

CITY OF SATELLITE BEACH

FY: 2009/2010

ANNUAL BUDGET

August 4, 2009

TO: City Council
FROM: Michael P. Crotty, City Manager
SUBJECT: Budget Message -- FY 09/10

Introduction

As has been the trend over the past several fiscal years, the most notable issue in preparing the proposed fiscal year budget relates to the ad valorem property tax. In 2007, the State Legislature imposed property tax reform, which challenged local government to deal with the potential for reduced revenues in funding city services. For the FY 08/09 Budget, the newly adopted Amendment 1 decreased the City's tax base by approximately \$82 million, primarily as a result of the increase in the Homestead Exemption from \$25,000 to \$50,000. For FY 09/10, the challenge associated with the ad valorem tax is the reduction in the taxable value of the City by approximately 7.8% as a result of the decline in assessments due to the economic downturn.

Impact of Economic Downturn

In addition to the ad valorem issues referred to above, other major revenue sources in the General Fund Budget for the upcoming fiscal year have been significantly impacted. The following chart illustrates the steady decline due to economic conditions over the last three fiscal years:

Revenue	2007	2008	2009
State Revenue Sharing	\$ 316,341	\$ 294,884	\$ 269,672
Half-Cent Sales Tax	\$ 596,005	\$ 542,248	\$ 450,340
Local-Option Gas Tax	\$ 356,015	\$ 341,556	\$ 296,127
Communication Services Tax	\$ 467,991	\$ 512,775	\$ 518,737
First Responder	\$ 67,157	\$ 67,857	-0-
Building Permits	\$ 168,299	\$ 123,000	\$ 106,498
Total	\$1,971,808	\$1,882,320	\$1,641,374

Decrease in Revenue from 2008 to 2009 - \$240,946 (12.8%)
Decrease in Revenue from 2007 to 2009 - \$330,434 (16.8%)

Ad Valorem Tax

The reduction in the total assessed valuation of the City is the most significant feature of the FY 09/10 Budget. The millage rate for FY 08/09 was 7.1207 mills. Due to the 7.8% (\$61,389,213) decrease in the overall assessed valuation of the City, the “rolled back/rolled forward” millage rate for 2009 is 7.6286 mills. In other words, due to the decrease in the City’s taxable value, a millage rate of 7.6286 will generate the same revenue in 2009 as the 2008 rate of 7.1207.

The City Council established a proposed millage rate of 7.8193 for 2009. This millage rate is the “rolled back rate” plus the State approved inflation factor of 2.5%. This millage can be approved by a majority vote of the City Council. [NOTE: Under State law, the City Council could have established a millage rate as high as 8.3915 mills, but chose a rate .5722 mills lower in order to receive the same revenue as last year, plus the 2.5% State approved inflation factor.]

Reduction in Operating Expenses

As a result of tax reform and decline in revenues due to economic downturn, department operating expenses and personnel expenses have been dramatically reduced over the last several fiscal years. For the FY 07/08 Budget, the following decreases in operating and personnel expenses were approved by the City Council:

Departmental Operating Expenses

	<u>Adopted</u> <u>FY 06/07</u>	<u>Proposed</u> <u>FY 07/08</u>	<u>Decrease</u> <u>For 07/08</u>
Legislative	\$ 16,000	\$ 13,550	– 15.3%
Administration/Finance	17,200	13,950	– 18.9%
General Government			
Services	822,160	745,056	– 9.4%
Police Department	128,325	109,070	– 15.0%
Fire Department	106,925	90,900	– 15.0%
Building/Zoning Department	11,500	9,775	– 15.0%
Public Works Department	527,700	424,725	– 19.5%
Recreation Department	<u>94,800</u>	<u>70,815</u>	<u>– 25.3%</u>
Totals	\$1,724,610	\$1,477,841	– 14.3%
		Total Savings:	\$246,769

Personnel/Contract Reductions

- Eliminated Building/Zoning Administrator position
- Eliminated one Police Corporal position
- Eliminated three part-time positions in Public Works
- Eliminated cleaning contract and replace with one full-time supervisor and two permanent part-time positions (savings of approximately \$50,000)
- Reduced temporary part-time hours at various facilities (non-peak hours) (savings of \$17,000)
- Reduced temporary part-time grant administrator by 40% (savings of \$6,342).

Realistically, the non-personnel, operating portion of departmental budgets have been significantly reduced over the past several years that any further reductions in costs must be attained through reduction in personnel costs. During the current fiscal year (08/09), three vacancies occurred and have not been filled (two Public Works positions and a Community Redevelopment Agency Coordinator).

Increases in Expenditures

Over the past several fiscal years, departmental expenditures have either been controlled or reduced, with a few notable exceptions. All employers continue to struggle with containing health care costs. Over the past several years, increases in City health insurance have averaged about 8%. While this results in an increase of \$50,000+ each year, this increase reflects staff's ongoing efforts to control costs. The other significant increase in General Fund expenditures is funding for the Police/Fire Pension Plan. The increase in cost is directly attributable to the poor performance of the equity market -- another symptom of the economic downturn. As a point of information, the General Employee Plan's cost has decreased due to the Plan being "closed" -- new employees are not eligible to join. The chart below provides these health insurance and pension costs over the last three fiscal years:

	2008	2009	2010
Health Insurance	\$ 720,956	\$ 781,400	\$ 847,147
Pension -- Police/Fire	\$ 313,809	\$ 294,130	\$ 439,688
Pension -- General Employees	\$ 377,106	\$ 340,246	\$ 332,141
Totals	\$1,411,871	\$1,415,776	\$1,618,976

Objectives of FY 09/10 Budget (Upcoming Fiscal Year)

As the City staff began its preparation of the 09/10 Budget (October 1, 2009 through September 30, 2010), the initial effort was focused on each department preparing a budget utilizing the same dollar amount as FY 08/09. This exercise assisted the City Manager in preparing this document which is being submitted to the City Council for

consideration for FY 09/10. During the budget workshop on August 11, the specific details of each of the departmental budgets will be presented. At best, the proposed FY 09/10 Budget can be described as a maintenance of operations with some minor decreases as a result of lost revenue.

The 09/10 Budget addresses a unique situation that will be confronting the City during the upcoming fiscal year and over the next several fiscal years. Specifically, five of our senior management staff (City Manager and/or department heads) are currently eligible to receive retirement benefits. Within five fiscal years, it is likely that the current Fire Chief, Police Chief, City Clerk, Recreation Director, and City Manager will be retired. Funds have been included in the FY 09/10 Budget to begin planning for an orderly transition. While the economic downturn and other financial limitations are present for FY 09/10, the City cannot ignore this inevitability. The specific proposal contained in the attached budget will be detailed at the August 11 City Council budget meeting.

Impact of Proposed Millage on Residents

As has been discussed during many previous budget sessions, the Florida property tax system is broken. The 1992 Save Our Homes Amendment has created several classes of taxpayers, resulting in a disproportionate distribution of the property tax. I will not again detail in this message the inherent problems of the property tax as a result of Save Our Homes, except that until changes are made to the State Constitution, this issue will be a major point of contention each budget year.

You may recall that last year, the City prepared an article for the *Beachcaster* informing our residents of the FY 08/09 Budget and indicating that regarding the ad valorem tax, most residents would see a decrease in their taxes ("some win") and some will see an increase in their taxes ("some lose"). However, due to the drastically changing economic conditions as reflected in the overall assessment tax roll, the winners and losers, for the most part, are reversed for 2009. The following examples highlight this issue:

1. Home on Hawksbill Island Drive

2008 City Taxes	\$442,000 X .0071207	\$3,147.35
2009 City Taxes	\$371,660 X .0078193	<u>\$2,906.12</u>
	Decrease in City Taxes of	\$ 241.23

2. Home Acquired in 2005 on Seville Court
(Purchase price: \$770,000 in 2005)

a)		<u>Total Taxes</u>	<u>City Portion</u>
	2006	\$10,978.44	\$3,411.85
	2007	\$ 9,879.42	\$3,247.63
	2008	\$ 8,278.42	\$2,891.00
b.)	2008 City Taxes	$406,000 \times .0071207 =$	$\$2,891.00$
	2009 City Taxes	$321,420 \times .0078193 =$	<u>$\\$2,513.28$</u>
		Decrease in City Taxes of	\$ 377.72

3. 225 Carole Court

2008 City Taxes	$153,000 \times .0071207 =$	$\$1,089.47$
2009 City Taxes	$121,070 \times .0078193 =$	<u>$\\$ 946.68$</u>
	Decrease in City Taxes of	\$ 142.79

4. Crotty, 225 Cherry Circle

2008 City Taxes	$71,350 \times .0071207 =$	$\$ 508.06$
2009 City Taxes	$71,470 \times .0078193 =$	<u>$\\$ 558.84$</u>
	Increase in City Taxes of	\$ 50.78

You will recall that a resident from Hawksbill Island Drive addressed City Council last year regarding the increase in their City property taxes for their residence on Hawksbill Island Drive. Also, the Council has received correspondence from an individual who lives on Carole Court who has expressed strong concern regarding the level of his ad valorem taxes. These two individuals are "winners" for 2009, as their property taxes will decrease. Also, the big "winners" are those individuals who purchased higher end valued properties during the 2003 to 2006 timeframe. The above example for Seville Court indicates that, over the past several years, their City property taxes have decreased by almost \$900 from 2006 to 2009.

Number 4 identifies the "loser" for 2009. This is my property at 225 Cherry Circle. My taxes for 2009 will increase by \$50.78 at the proposed 7.8193 millage rate. However, taxpayers must view this in perspective of their overall tax bill during the past several years. In 2003, the City taxes on my property were \$536.46. My taxes in 2009 are approximately \$22.00 higher than they were in 2003. This equates to less than a 1% annual increase in the property taxes I pay to the City of Satellite Beach.

Budget Meetings

- Budget Special Meeting -- Tuesday, August 11, at 6:00 p.m.
- First Budget Public Hearing -- Wednesday, September 9, at 6:00 p.m.
- Second Budget Public Hearing -- Wednesday, September 23, 6:00 p.m.

Respectfully submitted,

By:


Michael P. Crotty
City Manager

MPC/rkm

Attach.

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FUND DESCRIPTIONS

GENERAL FUND

This is the principal fund of the City and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (e.g., police, fire, recreation, public works, general government, etc.). Capital items with a cost range of \$750-2,999 and a life expectancy over one year are recorded in the General Fund.

SPECIAL REVENUE FUNDS

These funds account for the revenues from earmarked revenue sources which by law are designated to finance particular functions or activities of the City.

