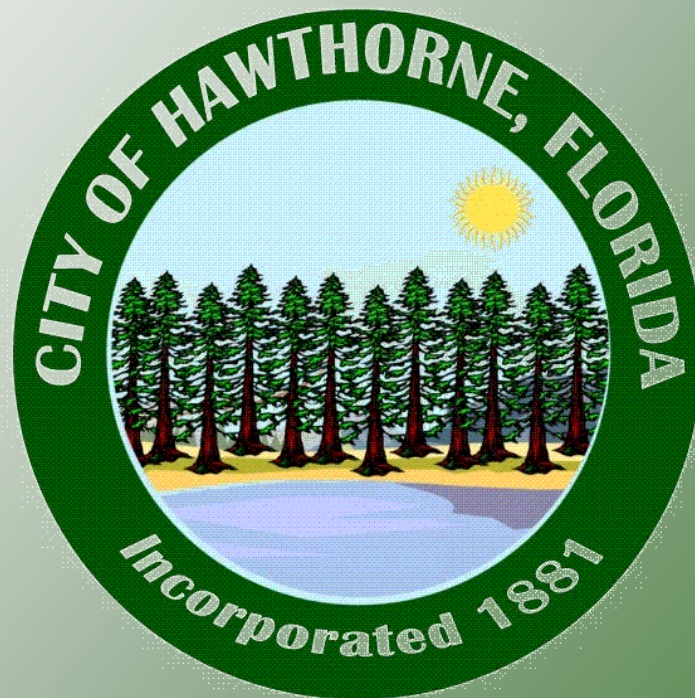


CITY OF HAWTHORNE

# Annual Operating Budget

FY 2007-2008

PROPOSED



JULY 16, 2007

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# BUDGET MESSAGE

July 16, 2007

Mayor and Commission  
City of Hawthorne  
Hawthorne, Florida  
Honorable Mayor and Commission Members:

I am submitting the City Manager's Proposed Budget for the 2007-2008 Fiscal Year. The City of Hawthorne's fiscal year begins on October 1, 2007.

The budget is the plan of action detailing how the City's overall goals will be achieved. Approved budgets provide funds for the cost of people, supplies, and capital improvements. These items are investments in the quality of life for our community.

The City of Hawthorne operates on an extremely lean budget. Because of this, most of the line items within the budget are fixed costs and fairly easy to project. However, there were a number of issues that affected the preparation of this year's budget:

## PROPERTY TAX REFORM

One of the major considerations in the preparation of this budget was the impacts of property tax reform on the City's ability to fund necessary municipal services. During the most recent legislative session, two property tax reform bills were adopted.

The first bill required all cities and counties to roll back their 2007-2008 millage rate to a rate which generates the same amount levied in 2006-2007. Cities and counties were required to roll back their millage rates an additional 0% to 9% according to a formula within the legislation. The City of Hawthorne was, in most part, spared from the effects of this legislation because we were not required roll back any additional amount under the formula.

The second property tax reform bill has called for an election in 2008 to consider an amendment to the state constitution. This amendment, if adopted, would phase out the existing homestead exemption and "Save-Our-Homes" exemption with a so-called "Super-Exemption". If adopted, this amendment would have catastrophic effects on the City's budget, beginning in FY2008-2009.

Over the course of the year, I would highly recommend that the City look at alternative revenue sources to fund the delivery of services in the event of the adoption of the proposed constitutional amendment. Some items that the City might consider would be:

- Storm Water Assessments
- Street Lighting Assessments
- Increased Support from Enterprise Funds
- Increased Impact Fees For Streets, Public Facilities, and Public Safety

## **POLICE DEPARTMENT COSTS**

Because the Police Department has been in operation for less than one year, we were not able to identify trends to establish the budget for this department. The projected costs for the department were increased from \$175,000 to \$200,000, as projected in the cost/benefit analysis for the department. Chief Donadio and I developed the line items within the department's budget based upon our experience and analysis of the budgets of similar sized police departments. We will monitor the department's expenditures closely during the course of the year to determine if amendments are necessary.

## **INTERFUND TRANSFERS**

Over the past two years, we have attempted to formalize the transfer of funds from enterprise funds into the general fund. This is done to reimburse the general fund for the costs associated with the management of those enterprise funds. In preparing the budget, we have attempted to set the transfer amount at 10% of the gross sales of each of the three enterprise funds. Transfer from the water fund at a rate of 10% was not possible and still maintain a balanced budget in the water fund. For this reason, the transfer from the water fund is set at only 4.5%. During the upcoming fiscal year, we will be conducting a study of our utility rates to determine if any correction are needed.

## **PARKS AND RECREATION**

Park and recreation funding within the budget reflects an ongoing contractual relationship with the YMCA. We are currently investigating the option of bringing the operation of our recreation program back in-house in order to provide a more cost-effective and responsive recreation program to our residents. If the City chooses to bring recreation program back in-house, it will require amendments to the budget. However, if staff recommends such a change, we hope to recommend a recreation budget that is as close to self-supporting as possible.

