



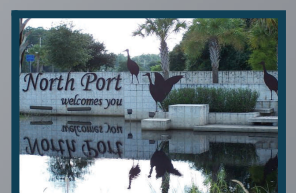
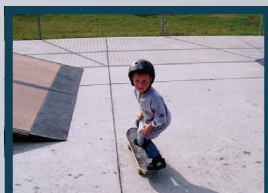
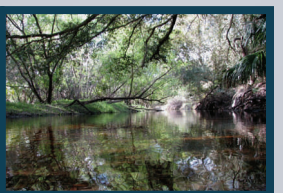
CITY OF NORTH PORT North Port, Florida



SAFE • CLEAN • PRETTY • FUN



ADOPTED ANNUAL BUDGET FY 2007—2008





City of North Port

Office of the City Manager

4970 City Hall Boulevard
North Port, Florida 34286

www.cityofnorthport.com

(941) 429-7000

October 1, 2007

To the Citizens of the City of North Port:

The budget remains consistent with the City's financial objective of delivering quality services while remaining fiscally responsible to our citizens. Throughout the financial planning process, we were focused and diligent in listening to the community and the Commission, and responding to their needs. Our plan is centered on creating value and achieving community outcomes in an accountable and measurable way. This budget reflects the priorities for the City of North Port to build community pride; strengthen confidence in our public safety entities and enhance the quality of life for our citizens.

In June 2007, the state legislature adopted the Property Tax Reform Bill, HB 1B, imposing maximum tax levies for counties, municipalities and independent special districts. The maximum tax levy is based on a percentage applied to the rolled-back rate under Florida Statute (s. 200.065). This percentage is based on the compound annual growth in the per capita property taxes levied from Fiscal Year 2002 to Fiscal Year 2007. With the remarkable growth the City of North Port has experienced over the past five years, the Property Tax Reform Bill and the city's reliance on the local tax base are presenting new revenue challenges. City staff continues to analyze the potential long-term impacts of this new legislation and are looking for other revenue sources.

Through the reallocation of resources and prioritization of spending, we will be adding 4 new positions to the City staff and eliminating 34 vacant positions. The increases in staff are in the Parks and Recreation Department (4 part-time) and the Road and Drainage District (4 full-time). Due to the slowdown in growth, we eliminated 34 vacant positions reflecting our goal to be fiscally responsible.

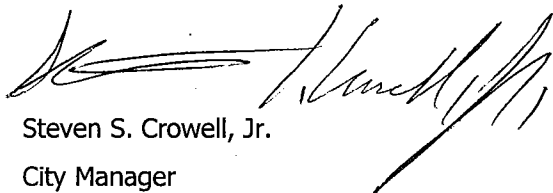
The public safety of our citizens remains at the forefront of our priorities. Last year we added 26 new positions to the Police Department to support the population growth demand. This year, we will continue to enhance our public safety departments in a variety of ways. In the Police Department, this includes replacing police vehicles that have outlived their usefulness; buying a new mobile command vehicle to be utilized during times of disaster or prolonged investigations; and the construction of a Police Sub-Station located within Fire Station #2. In the Fire Rescue District, land will be purchased for the site of the new

Fire Station #5. In addition to the purchase of computer hardware to back up the district's data system, a computer software purchase will automate the reporting system and interface with the department's Emergency Medical Services billing provider. Both purchases will provide greater cost savings and efficiencies to the district.

North Port residents will also notice quality of life improvements throughout the City's transportation infrastructure, including the on-going road rehabilitation project to improve road conditions, new traffic signals to improve traffic flow and sidewalks to enhance pedestrian safety especially near the schools. Also, several projects within the Parks and Recreation Department are slated for completion, including the Neighborhood Parks Renovations; the search for the site of the new Family Paw Park; the development of the Community Park to accommodate growth; and the continuation of the land acquisition of the Myakkahatchee Creek Corridor to preserve the natural beauty of the creek and to deal with the possible effects of flood damage.

Finally, I would like to take this opportunity to thank the City Commissioners and Department Directors for their support, willingness and cooperation in the budget process. I look forward to working with each of them to continue addressing the challenges we face as we strive to ensure that North Port remains a great city in which to live, work and play.

Sincerely,



Steven S. Crowell, Jr.
City Manager

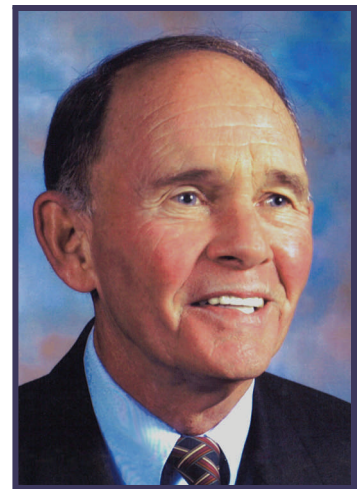
CITY OF NORTH PORT

North Port, Florida

COMMISSIONERS



BARBARA L. GROSS
CHAIR



FRED E. TOWER III
VICE CHAIR



RICHARD A. LOCKHART



VANESSA CARUSONE



JIM BLUCHER



CITY OF NORTH PORT, FLORIDA

PRINCIPAL OFFICERS

COMMISSIONERS

Barbara L. Gross, Chair
Fred E. Tower III, Vice Chair
Richard A. Lockhart
Vanessa Carusone
Jim Blucher

CITY CLERK

Helen Raimbeau

CITY ATTORNEY

Robert K. Robinson

CITY MANAGER

Steven S. Crowell, Jr.

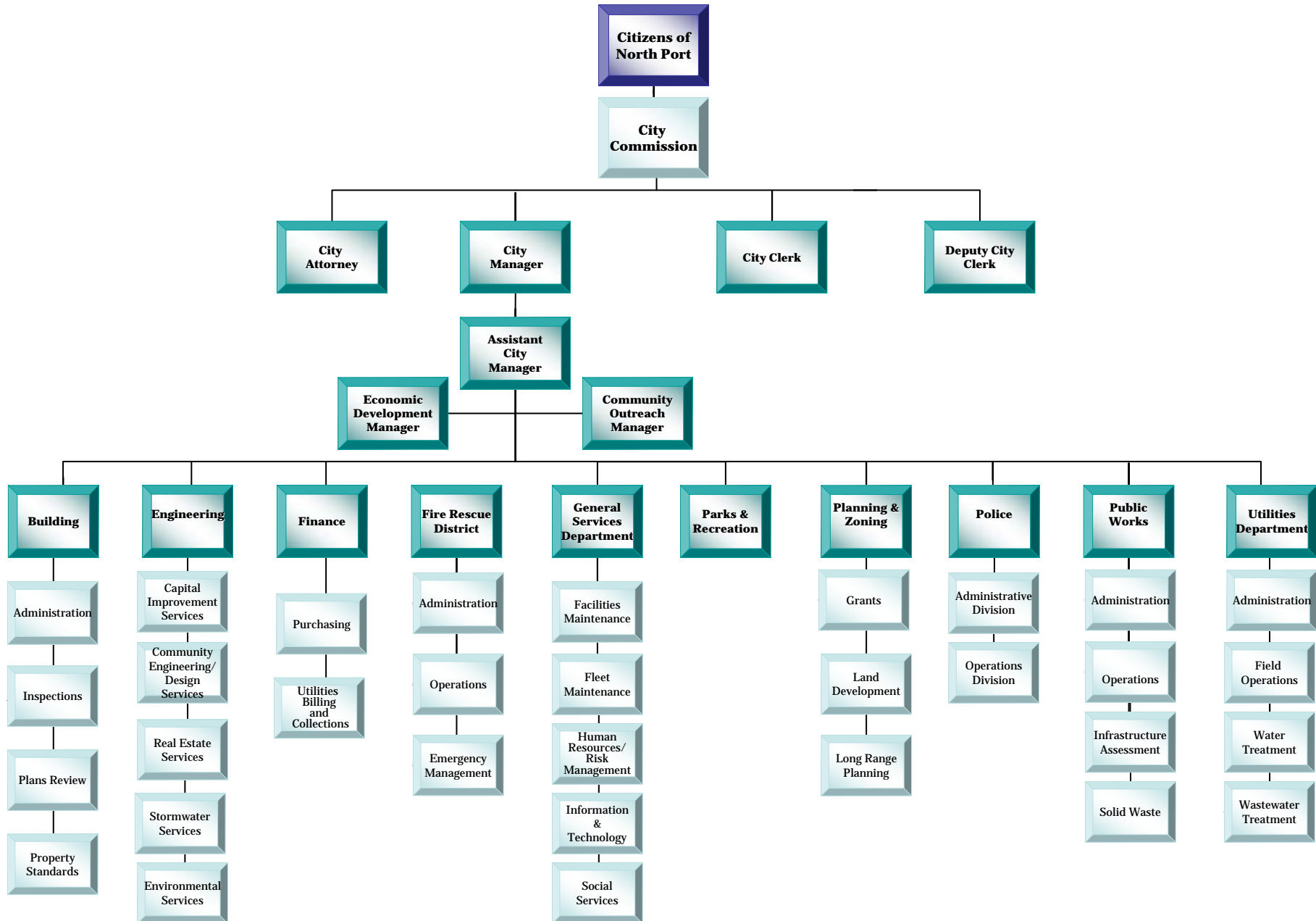
ASSISTANT CITY MANAGER

Danny Schult

Building Director
Chief of Fire Rescue
Chief of Police
Engineering Director
Finance Director
General Services Director
Planning and Zoning Director
Public Utilities Director
Public Works Director

Scott Williams
William Taaffe
Terry Lewis
Patrick S. Collins
Terri Gould
Sherry Borgsdorf
Samuel K. Jones
Cindi Mick
Branford Adumuah

CITY OF NORTH PORT, FL





*Thank you to everyone involved
in the preparation and creation of the
Fiscal Year 2008 Budget.*

and

*Special acknowledgement to the
City's Finance Department Staff.*

*Terri Gould, Finance Director
Charlina Lowrie, Budget Manager
Jane Emerson, Executive Assistant*




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CITY ORGANIZATION CHART

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City of North Port Florida

INTRODUCTION

Readers Guide

Included in this document:

The City's Adopted Annual Budget provides a framework for the overall fiscal management of the City of North Port for Fiscal Year 2008 and the future. It includes the day-to-day operating funds and capital improvement funds.

The document is segregated into an introduction, a budget overview of all City funds, detailed presentations by fund and department, the Capital Improvement Program and other supplemental information.

Included in the introduction to the City of North Port are a description of the City and related statistics, demographics and tax structure, a discussion of City funds, basis of accounting and budgetary control, a calendar of annual budget activities and the financial policies of the City.

Reading this document:

The budget document is organized by fund. Each fund includes revenues, expenditures and a description of each department budgeted from that fund. The General Fund has the largest number of departments and accounts for approximately 28% of the City's total budgeted expenditures. A listing of the departments by fund can be found in the Table of Contents in the front of this document. Departments or funds that include staff are operating funds and generally include the following:

- * A purpose statement.
- * A description of operations including services provided.
- * City vision and goals and how the following relate
 - Major accomplishments for the previous year
 - Objectives for the budget year
- * Funding source
- * Personnel summary (3 years)
- * Expenditures by category (3 years)

The FY 2008 Adopted column reflects the City Commission's adopted budget.

The Capital Improvement Program of this document includes a summarized version of the Five Year Capital Improvement Program (CIP) for fiscal years 2008 through 2012. The programmed projects for FY 2008 are adopted as a part of the budget.

The information presented in the budget document is best understood when considered from the broader perspective of the environment in which the City operates. The budget is a financial plan that reflects the City's existing and future resources and claims on those resources. Information useful in assessing the financial plan includes a summary of the local economy, current and planned City capital projects and acquisitions, cash management and investment practices, risk management policies, long-range non-financial goals and the City's demographics.

Introduction to the City

The City of North Port, Florida, incorporated in 1959, grows and develops under the direction of five elected North Port City Commissioners, a City Manager selected by the City Commission, and professional staff hired by the City Manager.

The vision and guiding principles for the City's future growth are set forth in the North Port Comprehensive Plan. The Comprehensive Plan is a living document that evolves with the community.

Over the last few years, the City of North Port has seen tremendous change. What was once a small retirement community is blossoming into a vibrant, diverse and growing community. As the City grows, residents are expressing the desire for more lifestyle choices, community amenities and economic opportunities.

Today, North Port is challenged with a commuting workforce and few high-skill, high-wage employers. The residents and business community have defined community, business and economic development as important elements for North Port's future and are encouraging the City and business community to work together to build a stronger economy and provide lifestyle and amenity choices for residents.

Local Economy

North Port is a young, vibrant community with an estimated 2007 population of approximately 50,000. The City was incorporated in 1959 with only 23 residents. The pace of growth has been rapid as the population has more than doubled since the 2000 census count of 22,797 residents. The growth pace is anticipated to continue over the next five years with a projected population increase of over 30%, reaching 65,000 people. North Port is expected to average 3,000 new residents and 1,900 new households a year over the next five years. This fast growth rate is in contrast to Sarasota County's projected increase of 10% and the United States projected increase of less than 5% for the same five year period.

North Port has a relatively young population with an average age of 38 compared to Sarasota County's average age of 50, and is only slightly higher than the United States average age of 36.5. The majority of North Port's approximately 22,200 workforce commutes to employment opportunities outside the City. North Port has been considered a bedroom community for Sarasota and Charlotte Counties due to the relative affordability of its homes and its convenient location along I-75.



North Port offers diverse residential lifestyle choices with master planned communities providing golf courses and other amenities, in addition to affordable homes on platted lots. A new urban land planning approach, plus recent land annexations, encourages future master planned communities. Attractive landscaping, upgraded new commercial building appearance standards, an aggressive utility and roadway expansion program, a new government complex, new schools, and other proactive activities, have set the stage for North Port to be a model community of the future. As a growing community, the City is having challenges keeping up with its infrastructure needs, including developed business and light industrial sites with infrastructure.

The Sarasota public school system is ranked first in Florida in both mathematics and reading comprehension. North Port has four elementary schools, a middle school, and a high school. Easy access to post-secondary and training includes: The University of South Florida's (USF) South Sarasota Campus located on the western border of North Port, USF's City of Sarasota Campus within a 45 minute drive, and its main Tampa campus within a 90 minute drive. Manatee Community College serves North Port through its Venice Campus five minutes west of North Port on US 41. The Edison College Charlotte County campus is easily accessible via I-75 approximately 25 minutes south, and Florida Gulf Coast University (FGCU) in Fort Myers is approximately a 45 minute drive.

For FY 2008, the City decreased the tax rate from 3.3000 mills to 2.9805. Ad Valorem (property) taxes make up approximately 46% of the General Fund revenues, excluding transfers and fund balance. Below is a chart that shows the direct and overlapping property tax rates for the last ten fiscal years.

Fiscal Year	City of North Port Operating Millage	Sarasota County Rate	School Board of Sarasota County	Total Direct and Overlapping Rates
2008	2.9805	4.8538	7.1230	14.9573
2007	3.3000	5.3159	7.2100	15.8259
2006	4.9000	5.5159	7.8610	18.2769
2005	4.9000	5.5639	8.3660	18.8299
2004	5.0000	5.6228	8.7930	19.4158
2003	4.5000	5.5489	9.2870	19.3359
2002	4.5500	5.5653	8.4880	18.6033
2001	4.6500	5.5758	8.5440	18.7698
2000	4.8000	5.5794	8.5370	18.9164
1999	4.9000	5.2042	9.2290	19.3332

Information provided by the Sarasota County Tax Collector.

Note: Overlapping rates are those of county governments that apply to property owners within the City of North Port.

Long-Range Non-Financial Goals

The long-range non-financial goals for the City of North Port are set forth in the adopted City Comprehensive Plan as follows:

- To ensure that the character and location of land uses maximizes the potential for economic benefit and the enjoyment of natural and man-made resources by citizens while minimizing the threat to health, safety and welfare posed by hazards, nuisances, incompatible land uses and environmental degradation.
- To promote an intensive mixture of employment, goods and services and residential uses in Activity Centers; to promote a wide variety of residential and employment alternatives; to achieve the highest standards of quality in the urban environment; and to provide a balance and healthy tax base.
- To serve all developed residential, commercial and industrial areas with potable water and sanitary sewer in order to maintain the adopted level of service standards based upon the City's population.
- To promote a pattern of development that will overcome the problems associated with urban sprawl; encourage a better jobs/housing balance; promote a pattern of development that will reduce reliance on the personal automobile by allowing greater variety of land uses closer to work and home; protect and enhance environmental assets and provide for an orderly transition from rural to urban land use through a planning process that couples a build out vision with proper timing and location of adequate public facilities.
- To develop an effective multi-modal transportation system which optimizes safety, convenience, cost and pollution reduction practices.
- To provide a stormwater management system which protects real and personal properties, preserves natural resources, maintains recharge to the surficial aquifer and maintains or improves the quality of surface water runoff.

