CITY OF NORTH PORT, FLORIDA



ROAD AND DRAINAGE DISTRICT NON-AD VALOREM ASSESSMENT FEE STUDY AND COST ALLOCATION ANALYSIS

August 22, 2007

August 22, 2007

Mr. Branford N. Adumuah Public Works Director City of North Port 5640 North Port Blvd. North Port, Florida 32487

Subject: Road and Drainage District Non-Ad Valorem Assessment Fee Study and

Cost Allocation Analysis

Dear Mr. Adumuah:

We have completed our study of the financial sufficiency of the Road and Drainage District's (the "District") non-ad valorem assessment fees at existing levels and our analysis to allocate financial requirements among certain District services for the City of North Port (the "City"), and have summarized the results in this letter report for your consideration. This report summarizes our review of the District's assessment fee levels for transportation and drainage services necessary to meet the projected financial requirements for fiscal year ending September 30, 2007 ("Fiscal Year 2007") through the fiscal year ending September 30, 2011 (the "Forecast Period"). In order to prepare this financial forecast, we have relied upon certain information and data collected from the City including the Road and Drainage District's adopted Fiscal Year 2007 operating budget; its proposed Fiscal Year 2008 operating budget, its Capital Improvement Program; historical assessment records; and other information and data provided by the City. To the extent we have performed our analyses using the data and information obtained from the City and others, we have relied upon such information to be accurate and no assurances are intended and no representation or warranties are made with respect thereto or the use made herein. Subsequent to the financial forecast, we further categorized such costs to be recovered from nonad valorem assessments among the various services provided by the District for Fiscal Year 2007 (the "Test Year") for use by Government Services Group, Inc. or GSG (the "Assessment Methodology Consultant") in determining an alternative assessment methodology for the District.

INTRODUCTION

The goal of this study is to assist the City in estimating annual assessments sufficient to recover the costs of operating the District through Fiscal Year 2011, and to provide a basis for categorizing such costs to be recovered through non-ad valorem assessments among the various services provided by the District. As outlined in this report, the existing assessment levels are not sufficient to support the District's financial requirements projected through Fiscal Year 2011.

 $K:\ 1111-11\ Rpts\ Final\ Report.doc$

This projected deficiency does not reflect any changes in assessment revenues that could occur due to any proposed change to the assessment methodology. Generally, this task was completed to first identify assessment revenue deficiencies at the existing levels and to provide a basis to assign District costs to the various services for use by the Assessment Methodology Consultant in determining an alternative assessment methodology for the District.

Based on the existing non-ad valorem assessment levels and current methodology, the City can expect the following revenue deficiencies based on the District's projected financial requirements as shown in Table 1 for the Forecast Period:

(0.0%)

Estimated Distr	rict Assessment l	Deficiencies [1]	
2007	2008	2009	2010

(44.5%)

2011

(50.6%)

(43.3%)

Cumulative Deficiency N/A

The primary reasons for the projected deficiencies derived from the District's non-ad valorem assessment levels shown above, include: i) increasing operating expenses to satisfy level of service requirements; ii) increasing employee salaries and benefits; iii) funding ongoing renewals and replacements of roads, vehicles, and equipment; and iv) fewer operating reserves to continue to subsidize District operations. The projected deficiencies are based upon the existing assessment fee levels and the current methodology. Since the long-term goal of this study is to provide a basis to allocate District costs for use by the Assessment Methodology Consultant to determine an alternative assessment methodology, PRMG did not design nor is it currently proposing new assessment rates to be considered by the City Commission in order to cure these deficiencies. Instead, this information is submitted for consideration by the District to illustrate the revenue deficiencies that are projected to exist under the current assessment methodology.

The results of this study are based on a financial forecast developed for the Road and Drainage District. The financial forecast starts with the identification of operating and capital needs, next considers the capital financing plan and, finally, results in the identification of revenue deficiencies, if any. The following sections summarize the approach used to project the District's financial requirements used for the Forecast Period (Fiscal Years 2007 through Fiscal Year 2011) and then, details of our analysis for allocating the costs to the various services of the District.

REVENUE FORECAST

Based on the adopted Fiscal Year 2007 Budget, the District anticipates collecting approximately \$14.7 million in assessments, while currently, the District projects that it will only collect approximately \$13.2 million in assessment revenues for Fiscal Year 2008 based on recent calculations provided by the City's Finance Department. These amounts reflect the District's existing assessment methodology and assume that all assessments rendered are paid. Based on discussions with District staff, the City anticipates continued residential growth over the next five years and for the purposes of this forecast, it was assumed that assessment revenues at the K:\1111-11\Rpts\Final\Report.doc

^[1] Amounts derived from Table 1 based on a percent of existing assessment revenues.

existing levels and current methodology beyond Fiscal Year 2008 would increase approximately three percent (3%) per year during the Forecast Period. Table 2 provides a listing of the estimated assessment revenues at existing levels for each Fiscal Year; however, PRMG has not made an attempt to estimate future assessment revenues that may be derived based on any alternative assessment methodology proposed by the Assessment Methodology Consultant.

The District also collects other miscellaneous income of which the majority is allocated directly to the capital plan to fund annual projects, while the remaining miscellaneous, operating income is used to reduce the total assessment requirements (expenses) to be recovered from non-ad valorem assessments. Excluded from this income are transportation impact fees which are restricted to the Impact Fee Fund and are estimated by District staff to be sufficient to pay for all expansion and growth-related road projects during the Forecast Period as identified in the District's capital plan. Included in the miscellaneous capital income is a new fee adopted by the City Commission, the Construction Traffic Road Fee, which is intended to repair only those roads that become damaged by construction vehicles and equipment in order to return the road surface back to its original condition prior to construction. Based on discussions with District staff, the estimated revenues to be collected from the Construction Traffic Road Fees are to be escrowed and restricted for future use by the District. Therefore, such revenues have not been considered as a source to pay for certain renewals and replacements of existing roads. Instead, the cash has been accounted for in a separate fund as shown at the bottom of Table 1.

Table 2 at the end of this report lists all revenues for the Forecast Period and its allocation to either capital or operating expenditures. Table 1 at the end of this report accounts for the miscellaneous, operating income that is then used to reduce the assessment requirements required by rates.

REVENUE REQUIREMENTS

The various components of cost associated with operating and maintaining the Road and Drainage District, as well as the cost of the renewal and replacement of roads, vehicles and equipment, are generally referred to as the cash assessment (revenue) requirements. The sum of these cost components, after adjustments for other income and miscellaneous revenues, represents the net assessment requirements. The assessment requirements for this study are predicated on the forecast of needs for the five (5) year period ending September 30, 2011. The projected assessment requirements include the various generalized cost components described below:

Operating Expenditures: These expenses include the cost of labor, materials, supplies, vehicle lease payments, and other items necessary for the operation and maintenance of the District. For future coverage purposes, the District's transfer to the City's General Fund most likely would also be considered as an operating expenditure since such costs are based upon an indirect costing program to allocate administrative and management charges to the District.

- Debt Service: Installments on long-term debt, excluding capital lease payments that include the principal and interest on the obligations payable from the net operating revenues of the District. The District currently does not have outstanding any long-term debt.
- Other Revenue Requirements: This component of cost includes, in general, any ongoing capital improvements (capital outlay) to be financed from revenues such as vehicles, equipment and road resurfacing.

Principal Assumptions and Considerations

The projected cash assessment requirements as shown on Table 1 for the District reflect certain assumptions, considerations and analyses. The major assumptions, considerations and analyses that are included in the projected assessment requirements for the Forecast Period are as follows:

- 1. The adopted Fiscal Year 2007 Annual Budget and the proposed Fiscal Year 2008 Annual Budget associated with the operations of the Road and Drainage District serve as the basis for the expenditure projections that are shown in detail on Table 3. Unless otherwise noted, the remaining assumptions and expenditure amounts included therein are assumed to be reasonable and reflect anticipated operations. Such budgetary amounts are incorporated into the assessment requirement component of the study, except for adjustments and assumptions as noted hereunder.
- 2. The operating and on-going maintenance expenditures of the District adopted for Fiscal Year 2007 and proposed for Fiscal Year 2008 are projected for the remaining three (3) years of the Forecast Period (i.e., through Fiscal Year 2011). These operating cost projections are illustrated on Table 3. The most significant driver of the operating costs revolves around on-going labor and merit-related pay increases. The following provides a brief summary of annual increases applied to operating expenditures for Fiscal Years 2009 through 2011:
 - Labor-Related Increases = 5.0% annually
 - Health Insurance and Workers' Compensation = 15.0% annually
 - Professional Services = 4.0% annually
 - Repair and Maintenance = 4.0% annually
 - Street Lighting and Certain Operating Supplies = 5.6% annually [*]
 - Materials and Supplies = 5.0% annually
 - Inflation = 2.5% annually

^[*] Amount based on the combined conversion of property from undeveloped to developed and changes in annual expenses based on inflationary pressures.

- 3. No additional employee positions have been identified at this time by District staff; however, the financial forecast assumes that all employee positions that are funded within the budget are filled.
- 4. The capital expenditures for the Road and Drainage District, excluding those charges for the renewal and replacement of roadways, are identified in the City's capital plan that is forecasted for the six years ending September 30, 2012. The estimated project and equipment costs for the six-year period are approximately \$104 million as shown in Table 4 at the end of this report. The following summarizes a few of the major capital expenditures:
 - Vehicles and Equipment Purchases and Replacements
 - Traffic Signal and Intersection Improvements
 - Roadway Expansions and Extensions
 - Sidewalk Construction
 - Master Drainage Study

This analysis assumes that on-going annual, equipment needs will be provided for through annual assessments; however, the remaining projects are anticipated to be funded through impact fees, capital revenues, leases, and/or other revenue sources. A summary of the funding sources is shown in the following tabulation and in Table 4:

Capital Funding Program	Total 2007-2012 [1]
Funding Sources	
Operating Reserves	\$565,000
Non-ad Valorem Assessments	4,270,123
Capital Revenues	8,127,000
Capital Lease Proceeds	2,603,300
FDOT Contributions	6,400,000
Impact Fees	82,174,794
Total Funding Sources	\$104,140,217

^[1] Amounts derived from Table 4.

5. The Road and Drainage District addresses its on-going renewals and replacements of roads within its operating budget, which was estimated at approximately \$7.9 million for Fiscal Year 2007. Based on detailed discussions with District staff, the continued renewal and replacement of the City's existing roads is being reviewed to determine an annual funding requirement, and currently the City has not appropriated funds for any additional road repairs and maintenance for Fiscal Year 2008. The District has indicated planned renewals and replacements of approximately \$2.0 million for Fiscal Year 2009, \$2.5 million for Fiscal Year 2010, and \$3.0 million for Fiscal Year 2011. The incremental increase in the

estimated annual funding amount is anticipated capture increases in construction and material costs. To the extent available, PRMG then used capital revenues remaining after funding the capital plan identified in No. 4 above, if any, to fund a portion of the annual obligation. As noted earlier, Construction Traffic Road Fees were not used to further reduce this requirement during the Forecast Period. The following tabulation reflects the estimated funding of road renewals and replacements as provided in Table 1:

		Fiscal Year	r Revenue Requ		
Road and Drainage District	2007	2008	2009	2010	2011
Road Rehabilitation and Construction					
On-going Road Rehabilitation Costs	\$7,932,967	\$0	\$2,000,000	\$2,500,000	\$3,000,000
Less Use of Construction Traffic Road Fees	0	0	0	0	0
Less Transfers from Remaining Capital Revenues [2]	(2,531,226)	0	0	(1,500,000)	(1,500,000)
Total Road Rehabilitation and Construction	\$5,401,741	\$0	\$2,000,000	\$1,000,000	\$1,500,000

^[1] Derived from Table 1.

- 6. The City attempts to recover its administration expenditures provided by the general fund through an annual General Fund Transfer. In Fiscal Year 2007, the adopted transfer is \$1,044,447, which has been increased by District staff to \$1,562,477 for Fiscal Year 2008. For Fiscal Years 2009 to 2011, this amount was increased annually by five percent (5.0%) in anticipation of rising labor costs. For future coverage purposes, the District's transfer to the City's General Fund most likely would be considered as an operating expenditure since such costs are based upon an indirect costing program to allocate administrative and management charges to the District. Table 5 at the end of this report outlines the anticipated transfers to the General Fund.
- 7. The City's objective is to maintain a minimum reserve balance of approximately fifteen percent (15%) of total revenues. If the Road and Drainage District does not cure the projected revenue deficiencies in the near term, the District will not maintain adequate cash reserves in order to meet the day-to-day funding needs throughout the Forecast Period. Table 6 at the end of this report provides estimated cash balances for all District funds for the Forecast Period including estimated unrestricted cash deficiencies based upon the projected revenue shortfall. Based on the proposed Fiscal Year 2008 Budget, the estimated operating and capital results are estimated to break-even; however, in order to balance the projected requirements for Fiscal Year 2009 and to help minimize an operating cash shortfall, an increase for Fiscal Year 2009 of approximately 45% above the existing assessment fee levels would be required. This requirement is shown in greater detail in the next section.
- 8. The City also earns other revenue from miscellaneous charges for specific requests or services as shown in the Fiscal Year 2007 and 2008 Budgets. The other revenue sources reduce the revenue requirements needed from annual assessments and are anticipated to increase by approximately three percent (3.0%) per year over the Forecast Period.

^[2] During Fiscal Year 2009, once the capital plan was fully funded, no additional capital revenues were available to fund a portion of the annual road rehabilitation program.

Summary of Net Assessment Requirements

The projected net assessment requirements to be recovered from assessments through Fiscal Year 2011 are estimated as follows:

		Fiscal Year	Revenue Requ	irements [1]	
Road and Drainage District	2007	2008	2009	2010	2011
Operating Expenditures	\$10,508,166	\$13,013,599	\$15,035,546	\$16,297,019	\$17,314,168
Road Rehabilitation and Construction					
On-going Road Rehabilitation Costs	7,932,967	0	2,000,000	2,500,000	3,000,000
Less Use of Construction Traffic Road Fees [2]	0	0	0	0	0
Less Transfers from Remaining Capital Revenues	(2,531,226)	0	0	(1,500,000)	(1,500,000)
Total Road Rehabilitation and Construction	5,401,741	0	2,000,000	1,000,000	1,500,000
Debt Service Payments [3]	0	0	0	0	0
Capital Funded from Assessments [4]	793,000	100,800	1,081,600	1,124,864	1,169,859
General Fund Transfer [5]	1,044,447	1,562,477	1,640,601	1,722,631	1,808,762
Use of Operating Reserves	(2,688,807)	0	0	0	0
Gross Assessment Requirements	\$15,058,547	\$14,676,876	\$19,757,747	\$20,144,514	\$21,792,790
Less Miscellaneous Income [6]	314,500)	(1,460,876)	(93,222)	(50,192)	(51,338)
Net Assessment Requirements	<u>\$14,744,047</u>	<u>\$13,216,000</u>	<u>\$19,664,524</u>	\$20,094,321	<u>\$21,741,452</u>

^[1] Derived from Table 1.

As can be seen in the above summary, the estimated net assessment requirements for the Road and Drainage District for the five (5) years beginning with the Fiscal Year 2007 are anticipated to increase from \$14,744,047 to \$21,741,452 by Fiscal Year 2011. The primary reasons for this includes: i) increasing operating expenses to satisfy level of service requirements; ii) increasing cost of employees and benefits; iii) funding ongoing renewals and replacements of roads, vehicles, and equipment; and iv) fewer operating reserves to continue to subsidize District operations.

(Remainder of page left intentionally left blank)

^[2] Based on discussions with District staff, such revenues have been escrowed and are not being used during the Forecast Period to fund a portion of the road rehabilitation and construction costs.

^[3] Based on information provided by staff, the District does not plan to issue any long-term debt, excluding capital leases.

^[4] Amounts are used to fund on-going vehicle and equipment needs identified in Table 4, the capital plan.

^[5] For purposes of calculating debt service coverage on future debt obligations, this amount most likely would be included in operating expenditures since the purpose of this transfer is to reimburse the City's General Fund for indirect administrative and management expenses.

^[6] For Fiscal Year 2008, miscellaneous income includes capital revenues other than impact fees that are currently budgeted for the year and are remaining after, first, funding the capital plan.

DEFICIENCY OF EXISTING ASSESSMENTS

As shown on Table 1, based on the forecast of revenues for the District and the assumptions and considerations set forth herein with respect to the estimation of operating requirements, the existing assessment revenue deficiency for the Forecast Period is anticipated to be as follows:

		Fiscal Yea	ır Revenue Requi	rements [1]	
Road and Drainage District	2007	2008	2009	2010	2011
Assessments at Existing Rates	\$14,744,047	\$13,216,000	\$13,612,480	\$14,020,854	\$14,441,480
Net Assessment Requirements	14,744,047	13,216,000	19,664,524	20,094,321	<u>21,741,452</u>
Cumulative Deficiency at Existing Rates	\$0	\$0	(\$6,052,044)	(\$6,073,467)	\$7,299,972)
Cumulative Revenue Deficiency	N/A	N/A	(44.5%)	(43.3%)	(50.6%)

^[1] Derived from Table 1.

The calculated revenue deficiencies shown above are based upon the existing assessment fee levels and the current methodology. Since the long-term goal of this study is to provide a basis to allocate District costs for use by the Assessment Methodology Consultant to determine an alternative assessment methodology, PRMG did not design nor is it currently proposing new assessment rates to be considered by the City Commission. Instead, this information is submitted for consideration by the District to illustrate the revenue deficiencies that already exist under the current assessment methodology.

COST ALLOCATION ANALYSIS

The District currently maintains three (3) divisions; the Administration, Operations, and Infrastructure Assessment Divisions (the "District"). These divisions provide support to approximately twenty (20) City services including, but not limited to road maintenance, traffic control, debris removal, right-of-way mowing, drainage maintenance, pipe replacement, infrastructure evaluation, development plan review, and system support services. The primary goal of this section of the analysis is to provide a basis for allocating all division-related costs based on the net assessment requirements provided in earlier sections so that the Assessment Methodology Consultant may design and propose improvements to the existing non-ad valorem assessment methodology. While the criteria to allocate operating costs varies based on industry practices and standards, the proposed assignment of costs and cost allocations, as discussed later, were designed to achieve the following objectives:

- District services which place a direct demand on operating personnel, assets, and other resources are identified and assigned such operating costs;
- District services which place an indirect demand on administrative personnel, assets, and other resources are identified and assigned a reasonable allocation of administrative costs; and

• District services which are not directly linked to either administrative or operating costs share a reasonable allocation of such expenses.