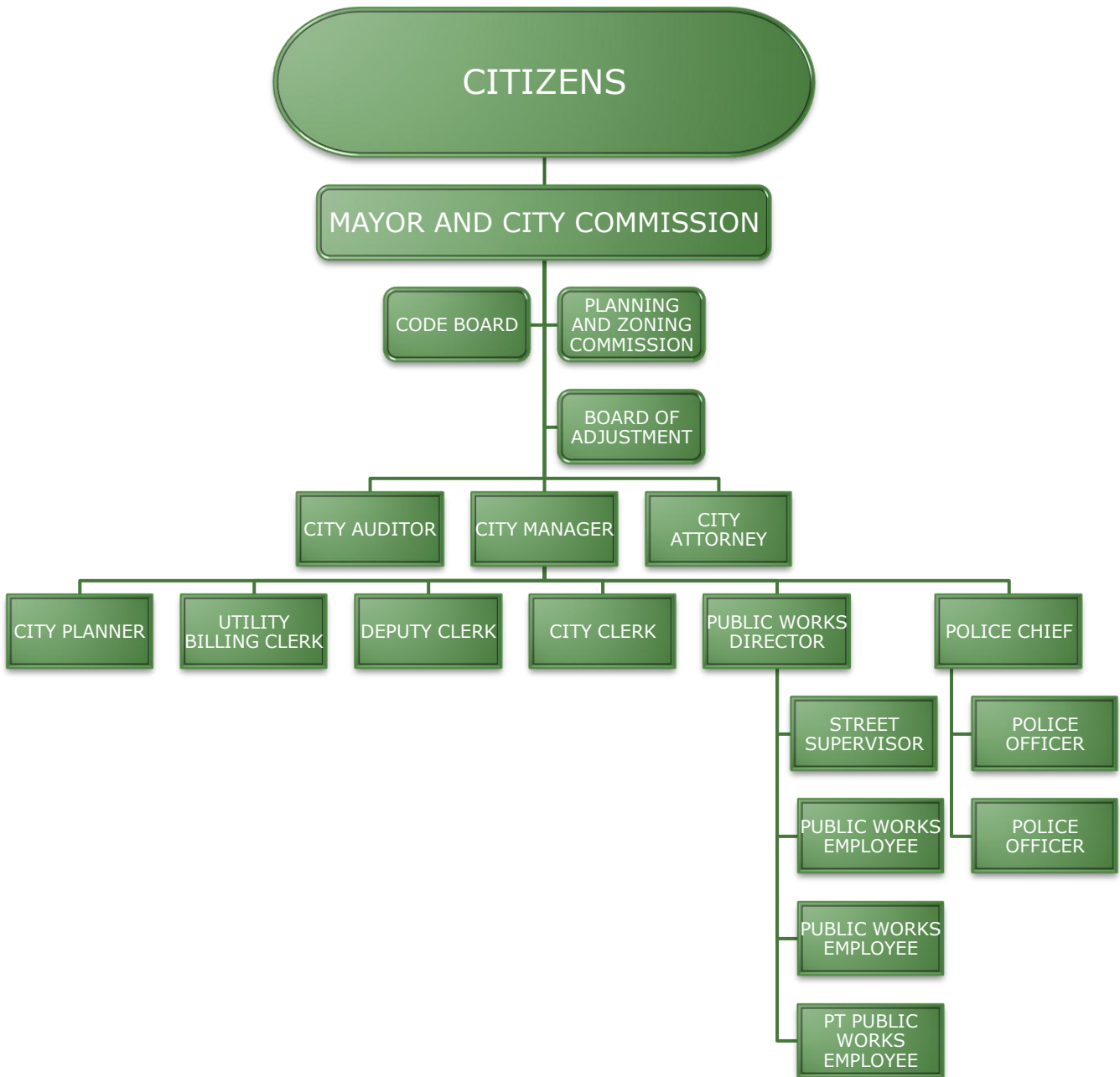
I would like to thank city staff for their assistance in the preparation of this budget. During the most recent legislative session, local government employees were portrayed as being overpaid and underworked. This is certainly not the case with the employees of the City of Hawthorne. In order to maintain a balanced budget, I have allotted for an overall 3% increase in wages, although I wish that it were possible to do more.

I would also like to thank both the current and previous members of the City Commission for their support and guidance. It was our goal to reflect the values and goals of the Commission within the current budget proposal.

Respectfully submitted,

Chad M Shryock  
City Manager

# ORGANIZATIONAL CHART



# BUDGET SUMMARY

The City desires citizens be provided with the highest quality services while minimizing the need for additional revenue. Staff continues to hold the line on new costs with only essential expansion of services to meet the needs of a growing population.

