$2,503
Vehicles to be purchased	$0
Total Vehicle Replacement Account at 09/30/08	$75,601

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 07/08

Water	11,748
Sewer	8,863
Total Transfers Out	20,611

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 9/30/07	Total Accumulated Replacement 09/30/2008
1596	467	03/04	04 Peterbilt Garbage Truck	Sanitation	$142,627	10	$14,263	5	$57,052	$71,315
		06/07	07 Peterbilt Garbage Truck	Sanitation	$148,470	10	$14,847	2	$14,847	$29,694
		07/08	08 Peterbilt Garbage Truck	Sanitation	$180,000	10	$18,000	1	$0	$18,000
					$471,097		$47,110		$71,899	$119,009
			Total		$471,097		$47,110		$71,899	$119,009
		Actual Balance of Vehicle Replacement Schedule								$119,009
		RESERVE FOR CONTINGENCIES								$50,000
		TOTAL FUND BALANCE								$169,009

INTERNAL SERVICE FUND

Vehicle Replacement at 9/30/07	$130,430
Add: FY07/08Annual Replacement Transfer	$47,110
Contingency TRANSFER	$0
Projected interest for 07/08	$6,221
FY 07/08 Vehicle Replacement Fund Balance	$183,761

Recap of Solid Waste Out to Vehicle Replacement Fund 07/08

Contingency and Schedule Recap at 9/30/08

Vehicle Replacement Schedule		$119,009
Contingency		$58,531
Projected interest 07/08		$6,221
Vehicles to be purchased		$0
Total Vehicle Replacement Account at 9/30/08		$183,761
Solid Waste	47,110	
Total Transfers Out	47,110	

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fund	Purchase Price	Annual Required Transfer	Accumulated Replacement Previous Years 9/30/07	Total Accumulated Replacement 09/30/2008
General	$1,907,020	$79,319	$759,880	$839,199
Sanitation	$471,097	$47,110	$71,899	$119,009
Utilities	$151,570	$20,611	$51,824	$72,435
Total	$2,529,687	$147,040	$883,603	$1,030,643

INTERNAL SERVICE FUND

Vehicle Replacement at 9/30/07	$1,153,390
Add: FY07/08 Annual Replacement Transfer	$147,040
Projected interest for 07/08	$55,000
Contingency from Solid Waste	$0
Less Vehicles to be purchased in 07/08	$0
FY 07/08 Vehicle Replacement Fund Balance	$1,355,430

Contingency and Schedule Recap at 9/30/08

Vehicle Replacement Schedule	$1,030,643
Contingency	$269,787
Projected interest 07/08	$55,000
Less Vehicles to be purchased in 07/08	$0
Total Vehicle Replacement Account at 09/30/08	$1,355,430

TRUST & AGENCY FUNDS SUMMARIES

Butterweck Bond Fund 603
Cemetery Perpetual Care Fund 605
Firefighters' Retirement Fund 607
Self Insured Dental Plan Fund 608
Cemetery Donor Memorial Wall Trust Fund 612
Police Officers' Retirement Fund (FLC) 613
Community Redevelopment Agency 615

TOTAL OF ALL TRUST & AGENCY FUNDS

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Contributions	$410,480	$455,777	$412,500	$433,280	$442,500
TIF Funds	82,608	92,866	100,000	105,340	90,000
Interest	63,968	105,194	62,295	137,764	136,300
FHLB Interest	0	8,292	7,500	5,643	0
Gain or (Loss) on Invest.	458,215	317,250	340,000	360,000	360,000
Transfers In	33,939	36,879	38,080	38,080	36,352
Prior Year Carry forward	5,063,300	5,760,762	6,333,727	6,120,393	6,858,906
Total Income	**$6,112,510**	**$6,777,020**	**$7,294,102**	**$7,200,500**	**$7,924,058**
EXPENDITURES					
Pension Benefits	$181,913	$504,171	$254,500	$228,000	$255,000
Operating Expenditures	169,789	152,411	129,950	106,132	125,000
Transfer Out	46	45	45	45	100,115
Debt Paymt Presentation Only	0	0	7,417	7,417	8,159
Reserves	5,760,762	6,120,393	6,902,190	6,858,906	7,435,784
Total Expenditures	**$6,112,510**	**$6,777,020**	**$7,294,102**	**$7,200,500**	**$7,924,058**

BUTTERWECK BOND FUND 603

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Contributions	$0	$0	$0	$0	$0	
Interest	55	95	45	111	100	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	1,997	2,006	2,000	2,056	2,122	
Total Income	**$2,052**	**$2,101**	**$2,045**	**$2,167**	**$2,222**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Transfer Out	46	45	45	45	115	(1)
Reserves	2,006	2,056	2,000	2,122	2,107	
Total Expenditures	**$2,052**	**$2,101**	**$2,045**	**$2,167**	**$2,222**	

(1) Transferred out to General Government.