ALL FUNDS
BUDGET SUMMARY

ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	COUNCIL RECOMMENDS FY 09/10
001	General Fund	10,111,826	10,190,453	9,188,577	8,975,749	9,100,849
101	Community Services Special Rev. Fd.	62,496	70,231	26,165	30,700	30,700
	Recycling Revenue Fund #120	-	-	-	-	-
	Samsons Island Trust Fund #130	-	-	-	-	-
	Beautification Board Trust #131	-	-	-	-	-
	Advanced Life Support Fund #641	-	-	-	-	-
	Community Services Fund #642	-	-	-	-	-
	Recreation Trust Fund #643	-	-	-	-	-
	Oceanfront Pty Acqu.Trust Fd #644	-	-	-	-	-
125	Stormwater Utility Fund #410	586,497	342,940	4,122,038	4,187,268	4,187,268
135	Law Enforcement Trust Fund #640	21,516	8,685	400	4,520	4,520
140	Community Redevelopment Agency	3,695,468	2,068,347	3,659,132	4,777,694	4,777,694
150	Capital Assets Fund	1,213,740	559,208	366,749	461,454	461,454
	Total All Funds	<u>15,691,543</u>	<u>13,239,864</u>	<u>17,363,061</u>	<u>18,437,385</u>	<u>18,562,485</u>

GENERAL FUND
FUND 001
BUDGET SUMMARY

ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	COUNCIL RECOMMENDS FY 09/10
REVENUE:						
310	Taxes - Property	5,034,364	5,241,150	5,468,073	5,517,146	5,517,146
31X	Taxes - Other	896,340	866,845	914,331	875,237	875,237
320	Franchise and Permit Fees	912,976	920,951	897,681	859,700	859,700
330	Intergovernmental	1,308,672	1,208,891	923,781	769,549	917,049
340	Charges for Services	517,597	519,521	533,588	538,600	538,600
350	Fines and Forfeitures	144,268	135,012	126,778	83,750	83,750
360	Miscellaneous	120,607	277,063	101,475	73,662	73,662
271	Other Revenue Sources	1,177,002	1,021,020	222,870	258,105	235,705
	Total Revenue	<u>10,111,826</u>	<u>10,190,453</u>	<u>9,188,577</u>	<u>8,975,749</u>	<u>9,100,849</u>
EXPENDITURES:						
011	Legislative	22,457	11,410	16,250	16,250	16,250
013	Administration/Finance	782,873	807,254	776,218	788,643	788,643
019	General Government Services	1,407,476	1,469,894	1,194,645	1,256,086	1,256,086
021	Police	2,179,034	2,348,081	2,178,128	2,224,916	2,236,416
022	Fire	1,620,861	1,692,882	1,462,902	1,375,408	1,411,408
024	Building and Zoning	317,633	237,457	246,863	220,863	220,863
039	Public Works	1,212,323	1,329,702	1,339,195	1,261,748	1,325,427
072	Recreation	882,426	674,034	696,748	723,336	723,336
081	Inter/Intrafund Transfers	1,386,893	1,056,736	1,259,446	1,100,598	1,078,198
596	Additions to Reserves	299,850	563,003	18,182	7,901	44,221
	Total Expenditures	<u>10,111,826</u>	<u>10,190,453</u>	<u>9,188,577</u>	<u>8,975,749</u>	<u>9,100,849</u>

COMMUNITY SERVICES SPECIAL REVENUE FUND
FUND 101
BUDGET SUMMARY

CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	COUNCIL RECOMMENDS FY 09/10
REVENUE					
300 Miscellaneous	54,468	42,592	17,925	13,230	13,230
380 Other Revenue Sources	8,028	27,639	8,240	17,470	17,470
Total Revenue	<u>62,496</u>	<u>70,231</u>	<u>26,165</u>	<u>30,700</u>	<u>30,700</u>
EXPENDITURES					
500 Operating	10,360	17,869	10,240	18,250	18,250
100 Capital Outlay	-	29,108	-	-	-
081 Non-Operating	14,000	15,000	7,500	-	-
090 Addition to Reserves	38,136	8,254	8,425	12,450	12,450
Total Expenditures	<u>62,496</u>	<u>70,231</u>	<u>26,165</u>	<u>30,700</u>	<u>30,700</u>

STORMWATER UTILITY FUND
FUND 125
BUDGET SUMMARY

ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	COUNCIL RECOMMENDS FY 09/10
334	Intergovernmental	149,629	61,131	2,629,733	2,629,733	2,629,733
343	Stormwater Utility Revenue	223,465	204,290	303,959	319,903	319,903
361	Miscellaneous	1,752	31	15,000	7,535	7,535
380	Other Revenue Sources	211,651	77,488	1,173,346	1,230,097	1,230,097
	Total Revenue	<u>586,497</u>	<u>342,940</u>	<u>4,122,038</u>	<u>4,187,268</u>	<u>4,187,268</u>
EXPENDITURES						
538	Operating	36,695	33,875	40,000	81,336	81,336
100	Capital Outlay	312,519	111,833	3,785,019	3,785,019	3,785,019
081	Non-operating	85,182	45,131	100,531	110,221	110,221
082	Debt Service	152,101	152,101	196,488	210,692	210,692
	Total Expenditures	<u>586,497</u>	<u>342,940</u>	<u>4,122,038</u>	<u>4,187,268</u>	<u>4,187,268</u>

LAW ENFORCEMENT TRUST FUND
FUND 135
BUDGET SUMMARY

ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	COUNCIL RECOMMENDS FY 09/10
REVENUE						
395	Fines & Forfeitures	12,499	8,308	-	-	-
361	Miscellaneous	359	377	400	520	520
381	Other Revenue Sources	8,658	-	-	4,000	4,000
	Total Revenue	<u>21,516</u>	<u>8,685</u>	<u>400</u>	<u>4,520</u>	<u>4,520</u>
EXPENDITURES						
500	Operating	10	-	-	-	-
100	Capital Debt	-	4,788	-	-	-
081	Non-Operating	-	-	-	4,000	4,000
090	Addition to Reserves	21,506	3,897	400	520	520
	Total Expenditures	<u>21,516</u>	<u>8,685</u>	<u>400</u>	<u>4,520</u>	<u>4,520</u>

COMMUNITY REDEVELOPMENT AGENCY FUND
FUND 140
BUDGET SUMMARY

CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	DEPT HEAD RECOMMENDS FY 09/10	CITY MGR RECOMMENDS FY 09/10
REVENUE					
330 Intergovernmental	659,700	632,129	784,010	484,283	484,283
360 Miscellaneous	134,854	320,223	1,675,000	32,808	32,808
380 Other Revenue Sources	2,900,914	1,115,995	1,200,122	4,260,603	4,260,603
	<u>3,695,468</u>	<u>2,068,347</u>	<u>3,659,132</u>	<u>4,777,694</u>	<u>4,777,694</u>
Total Revenue	<u>3,695,468</u>	<u>2,068,347</u>	<u>3,659,132</u>	<u>4,777,694</u>	<u>4,777,694</u>
EXPENDITURES					
500 Operating	443,721	449,229	1,210,861	1,156,183	1,156,183
081 Non-Operating	1,077,819	960,889	-	-	-
082 Debt Service	467,249	468,743	464,804	671,511	671,511
100 Capital Outlay	1,706,679	189,486	1,950,000	2,950,000	2,950,000
090 Addition to Reserves	-	-	33,467	-	-
	<u>3,695,468</u>	<u>2,068,347</u>	<u>3,659,132</u>	<u>4,777,694</u>	<u>4,777,694</u>
Total Expenditures	<u>3,695,468</u>	<u>2,068,347</u>	<u>3,659,132</u>	<u>4,777,694</u>	<u>4,777,694</u>

CAPITAL ASSETS FUND
FUND 150
BUDGET SUMMARY

ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	DEPT HEAD RECOMMENDS FY 09/10	CITY MGR RECOMMENDS FY 09/10
REVENUE						
314	Operating	356,952	355,879	361,758	316,500	316,500
334	Intergovernmental	290,829	202,684	-	33,110	33,110
360	Miscellaneous	5,662	645	-	5,000	5,000
380	Other Revenue Source	<u>560,297</u>	<u>-</u>	<u>4,991</u>	<u>106,844</u>	<u>106,844</u>
	Total Revenue	<u><u>1,213,740</u></u>	<u><u>559,208</u></u>	<u><u>366,749</u></u>	<u><u>461,454</u></u>	<u><u>461,454</u></u>
EXPENDITURES						
082	Debt Service	393,420	349,906	307,133	293,189	293,189
100	Capital	643,997	126,899	43,636	119,240	119,240
081	Non-Operating	-	-	15,980	49,025	49,025
090	Reserves	<u>176,323</u>	<u>82,403</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Expenditures	<u><u>1,213,740</u></u>	<u><u>559,208</u></u>	<u><u>366,749</u></u>	<u><u>461,454</u></u>	<u><u>461,454</u></u>

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DEPARTMENT DETAIL
GENERAL FUND - 001

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	ESTIMATED FOR FY 09/10
TAXES - PROPERTY:					
3110100	Ad Valorem Tax - Current (7.8193 mills)	5,019,887	5,225,038	5,461,573	5,497,146
3110200	Ad Valorem Tax - Delinquent	14,477	16,112	6,500	20,000
TAXES - OTHER:					
3124100	Share of Local Option Gas Tax	367,602	324,808	341,556	299,000
3150000	Communication Service Tax	463,212	481,521	512,775	518,737
3160100	Occ Licenses / Business Tax	62,966	58,148	57,500	55,000
3160200	Occ Licenses / Business Tax- Delinquent	2,560	2,368	2,500	2,500
FRANCHISE AND PERMIT FEES:					
3220000	Board of Adjmt / Admin Fee	-	560	-	-
3220100	Building Permits	161,994	168,299	123,000	108,000
3220200	Misc. Building Permits	200	200	200	160
3231000	FPL Franchise Fee	643,476	637,067	661,000	630,000
3234000	City Gas Franchise Fee	15,769	18,243	17,181	18,900
3237000	Waste Mgmt Franchise Fee	89,112	95,065	95,000	102,000
3290200	Plan Review by Engineer	550	242	500	-
3290300	Alarm Permit	1,740	990	800	640
3290400	Solicitors Permits	135	285	-	-
INTERGOVERNMENTAL:					
3310000	Federal Grants	-	19,236	-	-
3342000	911 Grant	9,824	15,043	-	-
3342300	Bulletproof Vest Grant	279	1,941	-	-
3342500	FDLE Surveillance Equip Grant	1,805	-	-	-
3342600	Drug Enforcement Notebook Computer	-	3,280	-	-
3344000	Urban Plant Grant	17,615	-	-	-
3344900	FL Traffic Light Maintenance Fees	8,178	8,424	8,677	8,937

