


MEMORANDUM

TO: Honorable Mayor and City Council Members

FROM: Christine C. Davis, Finance Director 

SUBJECT: FY 2007-2008 Mid-Year Budget Amendment/Review

DATE: October 14, 2008

PURPOSE

Resolution No. 499-08 serves as the Final Budget Amendment to the FY 2007-2008 Budget.

BACKGROUND

Staff conducted a budget review to account for activity authorized by the Council during the specified period of April through September 2008 and to address items that were unaccounted for at the time the FY 07-08 budget was adopted.

In summary the final budget amendment is necessary to appropriate funds for the City Manager Separation Agreement, the textured surface on the splash pad, flood damage at Council Chambers and the Police Department, ALS recertification, and Tropical Storm Fay expenses. Some funding comes from increases in revenues and the remained is from intradepartmental budget appropriation transfers (transfers from one department to another).

The General Fund revenue projections are being increased \$149,500 and expenditure projections are being increased \$149,500, thus maintaining a balanced budget.

GENERAL FUND**REVENUE**

Various line items have sufficient funding available to allow an increase to assist in funding the final budget amendment. The revenue line items being adjusted are listed below:

SUMMARY

Ad Valorem	311.100	\$38,000
Electric Franchise	323.100	20,000
Electric Utility	314.100	20,000
Plan Review Fees	341.300	28,000
Fire Inspection Fees	342.300	13,000
Insurance Proceeds	364.420	30,500
Total Revenue Adjustment		\$149,500

EXPENDITURES***CITY COUNCIL***

The City Council budget is being decreased by \$12,500. This reduction allows these funds to be transferred to another area within the adopted budget and is made possible by these accounts having unspent appropriations available.

Professional Services	511.310	(5,000)
Travel and Training	511.400	(7,500)
Total Expenditure Decrease		(\$12,500)

ADMINISTRATION

The Administration budget is being increased by a net \$373,907. This increase is necessary to fund the City Manager's Separation Agreement. The Other Current Charges line item had available appropriated funds and is being reduced by \$10,000.

Payroll	512.120	355,557
FICA	512.210	22,975
Medicare	512.211	5,375
Other Current Charges	512.491	(10,000)
Total Net Expenditure Increase		\$373,907

CITY CLERK

The City Clerk budget is being decreased by \$5,000. This reduction allows these funds to be transferred to another area within the adopted budget and is made possible by these accounts having unspent appropriations available.

Elections Expense	513.2.340	(2,500)
Legal Advertising	513.2.490	(2,500)
Total Expenditure Decrease		(\$5,000)

FINANCE

The Finance budget is being decreased by \$5,000. This reduction allows these funds to be transferred to another area within the adopted budget and is made possible by these accounts having unspent appropriations available.

Auditing	513.320	(2,500)
Accounting Services	513.322	(2,500)
Total Expenditure Decrease		(\$5,000)

DEVELOPMENT SERVICES – PLANNING & ZONING

The Development Service budget is being decreased by \$64,500. This reduction allows these funds to be transferred to another area within the adopted budget and is made possible by these accounts having unspent appropriations available.

Payroll	515.120	(24,000)
Pension	515.220	(4,000)
Health	515.230	(6,500)
Engineering Services	515.310	(30,000)
Total Expenditure Decrease		(\$64,500)

GENERAL GOVERNMENT

General Government is being decreased by a net \$65,757. The Salary Adjustment line item is being zeroed while an additional \$200,000 is being allocated to the Disaster Expense line item for expenditures relating to Tropical Storm Fay. The Contingency line item is being zeroed and the Contributions line item is being reduced by \$20,000.

Salary Adjustments	519.121	(\$185,000)
Disaster Expenses	519.494	200,000
Contingency	519.495	(60,757)
Contributions	519.820	(20,000)
Total Net Expenditure Decrease		(\$65,757)

POLICE DEPARTMENT

The Police Department budget is being decreased by \$22,000. This reduction allows these funds to be transferred to another area within the adopted budget and is made possible by these accounts having unspent appropriations available.