To achieve the objectives above, the proposed allocation methods focused in part on interviews with District Management to identify all City services that are supported by the District, and to then identify direct employee labor hours which help support such services. Finally and based on working sessions with the Operations Manager, PRMG was able to create a series of allocation references that either incorporates direct assignment of costs to specific City services and/or groups certain costs among similar or shared services. Table 7 at the end of this report provides the existing employee hours allocation among the District's services that was prepared by District Management and was instrumental in designing and preparing other allocation references as provided in Table 8.

Table 8 provides a detailed listing of all allocation references including those that are based upon employee hours, employee salaries, direct operational assignment, and combined benefit. As noted previously, these allocation references were prepared beginning with the employee hours allocation as provided by the District followed by working sessions with the Operations Manager. Once the allocation references were identified, PRMG performed an allocation of net assessment requirements for the Test Year (Fiscal Year 2007) by assigning each District cost shown in Table 9 with an allocation reference developed from Table 8. Finally, Table 9 was reviewed with the Operations Manager to ensure that such assignment of costs among the District's services was applied reasonably and consistently across expense categories. As discussed earlier in this report, Table 1 provided a summary schedule for Fiscal Year 2007 that identified approximately \$14.7 million in net assessment requirements to be recovered from non-ad valorem assessments. Table 9 then provides the detailed charges for Fiscal Year 2007 to be recovered from non-ad valorem assessments as allocated among the various services provided by the District. The following is a brief discussion of how the allocation references are applied:

Employee Labor Hours and Salaries

The employee hours allocation worksheet prepared in conjunction with District staff served as the initial basis for the hours and salaries allocation references shown in Table 8. As discussed previously, the District maintains three (3) divisions, and among the Operations and Infrastructure Assessment Divisions several subordinate sections exist. These sections and the staff among them serve one and/or only a few District services. Therefore, it was necessary to ensure that costs could be allocated at the lowest demand level, section allocations, as required by the Operations Manager. Table 8 at the end of this report provides allocation references based upon individual section demand, combined division demand, and total District demand for services. Several cost functions related to employee benefits, training, and technical support were allocated to the various service categories based on the allocation of employee salaries, while other costs such as communication services, office supplies, and uniforms were allocated among District services based upon employee hours.

Direct Cost Assignment and Composite

Certain operating costs occur during the normal course of business that are directly attributable to one and/or a few District services. Direct charges that are limited to a select number of services should not be pooled and allocated among all District services, but rather this cost should be directly assigned to those identifiable services. For charges where only one District service clearly received the benefit of such costs, PRMG allocated 100% of these charges to the benefited service. As shown in Table 9, certain charges were directly allocated to District services such as street lighting, landfill disposal charges, aquatic weed control and street signs. For other charges, several services benefited from the same expenditure as identified by the Operations Manager; therefore, PRMG designed unique allocation references to be applied to those charges only, composite allocations. The use of these composite cost allocations helps ensure that all costs are fully and fairly allocated to the services that receive the benefits. The following table summarizes a few of the composite allocation references developed during this study:

- Engineering and Architecture Composite
- Materials and Supplies Composite
- Structure Maintenance Composite
- Rentals and Leases Composite

- Vehicles and Equipment Composite
- Heavy Equipment Composite
- Capital Projects Composite

ALLOCATED RESULTS

Table 9 at the end of this report provides a detailed listing of the Test Year allocation of the net assessment requirements among the District's services. Based upon a review of these allocated results with District Management, Table 9 will be used to provide a basis for the Assessment Methodology Consultant to design and propose an alternative assessment methodology for the District's non-ad valorem assessments. As summarized from Table 9, the cost of providing the various district services is as follows:

Test Year – Allocation of Net Assessment Requirement [1]										
	0									
			Waterways	Infrastructure	Total Road					
	Road	Drainage	& Structures	Assessment	& Drainage					
Road and Drainage District	Section	Section	Section	Division	District					
Operating Expenditures	\$3,540,421	\$3,283,624	\$1,570,193	\$2,113,928	\$10,508,166					
Road Rehabilitation and Construction	0	0	0	5,401,741	5,401,741					
Capital Funded from Assessments	64,763	671,648	19,606	36,983	793,000					
General Fund Transfer	234,873	414,536	116,150	278,888	1,044,447					
Use of Operating Reserves	(581,787)	(662,047)	(258,458)	(1,186,515)	(2,688,807)					
Less Miscellaneous Income	(68,050)	<u>(77,438)</u>	(30,230)	(138,782)	(314,500)					
Net Assessment Requirements	\$3,190,220	\$3,630,323	\$1,417,261	<u>\$6,506,243</u>	\$14,744,047					
Percent of Total District	22%	25%	10%	43%	100%					

^[1] Amounts summarized from Table 9. Table 9 at the end of this report provides a detailed allocation among all District services within each Division/Section.

CONCLUSIONS AND RECOMMENDATIONS

Based on our studies, assumptions, considerations, and analyses as summarized herein, PRMG is of the opinion that:

- 1. The City's existing assessment levels based on the current assessment methodology used by the District will not recover the District's projected financial requirements for the fiscal years ending September 30, 2009 through 2011. An increase of approximately 45% above existing assessment levels is estimated to fund the projected requirements beginning in Fiscal Year 2009, with subsequent adjustments thereafter.
- 2. The estimated financial forecast assumes that all assessments charged are paid and does not attempt to estimate the increase or decrease in assessment revenues based upon an alternative assessment methodology that may be proposed by the Assessment Methodology Consultant.
- 3. The cost allocation of the Test Year net assessment requirements among the District's services is reasonable based on information provided by the District and discussions with District staff.
- 4. The financial forecast should be updated following any modification to the current assessment methodology as adopted by the City.

We appreciate the opportunity to be of service to the City.

Respectfully submitted,

Public Resources Management Group, Inc.

Henry L. Thomas

Vice President

Murray M. Hamilton, Jr.

Rate Analyst

HLT/mmh Attachments

CITY OF NORTH PORT, FLORIDA ROAD AND DRAINAGE DISTRICT NON-AD VALOREM ASSESSMENT FEE STUDY AND COST ALLOCATION ANALYSIS

LIST OF TABLES

<u>Гable No.</u>	Description
1	Projected Assessment Requirements
2	Projected Revenues and Funding Sources
3	Projected Operating Expenditures
4	Capital Funding Program
5	Determination of General Fund Transfer
6	Projected Fund Balances
7	Existing Employee Hours Allocation
8	Development of Assessment Allocations
9	Allocation of Assessment Requirements – Fiscal Year 2007

Projected Assessment Requirements

Line			Figural V	ear Ending Septe	mbor 20	
No.	Description	2007	2008	2009	2010	2011
1101	Description	2007	2000	2007	2010	2011
1	Operating Expenditures [1]	\$10,508,166	\$13,013,599	\$15,035,546	\$16,297,019	\$17,314,168
2	Contingency [2] 0.00%		0	0	0	0
3	Total Operating Expenditures	\$10,508,166	\$13,013,599	\$15,035,546	\$16,297,019	\$17,314,168
	Road Rehabilitation and Construction					
4	On-going Rehabilitation of Roads [3]	\$7,932,967	\$0	\$2,000,000	\$2,500,000	\$3,000,000
5	Less Use of Construction Traffic Road Fees [4]	0	0	0	0	0
6	Less Transfers from the Capital Fund (Excluding Impact Fees) [5]	(2,531,226)	0	0	(1,500,000)	(1,500,000)
7	Total Road Rehabilitation and Construction	\$5,401,741	\$0	\$2,000,000	\$1,000,000	\$1,500,000
	Other Revenue Requirements					
0	Debt Service	¢o	¢o	¢0	¢o.	¢o
8 9	Existing Debt Service [6] Proposed Debt Service [7]	\$0 0	\$0 0	\$0 0	\$0 0	\$0 0
10	Less Amount Paid By Impact Fees [8]	0	0	0	0	0
10	Less Amount I aid by impact I ees [6]	Ü	U	U	O	U
11	Total Debt Service	\$0	\$0	\$0	\$0	\$0
12	Operating Capital Funded from Assessments [9]	\$793,000	\$100,800	\$1,081,600	\$1,124,864	\$1,169,859
13	Transfers Required to the Capital Fund (Excluding Impact Fees)	0	0	0	0	0
14	Transfer to General Fund [10]	1,044,447	1,562,477	1,640,601	1,722,631	1,808,762
15	Operating Reserves - Deposits to/(Uses of) [11]	(2,688,807)	0	0	0	0
16	Total Other Revenue Requirements	(\$851,360)	\$1,663,277	\$2,722,201	\$2,847,495	\$2,978,621
17	Gross Revenue Requirements	\$15,058,547	\$14,676,876	\$19,757,747	\$20,144,514	\$21,792,790
	Less Income and Funds from Other Sources					
18	Other Operating Revenue [12]	64,500	1,198,376	49,080	50,192	51,338
19	Unrestricted Interest Income [13]	250,000	262,500	44,142	0	0
20	Net Assessment Requirements	\$14,744,047	\$13,216,000	\$19,664,524	\$20,094,321	\$21,741,452
	Road and Drainage District Service Revenue					
21	Existing Revenue - Assessments [14]	\$14,744,047	\$13,216,000	\$13,612,480	\$14,020,854	\$14,441,480
22	Prior Year Rate Adjustments	0	0	0	0	0
	Total Rate Revenue Before Current					
23	Year Adjustment	14,744,047	13,216,000	13,612,480	14,020,854	14,441,480
	Current Year Rate Adjustments					
24	Current Year Rate Adjustment	0.0%	0.0%	0.0%	0.0%	0.0%
	Effective Month	Oct.	Oct.	Oct.	Oct.	Oct.
25	% of Current Year Effective	100.00%	100.00%	100.00%	100.00%	100.00%
26	Total Revenue from Current Year Adjustments	\$0	\$0	\$0	\$0	\$0
27	Total Revenue from Rates	\$14,744,047	\$13,216,000	\$13,612,480	\$14,020,854	\$14,441,480
28	Revenue Surplus/(Deficiency)	\$14,744,047	\$13,216,000	(\$6,052,044)		(\$7,299,972)
29	Surplus/(Deficiency) - Percent of Rate Revenues	0.00%	0.00%	-44.46%		-50.55%
2)	Sulpids/(Deficiency) Tercent of rate revenues	0.0070				30.3370
	Estimated Cash Balances	2007		ear Ending Septe		2011
	Estimated Cash Dalances	2007	2008	2009	2010	2011
	Operating Reserve Fund	\$6,115,580	\$6,115,580	(\$501,465)	(\$6,574,931)	(\$13,874,903)
	Impact Fee Fund	14,470,221	6,695,837	6,915,638	7,199,222	7,190,038
	Capital Fund (Excluding Impact Fees)	0	0	181,008	793,828	308,704
	Escrow Fund - Construction Traffic Road Fee	0	966,750	1,933,500	2,900,250	3,867,000
	Total Estimated Cash Balances at Year-End	\$20,585,800	\$13,778,167	\$8,528,682	\$4,318,369	(\$2,509,161)
	Total Estimated Cash Dalances at 1 cal-Ellu	Ψ20,363,600	φ13,//0,10/	40,320,082	φ+,510,509	(ψ2,303,101)

Projected Assessment Requirements

Footnotes:

- [1] Derived from the City's proposed budget as identified in Table 3.
- [2] Estimated contingency to account for unforeseen expenditures has not been assumed.
- [3] Amounts as provided by the City.
- [4] Reflects the estimated use of Construction Traffic Road Fee revenues currently held in escrow.
- [5] Reflects estimated use of other capital revenues derived from Table 2 that are remaining after funding capital projects listed under the Capital Funding Program in Table 4.
- [6] Other than capital leases which are reflected in total operating expenditures, the District does not have any existing annual debt service payment requirements.
- [7] Based on the District's capital plan in Table 4, the City does not anticpate issuing bonds in the near term.
- [8] Reduces the net revenue requirements applicable to rates based on projects assignable to new growth that were estimated to be funded with future debt proceeds.
- [9] Amount reflects capital projects to be funded directly with assessment revenues.
- [10] Reflects the annual transfer to the General Fund as determined in Table 5.
- [11] As indicated, operating reserves are used to fund operating deficiencies based on the existing Fiscal Year 2007 Budget plus additional uses of reserves of \$158,455 to fund changes in the Capital Plan subsequent to adopting the budget and reductions in planned assessment revenues based upon the Property Appraisers records.
- [12] Reflects miscellaneous revenues as proposed in the City's budget and shown in Table 2.
- [13] Amounts based upon the Fiscal Year 2007 and 2008 Budgets as provided by the City.
- [14] Estimated assessments as determined in Table 2 and at existing rates.

Projected Revenues and Funding Sources

Line					Test Year 2007		Escalation		Fiscal Y	ear Ending Septer	mber 30,	
No.	Description	Account	Classification	Budget [1]	Adjustments	Adjusted	Reference	2007	2008 [2]	2009	2010	2011
	Road and Drainage District Revenues and Funding Sources											
	Road and Drainage District Revenues and Funding Sources Road and Drainage Services											
1	Non-ad Valorem Assessments	107-0000-344.10-00		\$15,152,502	(\$408,455)	\$14,744,047	Revenue	\$14,744,047	\$13,216,000	\$13,612,480	\$14,020,854	\$14,441,480
2	Other Assessments	107 0000 544.10 00		0	0	0	Eliminate	0	0	0	0	0
-	one riscosments			v	Ü	0	23mmate	Ü	Ü	Ü	0	Ü
3	Total Road and Drainage Services Revenue [3]			\$15,152,502	(\$408,455)	\$14,744,047		\$14,744,047	\$13,216,000	\$13,612,480	\$14,020,854	\$14,441,480
	Miscellaneous Revenues and Other Funding Sources											
4	Delinquent Assessments		Operating	5,000	0	5,000	Eliminate	5,000	5,000	0	0	0
5	County Voted \$0.01 Gas Tax	107-0000-312.20-00	Capital	183,016	0	183,016	Revenue	183,016	177,138	182,452	187,926	193,563
6	Local Option Gas Tax	107-0000-312.40-00	Capital	1,035,955	0	1,035,955	Revenue	1,035,955	1,150,638	1,185,157	1,220,712	1,257,333
7	FY 2001 Local Option Gas Tax	107-0000-312.50-00	Capital	768,615	0	768,615	Revenue	768,615	829,382	854,263	879,891	906,288
8	Electric Franchise Fees	107-0000-313.10-00	Capital	0	0	0	Revenue	0	0	0	0	0
9	Natural Gas Franchise Fee	107-0000-313.40-00	Operating	25,000	0	25,000	Revenue	25,000	36,000	37,080	38,192	39,338
10	Federal Grants	107-0000-331.20-00	Capital	0	0	0	Revenue	0	0	0	0	0
11	FEMA Reimbursement	107-0000-331.20-10	Capital	0	0	0	Revenue	0	0	0	0	0
12	State Grants / Public Safety	107-0000-334.20-00	Capital	0	0	0	Revenue	0	0	0	0	0
13	Municipal Gas Tax	107-0000-335.12-00	Capital	347,640	0	347,640	Revenue	347,640	263,923	271,841	279,996	288,396
14	Motor Fuel Tax Refund	107-0000-335.41-00	Capital	0	0	0	Revenue	0	0	0	0	0
15	DOT Agreements	107-0000-344.40-00	Capital	30,000	0	30,000	Constant	30,000	25,420	25,420	25,420	25,420
16	Construction Traffic Road Fee [4]	107-0000-344.94-00	Capital	3,937,500	(3,937,500)	0	Constant	0	966,750	966,750	966,750	966,750
17	Other Charges	107-0000-349.00-00	Capital	916,000	0	916,000	Constant	916,000	193,875	193,875	193,875	193,875
18	Miscellaneous	107-0000-360.00-00	Operating	2,500	0	2,500	Revenue	2,500	0	0	0	0
19	Rental Income	107-0000-362.00-00	Operating	12,000	0	12,000	Constant	12,000	12,000	12,000	12,000	12,000
20	Dispose of Fixed Assets	107-0000-364.00-00	Operating	20,000	0	20,000	Eliminate	20,000	5,000	0	0	0
21	Interfund Transfers	107-0000-381.00-00	Capital	0	0	0	Calculated	0	0	0	0	0
22	CICLA Transfer In	107-0000-381.30-20	Capital	420,000	0	420,000	Constant	420,000	100,000	100,000	100,000	100,000
23	Interest [5]	107-0000-361.00-00	Operating	250,000	(250,000)	0	Calculate	0	0	0	0	0
24	Capital Lease Proceeds	107-0000-383.00-00	Capital Lease	1,606,150	0	1,606,150	Eliminate	1,606,150	997,150	0	0	0
25	Fund Balance Reserves [6]	107-0000-389.90-00	Capital	2,530,352	(2,530,352)	0	Revenue	0	0	0	0	0
26	Escrow of Construction Traffic Road Fee [7]	107-0000-389.91-00	Capital	(3,937,500)	3,937,500	0	Eliminate	0	(966,750)	(966,750)	(966,750)	(966,750)
27	Total Miscellaneous Revenues and Other Sources			8,152,228	(2,780,352)	5,371,876	0	5,371,876	3,795,526	2,862,088	2,938,012	3,016,214
28	Total Road and Drainage District Revenues and Funding Sou	irces		\$23,304,730	(\$3,188,807)	\$20,115,923	\$0	\$20,115,923	\$17,011,526	\$16,474,568	\$16,958,867	\$17,457,694
	Summary of Miscellaneous Revenues - Uses of											
34	Operating Revenues [8]			\$314,500	(\$250,000)	\$64,500		\$64,500	\$58,000	\$49,080	\$50,192	\$51,338
35	Capital Revenues [9]			6,231,578	(2,530,352)	3,701,226		3,701,226	2,740,376	2,813,008	2,887,820	2,964,876
36	Capital Lease [10]			1,606,150	0	1,606,150		1,606,150	997,150	0	0	0
36	Total			\$8,152,228	(\$2,780,352)	\$5,371,876		\$5,371,876	\$3,795,526	\$2,862,088	\$2,938,012	\$3,016,214

Footnotes continued on the following page.

