



CITY OF EDGEWATER
FINAL
BUDGET FOR FISCAL YEAR 2008
OCTOBER 1, 2007 – SEPTEMBER 30, 2008

**CITY OF EDGEWATER
FINAL BUDGET FOR FISCAL YEAR 2008**

October 1, 2007 – September 30, 2008

MICHAEL L. THOMAS
MAYOR

DEBRA J. ROGERS

COUNCIL WOMAN DISTRICT 1

DENNIS A. VINCENZI

COUNCILMAN DISTRICT 2/VICE MAYOR

HARRIET E. RHODES

COUNCILWOMAN DISTRICT 3

JUDITH R. LICHTER

COUNCILWOMAN DISTRICT 4

JON C. WILLIAMS
City Manager

SUSAN J. WADSWORTH
City Clerk

CAROLYN S. ANSAY
City Attorney

Prepared By:
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SUMMARY OF FUNDS

<u>REVENUES AND EXPENSES FY 2008</u>	<u>REVENUES</u>	<u>EXPENSES</u>
GENERAL FUND	13,285,293	13,285,293
LOCAL LAW ENFORCEMENT BLOCK GRANT FUND	10,000	10,000
GRANTS FUND	573,070	573,070
SPECIAL LAW ENFORCEMENT TRUST FUND	29,000	29,000
ROAD IMPACT FEE	35,654	35,654
POLICE IMPACT FEE FUND	3,767	3,767
FIRE IMPACT FEE FUND	8,263	8,263
RECREATION IMPACT FEE	180,000	180,000
DEBT SERVICE FUND	911,370	911,370
CAPITAL PROJECTS FUND	531,821	531,821
WATER AND SEWER FUND	9,847,426	9,847,426
WATER DEVELOPMENT FEES	707,566	707,566
SEWER DEVELOPMENT FEES	648,243	648,243
RENEWAL AND REPLACEMENT	360,000	360,000
REFUSE FUND	2,481,000	2,481,000
STORM WATER FUND	1,298,868	1,298,868
ANIMAL SERVICES FUND	722,243	722,243
TOTAL ALL FUNDS	<u>31,633,584</u>	<u>31,633,584</u>

BUDGET OVERVIEW

The budget is our financial guide that establishes the priorities and allocations of resources available to achieve the goals of the City of Edgewater during the upcoming fiscal year. It is developed through the combined efforts of the City staff, citizen participation and the elected City of Edgewater officials.

In development of our operating budget we utilize the line item approach to budgeting. Line item budgeting, the simplest and most common method, adds the next year's proposed spending to the current year's total. This is also called traditional or incremental budgeting. A basic assumption in this budgeting method is that the current level of expenditures is fully justified, programs/operations/administration are continuously evaluated for effectiveness. The City's budget process includes the following steps.

January	City Manager, staff, and City Council discuss goals and objectives for next fiscal year.
Early May	Department heads complete expenditure requests and revenue estimates are required.
Mid May	Department heads with revenue projection responsibilities reviews forecasts with Finance Director.
Late May	City Manager conducts department budget hearings.
Late June	Proposed budget distribution to City Council. TRIM Calendar begins July 1.
Mid July	City Council conducts public workshops/department presentations. Proposed millage rate due August 4.
Early September	First public hearings.
Mid September	Second public hearings.
October 1	New fiscal year begins, new budget is implemented. Post-audit review of expenditures/expenses of the previous year. Appropriations for the previous year lapse.

In addition to the operating budget, the City of Edgewater considers a Capital Budget. The capital budget reflects items included within the operating budget but are normally non-recurring in nature and have a cost of over \$1,000.00 and a life span of one year or more.

An important consideration in the budget process is the recognition of the additional operating costs associated with the completion of a capital project. For example, once a capital project is completed, additional personnel may be required on a continual basis for that project.

Capital projects may be financed through the issuance of revenue bonds, which is the City's obligation to repay a specific amount on a future maturity date, plus interest. Revenue bonds pledge specific sources of revenues, usually generated by the new asset, as the means of repayment. The City of Edgewater may pledge the net revenues generated by the new asset, water and sewer impact fees, various assessments, and other non-ad valorem sources. Another source of financing may be through notes from local financial institutions.

A major component of the budget process is the setting of the Ad Valorem tax millage necessary to raise the required property tax revenue for the upcoming fiscal year. The setting of the millage involves a formal process defined in the Florida Statutes. This is commonly referred to as TRIM (the Truth in Millage Act).

The Truth in Millage Act

The Truth in Millage Act (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specification prior to the adoption of a budget and tax rate.

The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or an increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

The rolled-back rate is the rate of property tax required to raise the same tax revenues in the upcoming budget year as in the current year. The City's rolled back rate is estimated to be \$5.3740 per \$1,000 of assessed taxable property value.

The following is a TRIM calendar of required actions and maximum deadlines. It assumes that the process begins with the certified tax roll as of July 1, of each year.

<u>Days</u>	<u>Required Action</u>
July 1 (3)	Property Appraiser certifies to the City the taxable value within the boundaries of the city.
Aug 4 (35)	Within 35 days of certification of value, the City shall advise the Property Appraiser of: (a) Proposed millage rate. (b) Current year rolled-back rate. (c) The date, time, and place of the first public hearing.
Aug 24 (55)	No later than 55 days after the certification of value the Property Appraiser shall mail out the Notice of Proposed Taxes (TRIM Notice).
Sep 18 (80)	Within 80 days of certification of value but not earlier than 65 days after certification, the City of Edgewater shall hold a public hearing on the tentative budget and proposed millage rate. This hearing will be publicized via the TRIM Notice mailed out by the Property Appraiser.
Oct 3 (95)	Within 15 days of the meeting adopting the tentative budget, the City shall advertise its intent to finally adopt a millage and budget.
Oct 5-Oct 8 (97 to 100)	A public hearing to finalize the budget and adopt a millage rate shall be held not less than 2 days or more than 5 days after the day that the advertisement is first published. The City in most cases will complete this process before October.
Oct 9 (101)	The resolution or ordinance approved at the final hearing shall be forwarded to the Property Appraiser, and the Tax collector.
Oct 12 (104)	Property Appraiser notifies City of final adjusted tax roll. Within 3 days the City adjusts millage, if applicable, and certifies to the Property Appraiser its adjusted, adopted rate. (Form DR-422)
Nov 7 (130)	Not later than 30 days following adopting of its millage and budget ordinance or resolution, each taxing authority shall certify that they have complied with the provisions of Chapter 200, F.S., to the Division of Ad Valorem Tax.

EXPLANATION OF REVENUES

The City of Edgewater utilizes a wide variety of revenues to pay for the many services provided to our citizens. The City attempts to balance its revenue sources to produce long-term solvency while utilizing a revenue mix that is compatible with local circumstances.

The City of Edgewater, by virtue of the state constitution, has general home rule authority in all areas except taxation. The City has the discretion to perform any public service or to enact any ordinance unless specifically prohibited by the state. The constitution requires that municipalities can only levy taxes that the Legislature has specifically authorized by the general law, with the exception of the property tax. The property tax is the only local tax source, which is authorized by the constitution, and it is capped at 10 mills.

The basic revenue categories addressed in this budget overview are as follows: ad valorem property tax, voter approved referendum, City utility taxes, franchise fees, user fees, intergovernmental revenues, local option taxes, occupational license taxes, fines and forfeitures, investment income, contributions and donations, and miscellaneous revenue.

Ad Valorem Property Tax/Voter Approved Referendum

The property/referendum tax is based on the value of real and personal property. Each year, the Volusia County Property Appraiser determines the total value of each parcel of property. The value of residential property represents only the value of the real estate, which includes buildings and improvements; while commercial property includes these values in addition to all relevant personal property. This value is called "assessed value." After subtracting all lawful exemptions (i.e., homestead: \$25,000; additional senior homestead: \$25,000; widow: \$500; widower: \$500; disability: \$500), the remaining value is called "taxable value." It is this figure on which ad valorem property taxes are calculated. The property/referendum tax is calculated by multiplying the taxable value of the property by .001, and then multiplying that number by the rate of taxation, which is referred to as "mills" or "millage rate". One mill is equivalent to \$1 per \$1,000 of taxable value. For example, if you own your own home, and the property appraiser has set the assessed value at \$65,000, the taxable value would be \$40,000 after subtracting your \$25,000 homestead exemption. With a combined millage rate of 6.51 mills, you would owe \$260.40 in property taxes ($\$40,000 \times .001 = \40 , and $40 \times \$5.2271 \text{ mills} = \260.40). This calculation of course is only valid for the City's share of the total millage rate of all the taxing authorities.

During the coming fiscal year ending September 30, 2008, the City estimates to collect \$5,915,603 in current property taxes for general operations, road improvement debt service and voter approved referendum.

Municipal Utility Tax

The City's utility tax is levied on electricity, water, and various gas/propane services at rates of 10% on allowable billing. Sections 166.231, Florida Statute, authorize this tax to be levied. Effective October 1, 2001, the Florida Legislature has replaced telephone utility taxes and telecommunications franchise fee with a flat rate which varies by municipality and county. For fiscal year 2006, the City's rate is 5.22% of taxable sales. This is not a new tax, merely a replacement of the utility taxes and franchise fees normally collected by the City.

Franchise Fees

Franchise fees generate revenues in much the same way as the utility tax; however, it is a fee which is usually levied at rates of 3% to 10% on a company or utility for the privilege of doing business within the municipality's jurisdiction.

User Fees

User fees or charges for services are defined by the Florida Comptroller as "voluntary payments based on direct, measurable consumption of publicly provided goods and services". These revenues, by far, are the single largest category of City revenues. User fees are derived from charged for water, wastewater, reuse water, garbage collections, recycling, storm water management, recreation, building inspections and a variety of other services.

Intergovernmental Revenue

This category is often referred to as "revenue sharing". These revenues are collected by one government unit and shared with other governmental units.

Local Option Taxes

The City receives a share of the local option gas tax.

Occupational License Tax

This occupational license tax represents a minor revenue source. It is levied for the privilege of engaging in or managing any business or occupation within the City's jurisdiction.

Fines and Forfeitures

This revenue category includes receipts from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations, and for neglect of official duty. Fines include court fines, library fines, pollution control violations and violations of local ordinances.

Investment Income

Revenues derived from the investment of case receipts and idle funds are important, yet often overlooked, source of revenues. The City practices good cash management and promotes aggressive revenue collections to maximize cash flow.

Contributions and Donations

This revenue category is comprised of various sources, preliminary gifts, pledges, bequests or grants from non-governmental entities.

Miscellaneous Revenue

The miscellaneous revenue category includes a variety of lesser important sources of revenues that are not separately categorized.

MILLAGE RATE ANALYSIS

TAXABLE VALUE THIS YEAR (DR-420)	\$1,197,490,415
TAXABLE VALUE LAST YEAR	-
TOTAL INCREASE IN NET TAXABLE VALUE THIS YEAR	\$1,099,478,419
	\$98,011,996

This increase is a result of new construction, etc. of \$41,990,806 and increased values of \$56,021,190. Total percentage increase in taxable value is 9%.

	MILLAGE RATE	AD VALOREM TAXES	
Fiscal Year's 2007 millage rate which is 6% increase over this year's rolled back rate.	5.7000 x	\$6,267,027 95%	\$5,953,676
Fiscal Year 2008 rolled back rate (amount needed to generate same revenues as last year based on this year's taxable value less new construction)	5.3740 x	\$6,435,313 95%	\$6,113,547
The final millage rate for FY2008 is 5.20 mills, which represents a 3.2% decrease over the rolled back rate	5.2000 x	\$6,226,950 95%	\$5,915,603
Voted Debt Service Millage			
Final FY2008 debt service millage is .0271 mills	0.0271	\$32,495	

TAX ANALYSIS

<u>FISCAL YEAR</u>	<u>TAX LEVY</u>	<u>POPULATION</u>	<u>TAXES PER CAPITA</u>	<u>MILLAGE RATE</u>	<u>VOTER APPROVED REFERENDUM</u>
2008	\$5,915,603	21,572	\$274.23	5.20	0.0271
2007	\$5,986,787	21,572	277.53	5.70	0.0317
2006	\$4,912,698	21,156	\$232.21	6.45	0.06
2005	\$4,066,024	20,088	\$202.41	6.45	
2004	\$3,867,297	19,515	\$198.17	6.95	
2003	\$3,364,842	19,390	\$173.53	6.95	
2002	\$2,688,466	19,343	\$138.99	5.95	
2001	\$2,527,588	18,865	\$133.98	5.95	
2000	\$2,361,223	18,507	\$127.59	5.95	
1999	\$2,499,337	18,758	\$133.24	6.44	
1998	\$2,472,688	18,253	\$135.47	6.44	
1997	\$2,428,427	17,761	\$136.73	6.59	
1996	\$2,495,594	17,484	\$142.74	7.10107	
1995	\$2,027,814	17,096	\$118.61	5.83979	



GENERAL FUND

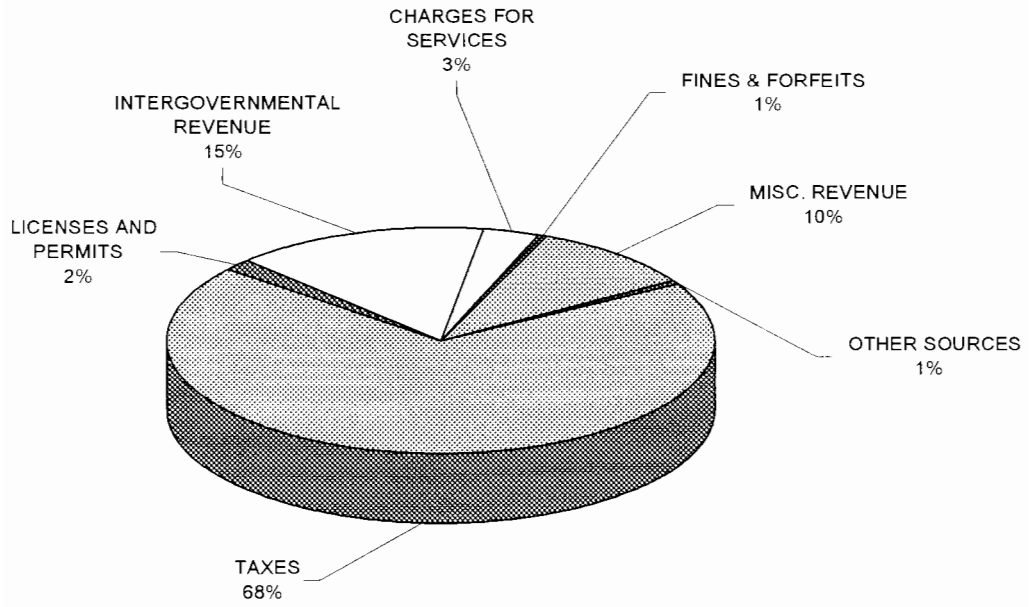
**GENERAL FUND
REVENUE AND EXPENDITURE SUMMARY**