Repairs and maintenance	521.461	(10,000)
Vehicle Maintenance	521.462	(7,500)
Radio Maintenance	521.463	(4,500)
Total Expenditure Decrease		(\$22,000)

FIRE DEPARTMENT

The Fire Department budget is being decreased by a net \$11,900. Additional appropriations are being allocated for the re-instatement of the City's ALS certification. The remaining reductions allow funds to be transferred to another area within the adopted budget and are made possible by these accounts having unspent appropriations available.

Travel & Training	522.400	(11,000)
Volunteers	522.494	(11,000)
Medical Supplies	522.520	2,100
Operating Expenses	522.521	9,000
Total Net Expenditure Decrease		(\$10,900)

PUBLIC WORKS

The Public Works budget is being decreased by \$50,000. This reduction allows these funds to be transferred to another area within the adopted budget and is made possible by these accounts having unspent appropriations available. These funds were originally allocated for a traffic study that was not completed this year.

Professional Services	541.318	(50,000)
Total Expenditure Decrease		(\$50,000)

PARKS MAINTENANCE

The Parks Maintenance budget is being increased by \$2,000. This increase is necessary to cover payroll and prevent this budget from exceeding the amount appropriated.

Payroll	572.120	2,000
Total Expenditure Increase		\$2,000

LEISURE SERVICES

The Leisure Services budget is being decreased by \$10,000. This reduction allows these funds to be transferred to another area within the adopted budget and is made possible by these accounts having unspent appropriations available.

Professional Services	572.3.341	(10,000)
Total Expenditure Decrease		(\$10,000)

TRANSFER TO CIP

This line item is being increased by \$19,250. This transfer is necessary to account for various changes to the CIP fund (see detailed explanation below).

CIP FUND

The amendment reflects an increase in the Transfer from General Fund of \$19,250. The changes are necessary to fund the textured surface on the splash pad and to add \$1,250 to the Fire department equipment line item.

Revenue Adjustments

Transfer from General Fund	\$19,250
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Total Revenue Increase	\$19,250
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Expenditure Adjustments

Principal and Interest	519.7100	(12,000)
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Fire Equipment	522.6401	1,250
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Improvements Parks	572.6300	30,000
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Total Expenditure Increases		\$19,250
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RECOMMENDATION

The proposed changes are based on the current information available at the time of this writing. Staff requests Council approval of Resolution No. 499-08 amending the FY 2007-2008 Budget as proposed.

RESOLUTION NO. 499-08

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ORANGE CITY, FLORIDA, AMENDING THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2007-2008 BY ADJUSTING REVENUE AND EXPENSES; REPEALING ALL RESOLUTIONS OR PARTS OF RESOLUTIONS IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Orange City, Florida has adopted the annual operating budget for the fiscal year beginning October 1, 2007, specifying certain projected revenues and expenditures; and

WHEREAS, from time to time circumstances and events may require the original budget to be revised; and

WHEREAS, Section 7.07 of the Charter of the City of Orange City, Florida provides for Appropriation Amendments upon written request of the City Manager, the City Council may by resolution adopt (a) Supplemental Appropriations; and

WHEREAS, based on a review, the City Manager has requested amendments to the Fiscal Year 2007-2008 budget, as provided hereinafter.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ORANGE CITY, FLORIDA:

SECTION 1: That the annual operating budget of the City of Orange City as adopted for the fiscal year beginning October 1, 2007, is hereby revised and amended to provide for supplemental appropriations as provided in Exhibit "A", attached hereto and incorporated herein by this reference. Except as amended herein, the annual operating budget for the City of Orange City for the fiscal year beginning October 1, 2007, shall remain in full force and effect.

SECTION 2. That all resolutions or parts of resolutions in conflict herewith be and the same are hereby repealed.

SECTION 3. That this resolution shall take effect immediately upon its adoption by the City Council of the City of Orange City, Florida.

ROLL CALL VOTE AS FOLLOWS:

Jim Mahoney	_____	Don Sherrill	_____
Thomas Abraham	_____	Donald Sandford	_____
Tom Laputka	_____	Jeff Allebach, Vice Mayor	_____
Harley Strickland, Mayor	_____		

PASSED and ADOPTED this _____ day of _____, 2008.