This budget proposes a property tax of 5.4258 mills, which is the rollback rate required under the property tax reform legislation, and is a reduction of the FY2006-2007 millage rate of 6.500 mills. During the past year, \$1,636,500 in gross taxable valuation has been added in the City due to new construction. This new construction will allow us to collect an additional \$20,703 in property taxes, while rolling back the millage rate by 1.0742 mills.

The total 2007-2008 Proposed Budget is \$1,644,881. Subtracting out Interfund Transfers in the amount of \$65,300, total budgeted expenditures are \$1,579,581. The Proposed Budget by fund, compared with prior years, is as follows:

	FY03-04	FY04-05	FY05-06	FY06-07	FY07-08
<b>General Fund</b>	680,077	638,849	693,563	909,067	953,000
<b>Water Fund</b>	132,589	131,763	139,042	145,675	149,200
<b>Sewer Fund</b>	200,182	327,654	358,037	312,493	313,493
<b>Sanitation Fund</b>	199,500	197,000	198,000	225,052	205,560

## **BUDGET PROCESS**

Florida law mandates certain deadlines in adopting the budget. *Preliminary* adoption of the millage rate must be accomplished by August 5<sup>th</sup>. Public hearings on the budget are held in September. Following the first public hearing, a *tentative* budget and millage rate are adopted. A second public hearing is then held and *final* action taken to formally adopt the budget. The proposed public hearing dates are to be determined by City Council. Typically these are held in the first and third weeks in September. The entire process must be completed by October 1.

### **What's in the Budget?**

This Budget Letter focuses on the City's major issues and goals and how they are proposed to be addressed in the Proposed Budget. Along with the "big picture" comes all the thousands of details which make up the City's budget for the fiscal year.

### **The Budget and the Accounting Basis of City Funds**

The City's budget and accounting basis is substantially in accordance with Generally Accepted Accounting Principles (GAAP). The City's General, Special Revenue, and Capital Improvement Funds are budgeted on the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to finance expenditures. Expenditures are generally recognized when incurred.

The Enterprise Funds are generally budgeted on an accrual basis. Revenues are recognized when earned, and expenses are recognized when incurred. The Government Accounting Standards Board (GASB), which establishes accounting principles for governments, issued Statement No. 34, Basic Financial Statements-Management's Discussion and Analysis-for State and Local Governments.



**CITY OF HAWTHORNE**  
**FISCAL YEAR 2007-2008 BUDGET ADOPTION**  
**BUDGET CALENDAR**

Friday	July 1 (*)	Property Appraiser certifies Tax Roll and City staff calculates proposed millage rate based on actual taxable valuation.
Monday	July 16	City Manager presents FY 05-06 Proposed Budget Document to City Commission
By Thursday	July 26	<b>SPECIAL COMMISSION MEETING</b> – City Commission holds Budget Workshop to discuss proposed budget document and community priorities.
Monday	July 30	<b>SPECIAL COMMISSION MEETING</b> – Continuation of Budget Workshop and Adoption of Resolution to set the proposed tax millage rate and date, time, and place of first Public Hearing
By Thursday	August 4(*)	City advises Property Appraiser of proposed millage rate; rolled-back rate and date, time, and place of first Public Hearing
By Monday	August 24 (*)	Property Appraiser mails Notice of Proposed Property Taxes (TRIM Notice) and advertises the date, time, and place of the first Public Hearing for all taxing authorities.
Monday	September 17	<b>REGULAR COMMISSION MEETING – FIRST PUBLIC HEARING</b> – Discussion and adoption of tentative millage rate and tentative FY 05-06 Budget
Thursday	September 20	Advertise second and final Public Hearing to set the 2005 millage rate and adopt the FY 05-06 Budget
Monday	September 24	<b>SPECIAL COMMISSION MEETING – SECOND PUBLIC HEARING</b> – Discussion and adoption of final FY 05-06 millage rate and FY 05-06 Budget