DEPARTMENT DETAIL
GENERAL FUND - 001

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	ESTIMATED FOR FY 09/10
INTERGOVERNMENTAL (Continued):					
3351200	State Revenue Sharing	338,817	308,525	294,884	269,672
3351400	Mobile Home License Tax	401	384	375	500
3351500	Alcoholic Beverage License	6,834	9,111	7,855	6,500
3351800	Half-cent State Sales Tax	599,183	529,063	542,248	455,000
3352000	Casualty Ins. Taxes - State	184,831	226,228	-	-
3352100	Firefighters Supplemental Income	4,440	4,440	4,440	4,440
3354900	Fuel Tax Refund	17,786	11,898	5,286	12,000
3373001	County, Pel. Bch. Park Maintenance	8,500	-	8,500	8,500
3380001	First Responder Program	67,100	67,157	45,000	47,500
3380100	Share of County Business Tax	2,179	4,161	6,516	4,000
3380400	Share of Transportation Impact Fees	40,900	-	-	-
3390100	PILOT - HP Communities, Inc.	-	-	-	100,000
CHARGES & SERVICES:					
3419001	Other Charges & Fees	3,350	8,354	5,483	3,000
3419002	Copying & Record Search	898	788	950	1,000
3421000	Police Security Service	41,022	55,000	57,000	58,000
3422000	Fire Inspection Service	15,150	10,560	13,257	10,000
3439000	Lot Mowing	2,692	3,141	2,948	1,500
3472000	Program Activity Fees	346,451	339,729	332,800	360,000
3475001	Tennis Courts	15,033	14,258	16,500	17,000
3475002	Ballfield Fees	330	1,008	1,000	1,400
3475003	Racquetball Courts	1,714	1,292	1,500	2,000
3475004	Pelican Beach Park Facility Rental	43,550	44,437	52,000	46,000

DEPARTMENT DETAIL
GENERAL FUND - 001

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	ESTIMATED FOR FY 09/10
CHARGES & SERVICES (Continued):					
3475005	Skate Park Fees	12,673	6,645	11,000	8,000
3475006	Civic Center Fees	10,854	10,295	10,000	5,000
3475007	Gym & Game Room Fees	2,898	3,279	2,500	3,600
3475008	DRS CC Rental Fees	7,782	7,270	12,200	8,000
3475009	Dog Park Fees	10,277	10,353	11,000	12,100
3490100	Vending Machines	2,613	2,162	2,500	2,000
3490200	Non-Resident Fees	310	950	950	-
FINES & FORFEITS:					
3510100	Surcharge/IERCS	15,904	3,361	-	-
3515001	Court Fines	116,008	121,900	117,913	77,000
3515002	Parking Fines	1,538	1,580	1,553	2,000
3515003	Police Education	6,622	6,342	6,021	3,500
3540000	Equipment Violations	874	792	730	750
3540100	Alarm Fines	450	550	333	500
3590100	Restitution	2,872	487	228	-
MISCELLANEOUS:					
3611000	Interest-SBA Investments	27,671	40,589	38,724	30,000
3611001	Interest-County Ad Valorem Tax	10,612	8,785	10,595	3,500
3611099	Interest-Loss on Investments	-	(1,109)	-	-
3640000	Sale of Fixed Assets	71,556	-	-	-
3660000	Donations	3,420	4,383	-	-
3660001	Donations for Dog Park	781	390	-	-
3660002	Fundraising Projects	175	50	-	-
3699000	Miscellaneous Revenue	776	19,315	2,000	3,000

DEPARTMENT DETAIL
GENERAL FUND - 001

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	ESTIMATED FOR FY 09/10
MISCELLANEOUS (Continued):					
3699001	Insurance Proceeds	-	24,510	-	-
3699002	Health Insurance Prem.-COBRA & Ret.	5,120	6,489	6,840	8,036
3699003	Insurance Proceeds - FEMA	-	160,164	-	-
3699004	Refund Prior Year Expense	496	11,010	41,016	26,826
3699005	Reimbursement for pension expenses	-	2,487	2,300	2,300
	Subtotal:	<u>8,934,824</u>	<u>9,169,433</u>	<u>8,965,707</u>	<u>8,865,144</u>
OTHER REVENUE SOURCES:					
3800000	Designated Fund Balance - GF	-		98,859	76,459
3810101	Transfer from Recycling Revenue Fund	14,000	15,000	7,500	-
3810125	Transfer from Stormwater Utility	85,183	45,131	100,531	110,221
3810140	Transfer from CRA	1,077,819	960,889	-	-
3810150	Transfer from Capital Assets Fund	-	-	15,980	49,025
	Subtotal:	<u>1,177,002</u>	<u>1,021,020</u>	<u>222,870</u>	<u>235,705</u>
	GRAND TOTAL GENERAL FUND REVENUE	<u><u>10,111,826</u></u>	<u><u>10,190,453</u></u>	<u><u>9,188,577</u></u>	<u><u>9,100,849</u></u>

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DEPARTMENTAL DETAIL
LEGISLATIVE EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Travel/Business Trip Expense	Monthly car allowance, attendance at monthly SCLC and CIV-MIL meetings; annual FLC Legislative Convention, and city cell phone.	13,000
Tuition, Membership, Publications	Dues for FLC, SCLC, and Keep Brevard Beautiful.	2,500
Mayor's Discretionary Fund	Mayor's discretionary expenses.	750

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: LEGISLATIVE			FUNCTION: 011	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
OPERATING EXPENSES:						
5114000	Travel/Business Trip Expense	18,142	8,201	13,000	13,000	13,000
5115400	Tuition, Memberships, Publications	<u>3,723</u>	<u>3,090</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	Subtotal	21,865	11,291	15,500	15,500	15,500
NON-OPERATING EXPENSES:						
5119000	Mayor's Discretionary Fund	<u>592</u>	<u>119</u>	<u>750</u>	<u>750</u>	<u>750</u>
	Subtotal	<u>592</u>	<u>119</u>	<u>750</u>	<u>750</u>	<u>750</u>
	Legislative Total	<u><u>22,457</u></u>	<u><u>11,410</u></u>	<u><u>16,250</u></u>	<u><u>16,250</u></u>	<u><u>16,250</u></u>

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DEPARTMENTAL DETAIL
ADMINISTRATION/FINANCE EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	City Manager, Finance Director, Assistant Finance Director, City Clerk, 1 Deputy City Clerk, City Manager's Secretary, 2 Full Time Accountants, 2 Permanent Part Time Administrative Assistants, 1 Staff Assistant and 1 Information System Specialist.	612,551
Part-Time	1 part-time Grant Administrator.	9,897
FICA	City's portion of Federal Social Security & Medicare Taxes.	47,617
Other Benefits	Life, Health, Dental, Eye, and ICMA-RC.	104,928
Travel/Business Trip Expense	Staff to attend professional conferences, seminars, etc.	4,000
Equipment Maintenance	Maintenance contracts on software, computer, and mailing equipment.	2,500
Minor Apparatus	Small miscellaneous items for City Hall.	750
Operational Supplies	Film, auto tags.	1,000
Tuition, Memberships, Publications	Dues for professional organizations, books, newspapers, and State Statutes.	3,000
Computers & Software	To replace four of the oldest computers in City Hall.	2,400

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: ADMINISTRATION/FINANCE			FUNCTION: 013	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
PERSONAL SERVICES:						
5131200	Salaries	611,898	632,699	599,103	612,551	612,551
5131203	COLA	-	-	5,948	-	-
5131300	Part-Time	10,546	8,540	9,547	9,897	9,897
5131400	Overtime	2,672	6,008	2,672	-	-
5132100	FICA	44,681	45,538	47,221	47,617	47,617
5132300	Other Benefits	86,174	95,806	95,977	104,928	104,928
	Subtotal	755,971	788,591	760,468	774,993	774,993
OPERATING EXPENSES:						
5134000	Travel/Business Trip Expense	8,290	5,346	5,000	4,000	4,000
5134600	Equipment Maintenance	748	3,173	3,000	2,500	2,500
5134900	Minor Apparatus	1,296	2,668	750	750	750
5135200	Operational Supplies	908	964	1,000	1,000	1,000
5135400	Tuition, Membership, & Publications	14,862	6,512	3,000	3,000	3,000
	Subtotal	26,104	18,663	12,750	11,250	11,250
CAPITAL EXPENSES:						
5136401	Computers & Software	798	-	-	2,400	2,400
5136402	Equipment	-	-	3,000	-	-
	Subtotal	798	-	3,000	2,400	2,400
	Administration/Finance Total:	782,873	807,254	776,218	788,643	788,643

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DEPARTMENTAL DETAIL
GENERAL GOV'T SERVICES EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Retirement	City Contribution to City pension plans.	346,442
Retiree & COBRA Insurance	Partially offset by revenue line-item 001-368-0100	85,668
Workers' Compensation	Based on \$2,500 deductible.	96,434
Unemployment Compensation	Paid out as billed by State.	8,500
Legal Services	Legal services	38,500
Prof Svcs - Grant Writing	Contractual Grant writing services.	11,226
Engineering Services	General engineering.	2,500
New Employee Medical	Physical exams and drug testing for new employees.	1,200
Prof Svcs-Consultants	Legislative advisors: Eligere Strategies (3 @ \$1,250)	3,750
Audits	Independent CPA audit of all funds.	34,000
P&FF Pension: Conference Expenses	Conference fees for Police/Fire pension board members.	1,000
GEP Pension: Conference Expenses	Conference fees for General Employees pension board members.	800
Communications	Newsletter, home page & website enhancements.	20,000
Internet	Internet services (City-wide).	15,194
Telephone/communications	All departments, cellular, hotline, 800 MHz dedicated line.	69,530
Legal Ads, Recording	Newspaper notices and recording documents.	8,000
Postage	For all departments and Brevard County tax notices.	13,000
Electricity	All City Buildings, streetlights, ballfields, etc.	150,000
Sewer & Water	All City Buildings, landscape irrigation.	19,000
City Insurance	Liability, auto, property and, flood.	232,742
Equipment Maintenance	Computer & Software maintenance; scanning equipment & software.	28,200
Printing, All Departments	Forms, letterhead, envelopes, etc. for all departments.	5,000
Codification & Archiving	Updating and codifying code, includes LDR update.	5,000
Printing, Copier	Lease payment, supplies and repairs for copier.	12,000

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: GENERAL GOV'T SERVICES			FUNCTION: 019	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
PERSONAL SERVICES:						
5192200	Retirement	294,999	386,737	335,841	346,442	346,442
5192301	Retiree & COBRA Insurance	61,444	66,675	67,000	85,668	85,668
5192400	Workers' Compensation	149,381	134,682	107,149	96,434	96,434
5192500	Unemployment Compensation	1,787	4,011	1,000	8,500	8,500
	Subtotal	507,611	592,105	510,990	537,044	537,044
OPERATING EXPENSES:						
5193100	Legal Services	34,973	28,481	30,000	38,500	38,500
5193102	Prof. Svcs-Grant Writer	22,570	22,510	11,226	11,226	11,226
5193103	Prof. Svcs-Comp Plan	-	10,015	-	-	-
5193104	Engineering Services	2,671	2,437	2,671	2,500	2,500
5193105	New Employee Medicals	1,806	2,311	1,806	1,200	1,200
5193107	Prof. Svcs-Consultants	-	-	-	3,750	3,750
5193200	Audits	38,905	25,060	31,220	34,000	34,000
5194001	P&FF Pension: Conference Expenses	220	1,236	1,000	1,000	1,000
5194002	GEP Pension: Conference Expenses	-	-	800	800	800
5194100	Communications	33,239	20,137	20,000	20,000	20,000
5194101	Internet	33,791	34,455	19,900	15,194	15,194
5194102	Telephone/communications	58,345	47,406	45,000	69,530	69,530
5194104	Legal Ads, Recording	9,663	9,680	9,663	8,000	8,000
5194200	Postage	13,863	9,325	13,863	13,000	13,000
5194300	Electricity	158,709	156,918	158,709	150,000	150,000
5194301	Sewer & Water	19,381	19,627	19,381	19,000	19,000
5194500	City Insurance	412,378	311,420	257,000	232,742	232,742
5194600	Equipment Maintenance	5,671	4,688	11,526	28,200	28,200
5194700	Printing, All Departments	4,849	4,780	4,849	5,000	5,000
5194701	Codification & Archiving	3,631	-	3,631	5,000	5,000
5194702	Printing, Copier	11,953	10,422	11,953	12,000	12,000