ATTEST:

AUTHENTICATED:

Deborah J. Renner, CMC, City Clerk

Harley Strickland, Mayor

Approved as to form and legal sufficiency:

W. E. Reischmann, City Attorney

**GENERAL FUND REVENUE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

**Exhibit "A"
Presented to Council
October 14, 2008**

Account #	Description	ADOPTED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
311.100	Ad Valorem @ 4.38237	\$3,035,000	\$38,000	\$3,073,000
311.200	Delinquent Ad Valorem	16,000		16,000
311.300	Interest Ad Valorem	2,000		2,000
312.200	Fuel Tax	195,000		195,000
323.100	Electric Franchise	920,000	20,000	940,000
313.400	Garbage Franchise	140,000		140,000
314.100	Electric Utility Tax	715,000	20,000	735,000
314.400	Gas Tax	75,000		75,000
315.100	Communication Services Tax	542,500		542,500
Sub Total	Taxes	5,640,500	78,000	5,718,500

316.000	Local Business Tax	151,500		151,500
322.100	Building Permits	500,000		500,000
322.200	Sign Permits	28,500		28,500
Sub Total	Licenses and Permits	680,000	0	680,000

334.200	Grants- Public Safety	136,309		136,309
334.300	Grants - Transportation	160,000		160,000
334.400	Grants - Culture	80,000		80,000
335.120	State Revenue Sharing	233,500		233,500
335.140	Mobile Home License	33,000		33,000
335.150	Alcohol Beverage License	8,900		8,900
335.180	State Sales Tax	465,000		465,000
335.410	Gasoline Rebate	7,000		7,000
338.200	County Occupational License	11,000		11,000
338.300	County Interlocal Impact Fee	20,000		20,000
Sub Total	Intergovernmental	1,154,709	0	1,154,709

341.200	Development Review Fees	30,000		30,000
341.300	Plan Review Fees	32,500	28,000	60,500
341.400	Storm Water Review Fees	7,500		7,500
342.200	Fire Inspection Fees	20,000	13,000	33,000
342.300	Fire Plan Review Fees	15,000		15,000
Sub Total	Charges for Services	105,000	41,000	146,000

351.100	Court Fines	98,000		98,000
351.300	Police Education	6,700		6,700
351.400	Police Compliance	425		425
354.000	Parking Citations	22,500		22,500
354.100	Alarm Violations	250		250
Sub Total	Fines and Forfeitures	127,875	0	127,875

**GENERAL FUND REVENUE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

**Exhibit "A"
Presented to Council
October 14, 2008**

Account #	Description	ADOPTED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
347.400	Special Events	1,000		1,000
361.100	Interest Earnings	150,000		150,000
362.100	Rental of City Property	6,000		6,000
364.410	Equipment Sales	5,000		5,000
364.420	Insurance Proceeds	0	30,500	30,500
365.500	Recycled Solid Waste	4,800		4,800
366.900	Donations	100		100
366.960	Parks Programs	1,000		1,000
369.110	Special Detail Revenue	47,500		47,500
369.111	Contractual Revenue	82,500		82,500
369.900	Miscellaneous Revenue	45,000		45,000
Sub Total	Miscellaneous Revenue	342,900	30,500	373,400
381.100	Interfund Transfer-Excise Tax	408,298		408,298
381.300	Interfund Transfer-OCU	140,000		140,000
Sub Total	Transfers	548,298	0	548,298
Sub Total	Operating Revenue	8,599,282	149,500	8,748,782
381.400	Interfund Transfer-Impact Fee	400,000		400,000
381.500	Transfer In - Fund Balance	0		0
381.501	In Progress Prior Year Carry Fwd	0		0
383.100	Proceeds / Installment Loans	400,000		400,000
Sub Total	Non-Revenue	800,000	0	800,000
TOTAL NON-REOCCURRING REVENUE		1,584,607	30,500	1,615,107
TOTAL REOCCURRING REVENUE		\$7,814,675	\$119,000	\$7,933,675
GRAND TOTAL		\$9,399,282	\$149,500	\$9,548,782

**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

**Exhibit "A"
Presented to Council
October 14, 2008**

CITY COUNCIL

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
511.120	Payroll	\$36,000		\$36,000
511.210	FICA	2,300		2,300
511.211	Medicare	550		550
511.220	Pension	6,000		6,000
511.240	Workers Compensation	445		445
Sub Total	Personal Services	45,295	0	45,295