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REVENUES:					
TAXES	7,286,762	8,584,917	9,384,806	8,841,549	9,201,828
LICENSES AND PERMITS	592,707	417,158	558,129	223,353	222,000
INTERGOVERNMENTAL REVENUE	2,300,389	2,197,785	2,282,634	1,608,692	1,982,295
CHARGES FOR SERVICES	366,825	630,449	512,906	400,639	449,889
FINES & FORFEITS	108,671	132,583	221,107	85,526	70,170
MISC. REVENUE	406,404	1,484,111	247,800	90,830	1,288,014
OTHER SOURCES	1,420,500	663,991	900,000	0	71,097
TOTAL REVENUE	12,482,258	14,110,994	14,107,382	11,250,589	13,285,293
EXPENDITURES:					
PERSONNEL SERVICES	7,450,496	7,703,537	8,406,149	7,024,142	7,878,313
OPERATING	2,183,651	2,280,367	2,642,860	1,836,607	2,097,628
CAPITAL OUTLAY	783,599	1,300,261	1,304,848	488,908	509,161
DEBT SERVICES	952,110	1,004,007	1,300,596	459,607	1,697,726
TRANSFERS	411,553	737,801	453,429	6,627	500,541
TOTAL EXPENDITURES	11,781,409	13,025,973	14,107,882	9,815,891	12,683,369
 SURPLUS/(DEFICIT) FOR FISCAL YEAR	 700,849	 1,085,021	 (500)	 1,434,698	 601,924
 FUND BALANCE - BEGINNING	 531,089	 1,231,938	 2,316,959	 0	 2,316,459
FUND BALANCE - ENDING	1,231,938	2,316,959	2,316,459	0	2,918,383

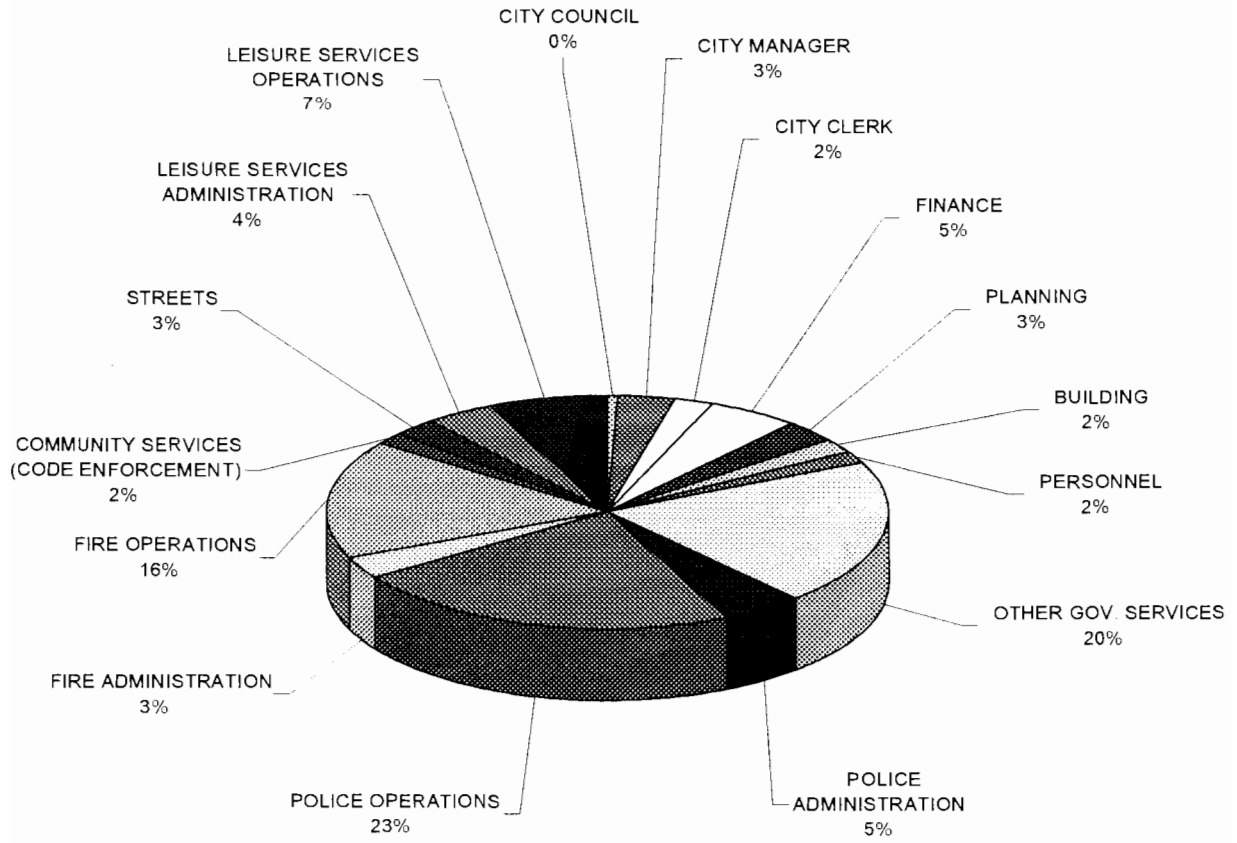
****NOTE: FUND BALANCE/ACTUALS MAY VARY DUE TO ROUNDING****

****NOTE: Y-T-D COLUMN IS AN ESTIMATE AND IS SUBJECT TO CHANGE
DUE TO YEAR END PROCESSING****

REVENUE BY SOURCE



EXPENDITURES BY DEPARTMENT



GENERAL FUND BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
GENERAL FUND REVENUE:					
CURRENT/AD-VALOREM	4,115,041	5,040,537	5,953,676	5,933,287	5,915,602
DELINQUENT/AD-VALOREM	10,563	5,140	15,000	10,116	10,825
VOTER REF- ANIMAL SHELTER	0	47,040	33,111	33,077	0
FIRST LOCAL OPTION	0	0	0	74,774	0
FIREMAN SUPP COMP TRUST SURP	5,520	21,495	7,500	3,420	4,321
FIRST LOCAL OPTION	440,118	441,010	449,298	290,058	389,016
ELECTRICITY FRANCHISE	770,876	969,336	865,000	855,009	924,660
NATURAL GAS FRANCHISE	21,899	31,960	23,685	22,640	21,676
SIMPLIFIED COMM TAX	710,035	749,611	722,319	586,593	770,670
ELECTRICITY TAX	939,175	1,008,726	956,217	806,447	831,475
WATER TAX	240,778	241,176	314,000	201,500	310,000
GAS UTILITY TAX	32,757	28,886	45,000	24,628	23,583
TOTAL TAXES	7,286,762	8,584,917	9,384,806	8,841,549	9,201,828
CURRENT	65,079	86,685	80,000	16,852	54,152
DELINQUENT	2,937	74	4,000	0	0
LICENSE APPLICATION FEE	11,922	11,461	14,000	14,842	11,000
REINSTATEMENT	700	1,916	0	14,487	0
FIRE INSPECTION	4,677	8,886	7,000	2,822	3,353
BUILDING	399,724	246,275	365,000	133,351	120,000
ELECTRIC	30,125	22,165	32,011	13,320	12,350
PLUMBING	20,024	13,404	19,000	7,218	7,210
MECHANICAL	23,595	20,952	27,118	14,108	13,619
CULVERT-DRIVEWAY	27,675	(25)	0	0	316
PET LICENSE	0	1,955	0	176	0
PET LICENSE	6,249	3,410	10,000	6,177	0
TOTAL LICENSE & PERMITS	592,707	417,158	558,129	223,353	222,000
FEMA REIMBURSEMENT	352,635	64,151	247,046	0	0
STATE DISASTER RELIEF	12,625	0	0	75,773	0
OTHER STATE GRANTS	0	0	0	0	36,082
STATE REVENUE SHARING	688,669	710,983	730,700	464,351	664,357
MOBILE HOME LICENSES	37,401	30,168	40,000	25,569	31,070
ALCOHOLIC BEVERAGE LICENSE	6,959	7,989	7,000	6,992	8,834
STATE SALES TAX	1,104,572	1,140,350	1,136,058	918,662	1,056,228
FUEL TAX REFUND	13,303	13,313	12,385	14,059	13,217
OTHER TRANSPORTATION	33,994	138,168	60,393	53,437	58,036
COMM DEV BLOCK GRANT	0	43,389	0	25,269	87,187
COUNTY OCCUPATIONAL LICENSES	27,495	27,998	30,052	15,051	18,039
ADMIN FEE COUNTY IMPACT	22,736	21,276	19,000	9,529	9,245
TOTAL INTERGOVERNMENTAL	2,300,389	2,197,785	2,282,634	1,608,692	1,982,295
SALE OF MAPS & PUBLICATIONS	865	861	0	1,169	1,356
ZONING FEES	104,571	132,731	75,000	109,801	47,500
DEVELOPMENT REVIEW FEES	77,836	98,764	86,000	89,122	47,500
POLICE SERVICES	0	0	0	1,185	0
FIRE/RESCUE FEES	2,966	6,435	600	75	0
COUNTY FIRE & EMS SERVICE	140,000	335,627	300,000	167,055	343,092
CPR CLASS SERVICE FEES	835	895	1,000	2,335	2,603
ADOPTION REVENUE	0	16,444	10,000	24,686	0
PROGRAM ACTIVITY FEES	37,261	36,192	40,306	5,211	7,838
PARKS & RECREATION FEE	2,491	2,500	0	0	0
TOTAL CHARGES FOR SERVICES	366,825	630,449	512,906	400,639	449,889

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
COURT FINES-CLK OF CIR CT	41,428	55,797	127,000	30,940	33,106
OTHER COURT FINES	2,813	1,677	2,898	447	390
POLICE FINES	26,505	4,355	40,000	12,432	10,450
POLICE SERVICE FEE ALARM	7,642	4,500	5,000	1,900	1,832
POLICE SERVICES	7,366	8,641	3,000	11,559	13,717
FIRE SERVICE FEE ALARM	533	0	5,909	0	0
CODE ENFORCE FINES	6,561	32,413	12,000	3,320	3,247
LOT MOWING & CLEARING	3,176	205	0	0	0
ANIMAL FINES	3,398	16,202	14,000	17,050	0
ANIMAL FINE SURCHARGE	60	810	1,300	745	0
POLICE EDUCATION SURCHARGE	9,189	7,983	10,000	7,133	7,428
TOTAL FINES & FORFEITS	108,671	132,583	221,107	85,526	70,170
INTEREST EARNINGS	14,254	78,887	35,000	16,248	17,536
CASH - OVER / SHORT	(23)	(74)	400	(110)	144
COMMUNITY CENTER	0	600	400	135	0
CITY HALL	535	0	0	0	0
ASSESSMENTS PAYMENT INT	0	0	500	0	0
ADMIN FEE CITY IMPACT FEE	0	0	12,000	0	0
SIDEWALK IMPACT FEES	101,853	54,564	65,000	16,247	23,140
INS PROC FROM BLDG LOSS	47,892	0	0	0	0
SALES / SURPLUS	1,813	191	1,000	0	0
SALE INDUSTRIAL PARK PROP	0	1,249,447	71,500	0	1,187,738
CONTRIBUTIONS / DONATIONS	0	332	1,000	0	0
CONTRIBUTIONS / DONATIONS	0	0	0	1,160	1,466
CONTRIBUTIONS / DONATIONS	594	65	0	5,365	0
DISCOUNTS TAKEN	98	0	0	200	0
OTHER MISC REVENUE	239,388	95,762	50,000	51,585	57,990
ADVERTISEMENT REIMBURSEMENT	0	0	11,000	0	0
OTHER MISC REVENUE	0	4,337	0	0	0
TOTAL MISCELLANEOUS	406,404	1,484,111	247,800	90,830	1,288,014
INTER FUND TRANS ALL FUNDS	0	27,651	0	0	361
FROM WATER & SEWER	1,005,000	624,340	900,000	0	0
REFUSE FUND	294,000	0	0	0	70,736
STORMWATER	109,500	0	0	0	0
TRANSFER ROAD IMPACT FEE	0	4,000	0	0	0
FIRE IMPACT FEE FUND	0	0	0	0	0
POLICE IMPACT FEE FUND	4,000	4,000	0	0	0
FIRE IMPACT FEE FUND	4,000	4,000	0	0	0
FROM REC IMPACT FEE FUND	4,000	0	0	0	0
TOTAL TRANSFERS	1,420,500	663,991	900,000	0	71,097
TOTAL GENERAL FUND REVENUE	12,482,258	14,110,994	14,107,382	11,250,589	13,285,293
GENERAL FUND EXPENDITURES					
BY DEPARTMENT:					
CITY COUNCIL	58,209	54,448	62,885	43,141	58,178
CITY MANAGER	372,412	432,605	458,727	553,402	426,671
CITY CLERK	269,587	272,838	301,352	200,571	307,516
FINANCE	690,568	693,019	647,826	501,997	653,636
PLANNING	253,294	284,331	358,462	292,101	373,093
ECONOMIC DEVELOPMENT	12,416	11,499	15,300	14,727	1,600
BUILDING	314,698	304,514	338,483	246,521	265,431
PERSONNEL	227,948	229,741	214,446	149,031	213,211
OTHER GOV. SERVICES	1,866,751	2,273,625	2,210,635	972,055	2,573,742
POLICE ADMINISTRATION	335,084	462,220	500,738	433,678	572,060
POLICE OPERATIONS	2,989,446	2,996,385	3,171,940	2,519,848	2,885,855
FIRE ADMINISTRATION	278,178	341,233	378,012	297,144	384,854
FIRE OPERATIONS	1,978,685	2,249,338	2,262,107	1,892,989	2,058,122
COMMUNITY SERVICES (CODE ENFORCEMENT)	233,890	216,457	198,630	157,820	218,285
ANIMAL SERVICES	0	198,708	261,335	192,094	0
STREETS	450,736	546,556	657,764	189,707	328,937
LEISURE SERVICES ADMINISTRATION	540,000	592,465	593,319	477,771	468,759
LEISURE SERVICES OPERATIONS	909,507	866,285	1,475,921	681,000	893,419
TOTAL GENERAL FUND EXPENDITURES	11,781,409	13,026,267	14,107,882	9,815,597	12,683,369

CITY COUNCIL

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
OTHER SALARIES	37,034	38,055	38,148	28,611	39,288
FICA TAXES	2,702	2,469	2,260	1,770	3,004
LIFE INS	12,080	5,404	13,077	9,356	14,776
WORKER'S COMPENSATION	135	0	0	42	0
TOTAL PERSONNEL	51,951	45,928	53,485	39,779	57,068
TRAVEL & PER DIEM	1,824	876	2,000	536	0
FREIGHT SERVICES	892	864	950	569	730
PRINTING & BINDING	0	0	100	0	80
PROMOTIONAL ACTIVITIES	3,347	3,896	5,000	2,257	0
OTHER CHARGES/OBLIGATIONS	195	0	0	0	0
OPERATING SUPPLIES	0	177	150	0	300
CLOTHING	0	218	200	0	0
EDUCATIONAL DEVELOPMENT	0	0	1,000	0	0
TOTAL OPERATING	6,258	6,031	9,400	3,362	1,110
MACHINERY & EQUIPMENT	0	2,489	0	0	0
TOTAL CAPITAL OUTLAY	0	2,489	0	0	0
TOTAL CITY COUNCIL	58,209	54,448	62,885	43,141	58,178