- To protect, conserve and enhance its natural, environmental and historic resources to ensure sustainable environmental quality for the future.
- To develop and maintain a community park and recreation system that will provide a diverse range of active and passive recreational opportunities and facilities to meet the needs of the residents.
- To encourage that all present and future residents of the City of North Port have access to housing that is safe, decent, standard and affordable.

Long-term Capital Initiatives

The City of North Port's Capital Improvement Program (CIP) consists of capital projects that reflect the City's infrastructure needs over a five-year time frame and includes assets with long-term value, such as buildings, roads, bridges and parks. The CIP not only includes on-going capital requirements but also includes capital additions that are necessary to comply with the Growth Management Act of 1985, as amended. The Growth Management Act requires the adoption of the Comprehensive Plan, which details the additional infrastructure necessary to handle projected population increases. The CIP differentiates these capital projects from those of an on-going nature by designating them as level of service projects. In addition, the adoption of Senate Bill 360 includes new requirements for funding the CIP. Essentially, the bill requires that sufficient revenues are available or will be available from "committed funding sources" to fund the projects in the first three years of the five-year CIP schedule. In addition, projects that may be funded by grants, either fully or partially, must be an approved "committed funding source" for the first three years of the schedule and the application process is underway for years four and five.

Capital Improvement Plan Highlights

- Reconstruction of Sumter Blvd. and Toledo Blade Blvd. to four-lane roads in order to maintain the adopted transportation level of service.
- Road construction and improvements to meet the challenge of extensive growth of the City.
- Construction of several pedestrian bridges.
- Building of three new fire stations to meet the City's public safety needs.
- Construction of a fire and police training facility.
- Construction of a Social Services building.
- Phase 4 of the Aquifer Storage and Recovery (ASR) well continues and includes engineering, hydro-geological testing and laboratory services.
- Development and construction of a new community park at Atwater and Price Blvd.
- Water and sewer expansion project.

Cash Management

The primary objective of the City's investment program is the preservation of capital. Investment transactions are managed so as to avoid loss of principal, whether by security default or by erosion of market value.

Generally, a minimum amount of operating capital is kept at the local bank, which also provides compensating balances for services. An overnight repurchase arrangement is used to earn interest on the local funds. The remainder of our funds are invested according to the City's investment policy, which is adopted by the Commission and can only be amended by the Commission.

Investable money is managed through a contractual arrangement with an investment advisor. The investment advisor assists the City in finding appropriate and legal investments to ensure the safety and necessary liquidity of the City's financial resources.

Group Health and Risk Management

The Human Resources Division is responsible for the administration of the City's group health plan. This plan includes health, dental, vision, life and disability benefits. Employee premiums are paid by the various operating departments based on projected costs for the program. Employees who elect dependent coverage must participate in the costs of providing this insurance. The Risk Management section of the Human Resources Division is charged with administering the City's employee safety programs, which include training, accident monitoring, safety equipment approval and safety committee oversight.

The philosophy of Risk Management is to take a proactive approach to prevent losses due to personal injuries and property damage by establishing communications with all departments within the City regarding accident prevention.

Pension Plans

The City of North Port has three defined pension plans, which includes the Florida Retirement System, the North Port Police Officers' Pension Trust Fund and the North Port Firefighters' Pension Trust Fund. The Florida Retirement System is administered by the State of Florida and is available to general employees. The North Port Police Officers' and Firefighters' Pensions are administered by a Board of Trustees that report to the City Commission. Plan administration and investment management is the responsibility of these boards as well. Assets are held separately and may be used only for the payment of benefits to the members and administrative expenses of the respective plans. Benefits vary depending on the particular membership in the plans.

The City administration and the Pension Boards closely monitor the future costs of both benefit improvement and changes in retirement trends of employees. Recommendations of the actuaries and fund performance monitors are carefully considered, and the City takes appropriate measures to ensure the actuarial soundness of the pension plans.

Demographics

- **CLIMATE:** Although North Port is inland, our weather is influenced by the Gulf of Mexico. The average annual temperature of 76 degrees makes year-round living a pleasure and the City is host to many seasonal residents as well.
- **TRANSPORTATION:** North Port encompasses fourteen miles of Interstate I-75 within its boundaries. It has two international airports within 45 minutes making the City accessible to most major markets.
- **ENVIRONMENT:** North Port has an unspoiled natural environment where wildlife flourishes among 95 miles of freshwater canals. North Port is also the only city in Florida that contains a state forest, Myakka State Forest, within its corporate boundaries.
- **POPULATION:** Since 2000, North Port's population has grown 94% making it one of the fastest growing cities in Florida and ensuring businesses plenty of workers and consumers, now and in the future. The following is the history of population growth in North Port.

Year	Population ^a	Personal Income	Per Capita Personal Income ^b	Unemployment Rate ^c
1960	178	Not available	Not available	Not available
1970	2,244	Not available	Not available	Not available
1980	6,205	Not available	Not available	Not available
1990	15,668	Not available	Not available	Not available
1997	16,708	\$ 418,983 100	\$ 25,075	3.1%
1998	17,672	451,961,400	25,575	2.9%
1999	18,749	480,968,097	25,653	2.6%
2000	22,797	557,733,312	28,761	3.6%
2001	25,235	725,755,074	28,761	4.0%
2002	27,448	789,431,928	28,761	4.9%
2003	31,352	901,714,872	28,761	4.8%
2004	35,721	1,027,371,681	28,761	4.2%
2005	41,000	1,521,633,000	37,113	3.3%
2006	47,770	2,243,518,050	46,965	3.6%

Source:

^a U.S. Census Bureau and the Bureau of Economic and Business Research, University of Florida

^b Bureau of Economic and Business Research, University of Florida; County data is used due to no city data being available.

^c U.S. Bureau of Labor Statistics

Employer	Business Type	PRINCIPAL EMPLOYERS (Year Ending 2006)			PRINCIPAL EMPLOYERS (Year Ending 2005)		
		Total Em- ployees	Rank	Percentage of Total County Employment	Total Em- ployees	Rank	Percentage of Total County Employment
School Board of Sarasota County	Education	5,657	1	3.20%	5,745	1	3.15%
Sarasota Memorial Hospital	Healthcare	4,181	2	2.35%	3,939	2	2.16%
Sarasota County Government	Governing Entity	3,633	3	2.05%	3,447	3	1.89%
Publix Super Mar- kets	Grocery Store	3,088	4	1.75%	3,050	4	1.67%
PGT Industries	Vinyl Enclosures	2,000	5	1.13%	1,462	5	0.80%
Wal-Mart	Retail Discount Store	1,318	6	0.75%	1,207	6	0.66%
CEMEX, Inc.	Concrete Mfr.	1,200	7	0.68%	n/a	n/a	n/a
Venice Regional Medical Center	Healthcare	n/a	n/a	n/a	1,009	7	0.55%
Charter One Hotels	Hotel & Resort	n/a	n/a	n/a	700	8	0.38%
Nielsen Media Re- search	Media Research	716	9	0.40%	700	9	0.38%
Sun Hydraulics	Metal Mfr.	700	10	0.40%	n/a	n/a	n/a
Doctors Hospital of Sarasota	Healthcare	n/a	n/a	n/a	630	10	0.35%

Source:
Sarasota County Office of Fiscal Planning

Taxpayer	PRINCIPAL PROPERTY TAXPAYERS (Fiscal Year 2006)			PRINCIPAL PROPERTY TAXPAYERS (Fiscal Year 1997)		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Marsh Creek Holdings	\$ 19,074,000	1	0.39%	-	-	-
Dennis J. Fullenkamp TTEE	13,725,600	2	0.28%	-	-	-
North Port Park of Commerce	11,927,360	3	0.24%	6,597,801	2	1.40%
Vestcor Fund XVII	11,175,000	4	0.23%	-	-	-
Sumter Crossing LLC	9,360,300	5	0.19%	-	-	-
Toledo Club Apartments LLC	7,573,000	6	0.15%	-	-	-
JDS Limited Partnership	7,290,200	7	0.15%	-	-	-
Shoppes of North Port	6,905,000	8	0.14%	-	-	-
Heron Creek 3S LLC	6,865,000	9	0.14%	-	-	-
Florida Power & Light	6,841,100	10	0.14%	-	-	-
Atlantic Gulf Communities	-	-	-	13,017,200	1	2.76%
Nationsbank of Florida	-	-	-	4,550,484	3	0.96%
Ezon Investment Co.	-	-	-	3,893,375	4	0.82%
Sabal Trace Development Corp	-	-	-	3,179,061	5	0.67%
Quality Health	-	-	-	2,857,704	6	0.60%
North Port Retirement Center Inc	-	-	-	2,709,500	7	0.57%
Trior Investment	-	-	-	2,586,617	8	0.55%
Victoria Pointe RRH Ltd	-	-	-	1,179,014	9	0.25%
Koch, Moss & Oynick Partnership	-	-	-	1,177,031	10	0.25%
	\$ 100,736,560		1.66%	\$ 41,747,787		8.84%

Source:
Sarasota County Property Appraiser

FINANCIAL CONTROL

Tax Structure

Ad Valorem Tax Millage Rate

The City of North Port is only one of several taxing authorities for which property owners are assessed property taxes. Each year, the Sarasota County Property Appraiser’s Office determines the “assessed value” of each parcel in the county. Parcel owners subsequently receive two notices: the “Notice of Proposed Property Taxes” (TRIM) from the Property Appraiser and the “Notice of Non-Ad Valorem Assessments” from the Tax Collector.

The notices are designed to inform property owners of the proposed millage rates, assessment amounts and exemption, if any, that each taxing authority proposes to levy, plus the time and location of public hearings required to be conducted by each authority.

The following table illustrates the millage rates by taxing authority on the properties in the City of North Port.

Fiscal Year	City of North Port	Sarasota County*	School District	Total Millage
1999	4.9000	5.2042	9.2290	19.3332
2000	4.8000	5.5794	8.5370	18.9164
2001	4.6500	5.5758	8.5440	18.7698
2002	4.5500	5.5653	8.4880	18.6033
2003	4.5000	5.5489	9.2870	19.3359
2004	5.0000	5.6228	8.7930	19.4158
2005	4.9000	5.5639	8.3660	18.8299
2006	4.9000	5.5159	7.8610	18.2769
2007	3.3000	5.3159	7.2100	15.8259
2008	2.9805	4.8538	7.1230	14.9573

Source: Sarasota County Tax Collector

*Includes General Revenue, Mosquito Control, Sarasota Memorial Hospital, West Coast Inland Navigation, Southwest Florida Water Management District, Manasota Basin and Bond Debt Service (general obligation and environmentally sensitive lands).

Taxable Property

The following chart lists the assessed value and taxable value of the property in the City of North Port over the last seven years.

Year	Residential Property	Commercial Property	Industrial Property	Personal Property	Less: Tax-Exempt Property	Total Taxable Assessed Value
2000	875,691,730	69,607,620	78,561,621	45,466,753	291,232,979	778,094,745
2001	989,846,443	72,714,340	115,741,354	61,054,585	318,308,059	921,048,663
2002	1,138,196,429	83,565,134	152,073,153	71,665,993	374,619,845	1,070,880,864
2003	1,421,459,462	104,782,400	176,123,085	73,055,955	456,733,915	1,318,686,987
2004	1,995,243,394	124,640,500	223,080,926	72,362,507	625,218,116	1,790,109,211
2005	3,288,067,713	172,819,700	342,853,528	72,815,996	919,599,648	2,956,957,289
2006	5,584,415,062	274,285,900	418,069,574	105,641,248	1,451,274,746	4,931,137,038
2007	5,964,293,322	331,794,600	483,870,542	135,343,082	1,288,064,060	5,627,237,486

Source: Florida Department of Revenue

The Sarasota County Tax Collector collects property taxes on behalf of each municipality within county boundaries. By May 31st during each year for which taxes are levied, all taxes have been collected and remitted to the City or the delinquent taxes are raised by public auction or tax certificates and the proceeds are remitted to the City shortly after the certificates are sold.

The major dates in this process are:

June 30 th	Property Appraiser certifies the taxable value to the taxing authority.
September 6 th	Millage ordinance approved.
October 1 st	Beginning of City's fiscal year for which tax is to be levied.
November 1 st	Tax bills mailed.
November 1 st – March 31 st	Property taxes due.
April 1 st	Taxes delinquent.
May 31 st	Tax certificates sold by County.

Other Tax Rates

Electric Franchise Tax	5.9% of billed revenues within the City less actual write offs – A franchise agreement with Florida Power & Light.
Electric Utility Service Tax	2% of payments received by the seller Florida Power & Light
Communications Services Tax	6.32% tax on monthly usage of communication devices.
Discretionary Sales Surtax	One (1) cent sales tax voted county-wide and distributed based on population
County 9 th Cent Fuel Tax	One (1) cent tax on every net gallon of motor and diesel fuel sold within Sarasota County. Fuel dealers submit the tax to the state. The state redistributed to the City based on State population formula.
First Local Option Gas Tax	Six (6) cents per gallon on motor fuels sold in Sarasota County. Collected by the state and redistributed to the City based on State population formula.
Second Local Option Gas Tax	Five (5) cents per gallon on motor fuels sold in Sarasota County. Collected by the state and redistributed to the City based on State population formula.

Natural Gas Franchise Tax 6% of billed revenues within the City – An agreement with Peoples Gas Systems.

Financial Structure

The accounting of the operations of the City is organized on the basis of funds each of which is considered a separate accounting entity. In accounting, a fund is a fiscal and accounting entity with a self-balancing set of accounts which is established to record cash and other financial resources, liabilities, fund equity and changes thereto. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Recent changes to governmental reporting requirements have created a definition that separates major funds and non-major funds. Major funds are those with revenues, expenditures, assets or liabilities that make up at least ten (10) percent of the total for the fund category or type (governmental and enterprise types) and at least five (5) percent of the aggregate amount of all governmental and enterprise funds. The City budgets for all of its major funds and non-major funds. The following funds are used in accounting for the financial operations of the City. The specific funds that are subject to appropriation in the annual budget are enumerated.

Governmental Funds

General Fund

The General Fund is used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most tax revenues and governmental services such as police protection, emergency medical services, parks and recreation, planning and administration are provided by the General Fund.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Inspector Education (Fund 102)

Revenues are generated from a 2.0% surcharge added to each building permit to pay for continuing education and required certifications for building officials, plans examiners and inspectors.

Law Enforcement Trust (Fund 105)

Revenues are derived from the sale of forfeiture items. According to the Florida Contraband Forfeiture Act, any proceeds from the sale of forfeiture items must be used for law enforcement related expenditures. The Law Enforcement Trust Fund provides for special community events such as “National Night Out” and “Do the Right Thing”.

Road and Drainage District Fund (Fund 107)

The Road and Drainage District Fund accounts for proceeds from the local option gas taxes and district assessments. These revenues are restricted to transportation and/or storm water drainage services.

Police Education Fund (Fund 108)

Revenues are generated from fines and are used to provide training for police officers.

Fire Rescue District Fund (Fund 110)

The Fire Rescue District Fund accounts for proceeds of district assessments that are restricted for fire emergency services and public safety.

Tree Fund (Fund 115)

The fund accounts for proceeds of fines and assessments that are restricted for tree maintenance and tree purchases.

Solid Waste District Fund (Fund 120)

The Solid Waste District special revenue fund is used to account for proceeds of district assessments that are restricted for solid waste collection and transportation of refuse, yard waste and recyclable material.

Escheated Lots Fund (Fund 144)

This special revenue fund is used to account for proceeds from a one-time sale of escheated lots.