511.310	Professional Services	5,000	(5,000)	0
511.400	Travel/Training	17,460	(7,500)	9,960
511.410	Telephone	2,500		2,500
511.420	Postage	100		100
511.460	Repairs & Maintenance	1,000		1,000
511.470	Printing	440		440
511.4951	Contingency-special events	6,300		6,300
511.510	Office Supplies	200		200
511.521	Operating Expenses	11,850		11,850
511.540	Dues/Publications	4,400		4,400
Sub Total	Operating Expenses	49,250	(12,500)	36,750

511.640	Equipment	0		0
511.820	Contributions	0		0
Sub Total	Capital Outlay	0	0	0

TOTAL		\$91,345	(12,500)	\$78,845
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**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

Exhibit "A"
Presented to Council
October 14, 2008

ADMINISTRATION

Account#	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
512.120	Payroll	\$230,000	\$355,557	\$585,557
512.130	Car Allowance	6,000		6,000
512.210	FICA	14,900	22,975	37,875
512.211	Medicare	3,500	5,375	8,875
512.220	Pension	30,300		30,300
512.230	Health Insurance	38,600		38,600
512.231	Dental Insurance	2,650		2,650
512.233	Life Insurance	1,100		1,100
512.234	Disability Insurance	1,900		1,900
512.240	Workers Compensation	2,285		2,285
Sub Total	Personal Services	331,235	383,907	715,142

512.310	Professional Services	1,000		1,000
512.400	Travel/Training	19,650		19,650
512.410	Telephone	3,150		3,150
512.420	Postage	700		700
512.460	Repairs & Maintenance	550		550
512.470	Printing	100		100
512.490	Advertising	2,325		2,325
512.491	Other Current Charges	31,500	(10,000)	21,500
512.492	Special Events	10,000		10,000
512.510	Office Supplies	2,300		2,300
512.521	Operating Expenses	12,000		12,000
512.540	Dues/Publications	3,000		3,000
Sub Total	Operating Expenses	86,275	(10,000)	76,275

512.640	Equipment	0		0
Sub Total	Capital Outlay	0	0	0

TOTAL		\$417,510	\$373,907	\$791,417
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**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

Exhibit "A"
Presented to Council
October 14, 2008

CITY CLERK DIVISION

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
513.512.120	Payroll	\$108,000		\$108,000
513.512.140	Overtime	500		500
513.512.210	FICA	7,100		7,100
513.512.211	Medicare	1,675		1,675
513.512.220	Pension	13,250		13,250
513.512.230	Health Insurance	19,575		19,575
513.512.231	Dental Insurance	1,150		1,150
513.512.233	Life Insurance	550		550
513.512.234	Disability Insurance	1,100		1,100
513.512.240	Workers Compensation	1,135		1,135
Sub Total	Personal Services	154,035	0	154,035

513.512.340	Elections	12,000	(2,500)	9,500
513.512.400	Travel/Training	3,550		3,550
513.512.410	Telephone	100		100
513.512.420	Postage	2,000		2,000
513.512.460	Repairs & Maintenance	3,425		3,425
513.512.470	Printing	1,950		1,950
513.512.490	Legal Advertising	17,700	(2,500)	15,200
513.512.510	Office Supplies	2,500		2,500
513.512.521	Operating Expenses	900		900
513.512.522	Service Charges	1,950		1,950
513.512.523	Computer Software	950		950
513.512.540	Dues/Publications	850		850
513.512.541	Codification	7,000		7,000
Sub total	Operating Expenses	54,875	(5,000)	49,875

513.512.640	Equipment	0		0
Sub Total	Capital Outlay	0	0	0

TOTAL		\$203,910	(\$5,000)	\$203,910
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**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