DEPARTMENTAL DETAIL
GENERAL GOV'T SERVICES EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Minor Apparatus	Records management equipment.	2,000
Employee Recognition Awards	Employee awards and recognition.	1,000
Grant Expenses	Expenses incurred in preparing and submitting grant applications.	500
Election Costs	Election costs.	17,000
Banking Fees	Administration fees charged for banking services.	6,000
Office Supplies	Office Supplies, all departments.	13,000
Tuition, Higher Education	Voluntary employee education enhancement to improve job performance.	5,000
P&FF Pension: Pub., Sub., Mbr. Exp.	Publications, subscriptions and membership fees for Police/Fire pension.	250
GEP Pension: Pub., Sub., Mbr. Exp.	Publications, subscriptions and membership fees for General Employees pension.	250
Computers & Software	Software upgrade, replacement UPSs, additional backup data cartridges, printers, and spare parts.	3,400

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: GENERAL GOV'T SERVICES			FUNCTION: 019	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
OPERATING EXPENSES CONTINUED:						
5194900	Minor Apparatus	1,516	-	1,516	2,000	2,000
5194901	Employee Recognition Awards	2,140	1,693	1,000	1,000	1,000
5194902	Grant Expenses	165	15	500	500	500
5194903	Election Costs	1,610	-	1,610	17,000	17,000
5194905	FEMA Expenses	-	129,169	-	-	-
5194905	FEMA Misc. Expense	-	5,723	-	-	-
5194906	Banking Fees	871	3,185	500	6,000	6,000
5195100	Office Supplies	13,344	10,059	13,344	13,000	13,000
5195400	Tuition, Higher Education	10,487	7,037	10,487	5,000	5,000
5195401	P&FF Pension: Pub., Sub., Mbr. Exp.	-	-	250	250	250
5195402	GEP Pension: Pub., Sub., Mbr. Exp.	-	-	250	250	250
	Subtotal	896,751	877,789	683,655	715,642	715,642
CAPITAL EXPENSES:						
5196402	Computers & Software	3,034	-	-	3,400	3,400
	Subtotal	3,034	-	-	3,400	3,400
NON-OPERATING EXPENSES:						
5199001	Refund Prior Year Revenue	80	-	-	-	-
	Subtotal	80	-	-	-	-
	General Gov't Services Total	<u>1,407,476</u>	<u>1,469,894</u>	<u>1,194,645</u>	<u>1,256,086</u>	<u>1,256,086</u>

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DEPARTMENTAL DETAIL
POLICE EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	Police Chief, Administrative Assistant, 2 Commanders, 1 Lieutenant, 6 Sergeants, 8 Patrol Corporals, 5 Patrol Officers, Communications Supervisor, 4 Communications Officers, 1 Records Supervisor, 1 Evidence/Property Supervisor, 1 Permanent Part-time Administrative Assistant, (Detectives), 1 Permanent Part-time Professional Standards Aid, and 1 Records/Evidence Comm Spec.	1,337,938
Vacation & Sick Leave Relief	To cover shifts for officers and dispatchers on leave.	12,000
Holiday pay	Ten paid holidays.	55,225
Part-time Salaries	Communication Officer substitutes, school crossing guards.	66,150
Overtime	Investigations, court requirements, shift coverage, late arrests, etc.	50,765
Dispatchers Differential	Hourly differential paid dispatchers who work the evening and night shifts.	5,500
Incentives	Mandated incentives for State approved education.	22,140
FICA	City's portion of Federal Social Security and Medicare Tax.	118,553
Retirement Benefits	Retirement contributions.	193,388
Other Benefits	Life, Health, Dental, Eye.	255,252
Investigative Expenses	Special purchases for investigations, credit checks, polygraphs, etc.	2,500
Travel/Business Trip Expense	Attendance at training courses, seminars, lectures, Brevard Police Chief's Assoc. and tolls.	3,000
Equipment Rental	Pagers, copier lease, 2 Patrol Motorcycles, etc.	18,986
Equipment Maintenance	Radio contract, radar repair & calibrations, firearms & weapons, identi-kit, copy machine, electronic equipment, etc.	31,000
Minor Apparatus	Traffic cones, extinguishers, lights, guns, desks, chairs, printer, 6 Dell Laptops @ 700 each, etc.	6,700
Emergency Preparedness	Supplies needed in the event of a disaster, education.	525
Crime Prevention	Handouts, videos, display equipment for school programs.	1,500
Emergency Response Team	Specialized equipment and supplies for use by ERT to respond to emergency situations	1,000
Operating Expenses	Range supplies, batteries, crime scene supplies, film, etc.	17,000
Accreditation Expenses	Accreditation Expenses	6,594
Wearing Apparel	Uniforms, brass, leather, ballistic vests, etc.	13,000
Tuition, Membership, Publications	Notary fees, memberships in law enforcement organizations, national, regional & local publication subscriptions.	2,200
Training per State Statute	Registration, tuition & per diem for attending State approved training courses; based on second dollar funding.	6,000
City Funded Training	Training in addition to second dollar funded training.	5,500
Computers & Software	5 Dell computers @ \$800 each	4,000

FUND: 001

DEPARTMENTAL DETAIL
DEPARTMENT: POLICE

FUNCTION: 021

ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
PERSONAL SERVICES:						
5211200	Salaries	1,324,471	1,386,407	1,252,961	1,327,255	1,337,938
5211201	Vacation & Sick Leave Relief	-	-	15,000	12,000	12,000
5211202	Holiday pay	47,405	52,132	47,967	55,225	55,225
5211204	COLA & Step Plan	-	-	36,855	-	-
5211300	Part-time Salaries	83,094	64,304	72,010	66,150	66,150
5211400	Overtime	54,536	82,498	55,000	50,765	50,765
5211500	Dispatchers Differential	5,427	5,130	5,500	5,500	5,500
5211501	Incentives	15,118	15,584	22,740	22,140	22,140
5212100	FICA	112,717	119,502	115,365	117,736	118,553
5212200	Retirement Contributions	210,801	261,911	181,673	193,388	193,388
5212300	Other Benefits	227,542	244,765	249,848	255,252	255,252
	Subtotal	2,081,111	2,232,233	2,054,919	2,105,411	2,116,911
OPERATING EXPENSES:						
5213500	Investigative Expenses	149	2,498	2,500	2,500	2,500
5214000	Travel/Business Trip Expense	3,964	3,765	3,000	3,000	3,000
5214400	Equipment Rental	19,003	19,711	18,984	18,986	18,986
5214600	Equipment Maintenance	21,104	31,621	31,000	31,000	31,000
5214601	Equipment Maintenance - 911 Grant	-	423	-	-	-
5214900	Minor Apparatus	1,262	5,929	3,500	6,700	6,700
5214907	Minor Apparatus - 911 Grant	213	8,981	-	-	-
5214908	Emergency Preparedness	-	-	525	525	525
5214909	Crime Prevention	1,150	1,172	1,500	1,500	1,500
5214910	Emergency Response Team	-	12	1,000	1,000	1,000
5215200	Operating Expenses	13,403	13,425	17,000	17,000	17,000
5215201	Accreditation Expenses	2,192	815	14,000	6,594	6,594
5215202	Wearing Apparel	10,759	15,013	13,000	13,000	13,000
5215400	Tuition, Membership, Publications	3,070	2,570	2,200	2,200	2,200
5215403	Training per State Statute	7,315	1,775	8,000	6,000	6,000
5215404	City Funded Training	2,593	3,237	7,000	5,500	5,500
5215405	City Funded Training - 911 Grant	-	1,340	-	-	-
	Subtotal	86,177	112,287	123,209	115,505	115,505
CAPITAL EXPENSES:						
5216401	Equipment	3,400	2,694	-	-	-
5216402	Computers & Software	6,060	867	-	4,000	4,000
5216403	Instruments & Implements	2,286	-	-	-	-
	Subtotal	11,746	3,561	-	4,000	4,000
	Police Total	2,179,034	2,348,081	2,178,128	2,224,916	2,236,416

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DEPARTMENTAL DETAIL
FIRE EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	Fire Chief, 3 Captains, 12 Firefighters, & 1 Full-time Administrative Assistant.	711,516
Holiday Pay	Eight paid holidays.	19,253
Overtime	FSLA overtime to meet minimum staffing requirements for shift coverage for vacation and sick leave relief.	50,437
Mandatory Dept Training	Required Education Classes	26,750
Incentives	Incentives for certification/function (driver engineer and fire official)	65,973
State Mandated Incentives	Mandated incentives for State approved education.	4,440
FICA	City's portion of Federal Social Security and Medicare Tax.	67,195
Retirement Contributions	City's portion of retirement contributions to the Police & Firefighters Plan	156,629
Other Benefits	Life, Health, Dental, Eye.	180,988
Professional Services - Medical	Permits, licenses, physicals, vaccinations, etc.	9,475
Contract Services/Volunteers	Copier, beeper, and radio maintenance.	26,788
Travel/Business Trip Expense	Fire Academy, seminars, conferences, community education, etc.	4,125
Equipment Maintenance	Hoses, nozzles, extinguishers, air compressor, radios, etc.	10,250
Motor Vehicle Maintenance	Fire Department vehicle maintenance	23,000
Minor Apparatus	Extinguishers, pagers, lights, etc.	8,987
Operational Supplies	Expendable & Paramedic supplies, medications, batteries, etc.	13,345
Wearing Apparel	Uniforms, protective equipment, patches, badges, etc.	6,040
Tuition, Memberships, Publications	Professional training, membership fees, volunteers education fund.	15,992
Instruments & Implements	Portable Master Steam & Tech Rescue Kit	4,980
Computers & Software	2 Dell Computers, 1 Rugged laptop for Community Health, EMS Software Upgrade	5,245