Escheated Lots Fund – Roads (Fund 145)

The fund accounts for the Commission appropriated monies from the Escheated Lots Fund that are restricted for road improvements.

Escheated Lots Fund – Parks (Fund 146)

The fund accounts for the Commission appropriated monies from the Escheated Lots Fund that are restricted for park improvements.

Law Enforcement Impact Fee Fund (Fund 150)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they relate specifically to law enforcement public safety.

Fire Impact Fee Fund (Fund 151)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they relate specifically to fire public safety.

Parks and Recreation Impact Fee Fund (Fund 152)

Revenues derived from new residential construction that is restricted to growth-related projects as they are related to parks and recreation.

Transportation Impact Fee Fund (Fund 153)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they are related to transportation.

Solid Waste Impact Fee Fund (Fund 156)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they are related to the collection and removal of solid waste.

General Government Impact Fee Fund (Fund 157)

Revenues derived from new construction in both the commercial and residential sectors that are restricted to growth-related projects as they related to the general services of the City.

Building Fund (Fund 450)

Based on Florida State Statute 553.80 which defines the collection and utilization of fees related to enforcement of the Florida Building Code, the Building Fund accounts for the proper tracking of revenues and expenditures as they are related to the Florida Building Code enforcement.

Fleet Maintenance Fund (Fund 520)

Revenues are derived through charges for services to the departments within the City. These charges are restricted to funding the expenditures associated with the operation and maintenance of City-owned vehicles and equipment.

Debt Service Funds

The City does not use debt service funds to account for bond related activity. Payments on bonds that pertain to the City's governmental activities are made by the general fund. The remaining bond payments, specifically the Utility System Refunding Revenue Bonds, are made by the Utilities Enterprise Fund.

Capital Projects Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

Infrastructure Surtax-One Cent Sales Tax Fund (Fund 305)

Revenues are derived from sales tax collected. This fund provides for the acquisition and/or construction of specific capital projects.

Municipal Building Construction Fund (Fund 315)

The Municipal Building or City Hall/Police Station Construction Fund includes Series 2003 bond proceeds to be used exclusively for the construction of the New City Hall and Police Station.

Maintenance Facility Construction Fund (Fund 320)

The Maintenance Facility Construction Fund provides funds for the construction of a City-wide maintenance facility. For the FY 2008 Adopted Budget, \$5,000,000 is appropriated from the General Fund fund balance towards project.

Proprietary Funds**Enterprise Funds**

Enterprise funds are used to account for operations (1) that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is

financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Utility Funds (Funds 420-424)

The Utilities Funds account for the provision of water and sewer services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including administration, operations, maintenance, financing and related debt service. The billing and collection services are provided by the Finance Department in the General Fund. All revenues post to the Utility Funds.

Internal Service Funds

Internal Service Funds are used to account for the finance of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis.

Employee Benefit Fund (Fund 610)

The Employee Benefit Fund provides the City employees with comprehensive and cost effective benefit programs. The benefit programs are funded through all the operating funds, including the districts, along with employee contributions.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the budget because the resources of those funds are not available to support the City's own programs.

Trust Funds

Trust funds are used to administer resources reserved and held by a governmental unit as the trustee or as the agent for others. Use of these trust funds facilitates the discharge of responsibilities placed upon the governmental unit by virtue of law or other authority.

Police Officers' Pension Trust Fund

This fund is used to account for receipts and disbursements, as authorized by the respective pension board.

Firefighters' Pension Trust Fund

This fund is used to account for receipts and disbursements, as authorized by the respective pension board.

Agency Funds

County Road Impact Fees Fund

This fund is used to account for county road impact fees collected for and disbursed to Sarasota County.

Education Impact Fees Fund

This fund is used to account for education impact fees collected for and disbursed to the Sarasota County School Board.

General Government Facilities Impact Fees Fund

This fund is used to account for general government facilities impact fees to fund the cost of services created by new residents of the municipalities and the County collected for and disbursed to Sarasota County.

Justice Facilities Impact Fees Fund

This fund is used to account for justice facilities impact fees to fund the cost of services created by new residents of the municipalities and the County collected for and disbursed to Sarasota County.

Basis of Financial Accounting

Governmental Funds are accounted for in accordance with generally accepted accounting principles (GAAP) using the modified accrual basis with revenues recorded when measurable and available and expenditures recorded when the services or goods are received and the liabilities incurred.

All Proprietary Funds are accounted for in accordance with generally accepted accounting principles (GAAP) using the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

Basis of Budgetary Accounting

The annual budgets for all funds are prepared and monitored in accordance with generally accepted accounting principles (GAAP) using the modified accrual basis of accounting, with revenues recorded when measurable and available; and expenditures recorded when the services or goods are received and the liabilities incurred. Unexpended or uncommitted appropriations lapse at year-end; and appropriations committed by way of contract or purchase orders for capital projects are rolled into the new fiscal year.

BUDGETARY CONTROL

The Financial Plan (Budget)

This document represents a multi-faceted financial plan for the City of North Port for the fiscal year from October 1, 2007 to September 30, 2008. It also serves as a statement of policy, a financial plan, an operations guide and a communications device. The financial plan is based upon the projection of revenues and the allocation of these resources to expenditures that optimally achieve the City Commission's goals.

Structure

The budget is structured consistently with the financial structure that was previously discussed in the Financial Control section. More specifically, different fund types are used to account for certain resources. Each fund is broken down by department and further by object classification of the expenditure.

Objects include:

- Personnel
- Operating
- Capital
- Debt Service
- Grants and Aids
- Other Uses (transfers and subsidies)

The objects listed can exist in all accounting funds including General Fund, Special Revenue Funds, Enterprise Funds and Internal Service Funds.

Capital Improvement Program

The City's five-year Capital Improvement Program (CIP) included in this document details major infrastructure type improvements or construction projects and major vehicles or equipment purchases. The CIP details the necessary capital outlays by year and the sources of funding for these outlays by year; by project; by project type and in total. In addition, an individual project may affect the operating budget either currently or in the future. For example, the construction of a new facility may require not only increased debt service charges to finance the construction, but will also require additional expenditures in the operating budget. This may increase property taxes or user fees. Ongoing costs, like these, are specifically identified by each project in the CIP.

The CIP is developed during, and as an integral part of, the annual budget process. Consistency with the City's Comprehensive Plan is assured by the involvement of both the Planning Department and its Board and the Engineering Department. In addition, the adoption of Senate Bill 360 includes new requirements for funding the CIP. Essentially, the bill requires that sufficient revenues are available or will be available from "committed funding sources" to fund the projects in the first three years of the five-year CIP

schedule. In addition, projects that may be funded by grants, either fully or partially, must be an approved “committed funding source” for the first three years of the schedule and for years four and five the application process is underway.

During the budget cycle, each department director reviews the CIP as adopted during the preceding budget year. Each department is requested to inform the engineering department of any modifications or additions that are necessary.

Strategic Plan

Since the year 2000, the population of the City of North Port has more than doubled and is projected to grow by 34% over the next five years. In FY 2007, the City began the process of strategic planning by using an outside consulting service to develop a Business and Economic Development Strategic Plan. The plan was finalized at the beginning of FY 2008.

The City utilizes the framework and structural support of the City’s mission and vision statements as well as the City priorities to develop the annual budget. Additionally, the results of the Annual Citizens Survey offer insights into developing the annual budget.

Vision Statement

Safe, Clean, Pretty, Fun

Mission Statement

The City of North Port will provide the health, safety and welfare services to our residents which would not be provided or could not be provided efficiently or equally without the intervention of government at the local level.

The City will provide said services in a professional and cost effective manner, and only by listening to those who have put us in the position to serve them, our residents.

City Goals

Supported by the City’s mission statement, the City Commission and staff provide services to the community based on the following priorities.

- Customer Service: An accessible government that is focused and diligent in listening to the community and responding to their needs.
- Enhanced Quality of Life: An aesthetically pleasing, environmentally-friendly community that is safe and provides for an improved quality of life for our citizens.
- Fiscally Responsible: A fiscally responsible government that provides quality services in a cost effective manner to our residents.

- Public Health and Safety: A responsible government that efficiently and equally provides the health, safety and welfare services which are needed by our citizens.

Service Level Budgeting

Early in the budget process, usually in February, the city manager, departmental directors and other key budgeting staff meet with the city Commissioners for a goals and priorities setting workshop. At this time, Commission provides direction in regards to level of service. If a “current service level” or a “continuation of service” is determined, the budget will reflect all cost necessary to maintain City services at the same level as approved in the prior year. Any additional personnel (including startup expenses) and capital equipment necessary to maintain the current level of service would initially be requested through a budget request.

The basic unit of budgeting is at the department level. Department budgets are further delineated to specific service units. Additionally, each department has identified tasks that are to be accomplished in the fiscal year.

Performance Measures

A managerial process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes is called a performance measure. The City is in the early stages of developing performance measures that provide a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to efficiency and effectiveness. Through discussion and training, the departments are learning to accumulate specific data that provides meaningful measures of performance. Therefore, the department budgets may reflect certain output measures, but the translation of such information into effective and efficient performance measures is still being developed.

Developing the Budget

The City’s fiscal year begins October 1. By January, staff is already beginning preparations for the next budget year. In February, staff and the commissioners meet for a goals and priorities setting workshop. Staff presents a list of budget discussion points including such items as service levels for departments, revenue trends (millage rate, non-ad valorem rates, state shared revenue and other revenue), any additional expenditures and the budget calendar. During April departments begin preparing their budget requests using line-item budget formats and preparing their capital improvement request for the Capital Improvement Program. Early in May, all departmental budgets are due to the City Manager and the Finance Budget Division. After a review of the department budget submissions by the finance budget division and the City Manager, each department and/or division managers meet with the City Manager and finance to discuss their respective departmental budgets. Concurrently, the Engineering department is preparing the Five-Year Capital Improvement Program. By early June, the City Manager submits to the City Commission the City Manager Recommended Budget and the Five-Year CIP for the fiscal year beginning October 1. Prior to July, a week-long budget workshop is held. Citizens present their concerns and needs to the Commissioners. During the workshops, the Commission directs staff to make any proposed changes to the recommended budget and CIP. If the Commission does not request additional

workshops in August, then the Tentative Budget with the commission directed changes and any updated state revenue estimates is prepared and submitted to the Commission for review prior to the September Tentative Budget and Millage Hearing. After two hearings in September, but prior to October 1, the budget is enacted by ordinance. To exhibit this process in more detail, the budget calendar and cycle are included.

CITY OF NORTH PORT

Budget and Financial Calendar (as approved by Commission 2/27/07)
Fiscal Year 2007-08

- February 20 Finance distributes Payroll Projection Reports, budget preparation instruction packet and budget forms. Forms are placed on the P drive for access.
Planning/Building sends out population projection, census information, and building construction projections to Management Team for review and discussion.

- February 27 Special Meeting with Commission setting budget priorities and goals.

- February 28 Management Team meets to discuss building/population projections. (10 am – 5 pm).

- March 8 Management Team meets and Finance distributes Budget Manual & Instructions (including various revenue forecasts), Instructions are given. (10 am – 5 pm).

- March 14-15 All interested and participating Departments to meet with Team and City Manager to discuss, review, evaluate, and coordinate CIP requests. (8 am – 5 pm).

- April 2 **DEADLINE! 5 PM** Capital Improvement Program (5 year complete) Budget requests & completed forms (signed off by Engineering & Planning/Zoning) due from Departments. Engineering to forward one copy of a City-wide request spreadsheet and complete set of each department’s requests to City Manager’s office, Finance, and all Department Directors by the following business day.

- April 10 All interested and participating Departments to meet with Team and City Manager to discuss review & evaluate CIP requests. Final CIP to be decided and confirmed. (1:30 pm – 5 pm).

- April 20 Engineering to forward final version of CIP worksheet and packet to City Manager and all Department Directors.

- April 21 Engineering/Planning to send CIP to DCA for courtesy review.

- May 4 **DEADLINE! 8:30 AM – Budget Request Submission Meeting.** All Department Budget Request Packets Due. **For Districts, These must include any rate change proposals and draft Not to Exceed Resolutions.** Departments to review and prepare Operating and Capital Budgets including preparing requests including the addition of capital, new programs, additional staffing requests, recommended changes in fees and charges and revenue projections. Proposals are to include justification and adherence

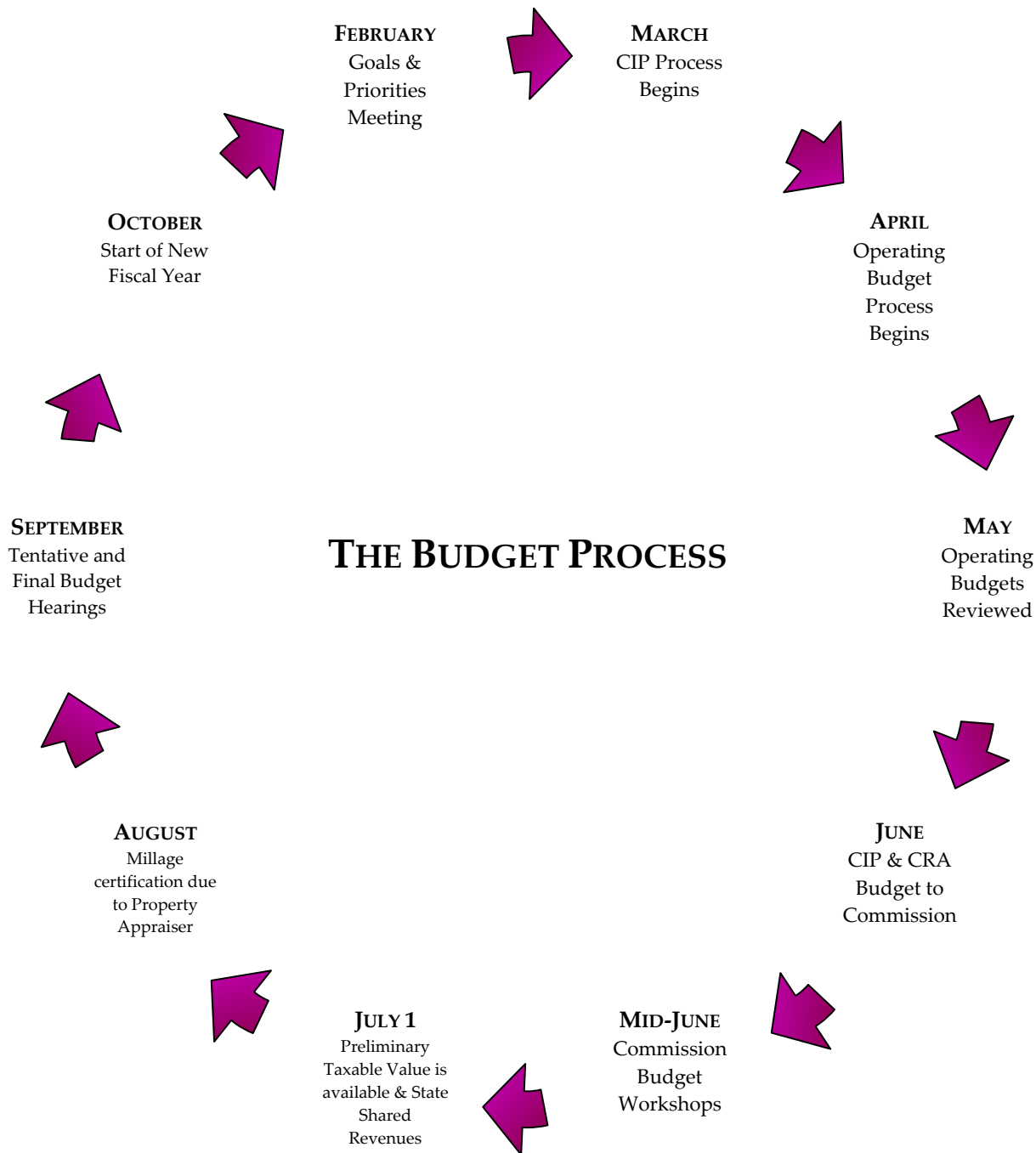
to the Department Goals and Performance Measures. Districts are to provide 2 complete copies of packets to Finance.