(\*) Dates established by State Truth in Mileage (TRIM) Legislation

# GENERAL FUND

## REVENUES

	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
PROP TX/CURRENT YR	161,679	162,797	274,249	226,212	294,952
PROP TX/PR YR/DELINQ	2,500	8,610	2,500	33,520	2,500
FIRE ASSESSMENT	52,061	44,518	54,000	44,891	54,000
CO OPTION GAS TAX	80,437	80,564	81,835	52,558	80,000
FRANCH FEE/CABLE TV	-	43	-	39	-
UTILITY TAX/FPL	54,500	57,604	54,500	41,631	56,000
UTILITY TAX/CLAY ELEC	9,715	12,195	10,000	7,052	12,000
UTILITY TAX/TELECOMMUNICATIONS	40,045	48,716	45,287	33,686	44,000
UTIL TAX/CITY WATER	9,675	10,486	9,750	7,807	10,000
OCCUPAT LICEN FEES	3,840	3,185	3,840	3,055	3,000
OLD TYME PARK PERMIT	480	208	250	84	100
BLDG PERMIT FEES/SIGN PERMITS	264	200	200	405	500
REZONING FEES		7,875	8,500	2,400	8,500
ANNEXATION FEES	-	5,400	5,000	1,900	5,000
PRELIMINARY PLAT FEES		1,300	2,000	-	2,000
SPECIAL EXCEPTIONS/PERMITS	1,200	-	500	500	500
SPECIAL TEMP. USE PERMIT	225	300	225	-	225
VARIANCE FEE		200	-	-	-
SITE PLAN REVIEW FEE/LDR COMP.	300	3,865	4,000	4,743	4,000
FEMA REIMBURSEMENT	-	32,887	-	-	-
GRANT/ HAW. RED.TRUST	30,000	35,184	35,000	46,708	48,000
TRAFFIC SIGNAL REIMBURSEMENT				3,495	3,500
ST REV/MUNICIPAL REV SHARING	52,342	57,707	56,300	43,380	54,000
ST REV/8 CENT GAS TAX		-	-	7,242	10,000
ST REV/ALCOHOL BEV TX/LICENSE	600	683	600	585	600
ST REV/HALF CT SALE TX	78,752	86,225	89,093	64,016	84,000
SHIP HOUSING (REIM. TO CITY)	58,000	34,896	58,000	83,859	58,000
WATER-SEWER LATE FEES	-	22,999	-	-	-
FINE REVENUE/SHERIFF	20,000	21,985	70,000	10,178	70,000
CODE ENFORCEMENT FINE REVENUE	1,200	4,480	5,000	21,375	5,000
CITY ELECTION FEES		80	120	328	120
INTEREST REV/GF SAV	720	782	700	200	700
INT REV/HAW.RED.TRUST	480	1,045	600	359	600
MISC REVEN/CITY	5,300	4,566	5,000	10,968	5,000
MISC REVEN/RECREATION		579	-	-	-
XFER FROM WATER/UNRESTRICT	6,500	6,500	6,500	-	5,900
XFER FR SAN/UNRESTRICT	9,400	9,400	9,400	-	20,000
XFER FROM SEWER	16,948	16,948	17,000	-	34,000
<b>TOTAL</b>	<b>697,163</b>	<b>785,014</b>	<b>909,949</b>	<b>753,175</b>	<b>976,697</b>

Notes:

1. Property Tax revenue reflects a proposed millage rate of 5.4258 mills (or \$5.4258 per \$1,000 of taxable value) and a Current Year Gross Taxable Value of \$54,362,422.
2. Fire Assessment revenue is budgeted at the same level as last year. At this time, we do not know what the county will be charging us for fire services. Depending upon what the county decides to charge, this number could change.
3. County Option Gas tax amount will change due to the five cent increase approved by the County. However, the number budgeted is the amount forecast by the State Department of Revenue.
4. Redevelopment Trust is the TIF money coming from the CRA. It has been calculated based upon increment value and proposed millage rate.
5. Fine Revenue was set at the same level as last year. The Police Department has not been in operation long enough to determine if this amount is a correct assumption.
6. Transfer from Enterprise funds is based upon 10% of the enterprise fund's gross sales and is intended to reimburse the general fund for the costs associated with the administration of those funds. Transfer from water is less than 10% of gross sales because the fund does not have enough revenue to maintain a balanced budget with a transfer of that amount.

## EXPENDITURES

	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
<b>COMMISSION AND ELECTIONS</b>	21,500	20,901	21,500	16,425	28,400
<b>ADMINISTRATION</b>	296,880	350,701	343,099	255,364	347,700
<b>STREET</b>	161,044	157,902	175,440	124,640	177,500
<b>POLICE</b>			175,000	16,060	200,000
<b>FIRE</b>	101,970	107,962	64,728	83,402	64,728
<b>RECREATION</b>	14,090	55,779	24,900	(24,233)	30,900
<b>CODE ENFORCEMENT</b>	5,280	4,804	6,000	5,972	6,000
<b>SHIP HOUSING</b>	58,000	3,200	58,000	190,443	58,000
<b>DOWNTOWN REDEVELOPMENT</b>	30,000	13,917	35,000	6,316	58,000
<b>INTERFUND TRANSFERS</b>	4,800	7,200	5,400	5,400	5,400
<b>TOTAL</b>	693,563	722,365	909,067	679,789	976,628
<b>REVENUES OVER EXPENDITURES</b>	<b>3,600</b>	<b>62,649</b>	<b>882</b>	<b>73,386</b>	<b>69</b>

Notes:

1. Commission and Elections reflects the raise in Commission pay approved by the City Commission in 2007.
2. Police reflects a budgeted increase to \$200,000 based upon projections in the department's cost/benefit analysis.
3. Fire amount is based upon an equivalent contribution into the County's Fire MSTU. This number could change based upon negotiations with the County.
4. Recreation costs reflect our current agreement with the YMCA. We are investigating the possibility of bringing the administration of our recreation program in-house. If we do go this route, the actual budget numbers will change. However, we would attempt to maintain the program as close to revenue-neutral as possible.