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: FIRE			FUNCTION: 022	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
PERSONAL SERVICES:						
5221200	Salaries	864,026	878,724	767,909	678,074	711,516
5221202	Holiday Pay	22,956	22,975	23,673	19,253	19,253
5221203	COLA	-	-	8,331	-	-
5221400	Overtime	96,090	110,083	65,383	50,437	50,437
5221400	Mandatory Dept Training	-	-	30,309	26,750	26,750
5221501	Incentives	58,987	65,697	67,514	65,973	65,973
5221502	State Mandated Incentives	4,619	4,464	4,440	4,440	4,440
5222100	FICA	77,467	80,370	74,018	64,637	67,195
5222200	Retirement Contributions	229,805	265,700	135,395	156,629	156,629
5222300	Other Benefits	155,105	169,469	168,603	180,988	180,988
	Subtotal	1,509,055	1,597,482	1,345,575	1,247,181	1,283,181
OPERATING EXPENSES:						
5223106	Professional Services - Medical	8,154	6,635	10,340	9,475	9,475
5223400	Contract Services/Volunteers	25,734	19,270	26,818	26,788	26,788
5224000	Travel/Business Trip Expense	3,858	789	4,125	4,125	4,125
5224600	Equipment Maintenance	5,220	8,497	9,000	10,250	10,250
5224602	Motor Vehicle Maintenance	18,311	18,638	20,500	23,000	23,000
5224900	Minor Apparatus	8,229	8,275	8,987	8,987	8,987
5225200	Operational Supplies	13,703	13,458	12,190	13,345	13,345
5225202	Wearing Apparel	14,236	6,561	5,070	6,040	6,040
5225400	Tuition, Memberships, Publications	9,708	8,861	15,317	15,992	15,992
	Subtotal	107,153	90,984	112,347	118,002	118,002
CAPITAL EXPENSES:						
5226402	Computers & Software	3,180	2,899	-	5,245	5,245
5226403	Instruments & Implements	1,473	1,517	4,980	4,980	4,980
	Subtotal	4,653	4,416	4,980	10,225	10,225
	Fire Total	1,620,861	1,692,882	1,462,902	1,375,408	1,411,408

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DEPARTMENTAL DETAIL
BUILDING & ZONING EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	Community Development Director, Building Official, 1 Deputy Building Official, 1 Zoning Technician/Administrative Assistant and a 30 hour per week Code Enforcement Officer.	172,021
FICA	City's portion of Federal Social Security and Medicare Tax.	15,149
Other Benefits	Life, Health, Dental, Eye.	29,517
Other Contract Services	Permit software annual license fee	1,200
Travel/Business Trip Expense	Building Code Conferences, seminars, training/education for State certification.	1,000
Equipment Maintenance	Pager insurance, computer, typewriter, etc.	100
Minor Apparatus	Misc. inspection equipment, rental of 2 pagers, file cabinet.	500
Code Enforcement Expense	Film, recording, serving notices and compliance by City.	100
Operating Expenses	Zoning maps, etc.	150
Wearing Apparel	Uniforms for Building Official & Code Enforcement Officer.	126
Tuition, Membership, Publications	Dues to professional organizations, code updates, etc.	1,000

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: BUILDING & ZONING			FUNCTION: 024	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
PERSONAL SERVICES:						
5241200	Salaries	244,196	186,687	187,613	172,021	172,021
5241203	COLA	-	-	7,442	-	-
5241300	Part-Time	487	39	-	-	-
5241400	Overtime	419	2,129	-	-	-
5242100	FICA	18,482	14,047	14,922	15,149	15,149
5242300	Other Benefits	37,515	25,792	28,936	29,517	29,517
	Subtotal	301,099	228,694	238,913	216,687	216,687
OPERATING EXPENSES:						
5243406	Other Contract Services	2,893	1,932	-	1,200	1,200
5244000	Travel/Business Trip Expense	5,569	1,476	3,000	1,000	1,000
5244600	Equipment Maintenance	-	1,207	200	100	100
5244900	Minor Apparatus	1,099	-	1,000	500	500
5245101	Code Enforcement Expense	-	555	250	100	100
5245200	Operating Expenses	286	178	300	150	150
5245202	Wearing Apparel	550	33	200	126	126
5245400	Tuition, Membership, Publications	6,137	3,382	3,000	1,000	1,000
	Subtotal	16,534	8,763	7,950	4,176	4,176
	Building & Zoning Total	317,633	237,457	246,863	220,863	220,863

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DEPARTMENTAL DETAIL
PUBLIC WORKS EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	Public Works Director, Assistant Public Works Director, Chief Mechanic, Janitorial Supervisor, 3 crew leaders, 10 Maintenance Specialists, plus 2 Permanent Part Time Janitorial Specialists.	601,108
Part-time Salaries	3 Temporary Part Time Maintenance Specialist	59,154
Overtime	Overtime	7,500
Incentives	Training and certification: electrical & plumbing, etc.	750
FICA	City's portion of Federal Social Security and Medicare Tax.	51,141
Other Benefits	Life, Health, Dental, Eye.	128,424
Travel/Business Trip Expense	Required Meetings, Training, and APWA Meetings.	1,000
Equipment Rentals	Rental of small tools and equipment.	4,500
Equipment Maintenance	Mowers, weed eaters, pumps, concrete mixer, etc.	15,000
Maintenance Motor Vehicles	Automotive parts, batteries, tires, grease, paint, etc.	42,150
Traffic Signal (contract)	Maintenance of traffic & school crossing signals.	7,500
Maintenance Building & Grounds	Fences, beach crossovers, sprinkler systems, shelves, cabinets, athletic fields, painting buildings, and maintenance of buildings/facilities, etc.	80,000
Contract Maintenance	County disposal fee, dumpsters, pest control, electrical, mechanical services and janitorial contract services.	98,700
Sign Maintenance	Sign repairs.	6,000
Field Lighting	Light bulb replacement at ballparks & tennis courts.	1,500
Beautification (Public Works)	Maintenance of projects and removal of prohibited trees on City property.	3,000
Operating Expenses	First aid supplies, A/C filters, pagers, etc.	3,000
Wearing Apparel	Wearing apparel, safety glasses, gloves, rain gear, boots, waders, etc.	4,000
Motor Vehicle Fuels	Unleaded and diesel fuel for all City vehicles.	152,500

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: PUBLIC WORKS			FUNCTION: 039	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
PERSONAL SERVICES:						
5391200	Salaries	628,822	706,483	643,593	601,108	601,108
5391203	COLA	-	-	25,714	-	-
5391300	Part-time Salaries	26,629	-	-	-	59,154
5391400	Overtime	922	11,036	1,000	7,500	7,500
5391501	Incentives	802	771	500	750	750
5392100	FICA	50,433	54,129	51,317	46,616	51,141
5392300	Other Benefits	111,955	133,890	142,971	128,424	128,424
	Subtotal	819,563	906,309	865,095	784,398	848,077
OPERATING EXPENSES:						
5394000	Travel/Business Trip Expense	1,456	30	750	1,000	1,000
5394400	Equipment Rentals	3,920	4,301	4,500	4,500	4,500
5394600	Equipment Maintenance	13,494	9,076	12,500	15,000	15,000
5394602	Maintenance Motor Vehicles	27,457	51,621	29,150	42,150	42,150
5394603	Traffic Signal (contract)	6,561	-	7,500	7,500	7,500
5394604	Maintenance Building & Grounds	87,850	68,910	75,000	80,000	80,000
5394605	Contract Maintenance	102,733	107,874	98,700	98,700	98,700
5394606	Sign Maintenance	5,576	5,535	6,000	6,000	6,000
5394607	Field Lighting	-	-	1,500	1,500	1,500
5394911	Beautification (Public Works)	4,238	2,901	3,000	3,000	3,000
5395200	Operating Expenses	1,240	810	3,000	3,000	3,000
5395202	Wearing Apparel	3,947	3,266	3,500	4,000	4,000
5395203	Motor Vehicle Fuels	104,195	136,158	180,000	152,500	152,500

DEPARTMENTAL DETAIL
PUBLIC WORKS EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Minor Apparatus	Hand tools, garden hoses, ballpark bases, etc.	6,000
Mechanic's Tools	Mechanic's Tools.	500
Janitorial Supplies	Restroom supplies, cleaning equipment, light bulbs, etc.	18,000
Road Materials & Supplies	Materials for street repairs and overlay, barricades, traffic cones.	20,000
Sidewalks & Crosswalks	Repair and maintain sidewalks and crosswalks	13,000
Tuition, Membership, Publications	Manuals, professional association dues, misc. training.	1,000

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: PUBLIC WORKS			FUNCTION: 039	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
OPERATING EXP.-CONTINUED:						
5394900	Minor Apparatus	4,247	1,267	3,500	6,000	6,000
5395204	Mechanic's Tools	730	301	500	500	500
5395205	Janitorial Supplies	13,214	14,294	12,000	18,000	18,000
5395300	Road Materials & Supplies	8,316	12,215	20,000	20,000	20,000
5395301	Sidewalks and Crosswalks	-	3,900	12,500	13,000	13,000
5395400	Tuition, Membership, Publications	1,168	35	500	1,000	1,000
	Subtotal Operating Expenses	<u>390,342</u>	<u>422,494</u>	<u>474,100</u>	<u>477,350</u>	<u>477,350</u>
CAPITAL EXPENSES:						
5396401	Equipment	-	899	-	-	-
5396402	Computers & Software	1,568	-	-	-	-
5396403	Instruments & Implements	850	-	-	-	-
	Subtotal Capital Expenses	<u>2,418</u>	<u>899</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Public Works total	<u><u>1,212,323</u></u>	<u><u>1,329,702</u></u>	<u><u>1,339,195</u></u>	<u><u>1,261,748</u></u>	<u><u>1,325,427</u></u>

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DEPARTMENTAL DETAIL
RECREATION EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	Recreation Director, 1 Administrative Assistant, 1 Administrative Assistant/Recreation Program Specialist, 2 Permanent Part Time Staff Assistants, and 1 Permanent Part Time Tennis Monitor.	205,372
Vacation & Sick Leave Relief	Departmental staffing coverage.	500
Part-time Salaries	Dog park, game room, gym, tennis, skatepark and recreation facility monitors; office assistance, Environmental Education staff, Samsons Island staff, extra staffing for special events.	92,033
Overtime	For weekend/evening activities.	2,500
FICA	City's portion of Federal Social Security and Medicare Tax.	22,981
Other Benefits	Life, Health, Dental, Eye.	24,765
Program Instructors	Contract instructors for classes.	309,600
Program Activities	Materials for all classes, Special Program Events, Sport/facility Events, and van rental for marine camps.	21,600
Community Activities	Special Community and Environmental events, Receptions/Luncheons.	4,575
Travel/Business Trip Expense	Mileage reimbursement for department staff.	1,200
Equipment Maintenance	Annual contractual agreements for copier; as needed repairs for scoreboard, typewriter; fire alarm; DRS Fire monitoring maintenance and sprinkler, backflow and fire alarm inspection fees; tennis ball machine repair.	8,250
Maintenance-Buildings, Grounds	DEP fee for land management at Pelican Beach Park, Dog Park mulch, Skatepark ramp repairs and painting, Miscellaneous cleaning supplies.	1,160
Printing & Binding	Outside print jobs, informational brochures for Skate Park, Dog Park, and Recreation activities; Copier overages.	12,900
Minor Apparatus	Replace equipment in game room; tennis court, chairs & card tables at DRS Community Center, Picnic tables, Gymnasium equipment, skatepark equipment, Civic Center table, class support equipment, miscellaneous signage.	10,400
Operating Expenses	Paper/poster board, Postcards/labels, key replacement/key tabs, background checks, Skatepark ice packs, Dog Park supplies.	4,550
Tuition, Membership, Publications	Dues to professional organizations and Notary Fees.	150
Computers & Equipment	1 Dell Computer	800