Projected Revenues and Funding Sources

Footnotes:

- [1] Amounts reflected as provided in the City's Adopted Fiscal Year 2007 Budget.
- [2] Amounts based upon the Proposed Fiscal Year 2008 Budget as provided by the City excluding interest income that is calculated in Table 6 and required assessment increases derived from Table 1. The budgeted assessment revenues were prepared by the City's Finance Department and includes assessable properties including those properties that are currently disputing the existing assessment methodology. The forecasted revenues are then reconciled to the Fiscal Year 2008 Budget as follows:

	2008
Total Road and Drainage District Revenues and Funding Sources	\$17,011,526
Plus Staff Proposed Increases to Assessments	0
Plus Interest Income	262,500
Total Revenue as Budget by City Staff	\$17,274,026

- [3] Assessments estimated based on the Fiscal Year 2007 Budget as revised by GSG to reconcile to the Property Appraiser's assessment records, and the Proposed Fiscal Year 2008 Budget based on existing levels and conditions. Future assessment revenues are estimated to increase above existing levels by approximately 5% per year based on discussions with City staff.
- [4] Amounts reduced based upon recent development trends and other information provided by City staff. Such new fees are expected to begin in April 2007.
- [5] Interest income is removed from this schedule and is provided separately in Tables 1 and 6 based upon the estimated average daily balances of the District's unrestricted cash accounts.
- [6] Amount is reduced in this schedule and reflected separately in Table 1. Unless otherwise forecasted in Table 1, the regular use of reserves to fund on-going District programs is not considered appropriate.
- [7] Amounts reflect the escrow of such new revenues into the Escrow Fund in Table 6. Subsequently, these funds may be used in Table 1 to reduce the dependency of road rehabilitation on assessment revenues.
- [8] Amounts reflected as other operating revenues in Table 1 to reduce the financial burden on assessment revenues.
- [9] Amounts are deposited into the Capital Fund (excluding impact fees) shown in Table 6 and is subsequently used to fund the Capital Funding Program in Table 4.
- [10] Amount used to fund vehicle and equipment purchases as provided in the Capital Funding Program in Table 4.

Projected Operating Expenditures [1]

No. 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15	Additional Personnel Costs Additional Incremental Costs [2] Regular Salaries Other Salaries, Wages, and Benefits Overtime FICA Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	Account 107-5000-541.11-00 107-5000-541.13-00 107-5000-541.13-00 107-5000-541.21-00 107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-02 107-5000-541.23-02 107-5000-541.25-00 107-5000-541.26-00	\$437,355 0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	\$0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$437,355 0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	Labor Input Input Labor Labor Labor Labor Labor Labor Labor Insurance Insurance Insurance Insurance Insurance	\$437,355 0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	\$701,460 0 0 3,406,302 75,802 96,000 306,472 444,713 0 485,893 5,986 363,629 1,700 0	\$736,533 0 1,297,920 3,576,617 79,592 100,800 321,796 466,949 0 558,777 6,884 418,173 1,955 0	\$773,360 0 1,839,153 3,755,448 83,572 105,840 337,885 490,296 0 642,593 7,916 480,899 2,248 0	\$812,028 0 2,322,169 3,943,220 87,750 111,132 354,780 514,811 0 738,983 9,104 553,034 2,585 0
2 3 4 5 6 7 8 9 10 11 12 13 14 15	Personnel Services Executive Salaries Additional Personnel Costs Additional Incremental Costs [2] Regular Salaries Other Salaries, Wages, and Benefits Overtime FICA Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.12-00 107-5000-541.13-00 107-5000-541.14-00 107-5000-541.21-00 107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-00 107-5000-541.23-00 107-5000-541.24-00 107-5000-541.25-00	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000	0 0 0 0 0 0 0 0 0 0 0	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000	Input Input Labor Labor Labor Labor Labor Labor Labor Insurance Insurance Insurance Insurance	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	0 0 3,406,302 75,802 96,000 306,472 444,713 0 485,893 5,986 363,629 1,700 0	0 1,297,920 3,576,617 79,592 100,800 321,796 466,949 0 558,777 6,884 418,173 1,955 0	0 1,839,153 3,755,448 83,572 105,840 337,885 490,296 0 642,593 7,916 480,899 2,248 0	0 2,322,169 3,943,220 87,750 111,132 354,780 514,811 0 738,983 9,104 553,034 2,585 0
2 3 4 5 6 7 8 9 10 11 12 13 14 15	Personnel Services Executive Salaries Additional Personnel Costs Additional Incremental Costs [2] Regular Salaries Other Salaries, Wages, and Benefits Overtime FICA Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.12-00 107-5000-541.13-00 107-5000-541.14-00 107-5000-541.21-00 107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-00 107-5000-541.23-00 107-5000-541.24-00 107-5000-541.25-00	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000	0 0 0 0 0 0 0 0 0 0 0	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000	Input Input Labor Labor Labor Labor Labor Labor Labor Insurance Insurance Insurance Insurance	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	0 0 3,406,302 75,802 96,000 306,472 444,713 0 485,893 5,986 363,629 1,700 0	0 1,297,920 3,576,617 79,592 100,800 321,796 466,949 0 558,777 6,884 418,173 1,955 0	0 1,839,153 3,755,448 83,572 105,840 337,885 490,296 0 642,593 7,916 480,899 2,248 0	0 2,322,169 3,943,220 87,750 111,132 354,780 514,811 0 738,983 9,104 553,034 2,585 0
2 3 4 5 6 7 8 9 10 11 12 13 14 15	Executive Salaries Additional Personnel Costs Additional Incremental Costs [2] Regular Salaries Other Salaries, Wages, and Benefits Overtime FICA Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.12-00 107-5000-541.13-00 107-5000-541.14-00 107-5000-541.21-00 107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-00 107-5000-541.23-00 107-5000-541.24-00 107-5000-541.25-00	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000	0 0 0 0 0 0 0 0 0 0 0	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000	Input Input Labor Labor Labor Labor Labor Labor Labor Insurance Insurance Insurance Insurance	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	0 0 3,406,302 75,802 96,000 306,472 444,713 0 485,893 5,986 363,629 1,700 0	0 1,297,920 3,576,617 79,592 100,800 321,796 466,949 0 558,777 6,884 418,173 1,955 0	0 1,839,153 3,755,448 83,572 105,840 337,885 490,296 0 642,593 7,916 480,899 2,248 0	0 2,322,169 3,943,220 87,750 111,132 354,780 514,811 0 738,983 9,104 553,034 2,585 0
2 3 4 5 6 7 8 9 10 11 12 13 14 15	Additional Personnel Costs Additional Incremental Costs [2] Regular Salaries Other Salaries, Wages, and Benefits Overtime FICA Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.12-00 107-5000-541.13-00 107-5000-541.14-00 107-5000-541.21-00 107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-00 107-5000-541.23-00 107-5000-541.24-00 107-5000-541.25-00	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000	0 0 0 0 0 0 0 0 0 0 0	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000	Input Input Labor Labor Labor Labor Labor Labor Labor Insurance Insurance Insurance Insurance	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	0 0 3,406,302 75,802 96,000 306,472 444,713 0 485,893 5,986 363,629 1,700 0	0 1,297,920 3,576,617 79,592 100,800 321,796 466,949 0 558,777 6,884 418,173 1,955 0	0 1,839,153 3,755,448 83,572 105,840 337,885 490,296 0 642,593 7,916 480,899 2,248 0	0 2,322,169 3,943,220 87,750 111,132 354,780 514,811 0 738,983 9,104 553,034 2,585 0
3 4 5 6 7 8 9 10 11 12 13 14 15	Additional Incremental Costs [2] Regular Salaries, Wages, and Benefits Overtime FICA Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.13-00 107-5000-541.14-00 107-5000-541.21-00 107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-02 107-5000-541.24-00 107-5000-541.25-00 107-5000-541.25-00	0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	0 0 0 0 0 0 0 0 0 0	0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	Input Labor Labor Labor Labor Labor Labor Insurance Insurance Insurance Insurance	0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	0 3,406,302 75,802 96,000 306,472 444,713 0 485,893 5,986 363,629 1,700 0	1,297,920 3,576,617 79,592 100,800 321,796 466,949 0 558,777 6,884 418,173 1,955 0	1,839,153 3,755,448 83,572 105,840 337,885 490,296 0 642,593 7,916 480,899 2,248 0	2,322,169 3,943,220 87,750 111,132 354,780 514,811 0 738,983 9,104 553,034 2,585 0
4 5 6 7 8 9 10 11 12 13 14 15	Regular Salaries Other Salaries, Wages, and Benefits Overtime FICA Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.13-00 107-5000-541.14-00 107-5000-541.21-00 107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-02 107-5000-541.24-00 107-5000-541.25-00 107-5000-541.25-00	2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	0 0 0 0 0 0 0 0 0	2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000	Labor Labor Labor Labor Labor Labor Insurance Insurance Insurance Insurance	2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	3,406,302 75,802 96,000 306,472 444,713 0 485,893 5,986 363,629 1,700 0	3,576,617 79,592 100,800 321,796 466,949 0 558,777 6,884 418,173 1,955 0	3,755,448 83,572 105,840 337,885 490,296 0 642,593 7,916 480,899 2,248 0	3,943,220 87,750 111,132 354,780 514,811 0 738,983 9,104 553,034 2,585 0
5 6 7 8 9 10 11 12 13 14 15	Other Salaries, Wages, and Benefits Overtime FICA Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.13-00 107-5000-541.14-00 107-5000-541.21-00 107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-02 107-5000-541.24-00 107-5000-541.25-00 107-5000-541.25-00	762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	0 0 0 0 0 0 0 0	762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000	Labor Labor Labor Labor Labor Insurance Insurance Insurance Insurance	762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	75,802 96,000 306,472 444,713 0 485,893 5,986 363,629 1,700 0	79,592 100,800 321,796 466,949 0 558,777 6,884 418,173 1,955 0	83,572 105,840 337,885 490,296 0 642,593 7,916 480,899 2,248 0	87,750 111,132 354,780 514,811 0 738,983 9,104 553,034 2,585
6 7 8 9 10 11 12 13 14 15	Overtime FICA Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.14-00 107-5000-541.21-00 107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-00 107-5000-541.24-00 107-5000-541.25-00 107-5000-541.25-00	60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	0 0 0 0 0 0 0	60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	Labor Labor Labor Labor Insurance Insurance Insurance Insurance	60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0	96,000 306,472 444,713 0 485,893 5,986 363,629 1,700 0	100,800 321,796 466,949 0 558,777 6,884 418,173 1,955 0	105,840 337,885 490,296 0 642,593 7,916 480,899 2,248 0	111,132 354,780 514,811 0 738,983 9,104 553,034 2,585
7 8 9 10 11 12 13 14 15	FICA Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.21-00 107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-02 107-5000-541.24-00 107-5000-541.25-00 107-5000-541.26-00	181,442 194,864 0 416,442 5,356 366,497 15,000	0 0 0 0 0 0	181,442 194,864 0 416,442 5,356 366,497 15,000 0	Labor Labor Labor Insurance Insurance Insurance Insurance	181,442 194,864 0 416,442 5,356 366,497 15,000 0	306,472 444,713 0 485,893 5,986 363,629 1,700 0	321,796 466,949 0 558,777 6,884 418,173 1,955 0	337,885 490,296 0 642,593 7,916 480,899 2,248 0	354,780 514,811 0 738,983 9,104 553,034 2,585 0
8 9 10 11 12 13 14 15 16 17 18 19 20 21	Florida Retirement System Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.22-01 107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-02 107-5000-541.24-00 107-5000-541.25-00 107-5000-541.26-00	194,864 0 416,442 5,356 366,497 15,000	0 0 0 0 0 0	194,864 0 416,442 5,356 366,497 15,000 0	Labor Labor Insurance Insurance Insurance Insurance	194,864 0 416,442 5,356 366,497 15,000 0	444,713 0 485,893 5,986 363,629 1,700 0	466,949 0 558,777 6,884 418,173 1,955 0	490,296 0 642,593 7,916 480,899 2,248 0	514,811 0 738,983 9,104 553,034 2,585 0
10 11 12 13 14 15 16 17 18 19 20 21	Florida League Retirement Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.22-03 107-5000-541.23-00 107-5000-541.23-02 107-5000-541.24-00 107-5000-541.25-00 107-5000-541.26-00	0 416,442 5,356 366,497 15,000	0 0 0 0	0 416,442 5,356 366,497 15,000 0	Labor Insurance Insurance Insurance Insurance	0 416,442 5,356 366,497 15,000 0	0 485,893 5,986 363,629 1,700 0	0 558,777 6,884 418,173 1,955 0	0 642,593 7,916 480,899 2,248 0	0 738,983 9,104 553,034 2,585 0
11 12 13 14 15 16 17 18 19 20 21	Insurance - Life and Health Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.23-00 107-5000-541.23-02 107-5000-541.24-00 107-5000-541.25-00 107-5000-541.26-00	5,356 366,497 15,000 0	0 0 0	5,356 366,497 15,000 0	Insurance Insurance Insurance Insurance	5,356 366,497 15,000 0	5,986 363,629 1,700 0	6,884 418,173 1,955 0	7,916 480,899 2,248 0	9,104 553,034 2,585 0
11 12 13 14 15 16 17 18 19 20 21	Vision Care Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.23-02 107-5000-541.24-00 107-5000-541.25-00 107-5000-541.26-00	5,356 366,497 15,000 0	0 0 0	5,356 366,497 15,000 0	Insurance Insurance Insurance	5,356 366,497 15,000 0	5,986 363,629 1,700 0	6,884 418,173 1,955 0	7,916 480,899 2,248 0	9,104 553,034 2,585 0
13 14 15 16 17 18 19 20 21	Workers' Compensation Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.24-00 107-5000-541.25-00 107-5000-541.26-00	366,497 15,000 0	0	15,000	Insurance Insurance	366,497 15,000 0	363,629 1,700 0	1,955	480,899 2,248 0	553,034 2,585 0
13 14 15 16 17 18 19 20 21	Unemployment Compensation Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.25-00 107-5000-541.26-00	15,000	0	15,000	Insurance	15,000	1,700 0	1,955	2,248	2,585 0
14 15 16 17 18 19 20 21	Compensated Absences Total Personnel Services Other Expenditures Educational Assistance Professional Services	107-5000-541.26-00	0		0		0	0	0	0	0
16 17 18 19 20 21	Other Expenditures Educational Assistance Professional Services	107-5000-541.27-00	4,490,439	0	4,490,439	;	4 490 439	5 007 055	7.565.006	0.510.211	0 440 504
17 18 19 20 21	Educational Assistance Professional Services	107-5000-541.27-00					エ, エノひ,エンノ	5,887,957	7,565,996	8,519,211	ァ,++ソ,コソロ
17 18 19 20 21	Educational Assistance Professional Services	107-5000-541.27-00									
17 18 19 20 21	Professional Services	107-5000-541.27-00									
18 19 20 21			0	0	0	Inflation	0	0	0	0	0
19 20 21	Legal Contingency	107-5000-541.31-00	35,000	0	35,000	OutSource	35,000	150,000	156,000	162,240	168,730
20 21	0 0 7	107-5000-541.31-02	5,000	0	5,000	OutSource	5,000	0	0	0	0
21		107-5000-541.31-03	250,000	0	250,000	OutSource	250,000	50,000	52,000	54,080	56,243
		107-5000-541.31-04	2,500	0	2,500	OutSource	2,500	7,434	7,731	8,041	8,362
		107-5000-541.31-05	10,000	0	10,000	OutSource	10,000	257,000	267,280	277,971	289,090
		107-5000-541.31-06	20,000	0	20,000	Inflation	20,000	20,000	20,500	21,013	21,538
23	1	107-5000-541.31-09	0	0	0	Inflation	0	0	0	0	0
24	<u> </u>	107-5000-541.31-10	25,000	0	25,000	Inflation	25,000	25,000	25,625	26,266	26,922
25		107-5000-541.31-11	483,000	0	483,000	OutSource	483,000	130,000	135,200	140,608	146,232
26		107-5000-541.34-00	532,000	0	532,000	OutSource	532,000	507,500	527,800	548,912	570,868
27		107-5000-541.40-00	18,000	0	18,000	Inflation	18,000	25,471	26,108	26,760	27,429
28		107-5000-541.41-00	85,302	0	85,302	Inflation	85,302	88,449	90,660	92,927	95,250
29	č č	107-5000-541.42-00	1,106	0	1,106	Property	1,106	2,000	2,112	2,229	2,353
30 31		107-5000-541.43-01	3,000 40,450	0	3,000	Inflation	3,000 40,450	3,000	3,075 53,874	3,152 55,221	3,231
32		107-5000-541.43-02 107-5000-541.43-03	249,310	0	40,450 249,310	Inflation	249,310	52,560 350,000	35,874 369,513	390,113	56,601 411,862
33	•		5,500	0	5,500	Property		11,000		12,261	12,944
33 34		107-5000-541.43-07 107-5000-541.43-10	25,000	0	25,000	Property	5,500 25,000	5,000	11,613 5,279	5,573	5,884
35		107-5000-541.44-00	92,000	0	92,000	Property Inflation	92,000	113,224	116,055	118,956	121,930
36		107-5000-541.45-00	156,771	0	156,771	Insurance	156,771	342,301	393,646	452,693	520,597
37		107-5000-541.45-01	0	0	0	Insurance	0	0	0	432,073	0
38	*	107-5000-541.46-01	25,000	0	25,000	Repair	25,000	7,000	7,280	7,571	7,874
39	*	107-5000-541.46-02	2,000	0	2,000	Repair	2,000	7,000	7,280	7,571	7,874
40		107-5000-541.46-03	40,000	0	40,000	Repair	40,000	40,000	41,600	43,264	44,995
41		107-5000-541.46-04	15,000	0	15,000	Repair	15,000	320,000	332,800	346,112	359,956
42		107-5000-541.46-06	0	0	0	Repair	0	250,000	260,000	270,400	281,216
43	Repair and Maintenance - Road and Drainage (Contracted) [3]		7,932,967	(7.932,967)	0	Repair	0	0	0	0	0
44	1	107-5000-541.46-07	0	0	0	Property	0	0	0	0	0
45	E	107-5000-541.46-08	10,000	0	10,000	Inflation	10,000	25,000	25,625	26,266	26,922
46		107-5000-541.46-09	0	0	0	Inflation	0	0	0	0	0
47		107-5000-541.46-50	835,000	0	835,000	Repair	835,000	925,003	962,003	1,000,483	1,040,503
48	•	107-5000-541.47-00	12,000	0	12,000	Inflation	12,000	15,500	15,888	16,285	16,692
49		107-5000-541.48-00	0	0	0	Inflation	0	0	0	0	0
50		107-5000-541.49-02	0	0	0	Inflation	0	0	0	0	0
51		107-5000-541.49-10	0	0	0	Inflation	0	0	0	0	0
52		107-5000-541.49-12	1,000	0	1,000	Property	1,000	1,224	1,292	1,364	1,440

Projected Operating Expenditures [1]