- May 7-10 Finance to review budget requests with Directors for completeness and to verify details and supporting documentation.
- May 14 **DEADLINE! 8:30 AM** - Final Corrected Budget Packets Due. Departments to provide 2 complete copies of corrected packets to Finance. Finance will forward one copy of each to CM office once all department packets are received.
- May 21-25 City Manager and Finance meet with Directors and/or Division Managers individually to discuss the individual budgets. Schedule to be established.
- May 29 **DEADLINE!** Corrections/responses due as a result of individual CM/Department Director budget meetings. **FINAL** corrected budget packets due from Departments. Departments are to provide 2 copies of complete corrected packets to Finance.
- June 1 Deadline for Property Appraiser to make available all information on the ad valorem tax roll for the preparation of the City's non-ad valorem assessment roll.
- June 1-4 CM to Finalize proposed budget recommendations and final CIP.
- June 4 **DEADLINE!** Final budget summaries, based on CM recommendations, including performance measures and impact of capital on operating budget explanations due to Finance for inclusion in CM recommended budget document.
- June 10 CM Recommended Budget including, ad valorem rate recommendations and non-ad valorem not-to-exceed rate recommendations and complete CIP from Engineering under separate cover due to Commission
- June 12 Deadline for putting items on the June 25 Commission meeting agenda, specifically the not to exceed maximum non-ad valorem rates Resolutions and supporting documentation for the Proposed Tax Notices (TRIM). **REQUIRED IF A NON-AD VALOREM ASSESSMENT RATE INCREASE IS CONTEMPLATED.**
- June 18-21 Budget workshops for City-wide Budget and CIP (9 A.M. – 5 P.M.). Proposed millage to be discussed and confirmed. Departments to present their budget proposals. Engineering to present City-wide CIP.
- June 25 Commission meeting 6PM.
Must include resolution to approve **maximum** non-ad-valorem tax rates for Proposed Notices and Motion on Agenda to approve agreements to mail Proposed Notices. **Districts to present their individual proposals.**
- July 1 State Revenue Sharing estimates should be received from the Department of Revenue.

Property Appraiser certifies tax roll. City must notify Collector of intent to participate in non-ad valorem Proposed Tax Notice and enter any and all district rate changes into Computer System for July 15 distribution to Sarasota Tax Collector.

- July 6 CIP presented to P & Z Board for recommendation of approval by Commission.
- July 15 Deadline for providing Tax Collector with revised tax roll information for Proposed Notices for Districts with changes in rates. Notices will be mailed by August 15.
- August 1 Deadline for advising Property Appraiser of proposed millage, rolled-back rate and date, time and place of the Tentative Budget Hearing.
- August 6-8 Budget workshops for City-wide Budget and CIP (9 A.M. – 5 P.M.). Departments to present their budget proposals. Engineering to present City-wide CIP. *Tentative (at Commission discretion)*
- August 15 Deadline for Property Appraiser to mail notices of proposed property taxes (DR-474, TRIM NOTICE), which serves as notice of the Tentative Budget and Millage Hearing.
- *September 6 First Public Hearing on Budget Ordinances and Millage Resolution. (Thursday, 6 PM)
Public Hearing on District Assessment Roll Adoption (F.S 197.3632(4))
- September 15 Deadline for certification of non-ad valorem assessment roll to the Tax Collector.
- September 18 Advertise millage and budget
- *September 20 Second Public Hearing on Budget Ordinances and Millage Resolution. Final Budget Adoption. (Thursday, 6 PM)
- October 1 Beginning of Fiscal Year 2008.
Within three days of the Final Budget Ordinance and Millage Hearing, the City shall forward the Budget and Millage Resolutions to the Property Appraiser, the Tax Collector and the Department of Revenue.
- October 5 Property Appraiser notifies the City of final adjusted tax-roll. The City can adjust the millage if it is \pm 3%, and if so, it must do this within three days after receiving the adjusted tax-roll.
- October 25 City shall certify compliance with 200.065 and 200.068 F.S. to the Department of Revenue within 30 days of adoption of the Final Budget and Millage Hearing.
- November 1 Taxes become due. Taxes become delinquent April 1st

THE BUDGET PROCESS



Budget Amendments

Although during the year budgetary control is maintained at the line item or object of expenditure level, the legal level of control is maintained at the fund level. Amendments to the budget can be either a transfer or an increase. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager excluding the authorization of additional regular positions or the modification of the intent of the Capital Improvement budget. As described in the budget ordinance, budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Commission approval. An actual increase in budgeted appropriations requires City Commission approval. During the year, assurances are made that the individual departments do not exceed their appropriations through a computerized budget monitoring system.

Annual Budgets

The annual budget includes an original appropriation ordinance, a budget adjustment for encumbrances outstanding at the end of the previous year and other budget amendments adopted by the City Commission. Unexpended appropriations for these funds lapse at the end of each fiscal year.

In regards to projects adopted within the Capital Improvement Program, appropriations in these funds remain open and carry over to succeeding years until they are amended or canceled. Because these funds involve multi-year projects, comparison on an annual basis does not provide meaningful information.

FINANCIAL POLICES AND PROCEDURES

The Government Finance Officers Association encourages an active and ongoing discussion of the financial policies of the City, and requires the policies to be included in the budget. Although only provided for reference purposes at this time, City staff has developed a list of the policies that we use and follow.

General Policies

The City is committed to strong financial operations and to providing a strong precedent for future policy makers and financial managers on the City's financial goals and strategies.

The City is committed to maintain and further develop programs to ensure its long term ability to pay all costs necessary to provide the level and quality of service required by its citizens.

The City is committed to establish and maintain investment policies that are in accordance with State laws and as further defined by the City's investment policy.

Accounting, Auditing and Financial Reporting Policies

The City's financial accounting system is maintained in accordance with Generally Accepted Accounting Principles (GAAP) and the standards of the Governmental Accounting Standards Board (GASB).

An independent audit is performed annually, including the issuance of a management letter. The City administration will evaluate the audit management letter recommendations, determine the proper actions in response to these recommendations and complete, within established time frames, all actions that correct or otherwise resolve the matters included in the management letter.

The independent audit firm is selected through a competitive process at least once every three years. In accordance with Florida State Statute (218.391), the City establishes an Audit Committee whose primary purpose is to assist in selecting an auditor to conduct the annual financial audit. Upon the review of the qualifications of prospective firms, a recommendation is made to the City Commission. The audit contract is awarded by the City Commission.

The Comprehensive Annual Financial Report (CAFR) is prepared and presented to the City Commission and community at a public meeting. It is the City's goal to maintain accounting records, processes and procedures in such a manner as to receive an unqualified audit opinion and to maintain a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

Fund Balance Policies

The City utilizes a variety of accounting funds for recording revenues and expenditures of the City. At each fiscal year-end, the budgeted/appropriated expenditure authority lapses with the exception of capital project spending, and operating expenses that have been incurred but not paid. The remaining

dollars left in each fund that are undesignated and unencumbered constitute available reserves of the City.

The General Fund, dependent special district funds and enterprise fund seek to maintain a 20% reserve of annual expenditure budget in its fund balance. These reserves are designed to be used in the event of significant financial emergency. Appropriations of fund balances may be set aside for specific purposes, such as capital projects, for known significant future cost items or one-time, non-recurring expenditures. For operating budgets, the fund balance shall be maintained such that emergency needs may be met and sufficient funds are available to operate before tax proceeds are received.

All fund balances, whether reserved or unreserved, are presented in the annual budget.

Debt Policies

The City will not issue debt obligations or use debt proceeds to finance current operations. The use of bonds will only be considered for significant capital and infrastructure improvements. The term of debt will not extend beyond the useful life of the improvements to be financed.

The City will seek to maintain and, if possible, improve its current bond rating in order to minimize borrowing costs and preserve access to credit. The factors contributing to the City's rating include strong financial management, low debt levels, budgetary and fiscal controls, and accountability. To support this policy, the City will continue to maintain its position of full financial disclosure and proactive fiscal planning. The outstanding bonded debt amounts have insured ratings of Aaa/AAA/AAA from Moody's Investors Service, Standard & Poor's and Fitch Rating, Inc., respectively.

Prior to issuing any long-term debt, other than revenue or refunding bonds, the City will adopt an appropriate debt limit and debt management policy. Currently, the City does not have a debt limit policy. However, the City Charter provides restrictions in regards to issuing bonds. No general obligation bonds or revenue bonds shall be issued by the City unless approved by vote of a majority of the qualified electors of the City voting on the issuance of such bonds in a general or special election.

The City will consider the refunding of outstanding debt when at least a 4% net present value savings or \$80,000 per year can be obtained.

Whenever possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds, so those benefiting from the improvements will bear all or part of the cost of the project financed.

The City will lease-purchase equipment if the lease terms compare favorably when reviewing the total life cycle cost of the equipment. In no case shall the City lease-purchase equipment whose useful life is not greater than the term of the lease.

Revenue Policies

The City strives to take measures to encourage economic development to build and maintain a diversified and reliable revenue stream so as to avoid becoming overly dependent on any single type of revenue.

Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources.

Budgeted revenues are estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies or reliable economic forecasters when available.

The City establishes user charges and fees at a level closely related to the full cost of providing the services (i.e. direct, indirect and capital costs) taking into consideration similar charges/fees being levied by other organizations.

Operating Budget Policies

The City will comply with all Federal, State or local legal requirements pertaining to the operating budget, including the adoption of a balanced budget. Florida Statutes require that all budgets be balanced. A balanced budget is achieved when the amounts available from taxation and other sources, including amounts carried over from prior fiscal years, equals the total appropriations for expenditures and reserves. The budget must be balanced for all funds.

The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' obligations such as postponing necessary expenditures or accruing future years' revenues.

The City maintains a budgetary control system that ensures adherence to the budget.

The budget will provide for adequate maintenance and repair of capital physical assets and for their orderly replacement.

The budget will provide sufficient funding to cover annual debt retirement costs.

The City finance department will prepare regular reports comparing actual revenues and expenditures to budgeted amounts.

At least annually a public auction is held of surplus and obsolete property.

All enterprise fund operations are self-supporting and pay administrative and other appropriate service charges to the General Fund for all support provided.

The City coordinates the Capital Improvement Program (CIP) budget and operating budget in terms of operating costs associated with CIP items.

The City will annually seek the Distinguished Budget Presentation Award offered by the Government Finance Officers Association (GFOA).

Cash Management / Investment Policies

The primary objective of the City's investment program is the preservation of capital. Investment transactions are managed so as to avoid loss of principal, whether by security default or by erosion of market value.

Generally, a minimum amount of operating capital is maintained at the local bank in an interest bearing account. The balance of the City funds is invested according to the City's investment policy.

The City follows its adopted investment policy when handling public funds. In accordance with Florida Statute 218.415 to invest surplus funds, the City adopted a separate investment policy on April 11, 2005, City Ordinance 2005-13. Topics in this detailed policy include objectives, ethical standards and prudence, authorized investments and diversification, internal controls and reporting.

Capital Improvement Program Policies

Annually, the City develops a five-year capital improvement program. The City adopts the first year of the multi-year plan and makes every attempt to complete all capital improvements in accordance with the plan.

The City determines the least costly and most beneficial financing method available for all new capital improvement projects. In addition, adherence to the City's Comprehensive Plan and compliance with Senate Bill 360 provides a basis for selecting the projects to be scheduled.

The City maintains its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs.

The Finance Department maintains a complete inventory of all assets in accordance with the City's capital asset policy. For FY 2008, the threshold for fixed assets is increased from \$1,000 to \$5,000.

City of North Port Florida

Our Vision

Safe, Clean, Pretty, Fun

Our Mission

The City of North Port will provide the health, safety and welfare services to our residents which would not be provided or could not be provided efficiently or equally without the intervention of government at the local level. The City will provide said services in a professional and cost effective manner, and only by listening to those who have put us in the position to serve them, our residents.

Our Goals

Customer Service: *An accessible government that is focused and diligent in listening to the community and responding to their needs.*

Enhanced Quality of Life: *An aesthetically pleasing, environmentally-friendly community that is safe and provides for an improved quality of life for our citizens.*

Fiscally Responsible: *A fiscally responsible government that provides quality services in a cost effective manner to our residents.*

Public Health and Safety: *A responsible government that efficiently and equally provides the health, safety and welfare services which are needed by our citizens.*



City of North Port Florida

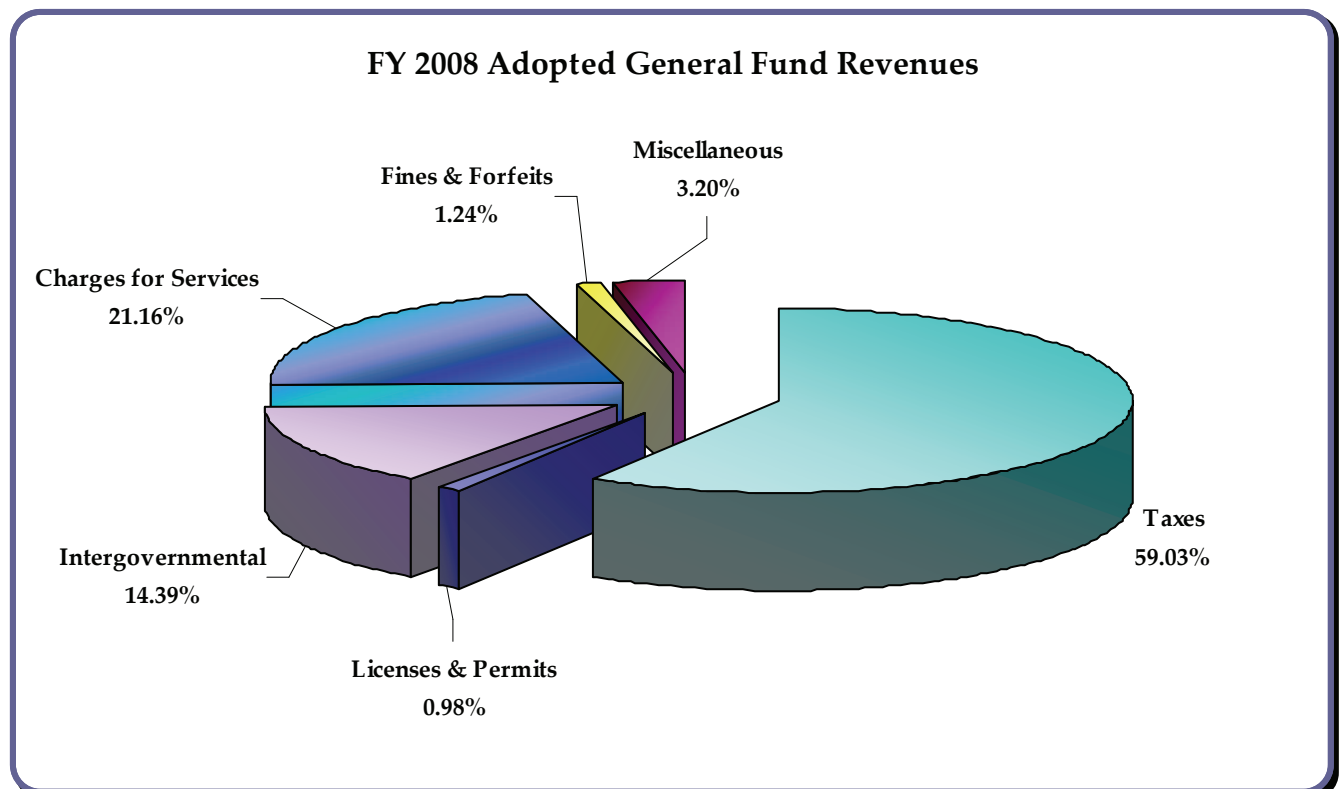
General Fund

REVENUES

Florida counties and municipalities have limited revenue sources with county and municipal tax sources being restricted by the Florida Constitution and by the Legislature. North Port utilizes most of its allowable revenue sources. However, there are still several options available should the City determine the need to raise revenue. Some of these include: increasing utility taxes; charging for services which currently are provided at low or no cost; and adding water to the current utility tax structure. FY 2008 General Fund revenues are projected to increase by \$4.1 million, up by 12.8% over FY 2007 budgeted revenues.

The adopted budget for Fiscal Year 2007-2008 includes anticipated revenues from new or updated charges for service; however, they are contingent upon Commission approval of a fee ordinance which will be presented in September.