CEMETERY PERPETUAL CARE FUND 605

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Contributions	$0	$0	$0	$0	$0	
SBA Interest	6,518	1,998	500	1,100	10,650	
FHLB Interest	0	8,292	7,500	5,643	0	
Transfers In	10,000	10,000	10,000	10,000	10,000	(1)
Prior Year Carry forward	234,904	251,096	270,596	271,386	288,129	
Total Income	**$251,422**	**$271,386**	**$288,596**	**$288,129**	**$308,779**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	326	0	0	0	0	
Reserves *	251,096	271,386	288,596	288,129	308,779	
Total Expenditures	**$251,422**	**$271,386**	**$288,596**	**$288,129**	**$308,779**	

(1) Transferred In from Cemetery.

* Perpetual Care Loaned General Fund Cemetery Department $29,460 for Columbarium in FY 05/06.

FIREFIGHTERS' RETIREMENT FUND 607

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Contributions	$212,843	$246,715	$210,000	$235,080	$240,000
Interest	5,942	44,543	8,000	75,000	70,000
Gain or (Loss) on Invest.	304,869	221,704	210,000	220,000	230,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,571,592	3,864,962	4,006,962	3,817,489	4,092,569
Total Income	**$4,095,246**	**$4,377,924**	**$4,434,962**	**$4,347,569**	**$4,632,569**
EXPENDITURES					
Pension Benefits	$179,496	$500,483	$250,000	$225,000	$250,000
Operating Expenditures	50,788	59,952	50,000	30,000	35,000
Reserves	3,864,962	3,817,489	4,134,962	4,092,569	4,347,569
Total Expenditures	**$4,095,246**	**$4,377,924**	**$4,434,962**	**$4,347,569**	**$4,632,569**

SELF INSURED DENTAL PLAN FUND 608

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Contributions	$3,486	$3,876	$2,500	$2,700	$2,500	(1)
Interest	411	941	500	1,127	1,150	
Transfers In	23,939	26,879	28,080	28,080	26,352	(2)
Prior Year Carryforward	8,642	6,473	12,552	11,839	10,614	
Total Income	**$36,478**	**$38,169**	**$43,632**	**$43,746**	**$40,616**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	30,005	26,330	30,000	33,132	31,000	
Reserves	6,473	11,839	13,632	10,614	9,616	
Total Expenditures	**$36,478**	**$38,169**	**$43,632**	**$43,746**	**$40,616**	

(1) Contribution from Employees for Family Coverage
(2) City Portion for Dental Insurance

CEMETERY DONOR MEMORIAL WALL TRUST FUND 612

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Contributions	$0	$0	$0	$0	$0
Interest	172	305	250	366	400
Transfers In	0	0	0	0	0
Prior Year Carry forward	6,158	6,330	6,550	6,635	7,001
Total Income	**$6,330**	**$6,635**	**$6,800**	**$7,001**	**$7,401**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	0	0	0	0	0
Reserves	6,330	6,635	6,800	7,001	7,401
Total Expenditures	**$6,330**	**$6,635**	**$6,800**	**$7,001**	**$7,401**

POLICE OFFICERS' RETIREMENT FUND 613

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08
INCOME					
Contributions	$194,151	$205,186	$200,000	$195,500	$200,000
Interest	50,868	55,644	53,000	55,000	50,000
Gain or (Loss) on Invest.	153,346	95,546	130,000	140,000	130,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,436,491	1,800,269	2,147,269	2,124,195	2,489,695
Total Income	**$1,834,856**	**$2,156,645**	**$2,530,269**	**$2,514,695**	**$2,869,695**
EXPENDITURES					
Pension Benefits	$2,417	$3,688	$4,500	$3,000	$5,000
Operating Expenditures	32,170	28,762	22,000	22,000	30,000
Reserves	1,800,269	2,124,195	2,503,769	2,489,695	2,834,695
Total Expenditures	**$1,834,856**	**$2,156,645**	**$2,530,269**	**$2,514,695**	**$2,869,695**