CITY MANAGER

	2005	2006	2007	2007 Y-T-D	2008
	Actuals	Actuals	Budget	Actuals	Proposed
EXECUTIVE SALARIES	58,845	60,073	167,107	227,262	101,220
REGULAR SALARIES	50,129	51,197	55,063	46,898	56,711
VACATION CASH IN	0	5,174	6,505	3,300	0
SICK CASH IN	0	4,927	5,698	2,693	0
OVERTIME	1,913	1,771	832	396	533
FICA TAXES	8,509	9,411	17,607	19,251	12,847
RETIREMENT CONTRIBUTIONS	36,639	24,628	29,310	47,879	27,620
CM MONEY PURCHASE	0	0	15,725	12,364	16,195
LIFE INS	13,817	8,652	18,603	20,585	8,562
WORKER'S COMPENSATION	611	391	809	1,057	783
TOTAL PERSONNEL	170,463	166,224	317,259	381,685	224,471
PROFESSIONAL SERVICES	101,871	181,314	130,000	151,044	188,000
OTHER CONTRACTUAL SERVICE	93,882	74,775	0	0	0
TRAVEL & PER DIEM	507	545	6,071	6,778	6,000
FREIGHT SERVICES	3,305	4,154	4,000	3,946	3,700
PRINTING & BINDING	12	60	0	0	0
OPERATING SUPPLIES	809	460	0	0	3,100
BOOKS, PUBS, SUBS, & MEM	1,563	1,487	697	1,106	1,400
EDUCATIONAL DEVELOPMENT	0	0	700	418	0
TOTAL OPERATING	201,949	262,795	141,468	163,292	202,200
IMPROVEMENTS NOT BUILDING	0	0	0	8,425	0
TOTAL CAPITAL OUTLAY	0	0	0	8,425	0
TOTAL CITY MANAGER	372,412	429,019	458,727	553,402	426,671

MAN POWER ANALYSIS

	FY2008
City Manager	1
Paralegal	1
Total	2

CITY CLERK

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
EXECUTIVE SALARIES	63,648	65,326	69,517	56,190	76,270
REGULAR SALARIES	40,098	42,164	44,050	37,639	44,898
VACATION CASH IN	0	0	2,219	0	0
SICK CASH IN	0	0	2,219	845	0
OVERTIME	230	270	220	111	225
FICA TAXES	7,959	8,249	8,940	7,259	9,919
RETIREMENT CONTRIBUTIONS	32,756	23,252	26,740	24,972	58,572
LIFE INS	576	539	1,029	420	993
WORKER'S COMPENSATION	622	368	429	420	655
TOTAL PERSONNEL	145,889	140,168	155,363	127,856	191,532
PROFESSIONAL SERVICES	150	2,205	0	0	0
OTHER CONTRACTUAL SERVICE	19,580	38,865	35,194	11,546	24,160
TRAVEL & PER DIEM	1,302	825	1,500	270	1,245
FREIGHT SERVICES	29,916	10,830	17,400	11,472	18,307
RENT	236	236	950	248	1,700
REPAIR & MAINTENANCE	447	0	250	65	200
VEHICLES	8,072	40	0	603	1,500
MACHINERY & EQUIPMENT	0	0	0	0	250
PRINTING & BINDING	13,101	8,415	10,000	8,370	20,888
PROMOTIONAL ACTIVITIES	0	41	500	113	500
OTHER CHARGES/OBLIGATIONS	13,563	32,861	41,575	14,443	18,000
OFFICE SUPPLIES	31,619	32,751	32,000	22,178	23,840
OPERATING SUPPLIES	1,327	4,303	3,400	816	4,074
GAS OIL & DIESEL EXPENSE	155	256	0	271	400
CLOTHING	0	39	0	0	0
BOOKS, PUBS, SUBS, & MEM	3,349	633	2,620	2,061	520
EDUCATIONAL DEVELOPMENT	881	370	600	109	400
TOTAL OPERATING	123,698	132,670	145,989	72,565	115,984
IMPROVEMENTS NOT BUILDING	0	0	0	150	0
TOTAL CAPITAL OUTLAY	0	0	0	150	0
TOTAL CITY CLERK	269,587	272,838	301,352	200,571	307,516

MAN POWER ANALYSIS

	FY2008
City Clerk	1
Deputy City Clerk	1
Total	2

FINANCE

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
EXECUTIVE SALARIES	65,476	79,422	0	(484)	0
REGULAR SALARIES	317,149	313,658	390,510	287,709	383,083
VACATION CASH IN	0	5,407	10,836	6,404	0
SICK CASH IN	0	4,855	2,361	941	0
OVERTIME	26,653	9,738	7,143	15,767	14,491
FICA TAXES	30,688	31,082	29,552	23,650	30,490
RETIREMENT CONTRIBUTIONS	81,712	61,409	56,081	41,888	79,417
DCSE	0	4,070	0	484	0
INSURANCE BENEFITS	51,637	57,630	70,882	54,257	75,678
WORKER'S COMPENSATION	1,181	1,390	1,491	2,826	2,122
UNEMPLOYMENT COMPENSATION	0	1,648	0	0	0
TOTAL PERSONNEL	574,496	570,309	568,856	433,442	585,281
PROFESSIONAL SERVICES	47,725	50,305	0	13,218	0
ACCOUNTING & AUDITING	10,868	12,510	11,230	8,490	11,670
TRAVEL & PER DIEM	2,678	3,404	2,650	773	650
FREIGHT SERVICES	5,161	4,758	6,200	3,605	5,600
REPAIR & MAINTENANCE	675	0	0	0	0
PRINTING & BINDING	9,946	13,611	14,350	10,923	10,100
OTHER CHARGES/OBLIGATIONS	29,068	26,164	28,900	27,280	29,250
OPERATING SUPPLIES	5,161	8,272	9,815	1,058	4,000
CLOTHING	138	0	0	0	0
BOOKS, PUBS, SUBS, & MEM	2,467	1,348	2,125	399	2,085
EDUCATIONAL DEVELOPMENT	2,185	2,338	3,700	2,809	5,000
TOTAL OPERATING	116,072	122,710	78,970	68,555	68,355
TOTAL FINANCE	690,568	693,019	647,826	501,997	653,636

MAN POWER ANALYSIS

	FY2008
Finance Director	1
Accountant	1
Administrative Assistant	1
Management Information Specialist	1
Information Systems Technician	1
Finance Clerk II	3
Finance Clerk I	1
Total	9

PLANNING

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
EXECUTIVE SALARIES	9,220	71,631	76,525	62,148	78,819
REGULAR SALARIES	118,557	67,908	71,373	59,666	74,385
VACATION CASH IN	0	649	0	0	0
SICK CASH IN	0	3,335	733	0	0
OVERTIME	322	277	357	0	372
FICA TAXES	9,506	10,803	11,144	9,180	11,865
RETIREMENT CONTRIBUTIONS	15,272	17,301	17,449	10,873	18,429
LIFE INS	17,605	12,691	21,438	16,854	22,611
WORKER'S COMPENSATION	750	493	558	528	829
TOTAL PERSONNEL	171,232	185,088	199,577	159,249	207,310
PROFESSIONAL SERVICES	52,705	80,194	74,589	67,030	90,000
OTHER CONTRACTUAL SERVICE	142	200	66,411	56,024	48,400
TRAVEL & PER DIEM	729	806	1,500	551	4,350
FREIGHT SERVICES	2,297	2,166	2,700	2,184	2,700
UTILITY SERVICES	2,675	2,973	2,700	1,905	2,700
RENT	2,182	2,178	2,888	1,818	2,888
REPAIR & MAINTENANCE	1,006	841	1,000	1,041	1,400
PRINTING & BINDING	1,731	3,929	3,010	981	4,595
OTHER CHARGES/OBLIGATIONS	15,433	0	0	0	0
OPERATING SUPPLIES	1,804	1,270	1,537	238	5,100
GAS OIL & DIESEL EXPENSE	412	566	700	0	0
CLOTHING	0	247	0	0	0
BOOKS, PUBS, SUBS, & MEM	572	441	1,150	569	2,150
EDUCATIONAL DEVELOPMENT	374	616	700	511	1,500
TOTAL OPERATING	82,062	96,427	158,885	132,852	165,783
MACHINERY & EQUIPMENT	0	2,816	0	0	0
TOTAL CAPITAL OUTLAY	0	2,816	0	0	0
TOTAL PLANNING	253,294	284,331	358,462	292,101	373,093

MAN POWER ANALYSIS

	FY2008
Development Services Director	1
Planning Technicians	2
Total	3

ECONOMIC DEVELOPMENT

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
CHAMBER OF COMMERCE	10,044	10,044	10,500	10,500	0
ECONOMIC DEVELOPMENT	325	588	800	3,500	0
PROMOTIONAL ACTIVITIES	0	0	1,500	0	0
PROFESSIONAL SERVICES	2,047	822	900	614	900
TRAVEL & PER DIEM	0	45	400	113	700
TOTAL ECONOMIC DEVELOPMENT	12,416	11,499	14,100	14,727	1,600

BUILDING

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
EXECUTIVE SALARIES	48,776	0	0	0	0
REGULAR SALARIES	132,129	203,322	213,973	156,521	153,967
VACATION CASH IN	0	669	2,354	472	0
SICK CASH IN	0	0	4,010	703	0
OVERTIME	2,015	442	1,070	141	469
FICA TAXES	13,813	15,434	16,259	11,917	12,041
RETIREMENT CONTRIBUTIONS	31,933	29,007	31,108	22,562	36,989
LIFE INS	23,987	23,802	34,475	23,016	22,311
WORKER'S COMPENSATION	15,283	8,404	9,679	9,633	11,466
TOTAL PERSONNEL	267,936	281,080	312,928	224,965	237,243
PROFESSIONAL SERVICES	24,071	375	5,770	9,740	6,000
OTHER CONTRACTUAL SERVICE	142	200	700	333	900
TRAVEL & PER DIEM	362	191	400	0	900
FREIGHT SERVICES	2,970	1,885	2,100	1,324	2,100
UTILITY SERVICES	2,675	2,973	2,800	1,904	2,700
RENT	2,220	2,178	2,530	1,818	2,888
REPAIR & MAINTENANCE	2,194	1,362	1,750	684	1,400
VEHICLES	1,257	1,785	800	487	2,000
PRINTING & BINDING	1,485	1,420	800	168	1,800
OTHER CHARGES/OBLIGATIONS	97	0	2,300	2,286	0
OPERATING SUPPLIES	5,134	1,323	2,000	44	2,000
GAS OIL & DIESEL EXPENSE	2,462	2,652	1,275	1,670	2,200
CLOTHING	400	369	400	118	450
BOOKS, PUBS, SUBS, & MEM	600	532	230	230	1,000
EDUCATIONAL DEVELOPMENT	693	1,219	1,700	750	1,850
TOTAL OPERATING	46,762	18,464	25,555	21,556	28,188
MACHINERY & EQUIPMENT	0	4,970	0	0	0
TOTAL CAPITAL OUTLAY	0	4,970	0	0	0
TOTAL BUILDING	314,698	304,514	338,483	246,521	265,431

MAN POWER ANALYSIS

	<u>FY2008</u>
Building Official	1
Combination Inspector/Commercial Plans Examiner	1
Building Inspector/Residential Plans Examiner	1
Total	3

PERSONNEL

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
EXECUTIVE SALARIES	64,007	65,074	35,901	12,728	62,571
REGULAR SALARIES	78,129	77,369	89,469	74,337	48,618
VACATION CASH IN	0	16,258	5,774	4,164	0
SICK CASH IN	0	10,361	4,825	7,709	0
OVERTIME	709	323	170	687	457
FICA TAXES	10,893	12,922	9,729	7,583	8,541
RETIREMENT CONTRIBUTIONS	47,614	31,563	29,502	25,551	53,869
INSURANCE BENEFITS	9,688	5,689	13,327	6,721	15,158
WORKER'S COMPENSATION	670	549	474	464	602
TOTAL PERSONNEL	211,710	220,108	189,171	139,944	189,816
OTHER CONTRACTUAL SERVICE	0	200	200	0	0
TRAVEL & PER DIEM	198	1,099	1,500	871	1,400
FREIGHT SERVICES	1,474	1,557	1,725	1,305	2,170
RENT	0	8	0	0	0
REPAIR & MAINTENANCE	22	0	0	0	0
PRINTING & BINDING	239	0	0	0	0
PROMOTIONAL ACTIVITIES	0	0	10,000	0	5,000
OTHER CHARGES/OBLIGATIONS	12,152	4,500	9,000	6,324	11,425
OPERATING SUPPLIES	860	1,248	1,650	63	2,300
BOOKS, PUBS, SUBS, & MEM	403	511	700	50	600
EDUCATIONAL DEVELOPMENT	890	510	500	474	500
TOTAL OPERATING	16,238	9,633	25,275	9,087	23,395
TOTAL PERSONNEL	227,948	229,741	214,446	149,031	213,211

MAN POWER ANALYSIS

	FY2008
Personnel Director	1
Personnel Benefits Administrator	1
Total	2

OTHER GOVERNMENTAL SERVICES

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
DISABILITY INSURANCE	31,520	2,787	0	0	0
TOTAL PERSONNEL	31,520	2,787	0	0	0
PROFESSIONAL SERVICES	42,484	27,288	5,000	32,978	10,000
OTHER CONTRACTUAL SERVICE	12,911	13,200	19,040	12,040	720
FREIGHT SERVICES	2,193	2,207	2,300	1,699	2,000
UTILITY SERVICES	34,049	46,036	25,731	7,136	9,500
STREET LIGHT EXPENSE	114,952	91,970	121,000	118,516	150,000
RENT	17,114	32,729	33,292	26,790	32,570
CAPITAL LEASES	0	43,841	35,850	35,851	0
INSURANCE	81,632	88,886	125,852	130,899	26,431
REPAIR & MAINTENANCE	33,268	44,864	55,000	125,295	76,234
VEHICLES	0	0	100	0	100
PRINTING & BINDING	559	385	1,500	1,579	0
PROMOTIONAL ACTIVITIES	8,250	0	7,000	6,532	22,000
OTHER CHARGES/OBLIGATIONS	21,455	30,492	7,800	12,876	20,000
OPERATING SUPPLIES	10,688	3,749	4,500	3,296	3,080
COMPUTER SUPPLIES	0	10,336	13,850	10,951	12,450
BOOKS, PUBS, SUBS, & MEM	12,793	10,009	10,021	10,345	10,390
TOTAL OPERATING	392,348	445,992	467,836	536,783	375,475
IMPROVEMENTS O/T BUILDING	0	0	0	946	0
PARKTOWNE PHASE 2	38,456	8,561	0	0	0
COMPUTER PURCHASE FUND	54,008	154,328	21,846	1,454	0
TOTAL CAPITAL OUTLAY	92,464	162,889	21,846	2,400	0
PRINCIPAL	881,354	886,291	1,179,015	354,079	1,582,940
INTEREST	70,756	81,308	88,509	72,460	114,786
TOTAL DEBT SERVICE	952,110	967,599	1,267,524	426,539	1,697,726
TRANSFERS	44,880	694,358	100,000	6,333	500,541
TO DEBT SERVICE	353,429	0	353,429	0	0
TOTAL TRANSFERS	398,309	694,358	453,429	6,333	500,541
TOTAL OTHER GOVERNMENTAL SERVICES	1,866,751	2,273,625	2,210,635	972,055	2,573,742