Revenue in the General Fund is separated into seven categories: Local Taxes; Licenses and Permits; Intergovernmental Revenue; Charges for Service; Fines and Forfeitures; Miscellaneous Income and Fund Balance/Transfers. For FY 2008, the budgeted revenues are \$41,712,304, which includes an appropriated fund balance of \$5,452,518. The pie chart below summarizes the source of revenues received in the General Fund, excluding transfers and fund balances.

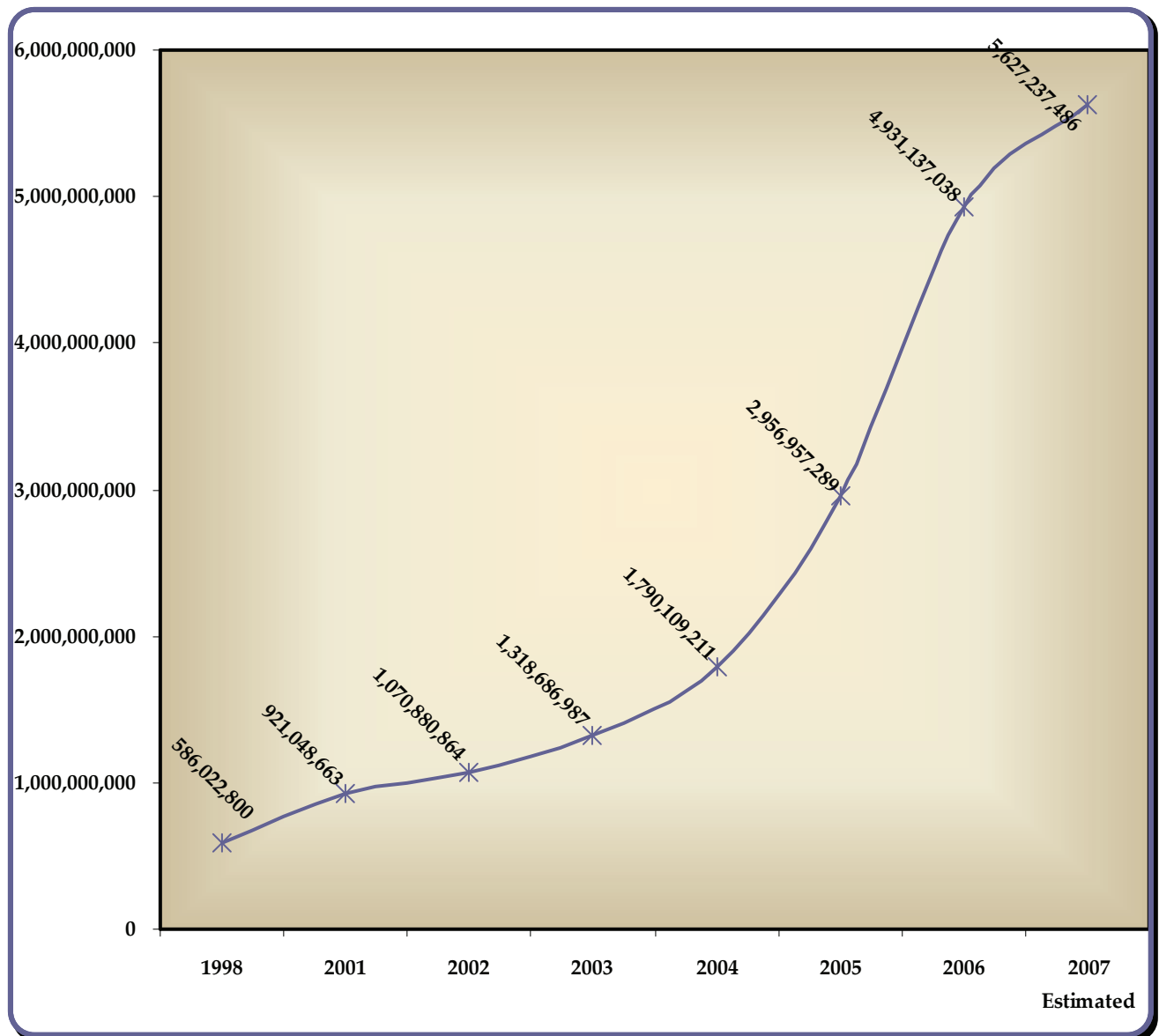


Local Taxes

The City of North Port's primary revenue source is the local tax base. Local Taxes (totaling \$20,634,920) make up 59% of the General Fund revenues, excluding transfers and fund balance. At this time, with the passing of the Property Tax Reform Bill-HB 1B, the city's reliance on the local tax base is presenting new challenges. Therefore, it is becoming more important to improve the tax base diversification by shifting from the heavy residential base, as well as diversifying the overall revenue stream.

Ad Valorem Taxes are taxes on property in the City of North Port and the County Property Assessor is assigned the responsibility for assessing property within the City. Florida Statutes require the Assessor to provide a timely estimate of property values to the City, to aid in the budgeting process. The Assessor provides the City with a preliminary assessment by July 1, and a final assessment by the beginning of October. The final assessment subsequently may be modified by the Value Adjustment Board, which meets to address complaints of property owners, generally during November. The City is notified of any adjustments made by this board by the end of January.

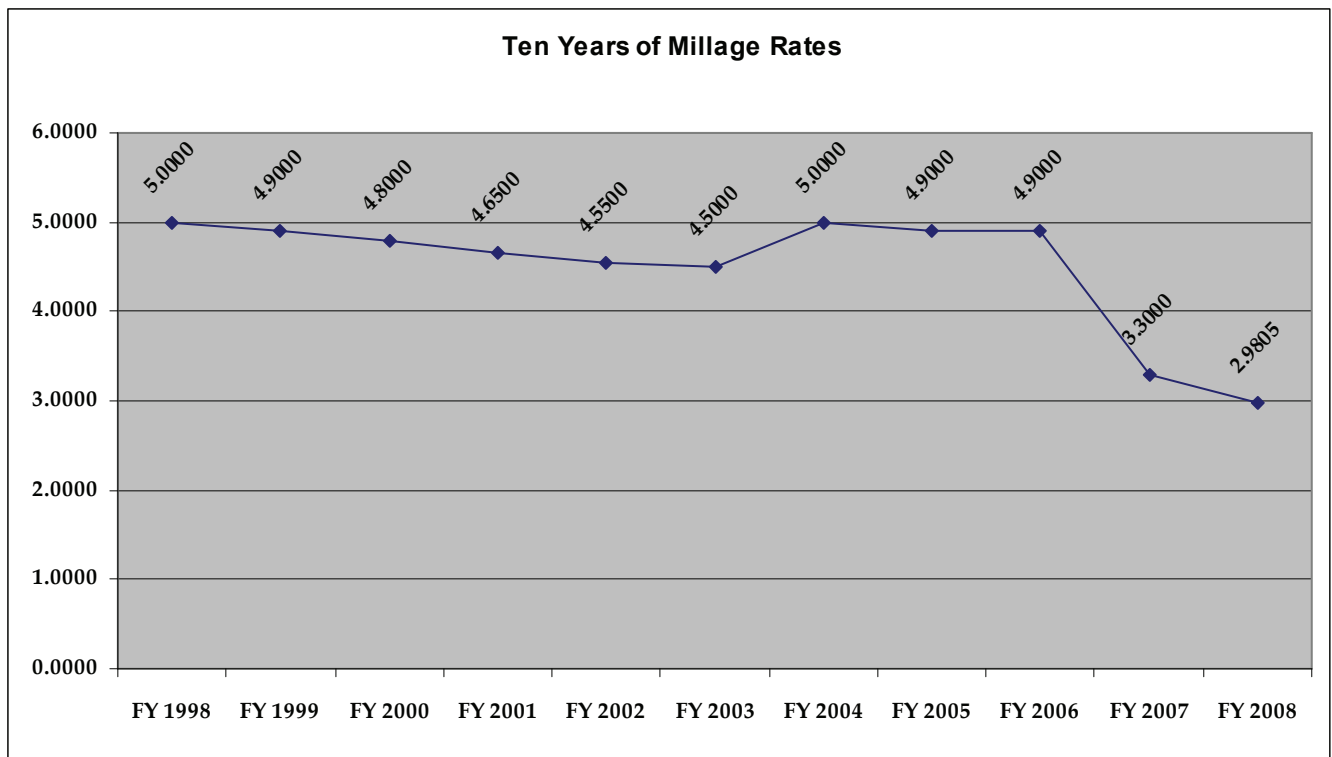
For FY 2008, the certification of final assessed gross taxable value of all properties within the City is \$5,627,237,486 which reflects a 14% increase in assessed value from that of 2006. The chart below shows the growth in taxable value for the past ten years.



In accordance with House Bill 1B criteria, the adopted FY 2008 millage rate for the City of North Port is 2.9805 mills, a 9.7% reduction from last year's 3.3000 mills, for each \$1,000 of taxable value.

The chart below shows the past ten years of millage rates:

Fiscal Year 2007-08	2.9805 (decrease of 0.3195)
Fiscal Year 2006-07	3.3000 (decrease of 1.6000)
Fiscal Year 2005-06	4.9000
Fiscal Year 2004-05	4.9000 (decrease of 0.1000)
Fiscal Year 2003-04	5.0000 (increase of 0.5000)
Fiscal Year 2002-02	4.5000 (decrease of 0.0500)
Fiscal Year 2001-02	4.5500 (decrease of 0.1000)
Fiscal Year 2000-01	4.6500 (decrease of 0.1500)
Fiscal Year 1999-00	4.8000 (decrease of 0.1000)
Fiscal Year 1998-99	4.9000 (decrease of 0.1000)
Fiscal Year 1997-98	5.0000



Based on this rate, the City would expect to collect a maximum of \$16,750,302. In accordance with Florida Statutes, the City reduces this projection by five percent to allow for uncollected funds and prepayment discounts. Therefore, for FY 2008, the adopted budgeted amount for ad valorem taxes is \$15,912,786.

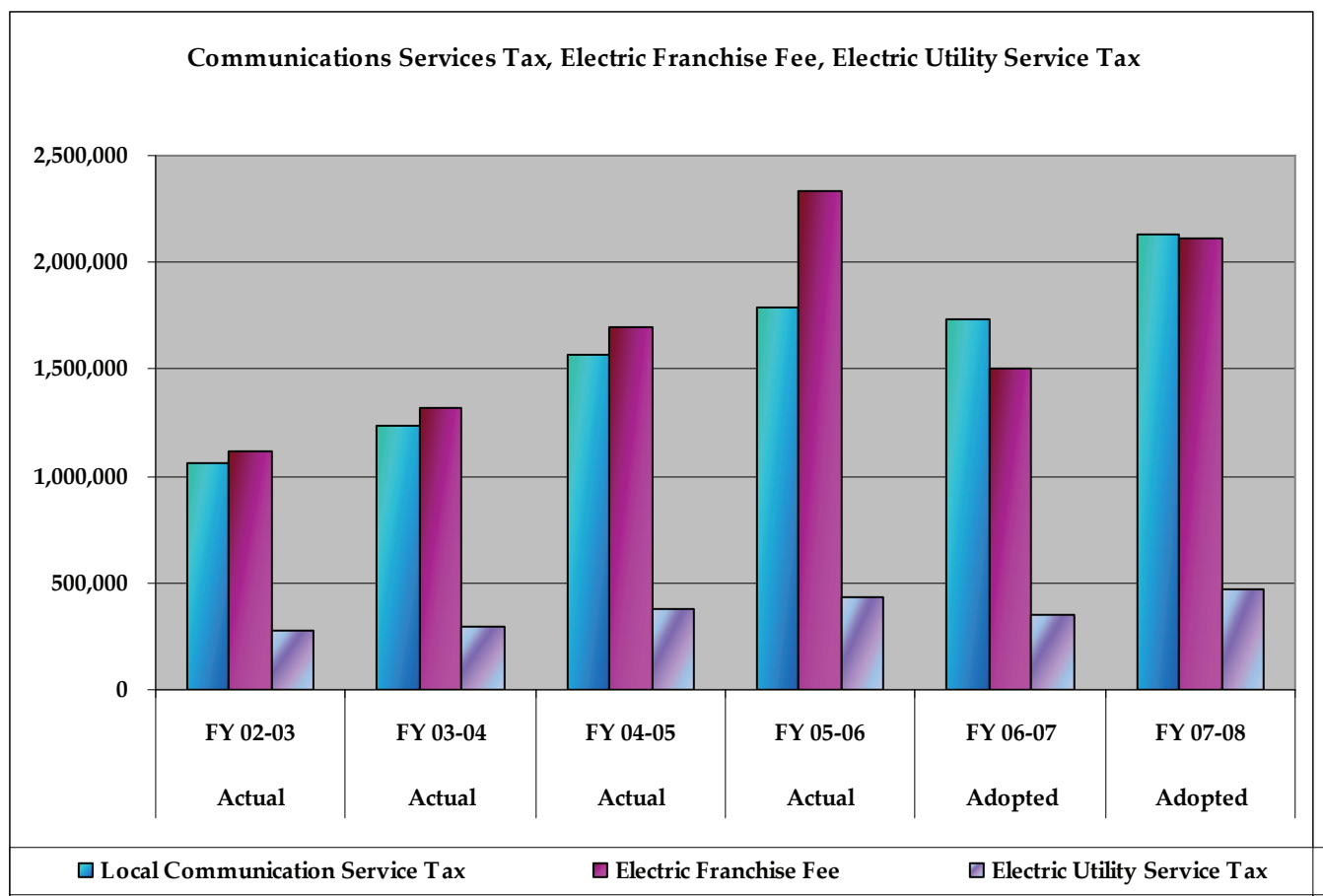
As part of the budget process, the City is required by Florida Statutes to advertise the "rolled-back rate", which is the millage rate that would provide the same amount of taxes as the previous year, excluding new construction. This year's rolled-back rate is 3.2753. The adopted millage rate of 2.9805 represents a 9% decrease from the rolled-back rate.

Until October 2001, North Port assessed non-exclusive Franchise Fees for the primary Electric, Telephone and Cable Television companies. However, due to the State of Florida's new Simplified Telecommunications Tax, effective October 2001, the City no longer collects Telephone or Cable Franchise fees. The new Simplified Telecommunications Tax passed by the Florida Legislature has established the city's Communications Services Tax rate at 5.72%, and is budgeted to bring in \$2,127,277 (based on Revenue Sharing population of 47,770). Please see City of North Port resolution 2001-R-38 for further information.

The Electric Tax, based on a rate of 5.9% is expected to bring in \$2,113,187 of revenue to the City. In Spring 2000, the City adopted a gas franchise agreement with TECO Gas, and proceeds from that franchise fee are allocated to the Road and Drainage District.

North Port also assesses a Public Utility Service Tax on electricity and a local communication service tax on usages within the City. Electric Utility Tax is budgeted at \$466,670 and is based on a 2% rate.

<u>Revenue Description</u>	FY 2003 <u>Actual</u>	FY 2004 <u>Actual</u>	FY 2005 <u>Actual</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2008 <u>Adopted</u>
Local Communication Service Tax	\$ 1,060,711	\$ 1,235,501	\$ 1,566,164	\$ 1,788,788	\$ 1,733,022	\$ 2,127,277
Electric Franchise Fee	1,118,773	1,321,722	1,695,328	2,332,266	1,500,000	2,113,187
Electric Utility Service Tax	277,902	298,614	379,517	435,921	350,000	466,670



Licenses and Permits

The City of North Port is budgeted to collect \$342,500 in Licenses and Permits. The primary revenues in this category are the Business Tax licenses (formerly Occupational Licenses) and Planning and Zoning Applications.

With the formation of the special revenue Building Fund in FY 2007, the budgeted revenue from Licenses and Permits for the General Fund has decreased significantly. The major revenues of Building Permits and Certificates of Competency Licenses are now allocated to the Building Fund.