Line				Test Year 2007		Escalation		Fiscal Y	ear Ending Septe	mber 30,	
No.	Description	Account	Budget	Adjustments	Adjusted	Reference	2007	2008	2009	2010	2011
53	Tags, Fees and Licenses	107-5000-541.49-14	2,600	0	2,600	Inflation	2,600	4,650	4,766	4,885	5,008
54	Special Election Costs	107-5000-541.49-15	0	0	0	Inflation	0	0	0	0	0
55	Property Appraiser	107-5000-541.49-30	46,626	0	46,626	Inflation	46,626	47,559	48,748	49,967	51,216
56	Landfill Disposal Charges	107-5000-541.49-60	75,000	0	75,000	Inflation	75,000	55,000	56,375	57,784	59,229
57	Payment to the General Fund [4]	107-5000-541.49-70	1,044,447	(1,044,447)	0	Inflation	0	0	0	0	0
58	Payment to Fire Rescue	107-5000-541.49-71	0	0	0	Inflation	0	0	0	0	0
59	Payment to Solid Waste	107-5000-541.49-72	12,170	0	12,170	Inflation	12,170	7,464	7,651	7,842	8,038
60	Waterway Improvement / Boat Fees	107-5000-541.49-80	0	0	0	Inflation	0	0	0	0	0
61	Office Supplies	107-5000-541.51-00	14,000	0	14,000	Inflation	14,000	26,423	27,084	27,761	28,455
62	Other Operating Supplies	107-5000-541.52-01	75,000	0	75,000	Property	75,000	81,900	86,466	91,286	96,376
63	Gasoline	107-5000-541.52-02	220,000	0	220,000	Property	220,000	390,282	412,040	435,011	459,263
64	Oil and Lube	107-5000-541.52-03	0	0	0	Property	0	0	0	0	0
65	Diesel	107-5000-541.52-04	0	0	0	Property	0	0	0	0	0
66	Herbicide, Pesticide and LNDSC	107-5000-541.52-05	0	0	0	Inflation	0	0	0	0	0
67	Aquatic Weed Control	107-5000-541.52-06	220,000	0	220,000	Inflation	220,000	250,000	256,250	262,656	269,223
68	Uniforms	107-5000-541.52-07	45,000	0	45,000	Inflation	45,000	61,135	62,663	64,230	65,836
69	Canal Maintenance	107-5000-541.52-11	30,000	0	30,000	Inflation	30,000	30,000	30,750	31,519	32,307
70	Structure Maintenance	107-5000-541.52-12	360,000	0	360,000	Inflation	360,000	60,000	61,500	63,038	64,613
71	Hydroseeding Supplies	107-5000-541.52-13	75,000	0	75,000	Inflation	75,000	250,000	256,250	262,656	269,223
72	Street Signs	107-5000-541.52-16	200,000	0	200,000	Property	200,000	200,000	211,150	222,922	235,349
73	Minor Operating Equipment	107-5000-541.52-50	30,800	0	30,800	Inflation	30,800	34,020	34,871	35,742	36,636
74	Road Materials and Supplies	107-5000-541.53-00	600,000	0	600,000	Materials	600,000	894,059	938,762	985,700	1,034,985
75	Books, Publications, and Subscriptions	107-5000-541.54-00	2,470	0	2,470	Inflation	2,470	3,535	3,623	3,714	3,807
76	Lease Purchase Payments [5]	107-5000-541.73-00	1,030,122	0	1,030,122	Input	1,030,122	998,949	1,052,763	1,052,763	811,470
77	Capital Land	107-5000-541.61-00	0	0	0	Inflation	0	0	0	0	0
78	Capital Buildings [6]	107-5000-541.62-00	0	0	0	Inflation	0	0	0	0	0
79	Improvements other than Building [6]	107-5000-541.63-00	2,080,000	(2,080,000)	0	Inflation	0	0	0	0	0
80	Lighting [6]	107-5000-541.63-02	20,000	(20,000)	0	Inflation	0	0	0	0	0
81	Toledo Blade Blvd. [6]	107-5000-541.63-03	0	0	0	Inflation	0	0	0	0	0
82	Capital Machinery and Equipment [6]	107-5000-541.64-00	1,719,150	(1,719,150)	0	Inflation	0	0	0	0	0
83	Capital Vehicles [6]	107-5000-541.64-02	0	0	0	Inflation	0	0	0	0	0
84	Total Other Expenditures		18,814,291	(12,796,564)	6,017,727		6,017,727	7,125,642	7,469,550	7,777,808	7,864,572
85	Total Expenditures		\$23,304,730	(\$12,796,564)	\$10,508,166		\$10,508,166	\$13,013,599	\$15,035,546	\$16,297,019	\$17,314,168

Footnotes:

- [1] As provided by the City.
- [2] Amounts reflect incremental repair and maintenance costs of roads adjustment for inflation as provided by the City based on the adopted 2007 and the proposed 2008 Budgets.
- [3] Costs to rehabilitate roads reflects only those charges paid by the District and is then adjusted from the budget and calculated separately in Table 1.
- [4] General Fund Transfer adjusted from budget and calculated separately in Table 5.
- [5] Amount reflects estimated lease payments through the Fiscal Year 2008 proposed lease. No additional leases are assumed going forward.
- [6] Capital Expenditures adjusted from budget and calculated separately in Table 4.

Capital Funding Program [1]

Line		Funding				Fiscal Year Ending	September 30,				Total
No.	Description	Source	2007	Adjustments	2007	2008	2009	2010	2011	2012	Capital Plan
	Road and Drainage District										
	Improvements Other Than Building										
1	Big Slough Master Drainage Plan	Assessments	\$0	\$175,000	\$175,000	\$0	\$0	\$0	\$0	\$0	\$175,000
2	City of North Port Water Shed Plan	Assessments	0	75,000	75,000	0	0	0	0	0	75,000
3	Delmar Culvert Replacement Project	Assessments	0	180,000	180,000	0	0	0	0	0	180,000
4	Grant Match for Stormwater Improvements	Assessments	0	250,000	250,000	0	0	0	0	0	250,000
5	Roads - Flashing School Signs	Assessments	0	0	0	45,000	0	0	0	0	45,000
5	On-going Departmental Capital	Assessments	0	0	0	0	0	0	0	0	0
6	Total Improvements Other Than Building		\$0	\$680,000	\$680,000	\$45,000	\$0	\$0	\$0	\$0	\$725,000
	Capital Machinery and Equipment										
7	Ford F-150 (3 @ \$25,000)	Lease	\$0	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$0	\$75,000
8	Plotter for GIS	Assessments	0	20,000	20,000	0	0	0	0	0	20,000
9	Traffic Counter & Peripherals (12 @ \$1,250)	Assessments	0	15,000	15,000	0	0	0	0	0	15,000
10	GIS Workstation	Assessments	0	10,000	10,000	0	0	0	0	0	10,000
11	Menzi Excavator	Lease	0	250,000	250,000	0	0	0	0	0	250,000
12	Clam Grapple & Tracks for Existing Skid Steer	Lease	0	11,000	11,000	0	0	0	0	0	11,000
13	Replacement Wheel Loaders (2 @ \$242,000)	Lease	0	484,000	484,000	0	0	0	0	0	484,000
14	Replacement Wheeled Excavator	Lease	0	225,000	225,000	0	0	0	0	0	225,000
15	Replacement Sign Truck	Lease	0	60,000	60,000	0	0	0	0	0	60,000
16	Replacement Mower	Lease	0	32,000	32,000	0	0	0	0	0	32,000
17	Replacement HD Trailer	Lease	0	22,000	22,000	0	0	0	0	0	22,000
18	Replacement Flex Wing Mower (4@ \$19,000)	Lease	0	76,000	76,000	0	0	0	0	0	76,000
19	Roller	Lease	0	52,000	52,000	0	0	0	0	0	52,000
20	Ford F-350 (7 @ \$30,450)	Lease	0	213,150	213,150	0	0	0	0	0	213,150
21	Spray Truck	Lease	0	48,500	48,500	0	0	0	0	0	48,500
22	Spray Rig	Lease	0	7,500	7,500	0	0	0	0	0	7,500
23	Ford F-150 (2 @ \$25,000)	Lease	0	50,000	50,000	0	0	0	0	0	50,000
24	Laptops (6 @ \$5,000)	Assessments	0	30,000	30,000	0	0	0	0	0	30,000
25	Laptops (4 @ \$5,000)	Assessments	0	20,000	20,000	0	0	0	0	0	20,000
26	Replacement Computers per IT (12 @ \$1,500)	Assessments	0	18,000	18,000	0	0	0	0	0	18,000
27	Admin - Ford F150	Assessments	0	0	0	25,000	0	0	0	0	25,000
28	Admin - Ford F150	Assessments	0	0	0	25,000	0	0	0	0	25,000
29	Admin - PC	Assessments	0	0	0	4,000	0	0	0	0	4,000
30	Admin - PC	Assessments	0	0	0	1,800	0	0	0	0	1,800
31	Roads - Replacement Tractor	Lease	0	0	0	60,000	0	0	0	0	60,000
32	Roads - Replacement Trailers	Lease	0	0	0	6,150	0	0	0	0	6,150
33	Roads - Replacement Pothole Patch Truck	Lease	0	0	0	120,000	0	0	0	0	120,000
34	Roads - Replacement Tractor	Lease	0	0	0	91,500	0	0	0	0	91,500
35	Roads - 1 Ton 4x4 Truck Replacement	Lease	0	0	0	64,000	0	0	0	0	64,000
36	Drainage - Replacement Wheel Loader	Lease	0	0	0	242,000	0	0	0	0	242,000
37	Drainage - Replacement Dump Truck	Lease	0	0	0	222,000	0	0	0	0	222,000
38	Drainage - Replacement Backhoe	Lease	0	0	0	70,000	0	0	0	0	70,000
39	Drainage - Replacement Compressor	Lease	0	0	0	20,500	0	0	0	0	20,500
40	Drainage - Replacement Trailers	Lease	0	0	0	44,000	0	0	0	0	44,000
41	Drainage - Replacement Truck	Lease	0	0	0	32,000	0	0	0	0	32,000
42	Infrastructure - Replacement Vehicle	Lease	0	0	0	25,000	0	0	0	0	25,000
27	On-going Departmental Capital	Assessments	0	0	0	0	1,081,600	1,124,864	1,169,859	1,216,653	4,592,976
43	Total Capital Machinery and Equipment		\$0	\$1,719,150	\$1,719,150	\$1,052,950	\$1,081,600	\$1,124,864	\$1,169,859	\$1,216,653	\$7,365,076
	Capital Projects										
44	Public Works Department Maintenance Yard	Capital	\$0	0	\$0	\$0	\$1,600,000	\$125,000	\$1,300,000	\$0	\$3,025,000
45	Property Acquisition for Water Control Structure	Capital	0	0	0	0	0	0	0	0	0
46	Price Blvd. Improvements Phase I	Impact	794,794	0	794,794	0	3,700,000	7,000,000	8,900,000	6,061,851	26,456,645
47	Price Blvd. Improvements Phase I	Capital	200,000	0	200,000	0	0	0	0	0	200,000
48	Price Blvd. Improvements Phase I	Bond 1	0	0	0	0	0	0	0	0	0

Capital Funding Program [1]

Line		Funding	Fiscal Year Ending September 30,											
No.	Description	Source	2007	Adjustments	2007	2008	2009	2010	2011	2012	Capital Plan			
48	Price Blvd. Improvements Phase II	Impact	0	0	0	0	0	0	0	1,524,400	1,524,400			
49	Price Blvd. Improvements Phase III	Impact	0	0	0	0	0	0	0	1,324,400	1,324,400			
50	Sidewalk Construction	Capital	950,000	0	950,000	1,100,000	750,000	650,000	650,000	650,000	4,750,000			
51	Toledo Blade Boulevard Improvements	Impact	4,500,000	0	4,500,000	13,505,000	750,000	0.50,000	0.50,000	0.50,000	18,005,000			
52	Traffic Signal Installation at Price, Haberland, & Toledo	Impact	525,000	0	525,000	0	0	0	0	0	525,000			
53	Public Services Facility	N/A	0	0	0	0	0	0	0	0	0			
54	Sumter Boulevard Construction - Phase II	Impact	11,200,000	0	11,200,000	0	0	0	0	0	11,200,000			
55	Sumter Boulevard Construction - Phase II	FDOT	6,400,000	0	6,400,000	0	0	0	0	0	6,400,000			
56	Sumter Boulevard Construction - Phase III	Impact	0	0	0	9,560,923	8,139,077	7,700,000	0	0	25,400,000			
57	Construct Extension of Spring Haven Drive	Impact	3,150,000	0	3,150,000	0	3,500,000	0	0	0	6,650,000			
58	US-41 Corridor, Sidewalks & Bus Stops	Capital	0	0	0	0	282,000	0	0	0	282,000			
59	US-41 Improvements Phase I	Operating	0	0	0	0	565,000	0	0	0	565,000			
60	Repair Stormwater Structures on Chancellor Boulevard	Capital	450,000	(450,000)	0	500,000	0	0	0	0	500,000			
61	Lighting	Capital	0	20,000	20,000	0	0	0	0	0	20,000			
62	On-going Capital Projects	Capital	0	0	0	0	0	0	0	0	0			
63	Total Capital Projects	-	\$28,169,794	(\$430,000)	\$27,739,794	\$24,665,923	\$18,536,077	\$15,475,000	\$10,850,000	\$8,236,251	\$105,503,045			
64	Total Road and Drainage District	- -	\$28,169,794	\$1,969,150	\$30,138,944	\$25,763,873	\$19,617,677	\$16,599,864	\$12,019,859	\$9,452,904	\$113,593,121			
	Funding Sources													
	Road and Drainage District													
65	Use of Operating Reserves for Operating Capital	Operating	\$0	\$0	\$0	\$0	\$565,000	\$0	\$0	\$0	\$565,000			
66	Direct Assessment Revenues	Assessments	0	793,000	793,000	100,800	1,081,600	1,124,864	1,169,859	1,216,653	4,270,123			
67	Capital Fund	Capital	1,600,000	(430,000)	1,170,000	1,600,000	2,632,000	775,000	1,950,000	650,000	8,127,000			
68	Capital Lease	Lease	0	1,606,150	1,606,150	997,150	0	0	0	0	2,603,300			
69	FDOT / TRIP	FDOT	6,400,000	0	6,400,000	0	0	0	0	0	6,400,000			
70	Grant	Grant	0	0	0	0	0	0	0	0	0			
71	Impact Fee	Impact	20,169,794	0	20,169,794	23,065,923	15,339,077	14,700,000	8,900,000	7,586,251	82,174,794			
72	Future Bonds	Bond 1	0	0	0	0	0	0	0	0	0			
73	Future Bonds	Bond 2	0	0	0	0	0	0	0	0	0			
74	Total Funding Sources	- -	\$28,169,794	\$1,969,150	\$30,138,944	\$25,763,873	\$19,617,677	\$16,599,864	\$12,019,859	\$9,452,904	\$104,140,217			

Footnotes:
[1] As provided by the City and estimated capital outlay beyond Fiscal Year 2007 has been adjusted for inflation.

Determination of General Fund Transfer [1]

Line			Test Year 2007		Escalation	Fiscal Year Ending September 30,									
No.	Description	Budget	Adjustments	Adjusted	Reference	2007	2008	2009	2010	2011					
	Road and Drainage District														
1	General Fund Transfer	\$0	\$1,044,447	\$1,044,447	Admin Labor	\$1,044,447	\$1,562,477	\$1,640,601	\$1,722,631	\$1,808,762					
2	Other Transfers to the General Fund	0	0	0	Admin Labor	0	0	0	0	0					
3	Total General Fund Transfers	\$0	\$1,044,447	\$1,044,447		\$1,044,447	\$1,562,477	\$1,640,601	\$1,722,631	\$1,808,762					

Footnotes:

^[1] As provided by the City. The City determines this transfer based on an indirect costing program. For the purposes of this analysis, we have assumed that future transfer needs will increase consistently with changes in General Fund salaries or 5% per year.

Projected Fund Balances

Line		_			ar Ending Septembe	2011	
No.	Description	Reference	2007	2008	2009	2010	2011
	OPERATING RESERVE FUND						
1	Beginning Balance		\$8,804,387	\$6,115,580	\$6,115,580	(\$501,465)	(\$6,574,931)
2	Transfers In		14,744,047	13,216,000	13,612,480	14,020,854	14,441,480
3	Transfers Out		14,744,047	13,216,000	19,664,524	20,094,321	21,741,452
4	Transfers Out - CIP		0	13,210,000	565,000	0	21,741,432
5	End of Year Transfer In / (Out)		(2,688,807)	0	0 0	0	0
6	Interest Rate	G1 . T7	1.50%	1.50%	1.50%	1.50%	1.50%
7	Interest Income	Short Term	250,000	262,500	42,106	(53,073)	(153,374)
/	Transfer of Interest Income		230,000	202,300	42,100	(55,075)	(133,374)
8	to Revenue Fund		250,000	262,500	42,106	(53,073)	(153,374)
9	Ending Balance		6,115,580	6,115,580	(501,465)	(6,574,931)	(13,874,903)
	_	15 000/	, ,				
10	Target Ending Balance	15.00%	1,851,842	2,201,531	2,663,662	2,871,677	3,043,918
11	Target Days Available Cash		64	62	65	64	64
12	Calculated Days Available Cash (Net Rev. Requ	iirements)	212	172	(12)	(147)	(292)
	IMPACT FEE FUND						
13	Beginning Balance		\$21,074,788	\$14,470,221	\$6,695,837	\$6,915,638	\$7,199,222
14	Transfers In		13,169,794	15,056,070	15,407,453	14,826,558	8,730,738
15	Transfers Out		20,169,794	23,065,923	15,339,077	14,700,000	8,900,000
16	Transfers Out - Debt Service	0.00%	0	0	0	0	0
17	Interest Rate	Medium Term	2.25%	2.25%	2.25%	2.25%	2.25%
18	Interest Income		395,433	235,469	151,426	157,026	160,078
	Transfer of Interest Income						
19	to Revenue Fund		0	0	0	0	0
20	Ending Balance		14,470,221	6,695,837	6,915,638	7,199,222	7,190,038
	CAPITAL FUND - EXCLUDING IMPACT FEES						
21	Beginning Balance		\$0	\$0	\$0	\$181,008	\$793,828
22							
	Transfer In (Capital Revenues)		3,701,226	2,740,376	2,813,008	2,887,820	2,964,876
23	Transfers Out (Capital Plan)		1,170,000	1,600,000	2,632,000	775,000	1,950,000
24	Transfers Out		2,531,226	1,140,376	0	1,500,000	1,500,000
24	Transfer In (Operating Fund)		0	0		0	0
25	Interest Rate	Medium Term	2.25%	2.25%	2.25%	2.25%	2.25%
26	Interest Income		0	0	2,036	10,967	12,403
	Transfer of Interest Income					400-	
27	to Revenue Fund		0	0	2,036	10,967	12,403
28	Ending Balance		0	0	181,008	793,828	308,704
	ESCROW FUND - CONSTRUCTION TRAFFIC RO	OAD FEE					
29	Beginning Balance		\$0	\$0	\$966,750	\$1,933,500	\$2,900,250
30	Transfers In		0	966,750	966,750	966,750	966,750
31	Transfers Out		0	0	0	0	0
32	Interest Rate	None	0.00%	0.00%	0.00%	0.00%	0.00%
33	Interest Income		0	0	0	0	0
	Transfer of Interest Income						
34	to Revenue Fund		0	0	0	0	0
35	Ending Balance		0	966,750	1,933,500	2,900,250	3,867,000
	INTEREST INCOME						
36	Restricted		\$395,433	\$235,469	\$151,426	\$157,026	\$160,078
37	Unrestricted		\$250,000	\$262,500	\$44,142	(\$42,106)	(\$140,970)
38	TOTAL INTEREST INCOME		\$645,433	\$497,969	\$195,568	\$114,920	\$19,108