COMMUNITY REDEVELOPMENT AGENCY 615

	Actual 04/05	Actual 05/06	Budgeted 06/07	Projected 06/07	Adopted 07/08	
INCOME						
Contributions	0	0	0	0	0	
TIF Funds	$82,608	$92,866	$100,000	$105,340	$90,000	
Interest	2	1,668	0	5,060	4,000	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	(196,484)	(170,374)	(112,202)	(113,207)	(31,224)	
Total Income	**($113,874)**	**($75,840)**	**($12,202)**	**($2,807)**	**$62,776**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	56,500	37,367	27,950	21,000	29,000	
Capital Expenditures	0	0	0	0	100,000	(1)
Debt Paymt Presentation Only	0	0	7,417	7,417	8,159	
Reserves	(170,374)	(113,207)	(47,569)	(31,224)	(74,383)	(2)
Total Expenditures	**($113,874)**	**($75,840)**	**($12,202)**	**($2,807)**	**$62,776**	

(1) Planning and design work Phase II Commercial Revitalization.

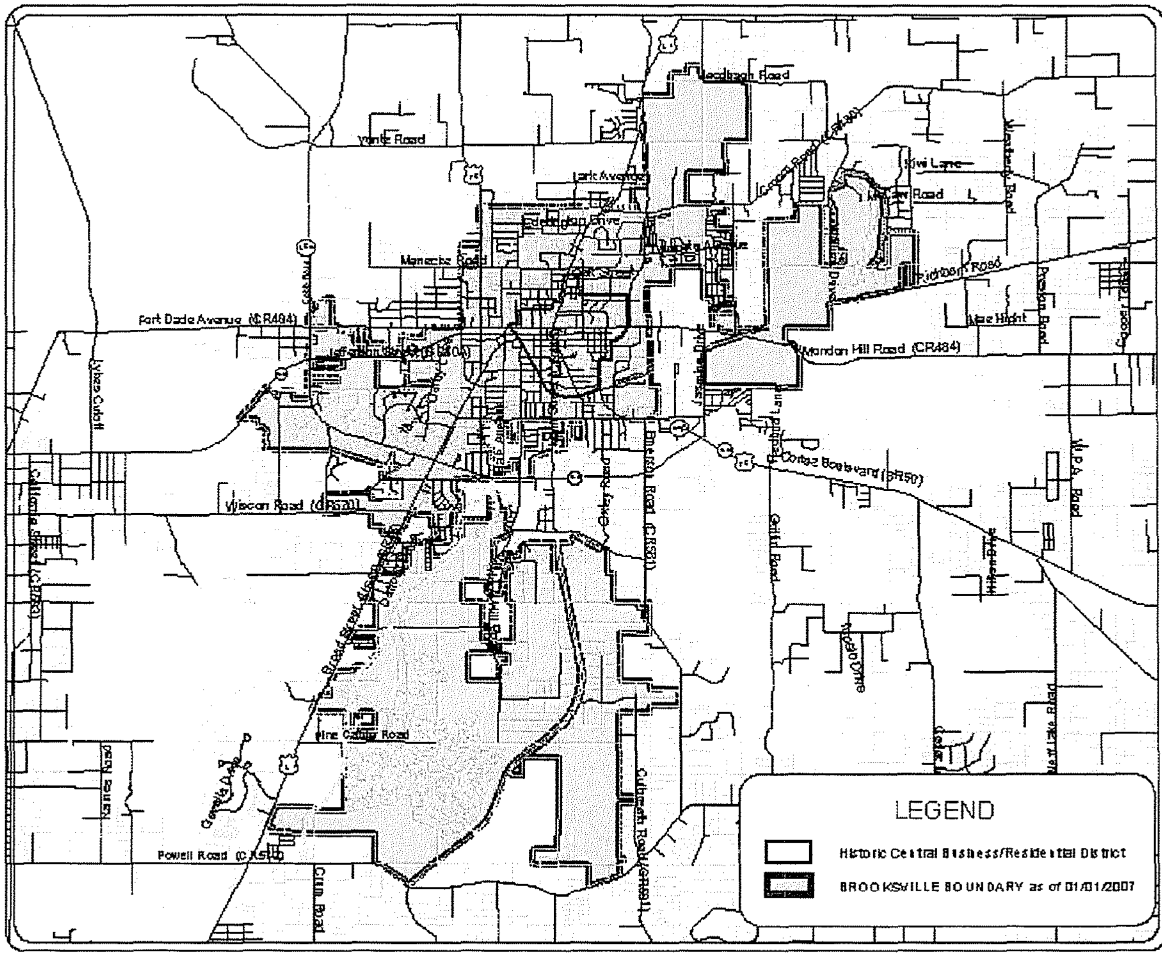
(2) Reserves are negative due to loan to CRA from General Fund and Fund 131 CDBG Revnue Fund Interest free loan at fiscal year end 08 will have balance of $191,105.