Intergovernmental Revenue

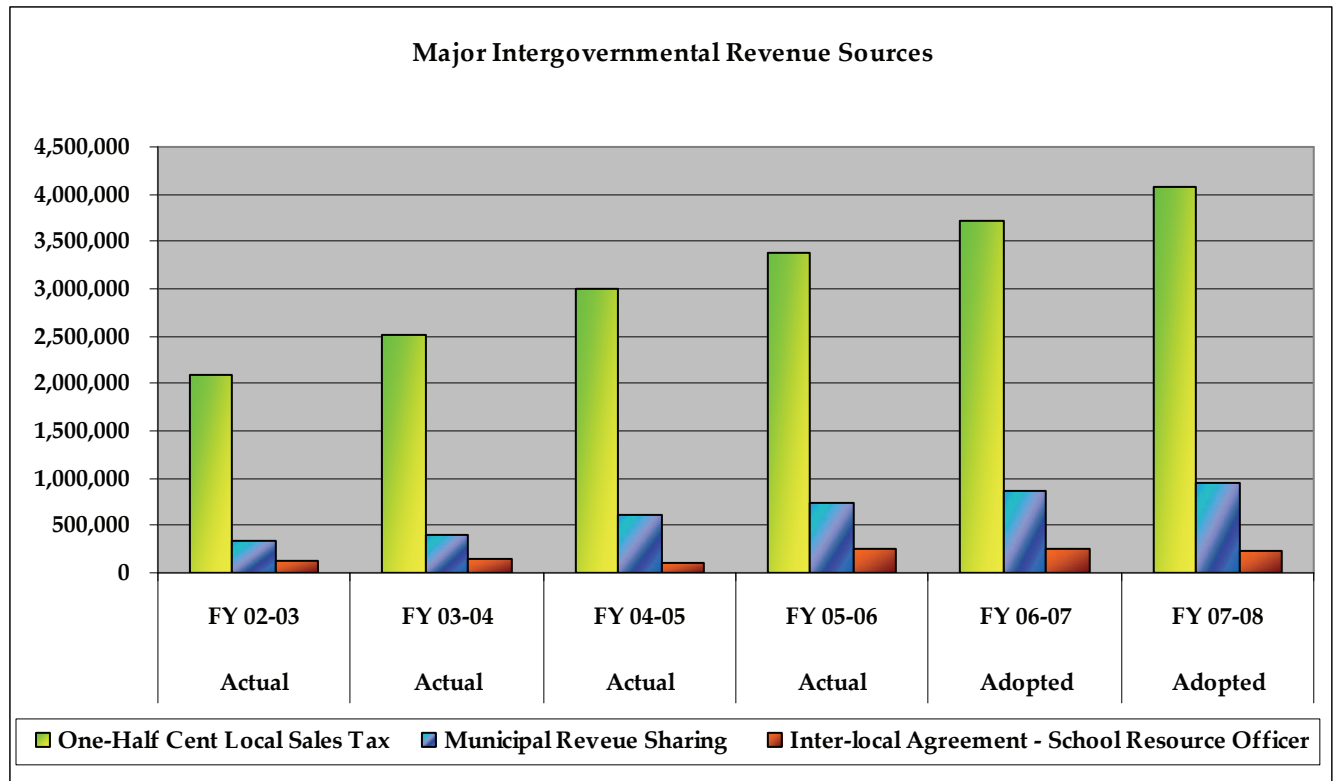
Intergovernmental Revenue in the General Fund is budgeted at \$5,267,220. The largest source of intergovernmental revenue is the one-half cent local sales tax, budgeted at \$4,073,329. This sales tax is collected within the county and distributed to municipalities based on a population formula. Projections for this revenue source are based on the State of Florida's Legislative Committee on Intergovernmental Relations (FLCIR). This group annually prepares documentation that includes a projection of all state-shared revenues; information which is also available on their web site. North Port's share of this revenue increased considerably due to the 2000 census, that proved an increase in the city's population. For FY 2008, the LCIR population estimate for North Port is 47,770.

Another large tax collected is from the Municipal Revenue Sharing program, formerly called the 11-cent Cigarette Tax. This is expected to bring \$944,313 to the fund. The Municipal Revenue Sharing Program includes a variety of taxes that are pooled and allocated based on a State-calculated formula. The formula's components include population, sales tax collections and relative ability to raise revenue. The Department of Revenue requires 28.5% of the revenue to be used for transportation, therefore this amount is distributed to the Road and Drainage District. The balance of the Revenue Sharing monies is distributed to the General Fund.

The budget includes \$237,578 in the General Fund for an inter-local agreement with the Sarasota County School Board, which pays for half of the School Resource Officers provided by the City. The School District pays the City monthly for this service.

The chart below shows the past six years of major intergovernmental revenues.

	FY 02-03	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 07-08
<u>Revenue Description</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Adopted</u>	<u>Adopted</u>
One-Half Cent Local Sales Tax	2,085,307	2,511,301	2,997,055	3,390,103	3,723,755	4,073,329
Municipal Revenue Sharing	340,509	401,417	618,372	748,693	869,735	944,313
Inter-local Agreement - School Resource Officer	118,436	139,152	103,183	250,541	246,250	237,578



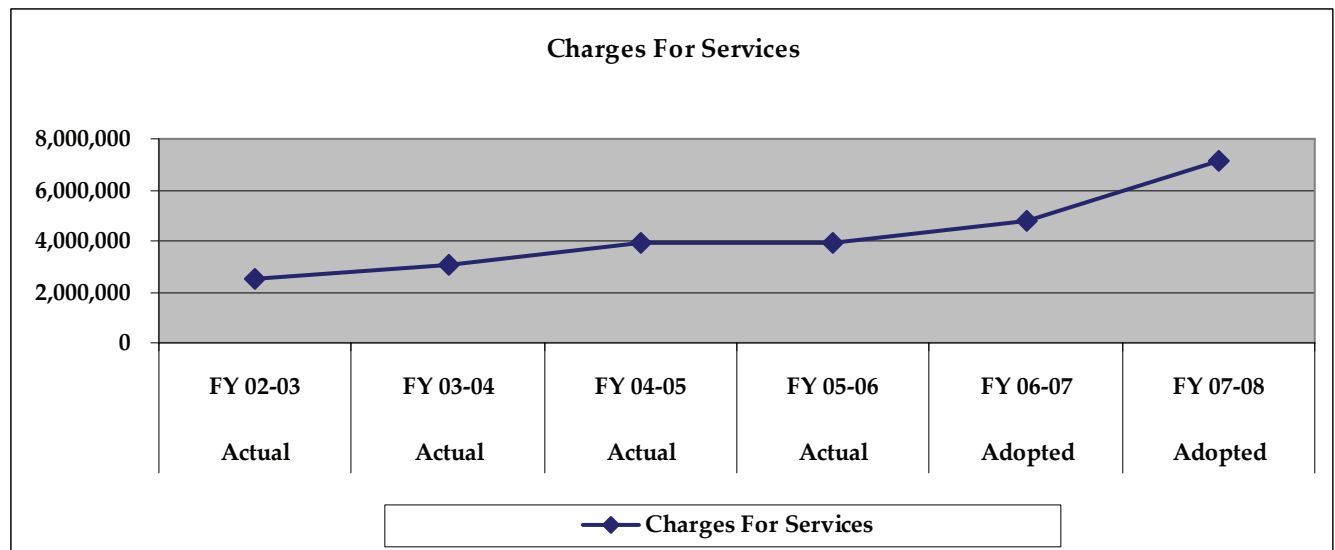
Charges for Services

The General Fund is budgeted to collect 7,154,130 in Charges for Service. A small portion of this is collected from minor fees such as zoning fees and copying charges. However, the primary source of Charges for Services is the administrative charges for necessary services provided by the General Fund to other operating funds. For example, the Finance Department, in the General Fund, provides all accounting, check writing and payroll management to other funds. The administrative charge is an attempt to recoup those costs.

The amount charged to each fund is based on cost allocations determined by an independent firm. The firm applies a double step-down methodology in its cost allocation procedures.

Also included in the General Fund is charges for ambulance/transportation services. The revenue anticipated from ambulatory transport services is \$880,000.

<u>Revenue Description</u>	<u>Actual FY 02-03</u>	<u>Actual FY 03-04</u>	<u>Actual FY 04-05</u>	<u>Actual FY 05-06</u>	<u>Adopted FY 06-07</u>	<u>Adopted FY 07-08</u>
Charges For Services	2,544,252	3,051,870	3,960,019	3,885,097	4,798,376	7,154,130



Fines and Forfeits

The General Fund is budgeted to receive \$440,550 in fines for FY 2008. One of the primary sources of fines are traffic-type citations and other violation notices issued by the North Port Police Department, which is budgeted to be \$276,160 for FY 2008. These revenues are collected by the Sarasota County Court system, based on citations issued and a portion is remitted to the City, with a total amount based on the violation. The remainder of other collectable fines are for violations of local ordinances, including code violations and false alarms. In FY 2007, fines for Tree Ordinance Violations were reclassified to a separate Tree Fund.

Miscellaneous Income

The primary Miscellaneous Income for all funds is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by a projected fund balance. FY 2008 budgeted interest income is \$900,000.

Rents are budgeted at \$71,096. This includes the two communication tower site rentals from 1999 and the original GTE Tower rental, which was originally entered into in November 1988.

Disposal of Fixed Assets is budgeted at \$2,500. The City conducts an auction of surplus property at least once every year and usually takes in more than \$10,000 in revenue city-wide. However, this is not a consistent revenue source to the General Fund. The City expects to receive donations of \$13,500 for the City's Social Services Program, which will be used to offset the cost of providing emergency shelter, mortgage or utility funds to needy people. In addition, \$110,000 is projected to be collected from Parks and Recreation activities and events.

Transfers and Fund Balance

The budget reflects a \$1,301,370 transfer in from the One-Cent Sales Tax Extension Fund (Fund 305). \$100,000 to subsidize the purchase of new police vehicles and \$1,201,370 for the debt service on the bond issuance.

The budget also shows Appropriated Fund Balance in the amount of \$5,452,518. Of the total appropriated fund balance, \$5,000,000 is transferred to the Maintenance Facility Construction Fund to be reserved for the construction of a city-wide maintenance facility. This appropriation reduced the General Fund Fund Balance by approximately 20%.

EXPENDITURES

FY 2008 General Fund personnel expenditures reflects an increase of \$3,042,318, or 8% over FY 2007.

As a service organization, the majority of the General Fund expenses are associated with personnel costs, with approximately 61% of the expenses being labor related. Major items contributing to the increase are: (1) the implementation of phase III of the Compensation study plus the new Police Benevolent Association (PBA) contract for a total of \$1,238,981; (2) the rising cost of health insurance contributions of \$539,488; (3) higher pensions/retirement contributions of \$875,916 and (4) a 3% cost of living increase for non-represented employees of \$387,933.

With the pending adoption of the Property Tax Reform Bill HB 1B by the Florida State Legislature, the departments and districts were directed to make significant budget cuts while maintaining the same level of service. FY 2008 General Fund operating expenditures are reduced by \$1,332,179 from FY 2007. Training and travel expenses are decreased by \$153,572. In January 2006, the move to the new City Hall and Police Station occurred. As with any new facilities, certain historical costs are unavailable such as water, sewer and electricity usage. FY 2007 has provided better data for these utilities which is reflected in a \$169,588 reduction for FY 2008. Also, based on the development of a more accurate methodology for allocating the General Liability insurance for the City, the General Fund reflects a \$469,575 decrease from FY 2007. Additionally, certain minor operating equipment, such as file cabinets and blackberry devices, budgeted in FY 2007 are one-time or non-recurring purchases. For this reason, a reduction of \$371,599 in minor operating equipment results in FY 2008. The remaining reductions in expenditures in the General Fund equal \$167,845.

In summary, the following major impacts to the budget have been addressed:

<u>Continuation Expenses</u>	<u>Amount</u>
Increased Wages including PBA contract	\$1,238,981
Health Insurance Contributions	539,488
Pension / Retirement Contributions	875,916
Non-represented Employees 3% increase to be competitive with bargaining unions	387,933
Decreased Training & Travel	(153,572)
Decreased Utilities	(169,588)
Decreased General Liability Insurance Costs	(469,575)
Decreased Minor Operating Expenditures	(371,599)
Balance of Reduced Expenditures	(167,845)
TOTAL	\$1,710,139

Departmental Highlights

The FY 2008 operating budget includes the following highlights, many of which are also discussed in each departmental section of the budget. Comparisons to FY 2007 are made with the Adopted Budget rather than the Amended Budget.

City Commission

The City Commission operating expenditures has increased by \$15,200 (8.09%). This increase is mainly attributable to promotional activities which increased by \$7,675 as a result of the newly formed Art Advisory Board with its associated costs. A \$7,370 increase in Books, Publications, Subscriptions and Memberships is primarily due to substantially higher membership fees. In addition, Professional Services increased \$5,020 as a result of the renegotiated contract with the City's lobbyist. However, a reduction in office supplies and minor operating equipment provided a \$4,020 cost savings to the department.

The General Fund appropriations of the City Commission increased by \$22,267 or 6.80%. Personnel expenditures increased by \$7,067 (5.07%) and operation expenditures by \$15,200 (8.09%).

City Attorney

The City Attorney's office is considered a charter office as established under Article XV of the North Port City Charter. He or she is appointed by the City Commission and operates under a two (2) year contract. Due to an increase in litigation services to the City of North Port, the City Attorney's budget reflects a \$130,000 (23.85%) increase over FY 2007.

City Clerk

The City Clerk's budget reflects an increase of \$24,241 (27.43%) in operating expenditures. Professional Services accounts for \$22,750 of the increase, primarily ascribed to the \$20,000 cost of the municipal code update and recodification. Also, a reduction in office supplies, minor operating equipment and memberships costs provided a \$8,049 savings to the department. Capital and Equipment purchases of two file cabinets for the records room equals \$3,600.

The General Fund appropriations of the City Clerk increased by \$146,506 or 27.89%. Personnel expenditures increased \$118,665 (27.16%), operating expenditures increased by \$24,241 (27.43%) and capital expenditures by \$3,600 (100%).

Finance Department

The Finance Department is responsible for the administrative services provided in the areas of accounting, fixed assets, receivables, payables, purchasing, payroll, budget development and control, investment management and debt service management for the City of North Port. The department's operating expenditures have decreased by \$52,952, (10.11%). The most significant reduction, \$24,500, is in Accounting and Auditing services. Also, Training & Travel and Minor Operating Equipment reflect a combined cost savings of \$23,867.

Overall, the department's General Fund budget reflects an increase of 13.89% or \$266,303. The source of these cost increases can be primarily explained by a \$468,255 increase in labor related costs including salaries and wages, overtime and benefits. However, the reductions in operating expenditures and having no capital expenditures significantly reduced the budget by \$201,952.

Planning and Zoning Department

The Planning & Zoning Department includes community development and long-range planning. The department reduced its operating expenditures by \$20,714, or 5.39%. Training & Travel (reduced \$5,250), Office Supplies (decreased \$8,500) and Minor Operating Equipment (reduced \$4,500) combined total of \$18,250 provided the most cost savings to the department.

The General Fund Planning & Zoning budget reflects an increase of \$455,139. This is mainly attributable to the \$467,553 increase in personnel costs. Additionally, capital expenditures rose by \$8,300. However, the cost savings \$20,714 realized in the operating expenditures helped in reducing the total budgetary increases.

Building Department

The Building Department includes the following services: zoning inspections, zoning and plans review and property standards; all of which are related to code enforcement of the City's Unified Land Development Code. Due to the decline in construction, the Building Department eliminated three vacant zoning positions, however personnel costs increased 12.12%. Operating expenditures decreased \$8,910 primarily due to the elimination of vacant positions.

Overall, the General Fund appropriation for the Building Department increased by \$1,548 or 0.13%. Personnel expenditures contributed \$114,458 to the increase while the elimination of any capital expenditures reduced the budget by \$104,000.

General Services Department

The General Services Department oversees the operations of six divisions. Five divisions; Administration, Information & Technology, Social Services, Human Resources/Risk Management and Facilities Maintenance are included in the General Fund. The sixth division, Fleet Maintenance, operates as a special revenue fund, but falls under the direction of General Services. The combined cost savings reduction of the five divisions, in the general fund, is \$1,461,209, or 23.61%).

Administration: Of the \$10,413 decrease in operating expenditures, the primary contributing factor is the elimination of the lease and maintenance of a copy machine (savings of \$4,200). The Repair & Maintenance costs associated with the division's vehicle usage is reduced \$1,800 along with trimming \$1,350 from Training and Travel.