Existing Employee Hours Allocation

								Percent Employ	ee Hours Allocat	ed to District Services				
						Road Section	on			Drainage Section				
						Debris F	Removal	Mowing of R	ights of Way			Concrete Structur	re Maintenance	
Line		Number of FTE	Allocation	Road Maintenance	Traffic Control	By City Staff	By Service	By City Staff	By Service	Primary Drainage	Secondary Drainage	Sidewalk	Concrete	Pipe
No.	Road and Drainage District Divisions	Employees	Reference	by City Staff	Devices	(In-house)	Contract	(In-house)	Contract	Maintenance	Maintenance	Maintenance	Structures	Replacement
	ADMINISTRATION DIVISION													
1	Director	1	District-salaries	7%	0%	5%	0%	10%	0%	21%	10%	2%	2%	4%
2	Business Manager	1	District-hours	7%	0%	6%	0%	11%	0%	22%	9%	2%	2%	3%
3	Executive Assistant	1	Admin-hours	5%	0%	4%	0%	7%	0%	15%	7%	2%	2%	2%
4	Operations Manager	1	Operations-salaries	8%	0%	7%	0%	12%	0%	26%	12%	3%	3%	4%
5 6	Administrative Services Coordinator Staff Assistant I	1	Admin-salaries Admin-hours	5% 5%	0% 0%	4% 4%	0% 0%	8% 7%	0% 0%	16% 15%	7% 7%	2% 2%	2% 2%	3% 2%
7	Executive Assistant	1	Infrastructure-hours	0%	0%	0%	0%	0%	0%	0%	0%	2%	2%	0%
8	Project Administrator	1	District-hours	7%	0%	6%	0%	11%	0%	22%	9%	2%	2%	3%
9	Operations Engineer	1	Infrastructure-salaries	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10	TOTAL ADMINISTRATIVE DIVISION	11		5%	0%	4%	0%	7%	0%	15%	7%	2%	2%	2%
	OPERATIONS DIVISION													
	Road Section													
11	Superintendent	1	Input	40%	20%	10%	10%	10%	10%	0%	0%	0%	0%	0%
12	Supervisors	3	Input	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
13	Heavy Equipment Operators	2	Input	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
14 15	Equipment Operators Maintenance Workers	10 10	Input	20% 38%	0% 0%	20% 31%	0% 0%	60% 31%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%
16	Traffic Control Technicians	2	Input Input	38% 0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	Drainage Section													
17	Superintendent	1	Input	0%	0%	0%	0%	0%	0%	40%	40%	10%	10%	0%
18 19	Field Supervisors Heavy Equipment Operators	3 16	Input	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	32% 40%	17% 40%	17% 3%	17% 3%	17% 14%
20	Maintenance Workers	13	Input Input	0%	0%	0%	0%	0%	0%	82%	2%	5% 8%	3% 8%	0%
	Waterways and Structures Section													
21	Superintendent	1	Input	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
22 23	Field Supervisors	1 2	Input	0%	0%	0%	0%	0%	0%	0% 0%	0%	0%	0%	0% 0%
23	Aquatic Spray Technicians Equipment Operators	4	Input Input	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0% 0%	0%	0% 0%	0% 0%	0% 0%	0% 0%
25	Maintenance Workers	2	Input	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
26	TOTAL OPERATIONS DIVISION	71		9%	0%	7%	0%	13%	0%	26%	11%	3%	3%	4%
	INFRASTRUCTURE ASSESSMENT DIVISION													
	Field Section													
27	Engineering Technician	0	Input	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
28	Infrastructure Inspectors	3	Input	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
29	Infrastructure Inspectors	3	Input	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
30	Infrastructure Inspectors	4	Input	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
	System Support Section													
31	System Support Administrator	0	Input	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
32	Infrastructure Data Analyst	<u>. </u>	Input	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33	TOTAL INFRASTRUCTURE ASSESSMENT DIVISION	11		0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
34	TOTAL DISTRICT	93		7%	0%	6%	0%	11%	0%	22%	9%	2%	2%	3%

Existing Employee Hours Allocation

Part										Danasat Familia	II All		Ci					
Part					Waterwa	vs and Structure 5	Section			Percent Empio				n			Other	Total
March Marc									Direct Cost	Assignment				-				
Marke Mark					Water			Control of							System			
Manuse Places (Products) Manuse Places (Prod	Line		Number of FTE	Bridge		By City Staff	By Service			Right of Way			Development	Contract		ROW Permit	Other Indirect	Total Hours
1 10 10 10 10 10 10 10	No.	Road and Drainage District Divisions	Employees	Maintenance	Structures						Roads	Drainage				Processing	District Services	Allocated
2 September 1 18 18 25 25 25 18 48 18 18 19 19 19 19 19 1		ADMINISTRATION DIVISION																
2 September 1 18 18 25 25 25 18 48 18 18 19 19 19 19 19 1		Discrete		10/	20/	10/	20/	40/	60/	60/	20/	20/	20/	10/	20/	20/	00/	1000/
Security Assumant	2		1															
2 Operation Manager 1 18 28 28 28 28 28 28			1															
Administrative Servines Constitution 1			1															
Surf Austinate 3			1															
Figure F			3															
8 Project Administrator 1 1 15 38 24 25 44 05 05 25 25 25 25 15 44 15 06 06 1005	7		1															
9 Operations Engineer	8		1															
TOTAL ADMINISTRATIVE DIVISION			1															
Part		Operations Engineer																
Read Section 1	10	TOTAL ADMINISTRATIVE DIVISION	11	1%	2%	1%	2%	3%	10%	14%	6%	5%	4%	2%	4%	3%	0%	100%
1		OPERATIONS DIVISION																
12 Supervisors		Road Section																
Heavy Equipment Operators	11	Superintendent	1	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Equipment Operators 10	12	Supervisors	3	0%	0%	0%	0%	0%	65%	5%	10%	5%	0%	15%	0%	0%	0%	100%
15 Maintenance Workers 10 0% 0% 0% 0% 0% 0% 0%	13	Heavy Equipment Operators	2	0%	0%	0%	0%	0%	0%	5%	15%	15%	25%	0%	20%	20%	0%	100%
Traffic Central Technicians	14	Equipment Operators	10	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Drainage Section	15	Maintenance Workers	10	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
17 Superintendent 1 016 07	16	Traffic Control Technicians	2	0%	0%	0%	0%	0%	0%	0%	5%	5%	0%	0%	90%	0%	0%	100%
Field Supervisors 3 0% 0% 0% 0% 0% 0% 0%																		
Heavy Equipment Operators			•															
Maintenance Workers 13 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%																		
Waterways and Structures Section 2 Superintendent 1 25% 25% 12% 13% 25% 0% 0% 0% 0% 0% 0% 0%																		
21 Superintendent	20	Maintenance Workers	13	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
22 Field Superviors		Waterways and Structures Section																
23 Aquatic Spray Technicians 2 10% 10% 0% 0% 80% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0			1															
24 Equipment Operators 4 5% 45% 0% 40% 10% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0			1															
25 Maintenance Workers 2 8% 2% 60% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0																		
26 TOTAL OPERATIONS DIVISION 71 1% 3% 2% 3% 5% 3% 0% 1% 1% 1% 1% 3% 1% 0% 10% 100% INFRASTRUCTURE ASSESSMENT DIVISION Field Section 7 Engineering Technician 0 0 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%																		
Field Section Field Section	25	Maintenance Workers	2	8%	2%	60%	0%	30%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
Field Section 27 Engineering Technician	26	TOTAL OPERATIONS DIVISION	71	1%	3%	2%	3%	5%	3%	0%	1%	1%	1%	1%	3%	1%	0%	100%
27 Engineering Technician 0 0 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%		INFRASTRUCTURE ASSESSMENT DIVISION																
28 Infrastructure Inspectors 3 0% 0% 0% 0% 0% 0% 0% 0% 5% 5% 5% 10% 5% 0% 15% 0% 0% 0% 0% 0% 100% 29 Infrastructure Inspectors 3 0% 0% 0% 0% 0% 0% 0% 0% 5% 15% 15% 25% 0% 20% 0% 0% 0% 100% 100% 100% 100% 10		Field Section																
28 Infrastructure Inspectors 3 0% 0% 0% 0% 0% 0% 0% 0% 5% 5% 10% 5% 0% 15% 0% 0% 0% 0% 0% 100% 29 Infrastructure Inspectors 3 0% 0% 0% 0% 0% 0% 0% 0% 5% 15% 15% 25% 0% 20% 0% 0% 0% 0% 100% 0% 100% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	27	Engineering Technician	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
29 Infrastructure Inspectors 3 0% 0% 0% 0% 0% 0% 0% 0% 5% 15% 15% 25% 0% 20% 20% 0% 100% 30 Infrastructure Inspectors 4 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%						0%				5%			0%	15%			0%	
30 Infrastructure Inspectors 4 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	29		3	0%	0%	0%	0%	0%	0%	5%	15%	15%	25%	0%	20%	20%	0%	100%
31 System Support Administrator 0 0 % 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0%	30		4	0%	0%	0%	0%	0%	0%	75%	15%	10%	0%	0%	0%	0%	0%	100%
32 Infrastructure Data Analyst 1 0% 0% 0% 0% 0% 0% 20% 33% 14% 10% 8% 5% 6% 6% 0% 100% 33 TOTAL INFRASTRUCTURE ASSESSMENT DIVISION 11 0% 0% 0% 0% 0% 0% 20% 33% 14% 10% 8% 5% 6% 6% 0% 100%																		
33 TOTAL INFRASTRUCTURE ASSESSMENT DIVISION 11 0% 0% 0% 0% 0% 20% 33% 14% 10% 8% 5% 6% 6% 0% 100%																		
	32	Infrastructure Data Analyst	1	0%	0%	0%	0%	0%	20%	33%	14%	10%	8%	5%	6%	6%	0%	100%
34 TOTAL DISTRICT 93 11% 3% 2% 2% 4% 6% 6% 5% 2% 2% 1% 4% 1% 0% 100%	33	TOTAL INFRASTRUCTURE ASSESSMENT DIVISION	11	0%	0%	0%	0%	0%	20%	33%	14%	10%	8%	5%	6%	6%	0%	100%
	34	TOTAL DISTRICT	93	1%	3%	2%	2%	4%	6%	6%	3%	2%	2%	1%	4%	1%	0%	100%

Development of Assessment Allocations

Percent Employee Hours Allocated to District Services Road Section Drainage Section Debris Removal Mowing of Rights of Way Concrete Structure Maintenance Secondary Line Road Maintenance Traffic Control By City Staff By Service By City Staff By Service Primary Drainage Drainage Sidewalk Concrete Pipe Maintenance Description Reference by City Staff Maintenance No. Devices (In-house) Contract (In-house) Contract Maintenance Structures Replacement Administration Division Admin-hours 5% 0% 4% 0% 7% 0% 15% 7% 2% 2% 2% Road Section Roads-hours 22% 1% 19% 0% 33% 0% 0% 0% 0% 0% 0% Drainage Section Drainage-hours 0% 0% 0% 0% 56% 23% 6% 6% 8% 0% 0% Waterways and Structures Section Waterways-hours 0% 0% 0% 0% 0% 0% 096 096 0% Operations Division Operations-hours 9% 0% 7% 0% 13% 0% 26% 11% 3% 3% 4% Field Section Field-hours 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% System Support Section System-hours 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% Infrastructure Assessment Division Infrastructure-hours 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% Total District District-hours 7% 0% 6% 0% 11% 0% 22% 9% 2% 3% 10 Administration Division Admin-salaries 5% 0% 4% 0% 8% 0% 16% 7% 2% 2% 3% 22% 11 Road Section Roads-salaries 1% 18% 1% 32% 1% 0% 0% 0% 0% 0% 12 Drainage Section Drainage-salaries 0% 0% 0% 0% 53% 26% 6% 9% 0% 0% 6% 13 Waterways and Structures Section Waterways-salaries 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% Operations Division Operations-salaries 8% 0% 7% 0% 12% 0% 26% 12% 3% 3% 4% 15 Field Section Field-salaries 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 16 System Support Section System-salaries 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 17 Infrastructure Assessment Division Infrastructure-salaries 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 18 Total District District-salaries 7% 0% 5% 0% 10% 0% 21% 10% 2% 2% 4% 19 Road and Maintenance by City Staff City Road Maint. 100% 0% 0% 0% 0% 0% 0% 0% 0% 0% 20 Traffic Control 100% 0% 0% 0% Traffic Control Devices 0% 0% 0% 0% 0% 0% 0% 21 Debris Removal - Split 50/50 Debris Removal 0% 0% 50% 50% 0% 0% 0% 0% 0% 0% 0% Mowing Rights of Way by the City City Right of Way Mowing 0% 0% 0% 100% 0% 0% 0% 0% 23 Mowing Rights of Way by Contract Contracted Right of Way Mowing 0% 0% 0% 0% 100% 0% 0% 0% 0% 0% 0% 24 Primary Drainage Maintenance Primary Drainage 0% 0% 0% 0% 0% 0% 100% 0% 0% 0% 0% 25 Secondary Drainage Maintenance Secondary Drainage 0% 0% 0% 0% 0% 0% 0% 100% 0% 0% 0% 26 Sidewalk Maintenance Sidewalk Maintenance 0% 0% 0% 0% 0% 0% 100% 0% 0% 0% 0% 27 Concrete Structures Concrete Structures 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 0% 28 0% 0% 0% 0% 0% 100% Replacement Pipe Replacement Pipe 0% 0% 0% 0% 0% 29 Bridge Maintenance Bridge Maintenance 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 30 Water Control Structures Water Control 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 31 Mowing Drainage Areas by the City City Drainage Mowing 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 32 Mowing Drainage Areas by Contract Contracted Drainage Mowing 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% Control of Aquatic Vegetation Aquatic Vegetation 0% Road Rehabilitation by Contract Contracted Road Rehab 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 35 Right of Way Inspections Inspect Right of Way 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 36 Infrastructure Road Evaluations Road Evaluations 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 37 Infrastructure Drainage Evaluations Drainage Evaluations 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 38 Development Plan Review Plan Review 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 39 0% 0% 0% 0% Contract Administration Contract Administration 0% 0% 0% 0% 0% 0% 0% 40 System Support Services System Support 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 41 ROW Permit Processing Permit Processing 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 42 Other Indirect District Services Other Services 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 43 Operating and Maintenance Expense Allocation O&M Expenses 8% 6% 4% 0% 8% 6% 17% 7% 2% 2% 4% Assessment Revenue Allocation 4% 3% 5% 3% 13% 3% Assessments 45 Engineering / Architect Composite Engineering Composite 2% 0% 1% 0% 2% 0% 5% 2% 1% 1% 1% 46 Rentals and Leases Composite Rentals Composite 19% 0% 0% 0% 0% 0% 57% 24% 0% 0% 0% Structure Maintenance Composite Structure Composite 0% 0% 0% 0% 0% 0% 0% 0% 0% Capital Funded from Assessments Composite 48 Capital Assessment Composite 2% 1% 2% 0% 3% 1% 47% 20% 5% 5% 7% 49 Capital Funded from the Capital Fund Capital Fund Composite 1% 2% 1% 0% 2% 0% 4% 2% 82% 1% 1% Infrastructure Composite Infrastructure Composite 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% Roads Composite 29% 12% 25% 51 Roads Composite 17% 1% 16% 0% 0% 0% 0% 0% 52 Drainage Composite Drainage Composite 0% 0% 0% 0% 0% 0% 54% 23% 5% 5% 13% Waterways Composite Waterways Composite 0% 0% 0% 0% 0% 0% 54 Mowers Composite Mowers 0% 0% 0% 0% 93% 0% 0% 096 0% 0% 0% 55 Equipment Composite Equipment 14% 9% 7% 1% 14% 9% 19% 8% 2% 2% 4% 56 Vehicles Composite Vehicles 9% 5% 4% 0% 7% 5% 26% 11% 3% 3% 6% 57 Combined Vehicles and Equipment Composite Vehicles & Equipment 14% 6% 4% 15% 5% 22% 2% 5% 0% 9% 2% 58 0% 0% 0% 0% 0% 0% 36% 36% 3% 3% 12% Heavy Equipment Composite Heavy Equipment 59 Road Materials & Supplies Composite Materials & Supplies 60% 0% 0% 0% 0% 0% 15% 0% 0% 0% 25% 60 Contracted Mowing Allocation Mowing Composite 0% 0% 0% 0% 0% 88% 0% 0% 0% 0% 0%