SUPPLEMENTAL DATA

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

Enabling Legislature
Resolution 2007-18
Ordinance 751

City of Brooksville as of January 1, 2007



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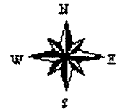

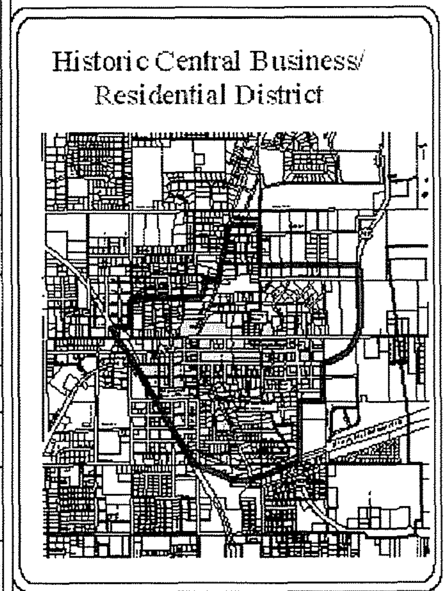

0 5000 Feet

Prepared by the City of Brooksville Community Development Department. Source Digital Data obtained from the Hernando County Property Appraiser

Disclaimer: This map or other digital data is for planning purposes only and should not be used to determine the exact location of any given feature.

Date of Print: January 29, 2007

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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

RESOLUTION NO. 2007-18

A RESOLUTION LEVYING AN AD VALOREM MILLAGE RATE FOR THE FISCAL YEAR 2007-2008 FOR THE OPERATION OF THE VARIOUS DEPARTMENTS AND FUNDS OF THE CITY OF BROOKSVILLE, FLORIDA, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Brooksville, Florida, has prepared budgets for the various Departments and Funds of said City; and,

WHEREAS, a millage rate of 6.3230 mills would be necessary to generate the projected revenue from ad valorem taxes; and

WHEREAS, Florida Statutes, Sections 129.03 and 200.065, require advertisement of public hearings on the proposed levy of said millage rate and adoption of the Budget Ordinance; and,

WHEREAS, said budget hearings and millage levy hearings have been advertised as required by law, and said hearings have been in accordance with said advertisements; and,

WHEREAS, the City Council of the City of Brooksville has approved the budgets, as prepared and submitted by the City Manager, and will, subsequent to the adoption of this Resolution, adopt said budgets by Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, as follows:

1. That it has been determined, in accordance with the provisions and directions as particularly set forth in the Charter of said City that the General Fund amount to be raised and to be required for the uses and purposes of operation the City for the fiscal year beginning October 1, 2007 is $7,507,041.

2. That the aggregate sum of $3,433,710 of projected ad valorem revenue requires a levy of 6.3230 mills on each dollar of assessed valuation of real property located within the City limits according to the valuation that will appear on the assessment role for the year 2006 as equalized by the Equalization Board, and the above levy is hereby determined and declared to be the tax levy for the uses and purposes stated for the 2007/2008 fiscal year.

3. The 2007/2008 millage rate of 6.3230 is below the rolled back rate of 6.9484 by 9.0006%. The rolled back rate is a calculation to adjust for the increase in assessed property values and new construction within the City in order to maintain the amount of property tax revenue of the previous year.