Personnel expenditures, including the transfer out of one authorized position and the expected salary and benefit increases of \$34,037 (22.23%), most notably impacted the overall budget increase of \$23,624 or 13.90%. With the significant reduction of \$10,413 (62.04%) in operating expenditures, the overall impact to the budget was lessened.

Information & Technology: The Information & Technology (I & T) Division provides for the technology needs of all the departments within the City. In FY 2007, the General Fund's authorized positions increased by 25 which contributed additional computer equipment costs. Capital expenditures are significantly reduced due to the one-time purchases made in FY 2007. A \$727,495 or 86.40% cost savings in capital expenditures is realized in FY 2008. Also, the elimination of the contracted personnel services to assist Information and Technology contributed \$20,000 in cost savings to the division. Communication Services increased by \$58,974, but the overall operating expenditures cost savings to the division is \$75,633.

The General Fund appropriations of Information and Technology decreased by \$478,775 or 24.60%. Although an increase of \$324,686 (59.73%) in personnel costs is budgeted, the combined decrease of \$803,128 in operating and capital expenditures significantly reduced the overall division budget.

Social Services: The Social Services division coordinates and provides for several community assistance and children services programs. The "Back to School Resource Fair" and "Toy Chest" programs contributed a \$17,399 increase in operating expenditures along with an additional \$6,144 in contracted professional services. However, through cost saving measures in Communication Services, Rentals & Leases and Minor Operating Expenditures totaling \$9,218, the division has an overall increase of \$15,939 in operating expenditures. With the construction of the new Family Service Center underway, no new capital expenditures are budgeted for FY 2008.

Overall, the division's General Fund budget reflects a decrease of \$617,128 or 76.32%. Personnel and operating expenditures increased by \$16,933 and \$15,939, respectively. However, with the elimination of any capital improvements, the division budget reflects a substantial reduction.

Human Resources/Risk Management: The Human Resources/Risk Management division oversees policies and programs including recruitment, employee services, benefits administration, classification and compensation, labor relations, risk/insurance/workers' compensation and safety/loss functions. The division's FY 2008 operating expenditures reflect a reduction of \$96,247. In anticipation of fewer new hires, which decreases the number

of pre-employment and advertising costs, a savings of \$55,834 in Professional Services and \$21,400 in advertising costs is realized by the division. Repair & Maintenance costs are reduced by \$11,820. Based on the City's Vehicle Replacement Policy, in FY 2007, the division purchased one new vehicle. In FY 2008, no additional capital purchases are budgeted, therefore reducing the division's capital budget by \$18,700. Personnel expenditures increased slightly by \$1,452 or 0.42%. However, with the combined decrease of \$114,947 in operating and capital expenditures, the division's General Fund budget reflects a reduction of \$113,495 or 19.16%.

Facilities Maintenance: The Facilities Maintenance division provides several services including landscaping services to public areas throughout the city, overseeing regular building maintenance and custodial services. The division's budget reflects a reduction of \$438,872 in operating expenditures. The primary contributing factors are: (1) the completion of the Facilities Master Plan (\$150,000) in FY 2007; (2) more accurate Water, Sewer and Electricity projections (186,388); and (3) Repairs and Maintenance costs are lower since moving into the new city facilities (\$159,374). In FY 2007, the division made several capital equipment and vehicle purchases to meet operational needs. FY 2008 reflects a substantial decrease of \$135,458 (88.27%) in capital expenditures.

Overall, the General Fund appropriation for Facilities Maintenance decreased by \$275,768 (10.24%) from FY 2007 levels. This is mainly due to the combined reductions of \$574,330 in operating and capital expenditures. Although personnel expenditures increased by 42.24% or \$298,562, the division budget reflects a decrease.

Fleet Maintenance: This sixth division under the direction of General Services will be discussed later under Special Revenue Funds.

City Manager

The City Manager is the Chief Administrative Officer of the City, reporting directly to the City Commission. The City Manager's department increased operating expenditures by \$4,150 (2.35%). The primary contributing factor to the increase is in Rentals & Leases (\$3,850) due to the department assuming the lease and maintenance agreement on a copier. Several cost saving measures were taken and reduced expenditures in Training & Travel, Communication Services, Minor Operating Expenditures and Books, Publications & Memberships.

The General Fund City Manager's budget reflects a \$198,993 or 35.71% increase. Aside from the expected salary and benefit increases, the department transferred in two additional positions. This is reflected in the \$194,843 (51.19%) increase in personnel expenditures and is the primary contributing factor to the budget increase.

Also under the City Manager's department is Economic Development. Overall, the General Fund appropriation for Economic Development increased by \$62,928 or 44.82%. Both personnel and operating expenditures increased primarily due to anticipation of hiring an Economic Development Manager.

Parks and Recreation Department

The Parks and Recreation Department provides for the maintenance of all neighborhood parks, oversees the design and construction of park projects and conducts many major special events. The most significant reduction to the department's operation expenditures is elimination of temporary maintenance services amounting to \$50,000. Also, several repairs to facilities were done in FY 2007 allowing for a reduction in Repairs and Maintenance of \$45,500. However, with the camp program expanding to include two additional camps during the Christmas and Springbreak Holidays, charter bus services are required, increasing Other Contract Services by \$14,000. Furthermore, \$36,000 is added to Other Contract Services for portable restroom facilities at the Garden of the Five Senses. With the greater use of the park and recreation facilities, Water, Sewer and Electricity have increased by \$12,200. Overall, the department reflects a \$44,059 (7.65%) reduction in operating expenditures. In FY 2007, the department budgeted several capital related park improvements as well as the purchase of much needed equipment. The FY 2008 budget of capital expenditures reflects a significant reduction of \$374,839 or 51.04%.

Although personnel expenditures increased by \$254,240 (30.10%), the combined decrease of \$418,898 in operating and capital expenditures provided a General Fund decrease in appropriation for Parks & Recreation of \$164,658 or 7.92%.

Police Department

The mission of the North Port Police Department is to create partnerships within our community and secure the safety of all residents and visitors. The Police Department operating expenditures reflect a reduction of \$166,787 (10.79%) from FY 2007. This is mainly attributable to budgeting officer training through the Police Education Fund; a special revenue fund specifically designed to provide on-going education of police officers. In FY 2007, several fully equipped police vehicles, radio equipment and various other capital equipment items were purchased to provide for the needs of the newly hired law enforcement officers. Therefore, the FY 2008 capital expenditures are substantially decreased providing a \$1,439,672 savings to the department budget.

Overall, the General Fund appropriation for the Police Department decreased by \$932,266 or 7.74%. The source of these cost decreases can be primarily explained by the 92.26% reduction in capital expenditures. The increase in personnel expenditures of \$674,193 (7.54%) is offset by the significant reduction in capital expenditures and the \$166,787 decrease in operating expenditures.

Emergency Medical Services

Emergency Medical Services (EMS) is responsible for providing ambulance response including basic and advanced life support treatment to the citizens of North Port. The EMS portion of the Fire Rescue District budget is funded by the General Fund in accordance with state law. The increase to the EMS budget is in personnel expenditures. Included in this cost are salaries, overtime, benefits and workers' compensation totaling \$748,326 or a 17.10% increase. However, capital and operating expenditures decreased by \$78,500 and \$21,660, respectively. The department's lease-purchase obligation was paid in full in FY 2007 which reflects a \$15,462 cost savings in FY 2008.

The department's General Fund budget reflects an increase of 12.61%, or \$632,704.

Emergency Management

Emergency Management provides risk reduction, preparation for, and recovery assistance from, major events affecting the community's quality of life. The operating expenditures reflect an increase of \$6,467 (22.77%) This change is primarily attributable to the operating costs associated with hiring an Emergency Management Coordinator. Capital expenditures are reduced by \$30,000 due to the purchase of a new vehicle in FY 2007.

Overall, the General Fund Emergency Management budget reflects a 28.31%, or \$28,240 decrease.

Engineering Department

The Engineering Department provides several services to the City of North Port including: real estate management; community engineering and development review; capital improvement design, permitting and construction; environmental and wetland protection; storm water and watershed planning, permitting and designs; and engineering inspection. The department budget reflects a \$293,646 (25.57%) increase in personnel costs. Decreases in Training & Travel, Repairs & Maintenance and Minor Operating Expenditures reduced the operating expenditures by \$39,504 (15.90%) Also, capital expenditures are decreased by \$14,500 (71.08%).

Overall, the General Fund appropriations of Engineering increased by \$239,642, or 16.91%.

Non-Departmental

The purpose of the Non-Departmental Division is to serve as the budgetary division for the General Fund for all non-department specific costs that need to be allocated to all General Fund departments. A non-bargaining union employee competitive increase of \$387,933 is budgeted in FY 2008 which is a 72.48% decrease from the amount budgeted in FY 2007 for the implementation of the Compensation Study initiative. Included in the operating costs of the Non-Departmental division is the general liability premium allocated to the General Fund. Due to a more accurate methodology approach, the division reflects a decrease of \$469,575 in general liability insurance allocation. In an effort to reduce spending, various promotional activities are reduced netting a \$166,000 reduction. The debt service payment on the 2003 Bond Series for the construction of the new city hall and police station remains the same at \$1,201,370. The most significant changes are in transfers out to other funds. A \$914,844 operating subsidy is appropriated from fund balance for the Fleet Maintenance special revenue fund. Also, \$5,000,000 of appropriated fund balance is budgeted as a transfer to the Maintenance Facility Construction Fund for future use in building a multi-use maintenance facility.

The General Fund appropriations of Non-Departmental increased \$4,329,600.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Inspector Education Fund (Fund 102)

The Inspector Education Fund was established to provide for continuing education and certification of building department staff as required by Florida Statute. Revenue projections for this fund are based on a 2% surcharge added to each building permit. FY 2008 budget projects education surcharge revenue of \$62,230 and interest earnings of \$7,000. A total of \$22,230 in fund balance is reserved for future use. Budgeted expenditures for FY 2008 are \$47,000 an increase of \$22,000, or 88%.

Law Enforcement Trust Fund (Fund 105)

The Law Enforcement Trust Fund derives revenues from the sale of forfeiture items and must be used for law enforcement related expenditures as stated in the Florida Contraband Forfeiture Act. Projected revenues for FY 2008 are \$3,000. In addition, an appropriated use of fund balance of \$5,830 is included. Budgeted expenditures are \$8,830, a \$7,830 increase from FY 2007. The budget funds provide for the Citizens Law Enforcement Academy, "Do the Right Thing" Annual County-wide banquet and the "National Night Out" event.

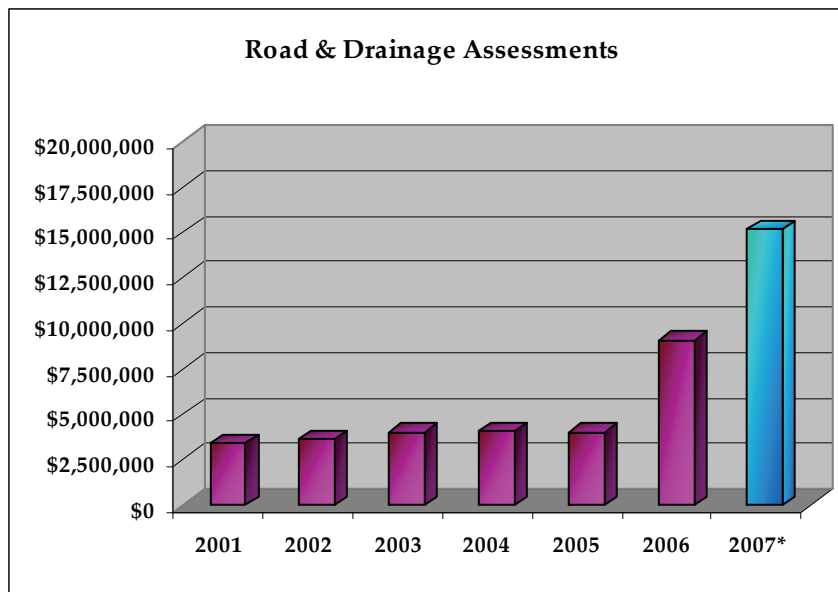
Road and Drainage District Fund (Fund 107)

As part of the Public Works Department, the Road and Drainage District maintains and operates the public infrastructure. The primary source of revenue for the district comes from assessments and fuel taxes.

REVENUES

Assessments

In FY 2007, a methodology and rate study were completed based on historical and projected fiscal year costs, operations and infrastructure needs to provide the district with a means of calculating assessments on properties within the City. Public Resources Management Group (PRMG) developed the methodology to be applied to the rate study created by the Government Services Group (GSG). The individual property assessments were calculated based upon different property features. As a result, the assessments vary by property type and use. Based upon the new methodology and rate study, the projected assessment revenue for FY 2008 is \$11,559,836. This is a 23.71% reduction from FY 2007.



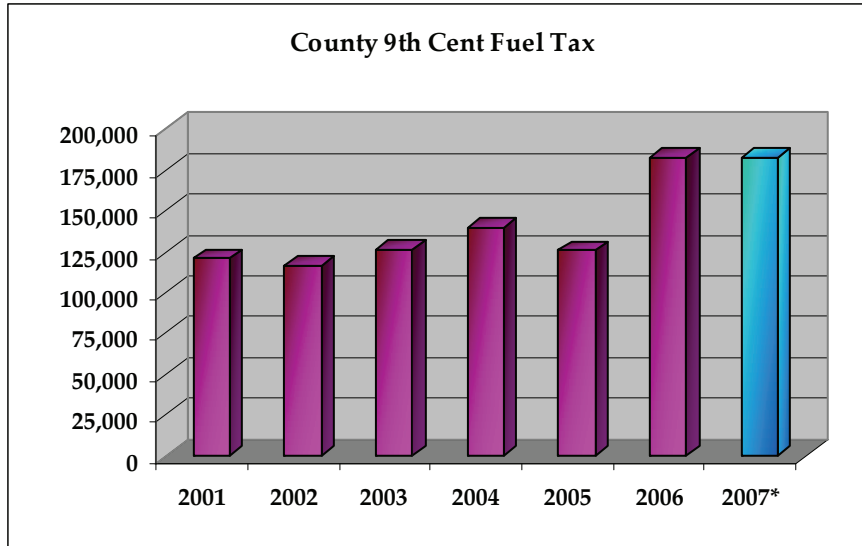
Road & Drainage Assessments

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$3,417,350
2002	\$3,636,230
2003	\$3,982,696
2004	\$4,063,504
2005	\$4,018,582
2006	\$9,038,447
2007*	\$15,152,502

*Estimated revenue based on District projections

Taxes

County 9th Cent Fuel Tax is generated from a one-cent tax on every net gallon of motor and diesel fuel sold within Sarasota County. The tax is authorized for collection by Florida Statute, sections 206.41 and 336.021 and further defined by county ordinance 88-09 and an inter-local agreement C89-454. The use of the revenue is restricted to transportation expenditures. Once fuel dealers submit the tax to the State, the State redistributes the funds to the cities and counties after deducting administrative fees and collection allowances. Revenue estimates are provided by the State. FY 2008 projected revenues are \$177,138; a decrease of 3.21%.