Exhibit "A"
Presented to Council
October 14, 2008

FINANCE DEPARTMENT

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
513.120	Payroll	\$139,000		\$139,000
513.130	Temporary Part Time	14,700		14,700
513.140	Overtime	500		500
513.210	FICA	9,700		9,700
513.211	Medicare	2,400		2,400
513.220	Pension	15,600		15,600
513.230	Health Insurance	22,825		22,825
513.231	Dental Insurance	1,550		1,550
513.233	Life Insurance	575		575
513.234	Disability Insurance	1,250		1,250
513.240	Workers Compensation	1,305		1,305
Sub Total	Personal Services	209,405	0	209,405
513.310	Professional Services	9,000		9,000
513.320	Auditing	25,000	(2,500)	22,500
513.322	Accounting Services	3,000	(2,500)	500
513.400	Travel/Training	6,750		6,750
513.410	Telephone	1,900		1,900
513.420	Postage	1,500		1,500
513.440	Rentals and Leases	2,000		2,000
513.460	Repairs & Maintenance	750		750
513.470	Printing	2,000		2,000
513.490	Other Current Charges	1,200		1,200
513.510	Office Supplies	2,250		2,250
513.521	Operating Expense	4,750		4,750
513.522	Service Charge	4,500		4,500
513.523	Software	6,500		6,500
513.540	Dues/Publications	650		650
Sub Total	Operating Expenses	71,750	(5,000)	66,750
513.640	Equipment	0		0
Sub Total	Capital Outlay	0	0	0
TOTAL		\$281,155	(\$5,000)	\$276,155

**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

Exhibit "A"
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October 14, 2008

DEVELOPMENT SERVICES - PLANNING & ZONING

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
515.120	Payroll	\$310,000	(\$24,000)	\$286,000
515.210	FICA	20,250		20,250
515.211	Medicare	4,750		4,750
515.220	Pension	30,000	(4,000)	26,000
515.230	Health Insurance	45,650	(6,500)	39,150
515.231	Dental Insurance	2,300		2,300
515.233	Life Insurance	1,175		1,175
515.234	Disability Insurance	1,850		1,850
515.240	Workers Compensation	2,975		2,975
Sub Total	Personal Services	418,950	(34,500)	384,450
515.310	Engineering Services	35,000	(30,000)	5,000
515.400	Travel/Training	5,000		5,000
515.410	Telephone	1,900		1,900
515.420	Postage	1,600		1,600
515.460	Repairs & Maintenance	3,200		3,200
515.470	Printing	1,600		1,600
515.490	Legal Advertising	12,500		12,500
515.510	Office Supplies	4,000		4,000
515.521	Operating Expenses	2,500		2,500
515.523	Computer Software	1,000		1,000
515.540	Dues/Publications	1,250		1,250
Sub Total	Operating Expenses	69,550	(30,000)	39,550
515.640	Equipment	0	0	0
Sub Total	Capital Outlay	0	0	0
TOTAL		\$488,500	(\$64,500)	\$424,000

**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

**Exhibit "A"
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October 14, 2008**

GENERAL GOVERNMENT

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
519.120	Salary	\$60,000		\$60,000
519.121	Salary Adjustments	185,000	(185,000)	0
519.210	FICA	3,850		3,850
519.211	Medicare	900		900
519.220	Pension	4,000		4,000
519.230	Health Insurance	6,525		6,525
519.231	Dental Insurance	400		400
519.233	Life Insurance	165		165
519.234	Disability Insurance	330		330
519.240	Workers Compensation	1,100		1,100
Sub Total	Personal Services	262,270	(185,000)	77,270
519.311	Attorney Fees	195,000		195,000
519.314	Engineer-Stormwater	11,000		11,000
519.315	Professional Services	55,000		55,000
519.318	Legal -GBL	26,000		26,000
519.319	Engineering-GBL	15,000		15,000
519.340	Contractual Services	8,000		8,000
519.410	Telephone	63,900		63,900
519.451	Property Insurance	40,000		40,000
519.452	Liability Insurance	107,500		107,500
519.460	Repairs and Maintenance	2,000		2,000
519.470	Printing	250		250
519.482	Newsletter	12,200		12,200
519.486	Citizens Academy	2,500		2,500
519.490	Other Current Charges	6,200		6,200
519.494	Disaster Expenses	0	200,000	200,000
519.495	Contingency	60,757	(60,757)	0
519.521	Operating Supplies	3,550		3,550
Sub Total	Operating Expenses	608,857	139,243	748,100
519.820	Contributions	800,000	(20,000)	780,000
519.821	Contributions-Other	5,000		5,000
Sub Total	Capital Outlay	805,000	(20,000)	785,000
TOTAL		91,075,127	(469,757)	91,010,270