Development of Assessment Allocations

Percent Employee Hours Allocated to District Services Waterways and Structure Section Infrastructure Assessment Division Other Total Mowing of Drainage Areas Direct Cost Assignment Infrastructure Evaluation Water Control of Road System Bridge ROW Permit Other Indirect Total Hours Line Control By City Staff By Service Aquatic Rehabilitation Right of Way Development Contract Support Maintenance Drainage Description (In-house) Inspections Roads Admin. District Services No. Structures Contract Vegetation by Contract Plan Review Services Processing Allocated Administration Division 1% 2% 1% 2% 3% 10% 14% 6% 5% 4% 2% 4% 3% 0% 100% Road Section 0% 0% 0% 0% 0% 7% 1% 3% 2% 2% 2% 8% 1% 0% 100% Drainage Section 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% Waterways and Structures Section 0% 0% 9% 24% 14% 18% 35% 0% 096 0% 0% 0% 0% 0% 100% Operations Division 1% 3% 2% 3% 5% 3% 0% 1% 1% 1% 1% 3% 1% 0% 100% Field Section 0% 0% 0% 0% 0% 20% 33% 14% 10% 8% 5% 6% 6% 0% 100% 5% System Support Section 0% 0% 0% 0% 0% 20% 33% 14% 10% 8% 6% 6% 0% 100% Infrastructure Assessment Division 0% 0% 0% 0% 0% 20% 33% 14% 10% 8% 5% 6% 6% 0% 100% Total District 1% 1% 3% 2% 2% 4% 6% 6% 3% 2% 2% 4% 1% 0% 100% 10 Administration Division 1% 2% 1% 2% 3% 9% 13% 6% 4% 3% 2% 4% 3% 0% 100% 2% 2% 11 Road Section 0% 0% 0% 0% 0% 8% 1% 3% 2% 7% 2% 0% 100% 12 Drainage Section 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 0% 13 Waterways and Structures Section 9% 26% 13% 19% 33% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% Operations Division 1% 3% 2% 3% 4% 3% 0% 1% 1% 1% 1% 3% 1% 0% 100% 15 Field Section 0% 0% 0% 0% 0% 20% 33% 14% 10% 8% 5% 6% 6% 0% 100% 16 System Support Section 0% 0% 0% 0% 0% 20% 33% 14% 10% 8% 5% 6% 6% 0% 100% 17 Infrastructure Assessment Division 0% 0% 0% 0% 0% 20% 33% 14% 10% 8% 5% 6% 6% 0% 100% 18 Total District 1% 3% 1% 2% 4% 6% 6% 3% 3% 2% 1% 3% 2% 0% 100% 19 Road and Maintenance by City Staff 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 20 0% 0% Traffic Control Devices 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 21 Debris Removal - Split 50/50 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% Mowing Rights of Way by the City 0% 0% 0% 0% 0% 23 Mowing Rights of Way by Contract 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 24 Primary Drainage Maintenance 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 25 Secondary Drainage Maintenance 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 26 Sidewalk Maintenance 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 27 Concrete Structures 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 28 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% Replacement Pipe 0% 0% 0% 100% 29 Bridge Maintenance 100% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 30 Water Control Structures 0% 100% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 31 Mowing Drainage Areas by the City 0% 0% 100% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 32 Mowing Drainage Areas by Contract 0% 0% 0% 100% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 0% 0% 0% 100% 0% 0% 0% 0% 0% 0% 0% 100% Control of Aquatic Vegetation 0% 0% 0% 100% 0% Road Rehabilitation by Contract 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 0% 35 Right of Way Inspections 0% 0% 0% 0% 096 0% 100% 096 0% 0% 0% 0% 0% 0% 100% 36 Infrastructure Road Evaluations 0% 0% 0% 0% 0% 0% 0% 100% 0% 0% 0% 0% 0% 0% 100% 37 Infrastructure Drainage Evaluations 0% 0% 100% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 38 Development Plan Review 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 0% 0% 0% 0% 100% 39 0% 0% 0% 0% 0% 0% 100% 0% 100% Contract Administration 0% 0% 0% 0% 0% 0% 0% 40 System Support Services 0% 0% 0% 0% 0% 0% 100% 0% 0% 0% 0% 0% 0% 100% 41 ROW Permit Processing 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 0% 100% 42 Other Indirect District Services 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 100% 43 Operating and Maintenance Expense Allocation 2% 5% 1% 2% 5% 9% 4% 2% 1% 1% 1% 2% 1% 0% 100% 44 Assessment Revenue Allocation 1% 3% 1% 1% 3% 36% 3% 1% 1% 1% 1% 1% 0% 100% 45 Engineering / Architect Composite 4% 12% 3% 5% 12% 31% 7% 3% 2% 2% 1% 2% 1% 0% 100% 46 Rentals and Leases Composite 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% Structure Maintenance Composite 26% 74% 0% 0% 0% 0% 0% 0% 0% 100% 0% 48 Capital Funded from Assessments Composite 0% 1% 0% 0% 1% 1% 1% 1% 0% 0% 1% 0% 0% 100% 49 Capital Funded from the Capital Fund 0% 1% 0% 0% 1% 0% 0% 0% 0% 0% 0% 1% 0% 0% 100% Infrastructure Composite 0% 0% 0% 0% 0% 82% 6% 3% 2% 2% 1% 3% 1% 0% 100% Roads Composite 51 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 52 Drainage Composite 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 53 Waterways Composite 11% 33% 14% 34% 0% 0% 0% 0% 100% 54 Mowers Composite 0% 0% 7% 0% 0% 0% 0% 096 0% 0% Ω% 0% 0% 0% 100% 55 Equipment Composite 1% 3% 1% 2% 4% 0% 0% 0% 0% 0% 0% 0% 0% 0% 100% 56 Vehicles Composite 1% 3% 1% 1% 3% 10% 1% 1% 0% 0% 0% 0% 0% 0% 100% 57 Combined Vehicles and Equipment Composite 1% 1% 0% 0% 0% 0% 0% 0% 3% 1% 3% 6% 1% 0% 100% 58 0% 0% 0% 0% 0% 0% 1% 2% 2% 3% 0% 2% 2% 0% 100%

Heavy Equipment Composite

Contracted Mowing Allocation

Road Materials & Supplies Composite

0%

0%

0%

0%

0%

0%

0%

12%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

0%

100%

100%

59

60

Allocation of Assessment Requirements - Fiscal Year 2007 [1]