POLICE ADMINISTRATION

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
EXECUTIVE SALARIES	69,886	83,861	63,176	48,963	65,084
REGULAR SALARIES	128,619	181,458	239,211	203,770	260,030
OTHER SALARIES	1,560	2,010	2,671	2,920	4,080
VACATION CASH IN	0	10,864	1,714	4,462	0
SICK CASH IN	0	17,194	3,612	8,022	0
OVERTIME	832	1,464	895	361	934
FICA TAXES	15,341	22,667	23,414	20,328	25,959
RETIREMENT CONTRIBUTIONS	32,488	37,524	54,046	44,237	72,992
LIFE INS	382	33,261	38,618	36,056	47,442
WORKER'S COMPENSATION	7,297	9,113	9,065	9,569	9,187
TOTAL PERSONNEL	256,405	399,416	436,422	378,688	485,708
OTHER CONTRACTUAL SERVICE	14,883	14,859	13,473	9,933	7,265
TRAVEL & PER DIEM	3,608	3,900	3,643	4,142	3,600
FREIGHT SERVICES	14,785	15,581	16,100	16,035	18,700
UTILITY SERVICES	11,708	0	0	0	0
RENT	12,425	11,467	15,276	13,830	19,276
REPAIR & MAINTENANCE	8,075	11,261	10,082	7,637	10,587
PRINTING & BINDING	1,169	1,894	2,000	533	2,001
PROMOTIONAL ACTIVITIES	3,198	0	0	0	0
OTHER CHARGES/OBLIGATIONS	7,007	2,892	2,000	1,333	22,870
OPERATING SUPPLIES	1,359	415	692	789	510
BOOKS, PUBS, SUBS, & MEM	242	535	250	250	775
EDUCATIONAL DEVELOPMENT	220	0	800	508	768
TOTAL OPERATING	78,679	62,804	64,316	54,990	86,352
TOTAL POLICE ADMINISTRATION	335,084	462,220	500,738	433,678	572,060

MAN POWER ANALYSIS

	FY2008
Police Chief	1
Deputy Police Chief	1
Administrative Secretary	1
Police Evidence Technician	1
Lead Records Clerk	1
Records Clerk	1
Victims Advocate	1
Total	7

POLICE OPERATIONS

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REGULAR SALARIES	1,274,194	1,188,131	1,268,980	1,020,421	1,261,747
OTHER SALARIES	29,170	32,110	30,236	25,180	27,840
VACATION CASH IN	0	49,759	90,469	65,180	0
SICK CASH IN	0	49,664	42,545	63,258	0
OVERTIME	71,418	101,006	79,679	59,863	74,045
FICA TAXES	101,936	105,233	101,058	91,459	104,532
RETIREMENT CONTRIBUTIONS	373,617	251,690	337,267	278,541	363,611
LIFE INS	238,941	208,967	253,837	206,041	254,986
WORKER'S COMPENSATION	128,642	84,672	89,879	92,896	77,584
UNEMPLOYMENT COMPENSATION	7,150	0	0	0	0
TOTAL PERSONNEL	2,225,068	2,071,232	2,293,950	1,902,839	2,164,345
PROFESSIONAL SERVICES	0	0	0	3,000	0
OTHER CONTRACTUAL SERVICE	0	2,500	0	0	0
TRAVEL & PER DIEM	7,036	10,969	6,480	10,154	2,000
FREIGHT SERVICES	1,803	619	0	117	0
UTILITY SERVICES	2,759	17,544	17,000	13,460	17,700
RENT	793	0	0	0	0
REPAIR & MAINTENANCE	4,587	7	0	2	0
VEHICLES	56,829	82,567	27,000	30,922	49,800
PRINTING & BINDING	0	20	0	8	0
OTHER CHARGES/OBLIGATIONS	3,965	35	0	11,783	0
OPERATING SUPPLIES	22,781	32,503	36,262	12,278	39,309
GAS OIL & DIESEL EXPENSE	72,324	80,787	91,816	71,476	85,000
CLOTHING	21,600	23,941	25,000	19,027	2,803
BOOKS, PUBS, SUBS, & MEM	2,869	2,866	1,688	1,275	1,737
EDUCATIONAL DEVELOPMENT	6,727	7,588	6,480	242	2,000
TICKET EDUCATION	0	0	0	249	12,000
TOTAL OPERATING	204,073	261,946	211,726	173,993	212,349
MACHINERY & EQUIPMENT	81,417	23,002	13,047	0	0
CONSOLIDATED DISPATCH	478,888	640,205	653,217	443,016	509,161
TOTAL CAPITAL OUTLAY	560,305	663,207	666,264	443,016	509,161
TOTAL POLICE OPERATIONS	2,989,446	2,996,385	3,171,940	2,519,848	2,885,855

MAN POWER ANALYSIS

	FY2008
Police Sergeant	6
Police Officer	28
Total	34

FIRE ADMINISTRATION

	2005	2006	2007	2007 Y-T-D	2008
	Actuals	Actuals	Budget	Actuals	Proposed
EXECUTIVE SALARIES	70,264	74,150	79,424	64,503	87,214
REGULAR SALARIES	152,073	144,239	152,794	126,761	157,975
OTHER SALARIES	3,077	4,640	4,796	3,950	4,690
VACATION CASH IN	0	5,735	10,000	1,904	0
SICK CASH IN	0	0	6,010	914	0
OVERTIME	119	2,046	387	135	161
FICA TAXES	17,115	17,532	18,027	15,048	19,306
RETIREMENT CONTRIBUTIONS	3,306	30,084	27,768	32,793	37,239
LIFE INS	0	33,354	38,819	31,188	41,007
WORKER'S COMPENSATION	11,268	11,207	12,672	12,531	16,357
TOTAL PERSONNEL	257,222	322,987	350,697	289,727	363,949
PROFESSIONAL SERVICES	4,345	0	0	0	0
OTHER CONTRACTUAL SERVICE	600	2,100	3,000	0	0
TRAVEL & PER DIEM	980	1,307	1,750	48	0
FREIGHT SERVICES	78	35	7,050	13	7,290
UTILITY SERVICES	1,165	0	0	0	0
RENT	3,721	3,560	3,550	2,748	4,200
EQUIPMENT	2,145	774	1,085	80	1,000
PRINTING & BINDING	508	253	400	296	0
PROMOTIONAL ACTIVITIES	209	500	350	0	0
CPR	2,197	1,149	1,050	721	175
CITY SAFETY PROGRAM	0	0	0	0	0
OTHER CHARGES/OBLIGATIONS	698	590	700	311	40
OPERATING SUPPLIES	1,071	3,602	4,700	795	5,550
CLOTHING	592	1,314	1,200	558	1,200
BOOKS, PUBS, SUBS, & MEM	2,142	1,304	1,380	1,313	1,150
EDUCATIONAL DEVELOPMENT	505	1,758	1,100	534	300
TOTAL OPERATING	20,956	18,246	27,315	7,417	20,905
TOTAL FIRE ADMINISTRATION	278,178	341,233	378,012	297,144	384,854

MAN POWER ANALYSIS

	FY2008
Fire Chief	1
Fire Captain	1
Fire Marshall	1
Administrative Secretary	2
Total	5

FIRE OPERATIONS

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REGULAR SALARIES	915,669	1,016,374	1,198,818	878,936	1,192,618
OTHER SALARIES	15,075	18,575	19,428	15,950	18,100
VACATION CASH IN	0	13,622	18,847	6,675	0
SICK CASH IN	0	4,217	15,519	12,050	0
OVERTIME	242,975	272,490	98,616	239,421	0
FICA TAXES	87,212	98,196	96,804	85,358	92,869
RETIREMENT CONTRIBUTIONS	181,391	228,040	208,757	223,733	198,779
LIFE INS	178,443	176,703	213,483	169,980	221,319
WORKER'S COMPENSATION	96,153	75,497	85,977	83,138	98,638
UNEMPLOYMENT COMPENSATION	1,205	0	0	0	0
TOTAL PERSONNEL	1,718,123	1,903,714	1,956,249	1,715,241	1,822,323
PROFESSIONAL SERVICES	1,200	0	0	0	0
OTHER CONTRACTUAL SERVICE	542	4,348	2,300	500	2,300
VOLUNTEER SERVICES	7,552	8,378	4,850	4,103	10,000
INVESTIGATIONS	0	0	100	0	100
TRAVEL & PER DIEM	2,018	1,728	1,720	1,318	1,720
FREIGHT SERVICES	13,884	15,734	15,560	13,036	16,280
UTILITY SERVICES	19,550	26,542	24,650	19,971	24,700
RENT	2,342	2,414	2,400	1,162	1,800
EQUIPMENT	32,875	37,037	46,155	33,751	21,900
VEHICLES	51,545	61,871	40,000	30,418	38,000
PRINTING & BINDING	506	835	1,600	856	600
PROMOTIONAL ACTIVITIES	0	103	1,000	156	0
CPR	0	1,398	1,600	1,627	0
OTHER CHARGES/OBLIGATIONS	3,892	9,968	8,000	1,330	11,300
OPERATING SUPPLIES	41,692	56,818	50,253	35,623	51,184
GAS OIL & DIESEL EXPENSE	23,713	35,143	35,770	22,198	35,770
CLOTHING	9,451	11,648	10,000	5,488	8,400
BOOKS, PUBS, SUBS, & MEM	1,278	1,109	1,400	628	845
EDUCATIONAL DEVELOPMENT	4,553	9,152	9,500	5,583	10,900
TOTAL OPERATING	216,593	284,226	256,858	177,748	235,799
MACHINERY & EQUIPMENT	30,725	21,247	49,000	0	0
TOTAL CAPITAL OUTLAY	30,725	21,247	49,000	0	0
TRANSFERS	13,244	40,151	3,441	0	0
TOTAL TRANSFERS	13,244	40,151	3,441	0	0
TOTAL FIRE OPERATIONS	1,978,685	2,249,338	2,265,548	1,892,989	2,058,122

MAN POWER ANALYSIS

	FY2008
Fire Lieutenant	6
Driver Engineer	9
Firefighter	9
Reserve Fire Fighter	6
Total	30

CODE ENFORCEMENT

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REGULAR SALARIES	134,318	130,510	115,236	94,913	120,196
VACATION CASH IN	0	0	1,403	0	0
SICK CASH IN	0	613	1,539	370	0
OVERTIME	4,865	3,059	2,973	835	1,166
FICA TAXES	10,088	9,778	8,489	6,937	9,285
RETIREMENT CONTRIBUTIONS	29,828	22,657	18,553	15,079	29,099
LIFE INS	19,212	18,112	26,952	21,068	28,488
WORKER'S COMPENSATION	11,017	5,331	4,665	9,566	12,231
UNEMPLOYMENT COMPENSATION	0	0	0	523	0
TOTAL PERSONNEL	209,328	190,060	179,810	149,291	200,465
PROFESSIONAL SERVICES	11,413	15,313	5,600	1,500	2,700
OTHER CONTRACTUAL SERVICE	351	80	300	80	0
TRAVEL & PER DIEM	1,230	581	850	833	1,000
FREIGHT SERVICES	2,425	1,906	1,750	1,398	2,300
UTILITY SERVICES	947	629	1,200	0	1,200
RENT	91	91	0	0	0
EQUIPMENT	959	1,414	670	80	240
VEHICLES	0	0	500	767	500
PRINTING & BINDING	700	0	450	355	390
OTHER CHARGES/OBLIGATIONS	747	623	800	0	700
OPERATING SUPPLIES	1,508	1,003	1,100	272	4,140
GAS OIL & DIESEL EXPENSE	2,035	3,187	3,150	1,603	2,500
CLOTHING	1,216	905	1,050	981	700
BOOKS, PUBS, SUBS, & MEM	150	0	150	105	150
EDUCATIONAL DEVELOPMENT	790	665	1,250	555	1,300
TOTAL OPERATING	24,562	26,397	18,820	8,529	17,820
TOTAL CODE ENFORCEMENT	233,890	216,457	198,630	157,820	218,285

MAN POWER ANALYSIS

	FY2008
Community Services Supervisor	1
Community Services Officer	2
Total	3

ANIMAL SERVICES

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REGULAR SALARIES		74,490	106,211	63,733	0
VACATION CASH IN		0	7,400	3,274	0
SICK CASH IN		0	7,400	0	0
OVERTIME		1,510	875	7,018	0
FICA TAXES		5,790	8,579	5,606	0
RETIREMENT CONTRIBUTIONS		9,847	13,310	6,179	0
LIFE INS		9,724	20,452	7,132	0
WORKER'S COMPENSATION		1,368	2,311	2,623	0
TOTAL PERSONNEL	0	102,729	166,538	95,565	0
PROFESSIONAL SERVICES		1,302	17,500	34,596	0
OTHER CONTRACTUAL SERVICE		8,963	10,700	7,448	0
INVESTIGATIONS		0	300	0	0
TRAVEL & PER DIEM		40	400	120	0
FREIGHT SERVICES		0	1,200	1,558	0
UTILITY SERVICES		1,811	7,000	1,789	0
RENT		152	0	0	0
EQUIPMENT		2,797	2,000	363	0
VEHICLES		0	500	1,176	0
PRINTING & BINDING		433	750	650	0
OTHER CHARGES/OBLIGATIONS		3,158	2,000	3,787	0
OPERATING SUPPLIES		10,063	7,500	6,786	0
GAS OIL & DIESEL EXPENSE		0	9,500	4,390	0
CLOTHING		711	900	318	0
BOOKS, PUBS, SUBS, & MEM		118	375	105	0
EDUCATIONAL DEVELOPMENT		270	1,100	375	0
TOTAL OPERATING	0	29,818	61,725	63,461	0
IMPROVEMENTS O/T BUILDING	0	29,753	0	0	0
TOTAL CAPITAL OUTLAY	0	29,753	0	0	0
PRINCIPAL	0	30,000	15,000	15,000	0
INTEREST	0	6,408	18,072	18,068	0
TOTAL DEBT SERVICE	0	36,408	33,072	33,068	0
TOTAL ANIMAL SERVICES	0	198,708	261,335	192,094	0

STREETS

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REGULAR SALARIES	101,912	115,085	142,579	98,865	104,197
OVERTIME	800	630	912	80	520
FICA TAXES	7,235	8,341	10,350	7,105	8,011
RETIREMENT CONTRIBUTIONS	17,315	17,015	20,250	13,846	23,249
LIFE INS	25,242	20,810	42,532	28,561	31,240
WORKER'S COMPENSATION	12,969	7,224	9,876	8,725	10,155
TOTAL PERSONNEL	165,473	169,105	226,499	157,182	177,372
PROFESSIONAL SERVICES	20,321	142	100	0	0
OTHER CONTRACTUAL SERVICE	173,911	7,301	360,000	3,880	87,620
TRAVEL & PER DIEM	990	0	50	0	0
FREIGHT SERVICES	4,408	4,520	4,150	3,111	3,780
UTILITY SERVICES	4,557	3,084	4,500	2,551	2,000
RENT	1,518	2,275	1,800	1,647	1,800
EQUIPMENT	6,414	5,294	7,000	2,434	6,775
VEHICLES	5,278	4,851	8,500	4,964	8,000
PRINTING & BINDING	0	0	100	0	0
OTHER CHARGES/OBLIGATIONS	5,565	7,840	3,700	15	3,350
OPERATING SUPPLIES	4,032	8,273	8,900	4,190	8,500
GAS OIL & DIESEL EXPENSE	9,136	11,720	15,000	6,982	12,000
CLOTHING	421	1,324	1,275	522	1,240
STREET NAME SIGN PROGRAM	0	0	10,000	982	10,000
ROAD MATERIALS & SUPPLIES	1,204	759	6,000	1,247	6,500
BOOKS, PUBS, SUBS, & MEM	392	249	0	0	0
EDUCATIONAL DEVELOPMENT	885	0	190	0	0
TOTAL OPERATING	239,032	57,632	431,265	32,525	151,565
IMPROVEMENTS O/T BUILDING	46,231	294,518	0	0	0
MACHINERY & EQUIPMENT	0	25,301	0	0	0
TOTAL CAPITAL OUTLAY	46,231	319,819	0	0	0
TOTAL STREETS	450,736	546,556	657,764	189,707	328,937