**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

Exhibit "A"
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October 14, 2008

POLICE DEPARTMENT

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
521.110	Special Detail Payroll	\$38,000		\$38,000
521.120	OCPD-Payroll	950,000		950,000
521.140	Overtime	55,000		55,000
521.150	Incentive	16,000		16,000
521.160	Holiday Pay	30,000		30,000
521.210	FICA	72,000		72,000
521.211	Medicare	17,500		17,500
521.220	Pension	224,000		224,000
521.230	Health Insurance	169,500		169,500
521.231	Dental Insurance	10,150		10,150
521.233	Life Insurance	2,650		2,650
521.234	Disability Insurance	8,800		8,800
521.235	Additional Req. Life Insurance	3,200		3,200
521.240	Workers Compensation	114,500		114,500
521.250	Unemployment Insurance	0		0
Sub Total	Personal Services	1,711,300	0	1,711,300

521.340	Contracted Services	97,540		97,540
521.341	Animal Control	23,520		23,520
521.350	Investigations	500		500
521.400	Travel/Training	15,500		15,500
521.410	Telephone	35,000		35,000
521.420	Postage	3,600		3,600
521.461	Repairs & Maintenance	20,000	(10,000)	10,000
521.462	Vehicle Maintenance	47,408	(7,500)	39,908
521.463	Radio Maintenance	7,500	(4,500)	3,000
521.470	Printing Expense	4,500		4,500
521.490	Current Charges	5,000		5,000
521.492	Crime Prevention	4,000		4,000
521.493	Evidence	2,500		2,500
521.496	Firearms/Ammunition	14,500		14,500
521.520	Office Supplies	3,000		3,000
521.521	Operating Supplies	11,700		11,700
521.523	Uniforms	15,650		15,650
521.540	Dues & Publications	1,500		1,500
Sub Total	Operating Expenses	312,918	(22,000)	290,918

521.641	New Equipment	0		0
Sub Total	Capital Outlay	0	0	0

TOTAL		\$2,024,218	(\$22,000)	\$2,002,218
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**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

Exhibit "A"
Presented to Council
October 14, 2008

FIRE DEPARTMENT

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
522.120	Payroll-OCFD	\$690,000		\$690,000
522.130	Fire Reserve Payroll	15,000		15,000
522.140	Overtime	77,000		77,000
522.160	Holiday	16,000		16,000
522.210	FICA Taxes	51,250		51,250
522.211	Medicare Taxes	12,000		12,000
522.220	Pension	169,000		169,000
522.230	Health Insurance	130,375		130,375
522.231	Dental Insurance	6,750		6,750
522.233	Life Insurance	3,000		3,000
522.234	Disability Insurance	6,200		6,200
522.235	Additional Req Life Insurance	6,500		6,500
522.240	Workers Compensation	65,500		65,500
522.250	Unemployment Insurance	0		0
Sub Total	Personal Services	1,248,575	0	1,248,575
522.340	Contractual Services	39,500		39,500
522.400	Travel/Training	31,000	(11,000)	20,000
522.410	Telephone Expense	4,000		4,000
522.411	Communications	2,800		2,800
522.420	Postage Expense	125		125
522.460	Equipment Maintenance	37,000		37,000
522.470	Printing Expense	1,300		1,300
522.492	Fire Prevention	1,350		1,350
522.493	Hydrant Rental	16,000		16,000
522.494	Volunteers	18,000	(11,000)	7,000
522.510	Office Supplies	3,000		3,000
522.520	Medical Supplies	11,000	2,100	13,100
522.521	Operating Supplies	32,100	9,000	41,100
522.523	Uniforms/Protective Gear	13,000		13,000
522.540	Dues & Publications	2,000		2,000
Sub Total	Operating Expenses	212,175	(10,900)	201,275
522.630	Improvements	0		0
522.640	New Equipment	0		0
Sub Total	Capital Outlay	0	0	0
TOTAL		11,460,750	(610,900)	11,449,850