## CITY COMMISSION AND ELECTIONS

COMMISSION AND ELECTIONS	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
ELECT OFFICIAL COMP	18,900	19,029	18,900	14,175	25,800
ELECT OFFICIAL RETIRE	1,800	1,800	1,800	1,350	1,800
CITY ELECTION EXPENSE	800	72	800	900	800
<b>TOTAL</b>	<b>21,500</b>	<b>20,901</b>	<b>21,500</b>	<b>16,425</b>	<b>28,400</b>

Notes:

1. Elected Official Compensation reflects the increase in Commissioner pay approved in 2007.

## ADMINISTRATION

	FY '05-'06		FY '06-'07		FY '07-'08
ADMINISTRATION	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
ADMIN TRAVEL/TRAINING	16,000	19,073	16,000	14,977	16,000
ADMIN SALARY SHARE	119,052	131,389	148,000	105,153	155,000
ADMIN FICA SHARE	8,700	9,811	9,135	7,958	10,000
ADMIN-RETIREMENT	9,775	9,291	10,264	6,782	10,000
ADMIN EMPLOY HEALTH INS	21,603	22,002	23,000	15,259	23,000
ADMIN WORK COMP INS	950	1,084	1,200	2,559	2,600
ADMIN CONTR LABOR	16,000	44,360	15,000	15,795	15,000
ADMIN AUDIT EXPENSE	10,000	10,663	12,000	7,836	8,000
ADMIN TELEPHONE EXP	8,400	7,990	8,000	6,319	8,000
ADMIN ELECTRIC EXPENSE	3,600	4,470	3,800	2,601	3,800
ADMIN C.UTILS	1,800	2,275	2,500	1,130	2,500
ADMIN PUBLIC OFF INS	3,600	500	1,000	-	1,000
ADMIN PROP/LIAB INS	9,300	8,712	8,800	10,677	8,800
ADMIN BLDG REP/MAINT	6,000	1,940	6,000	1,988	6,000
ADMIN MISCELLANEOUS	3,000	5,248	3,000	3,619	3,000
ADMIN OFFICE EXPENSE	12,000	18,630	14,000	14,450	14,000
ADMIN DUES/DONATIONS	6,000	6,761	6,000	6,777	6,000
ADMIN CAPITAL OUTLAY	13,300	4,219	14,000	695	14,000
ADMIN LEGAL FEES	21,000	24,350	28,000	23,860	28,000
ADMIN LEGAL ADVERTS	2,400	13,663	9,000	6,932	9,000
ADMIN MUN.CODE UPDATE	4,400	4,272	4,400	-	4,000
<b>TOTAL</b>	<b>296,880</b>	<b>350,701</b>	<b>343,099</b>	<b>255,364</b>	<b>347,700</b>

Notes:

1. Salaries reflect a budgeted 3% raise for all employees. Other personnel costs have been adjusted to reflect this raise.
2. All other items reflect current spending levels.

## STREETS

STREETS	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
STREET SALARY SHARE	37,800	30,633	39,690	24,603	41,000
STREET FICA SHARE	3,570	2,239	3,750	1,801	4,000
STREET-RETIREMENT	1,056	1,853	1,500	1,295	1,600
STREET EMPY HEALTH INS	4,318	9,653	9,800	6,833	9,800
STREET WORK COMP	4,000	4,077	5,000	6,825	7,000
STREET ROLL OFFS	2,600	5,332	4,000	174	4,000
STREET LIGHT EXPENSE	40,000	43,535	44,000	30,494	44,000
STREET PROP/LIAB INS	4,500	4,312	4,500	6,377	4,500
TRAFFIC SIGNAL REPAIRS	600	(7,763)	600	(3,333)	600
STREET EQUIP REP/MAINT	10,000	10,755	10,000	13,435	10,000
STREET MISCELLANEOUS	2,600	2,327	2,600	1,250	2,000
STREET GAS/OIL/DIESEL	6,000	6,492	6,000	5,508	6,000
STREET GRADING/REPAIR	12,000	4,462	12,000	7,387	12,000
STREET R.O.WAY MAINT/CSX	9,000	19,282	9,000	4,750	8,000
STREET CAPITAL OUTLAY	23,000	20,712	23,000	17,239	23,000
<b>TOTAL</b>	<b>161,044</b>	<b>157,902</b>	<b>175,440</b>	<b>124,640</b>	<b>177,500</b>

Notes:

1. Salaries reflect a budgeted 3% raise for all employees. Other personnel costs have been adjusted to reflect this raise.
2. All other items reflect current spending levels.