MAN POWER ANALYSIS

	FY2008
Heavy Equipment Operator	1
Equipment Operator	2
Service Worker	1
Mechanic	1
Total	5

LEISURE SERVICES ADMINISTRATION

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
EXECUTIVE SALARIES	115,462	118,465	126,582	102,801	132,265
REGULAR SALARIES	154,779	154,122	132,234	110,390	77,848
VACATION CASH IN	0	5,617	10,543	7,567	0
SICK CASH IN	0	8,409	2,603	2,605	0
OVERTIME	2,861	2,386	662	1,052	786
FICA TAXES	20,859	21,912	19,945	17,023	16,965
RETIREMENT CONTRIBUTIONS	121,734	58,541	61,833	60,628	103,496
LIFE INS	8,954	44,454	37,913	37,066	28,282
WORKER'S COMPENSATION	18,386	6,975	6,329	6,514	7,578
TOTAL PERSONNEL	443,035	420,881	398,644	345,646	367,220
PROFESSIONAL SERVICES	0	2,000	25,000	0	25,000
OTHER CONTRACTUAL SERVICE	88,081	153,269	143,469	118,417	51,070
TRAVEL & PER DIEM	3,600	3,600	3,643	3,128	3,600
FREIGHT SERVICES	55	3	6,693	548	6,481
UTILITY SERVICES	1,735	7,465	5,326	5,674	5,600
RENT	33	1,373	3,108	2,604	3,108
REPAIR & MAINTENANCE	96	485	500	806	500
PRINTING & BINDING	34	30	350	0	350
PROMOTIONAL ACTIVITIES	1,574	0	0	0	0
OTHER CHARGES/OBLIGATIONS	0	280	500	28	500
OPERATING SUPPLIES	851	3,002	3,400	424	3,400
CLOTHING	0	0	586	51	280
STREET NAME SIGN PROGRAM	441	0	0	0	0
BOOKS, PUBS, SUBS, & MEM	465	47	600	47	400
EDUCATIONAL DEVELOPMENT	0	30	500	109	250
CULTURAL SERVICES	0	0	1,000	0	1,000
TOTAL OPERATING	96,965	171,584	194,675	131,836	101,539
TOTAL LEISURE SERVICES ADMINISTRATION	540,000	592,465	593,319	477,482	468,759

MAN POWER ANALYSIS

	FY2008
Director	1
Deputy Director	1
Administrative Secretary	1
Recreation Coordinator	1
Total	4

LEISURE SERVICES OPERATIONS

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REGULAR SALARIES	319,960	314,451	357,742	283,245	357,285
VACATION CASH IN	0	4,180	4,891	162	0
SICK CASH IN	0	913	5,212	2,712	0
OVERTIME	11,825	11,142	8,843	9,514	12,102
FICA TAXES	23,720	24,088	26,338	21,133	28,257
RETIREMENT CONTRIBUTIONS	26,221	50,727	55,370	46,000	86,192
LIFE INS	127,407	75,744	101,044	82,593	91,265
WORKER'S COMPENSATION	21,782	19,071	24,761	25,284	29,109
TOTAL PERSONNEL	530,915	500,316	584,201	470,643	604,210
OTHER CONTRACTUAL SERVICE	231	0	0	0	0
TRAVEL & PER DIEM	211	109	400	0	400
FREIGHT SERVICES	12,882	11,583	10,799	9,940	10,799
UTILITY SERVICES	67,169	79,406	82,250	57,671	82,250
RENT	4,680	1,373	2,100	1,604	2,100
REPAIR & MAINTENANCE	119,068	79,972	105,700	62,077	105,700
VEHICLES	18,673	17,795	15,400	4,044	9,000
PRINTING & BINDING	1	16	0	0	0
PROMOTIONAL ACTIVITIES	38,403	37,511	40,000	11,675	11,750
OTHER CHARGES/OBLIGATIONS	5,074	800	1,000	0	1,000
OPERATING SUPPLIES	28,577	4,900	17,123	3,667	17,000
GAS OIL & DIESEL EXPENSE	22,318	28,159	39,810	20,105	39,810
CLOTHING	3,114	2,620	3,500	3,026	3,500
STREET NAME SIGN PROGRAM	4,257	7,692	0	0	0
BOOKS, PUBS, SUBS, & MEM	60	0	0	0	0
EDUCATIONAL DEVELOPMENT	0	189	900	20	900
CULTURAL SERVICES	0	773	5,000	1,900	5,000
TOTAL OPERATING	324,718	272,898	323,982	175,729	289,209
BUILDINGS	0	0	120,000	0	0
IMPROVEMENTS NOT BUILDING	53,874	53,233	437,000	23,890	0
MACHINERY & EQUIPMENT	0	29,838	10,738	10,738	0
TOTAL CAPITAL	53,874	93,071	567,738	34,628	0
TOTAL LEISURE SERVICES OPERATIONS	909,507	866,285	1,475,921	681,000	893,419

MAN POWER ANALYSIS

	FY2008
Parks Maintenance Team Leaders	2
Certified Parks Maintenance Workers	3
Parks Maintenance Workers	7
Total	12



SPECIAL REVENUE FUNDS

LOCAL LAW ENFORCEMENT BLOCK GRANT FUND BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
LOCAL LAW ENFORCE BLK GRANT	0	8,419	8,419	4,839	10,000
APPROPRIATED FUND BALANCE	0	0	0	0	0
INTER FUND TRANS ALL FUNDS	0	1,581	1,581	0	0
TOTAL REVENUE	0	10,000	10,000	4,839	10,000
OTHER CHARGES/OBLIGATIONS	0	0	0	0	10,000
OPERATING SUPPLIES	0	9,561	9,600	4,616	0
BOOKS, PUBS, SUBS, & MEM	0	373	400	0	0
TOTAL EXPENDITURES	0	9,934	10,000	4,616	10,000
SURPLUS/(DEFICIT) FOR FISCAL YEAR	0	66	0	223	0
FUND BALANCE - BEGINNING	0	0	66	0	66
FUND BALANCE - ENDING	0	66	66	0	66

GRANT FUND BUDGET SUMMARY

	2005	2006	2007	2007 Y-T-D	2008
	Actuals	Actuals	Budget	Actuals	Proposed
FEMA REIMBURSEMENT	0	0	0	142,409	0
LOCAL LAW ENFORCE BLK GRANT	6,847	0	0	0	0
FEMA REIMBURSEMENT	123,800	233,635	0	0	0
FL DEPT OF TRANSPORTATION	0	0	0	0	61,091
FRDAP GRANT	0	0	341,617	0	341,617
OTHER STATE GRANTS	0	300,000	0	0	0
FL INLAND NAVIG GRANT	0	60,885	0	0	0
COMM DEV BLOCK GRANT	18,924	55,251	209,761	0	87,187
PORT AUTHORITY	0	60,885	110,165	0	0
ECHO	158,392	0	0	0	83,175
EMS TRUST GRANT	18,200	0	0	0	0
DRUG FREE YOUTH	0	2,444	0	0	0
INTERGOVERNMENTAL REVENUE	326,163	713,100	661,543	142,409	573,070
DISCOUNTS TAKEN	1,160	19	0	0	0
MISCELLANEOUS REVENUE	1,160	19	0	0	0
INTER FUND TRANS ALL FUNDS	0	8,561	0	0	0
FROM REC IMPACT FEE FUND	0	9,760	0	0	0
INTER FUND TRANS ALL FUNDS	1,153	0	0	0	0
TRANSFER FROM FIRE DEPT	13,244	40,151	0	0	0
OTHER SOURCES	14,397	58,472	0	0	0
TOTAL REVENUE	341,720	771,591	661,543	142,409	573,070
TRANSFERS	0	355,251	166,761	130,825	0
APPROPRIATION TO FUND BAL	0	0	0	0	0
IMPROVEMENTS O/T BUILDING	0	33,885	0	0	0
OPERATING SUPPLIES	8,215	0	0	0	0
EQUIPMENT	16,000	0	0	0	0
MACHINERY & EQUIPMENT	125,760	236,435	0	0	0
OPERATING SUPPLIES	0	2,441	0	0	0
IMPROVEMENTS NOT BUILDING	113,453	226,145	494,782	0	511,979
TOTAL EXPENDITURES	263,428	854,157	661,543	130,825	511,979
SURPLUS/(DEFICIT) FOR FISCAL YEAR	78,292	(82,566)	0	11,584	61,091
FUND BALANCE - BEGINNING	0	78,292	(4,274)	0	(4,274)
FUND BALANCE - ENDING	78,292	(4,274)	(4,274)	0	56,817

Negative fund balance is the result of reimbursement grant that we have expensed and are waiting on reimbursement.

SPECIAL LAW ENFORCEMENT TRUST FUND BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
OTHER COURT FINES	42,197	0	0	0	0
DARE PROCEEDS	32	3,600	3,800	4,000	4,000
SPECIAL LAW ENF PROCEEDS	5,986	6,902	9,246	20,968	25,000
INTEREST EARNINGS	0	1	0	0	0
INTEREST EARNINGS	1	0	0	0	0
SALES / SURPLUS	842	163	0	0	0
TOTAL REVENUE	49,058	10,666	13,046	24,968	29,000
OTHER CONTRACTUAL SERVICE	0	36	18	27	0
TRAVEL & PER DIEM	0	1,234	257	0	0
FREIGHT SERVICES	0	0	500	0	0
REPAIR & MAINTENANCE	0	0	500	0	0
PROMOTIONAL ACTIVITIES	0	0	4,000	3,379	0
OTHER CHARGES/OBLIGATIONS	2,542	0	3,427	3,427	26,000
OPERATING SUPPLIES	0	5,672	0	0	0
TICKET EDUCATION	0	1,214	4,344	4,065	0
TOTAL OPERATING	2,542	8,156	13,046	10,898	26,000
MACHINERY & EQUIPMENT	6,325	32,211	0	0	0
TOTAL CAPITAL OUTLAY	6,325	32,211	0	0	0
TRANSFERS	0	1,581	0	0	0
TO LLEBG	1,153	0	0	0	0
APPROPRIATION TO FUND BAL	0	0	0	0	0
TOTAL TRANSFERS	1,153	1,581	0	0	0
TOTAL EXPENDITURES	10,020	41,948	13,046	10,898	26,000
SURPLUS/(DEFICIT) FOR FISCAL YEAR	39,038	(31,282)	0	14,070	3,000
FUND BALANCE - BEGINNING	5,320	44,358	13,076	0	13,076
FUND BALANCE - ENDING	44,358	13,076	13,076	0	16,076

ROAD IMPACT FEE FUND

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
ROAD IMPACT FEE	168,130	330,081	285,000	55,115	35,654
TOTAL REVENUE	168,130	330,081	285,000	55,115	35,654
TRANSFERS	0	4,000	4,000	0	0
APPROPRIATION TO FUND BAL	0	0	0	0	0
TOTAL EXPENDITURES	0	4,000	4,000	0	0
SURPLUS/(DEFICIT) FOR FISCAL YEAR	168,130	326,081	281,000	55,115	35,654
FUND BALANCE - BEGINNING	0	168,130	494,211	0	775,211
FUND BALANCE - ENDING	168,130	494,211	775,211	55,115	810,865

POLICE IMPACT FEE FUND BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
INTEREST EARNINGS	156	0	0	0	0
POLICE IMPACT FEE	65,141	50,991	30,200	7,412	3,767
TOTAL REVENUE	65,297	50,991	30,200	7,412	3,767
IMPROVEMENTS NOT BUILDING	0	(1)	0	0	0
TRANSFERS	0	0	4,000	0	0
TRANSFER TO GENERAL FUND	4,000	4,000	0	0	113
APPROPRIATION TO FUND BAL	0	0	26,200	0	0
TOTAL EXPENDITURES	4,000	3,999	30,200	0	113
 SURPLUS/(DEFICIT) FOR FISCAL YEAR	 61,297	 46,992	 0	 7,412	 3,654
 FUND BALANCE - BEGINNING	 51,816	 113,113	 160,105	 0	 160,105
FUND BALANCE - ENDING	113,113	160,105	160,105	0	163,759

FIRE IMPACT FEE FUND BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
INTEREST EARNINGS	321	0	0	0	0
FIRE IMPACT FEES	108,722	55,138	66,200	8,064	8,263
TOTAL REVENUE	109,043	55,138	66,200	8,064	8,263
TRANSFERS	0	0	4,000	0	0
TRANSFER TO GENERAL FUND	4,000	4,000	0	0	248
APPROPRIATION TO FUND BAL	0	0	62,200	0	0
TOTAL EXPENDITURES	4,000	4,000	66,200	0	248
SURPLUS/(DEFICIT) FOR FISCAL YEAR	105,043	51,138	0	8,064	8,015
FUND BALANCE - BEGINNING	236,786	341,829	392,967	0	392,967
FUND BALANCE - ENDING	341,829	392,967	392,967	0	400,982

RECREATION IMPACT FEE FUND BUDGET SUMMARY

	2005	2006	2007	2007 Y-T-D	2008
	Actuals	Actuals	Budget	Actuals	Proposed
COMM DEV BLOCK GRANT	0	0	0	40	0
INTEREST EARNINGS	206	0	0	0	0
RECREATION IMPACT FEE	190,244	98,361	122,400	15,995	16,175
DISCOUNTS TAKEN	0	99	0	0	0
APPROPRIATED FUND BALANCE	0	0	0	0	0
TOTAL REVENUE	190,450	98,460	122,400	16,035	16,175
IMPROVEMENTS NOT BUILDING	32,939	159,859	122,400	49,109	180,000
TRANSFERS	0	9,760	0	0	0
TRANSFER TO GENERAL FUND	4,000	0	0	0	0
TOTAL EXPENDITURES	36,939	169,619	122,400	49,109	180,000
SURPLUS/(DEFICIT) FOR FISCAL YEAR	153,511	(71,159)	0	(33,074)	(163,825)
FUND BALANCE - BEGINNING	158,916	312,427	241,268	0	241,268
FUND BALANCE - ENDING	312,427	241,268	241,268	0	77,443



DEBT SERVICE FUND

DEBT SERVICE BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
INTEREST EARNINGS	111	0	0	0	0
ASSESSMENTS PAYMENT INT	159,778	131,727	131,941	736	105,184
ASSESSMENT PAYMENT-PRIN	420,688	433,349	428,000	538,208	452,757
INTER FUND TRANS ALL FUNDS	353,429	353,429	353,429	0	353,429
TOTAL REVENUE	934,006	918,505	913,370	538,944	911,370
OTHER CONTRACTUAL SERVICE	1,956	2,757	2,000	0	0
PRINCIPAL	673,650	710,013	748,340	366,493	788,738
INTEREST	237,721	201,358	163,030	83,681	122,632
TOTAL EXPENDITURES	913,327	914,128	913,370	450,174	911,370
SURPLUS/(DEFICIT) FOR FISCAL YEAR	20,679	4,377	0	88,770	0
FUND BALANCE - BEGINNING	234,909	255,588	259,965	0	259,965
FUND BALANCE - ENDING	255,588	259,965	259,965	0	259,965