**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

**Exhibit "A"
Presented to Council
October 14, 2008**

DEVELOPMENT SERVICES - BUILDING DIVISION

ACCOUNT#	DESCRIPTION	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
524.120	Payroll	\$31,050		\$31,050
524.140	Overtime	0		0
524.210	FICA	2,050		2,050
524.211	Medicare	475		475
524.220	Pension	3,200		3,200
524.230	Health Insurance	6,525		6,525
524.231	Dental Insurance	400		400
524.233	Life Insurance	150		150
524.234	Disability Insurance	328		328
524.240	Workers Compensation	330		330
Sub Total	Personal Services	44,508	0	44,508
524.310	Professional Services	425,000		425,000
524.420	Postage	400		400
524.460	Repairs & Maintenance	500		500
524.470	Printing	400		400
524.510	Office Supplies	800		800
524.521	Operating Expenses	400		400
524.540	Dues/Publications	400		400
Sub Total	Operating Expenses	427,900	0	427,900
524.640	New Equipment	0		0
Sub Total	Capital Outlay	0	0	0
TOTAL		\$872,408	0	\$872,408

**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

**Exhibit "A"
Presented to Council
October 14, 2008**

DEPARTMENT OF PUBLIC WORKS

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
541.120	Payroll	\$350,000		\$350,000
541.140	Overtime	15,000		15,000
541.210	FICA	25,250		25,250
541.211	Medicare	6,500		6,500
541.220	Pension	39,400		39,400
541.230	Health Insurance	81,500		81,500
541.231	Dental Insurance	5,300		5,300
541.233	Life Insurance	1,500		1,500
541.234	Disability Insurance	3,875		3,875
541.240	Workers Compensation	31,900		31,900
Sub Total	Personal Services	560,225	0	560,225

541.318	Professional Services	50,000	(50,000)	0
541.340	Tree Removal-Contracted	15,000		15,000
541.342	Contract Maintenance	500		500
541.343	Contract Radio Maintenance	1,000		1,000
541.344	Contract Streetlight Installation	5,000		5,000
541.400	Travel/Training	3,500		3,500
541.410	Telephone	3,000		3,000
541.420	Postage	30		30
541.431	Traffic Lights	6,000		6,000
541.460	Repair & Maintenance	17,000		17,000
541.470	Printing	200		200
541.491	Drainage Maintenance	10,000		10,000
541.494	Trash Disposal	2,000		2,000
541.510	Office Supplies	300		300
541.521	Operating Expenses	17,500		17,500
541.523	Uniforms	4,800		4,800
541.524	Signs	8,000		8,000
541.531	Paved Streets Maintenance	9,250		9,250
541.532	Unpaved Streets Maintenance	12,000		12,000
541.534	Sidewalks Maintenance	6,500		6,500
541.540	Dues/Publications	200		200
Sub Total	Operating Expenses	171,780	(50,000)	121,780

541.640	Equipment	0		0
Sub Total	Capital Outlay	0	0	0

TOTAL		732,005	(50,000)	682,005
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**GENERAL FUND EXPENDITUR
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

**Exhibit "A"
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FACILITIES MAINTENANCE

Account#	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
541.542.431	Electric Expense	211,500		211,500
541.542.432	Water Expense	16,000		16,000
541.542.460	Repair & Maintenance	42,000		42,000
541.542.492	Trash Disposal	3,000		3,000
541.542.521	Operating Expenses	1,500		1,500
541.542.522	Gas & Oil	200,000		200,000
541.542.523	Cleaning Supplies	6,800		6,800
541.542.526	Streetscape Maintenance	170,000		170,000
Sub Total	Operating Expenses	650,800	0	650,800

TOTAL		\$650,800	\$0	\$650,800
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**GENERAL FUND EXPENDITUR
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