## POLICE

POLICE	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
POLICE SALARY SHARE	-	-	-	-	110,000
POLICE FICA SHARE	-	-	-	-	9,000
POLICE RETIREMENT	-	-	-	-	9,000
POLICE EMPY HEALTH INS	-	-	-	-	15,000
POLICE WORK COMP	-	-	-	-	7,500
POLICE PROP/LIAB INS	-	-	-	-	4,000
POLICE TRAVEL/TRAINING	-	-	-	-	1,000
POLICE OFFICE SUPPLIES	-	-	-	-	2,000
POLICE OPERATING SUPPLIES	-	-	-	-	15,000
POLICE EQUIP REP/MAINT	-	-	-	-	2,500
POLICE COMMUNICATIONS	-	-	-	-	25,000
CONTINGENCY	-	-	175,000	16,060	-
<b>TOTAL</b>	-	-	<b>175,000</b>	<b>16,060</b>	<b>200,000</b>

Notes:

1. Budget reflects our current estimate of department costs. Due to the lack of departmental spending history, we may have to adjust the line items as the year proceeds.



**FIRE**

FIRE	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
FIRE CONTRACT/COUNTY	70,000	76,738	53,328	59,280	53,328
FIRE TELEPHONE	1,500	1,908	-	2,184	1,500
FIRE ELECTRIC	7,620	8,996	-	6,540	7,620
FIRE WATER	2,800	3,758	-	2,980	2,800
FIRE PROP/LIAB INS	3,650	3,533	-	-	3,650
FIRE EQUIP REP/MAINT	-	23	-	-	-
FIRE BLDG REP/MAINT	5,000	1,835	-	1,247	5,000
FIRE MISCELLANEOUS	-	-	-	-	-
FIRE OPER/NON-CAP	-	-	-	-	4,000
FIRE DEBT TO COUNTY	11,400	11,171	11,400	11,171	11,400
<b>TOTAL</b>	<b>101,970</b>	<b>107,962</b>	<b>64,728</b>	<b>83,402</b>	<b>89,298</b>

Notes:

1. Amounts within this department are based upon current year spending estimates. Amounts may change based upon negotiations with Alachua County for fire protection services.

## RECREATION

RECREATION	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
REC SALARY SHARE/ADMIN SERVICE		-	12,000	8,000	18,000
REC RETIREMENT		-	-	-	-
REC FICA SHARE		-	-	-	-
REC EMPLOY HEALTH INS		-	-	-	-
REC TELEPHONE		-	-	-	-
REC WATER/SEWER	2,400	1,979	2,000	1,219	2,000
REC ELECTRIC	3,240	3,926	3,000	4,607	3,000
REC PROP/LIAB INS	3,050	2,983	3,200	-	3,200
REC MISCELLANEOUS	900	411	200	95	200
REC OPERATING EXP	1,500	1,409	1,500	567	1,500
REC UNIFORMS		-	-	-	-
REC SPORTS EQUIPMENT		-	-	-	-
REC CONCESSION		-	-	-	-
REC DUES/DONATIONS	-	-	-	-	-
REC LAND IMPROVEMENTS	3,000	45,071	3,000	(38,920)	3,000
REC CAPITAL OUTLAY			-	199	-
REC GRANT EXP.		-	-	-	-
<b>TOTAL</b>	<b>14,090</b>	<b>55,779</b>	<b>24,900</b>	<b>(24,233)</b>	<b>30,900</b>

Notes:

1. All amounts in this department reflect current spending levels. We are currently investigating the possibility of bringing the administration of recreation programming in-house. If we do go this route, then these items will change.

## CODE ENFORCEMENT

	FY '05-'06		FY' 06-07		FY '07-'08
CODE ENFORCEMENT	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
CODES ENFORCE EXP	5,280	4,804	6,000	5,972	6,000
TOTAL	5,280	4,804	6,000	5,972	6,000

Notes:

1. All items reflect current spending levels.

## SHIP HOUSING

	FY '05-'06		FY' 06-07		FY '07-'08
SHIP HOUSING	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
SHIP HOUSING LABOR/MATERIALS	58,000	3,200	58,000	190,443	58,000
SHIP HOUSING ADM/DEVEL.FEE ***	-	-	-	-	-
SHIP HOUSING PROG.DELIVERY****	-	-	-	-	-
<b>TOTAL</b>	<b>58,000</b>	<b>3,200</b>	<b>58,000</b>	<b>190,443</b>	<b>58,000</b>

Notes:

1. All items reflect current spending levels.

## COMMUNITY REDEVELOPMENT AUTHORITY

	FY '05-'06		FY' 06-07		FY '07-'08
DOWNTOWN REDEVELOPMENT	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
D'TOWN REDEV/CITY EXP ***	-	-	-	-	-
D'TOWN REDEV/TRUST EXP	30,000	13,917	35,000	6,316	58,000
HIST MUSEUM/EXPEND		-			
<b>TOTAL</b>	<b>30,000</b>	<b>13,917</b>	<b>35,000</b>	<b>6,316</b>	<b>58,000</b>

Notes:

1. Expenditure level is budgeted to balance out CRA revenue amount. Unexpended funds are deposited within the CRA account.