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: RECREATION			FUNCTION: 072	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
PERSONAL SERVICES:						
5721200	Salaries	202,289	209,563	202,029	205,372	205,372
5721201	Vacation & Sick Leave Relief	73	203	1,000	500	500
5721203	COLA	-	-	2,873	-	-
5721300	Part-time Salaries	107,804	72,172	93,744	92,033	92,033
5721400	Over Time	1,963	3,472	2,500	2,500	2,500
5722100	FICA	23,459	21,423	23,114	22,981	22,981
5722300	Other Benefits	17,740	20,141	22,973	24,765	24,765
	Subtotal	353,328	326,974	348,233	348,151	348,151
OPERATING EXPENSES:						
5723401	Program Instructors	315,572	283,285	276,920	309,600	309,600
5723402	Program Activities	22,718	16,498	20,000	21,600	21,600
5723403	Community Activities	54,801	11,768	4,550	4,575	4,575
5724000	Travel/Business Trip Expense	871	1,275	1,200	1,200	1,200
5724600	Equipment Maintenance	7,220	9,994	12,500	8,250	8,250
5724604	Maintenance-Buildings, Grounds	106,284	1,659	1,420	1,160	1,160
5724700	Printing & Binding	14,519	7,552	15,000	12,900	12,900
5724900	Minor Apparatus	5,222	13,342	8,000	10,400	10,400
5725200	Operating Expenses	1,344	1,232	1,500	4,550	4,550
5725202	Wearing Apparel	113	148	300	-	-
5725400	Tuition, Membership, Publications	434	307	625	150	150
	Subtotal	529,098	347,060	342,015	374,385	374,385
CAPITAL EXPENSES:						
5726401	Computers & Equipment	-	-	-	800	800
5726402	Equipment	-	-	6,500	-	-
	Subtotal	-	-	6,500	800	800
	Recreation Total	882,426	674,034	696,748	723,336	723,336

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INTRA/INTER FUND TRANSFERS

To account for Intradepartmental/Inter-fund Transfers and for the Merit Pool funds, and Sick and Vacation Sell Back amounts.

DEPARTMENTAL DETAIL
 INTRA/INTER FUND TRANSFER EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Sick & Vacation Sell Back	Sell Back of Sick & Vacation Time per Labor Contract/Personnel Policy and transition costs (vacancies associated with transition due to Police Chief pending retirement).	55,794
FICA	FICA	4,268
Transfer to Comm. Redevelopment	Transfer General Fund's Tax Revenue portion of the Community Redevelopment area.	1,018,136

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: INTRA/INTER FUND TRANSFERS			FUNCTION: 081	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
PERSONAL SERVICES:						
5191205	Sell Back & Transition Plan	-	-	55,108	76,602	55,794
5192100	FICA	-	-	4,216	5,860	4,268
	Subtotal	-	-	59,324	82,462	60,062
INTERFUND TRANSFERS:						
5819130	Transfer to Samson's Island Trust	2,000	-	-	-	-
5819135	Transfer to LETF	8,658	-	-	-	-
5819140	Transfer to Comm. Redevelopment	953,219	1,056,736	1,200,122	1,018,136	1,018,136
5819150	Transfer to Capital Asset	423,016	-	-	-	-
	Subtotal	1,386,893	1,056,736	1,200,122	1,018,136	1,018,136
	Total Transfers	1,386,893	1,056,736	1,259,446	1,100,598	1,078,198

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FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: ADDITIONS TO RESERVES			FUNCTION: 090	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
RESERVES:						
5909001	Designated Unreserved FB	-	4,374	18,182	7,901	7,901
5909002	General Fund Reserves	<u>299,850</u>	<u>558,629</u>	<u>-</u>	<u>-</u>	<u>36,320</u>
	Total Additions to Reserves	<u><u>299,850</u></u>	<u><u>563,003</u></u>	<u><u>18,182</u></u>	<u><u>7,901</u></u>	<u><u>44,221</u></u>

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COMMUNITY SERVICES SPECIAL REVENUE FUND

This fund was established to be in compliance with the recommendations of GASB (Governmental Accounting Standards Board) Statement #34. This new Fund incorporates the Recycling Revenue Fund, Samson's Island Trust Fund, Beautification Board Trust Fund, Advance Life Support Trust Fund, Community Services Trust Fund, Recreation Trust Fund, and the Oceanfront Property Acquisition Trust Fund. Revenue sources are State and Federal Grants, donations, user fees, and transfers from the General Fund.

DEPARTMENTAL DETAIL
COMMUNITY SERVICES SPECIAL REVENUE FUND - 101

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	ESTIMATED FOR FY 09/10
MISCELLANEOUS:					
120-3611000	Interest - Recycling Revenue	650	2	500	-
120-3650000	Sale of Recyclables	8,345	11,164	8,000	8,500
130-3611000	Interest - Samson's Island	2,138	339	1,000	-
130-3660000	Donations - Samson Island	265	275	-	-
131-3611000	Interest - Beautification Board	1,561	338	800	400
131-3660000	Donations - Beautification Board	200	460	-	-
131-3660500	Scotty's Garden	50	-	-	-
131-3699006	Satellite Beach Tags	290	325	-	-
131-3699007	Beautification Board Tree Sale	1,610	-	-	-
641-3611000	Interest - Advanced Life Support	1,822	514	900	500
641-3660000	Donations - Advanced Life Support	10,448	18,105	-	-
642-3611000	Interest - Community Services	526	282	250	280
642-3611099	Interest - Loss on Investments	-	(150)	-	-
642-3660000	Donations - Community Services	9,034	2,915	-	-
643-3611000	Interest - Recreation Trust Fund	1,742	421	875	550
643-3660000	Contributions / Donations	1,139	990	-	-
643-3660003	Donations for Tennis Improvem't	1,195	2,963	-	-
643-3660001	Donations for Dog Park	-	256	-	-
644-3611000	Interest - Oceanfront Property Acquisition	11,378	2,388	5,600	3,000
644-3660002	Fundraising	2,075	1,005	-	-

DEPARTMENTAL DETAIL
COMMUNITY SERVICES SPECIAL REVENUE FUND - 101

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	ESTIMATED FOR FY 09/10
OTHER REVENUE SOURCES:					
120-380.00.00	Fund Balance - Recycling Revenue	6,028	4,480	-	-
130-380.00.00	Fund Balance - Samsons Island	-	14,039	8,240	9,250
130-381.01.00	Transfer from General Fund - Samsons Isl.	2,000	-	-	-
641-380.00.00	Fund Balance - Advanced Life Support	-	6,526	-	-
642-380.00.00	Fund Balance - Community Service Trust Fund	-	2,594	-	8,220
	Total Community Services Special Revenue Fd	<u>62,496</u>	<u>70,231</u>	<u>26,165</u>	<u>30,700</u>

DEPARTMENTAL DETAIL
COMMUNITY SERVICES SPECIAL REVENUE FUND

ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
FUND #101-	OPERATING EXPENSES:					
120-5373405	City Wide Office Recycling	1,023	646	1,000	500	500
130-5724803	Public Relations - Samsons Island	1,519	1,014	2,140	1,900	1,900
130-5724900	Minor Apparatus - Samsons Island	2,466	1,103	5,150	5,700	5,700
130-5725200	Operational Supplies - Samsons Isl.	-	540	150	150	150
130-5725206	Vegetation - Samsons Island	83	-	1,800	1,500	1,500
131-5724912	Beautification Projects	1,242	50	-	-	-
131-5724913	Beaut.-Scotty's Garden	-	100	-	-	-
641-5224900	Minor Apparatus - ALS	340	8,033	-	-	-
642-5215200	Operational Supplies - Comm. Serv.	2,895	3,450	-	5,000	5,000
642-5215202	Wearing Apparel - Comm. Services	264	2,191	-	3,500	3,500
644-5374802	Approved Fundraising - Oceanfront	528	742	-	-	-
	CAPITAL OUTLAY:					
130-5726310	Samsons Island ADA Dock	-	11,996	-	-	-
641-5226302	ALS Trust Fund - Capital Equip	-	17,112	-	-	-

DEPARTMENTAL DETAIL
COMMUNITY SERVICES SPECIAL REVENUE FUND

ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
NON-OPERATING:						
120-5819101	Transfer to General Fund - Recycling	14,000	15,000	7,500	-	-
ADDITION TO RESERVES:						
120-5909002	Reserves - Recycling Revenue	-	-	-	8,000	8,000
130-5909002	Reserves - Samsons Island	335	-	-	-	-
131-5909002	Reserves - Beautification Board	2,469	973	800	400	400
641-5909002	Reserves - Advance Life Support	11,930	-	900	500	500
642-5909002	Reserves - Community Service	6,401	-	250	-	-
643-5909002	Reserves - Recreation	4,076	4,630	875	550	550
644-5909002	Reserves - Oceanfront Property Acq.	12,925	2,651	5,600	3,000	3,000
	Total Recycling Revenue Expend	<u>62,496</u>	<u>70,231</u>	<u>26,165</u>	<u>30,700</u>	<u>30,700</u>

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STORMWATER UTILITY FUND

This fund was established to account for the proceeds from the Non-Ad Valorem Stormwater Utility Assessment approved for this year. The dedicated revenue source will be used to renovate the city's aging stormwater system and mitigate the flooding problem

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FUND: 125		DEPARTMENT DETAIL STORMWATER UTILITY FUND - 125			FUNCTION: 000	
ACCT. NO.	REVENUE SOURCE	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	ESTIMATED FOR FY 09/10	
INTERGOVERNMENTAL:						
3343602	DeSoto 319 Gt.-BaffleBox-Tkln	115,083	-	-	-	
3343605	Cassia Basin Project	34,546	23,130	-	-	
3343607	DOT - Ocean Outfalls	-	18,072	284,000	284,000	
3343608	FEMA - HZMG - North Drainage	-	-	977,399	977,399	
3343609	Brevard County - North Drainage	-	-	108,667	108,667	
3343610	School Board - North Drainage	-	-	108,667	108,667	
3343611	DEP #319 Grant-Cassia Phase 1	-	19,929	572,000	572,000	
3343612	DEP #319 Grant-Cassia Phase 2	-	-	579,000	579,000	
OPERATING:						
3437000	Stormwater Utility Revenue	223,465	204,290	303,959	319,903	
MISCELLANEOUS:						
3611000	Interest	1,752	31	15,000	7,535	
OTHER REVENUE SOURCES:						
3800000	Fund Balance	211,651	77,488	-	-	
3830000	Capital Lease Proceeds	-	-	1,173,346	1,230,097	
	Total Stormwater Utility Fund	<u>586,497</u>	<u>342,940</u>	<u>4,122,038</u>	<u>4,187,268</u>	