**Exhibit "A"
Presented to Council
October 14, 2008**

PARKS MAINTENANCE

ACCOUNT#	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
572.120	Payroll	\$76,000	\$2,000	\$78,000
572.140	Overtime	3,450		3,450
572.210	FICA	5,050		5,050
572.211	Medicare	1,200		1,200
572.220	Pension	9,250		9,250
572.230	Health Insurance	19,575		19,575
572.231	Dental Insurance	1,175		1,175
572.233	Life Insurance	250		250
572.234	Disability Insurance	900		900
572.240	Workers Compensation	8,000		8,000
Sub Total	Personal Services	124,850	2,000	126,850
572.343	Radio Maintenance Contracted	125		125
572.400	Travel/Training	800		800
572.410	Telephone	1,200		1,200
572.460	Repair & Maintenance	8,000		8,000
572.510	Office Supplies	100		100
572.521	Operating Expenses	7,500		7,500
572.523	Uniforms	1,100		1,100
Sub Total	Operating Expenses	18,825	0	18,825
572.630	Improvements	0		0
572.640	New Equipment	0		0
Sub Total	Capital Outlay	0	0	0
TOTAL		\$143,675	\$2,000	\$145,675

**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

Exhibit "A"
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October 14, 2008

LEISURE SERVICES

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
572.573.120	Payroll	\$40,095		\$40,095
572.573.210	FICA	2,700		2,700
572.573.211	Medicare	625		625
572.573.220	Pension	4,175		4,175
572.573.230	Health Insurance	6,525		6,525
572.573.231	Dental Insurance	400		400
572.573.233	Life Insurance	100		100
572.573.234	Disability Insurance	300		300
572.573.240	Workers Compensation	350		350
Sub Total	Personal Services	55,270	0	55,270
572.573.341	Temporary Services	15,000	(10,000)	5,000
572.573.344	Contractual Service	20,000		20,000
572.573.400	Travel/Training	3,000		3,000
572.573.410	Telephone	1,500		1,500
572.573.420	Postage	1,700		1,700
572.573.470	Printing	2,300		2,300
572.573.490	Advertisement	300		300
572.573.491	Special Events	5,000		5,000
572.573.492	Other Current Charges	7,000		7,000
572.573.510	Office Supplies	550		550
572.573.521	Operating Expenses	3,500		3,500
572.573.523	Uniforms	250		250
572.573.540	Dues/Publications	400		400
Sub Total	Operating Expenses	60,500	(10,000)	50,500
572.573.630	Improvements	0		0
572.573.640	Equipment			0
Sub Total	Capital Outlay	0	0	0
TOTAL		\$115,770	(10,000)	\$105,770

**GENERAL FUND EXPENDITURE DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

**Exhibit "A"
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October 14, 2008**

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
TOTAL	Personal Expenditures	\$5,165,918	\$166,407	\$5,332,325

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
TOTAL	Operating Expenditures	\$2,795,455	-\$16,157	\$2,779,298

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
TOTAL	Capital Outlay	\$805,000	-\$20,000	\$785,000

GENERAL FUND OPERATING		\$8,766,373	\$130,250	\$8,896,623
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TRANSFERS

	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
Transfer to Capital Improvement Fund	587,909	19,250	607,159

	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
Transfer to Solid Waste Assessment Fund	45,000		45,000

GRAND TOTAL	\$9,399,282	\$149,500	\$9,548,782
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**CAPITAL IMPROVEMENT FUND DETAIL
FINAL BUDGET AMENDMENT
FISCAL YEAR 07-08**

**Exhibit "A"
Presented to Council
October 14, 2008**

REVENUE

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
30.380.1000	General Fund Transfer	587,909	19,250	607,159
30.380.2000	Impact Fee Transfer	146,000	0	146,000
TOTAL	REVENUE	\$733,909	\$19,250	\$753,159

EXPENDITURES

Account #	Description	AMENDED FY 07-08	ADJUSTMENT FY 07-08	AMENDED FY 07-08
30.511.6400	Equipment	8,000		8,000
30.519.7100	Principal and Interest	80,000	(12,000)	68,000
30.521.6401	Equipment	52,509		52,509
30.521.6402	Vehicles	131,000		131,000
30.522.6401	Equipment	22,100	1,250	23,350
30.541.6350	Equipment	21,300		21,300
30.541.6380	Road and Drainage Construction	175,000		175,000
30.541.6420	Sidewalks	40,000		40,000
30.541.542.6400	Equipment	18,000		18,000
30.572.6300	Improvements	26,000	30,000	56,000
30.572.573.6300	Improvements	160,000		160,000
TOTAL	EXPENDITURES	\$733,909	\$19,250	\$753,159