## INTERFUND TRANSFERS OUT

	FY '05-'06		FY' 06-07		FY '07-'08
INTERFUND TRANSFERS OUT	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
XFER TO USDA WATER/SEWER ACC.	4,800	7,200	5,400	5,400	5,400
INTERFUND XFER TO SEWER FUND	-	-	-	-	-
<b>TOTAL</b>	<b>4,800</b>	<b>7,200</b>	<b>5,400</b>	<b>5,400</b>	<b>5,400</b>

Notes:

1. Transfer out of General Fund is for required transfer under Bond Covenants for USDA wastewater bonds.

## WATER FUND REVENUES

	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
SALE OF WATER (BILLS)	130,000	123,482	130,000	89,953	130,000
DISCONN/RECONN FEES	2,800	3,400	2,800	1,700	3,000
CUSTOMER LATE FEES	4,000	4,674	4,500	5,236	6,000
METER/WATER LINE INSTALL FEES	2,700	3,575	4,000	1,700	4,000
IMPACT FEES (WATER)		23,400	-	6,500	-
MISCELL INCOME		124	120	-	100
INTEREST INC/WATER	500	1,784	500	640	700
XFER FR USDA WATER/SEWER ACC.	-	7,200	5,400	5,400	5,400
<b>TOTAL</b>	<b>140,000</b>	<b>167,639</b>	<b>147,320</b>	<b>111,129</b>	<b>149,200</b>

Notes:

1. All items reflect current levels.

## EXPENDITURES

	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
SALARIES/WATER SHARE	30,396	25,522	32,000	14,974	33,000
FICA - WATER SHARE	2,325	1,842	2,450	1,060	2,500
RETIREMENT	1,107	1,572	1,500	2,086	1,600
EMPLOY HEALTH INSUR	3,850	6,174	6,350	7,822	10,500
WORKERS COMP INSUR	1,700	1,879	1,900	2,692	2,700
AUDIT EXPENSE	2,000	2,000	2,000	2,000	2,000
WATER PLANT OPERATOR	9,000	10,702	9,000	7,326	9,000
TELEPHONE EXPENSE (WATER TOWER)	-	398	400	407	400
POSTAL EXPENSE	480	481	480	480	500
ELECTRICITY EXPENSE	7,500	9,393	7,500	6,700	9,000
PROPERTY/LIAB INS	3,400	3,303	3,400	5,277	5,500
SYSTEMS REP/MAINT	23,000	39,911	25,000	22,162	25,000
MISCELL/M'SHIP DUES	900	858	900	765	900
OFFICE EXPENSE			-	115	-
OPERATING SUPPLIES	1,200	1,363	1,200	2,023	1,200
LAB/PERMIT FEES	500	480	500	187	500
CHEMICAL EXPENSE	3,795	4,972	3,795	4,822	5,000
CAPITAL OUTLAY	11,500	-	11,500	-	11,500
XFER TO GEN FUND	6,500	6,500	6,500	1,819	5,900
RECD LOAN - PRINCIPAL	6,800	-	6,800	-	-
RECD LOAN/INTEREST	23,089	30,000	22,500	22,500	22,500
<b>TOTAL</b>	<b>139,042</b>	<b>147,349</b>	<b>145,675</b>	<b>105,218</b>	<b>149,200</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>958</b>	<b>20,290</b>	<b>1,645</b>	<b>5,912</b>	<b>-</b>

Notes:

1. Salaries reflect a budgeted 3% raise for all employees. Other personnel costs have been adjusted to reflect this raise.
2. Transfer to General Fund is intended to compensate the General Fund for the cost of administering enterprise funds. This amount should be 10% to match the contribution of other funds. However it is set at only about 4.5% in order to maintain a balanced budget within this fund.
3. All other items reflect current spending levels.



# SEWER FUND

## REVENUES

	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
SALE OF SEWER (BILLS)	338,964	336,189	340,000	247,840	340,000
CUSTOMER LATE FEES	4,000	4,674	4,000	5,236	6,000
CUST LINE INSTALL/SEW	1,000	4,250	2,000	2,250	3,000
IMPACT FEES (SEWER)	-	21,000	-	8,400	-
MISC REVENUE/SEWER	-	-	-	-	-
INTEREST INC/SEWER	300	911	300	437	300
LAND LEASE/GATOR TOWER	4,992	5,824	4,992	3,744	5,000
LAND LEASE/AMERICAN TOWER	12,150	12,909	12,150	10,252	13,000
LAND LEASE/FLORIDA POWER LIGHT	3,900	3,250	3,900	2,925	3,900
TRANSFER FROM GEN FUND	-	-	-	-	-
<b>TOTAL</b>	<b>365,306</b>	<b>389,007</b>	<b>367,342</b>	<b>281,083</b>	<b>371,200</b>