4. That the City Manager is hereby authorized and directed to submit a certified copy of this Resolution to the Property Appraiser of Hernando County, Florida, immediately following its adoption.

5. This Resolution shall take effect immediately upon the later of its adoption or 12:01 A.M. October 1, 2007.

PASSED AND ADOPTED THIS 19th day of September, A.D., 2007.

City of Brooksville

By: _____
David Pugh
Mayor

ATTEST: _____
Karen M. Phillips
City Clerk

VOTE OF COUNCIL:

Bernardini	AYE
Bradburn	AYE
Burnett	AYE
Lewis	AYE
Pugh	AYE

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

_____
David LaCroix, City Attorney

CERTIFICATION
I certify this to be a true and correct copy of the record in my office.
WITNESSETH my hand and official seal of the City of Brooksville, Florida, this the 11th day of December, 2007.
Deputy City Clerk _____

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ORDINANCE NO. 751

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, 2007 AND ENDING SEPTEMBER 30, 2008.

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

I. GENERAL APPROPRIATIONS FOR FISCAL YEAR 2007: That the following sums are hereby estimated as revenues, expenditures and fund balances for the fiscal year beginning October 1, 2007 and ending September 30, 2008.

a) General Fund

Fund Balance October 1	$ 1,266,903
Revenues	$ 7,507,041
TOTAL AVAILABLE FOR APPROPRIATION	**$ 8,773,944**
General Government	$ 650,624
City Council	$ 62,584
Administration Department	$ 470,500
Human Resource Department	$ 116,225
Community Redevelopment Department	$ 560,604
Finance Department	$ 459,016
Police Department	$ 1,861.699
Fire Department	$ 1,525,841
Parks & Recreation Department	$ 1,328,761
Department of Public Works	$ 740,135
General Fund Reserves	$ 997,955
TOTAL GENERAL FUND	**$ 8,773,944**

b) Special Revenue Funds

Police Education Fund (104)	
Fund Balance October 1	$ 13,498
Revenues	3,100
TOTAL AVAILABLE FOR APPROPRIATION	**$ 16,598**
Expenditures	$ 0
Reserves	16,598
TOTAL APPROPRIATION	**$ 16,598**
Parks & Recreation Transportation (105)	
Fund Balance October 1	$ 258
Revenues	10,015
TOTAL AVAILABLE FOR APPROPRIATION	**$ 10,273**
Expenditures	$ 10,000
Reserves	273
TOTAL APPROPRIATIONS	**$ 10,273**
Local Option Gas Tax Fund (108)	
Fund Balance October 1	$ 33,919
Revenues	297,435
TOTAL AVAILABLE FOR APPROPRIATION	**$ 331,354**

Expenditures	$ 297,435
Reserves	33,919
TOTAL APPROPRIATIONS	**$ 331,354**
Law Enfmt. Invest. Trust Fund (109)	
Fund Balance October 1	$ 36,967
Revenues	450
TOTAL AVAILABLE FOR APPROPRIATION	**$ 37,417**
Expenditures	$ 0
Reserves	37,417
TOTAL APPROPRIATIONS	**$ 37,417**
Road Impact Fees Fund (110)	
Fund Balance October 1	$ 1,316,000
Revenues	215,000
TOTAL AVAILABLE FOR APPROPRIATION	**$ 1,531,000**
Expenditures	$ 900,000
Reserves	631,000
TOTAL APPROPRIATIONS	**$ 1,531,000**
Law Enfmt. Impact Fees Fund (112)	
Fund Balance October 1	$ 21,298
Revenues	1,030
TOTAL AVAILABLE FOR APPROPRIATION	**$ 22,328**
Expenditures	$ 0
Reserves	22,328
TOTAL APPROPRIATIONS	**$ 22,328**
Public Bldg. Impact Fees Fund (113)	
Fund Balance October 1	$ 203,314
Revenues	42,500
TOTAL AVAILABLE FOR APPROPRIATION	**$ 245,814**
Expenditures	$ 0
Reserves	245,814
TOTAL APPROPRIATIONS	**$ 245,814**
Fire/EMS Impact Fees Fund (114)	
Fund Balance October 1	$ 72,972
Revenues	18,000
TOTAL AVAILABLE FOR APPROPRIATION	**$ 90,972**
Expenditures	$0
Reserves	90,972
TOTAL APPROPRIATIONS	**$ 90,972**
Park Impact Fees Fund (115)	
Fund Balance October 1	$ 73,712
Revenues	20,500
TOTAL AVAILABLE FOR APPROPRIATION	**$ 94,212**
Expenditures	$ 0
Reserves	94,212
TOTAL APPROPRIATIONS	**$ 94,212**