DEPARTMENTAL DETAIL
STORMWATER UTILITY EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Professional Services - Grant Writing	Services provided by City Grant Writer.	33,676
Professional Services - Engineering	Engineering Services for NPDES efforts for Stormwater Quality Master Plan and TMDL Compliance Assistance.	47,660
Capital Outlay	DEP (319) Grant - Cassia Phase I	953,000
Capital Outlay	DEP (319) Grant - Cassia Phase II	981,000
Capital Outlay	FDoT Outfalls	552,000
Capital Outlay	North Drainage	1,299,019
Transfer to General Fund	Transfer to General Fund for 2 - Public Works Stormwater Maintenance Workers.	110,221
Lease Principal	Lease Principal - ANB DeSoto Baffle	112,677
Lease Principal	Lease Principal - 08/09 StrmWtr Projects	35,845
Lease Interest	Lease Interest - ANB DeSoto Baffle	39,425
Lease Interest	Lease Interest - 08/09 StrmWtr Projects	22,745

FUND: 125		DEPARTMENTAL DETAIL STORMWATER UTILITY FUND			FUNCTION: 000	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
OPERATING EXPENSES:						
5383102	Professional Services - Grant Writer	36,683	33,875	33,676	33,676	33,676
5383104	Professional Services - Engineering	12	-	-	47,660	47,660
5384608	Storm sewer maintenance	-	-	6,324	-	-
	Subtotal	36,695	33,875	40,000	81,336	81,336
CAPITAL OUTLAY:						
5386301	DeSoto Baffle Box / Truck Line	266,680	3,327	-	-	-
5386303	Roosevelt Ave Baffle Box	1,808	-	-	-	-
5386305	Cassia Basin Ph 1, FDEP Grant	44,031	38,548	-	953,000	953,000
5386306	DEP (319) Grant - Cassia Phase II	-	33,215	953,000	981,000	981,000
5386307	FDOT Outfalls	-	36,145	552,000	552,000	552,000
5386308	FEMA - HZMG North Drainage	-	598	1,299,019	1,299,019	1,299,019
5386309	DEP (319) Grant - Cassia Phase III	-	-	981,000	-	-
	Subtotal	312,519	111,833	3,785,019	3,785,019	3,785,019
NON-OPERATING:						
081-5389101	Transfer to General Fund	85,182	45,131	100,531	110,221	110,221
DEBT SERVICE						
082-5387101	Lease Principle - ANB DeSoto Baffle	97,273	102,158	107,289	112,677	112,677
082-5387111	Lease Principle - 09/10 StrmWtr Projects	-	-	26,867	35,845	35,845
082-5387201	Lease Interest - ANB DeSoto Baffle	54,828	49,943	44,813	39,425	39,425
082-5387211	Lease Interest - 09/10 StrmWtr Projects	-	-	17,519	22,745	22,745
	Subtotal	152,101	152,101	196,488	210,692	210,692
ADDITION TO RESERVES:						
5909002	Add to Stormwater Reserve	-	-	-	-	-
	Stormwater Utility Total	586,497	342,940	4,122,038	4,187,268	4,187,268

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LAW ENFORCEMENT TRUST FUND

This fund accounts for money and property confiscated by the police from the owners who were arrested during the commission of a felony crime, and subsequently awarded by the courts to the City.

FUND: 135		DEPARTMENT DETAIL LAW ENFORCEMENT TRUST FUND			FUNCTION: 000	
ACCT. NO.	REVENUE SOURCE	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	ESTIMATED FOR FY 09/10	
FINES & FORFEITS:						
3950200	Confiscated Property	12,499	8,308	-	-	
MISCELLANEOUS:						
3611000	Interest	359	377	400	520	
OTHER REVENUE SOURCES:						
3800000	Designated Fund Balance	-	-	-	4,000	
3810100	Transfer from General Fund	8,658	-	-	-	
	Total Law Enforcement Trust Fund Rev.	<u>21,516</u>	<u>8,685</u>	<u>400</u>	<u>4,520</u>	

FUND: 135		DEPARTMENTAL DETAIL LAW ENFORCEMENT TRUST FUND				FUNCTION: 000	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10	
OPERATING EXPENSES:							
5214900	Minor Apparatus	10	-	-	-	-	
	Subtotal	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
CAPITAL DEBT							
5216404	Police Instruments & Implements	-	4,788	-	-	-	
	Subtotal	<u>-</u>	<u>4,788</u>	<u>-</u>	<u>-</u>	<u>-</u>	
NON-OPERATING:							
5819150	Transfer to Capital Assets	-	-	-	4,000	4,000	
	Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>	
ADDITION TO RESERVES:							
090-5909002	Add't to LETF Fund Balance	<u>21,506</u>	<u>3,897</u>	<u>400</u>	<u>520</u>	<u>520</u>	
	Total Law Enforcement Trust Expend	<u><u>21,516</u></u>	<u><u>8,685</u></u>	<u><u>400</u></u>	<u><u>4,520</u></u>	<u><u>4,520</u></u>	

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COMMUNITY REDEVELOPMENT AGENCY FUND

The Community Redevelopment District and Agency were established by City Council in June 2002. Revenue sources are property taxes from the Community Redevelopment area only and transfers from the General Fund.

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FUND: 140		DEPARTMENTAL DETAIL COMMUNITY REDEVELOPMENT AGENCY FUND		FUNCTION: 000	
ACCT. NO.	REVENUE SOURCE	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	ESTIMATED FOR FY 09/10
INTERGOVERNMENTAL:					
3347003	Pelican Beach Park Grant	40,127	-	-	-
3373002	Land & Water Conserv Gt HighTower	-	8,182	200,000	-
3380000	Community Redevelopment Taxes	619,573	623,947	584,010	484,283
MISCELLANEOUS:					
3611000	Interest	133,281	22,614	75,000	32,808
3611099	Interest - Loss on Investments	-	(4,894)	-	-
3640200	Sale of Property	-	-	1,200,000	-
3660000	Contributions / Donations	1,573	-	-	-
3660006	Montecito CDD Cont for HighTw	-	302,503	400,000	-
OTHER REVENUE SOURCES:					
3800000	Fund Balance - Community Redevelopment	1,947,695	59,259	-	431,467
3810001	Transfer from General Fund - Comm. Redev.	953,219	1,056,736	1,200,122	1,018,136
3840000	Debt Proceeds - Line of Credit	-	-	-	2,811,000
Total Community Redevelopment Agency Fund		<u>3,695,468</u>	<u>2,068,347</u>	<u>3,659,132</u>	<u>4,777,694</u>

DEPARTMENTAL DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salary/Wages & FICA Tax & Benefits	Community Development Director; 10% B&Z Administrative Assistant and Administrative Support.	149,942
Salary/Wages & FICA Tax & Benefits	Public Safety - Community Policing / Emergency Services.	548,190
Salary/Wages & FICA Tax & Benefits	Maintenance Support - Pelican Beach Park and Beach Accesses.	68,852
Consultant Fees	Consultant Planner / Projects / Property Real Estate Management / Grant Writer	159,294
Travel - Business Trips	Travel - Business Trips	4,500
Electricity	Street Lights & Traffic Signs	67,905
Business Development & Promotions	Business Development & Promotions	2,000
Façade Grant Program	Façade Grant Program for local businesses	150,000
Banking Fees	Investment and Banking Fees	500
Office Supplies	Office Supplies	1,000
Operating Supplies	Operating Supplies	2,000
Publications, Sub., Mbrships	Publications, Subscriptions, Memberships	2,000

FUND: 140		DEPARTMENTAL DETAIL COMMUNITY REDEVELOPMENT AGENCY FUND			FUNCTION: 000	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
OPERATING EXPENSES:						
5591200	Salary/Wages & FICA Tax & Benefits - CRA Support	271,761	292,057	212,019	149,942	149,942
5591200	Salary/Wages & FICA Tax & Benefits - Comm. Policing	-	-	538,671	548,190	548,190
5591200	Salary/Wages & FICA Tax & Benefits - Maint Svcs.	-	-	80,465	68,852	68,852
5593107	Consultant Fees	26,765	71,404	150,000	159,294	159,294
5594000	Travel - Business Trips	4,402	2,485	4,500	4,500	4,500
5594300	Electricity	37,798	37,798	67,906	67,905	67,905
5594610	CRA Misc Projects (No Longer In Use)	1,423	-	-	-	-
5594800	Business Development & Promotions	1,702	2,099	2,000	2,000	2,000
5594801	Façade Grant Program	90,838	37,395	150,000	150,000	150,000
5594906	Banking Fees	305	19	300	500	500
5595100	Office Supplies	1,097	645	1,000	1,000	1,000
5595200	Operating Supplies	2,698	1,877	2,000	2,000	2,000
5595400	Publications, Sub., Mbrships	4,932	3,450	2,000	2,000	2,000
	Subtotal	443,721	449,229	1,210,861	1,156,183	1,156,183
NON-OPERATING:						
081-5599101	Transfer to General Fund	1,077,819	960,889	-	-	-
	Subtotal	1,077,819	960,889	-	-	-

DEPARTMENTAL DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Additional Line of Credit - Principal	Additional CRA Line of Credit Principal	113,568
Additional Line of Credit - Interest	Additional CRA Line of Credit Interest	93,156
CRA Line of Credit - Principal	Line of Credit Principal (Annual Payment)	233,400
CRA Line of Credit - Interest	Line of Credit Interest (Annual Payment)	231,387
S Patrick Dr Improvement	S Patrick Dr Improvement	250,000
Master A1A Streetscape	Master A1A Streetscape	100,000
Underground Utilities	Underground Utilities	2,000,000
Beach Access Improvement	Beach Access Improvement	600,000

FUND: 140		DEPARTMENTAL DETAIL COMMUNITY REDEVELOPMENT AGENCY FUND			FUNCTION: 000	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
DEBT SERVICE:						
082-55971XX	Additional Line of Credit - Principal	-	-	-	113,568	113,568
082-55972XX	Additional Line of Credit - Interest	-	-	-	93,156	93,156
082-5597102	CRA Line of Credit - Principal	204,600	214,500	223,800	233,400	233,400
082-5597202	CRA Line of Credit - Interest	262,649	254,243	241,004	231,387	231,387
	Subtotal	467,249	468,743	464,804	671,511	671,511
CAPITAL OUTLAY:						
5596100	A1A / DeSoto Property Land Purchase	-	-	50,000	-	-
5596101	A1A / DeSoto Property Project	2,738	4,000	-	-	-
5596901	Pelican Beach Park Improvement	1,624,745	474	-	-	-
5596902	S Patrick Dr Improvement	9,473	952	600,000	250,000	250,000
5596903	Master A1A Streetscape	26,603	6,470	100,000	100,000	100,000
5596904	Underground Utilities	5,344	118,671	100,000	2,000,000	2,000,000
5596905	Hightower Beach Park Improvement	11,896	37,267	800,000	-	-
5596906	Beach Access Improvement	25,880	21,652	300,000	600,000	600,000
	Subtotal	1,706,679	189,486	1,950,000	2,950,000	2,950,000
ADDITION TO RESERVES:						
090-5909002	Reserves - Community Redevelopment	-	-	33,467	-	-
	Total Community Redevelopment Agency:	<u>3,695,468</u>	<u>2,068,347</u>	<u>3,659,132</u>	<u>4,777,694</u>	<u>4,777,694</u>

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CAPITAL ASSETS FUND

This fund was established by the City Council in FY 97/98 based on the recommendation of the Capital Assets Planning Committee, a citizen advisory group. The funding for the Capital Assets Fund is a dedicated 6.0% utility tax on power. Proceeds from the 6.0% utility tax on electricity, metered natural gas, liquefied petroleum gas and manufactured gas are used to fund capital assets with a minimum cost of \$3,000 and a life expectancy of over one year.