Notes:

1. All items reflect current levels.

## EXPENDITURES

	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
SALARIES - SEWER	33,965	36,487	35,663	27,643	35,663
FICA - SEWER SHARE	2,600	2,702	2,730	2,046	2,730
RETIREMENT	1,460	3,081	3,000	1,450	3,000
EMPLOYEE HEALTH INS	3,601	10,478	8,500	7,664	8,500
WORKERS COMP INSUR	1,700	1,871	1,900	2,692	1,900
AUDIT EXPENSE	2,000	2,000	2,000	2,000	2,000
PLANT OPER/CONTRACT	4,000	3,600	4,000	2,700	4,000
RESIDUAL CONTRACT	30,000	61,654	50,000	36,373	50,000
POSTAL EXPENSE	350	350	350	120	350
TELEPHONE EXPENSE	1,000	1,392	1,200	748	1,200
ELECTRICITY EXPENSE	21,000	29,950	22,500	20,686	28,000
WATER/SEWER EXPENSE	1,000	1,617	1,500	484	1,500
PREPAID INS(PROP/LIAB)	3,225	3,143	3,225	5,102	3,225
SYS/PLANT MAIN/REP	14,000	16,706	14,000	16,562	14,000
MISCELL EXPENSE	3,600	4,307	3,600	549	3,600
ADMIN/OFFICE EXPENSE	200	315	200	277	200
OPERATING SUPPLIES	2,000	4,742	4,000	2,561	4,000
GAS/OIL - VEHICLE	750	1,260	1,500	-	1,500
DIESEL/PLANT GENERATOR	2,000	3,780	2,000	1,559	2,000
LAB/CHEM/FIELD TEST/PERMITS	18,000	20,226	18,000	16,593	22,000
IMPACT FEES EXPENSE (SEWER)		8,686	-	-	-
CAPITOL OUTLAY/SEWER	15,000	-	15,000	25,000	15,000
M&S LOAN PRIN.(LINE OF CREDIT)	27,000	26,738	27,000	20,403	-
INTEREST EXPENSE M&S	3,600	-	-	-	-
RECD LOAN 92-02/PRINC(1994)	18,200	-	-	-	-
RECD LOAN 92-02/INTER(1994)	56,660	57,907	56,000	43,431	56,000
RECD LOAN 92-04/INTER	14,125	18,834	14,125	14,125	14,125
RECD LOAN 92-06/INTER	53,429	4,840	3,500	3,630	5,000
TRANSFER TO GF	16,948	16,948	17,000	-	34,000
RECD LOAN 92-10/RESER	6,624	-	-	-	-
<b>TOTAL</b>	<b>358,037</b>	<b>343,613</b>	<b>312,493</b>	<b>254,399</b>	<b>313,493</b>
<b>REVENUES OVER EXPENDITURES</b>	<b>7,269</b>	<b>45,394</b>	<b>54,849</b>	<b>26,684</b>	<b>57,707</b>

Notes:

1. Salaries reflect a budgeted 3% raise for all employees. Other personnel costs have been adjusted to reflect this raise.
2. Transfer to General Fund is intended to compensate the General Fund for the cost of administering enterprise funds and is calculated at 10% of gross sales.
3. All other items reflect current levels.

# SANITATION FUND

## REVENUES

	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
<b>SAN INCOME/BILLINGS</b>	197,000	192,643	224,052	150,005	205,000
<b>H'HOLD RECY INCOME</b>	-	-	-	-	-
<b>SANITAT MISC INCOME</b>	1,000	921	1,000	11	1,000
<b>TOTAL</b>	<b>198,000</b>	<b>193,564</b>	<b>225,052</b>	<b>150,016</b>	<b>206,000</b>

Notes:

1. All items reflect current levels.

## EXPENDITURES

	FY '05-'06		FY' 06-07		FY '07-'08
	BUDGET	ACTUAL	BUDGET	TO-DATE	PROPOSED
<b>AUDIT EXPENSE</b>	2,000	-	2,000	-	2,000
<b>NON-RECYCLE PICKUPS</b>	178,000	163,419	205,092	120,419	175,000
<b>C'BOARD RECY PICKUP</b>	7,600	6,159	7,560	5,040	7,560
<b>ADM/OFFICE/POST,ETC</b>	1,000	250	1,000	200	1,000
<b>XFER TO GF/UNRESTR</b>	9,400	9,400	9,400	-	20,000
<b>TOTAL</b>	198,000	179,228	225,052	125,659	205,560
<b>REVENUES OVER EXPENDITURES</b>	-	<b>14,335</b>	-	<b>24,358</b>	<b>440</b>

Notes:

1. Transfer to General Fund is intended to compensate the General Fund for the cost of administering enterprise funds. This amount is calculated at 10% of gross sales.
2. All other items reflect current levels.