Law Enforcement Trust Fund (116)	
Fund Balance October 1	$ 34,743
Revenues	20,650
TOTAL AVAILABLE FOR APPROPRIATION	$ 55,393
Expenditures	$ 0
Reserves	55,393
TOTAL APPROPRIATIONS	$ 55,393
Justice Assistance Grant (118)	
Fund Balance October 1	$ 0
Revenues	$ 8,467
TOTAL AVAILABLE FOR APPROPRIATION	$ 8,467
Expenditures	$ 8,467
Reserves	0
TOTAL APPROPRIATIONS	$ 8,467
Police Special Communications (119)	
Fund Balance October 1	$ 4,443
Revenues	50
TOTAL AVAILABLE FOR APPROPRIATION	$ 4,493
Expenditures	$ 4,493
Reserves	0
TOTAL APPROPRIATIONS	$ 4,493
Good Neighbor Trail Fund (120)	
Fund Balance October 1	$ 72,010
Revenues	639,000
TOTAL AVAILABLE FOR APPROPRIATION	$ 711,010
Expenditures	$ 711,000
Reserves	10
TOTAL APPROPRIATIONS	$ 711,010
Major Storm Readiness Fund (124)	
Fund Balance October 1	$ 77,244
Revenues	3,800
TOTAL AVAILABLE FOR APPROPRIATION	$ 81,044
Expenditures	$ 0
Reserves	81,044
TOTAL APPROPRIATIONS	$ 81,044
CDBG Community Revitalization (131)	
Fund Balance October 1	$ 128,368
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	$ 128,368
Expenditures	$ 0
Reserves	128,368
TOTAL APPROPRIATION	$ 128,368

Tree/Streetscaping (134)

Fund Balance October 1	$ 50,443
Revenues	400
TOTAL AVAILABLE FOR APPROPRIATION	$ 50,843
Expenditures	$ 1,000
Reserves	49,843
TOTAL APPROPRIATIONS	$ 50,843

TOPS Grant (142)

Fund Balance October 1	$ 0
Revenues	240,000
TOTAL AVAILABLE FOR APPROPRIATION	$ 240,000
Expenditures	$ 240,000
Reserves	0
TOTAL APPROPRIATION	$ 240,000

c) Capital Projects Funds

McKethan Park (302)

Fund Balance October 1	$ 62,700
Revenues	3,000
TOTAL AVAILABLE FOR APPROPRIATION	$ 65,700
Expenditures	$ 38,000
Reserves	27,700
TOTAL APPROPRIATIONS	$ 65,700

Public Facilities Repair and Maintenance Fund (306)

Fund Balance October 1	$ 19,572
Revenues	1,000
TOTAL AVAILABLE FOR APPROPRIATION	$ 20,572
Expenditures	$ 0
Reserves	20,572
TOTAL APPROPRIATIONS	$ 20,572

Multi Year Capital Project Accumulation Fund (308)

Fund Balance October 1	$ 114,576
Revenues	3,500
TOTAL AVAILABLE FOR APPROPRIATION	$ 118,076
Expenditures	$ 118,076
Reserves	0
TOTAL APPROPRIATIONS	$ 118,076

Capital Improvement Revenue Bond Fund (309)