Personne	Drainage District - Operating Expenditures el Services ve Salaries nal Personnel Costs nal Incremental Costs (Incremental Road Rehab) Salaries salaries, Wages, and Benefits the Retirement System League Retirement League Retireme	Test Year 2007 \$437,355 0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0 4,490,439 0 0 35,000 5,000 25,0000 2,500 10,0000 10,0000	District-salaries District-salaries District-salaries Contracted Road Rehab. District-salaries	Road Maintenance by City Staff \$28,990 0 0 135,973 50,519 3,977 12,017 0 27,604 355 24,293 994 0 297,650	Traffic Control Devices \$1,411 0 0 0 6,616 6,616 2,458 194 585 628 0 1,343 17 1,182 48 0	Road Sectio Debris R By City Staff (In-house) \$23,798 0 0 111,622 41,472 3,265 9,873 10,663 0 22,660 291 19,943 816 0 244,345	moval By Service Contract \$705 0 0 0 3.308 1,229 97 293 314 0 672 9 591 24 0	Mowing of R By City Staff (In-house) \$42,742 0 0 200,474 74,484 5,864 17,732 19,044 0 40,698 523 35,817 1,466	By Service Contract \$705 0 0 3,308 1,229 97 293 314 0 672 9 591	Primary Drainage Maintenance \$92,209 0 0 432,488 160,686 12,650 38,254 41,084 0 87,800 1,129	Secondary Drainage Maintenance \$44,231 0 0 207,458 77,079 6,068 18,350 19,707 0 42,116 542 37,065	Drainage Section Concrete Structur Sidewalk Maintenance \$10,737 0 0 0 50,361 18,711 1,473 4,455 4,784 0 10,224 131	\$10,737 0 0 50,361 18,711 1,473 4,455 4,784 0 10,224	Pipe Replacement \$15,670 0 0 73,495 27,306 6,501 6,582 0 14,920
No. Description	Drainage District - Operating Expenditures el Services ve Salaries nal Personnel Costs nal Incremental Costs (Incremental Road Rehab) Salaries salaries, Wages, and Benefits the Retirement System League Retirement League Retireme	\$437,355 0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0 4,490,439	District-salaries District-salaries Contracted Road Rehab. District-salaries Obstrict-salaries District-salaries District-salaries District-salaries District-salaries District-salaries District-salaries District-salaries	\$28,990 0 0 135,973 50,519 3,977 12,027 0 27,604 355 24,293 994 0	S1,411 0 0 0,616 2,458 194 585 628 0 1,343 17 1,182 48	\$23,798 0 0 111,622 41,472 3,265 9,873 10,603 0 22,660 291 19,943 816 0	\$705 0 0 3.308 1,229 97 293 314 0 672 9 591 24	\$42,742 0 0 200,474 74,484 5,864 0 17,732 19,044 0 40,698 523 35,817 1,466	\$705 0 0 3,308 1,229 97 293 314 0 672 9	\$92,209 0 0 432,488 160,686 12,650 38,254 41,084 0 87,800 1,129	Drainage Maintenance \$44,231 0 0 207,458 77,079 6,068 18,350 19,707 0 42,116 542	\$10,737 0 0 50,361 18,711 1,473 4,455 4,784 0 10,224	\$10,737 0 0 50,361 18,711 1,473 4,455 4,784 0 10,224	\$15,670 0 0 73,495 27,306 6,501 6,982 0 14,920
Road and D Personnel	Drainage District - Operating Expenditures el Services ve Salaries nal Personnel Costs nal Incremental Costs (Incremental Road Rehab) Salaries salaries, Wages, and Benefits the Retirement System League Retirement League Retireme	\$437,355 0 0 2.051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0 4,490,439	District-salaries District-salaries Contracted Road Rehab. District-salaries Obstrict-salaries District-salaries District-salaries District-salaries District-salaries District-salaries District-salaries District-salaries	\$28,990 0 0 135,973 50,519 3,977 12,027 12,917 0 27,604 355 24,293 994 0	\$1,411 0 0 6,616 2,458 194 585 628 0 1,343 17 1,182 48	\$23,798 0 0 111,622 41,472 3,265 9,873 10,603 0 22,660 291 19,943 816 0	\$705 0 0 3,308 1,229 97 293 314 0 672 9 591 24	\$42,742 0 0 200,474 74,484 5,864 17,732 19,044 0 40,698 523 35,817 1,466	\$705 0 0 3,308 1,229 97 293 314 0 672 9	\$92,209 0 0 432,488 160,686 12,650 38,254 41,084 0 87,800 1,129	\$44,231 0 0 207,458 77,079 6,068 18,350 19,707 0 42,116 542	\$10,737 0 0 50,361 18,711 1,473 4,455 4,784 0 10,224	\$10,737 0 0 50,361 18,711 1,473 4,455 4,784 0 10,224	\$15,670 0 0 73,495 27,306 2,150 6,501 6,982 0 14,920
Personne	el Services ve Salaries hal Personnel Costs hal Incremental Costs (Incremental Road Rehab) Salaries halries, Wages, and Benefits e Retirement System League Retirement ce - Life and Health Lare 'C Compensation oyment Compensation sasted Absences crisonnel Services synenditures onal Assistance onal Services ontingency ring / Architect Services (Services Ordessional Services hotelessional Services offessional Services offessional Services foressional Services foressional Services foressional Services foressional Services hotelessional Services foressional Services hotelessional Services foressional Services hotelessional Services foressional Services hotelessional Services hotelessio	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0 4,490,439	District-salaries Contracted Road Rehab. District-salaries	0 135,973 50,519 3,977 12,027 12,917 0 27,604 3555 24,293 994 0	0 0,6,616 2,458 194 585 628 0 1,343 17 1,182 48	0 0 111,622 41,472 3,265 9,873 10,603 0 22,660 291 19,943 816 0	0 0 3,308 1,229 97 293 314 0 672 9 591 24	0 200,474 74,484 5,864 17,732 19,044 0 40,698 523 35,817 1,466	0 0 3,308 1,229 97 293 314 0 672 9	0 0 432,488 160,686 12,650 38,254 41,084 0 87,800	0 0 207,458 77,079 6,068 18,350 19,707 0 42,116 542	0 0 50,361 18,711 1,473 4,455 4,784 0 10,224	0 0 50,361 18,711 1,473 4,455 4,784 0 10,224	0 0 73,495 27,306 2,150 6,501 6,982 0 14,920
1 Executive 2 Additions 3 Additions 4 Regular S 5 Other Sal 6 Overtime 7 FICA 8 Florida R 9 Florida R 10 Insurance 11 Vision C: 12 Workers 13 Unemplo 14 Compens 15 Total Per 16 Education 17 Professio 18 Legal Co 19 Engineer 20 Medical S 21 Other Professio 21 Water Qu 22 CDM Mc 24 NPDES (25 Surveyor 26 Other Car 27 Training (28 Commun 29 Postage a 30 Water and 29 Postage a 30 Water and 31 Electric 32 Street Lig 33 Traffic Li 34 Extend L 35 Rentals a 36 Insurance 37 General I 38 Repair an 40 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Repair an 44 Repair an 45 Repair an 46 Landscap 47 Fleet Ser	ve Salaries nal Personnel Costs nal Incremental Costs (Incremental Road Rehab) Salaries lairies, Wages, and Benefits te Retirement System League Retirement 2	0 0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0 4,490,439	District-salaries Contracted Road Rehab. District-salaries	0 135,973 50,519 3,977 12,027 12,917 0 27,604 3555 24,293 994 0	0 0,6,616 2,458 194 585 628 0 1,343 17 1,182 48	0 0 111,622 41,472 3,265 9,873 10,603 0 22,660 291 19,943 816 0	0 0 3,308 1,229 97 293 314 0 672 9 591 24	0 200,474 74,484 5,864 17,732 19,044 0 40,698 523 35,817 1,466	0 0 3,308 1,229 97 293 314 0 672 9	0 0 432,488 160,686 12,650 38,254 41,084 0 87,800	0 0 207,458 77,079 6,068 18,350 19,707 0 42,116 542	0 0 50,361 18,711 1,473 4,455 4,784 0 10,224	0 0 50,361 18,711 1,473 4,455 4,784 0 10,224	0 0 73,495 27,306 2,150 6,501 6,982 0 14,920
3 Addition 4 Regular S 5 Other Sal 6 Overtime 7 FICA 8 Florida R 9 Florida R 10 Insurance 11 Vision C: 12 Workers 13 Unemplo 14 Compens 15 Total Pen 16 Education 17 Profession 18 Legal Co. 18 Legal Co. 19 Engineeri 20 Medical S 21 Other Poce 22 Water Qu 24 NPDES (25 Surveyor 26 Other Co. 27 Training 29 Postage a 30 Water and 24 NPDES (25 Surveyor 26 Other Co. 27 Training 28 Commun 29 Postage a 30 Water and 31 Electric 32 Street Lig 33 Traffic Li 34 Extend Li 35 Rentals and 36 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Repair an 44 Repair an 45 Repair an 46 Landscap 47 Fleet Ser	nal Incremental Costs (Incremental Road Rehab) Salaries salaries, Wages, and Benefits te Retirement System League Retirement League Retire	0 2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0 4,490,439	Contracted Road Rehab. District-salaries Obstrict-salaries District-salaries Okm Expenses Okm Expenses Okm Expenses	0 135,973 50,519 3,977 12,027 12,917 0 27,604 355 24,293 994 0	0 6,616 2,458 194 585 628 0 1,343 17 1,182 48	0 111,622 41,472 3,265 9,873 10,603 0 22,660 291 19,943 816 0	0 3,308 1,229 97 293 314 0 672 9 591 24	0 200,474 74,484 5,864 17,732 19,044 0 40,698 523 35,817 1,466	0 3,308 1,229 97 293 314 0 672 9	0 432,488 160,686 12,650 38,254 41,084 0 87,800	0 207,458 77,079 6,068 18,350 19,707 0 42,116 542	0 50,361 18,711 1,473 4,455 4,784 0 10,224	0 50,361 18,711 1,473 4,455 4,784 0 10,224	0 73,495 27,306 2,150 6,501 6,982 0 14,920
4 Regular S 5 Other Sal 6 Overtime 7 FICA 8 Florida R 9 Florida L 10 Insurance 11 Vision Ct 12 Workers 13 Unemplo 14 Compens 15 Total Pen 16 Education 17 Professio 18 Legal Co 19 Engineer 20 Medical S 21 Other Pro 22 Water Qu 24 NPDES (25 Surveyor 26 Other Co 27 Training 29 Postage a 30 Water a 31 Electric 32 Street Lig 33 Traffic Li 34 Extend L 35 Renata 36 Insurance 37 General I 38 Repair an 41 Repair an 41 Repair an 41 Repair an 41 Repair an 44 Repair an 46 Landscap 47 Fleet Ser	Salaries alaries alaries, Wages, and Benefits e e e Retirement System League Retirement ze - Life and Health Care (*Compensation oyment Compensation sasted Absences resonnel Services **Expenditures** onal Assistance onal Services ontingency ring / Architect Services Ofessional Services bally Testing	2,051,333 762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0 4,490,439 0 35,000 5,000 250,000 2,500	District-salaries Other Comments District-salaries District-salaries District-salaries District-salaries District-salaries District-salaries District-salaries	135,973 50,519 3,977 12,027 12,917 0 27,604 355 24,293 994 0	6,616 2,458 194 585 628 0 1,343 17 1,182 48 0	111,622 41,472 3,265 9,873 10,603 0 22,660 291 19,943 816 0	3,308 1,229 97 293 314 0 672 9 591 24	200,474 74,484 5,864 17,732 19,044 0 40,698 523 35,817 1,466	3,308 1,229 97 293 314 0 672 9	432,488 160,686 12,650 38,254 41,084 0 87,800 1,129	207,458 77,079 6,068 18,350 19,707 0 42,116 542	50,361 18,711 1,473 4,455 4,784 0 10,224 131	50,361 18,711 1,473 4,455 4,784 0 10,224	73,495 27,306 2,150 6,501 6,982 0 14,920
5 Other Sal 6 Overtime 7 FICA 8 Florida R 9 Florida R 10 Insurance 11 Vision CZ 12 Workers' 13 Unemplo 14 Compens 15 Total Pen 16 Education 17 Profession 18 Legal Co. 19 Engineeri 20 Medical 2 21 Other Pro 22 Water Qu 24 NPDES (ularies, Wages, and Benefits e Retirement System League Retirement ce - Life and Health Lare 'Compensation oyment Compensation sasted Absences crisonnel Services sxpenditures onal Assistance onal Services oningency ring / Architect Services Ofessional Services undulary Testing	762,150 60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0 4,490,439 0 35,000 5,000 250,000 2,500	District-salaries Obstrict-salaries District-salaries Okem Expenses Okem Expenses	50,519 3,977 12,027 12,917 0 27,604 355 24,293 994 0	2,458 194 585 628 0 1,343 117 1,182 48 0	41,472 3,265 9,873 10,603 0 22,660 291 19,943 816 0	1,229 97 293 314 0 672 9 591 24	74,484 5,864 17,732 19,044 0 40,698 523 35,817 1,466	1,229 97 293 314 0 672 9 591	160,686 12,650 38,254 41,084 0 87,800 1,129	77,079 6,068 18,350 19,707 0 42,116 542	18,711 1,473 4,455 4,784 0 10,224	18,711 1,473 4,455 4,784 0 10,224	27,306 2,150 6,501 6,982 0 14,920
6 Overtime 7 FICA 8 Florida L 9 Florida L 10 Insurance 11 Vision Ci 12 Worker 13 Unemplo 14 Compens 15 Total Per 16 Education 17 Professio 18 Legal Co 19 Enginee 20 Medical S 21 Other Prof 22 Water Qu 23 CDM Medical S 21 Other Prof 22 Water Qu 23 CDM Medical S 24 NPDES (25 Surveyor 26 Other Co 27 Training : 28 Commun 30 Water and 31 Electric 32 Street Lig 33 Traffic Li 34 Extend L 35 Rentals and 36 Insurance 37 General I 38 Repair and 40 Repair and 41 Repair and 41 Repair and 42 Repair and 43 Repair and 44 Repair and 44 Repair and 45 Repair and 46 Landscap 47 Fleet Ser	Retirement System League Retirement ze- Life and Health Lare 'Compensation oyment Compensation stated Absences ersonnel Services xpenditures onal Assistance onal Services ontingency ring' Architect Services Uservices Uservices Otessional Services Uservices Uservice	60,000 181,442 194,864 0 416,442 5,356 366,497 15,000 0 4,490,439 0 35,000 5,000 250,000 2,500	District-salaries Obstrict-salaries District-salaries Oken Expenses Oken Expenses Oken Expenses	3,977 12,027 12,917 0 27,604 355 24,293 994 0 297,650	194 585 628 0 1,343 17 1,182 48	3,265 9,873 10,603 0 22,660 291 19,943 816 0	97 293 314 0 672 9 591 24	5,864 17,732 19,044 0 40,698 523 35,817 1,466	97 293 314 0 672 9 591	12,650 38,254 41,084 0 87,800 1,129	6,068 18,350 19,707 0 42,116 542	1,473 4,455 4,784 0 10,224	1,473 4,455 4,784 0 10,224 131	2,150 6,501 6,982 0 14,920
7 FICA 8 Florida R 9 Florida L 10 Insurance 11 Vision C 12 Workers' 13 Unemplo 14 Compens 15 Total Per 16 Education 17 Professio 18 Legal Co 19 Eagineeri 20 Medical S 21 Other Pro 22 Water Qu 24 NPDES (23 CDM Water Au 24 NPDES (25 Surveyor 26 Other Co 27 Training; 28 Commun 29 Postage a 30 Water an 31 Electric 32 Street Lig 34 Extend L 35 Renatia a 36 Insurance 37 General I 38 Repair an 40 Repair an 41 Repair an 41 Repair an 42 Repair an 44 Repair an 44 Repair an 45 Repair an 46 Landscap 47 Fleet Ser	Retirement System League Retirement ze- Life and Health Care of Compensation oyment Compensation sasted Absences resonnel Services spenditures onal Assistance onal Services ontingency ring / Architect Services rofessional Services puality Testing	181,442 194,864 0 416,442 5,356 366,497 15,000 0 4,490,439 0 35,000 5,000 250,000 2,500	District-salaries Obstrict-salaries District-salaries O&M Expenses O&M Expenses O&M Expenses	12,027 12,917 0 27,604 3355 24,293 994 0	585 628 0 1,343 17 1,182 48 0	9,873 10,603 0 22,660 291 19,943 816 0	293 314 0 672 9 591 24 0	17,732 19,044 0 40,698 523 35,817 1,466	293 314 0 672 9 591	38,254 41,084 0 87,800 1,129	18,350 19,707 0 42,116 542	4,455 4,784 0 10,224 131	4,455 4,784 0 10,224 131	6,501 6,982 0 14,920
9 Florida L 10 Insurance 11 Vision Ct 12 Workers 13 Unemple 14 Compens 15 Total Per 16 Education 17 Professio 19 Engineer 20 Medical 21 Other Pro 22 Water Qu 24 NPDES (23 CDM Mc 24 NPDES (25 Surveyor 26 Other Co 27 Training 29 Postage a 30 Water and 31 Electric 32 Street Lig 34 Extend L 35 Renata 36 Insurance 37 General 1 38 Repair an 40 Repair an 41 Repair an 41 Repair an 44 Repair an 44 Repair an 44 Repair an 45 Repair an 46 Landscap 47 Fleet Ser	League Retirement	0 416,442 5,356 366,497 15,000 0 4,490,439 0 35,000 5,000 250,000 2,500	District-salaries District-salaries District-salaries District-salaries District-salaries District-salaries District-salaries Obstrict-salaries Oken Expenses Oken Expenses	0 27,664 3355 24,293 994 0	0 1,343 17 1,182 48 0	0 22,660 291 19,943 816 0	0 672 9 591 24 0	0 40,698 523 35,817 1,466	0 672 9 591	0 87,800 1,129	0 42,116 542	0 10,224 131	0 10,224 131	0 14,920
10	re - Life and Health Care Compensation Oyment Compensation sasted Absences resonnel Services xpenditures onal Assistance onal Services ontingency ring / Architect Services Official Services University of the Compensation of t	416,442 5,356 366,497 15,000 0 4,490,439 0 35,000 5,000 250,000 2,500	District-salaries District-salaries District-salaries District-salaries District-salaries District-salaries Oistrict-salaries O&M Expenses O&M Expenses	355 24,293 994 0	1,343 17 1,182 48 0	22,660 291 19,943 816 0	672 9 591 24 0	40,698 523 35,817 1,466	672 9 591	87,800 1,129	42,116 542	10,224 131	10,224 131	14,920
11	Care Compensation oyment Compensation sasted Absences resonnel Services xpenditures onal Assistance onal Services ontingency ring; Architect Services Offessional Services builty Testing	5,356 366,497 15,000 0 4,490,439 0 35,000 5,000 250,000 2,500	District-salaries District-salaries District-salaries District-salaries District-salaries Obstrict-salaries O&M Expenses O&M Expenses	355 24,293 994 0	17 1,182 48 0	291 19,943 816 0	9 591 24 0	523 35,817 1,466	9 591	1,129	542	131	131	
12	Compensation oynent Compensation sated Absences support Compensation sated Absences support Compensation support C	366,497 15,000 0 4,490,439 0 35,000 5,000 250,000 2,500	District-salaries District-salaries District-salaries District-salaries O&M Expenses O&M Expenses	24,293 994 0 297,650	1,182 48 0	19,943 816 0	591 24 0	35,817 1,466	591					
13	oyment Compensation stated Absences trsonnel Services spenditures onal Assistance onal Services ontingency ring / Architect Services offessional Services under the services offessional Services builty Testing	15,000 0 4,490,439 0 35,000 5,000 250,000 2,500	District-salaries District-salaries District-salaries O&M Expenses O&M Expenses	994 0 297,650	48 0	816 0	24 0	1,466		77,270		8,998	8,998	13,131
14	rsonnel Services xpenditures onal Assistance onal Services ontingency ring / Architect Services rofessional Services upuality Testing	0 4,490,439 0 35,000 5,000 250,000 2,500	District-salaries District-salaries O&M Expenses O&M Expenses	297,650	0	0	0		24	3,162	1,517	368	368	537
Other Exp	xpenditures onal Assistance onal Services oning generation of the services oring / Architect Services rofessional Services upulity Testing	0 35,000 5,000 250,000 2,500	O&M Expenses O&M Expenses		14,483	244,345			0	0	0	0	0	0
16	onal Assistance onal Services ontingency ring / Architect Services rofessional Services utality Testing	35,000 5,000 250,000 2,500	O&M Expenses O&M Expenses	0			7,242	438,844	7,242	946,731	454,132	110,243	110,243	160,884
17 Professio 18 Legal Co 19 Engineeri 20 Medical 2 21 Other Pro 22 Water Qu 23 CDM Mc 24 NPDES (25 Surveyor 26 Other Co 27 Training 28 Commun 29 Postuge a 30 Water am 31 Electric 32 Street Lis 33 Tarfic Li 34 Extend L 35 Renatla a 36 Insurance 37 General L 38 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a	onal Services ontingency ring/ Architect Services rofessional Services upatity Testing	35,000 5,000 250,000 2,500	O&M Expenses O&M Expenses	0										
18 Legal Co 19 Engineer 20 Medical S 21 Other Pro 22 Water Q 23 CDM Mo 24 NPDES C 25 Surveyor 26 Other Co 27 Training 2 28 Commun 30 Water and 31 Electric 32 Street Lig 33 Traffic Li 34 Extend Li 35 Rentals and 36 Insurance 37 Repair and 40 Repair and 41 Repair and 42 Repair and 43 Repair and 44 Landscap 45 Landscap 46 Landscap 47 Fleet Ser 48 Printing a	ontingency ring / Architect Services Orfoessional Services Quality Testing	5,000 250,000 2,500	O&M Expenses		0	0	0	0	0	0	0	0	0	0
19	ring / Architect Services rofessional Services Juality Testing	250,000 2,500		2,800	2,100	1,400	0	2,800	2,100	5,950	2,450	700	700	1,400
20 Medical S 21 Other Pro 22 Water Qu 23 CDM Mo 24 NPDES (25 Surveyor 26 Other Co 27 Training : 28 Commun 30 Water an 31 Electra 32 Street Lig 33 Traffic Li 34 Extend L 35 Rentals a 36 Insurance 37 General I 38 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Repair an 44 Repair an 45 Repair an 46 Landscap 47 Fleet Ser	Services rofessional Services Quality Testing	2,500	Englesonian Comments	400 4,100	300 169	200 3,398	0 85	400 6,062	300 85	850 12,656	350 5,696	100 1,469	100 1,469	200 2,038
21 Other Pro 22 Water Qu 23 CDM Me 24 NPDES (25 Surveyor 26 Other Co 27 Training: 29 Postage a 30 Water and 31 Electric 32 Street Lig 33 Traffic Li 34 Extend L 36 Insurance 37 General L 38 Repair an 41 Repair an 41 Repair an 41 Repair an 44 Repair an 44 Repair an 44 Repair an 45 Repair an 46 Landscap 47 Fleet Ser	rofessional Services Quality Testing		Engineering Composite Drainage-hours	4,100	169	3,398	85	6,062	85	12,656	573	1,469	1,469	2,038
23 CDM Me 24 NPDES (25 Surveyor 26 Other Co 27 Training, 28 Commun 29 Postage a 30 Water an 31 Electric 32 Street Lig 33 Traffic Li 34 Extend L 35 Rentas 36 Insurance 37 General I, 38 Repair an 41 Repair an 41 Repair an 42 Repair an 44 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a			Admin-hours	492	20	408	10	727	10	1,519	684	176	176	245
23 CDM Mc 24 NPDES (25 Surveyor 26 Other Co 27 Training, 28 Commun 29 Postage a 30 Water an 31 Electric 32 Street Lig 33 Traffie Li 34 Extend L 35 Rentas 36 Insurance 37 General I 38 Repair an 40 Repair an 41 Repair an 42 Repair an 44 Repair an 44 Repair an 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a		20,000	Waterways-hours	0	0	0	0	0	0	0	0	0	0	0
25 Surveyor 26 Other Co 27 Training; 28 Commun 29 Postage a 30 Water an 31 Electric 32 Street Lig 33 Traffic Li 34 Extend Li 35 Rentals a 36 Insurance 37 General 38 Repair an 40 Repair an 41 Repair an 42 Repair an 44 Repair an 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a	iouci opuate	0	Waterways-hours	0	0	0	0	0	0	0	0	0	0	0
26 Other Co 27 Training; 28 Commun 29 Postage a 30 Water an 31 Electric 32 Street Lig 34 Extend L 35 Rentals a 36 Insurance 37 General I 38 Repair an 40 Repair an 41 Repair an 41 Repair an 41 Repair an 44 Traffic Li 54 Repair an 46 Landscap 47 Fleet Ser	(Monitoring)	25,000	Waterways-hours	0	0	0	0	0	0	0	0	0	0	0
27 Training. 28 Commun 29 Postage a 30 Water an 31 Electric 32 Street Lig 33 Traffic Li 34 Extend L 35 Rentals a 36 Insurance 37 General I 38 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a		483,000	Infrastructure Composite	0	0	0	0	0	0	0	0	0	0	0
28 Commun 29 Postage a 30 Water and 31 Electric 22 Street Lig 33 Traffic Li 34 Extend Li 35 Rentals a 36 Insurance 38 Repair and 40 Repair and 41 Repair and 42 Repair and 43 Repair and 44 Traffic Li 45 Repair and 46 Landscap 47 Fleet Ser 48 Printing a	ontractual Service	532,000	Mowing Composite	0	0	0	0	0	468,160	0	0	0	0 442	0
Postage a Postage a 30 Water am 31 Electric 32 Street Light 34 Extend Li 35 Rentals a 36 Insurance 37 General Li 38 Repair an 39 Repair an 40 Repair an 41 Repair an 42 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a 49 Printing a 48 Printing a 49 Printing a 48 Printing a 49 Printing a 40 Printing a	g and Travel nication Services	18,000 85,302	District-salaries	1,193 6,183	58 204	979 5,181	29 102	1,759 9,172	29 102	3,795 18.428	1,820 7,633	442 2.132	2,132	645 2,769
30 Water and 31 Electric 32 Street Lig 33 Traffic Li 35 Rentals a 36 Insurance 37 General 38 Repair an 41 Repair an 41 Repair an 42 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Sen 48 Printing a 49 Printing a 40 Pri	and Mailing	1,106	Admin-hours	54	2	45	102	80	102	168	76	20	20	27
32 Street Lig 33 Traffic Li 34 Extend L 35 Rentals a 36 Insurance 37 General I 38 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a		3,000	O&M Expenses	240	180	120	0	240	180	510	210	60	60	120
33 Traffic Li 34 Extend Li 35 Rentals a 36 Insurance 37 General 38 Repair an 40 Repair an 41 Repair an 42 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser		40,450	O&M Expenses	3,236	2,427	1,618	0	3,236	2,427	6,877	2,832	809	809	1,618
34 Extend L 35 Rentals a 6 Insurance 37 General I 38 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Traffic L 45 Repair an 46 Landscap 47 Fleet Ser Fleet Ser Fleet Ser 48 Printing a	ights Electric	249,310	Traffic Control	0	249,310	0	0	0	0	0	0	0	0	0
35 Rentals a 36 Insurance 37 General I 38 Repair an 39 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a		5,500	Traffic Control	0	5,500	0	0	0	0	0	0	0	0	0
36 Insurance 37 General I. 38 Repair an 39 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a		25,000 92,000	Traffic Control Heavy Equipment	0	25,000	0	0	0	0	32,711	32,711	2,453	2,453	11,449
37 General I 38 Repair an 39 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Serr 48 Printing a		156,771	Vehicles & Equipment	21,948	9,406	6,271	0	23,516	7,839	34,490	14,109	3,135	3,135	7,839
39 Repair an 40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a	Liability Insurance	0	Vehicles & Equipment	0	0	0	0	0	0	0	0	0	0	0
40 Repair an 41 Repair an 42 Repair an 43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a	and Maintenance - Office	25,000	Admin-hours	1,230	51	1,020	25	1,819	25	3,797	1,709	441	441	611
41 Repair an 42 Repair an 43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a	and Maintenance - Communication	2,000	District-hours	145	5	121	2	215	2	432	179	50	50	65
42 Repair an 43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Ser 48 Printing a	and Maintenance - Veh & Eqp	40,000	Vehicles & Equipment	5,600	2,400 900	1,600 600	0	6,000	2,000 900	8,800 2,550	3,600	800	800 300	2,000
43 Repair an 44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Serv 48 Printing a	and Maintenance - Building and Maintenance - Road and Drainage (City)	15,000 0	O&M Expenses City Road Maint.	1,200	900	0	0	1,200	900	2,550	1,050	300 0	300	600
44 Traffic Li 45 Repair an 46 Landscap 47 Fleet Serv 48 Printing a	and Maintenance - Road and Drainage (City)	0	Contracted Road Rehab.	0	0	0	0	0	0	0	0	0	0	0
46 Landscap 47 Fleet Serv 48 Printing a	Light Electric	0	Traffic Control	0	0	0	0	0	0	0	0	0	0	0
47 Fleet Serv 48 Printing a	and Maintenance - Traffic Signals	10,000	Traffic Control	0	10,000	0	0	0	0	0	0	0	0	0
48 Printing a		0	O&M Expenses	0	0	0	0	0	0	0	0	0	0	0
		835,000	Vehicles & Equipment	116,900 590	50,100 24	33,400 489	0 12	125,250 873	41,750	183,700 1.822	75,150 820	16,700 212	16,700 212	41,750 293
49 Promotio	and Binding onal Activities	12,000	Admin-hours Admin-hours	590	24	489	0	8/3	0	1,822	820	212	212	293
	ver / Short	0	O&M Expenses	0	0	0	0	0	0	0	0	0	0	0
51 Safety Tr		0	O&M Expenses	0	0	0	0	0	0	0	0	0	0	0
52 Ads and I	Public Notices	1,000	Admin-hours	49	2	41	1	73	1	152	68	18	18	24
	ees and Licenses	2,600	Vehicles	234	130	104	0	182	130	676	286	78	78	156
	Election Costs	0	Admin-hours	0	0	0	0	0	0	0	0	0	0	0
	Appraiser Disposal Charges	46,626 75,000	Assessments Debris Removal	2,897	1,733	1,233 37,500	125 37,500	2,510 0	1,590 0	6,162 0	2,620	629 0	629 0	1,441 0
	t to the General Fund [3]	75,000	O&M Expenses	0	0	37,300	37,500	0	0	0	0	0	0	0
		0	Admin-hours	0	0	0	0	0	0	0	0	0	0	0
	t to Fire Rescue	12,170	O&M Expenses	974	730	487	0	974	730	2,069	852	243	243	487
		0	Aquatic Vegetation	0	0	0	0	0	0	0	0	0	0	0
61 Office Su	t to Fire Rescue t to Solid Waste ay Improvement / Boat Fees	14,000	Admin-hours	689	28	571	14	1,018	14	2,126	957	247	247	342
	t to Fire Rescue t to Solid Waste ay Improvement / Boat Fees supplies	75,000	District-hours	5,436	179	4,555	90 0	8,065	90	16,202	6,711	1,874	1,874	2,435
63 Gasoline64 Oil and L	t to Fire Rescue t to Solid Waste ay Improvement / Boat Fees supplies perating Supplies	220,000	Vehicles & Equipment Vehicles & Equipment	30,800	13,200	8,800 0	0	33,000 0	11,000 0	48,400 0	19,800 0	4,400 0	4,400 0	11,000 0
65 Diesel	t to Fire Rescue t to Solid Waste y Improvement / Boat Fees supplies perating Supplies e		Vehicles & Equipment	0	0	0	0	0	0	0	0	0	0	0
	t to Fire Rescue t to Solid Waste y Improvement / Boat Fees supplies perating Supplies e	0	Aquatic Vegetation	0	0	0	0	0	0	0	0	0	0	0
67 Aquatic V	t to Fire Rescue t to Solid Waste y Improvement / Boat Fees supplies perating Supplies e		Aquatic Vegetation	0	0	0	0	0	0	0	0	0	0	0
68 Uniforms	t to Fire Rescue t to Solid Waste ay Improvement / Boat Fees supplies perating Supplies e Lube de, Pesticide and LNDSC	0 0 220,000	District-hours	3,262	108	2,733	54	4,839	54	9,721	4,027	1,124	1,124	1,461
69 Canal Ma70 Structure	t to Fire Rescue to Solid Waste upolics upplies perating Supplies e Lube Lube de, Pesticide and LNDSC Weed Control us	0	Waterways-hours	0	0	0	0	0	0	0	0	0	0	0