CAPITAL PROJECTS FUNDS

CAPITAL PROJECTS BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
OTHER STATE GRANTS	0	0	0	129,260	0
INTEREST EARNINGS	4,194	34,432	0	44,846	0
INTEREST EARNINGS	11,051	0	0	0	0
APPROPRIATED FUND BALANCE	0	0	400,000	0	0
INTER FUND TRANS ALL FUNDS	0	20,240	0	0	0
INTER FUND TRANS ALL FUNDS	0	150,000	100,000	0	531,821
ANIMAL SHELTER LOAN	0	500,000	0	0	0
PROCEEDS FROM LT DEBT	0	196,899	0	0	0
TOTAL REVENUE	15,245	901,571	500,000	174,106	531,821
BUILDINGS	0	0	500,000	0	0
IMPROVEMENTS O/T BUILDING	0	107,633	0	13,216	0
MACHINERY & EQUIPMENT	23,161	196,899	0	0	0
TRANSFERS	0	810,145	0	0	531,821
TOTAL EXPENDITURES	23,161	1,114,677	500,000	13,216	531,821
SURPLUS/(DEFICIT) FOR FISCAL YEAR	(7,916)	(213,106)	0	160,890	0
FUND BALANCE - BEGINNING	1,199,110	1,191,194	978,088	0	978,088
FUND BALANCE - ENDING	1,191,194	978,088	978,088	0	978,088

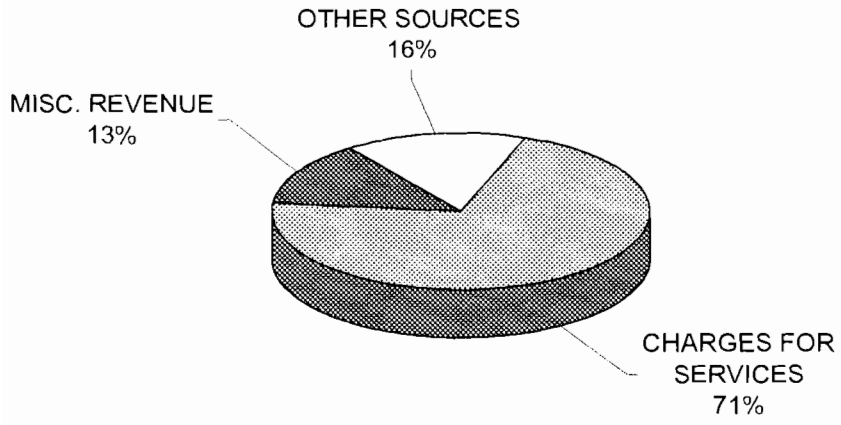


WATER AND SEWER FUND

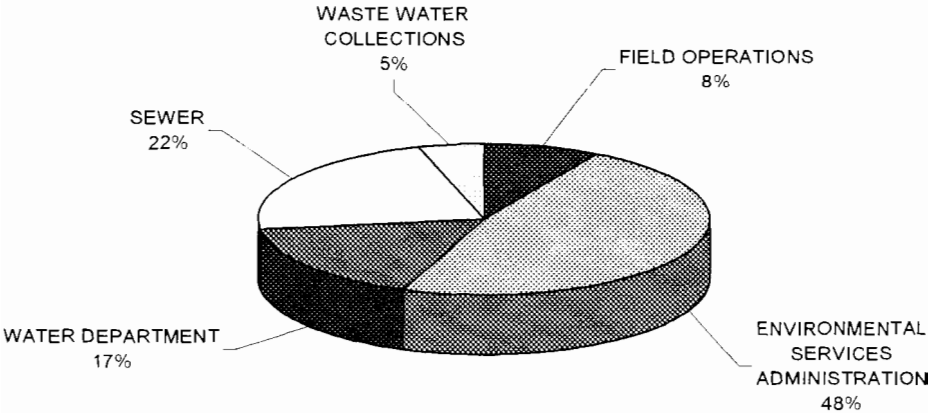
**WATER AND SEWER FUND
REVENUE AND EXPENDITURE SUMMARY**

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REVENUES:					
INTERGOVERNMENTAL REVENUE	0	0	0	0	0
CHARGES FOR SERVICES	6,337,096	6,774,576	7,436,088	5,704,725	7,015,060
FINES & FORFEITS	0	0	0	0	0
MISC. REVENUE	426,669	454,116	401,290	68,408	1,299,579
OTHER SOURCES	898,817	2,072,964	1,068,295	0	1,532,787
TOTAL REVENUES	7,662,582	9,301,656	8,905,673	5,773,133	9,847,426
EXPENDITURES:					
Personnel Services	2,480,440	2,541,145	2,734,663	2,316,510	3,023,716
Operating	3,305,744	3,913,658	2,256,504	1,653,091	2,169,496
Capital Outlay	1,426	28,698	261,700	14,600	40,000
Debt Service	1,439,142	1,431,874	2,292,806	2,678,363	4,127,028
Transfers	1,064,725	1,024,802	1,360,000	26,589	390,000
Appropriation to Fund Balance					
TOTAL EXPENDITURES	8,291,477	8,940,177	8,905,673	6,689,153	9,750,240
SURPLUS/(DEFICIT) FOR FISCAL YEAR	(628,895)	361,479	0	(916,020)	97,186
FUND BALANCE - BEGINNING	27,321,913	26,693,018	27,054,497	0	27,054,497
FUND BALANCE - ENDING	26,693,018	27,054,497	27,054,497	0	27,151,683

REVENUE BY SOURCE



EXPENDITURES BY DEPARTMENT



WATER AND SEWER FUND BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
WATER DEPARTMENT REVENUE:					
WATER SALES	2,741,400	3,050,398	3,300,000	2,482,452	3,100,000
DISCOUNT ON WATER SALES	0	(20)	0	0	0
WATER CONNECTION FEES	154,608	103,163	135,000	36,232	20,000
PENALTIES	136,707	158,504	160,000	148,857	181,000
SERVICE CHARGES	146,199	216,263	250,000	160,269	181,000
OTHER INC-RET CK FEES	4,200	4,705	5,000	5,900	6,000
OTHER INC-INSPECTION FEE	2,227	4,447	0	1,399	0
INTEREST EARNINGS - WATER	83	0	0	0	0
MISC. INCOME WATER	2,151	5	0	0	29,400
OTHER MISC REVENUE	0	1,720	0	0	0
WATER REVENUE	3,187,575	3,539,185	3,850,000	2,835,109	3,517,400
SEWER DEPARTMENT REVENUE:					
SEWER USE SALES	2,736,966	2,875,328	3,100,000	2,471,305	3,030,000
SEWER CONNECTION FEES	41,593	27,064	40,000	7,784	5,860
REUSE SALES	336,962	283,796	375,000	323,826	395,000
MISC INCOME SEWER	65	0	0	0	0
OTHER INCOME	1,421	0	0	0	0
REUSE CONNECTION FEES	8,779	4,354	25,560	18,040	16,800
INTEREST EARNINGS-SEWER	713	128	1,000	0	0
INTEREST-ANN ASSESS PYMT	17,239	385	0	460	0
ASSESSMENTS REVENUE	393,116	370,408	384,194	38,555	909,890
OTHER MISC REVENUE	0	632	0	0	0
SEWER REVENUE	3,536,854	3,562,095	3,925,754	2,859,970	4,357,550
WATER & SEWER FUND REVENUE:					
OTHER INC-INSPECTION FEE	0	51	0	0	0
INT EARNED-DEBT SVC RES	23,022	46,385	44,528	48,661	50,000
MISC INCOME SEWER	0	5	0	0	0
INTEREST EARNINGS	4,446	6,481	7,494	6,691	0
INTEREST-ANN ASSESS PYMT	0	0	0	4,239	389,689
SBA SEWER ASSESS INTEREST	7,082	28,867	9,602	4,100	0
INT. WATERWAY PARK ASSESS	0	33,626	0	12,309	0
INSURANCE PROCEEDS/EQUIP	0	8,287	0	600	0
GAIN ON SALE OF INVESTMENT	757	(727)	0	0	0
DISCOUNTS TAKEN	34	26	0	0	0
OTHER MISC REVENUE	3,995	4,411	0	1,454	0
INTER FUND TRANS ALL FUNDS	898,817	2,072,964	0	0	13,787
WATER DEVELOPMENT FEE	0	0	250,000	0	579,500
RENEWAL & REPLACEMENT	0	0	568,295	0	360,000
SEWER DEVELOPMENT FEE	0	0	250,000	0	579,500
WATER & SEWER ADDITIONAL REVENUE	938,153	2,200,376	1,129,919	78,054	1,972,476
TOTAL WATER & SEWER FUND REVENUE	7,662,582	9,301,656	8,905,673	5,773,133	9,847,426
WATER & SEWER FUND EXPENDITURES:					
ENVIRONMENTAL SERVICES ADMINISTRATION	407,290	496,961	557,650	320,090	4,622,657
WATER DEPARTMENT	4,242,056	4,787,786	3,059,415	3,258,220	1,667,142
SEWER	2,614,146	2,450,010	3,624,793	2,038,654	2,178,994
WASTE WATER COLLECTIONS	249,388	382,590	696,418	431,108	470,868
FIELD OPERATIONS	778,597	822,830	967,397	641,081	810,579
TOTAL WATER & SEWER FUND EXPENDITURES	8,291,477	8,940,177	8,905,673	6,689,153	9,750,240

ENVIRONMENTAL SERVICES ADMINISTRATION

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
EXECUTIVE SALARIES	133,502	131,921	139,430	113,352	147,566
REGULAR SALARIES	77,294	90,178	105,537	88,441	110,263
OTHER SALARIES	0	1,525	0	0	0
VACATION CASH IN	0	571	7,036	1,318	0
SICK CASH IN	0	0	3,416	2,363	0
OVERTIME	932	0	528	0	552
FICA TAXES	15,396	17,335	18,772	15,429	20,743
RETIREMENT CONTRIBUTIONS	58,565	44,760	51,021	45,497	102,182
LIFE INS	0	30,405	27,510	31,054	41,322
WORKER'S COMPENSATION	789	3,793	5,635	5,656	7,236
TOTAL PERSONNEL	286,478	320,488	358,885	303,110	429,864
OTHER CONTRACTUAL SERVICE	225	2,460	3,067	2,102	420
TRAVEL & PER DIEM	3,608	7,372	3,643	3,510	3,600
FREIGHT SERVICES	0	1,565	3,000	1,898	6,100
UTILITY SERVICES	0	1,629	3,000	1,726	3,000
REPAIR & MAINTENANCE	167	540	600	405	600
VEHICLES	0	269	500	0	500
PRINTING & BINDING	133	0	0	0	0
OTHER CHARGES/OBLIGATIONS	99	2,549	40,485	27,653	40,485
OPERATING SUPPLIES	2,212	2,389	1,700	1,032	5,900
GAS OIL & DIESEL EXPENSE	0	424	940	50	1,200
CLOTHING	399	685	800	469	900
BOOKS, PUBS, SUBS, & MEM	760	3,595	34,093	34,033	3,580
EDUCATIONAL DEVELOPMENT	330	2,754	2,800	1,188	1,500
TOTAL OPERATING	7,933	26,231	94,628	74,066	67,785
MACHINERY & EQUIPMENT	0	0	3,400	0	0
TOTAL CAPITAL OUTLAY	0	0	3,400	0	0
PRINCIPAL	0	3,001	100,000	9,586	0
TERRA MAR	0	0	0	0	100,000
1991 REVENUE BONDS	0	0	0	0	25,000
1993 REVENUE BONDS	0	0	0	0	475,000
JCI WATER METER	0	0	0	0	208,219
SRF	0	0	0	0	1,386,360
2001 BOA OBLIGATION# 265	0	0	0	0	514,000
FORD MOTOR CREDIT	0	0	0	0	17,360
BOA CAPITAL LEASE	0	0	0	0	9,897
INTEREST	0	823	737	727	0
1991 REVENUE BONDS	0	0	0	0	42,175
1993 REVENUE BONDS	0	0	0	0	528,275
JCI WATER METER	0	0	0	0	245,106
SRF	0	0	0	0	425,078
2001 BOA OBLIGATION# 265	0	0	0	0	145,000
FORD MOTOR CREDIT	0	0	0	0	3,112
BOA CAPITAL LEASE	0	0	0	0	426
SRF & 2001 BOA NOTE	112,879	145,390	0	0	0
91 & 93 PAYING AGENT	0	1,028	0	1,024	0
TOTAL DEBT SERVICE	112,879	150,242	100,737	11,337	4,125,008
TOTAL ENVIRONMENTAL SRVCS EXPENDITURES	407,290	496,961	557,650	388,513	4,622,657

MAN POWER ANALYSIS:

	FY2008
Director	1
Deputy Director	1
Administrative Assistant	2
Administrative Secretary	1
Total	5

WATER DEPARTMENT

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REGULAR SALARIES	408,921	400,545	433,015	339,367	435,040
VACATION CASH IN	0	12,919	35,020	15,685	0
SICK CASH IN	0	9,049	14,654	10,605	0
OVERTIME	25,726	30,046	16,976	23,548	27,209
FICA TAXES	31,115	33,175	32,876	28,673	35,440
RETIREMENT CONTRIBUTIONS	112,864	85,944	91,575	86,517	183,110
LIFE INS	70,531	76,625	95,360	69,323	93,083
WORKER'S COMPENSATION	26,986	15,493	17,099	17,451	24,517
TOTAL PERSONNEL	676,143	663,796	736,575	591,169	798,399
PROFESSIONAL SERVICES	0	20,614	29,814	9,166	15,250
ACCOUNTING & AUDITING	7,245	8,340	7,486	5,680	6,000
OTHER CONTRACTUAL SERVICE	27,841	22,358	43,450	24,197	87,028
TRAVEL & PER DIEM	2,084	2,082	3,800	56	500
FREIGHT SERVICES	10,067	11,823	11,700	11,065	14,040
UTILITY SERVICES	115,692	125,557	115,000	113,685	110,000
RENT	866	696	2,200	846	2,700
INSURANCE	112,708	122,486	144,497	148,542	196,184
REPAIR & MAINTENANCE	88,047	68,371	119,988	78,836	108,129
VEHICLES	1,074	746	1,000	423	1,000
PROMOTIONAL ACTIVITIES	138	0	2,000	0	2,000
OTHER CHARGES/OBLIGATIONS	32,382	32,892	9,250	1,291	11,850
BAD DEBT EXPENSE	0	30,472	0	0	0
OPERATING SUPPLIES	16,223	14,394	23,400	13,041	20,200
GAS OIL & DIESEL EXPENSE	9,919	8,897	13,000	9,266	13,000
CLOTHING	1,627	1,850	2,650	1,996	2,650
CHEMICAL	150,443	195,792	241,000	194,901	275,292
BOOKS, PUBS, SUBS, & MEM	34,557	32,758	2,250	1,818	1,420
EDUCATIONAL DEVELOPMENT	1,225	1,065	2,950	1,922	1,500
DEPRECIATION	1,644,641	2,158,098	0	0	0
TOTAL OPERATING	2,256,779	2,859,291	775,435	616,711	868,743
MACHINERY & EQUIPMENT	1,426	0	15,300	14,600	0
MOTOR VEHICLES	0	0	18,000	0	0
TOTAL CAPITAL OUTLAY	1,426	0	33,300	14,600	0
PRINCIPAL	0	(3,001)	208,989	252,808	0
SRF & 2001 BOA Note	0	0	0	937,860	0
INTEREST	1,277,293	1,110,265	847,747	487,952	0
800 MHZ, BONDS	10,561	10,178	0	0	0
SRF & 2001 BOA NOTE	0	131,533	440,021	357,120	0
BOND ISSUANCE COST-1991	16,039	15,467	14,848	0	0
91 & 93 PAYING AGENT	3,815	257	2,500	0	0
TOTAL DEBT SERVICE	1,307,708	1,264,699	1,514,105	2,035,740	0
TOTAL WATER EXPENDITURES	4,242,056	4,787,786	3,059,415	3,258,220	1,667,142