Fund Balance October 1	$ 0
Revenues	34,000
TOTAL AVAILABLE FOR APPROPRIATION	$ 34,000
Expenditures	$ 34,000
Reserves	0
TOTAL APPROPRIATIONS	$ 34,000

d) Proprietary Fund Funds

Public Works - Water & Wastewater (401)	
Fund Balance October 1	$ 4,314,767
Revenues	6,455,588
TOTAL AVAILABLE FOR APPROPRIATION	$10,770,355
Expenditures	$ 7,894,834
Reserves	2,875,521
TOTAL APPROPRIATIONS	$10,770,355
Public Works - Solid Waste Collection (403)	
Fund Balance October 1	$ 400,908
Revenues	1,441,000
TOTAL AVAILABLE FOR APPROPRIATION	$ 1,841,908
Expenditures	$ 1,349,704
Reserves	492,204
TOTAL APPROPRIATIONS	$ 1,841,908
Public Works - Vehicle Maint. Internal Service Fund (501)	
Fund Balance October 1	$ 1,158,390
Revenues	387,524
TOTAL AVAILABLE FOR APPROPRIATION	$ 1,545,914
Expenditures	$ 184,884
Reserves	1,361,030
TOTAL APPROPRIATIONS	$ 1,545,914

e) Trust and Agency Funds

Butterweck Bond Fund (603)	
Fund Balance October1	$ 2,122
Revenues	100
TOTAL AVAILABLE FOR APPROPRIATION	$ 2,222
Expenditures	$ 115
Reserves	2,107
TOTAL APPROPRIATIONS	$ 2,222
Special Cemetery Perpetual Care Fund (605)	
Fund Balance October 1	$ 288,129
Revenues	20,650
TOTAL AVAILABLE FOR APPROPRIATION	$ 308,779
Expenditures	$ 0
Reserves	308,779
TOTAL APPROPRIATIONS	$ 309,779
Firefighters' Retirement Fund (607)	
Fund Balance October 1	$ 4,092,569
Revenues	540,000
TOTAL AVAILABLE FOR APPROPRIATION	$ 4,632,569
Expenditures	$ 285,000
Reserves	4,347,569
TOTAL APPROPRIATIONS	$ 4,632,569

Self Insured Dental Plan (608)	
Fund Balance October 1	$ 10,614
Revenues	30,002
TOTAL AVAILABLE FOR APPROPRIATION	$ 40,616
Expenditures	$ 31,000
Reserves	9,616
TOTAL APPROPRIATIONS	$ 40,616
Donor Memorial Wall Fund (612)	
Fund Balance October 1	$ 7,001
Revenues	400
TOTAL AVAILABLE FOR APPROPRIATION	$ 7,401
Expenditures	$ 0
Reserves	7,401
TOTAL APPROPRIATIONS	$ 7,401
Policemen's Retirement Fund (613)	
Fund Balance October 1	$ 2,489,695
Revenues	380,000
TOTAL AVAILABLE FOR APPROPRIATION	$ 2,869,695
Expenditures	$ 35,000
Reserves	2,834,695
TOTAL APPROPRIATIONS	$ 2,869,695
Community redevelopment Agency (615)	
Fund Balance October 1	$ (31,224)
Revenues	94,000
TOTAL AVAILABLE FOR APPROPRIATION	$ 62,776
Expenditures	$ 137,159
Reserves	(74,383)
TOTAL APPROPRIATIONS	$ 62,776

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, 2007, 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, 2007, and ending September 30, 2008.

VI. **ENCUMBRANCES NOT UNDER CONTRACT:** That City Council approved funds as of September 30, 2007, shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2007, and ending September 30, 2008.

VII. **EFFECTIVE DATE:** This Ordinance shall become effective immediately upon the later of its adoption or 12:01 A.M., October 1, 2007 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.

PASSED AND ADOPTED THIS 20th day of September, A.D., 2007.

PASSED on First Reading September 5, 2007
NOTICE Published on September 14, 2007
PASSED on Second & Final Reading September 20, 2007

CITY OF BROOKSVILLE, FLORIDA

ATTEST: _____
KAREN M. PHILLIPS,
CITY CLERK

_____
DAVID PUGH, MAYOR

FINAL VOTE OF COUNCIL:

Bernardini	AYE
Bradburn	AYE
Burnett	AYE
Lewis	AYE
Pugh	AYE

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

_____
DAVID LaCROIX, CITY ATTORNEY

G:\WP_WORK\ClerkOffice\ORDIN\751 - 2007 2008 Budget Ordinance.wpd

CERTIFICATION
I certify this to be a true and correct copy of the record in my office.
WITNESSETH my hand and official seal of the City of Brooksville, Florida, this the 11th day of December, 2008.
Deputy City Clerk _____

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 ©) 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.

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.

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.

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,

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, ans 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.

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.

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.