Allocation of Assessment Requirements - Fiscal Year 2007 [1]

		Percent Employee Hours Allocated to District Services												
						Road Section	on	* *				Drainage Section		
						Debris I	Removal	Mowing of R	ights of Way			Concrete Structur	e Maintenance	
Line No.	Description	Test Year 2007	Allocation Reference [2]	Road Maintenance by City Staff	Traffic Control Devices	By City Staff (In-house)	By Service Contract	By City Staff (In-house)	By Service Contract	Primary Drainage Maintenance	Secondary Drainage Maintenance	Sidewalk Maintenance	Concrete Structures	Pipe Replacement
71	Hydroseeding Supplies	75,000	Primary Drainage	0	0	0	0	0	0	75,000	0	0	0	0
72	Street Signs	200,000	Traffic Control	0	200,000	0	0	0	0	0	0	0	0	0
73	Minor Operating Equipment	30,800	District-hours	2,233	74	1,871	37	3,312	37	6,654	2,756	770	770	1,000
74	Road Materials and Supplies	600,000	Materials & Supplies	360,000	0	0	0	0	0	90,000	0	0	0	150,000
75	Books, Publications, and Subscriptions	2,470	Admin-hours	122	5	101	3	180	3	375	169	44	44	60
76	Lease Purchase Payments	1,030,122	Vehicles & Equipment	144,217	61,807	41,205	0	154,518	51,506	226,627	92,711	20,602	20,602	51,506
77	Capital Land	0	O&M Expenses	0	0	0	0	0	0	0	0	0	0	0
78	Capital Buildings [2]	0	O&M Expenses	0	0	0	0	0	0	0	0	0	0	0
79	Improvements other than Building [2]	0	O&M Expenses	0	0	0	0	0	0	0	0	0	0	0
80	Lighting [2]	0	O&M Expenses	0	0	0	0	0	0	0	0	0	0	0
81	Toledo Blade Blvd. [2]	0	O&M Expenses	0	0	0	0	0	0	0	0	0	0	0
82	Capital Machinery and Equipment [2]	0	O&M Expenses	0	0	0	0	0	0	0	0	0	0	0
83	Capital Vehicles [2]	0	O&M Expenses	0	0	0	0	0	0	0	0	0	0	0
84	Total Other Expenditures	6,017,727		717,224	636,154	156,051	38,090	392,021	591,077	804,613	282,609	60,189	60,189	293,790
85	Total Operating Expenditures	\$10,508,166		\$1,014,873	\$650,637	\$400,396	\$45,332	\$830,864	\$598,319	\$1,751,344	\$736,742	\$170,432	\$170,432	\$454,674
	Road Rehabilitation and Construction													
86	On-going Rehabilitation of Roads	\$7,932,967	Contracted Road Rehab.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
87	Less Use of Construction Traffic Road Fees	0	Contracted Road Rehab.	0	0	0	0	0	0	0	0	0	0	0
88	Less Transfers from the Capital Fund (Excluding Impact Fees	(2,531,226)	Contracted Road Rehab.	0	0	0	0	0	0	0	0	0	0	0
89	Total Road Rehabilitation and Construction	\$5,401,741		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Other Revenue Requirements													
90	Debt Service	\$0	O&M Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91	Operating Capital Funded from Assessments	793,000	Capital Assessment Composite	18,407	5,681	12,145	689	22,574	5,267	373,902	154,853	43,191	43,191	56,511
92	Transfers Required to the Capital Fund (Excluding Impact Fer	0	Capital Fund Composite	0	0	0	0	0	0	0	0	0	0	0
93	Transfer to the General Fund	1,044,447	District-salaries	69,231	3,369	56,833	1,684	102,072	1,684	220,204	105,628	25,642	25,642	37,420
94	Operating Reserves - Deposits to / (Uses of)	(2,688,807)	Assessments	(167,036)	(99,946)	(71,112)	(7,228)	(144,764)	(91,701)	(355,347)	(151,084)	(36,250)	(36,250)	(83,116)
95	Total Other Revenue Requirements	(\$851,360)		(\$79,397)	(\$90,896)	(\$2,135)	(\$4,855)	(\$20,118)	(\$84,750)	\$238,759	\$109,397	\$32,583	\$32,583	\$10,815
96	Less Income and Funds from Other Sources	(314,500)	Assessments	(19,538)	(11,690)	(8,318)	(845)	(16,933)	(10,726)	(41,564)	(17,672)	(4,240)	(4,240)	(9,722)
97	Net Assessment Requirements	\$14,744,047		\$915,938	\$548,051	\$389,944	\$39,632	\$793,814	\$502,842	\$1,948,540	\$828,467	\$198,775	\$198,775	\$455,768
98	Percent of Total Program	100.00%		7%	4%	3%	0%	5%	3%	13%	6%	1%	1%	3%

Footnotes:
[1] Amounts derived from Tables 1 and 3.

[2] Reference allocations presented based on discussions with the Operation's Manager, which are derived from Table 8.

Allocation of Assessment Requirements - Fiscal Year 2007 [1]

						Percent Employee Hours Allocated to District Services											
				Waterwa	ys and Structure					Infrastructure Assessment Division						Other	Total
				Water	Mowing of D	rainage Areas	Control of	Direct Cost Road	Assignment	Infrastructur	e Evaluation			System			
Line		Test Year	Bridge	Control	By City Staff	By Service	Aquatic	Rehabilitation	Right of Way			Development	Contract	Support	ROW Permit	Other Indirect	Total Hours
No.	Description	2007	Maintenance	Structures	(In-house)	Contract	Vegetation	by Contract	Inspections	Roads	Drainage	Plan Review	Admin.	Services	Processing	District Services	Allocated
	Road and Drainage District - Operating Expenditures																
,	Personnel Services Executive Salaries	\$437,355	\$4,360	\$12,429	\$6,528	\$9,408	\$15,913	\$26,740	\$28,022	\$14,704	\$11,036	\$8,964	\$6,171	\$13,973	\$7,171	\$0	\$437,355
2	Additional Personnel Costs	\$457,555 0	54,560 0	\$12,429	\$0,328 0	39,408	\$13,913	\$20,740	\$28,022	314,704	311,056	38,904	30,171	\$15,975	\$7,171	0	\$457,555 0
3	Additional Incremental Costs (Incremental Road Rehab)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Regular Salaries	2,051,333 762,150	20,448 7,597	58,295 21,659	30,620 11,377	44,126 16,395	74,636 27,730	125,421 46,599	131,430 48,831	68,969 25,625	51,763 19,232	42,043 15,621	28,943 10,754	65,540 24,351	33,634 12,497	0	2,051,333 762,150
6	Other Salaries, Wages, and Benefits Overtime	60,000	7,397 598	1,705	896	1,291	2,183	3,668	3,844	2,017	1,514	1,230	847	1,917	984	0	60,000
7	FICA	181,442	1,809	5,156	2,708	3,903	6,602	11,094	11,625	6,100	4,578	3,719	2,560	5,797	2,975	0	181,442
8	Florida Retirement System Florida League Retirement	194,864	1,942	5,538	2,909	4,192 0	7,090	11,914 0	12,485 0	6,552 0	4,917 0	3,994	2,749 0	6,226	3,195 0	0	194,864
10	Insurance - Life and Health	416,442	4,151	11,835	6,216	8,958	15,152	25,462	26,682	14,001	10,508	8,535	5,876	13,305	6,828	0	416,442
11	Vision Care	5,356	53	152	80	115	195	327	343	180	135	110	76	171	88	0	5,356
12 13	Workers' Compensation Unemployment Compensation	366,497 15,000	3,653 150	10,415 426	5,471 224	7,884 323	13,335 546	22,408 917	23,482 961	12,322 504	9,248 379	7,512 307	5,171 212	11,710 479	6,009 246	0	366,497 15,000
14	Compensated Absences	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Personnel Services	4,490,439	44,760	127,610	67,029	96,593	163,381	274,551	287,705	150,975	113,310	92,034	63,358	143,469	73,627	0	4,490,439
		1,150,155	11,700	127,010	07,027	70,575	105,501	271,001	207,705	130,773	113,310	72,031	05,550	113,107	73,027	Ü	1,150,155
16	Other Expenditures Educational Assistance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Professional Services	35,000	700	1,750	350	700	1,750	3,150	1,400	700	350	350	350	700	350	0	35,000
18 19	Legal Contingency	5,000 250,000	100 10,167	250 29,049	50 7,401	100 13,283	250 30,192	450 76,304	200 16,462	100 7,591	50 5,664	50 4,454	50 2,892	100 5,745	50 3,566	0	5,000 250,000
20	Engineering / Architect Medical Services	250,000	10,167	29,049	7,401	13,283	30,192	76,304	16,462	7,591	5,664	4,454	2,892	5,745	3,566	0	250,000 2,500
21	Other Professional Services	10,000	71	203	112	153	272	979	1,386	619	461	355	226	412	284	0	10,000
22 23	Water Quality Testing	20,000	1,720	4,880	2,840	3,660	6,900	0	0	0	0	0	0	0	0	0	20,000
23	CDM Model Update NPDES (Monitoring)	25,000	2,150	6,100	3,550	4,575	8,625	0	0	0	0	0	0	0	0	0	25,000
25	Surveyor	483,000	0	0	0	0	0	394,991	28,455	14,110	10,575	8,663	5,854	13,408	6,945	0	483,000
26 27	Other Contractual Service Training and Travel	532,000 18,000	0 179	0 512	0 269	63,840 387	0 655	0 1,101	0 1,153	0 605	0 454	0 369	0 254	0 575	0 295	0	532,000 18,000
28	Communication Services	85,302	861	2,443	1,415	1,833	3,439	4,743	4,958	2,628	1,978	1,574	1,095	3,039	1,259	0	85,302
29	Postage and Mailing	1,106	8	22	12	17	30	108	153	68	51	39	25	46	31	0	1,106
30 31	Water and Sewer Electric	3,000 40,450	60 809	150 2,023	30 405	60 809	150 2,023	270 3,641	120 1,618	60 809	30 405	30 405	30 405	60 809	30 405	0	3,000 40,450
32	Street Lights Electric	249,310	0	0	0	0	0	0	0	0	0	0	0	0	0	0	249,310
33	Traffic Lights Electric	5,500	0	0	0	0	0	0	0	0	0	0	0	0	0	0	5,500
34 35	Extend Line for St. Light Rentals and Leases	25,000 92,000	0	0	0	0	0	0	0 511	0 1,533	0 1,533	0 2,556	0	2.044	0 2.044	0	25,000 92,000
36	Insurance	156,771	1,568	4,703	1,568	1,568	4,703	9,406	1,568	0	0	0	0	0	0	0	156,771
37	General Liability Insurance	25.000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38 39	Repair and Maintenance - Office Repair and Maintenance - Communication	25,000	179 20	508 57	279 33	383 43	679 81	2,447 111	3,466 116	1,547 62	1,152 46	888 37	565 26	1,030 71	710 30	0	25,000 2,000
40	Repair and Maintenance - Veh & Eqp	40,000	400	1,200	400	400	1,200	2,400	400	0	0	0	0	0	0	0	40,000
41 42	Repair and Maintenance - Building	15,000	300	750 0	150 0	300	750 0	1,350	600	300	150	150	150	300	150	0	15,000
43	Repair and Maintenance - Road and Drainage (City) Repair and Maintenance - Road and Drainage (Contracted) [2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Traffic Light Electric	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 46	Repair and Maintenance - Traffic Signals Landscaping	10,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	10,000
47	Fleet Services Charge	835,000	8,350	25,050	8,350	8,350	25,050	50,100	8,350	0	0	0	0	0	0	0	835,000
48	Printing and Binding	12,000	86	244	134	184	326	1,174	1,664	742	553	426	271	494	341	0	12,000
49 50	Promotional Activities Cash Over / Short	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Safety Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	Ads and Public Notices	1,000	7	20	11	15	27	98	139	62	46 0	36	23	41	28	0	1,000
53 54	Tags, Fees and Licenses Special Election Costs	2,600	26 0	78 0	26 0	26 0	78 0	260 0	26 0	26 0	0	0	0	0	0	0	2,600
55	Property Appraiser	46,626	515	1,471	348	646	1,502	16,826	1,212	601	450	369	249	571	296	0	46,626
56 57	Landfill Disposal Charges Payment to the General Fund [3]	75,000 0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	75,000 0
58	Payment to the General Fund [5] Payment to Fire Rescue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
59	Payment to Solid Waste	12,170	243	609	122	243	609	1,095	487	243	122	122	122	243	122	0	12,170
60 61	Waterway Improvement / Boat Fees Office Supplies	0 14,000	0 100	0 284	0 156	0 214	0 380	0 1,370	0 1,941	0 866	0 645	0 497	0 316	0 577	0 398	0	0 14,000
62	Office Supplies Other Operating Supplies	75,000	757	2,148	1,244	1,612	3,023	4,171	4,359	2,311	1,739	1,384	962	2,672	1,107	0	75,000
63	Gasoline	220,000	2,200	6,600	2,200	2,200	6,600	13,200	2,200	0	0	0	0	0	0	0	220,000
64 65	Oil and Lube Diesel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
66	Herbicide, Pesticide and LNDSC	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
67	Aquatic Weed Control	220,000	0	0	0	0	220,000	0	0	0	0	0	0	0	0	0	220,000
68 69	Uniforms Canal Maintenance	45,000 30,000	454 2,580	1,289 7,320	747 4,260	967 5,490	1,814 10,350	2,502	2,615 0	1,387 0	1,044 0	830	577 0	1,603 0	664 0	0	45,000 30,000
70	Structure Maintenance	360,000	93,802	266,198	0	0	0	0	0	0	0	0	0	0	0	0	360,000

Allocation of Assessment Requirements - Fiscal Year 2007 [1]

Percent Employee Hours Allocated to District Services Waterways and Structure Section Infrastructure Assessment Division Other Total Mowing of Drainage Areas Direct Cost Assignment Infrastructure Evaluation Water Control of Road System Control Rehabilitation Right of Way Contract ROW Permit Other Indirect Line Test Year Bridge By City Staff By Service Aquatic Development Support Total Hours No. 71 Description 2007 Maintenance Structures (In-house) Contract Vegetation by Contract Inspections Plan Review Admin. Services Processing District Services Allocated Hydroseeding Supplies 75,000 72 200,000 200,000 Street Signs 73 Minor Operating Equipment 30,800 311 882 511 662 1.242 1.713 1.790 395 1.097 455 30,800 949 714 568 74 600,000 600,000 Road Materials and Supplies 0 0 0 Books, Publications, and Subscriptions 75 2.470 18 50 28 38 67 242 342 153 114 88 102 2.470 Lease Purchase Payments 1,030,122 10.301 30.904 10.301 10.301 30.904 61.807 10.301 1,030,122 Capital Land 77 Capital Buildings [2] 78 Improvements other than Building [2] 79 80 Lighting [2] 81 Toledo Blade Blvd. [2] 82 Capital Machinery and Equipment [2] 83 Capital Vehicles [2] 6,017,727 397,747 24,239 35,738 6.017.727 84 Total Other Expenditures 139.042 47,301 123,060 363,670 656,009 97,992 38,072 28,327 14.892 19,630 \$525,358 \$10,508,166 \$183,802 \$114,330 \$219,653 \$527,050 \$930,560 \$385,696 \$189,047 \$141,637 \$116,272 \$78,250 \$179,207 \$93,257 \$10,508,166 85 Total Operating Expenditures Road Rehabilitation and Construction \$7,932,967 \$0 \$0 \$0 \$0 \$7,932,967 \$0 \$0 \$0 \$0 \$0 \$7,932,967 86 On-going Rehabilitation of Roads \$0 \$0 \$0 87 Less Use of Construction Traffic Road Fees 0 0 0 0 0 Less Transfers from the Capital Fund (Excluding Impact Fees (2,531,226) (2,531,226) (2,531,226) 88 0 \$5,401,741 \$0 \$0 \$0 \$5,401,741 89 Total Road Rehabilitation and Construction \$0 \$0 \$0 \$5,401,741 \$0 \$0 \$0 \$0 \$0 \$0 \$0 Other Revenue Requirements \$0 \$0 \$0 Debt Service \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 3.675 91 Operating Capital Funded from Assessments 793.000 1,734 4.979 2.548 6,670 8.367 8,757 4.617 3.470 2.792 1.931 4.819 2.233 793,000 92 Transfers Required to the Capital Fund (Excluding Impact Fer 93 Transfer to the General Fund 1,044,447 10.411 29.681 15.590 22,467 38.001 63,859 66.918 35.116 26.355 21.406 14,737 33,370 17,125 1,044,447 Operating Reserves - Deposits to / (Uses of) (2.688,807) (84,845) (20,069) (37,239) (970,316) (25,977) (21.282)(32,937) (17,062) (2,688,807) 94 (29,687) (86,618) (69,900) (34,661) (14.380)(\$50,185) \$2,287 \$5,252 \$2,297 95 Total Other Revenue Requirements (\$851,360) (\$17,542) (\$1.931) (\$11.097) (\$41,947) (\$898,090) \$5,776 \$5,071 \$3,847 \$2,916 \$0 (\$851,360) (2,489) (314,500) (3,472) (10,131) (113,494) (3,852) (314,500) 96 Less Income and Funds from Other Sources (9,924)(2,347)(4.356)(8,176)(4.054)(3,038)(1,682)(1,996)\$14,744,047 \$14,744,047 \$162,788 \$465,249 \$110,051 \$204,200 \$474,972 \$5,320,716 \$383,296 \$190,064 \$142,446 \$116,699 \$78,855 \$180,607 \$93,558 \$0 Net Assessment Requirements 100.00% 36% 0% 100.00% Percent of Total Program

Footnotes:

[1] Amounts derived from Tables 1 and 3.

[2] Reference allocations presented based on discussions with the Operation's Manager