MAN POWER ANALYSIS:

	FY2008
Superintendent	1
A Operator	1
B Operator	4
C Operator	4
Total	10

SEWER DEPARTMENT

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REGULAR SALARIES	409,693	376,967	414,119	354,803	445,715
VACATION CASH IN	0	6,170	15,618	8,209	0
SICK CASH IN	0	9,940	12,487	11,023	0
OVERTIME	38,969	67,417	37,181	44,078	52,176
FICA TAXES	32,002	33,772	33,008	30,697	38,166
RETIREMENT CONTRIBUTIONS	105,374	83,465	88,051	93,039	177,972
LIFE INS	106,967	70,583	87,379	71,107	90,786
WORKER'S COMPENSATION	15,989	11,313	12,545	13,803	19,852
TOTAL PERSONNEL	708,994	659,627	700,388	626,759	824,667
PROFESSIONAL SERVICES	28,304	16,162	28,250	20,096	12,000
ACCOUNTING & AUDITING	7,245	8,340	7,486	5,660	7,486
OTHER CONTRACTUAL SERVICE	106,776	89,631	120,000	88,901	136,670
TRAVEL & PER DIEM	979	2,960	6,000	512	2,000
FREIGHT SERVICES	14,806	13,954	11,320	11,420	13,540
UTILITY SERVICES	462,945	396,197	418,500	304,315	425,000
RENT	587	1,408	10,140	4,892	3,200
INSURANCE	109,639	119,138	144,497	148,542	196,184
REPAIR & MAINTENANCE	31,790	37,798	68,830	43,530	87,341
VEHICLES	1,159	768	2,500	89	1,500
PRINTING & BINDING	324	829	1,100	0	1,000
OTHER CHARGES/OBLIGATIONS	18,684	30,264	4,160	2,723	4,500
OPERATING SUPPLIES	23,952	29,512	28,000	13,823	36,855
GAS OIL & DIESEL EXPENSE	11,363	6,204	7,700	2,315	10,400
CLOTHING	953	913	2,500	718	4,500
CHEMICAL	60,994	72,206	91,750	66,707	58,901
BOOKS, PUBS, SUBS, & MEM	123	500	1,750	1,568	2,250
EDUCATIONAL DEVELOPMENT	974	2,110	1,000	415	1,000
TOTAL OPERATING	881,597	828,894	955,483	716,226	1,004,327
MACHINERY & EQUIPMENT	0	65	15,000	0	0
OFFICE FURNITURE & EQUIP	0	1,858	0	0	0
TOTAL CAPITAL OUTLAY	0	1,923	15,000	0	0
SRF & 2001 BOA NOTE	0	0	514,000	514,000	0
SRF & 2001 BOA NOTE	0	0	145,000	181,669	0
BOND ISSUANCE COST-SRF	18,555	16,933	14,922	0	0
TOTAL DEBT SERVICE	18,555	16,933	673,922	695,669	0
TRANSFERS TO GENERAL FUND	1,005,000	624,340	900,000	0	0
TRANSFERS TO R & R FUND	0	318,293	380,000	0	350,000
TOTAL TRANSFERS	1,005,000	942,633	1,280,000	0	350,000
TOTAL WASTEWATER EXPENDITURES	2,614,146	2,450,010	3,624,793	2,038,654	2,178,994

MAN POWER ANALYSIS:

	FY2008
Superintendent	1
Laboratory Quality Control Administrator	1
Team Leader	1
A Operator	1
B Operator	2
C Operator	3
Bio Residual Technician	1
Service Worker	1
Total	11

WASTEWATER COLLECTIONS DEPARTMENT

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REGULAR SALARIES	141,073	166,608	184,836	152,238	191,806
VACATION CASH IN	0	514	539	1,627	0
SICK CASH IN	0	0	539	4,692	0
OVERTIME	5,870	8,968	7,394	5,843	7,596
FICA TAXES	9,754	12,546	13,858	11,728	15,254
RETIREMENT CONTRIBUTIONS	29,964	26,733	32,340	28,008	54,842
LIFE INS	0	38,160	50,100	40,303	53,006
WORKER'S COMPENSATION	5,081	4,460	5,426	6,022	7,924
UNEMPLOYMENT COMPENSATION	0	912	0	0	0
TOTAL PERSONNEL	191,742	258,901	295,032	250,461	330,428
OTHER CONTRACTUAL SERVICE	0	250	100,300	9,310	250
TRAVEL & PER DIEM	1,113	1,831	2,300	1,044	500
FREIGHT SERVICES	0	1,622	1,500	1,210	1,300
UTILITY SERVICES	0	64,377	70,000	100,104	66,200
RENT	426	45	2,000	33	1,000
CAPITAL LEASES	0	0	8,215	8,216	0
REPAIR & MAINTENANCE	32,944	28,948	41,502	35,241	35,000
VEHICLES	1,087	4,291	6,000	2,490	4,500
PRINTING & BINDING	0	0	60	56	0
OTHER CHARGES/OBLIGATIONS	7,197	1,401	8,940	392	1,600
OPERATING SUPPLIES	6,961	6,414	15,200	7,032	13,500
GAS OIL & DIESEL EXPENSE	6,245	11,645	15,000	11,447	15,000
CLOTHING	848	1,380	1,750	1,401	1,590
BOOKS, PUBS, SUBS, & MEM	0	605	188	188	0
EDUCATIONAL DEVELOPMENT	825	880	1,410	463	0
TOTAL OPERATING	57,646	123,689	274,365	178,627	140,440
BUILDINGS	0	0	80,000	0	0
MACHINERY & EQUIPMENT	0	0	20,000	0	0
MOTOR VEHICLES	0	0	25,000	0	0
TOTAL CAPITAL OUTLAY	0	0	125,000	0	0
INTEREST	0	0	2,021	2,020	0
TOTAL DEBT SERVICE	0	0	2,021	2,020	0
TOTAL WASTEWATER COLLECTIONS EXPENDITURES	249,388	382,590	696,418	431,108	470,868

MAN POWER ANALYSIS:

	FY2008
Superintendent	1
Crew Chief	1
Maintenance Technician	3
Service Worker	1
Total	6

FIELD OPERATIONS DEPARTMENT

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REGULAR SALARIES	371,330	378,451	380,851	314,231	352,138
VACATION CASH IN	0	10,627	17,807	8,537	0
SICK CASH IN	0	6,057	7,716	7,758	0
OVERTIME	27,236	25,306	13,257	16,755	17,346
FICA TAXES	28,522	30,645	28,457	25,535	28,273
RETIREMENT CONTRIBUTIONS	83,853	76,460	73,514	72,757	120,619
LIFE INS	84,586	95,262	105,402	82,670	102,216
WORKER'S COMPENSATION	21,556	15,525	16,779	16,768	19,766
TOTAL PERSONNEL	617,083	638,333	643,783	545,011	640,358
PROFESSIONAL SERVICES	0	0	50,000	0	0
ACCOUNTING & AUDITING	1,811	2,085	1,905	1,415	1,415
OTHER CONTRACTUAL SERVICE	649	519	600	519	520
TRAVEL & PER DIEM	1,647	1,923	3,000	1,916	2,000
FREIGHT SERVICES	3,948	4,812	4,000	2,713	4,000
UTILITY SERVICES	2,555	1,377	2,000	0	0
RENT	0	0	500	0	500
CAPITAL LEASES	0	0	8,215	8,216	8,216
REPAIR & MAINTENANCE	27,888	8,375	15,000	6,833	10,000
VEHICLES	6,903	7,687	10,000	5,427	10,000
PRINTING & BINDING	2	114	500	55	500
OTHER CHARGES/OBLIGATIONS	3,197	2,107	4,398	1,844	3,000
OPERATING SUPPLIES	16,414	4,650	10,000	5,940	8,500
GAS OIL & DIESEL EXPENSE	33,839	36,434	40,000	28,741	35,000
CLOTHING	1,336	2,395	2,800	1,957	2,800
BOOKS, PUBS, SUBS, & MEM	254	2,236	2,125	485	550
EDUCATIONAL DEVELOPMENT	1,346	839	1,550	1,400	1,200
TOTAL OPERATING	101,789	75,553	156,593	67,461	88,201
IMPROVEMENTS NOT BUILDING	0	26,775	50,000	0	40,000
MOTOR VEHICLES	0	0	35,000	0	0
TOTAL CAPITAL OUTLAY	0	26,775	85,000	0	40,000
INTEREST	0	0	2,021	2,020	2,020
OPERATIONAL IMPROVEMENTS	59,725	82,169	80,000	26,589	40,000
TOTAL OTHER USES	59,725	82,169	82,021	28,609	42,020
TOTAL FIELD OPERATIONS EXPENDITURES	778,597	822,830	967,397	641,081	810,579

MAN POWER ANALYSIS:

	FY2008
Superintendent	1
Crew Chief	2
System Technician	1
Maintenance Worker	3
Cross Connections/Reclaim Water Inspector	2
Service Worker	1
Total	10



NONMAJOR PROPRIETARY FUNDS

WATER DEVELOPMENT FEE FUND BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REVENUES:					
WATER DEVELOPMENT FEES	526,049	736,171	400,000	115,808	60,000
INTEREST EARNINGS - WATER	50,832	116,716	50,000	55,272	50,000
APPROPRIATED FUND BALANCE	0	0	0	0	0
TOTAL REVENUES	576,881	852,887	450,000	171,080	110,000
EXPENDITURES:					
PROFESSIONAL SERVICES	30,148	31,450	221,531	66,702	128,066
IMPROVEMENTS NOT BUILDING	8,743	0	0	0	0
MACHINERY & EQUIPMENT	0	0	198,552	27,722	0
TRANSFERS	29,504	1,217,940	0	0	0
93 REVENUE BOND FUND	0	0	0	0	250,000
TO WATER & SEWER FUND	0	0	250,000	0	329,500
TOTAL EXPENDITURES	68,395	1,249,390	670,083	94,424	707,566
SURPLUS/(DEFICIT) FOR FISCAL YEAR	508,486	(396,503)	(220,083)	76,656	(597,566)
FUND BALANCE - BEGINNING	1,783,638	2,292,124	1,895,621	0	1,675,538
FUND BALANCE - ENDING	2,292,124	1,895,621	1,675,538	0	1,077,972

SEWER DEVELOPMENT FEE FUND BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REVENUES:					
WASTERWATER DEVELOP FEES	487,662	1,567,804	500,000	88,812	65,000
INTEREST EARNINGS-SEWER	16,290	27,527	20,000	38,360	30,000
APPROPRIATED FUND BALANCE	0	0	0	0	0
TOTAL REVENUES	503,952	1,595,331	520,000	127,172	115,000
EXPENDITURES:					
PROFESSIONAL SERVICES	4,449	12,246	121,974	36,421	68,743
IMPROVEMENTS NOT BUILDING	56,992	(56,992)	0	0	0
TRANSFERS	563,091	476,928	0	0	0
93 REVENUE BOND FUND	0	0	0	0	250,000
TO WATER & SEWER FUND	0	0	250,000	0	329,500
OPERATING CONTINGENCY	0	0	0	0	0
TOTAL EXPENDITURES	624,532	432,182	371,974	36,421	648,243
SURPLUS/(DEFICIT) FOR FISCAL YEAR	(120,580)	1,163,149	148,026	90,751	(533,243)
FUND BALANCE - BEGINNING	544,639	424,059	1,587,208	0	1,735,234
FUND BALANCE - ENDING	424,059	1,587,208	1,735,234	0	1,201,991

RENEWAL AND REPLACEMENT FUND BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REVENUES:					
INTEREST EARNINGS	22,427	3,425	10,000	9,648	10,000
DISCOUNTS TAKEN	1,471	0	0	0	0
OTHER MISC REVENUE	181,697	0	0	0	0
APPROPRIATED FUND BALANCE	0	0	0	0	0
INTER FUND TRANS ALL FUNDS	308,354	51,181	0	0	0
WATER & SEWER OPERATING	0	318,293	380,000	0	350,000
TOTAL REVENUES	513,949	372,899	390,000	9,648	360,000
EXPENDITURES:					
PROFESSIONAL SERVICES	65,715	1,201	0	0	0
REPAIR & MAINTENANCE	179,850	11,188	0	0	0
IMPROVEMENTS O/T BUILDING	2,941	0	0	0	0
TRANSFERS	267,795	396,286	568,295	0	360,000
TOTAL EXPENDITURES	516,301	408,675	568,295	0	360,000
 SURPLUS/(DEFICIT) FOR FISCAL YEAR	 (2,352)	 (35,776)	 (178,295)	 9,648	 0
 FUND BALANCE - BEGINNING	 293,832	 291,480	 255,704	 0	 77,409
FUND BALANCE - ENDING	291,480	255,704	77,409	0	77,409

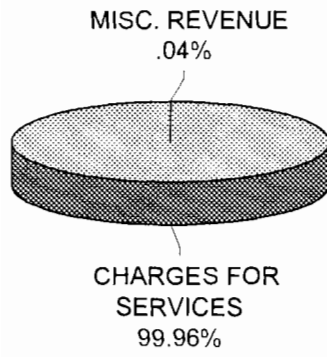


REFUSE FUND

**REFUSE FUND
REVENUE AND EXPENDITURE SUMMARY**

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REVENUES:					
INTERGOVERNMENTAL REVENUE	1,224,518	114,010	0	0	0
CHARGES FOR SERVICES	2,072,782	2,240,262	2,397,000	1,978,043	2,480,000
MISC REVENUE	13,438	3,707	2,000	517	1,000
OTHER SOURCES	0	0	0	0	0
TOTAL REVENUES	3,310,738	2,357,979	2,399,000	1,978,560	2,481,000
EXPENDITURES:					
Personnel Services	989,950	964,424	1,117,059	876,440	1,236,241
Operating	1,950,929	1,081,660	1,173,366	820,861	1,004,153
Capital Outlay	0	0	6,000	0	0
Debt Service	10,165	21,244	101,575	89,505	159,870
Transfers	294,000	0	1,000	0	70,736
TOTAL EXPENDITURES	3,245,044	2,067,328	2,399,000	1,786,806	2,471,000
SURPLUS/(DEFICIT) FOR FISCAL YEAR	65,694	290,651	0	191,754	10,000
FUND BALANCE - BEGINNING	256,439	322,133	612,784	0	612,784
FUND BALANCE - ENDING	322,133	612,784	612,784	0	622,784

REVENUE BY SOURCE



REFUSE FUND BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REFUSE FUND REVENUE:					
FEMA REIMBURSEMENT	1,092,201	114,010	0	0	0
STATE DISASTER RELIEF	132,317	0	0	0	0
REFUSE COLLECTION FEES	1,892,191	2,044,653	2,140,000	1,802,079	2,230,000
RECYCLING FEE	180,591	195,609	257,000	175,964	250,000
INTEREST EARNINGS	254	1,771	2,000	0	0
DISCOUNTS TAKEN	1	0	0	0	0
OTHER MISC REVENUE	13,183	1,936	0	517	1,000
TOTAL REFUSE FUND REVENUE	3,310,738	2,357,979	2,399,000	1,978,560	2,481,000