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FUND: 150		DEPARTMENTAL DETAIL CAPITAL ASSETS FUND		FUNCTION: 000	
ACCT. NO.	REVENUE SOURCE	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	ESTIMATED FOR FY 09/10
TAXES:					
3141000	Utility Tax - Electricity	346,318	344,084	351,000	305,000
3144000	Utility Tax - Gas & Fuel Oil	10,634	11,795	10,758	11,500
INTERGOVERNMENTAL:					
3341000	State Grant	114,524	84,237	-	13,810
3341001	Local Grant	-	-	-	19,300
3343901	Interlocal Agreement - Cinnamon/Temple/Jacks	-	51,000	-	-
3343902	Interlocal Agreement - Pineapple St Improve	-	49,715	-	-
3347004	Hightower Beach Park Renovation Grant	44,600	-	-	-
3347005	FRDAP Grant V Sport/Rec Pk Rev	-	96	-	-
3347006	FRDAP DeSoto Park Ph I Grant	-	9,512	-	-
3347007	FDACS #010463 Sports Pk Tree Grant	13,875	-	-	-
3347008	FDACS #010465 Residential Tree Grant	117,830	8,124	-	-
MISCELLANEOUS:					
3611000	Interest	355	645	-	5,000
3660000	Contributions / Donations	5,307	-	-	-
OTHER REVENUE SOURCES:					
081-3800000	Capital Assets Fund Reserve	-	-	4,991	83,277
081-3819001	Transfer from General Fund	423,016	-	-	-
081-3819135	Transfer from LETF	-	-	-	4,000
3830000	Capital Lease Proceeds	137,281	-	-	19,567
	Total Capital Assets Revenue	<u>1,213,740</u>	<u>559,208</u>	<u>366,749</u>	<u>461,454</u>

DEPARTMENTAL DETAIL
CAPITAL ASSETS FUND DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Police Computers & Software	Replace Police Department Computer Server.	5,000
Police Vehicles	Purchase & Outfit 2 Police Vehicles (K-9 Unit and Patrol Unit) with proceeds from the State Byrne Grant (Justice Assistance Grant Direct) and Brevard County.	70,120

FUND: 150

DEPARTMENTAL DETAIL
CAPITAL ASSETS FUND

ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
LAND PURCHASE:						
000-5596101	Land Expenses	-	12,252	-	-	-
	Subtotal Land Purchase:	-	12,252	-	-	-
IMPROVEMENTS:						
000-53963	FDACS Residential Tree Replant	169,381	2,400	-	-	-
000-53963	Magnolia Street Pedway	20,790	-	-	-	-
000-53963	Avocado Street Pedway	10,200	-	-	-	-
000-53963	Roosevelt Ave Inlet	2,450	-	-	-	-
000-53963	Kingston Rd Inlet	2,450	-	-	-	-
000-53963	Laurel, Jamaica & Sunrise Sidewalk	44,517	-	-	-	-
000-53963	06/07 1.2 Mile Pedway by DoT	114,958	101,817	-	-	-
000-55963	Dune Crossover @ Grant	9,570	-	-	-	-
000-55963	Dune Crossover @ Hightower	46,635	-	-	-	-
000-57268	FRDAP Grant V Sports/Rec Park	26,485	-	-	-	-
000-57268	DeSoto Park, Phase I	-	10,430	-	-	-
000-5726809	Tennis Courts Improvements	-	-	16,500	-	-
	Total Improvements:	447,436	114,647	16,500	-	-
LEGISLATIVE DEPT:						
011-5116402	Legislative Equipment	18,196	-	-	-	-
	Subtotal Legislative:	18,196	-	-	-	-
ADMINISTRATION/FINANCE DEPT:						
013-5136401	Administrative Computers & Software	-	-	5,000	-	-
	Subtotal Administration/Finance:	-	-	5,000	-	-
POLICE DEPT:						
021-5216401	Police Computers & Software	-	-	-	5,000	5,000
021-5216402	Police Equipment	3,639	-	-	-	-
021-5216403	Police Instruments & Implements	3,007	-	-	-	-
021-5216404	Police Vehicles	98,127	-	11,136	70,120	70,120
	Subtotal Police:	104,773	-	11,136	75,120	75,120

DEPARTMENTAL DETAIL
CAPITAL ASSETS FUND DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Fire Vehicles	Tow vehicle for Water Search and Rescue (SAR) trailer.	12,818
Public Works Equipment	Hygenic Cleaning System, auto floor scrubber, and diesel tank for Police Department	7,735
Public Works Vehicles	Lease of 1 pickup truck, 1 dump truck	19,567
Recreation Computers & Software	Replace Recreation Department Computer Server	4,000
Debt Service		
Principal	Principal repayment on Recreation Center	185,541
Principal	Principal repayments on Fire Truck.	7,039

FUND: 150		DEPARTMENTAL DETAIL CAPITAL ASSETS FUND				
ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
FIRE DEPT:						
022-5226401	Fire Computers & Software	-	-	5,000	-	-
022-5226403	Fire Instruments & Implements	15,129	-	-	-	-
022-5226404	Fire Vehicles	-	-	-	12,818	12,818
	Subtotal Fire:	15,129	-	5,000	12,818	12,818
PUBLIC WORKS DEPT:						
039-5396402	Public Works Equipment	33,179	-	6,000	7,735	7,735
039-5396403	Public Works Instruments & Implements	3,195	-	-	-	-
039-5396404	Public Works Vehicles	22,089	-	-	19,567	19,567
	Subtotal Public Works:	58,463	-	6,000	27,302	27,302
RECREATION DEPT:						
072-5726401	Recreation Computers & Software	-	-	-	4,000	4,000
	Subtotal Recreation:	-	-	-	4,000	4,000
	Subtotal Capital Assets:	643,997	126,899	43,636	119,240	119,240
DEBT SERVICE:						
082-5177103	Principal - Property Acquisition	163,152	170,290	177,748	185,541	185,541
082-5177105	Lease Principal - Fire Truck	25,618	26,559	27,533	7,039	7,039
082-77110	Lease Principal - B&Z '06 4X4	5,924	6,324	-	-	-
082-77111	Principal - P.W. Dump Truck	10,896	-	-	-	-
082-77112	Lease Principal - B&Z '05 SUV	7,844	-	-	-	-
082-77113	Lease Principal - PD '05 SUV	10,186	-	-	-	-
082-77114	Lease Principal - PD '05 Car's	17,344	-	-	-	-
082-77115	Lease Principal - Fire '05 Explorer	7,533	-	-	-	-
082-77116	Lease Principal - PW Toro GdMstr	10,062	10,513	8,193	-	-
082-77117	Lease Principal - PW Roller/Mower	5,609	6,251	6,966	-	-
082-77118	Lease Principal - PW John Deere Mower	9,357	9,861	10,391	-	-

DEPARTMENTAL DETAIL
CAPITAL ASSETS FUND DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Debt Service		
Principal	Principal repayments on Defibulator & 5 Police Vehicles & 17 Sets Bunker Gear	53,009
Interest	Interest payments on Recreation Center	40,025
Interest	Interest payments on Fire Truck.	42
Interest	Interest repayments on Defibulator & 5 Police Vehicles & 17 Sets Bunker Gear	7,533

FUND: 150

DEPARTMENTAL DETAIL
CAPITAL ASSETS FUND

ACCT. NO.	CLASSIFICATION	ACTUAL FY 06/07	ACTUAL FY 07/08	ADOPTED BUDGET FY 08/09	CITY MGR RECOMMENDS FY 09/10	CITY COUNCIL RECOMMENDS FY 09/10
DEBT SERVICE (Cont)						
082-77119	Lease Principal - PW '06 GMC Sierra	5,963	5,557	-	-	-
082-77122	Lease Principal - PD '06 2 Crown Vic's	17,003	18,159	-	-	-
082-77123	Lease Principal - PW '07 GMC Sierra	7,530	6,571	-	-	-
082-5177109	Lease Principal - FD Defibulator	1,609	3,339	3,510	3,688	3,688
082-5177110	Lease Principal - PD Vic + 2 Chargers	8,666	17,992	18,908	19,871	19,871
082-5177112	Lease Principal - FD Bunker Gear (17 Sets)	-	-	-	5,404	5,404
082-5177113	Lease Principal - PD Chargers (2)	-	-	-	24,046	24,046
082-5177203	Interest - Property Acquisition	62,404	55,276	47,818	40,025	40,025
082-5177205	Lease Interest - Fire Truck	2,711	1,770	796	42	42
082-77210	Lease Interest - B&Z '06 4X4	827	427	-	-	-
082-77211	Interest - P.W. Dump Truck	545	-	-	-	-
082-77212	Lease Interest - B&Z '05 SUV	392	-	-	-	-
082-77213	Lease Interest - PD '05 SUV	438	-	-	-	-
082-77214	Lease Interest - PD '05 Car's	746	-	-	-	-
082-77215	Lease Interest - Fire '05 Explorer	441	-	-	-	-
082-77216	Lease Interest - PW Toro GdMstr	1,062	611	151	-	-
082-77217	Lease Interest - PW Roller/Mower	2,154	1,512	797	-	-
082-77218	Lease Interest - PW John Deere Mower	1,592	1,089	559	-	-
082-77219	Lease Interest - PW '06 GMC Sierra	605	1,011	-	-	-
082-77222	Lease Interest - PD '06 2 Crown Vic's	2,391	1,235	-	-	-
082-77223	Lease Interest - PW '07 GMC Sierra	-	709	-	-	-
082-5177209	Lease Interest - FD Defibulator	441	759	589	410	410
082-5177210	Lease Interest - PD Vic + 2 Chargers	2,375	4,091	3,174	2,621	2,621
082-5177212	Lease Interest - FD Bunker Gear (17 Sets)	-	-	-	1,650	1,650
082-5177213	Lease Interest - PD Chargers (2)	-	-	-	2,852	2,852
	Subtotal Debt Service:	<u>393,420</u>	<u>349,906</u>	<u>307,133</u>	<u>293,189</u>	<u>293,189</u>
NON-OPERATING:						
081-5819101	Transfer to General Fund	-	-	15,980	49,025	49,025
RESERVES:						
090-5909002	Capital Assets	<u>176,323</u>	<u>82,403</u>	-	-	-
	Total Additions to Reserves & Non-Opt	<u>176,323</u>	<u>82,403</u>	-	-	-
	TOTAL CAPITAL ASSETS	<u>1,213,740</u>	<u>559,208</u>	<u>366,749</u>	<u>461,454</u>	<u>461,454</u>

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