	2,005 Actuals	2,006 Actuals	2,007 Budget	2007 Y-T-D Actuals	2,008 Proposed
REGULAR SALARIES	567,016	607,305	684,698	521,726	692,232
VACATION CASH IN	0	2,396	8,330	1,480	0
SICK CASH IN	0	3,295	6,605	3,933	0
OVERTIME	11,838	3,382	3,139	125	3,168
FICA TAXES	41,354	44,702	50,456	38,778	53,340
RETIREMENT CONTRIBUTIONS	129,159	98,949	115,579	97,389	193,963
LIFE INS	111,693	128,109	151,792	124,025	186,290
WORKER'S COMPENSATION	124,934	76,286	96,460	88,984	107,248
UNEMPLOYMENT COMPENSATION	3,956	0	0	0	0
TOTAL PERSONNEL	989,950	964,424	1,117,059	876,440	1,236,241

PROFESSIONAL SERVICES	51,558	4,900	5,040	2,450	9,780
ACCOUNTING & AUDITING	3,623	4,170	3,703	2,830	2,830
OTHER CONTRACTUAL SERVICE	1,582,122	754,403	859,600	594,387	814,680
TRAVEL & PER DIEM	116	37	200	0	100
FREIGHT SERVICES	9,356	10,171	12,830	8,486	12,740
UTILITY SERVICES	1,941	2,491	2,000	3,109	3,900
RENT	59	59	1,000	62	65
CAPITAL LEASES	0	0	119,309	83,652	0
INSURANCE	6,139	6,697	13,984	14,375	8,038
REPAIR & MAINTENANCE	7,306	4,160	3,500	395	2,500
VEHICLES	48,194	37,167	35,000	18,495	30,000
PRINTING & BINDING	367	481	500	60	500
OTHER CHARGES/OBLIGATIONS	42,743	1,528	5,000	1,053	1,700
WRITE OFF FOR UTILITY	0	3,292	0	0	0
OPERATING SUPPLIES	8,983	10,609	12,000	8,182	12,000
GAS OIL & DIESEL EXPENSE	77,422	95,498	95,000	82,529	98,000
CLOTHING	846	4,153	4,200	796	4,620
EDUCATIONAL DEVELOPMENT	2,670	0	500	0	2,700
DEPRECIATION	107,484	141,844	0	0	0
TOTAL OPERATING	1,950,929	1,081,660	1,173,366	820,861	1,004,153

MACHINERY & EQUIPMENT	0	0	6,000	0	0
TOTAL CAPITAL OUTLAY	0	0	6,000	0	0

PRINCIPAL INTEREST	0	0	64,025	64,025	154,480
INTEREST	10,165	21,244	37,550	25,480	5,390
TOTAL DEBT SERVICE	10,165	21,244	101,575	89,505	159,870

TRANSFER TO GENERAL FUND	294,000	0	0	0	70,736
OPERATING CONTINGENCY	0	0	1,000	0	0
TOTAL TRANSFERS	294,000	0	1,000	0	70,736

TOTAL REFUSE EXPENDITURES	3,245,044	2,067,328	2,399,000	1,786,806	2,471,000
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MAN POWER ANALYSIS:

	FY2008
Superintendent	1
Lead Mechanic	1
Team Leader	1
Heavy Equipment Operator	1
Equipment Operator	12
Service Worker	12
Total	28

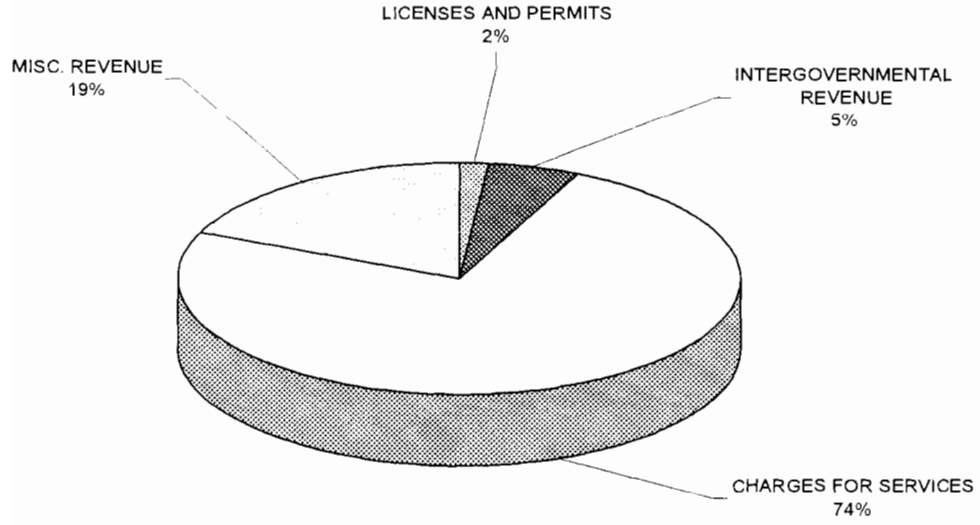


STORMWATER FUND

**STORMWATER FUND
REVENUE AND EXPENDITURE SUMMARY**

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REVENUE:					
LICENSES AND PERMITS	0	24,198	30,000	17,150	20,000
INTERGOVERNMENTAL REVENUE	0	0	0	118,324	65,685
CHARGES FOR SERVICES	862,727	892,417	900,000	759,723	920,000
MISC. REVENUE	91,908	12,757	75,000	106,244	230,250
OTHER SOURCES	0	1,270,469	508,403	130,825	62,933
TOTAL REVENUE	954,635	2,199,841	1,513,403	1,132,266	1,298,868
EXPENDITURES:					
Personnel Services	433,553	393,217	453,312	339,897	534,119
Operating	396,983	536,815	322,647	178,790	259,468
Capital Outlay	0	0	341,471	166,507	96,750
Debt Service	101,785	87,085	395,973	212,183	408,531
Transfers	112,952	0	0	0	0
TOTAL EXPENDITURES	1,045,273	1,017,117	1,513,403	897,377	1,298,868
SURPLUS/(DEFICIT) FOR FISCAL YEAR	(90,638)	1,182,724	0	234,889	0
FUND BALANCE - BEGINNING	2,406,494	2,315,856	3,498,580	0	3,498,580
FUND BALANCE - ENDING	2,315,856	3,498,580	3,498,580	0	3,498,580

REVENUE BY SOURCE



STORMWATER DEPARTMENT BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REVENUES:					
CULVERT-DRIVEWAY	0	24,198	30,000	17,150	20,000
COMM DEV BLOCK GRANT	0	0	0	118,324	65,685
STORMWATER UTILITY FEE	862,727	892,417	900,000	759,723	920,000
INTEREST EARNINGS	883	0	0	0	0
INSURANCE PROCEEDS/EQUIP	0	11,670	0	0	0
OTHER MISC REVENUE	91,025	1,087	75,000	106,244	230,250
APPROPRIATED FUND BALANCE	0	0	341,642	0	0
INTER FUND TRANS ALL FUNDS	0	38,101	0	0	0
INTER FUND TRANS ALL FUNDS	0	1,232,368	166,761	130,825	62,933
TOTAL REVENUE	954,635	2,199,841	1,513,403	1,132,266	1,298,868
EXPENDITURES:					
REGULAR SALARIES	246,536	257,128	295,254	210,879	299,383
VACATION CASH IN	0	1,614	3,015	1,765	0
SICK CASH IN	0	500	2,225	220	0
OVERTIME	325	284	1,476	99	1,497
FICA TAXES	19,938	19,193	21,437	15,380	23,017
RETIREMENT CONTRIBUTIONS	72,458	47,412	50,809	49,350	117,812
LIFE INS	63,059	50,927	61,546	46,537	67,357
WORKER'S COMPENSATION	26,454	14,014	17,550	15,667	25,053
UNEMPLOYMENT COMPENSATION	4,783	2,145	0	0	0
TOTAL PERSONNEL	433,553	393,217	453,312	339,897	534,119
PROFESSIONAL SERVICES	47,857	142,843	122,384	47,991	67,825
ACCOUNTING & AUDITING	5,434	6,255	5,615	4,245	4,245
OTHER CONTRACTUAL SERVICE	10,056	9,266	9,664	8,419	8,099
TRAVEL & PER DIEM	2,118	1,927	2,000	78	100
FREIGHT SERVICES	9,299	9,735	12,500	8,505	10,900
UTILITY SERVICES	2,621	3,510	1,400	3,477	4,100
RENT	410	59	600	62	460
CAPITAL LEASES	0	0	13,444	13,444	0
INSURANCE	21,488	23,441	37,290	38,334	43,801
REPAIR & MAINTENANCE	7,929	18,079	44,000	7,551	45,000
VEHICLES	28,163	30,498	32,000	23,633	30,000
PRINTING & BINDING	142	6	1,500	0	1,500
PROMOTIONAL ACTIVITIES	0	0	3,000	0	0
OTHER CHARGES/OBLIGATIONS	6,246	2,554	4,000	100	9,488
WRITE OFF FOR UTILITY	0	1,000	0	0	0
OPERATING SUPPLIES	5,291	4,334	5,400	3,113	6,550
GAS OIL & DIESEL EXPENSE	15,290	23,878	23,500	18,766	25,000
CLOTHING	343	1,948	2,500	371	2,400
BOOKS, PUBS, SUBS, & MEM	655	273	400	346	0
EDUCATIONAL DEVELOPMENT	1,002	794	1,450	355	0
DEPRECIATION	232,639	256,415	0	0	0
TOTAL OPERATING	396,983	536,815	322,647	178,790	259,468
IMPROVEMENTS NOT BUILDING	0	0	299,221	166,507	96,750
MACHINERY & EQUIPMENT	0	0	42,250	0	0
TOTAL CAPITAL OUTLAY	0	0	341,471	166,507	96,750

DEBT SERVICE PRINCIPAL	0	0	323,307	169,579	0
FORD MOTOR CREDIT	0	0	0	0	14,204
FU A&B	0	0	0	0	326,110
BOA CAPITAL LEASE	0	0	0	0	14,351
DEBT SERVICE INTEREST	100,494	87,085	71,780	42,604	0
FORD MOTOR CREDIT	0	0	0	0	2,546
FU A&B	0	0	0	0	50,703
BOA CAPITAL LEASE	0	0	0	0	617
OTHER DEBT SERVICE COSTS	1,291	0	886	0	0
TOTAL DEBT SERVICE	101,785	87,085	395,973	212,183	408,531
OPERATIONAL IMPROVEMENTS	3,452	0	0	0	0
TRANSFER TO GENERAL FUND	109,500	0	0	0	0
TOTAL TRANSFERS	112,952	0	0	0	0
TOTAL STORMWATER EXPENDITURES	1,045,273	1,017,117	1,513,403	897,377	1,298,868

MAN POWER ANALYSIS:

	FY2008
Superintendent	1
Team Leader	1
Canal Maintenance Specialist	1
Heavy Equipment Operator	3
Equipment Operator	2
Maintenance Worker	1
Total	9



ANIMAL SERVICES FUND

**ANIMAL SERVICES FUND
REVENUE AND EXPENDITURE SUMMARY**

REVENUES:

TAXES	0	0	0	0	32,495
LICENSES AND PERMITS	0	0	0	0	5,691
CHARGES FOR SERVICES	0	0	0	0	47,750
FINES & FORFEITS	0	0	0	0	32,362
MISC. REVENUE	0	0	0	0	1,732
OTHER SOURCES	0	0	0	0	602,213
TOTAL REVENUE	0	0	0	0	722,243

EXPENDITURES:

Personnel Services	0	0	0	0	114,833
Operating	0	0	0	0	69,565
Capital Outlay	0	0	0	0	505,350
Debt Service	0	0	0	0	32,495
Transfers	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	722,243

SURPLUS/(DEFICIT) FOR FISCAL YEAR

0	0	0	0	0
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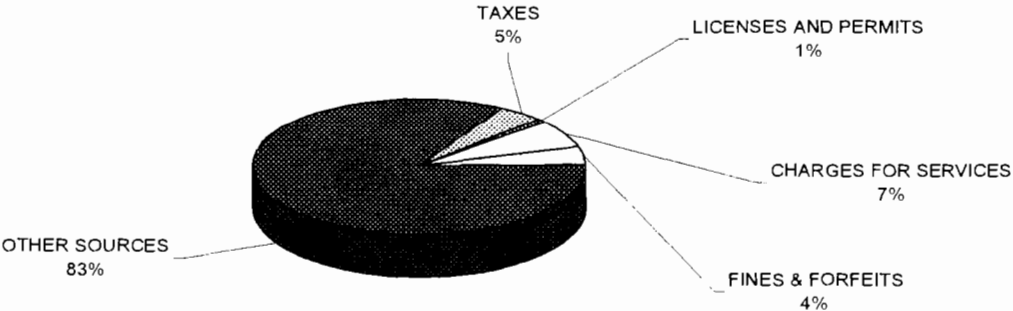
FUND BALANCE - BEGINNING

0	0	0	0	0
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FUND BALANCE - ENDING

0	0	0	0	0
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REVENUE BY SOURCE



ANIMAL SERVICES BUDGET SUMMARY

	2005 Actuals	2006 Actuals	2007 Budget	2007 Y-T-D Actuals	2008 Proposed
REVENUES:					
VOTER REF- ANIMAL SHELTER	0	0	0	0	32,495
PET LICENSE	0	0	0	0	5,691
ADOPTION REVENUE	0	0	0	0	25,600
TRAP RENTAL	0	0	0	0	18,250
BOARDING	0	0	0	0	3,900
ANIMAL FINES	0	0	0	0	31,357
ANIMAL FINE SURCHARGE	0	0	0	0	1,005
CONTRIBUTIONS / DONATIONS	0	0	0	0	1,732
INTER FUND TRANS ALL FUNDS	0	0	0	0	602,213
TOTAL REVENUE	0	0	0	0	722,243
EXPENDITURES:					
REGULAR SALARIES	0	0	0	0	76,775
OVERTIME	0	0	0	0	7,403
FICA TAXES	0	0	0	0	6,440
RETIREMENT CONTRIBUTIONS	0	0	0	0	8,474
LIFE INS	0	0	0	0	13,301
WORKER'S COMPENSATION	0	0	0	0	2,440
TOTAL PERSONNEL	0	0	0	0	114,833
PROFESSIONAL SERVICES	0	0	0	0	25,675
OTHER CONTRACTUAL SERVICE	0	0	0	0	360
VOLUNTEER SERVICES	0	0	0	0	3,666
TRAVEL & PER DIEM	0	0	0	0	400
FREIGHT SERVICES	0	0	0	0	3,200
UTILITY SERVICES	0	0	0	0	5,000
RENT	0	0	0	0	48
EQUIPMENT	0	0	0	0	6,000
VEHICLES	0	0	0	0	5,000
OTHER CHARGES/OBLIGATIONS	0	0	0	0	1,709
OPERATING SUPPLIES	0	0	0	0	7,497
GAS OIL & DIESEL EXPENSE	0	0	0	0	9,500
CLOTHING	0	0	0	0	1,000
BOOKS, PUBS, SUBS, & MEM	0	0	0	0	210
EDUCATIONAL DEVELOPMENT	0	0	0	0	300
TOTAL OPERATING	0	0	0	0	69,565
BUILDINGS	0	0	0	0	500,000
VEHICLE REPLACEMENT FUND	0	0	0	0	5,350
TOTAL CAPITAL OUTLAY	0	0	0	0	505,350
PRINCIPAL	0	0	0	0	15,000
INTEREST	0	0	0	0	17,495
TOTAL DEBT SERVICES	0	0	0	0	32,495
TOTAL ANIMAL SERVICES EXPENDITURES	0	0	0	0	722,243
MAN POWER ANALYSIS:					
	<u>FY2008</u>				
Community Services Officer	2				
Service Worker	1				
Total	3				