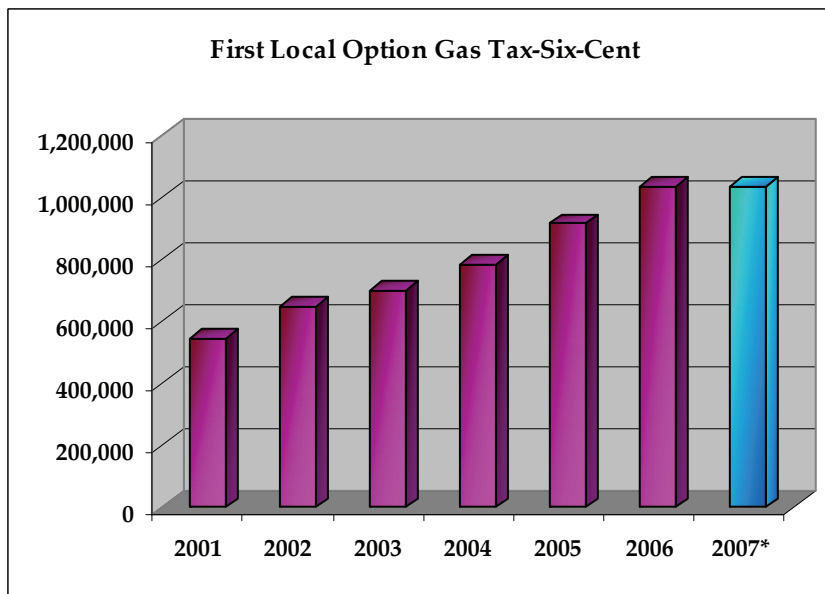


County 9th Cent Fuel Tax

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$120,897
2002	\$116,778
2003	\$126,021
2004	\$139,503
2005	\$125,891
2006	\$182,587
2007*	\$183,016

*Estimated revenue based on State projection

The First Local Option Gas Tax is a one to six cent tax on every gallon of motor and diesel fuel sold within Sarasota County. Florida Statute, sections 206.87 and 336.025 along with the county ordinance 86-65, allowing for the collection of six cents per gallon, provide the legal authorization to collect the tax. The use of the revenue is restricted to transportation expenditures. Once fuel dealers submit the tax to the State, the State redistributes the funds to the cities and counties after deducting administrative fees and collection allowances. Revenue estimates are provided by the State. FY 2008 projected revenues are \$1,150,638; an increase of 11.07%

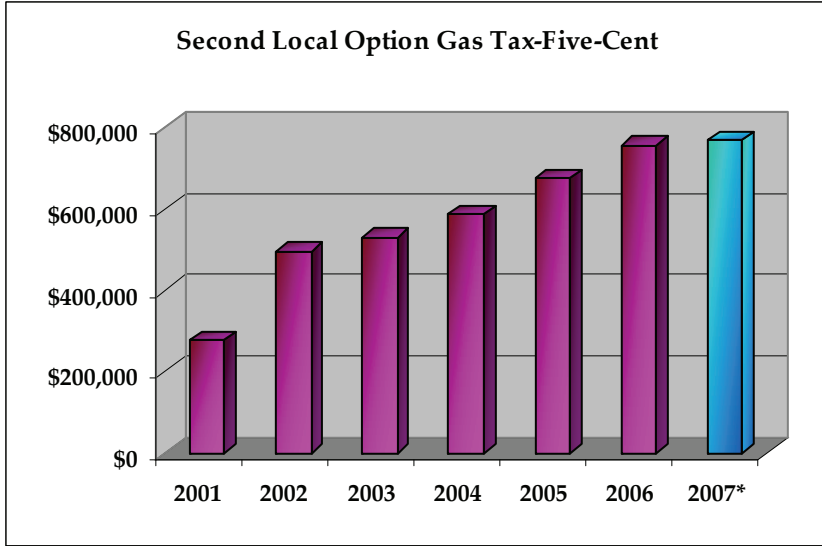


First Local Option Gas Tax-Six-Cent

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$545,286
2002	\$650,304
2003	\$700,926
2004	\$782,559
2005	\$915,006
2006	\$1,033,270
2007*	\$1,035,955

*Estimated revenue based on State projection

The Second Local Option Gas Tax generates revenue from a five-cent tax on every net gallon of motor fuels, except diesel fuel) sold in Sarasota County. Legal authorization is provided by Florida Statute, section 336.025 and county ordinance 200-029. The use of the revenue is restricted to transportation expenditures. Fuel dealers submit the tax to the State who in turn redistributes to the counties and cities. Revenue estimates are provided by the State. The revenue projection for FY 2008 is \$829,382, a 7.91% increase over FY 2007.

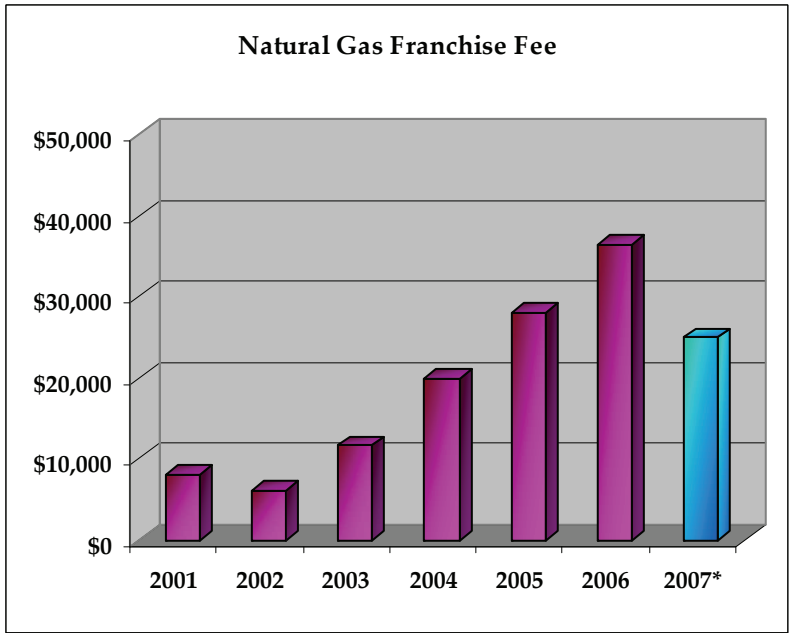


Second Local Option Gas Tax-Five-Cent

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$276,515
2002	\$494,753
2003	\$529,518
2004	\$587,549
2005	\$673,889
2006	\$756,774
2007*	\$768,615

*Estimated revenue based on State projection

The Natural Gas Franchise Fees are collected through an agreement with Peoples Gas System that allows for the non-exclusive right and privilege of supplying natural gas and other services within the City free of competition. Ordinance 00-10 provides the legal authorization for this revenue. The City receives 6% of the billed revenues. The customer remits payment to Peoples Gas System who in turn remits payment to the City of North Port. The revenue provides for Road and Drainage District expenditures. The revenue projection for FY 2008 is \$36,000, a 44% increase.



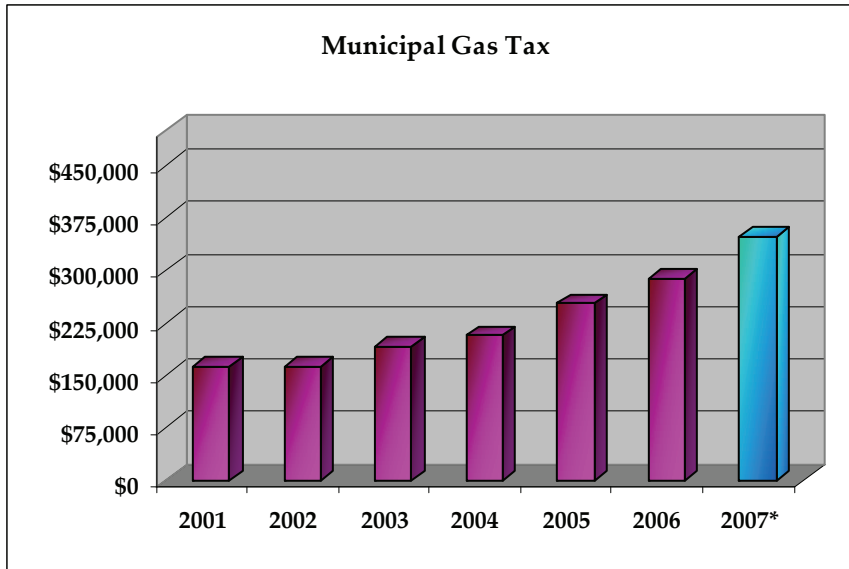
Natural Gas Franchise Fee

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$8,061
2002	\$6,162
2003	\$11,626
2004	\$19,957
2005	\$28,068
2006	\$36,468
2007*	\$25,000

*Estimated revenue based on TECO/City projection

Intergovernmental

The Municipal Gas Tax is a part of the Florida Revenue Sharing Act of 1972 which was enacted to ensure a minimum level of revenue parity across units of local government. Based on Florida Statute, section 218, the City receives revenues through the Municipal Revenue Sharing Program; a portion of which is specified for transportation related expenditures. The Florida Department of Revenue determines the percentage that is derived from the municipal fuel tax. For FY 2008, the percentage is 26.62%. Approximately 73.37% of the total distribution is a budgeted revenue in the General Fund. The annual revenue projection is determined by the State and remitted to the municipalities. The FY 2008 projected Municipal Gas Tax revenue is \$263,923 a decrease of 24.08% from FY 2007.



Municipal Gas Tax

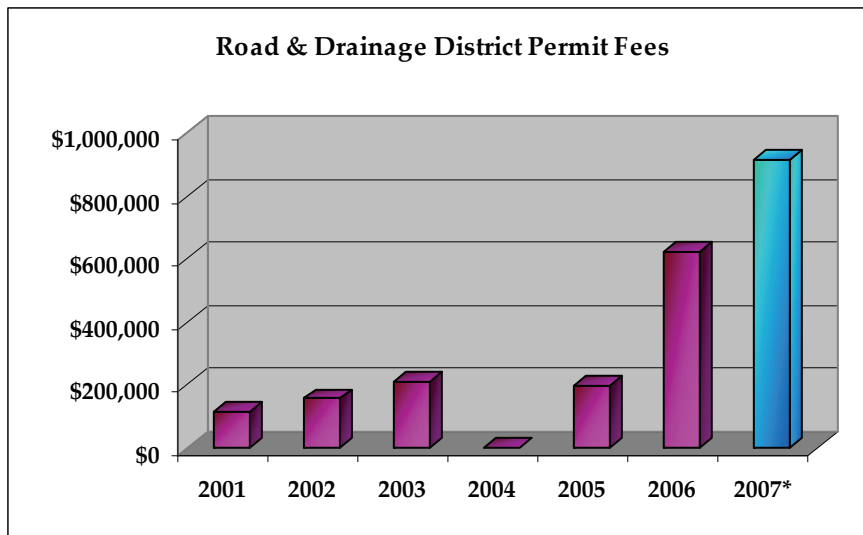
<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$163,254
2002	\$163,158
2003	\$191,197
2004	\$207,446
2005	\$252,540
2006	\$288,581
2007*	\$347,640

*Estimated revenue based on historical data

Charges for Services

In addition to the district assessments, discussed at the beginning of this section, other charges for services includes Construction Traffic Road fees and permit fees. Construction Traffic Road fees were enacted by City Ordinance 06-30 as a means of establishing a revenue stream to help fund road rehabilitation within the City. Since general development constructed the roads in 1970, no comprehensive plan of road rehabilitation existed until recently. Staff prepares the revenue projection based on projected residential and commercial growth. Due to the slowdown in construction, the FY 2008 projected revenue is \$966,750, a decrease of \$2,970,750 from FY 2007. This revenue was budgeted for the first time in FY 2007, so historical data is not available at this time.

Permit fees are established by Ordinance 06-36 and charge for services such as right-of-way permits for new residential construction, culvert inspections and re-inspections and final inspections. The revenue is used to fund transportation related expenditures. Staff prepares the revenue projections primarily from historical data. Again, with the slowdown in construction, the FY 2008 projected revenue of \$193,875 reflects a \$722,125 decrease from FY 2007.



Road & Drainage Permit Fees

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$115,374
2002	\$157,715
2003	\$209,620
2004	\$0
2005	\$196,590
2006	\$624,390
2007*	\$916,000

*Estimated revenue based on historical data

Miscellaneous Revenue

The primary Miscellaneous Income is Interest Income. Interest Income is estimated by multiplying an assumed interest rate by a projected fund balance. FY 2008 budgeted interest income is \$262,500.

Rents are budgeted at \$12,000. This includes Road & Drainage District facilities rented to other city departments.

Disposal of Fixed Assets is budgeted at \$5,000. The City conducts an auction of surplus property at least once every year and usually takes in more than \$10,000 in revenue city-wide. However, this is not a consistent revenue source to the district.

Transfers and Fund Balance

The budget reflects a \$210,000 transfer in from the One-Cent Sales Tax Extension Fund (Fund 305). \$100,000 for the construction of sidewalks and \$110,000 towards street lights.

Capital lease proceeds for the purchase of vehicles are budgeted at \$997,150

The budget also shows Appropriated Fund Balance in the amount of \$1,656,164. Also, \$966,750 of fund balance is being reserved for the construction traffic road fee.

EXPENDITURES

The District's total budget request for FY 2008 is \$17,384,026, a decrease of \$5,920,704 (25.41%) from FY 2007. The District maintains 813 miles of public roads and drainage systems including swales, canals, waterways and ditches. Also, the District provides for the maintenance of bridges and water control structures; traffic control devices such as signs, markers and signals; mowing of public rights-of-way and the control of aquatic weeds.

Personnel expenditures increased \$1,397,518 (31.12%) mainly attributable to expected salaries, benefits, retirement and workers' compensation increases. The district was granted four new management positions, but eliminated seven other vacant positions which had a net affect of increasing personnel costs \$75,802.

Operating expenditures decreased by 44.94%, or \$6,275,849. In FY 2007, \$7,677,967 was appropriated for road rehabilitation with the award of the contract in May, 2007. FY 2008, reflects no further appropriations for road rehabilitation. Professional Services decreased \$191,066 primarily due to a reduction in engineering services. Other Current Charges reflects an increase of \$496,531. This increase is mainly attributable to a \$518,030 increase in the payment to the General Fund for provided services. These charges are determined by an independent firm. Also, an increase of \$294,059 is budgeted in Road Materials and Supplies to maintain the current level of service.

Police Education Fund (Fund 108)

The Police Education Fund provides training funds for police officers. Florida Statute (938.15) allows for the assessment of an additional \$2 on fines to provide for training and education of law enforcement officers. Projected revenues include \$25,000 from fines and \$3,000 in interest earnings. An appropriated use of fund balance of \$60,530 is budgeted. Several training opportunities for law enforcement officers are budgeted in FY 2008 at a total of \$88,530.

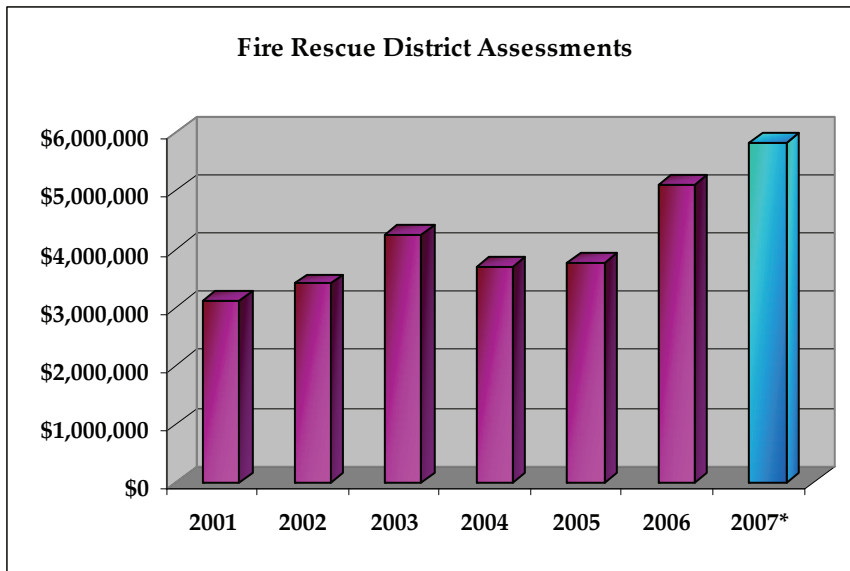
Fire Rescue District Fund (Fund 110)

The Fire Rescue District is responsible for providing quality emergency response to the citizens of North Port. The primary mission of the Fire District is to protect public safety and limit economic loss.

REVENUES

Assessments

The primary funding source for the Fire Rescue District is non-ad valorem assessment. The district did not levy a rate increase for the FY 2008 budget. However, an increase of \$399,034 in assessments is budgeted for estimated growth.



Fire Rescue Assessments

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$3,108,224
2002	\$3,409,388
2003	\$4,249,925
2004	\$3,710,780
2005	\$3,776,140
2006	\$5,099,778
2007*	\$5,827,394

*Estimated revenue based on District projections

Other Sources of Revenue

Fees from building permits are projected at \$20,000. In addition, the annual educational incentive reimbursement from the State is budgeted at \$40,000. Charges for Services include a cell tower lease to the General Fund of \$6,000; fire inspection fees and permits of \$20,000; and \$800 in charges to North Port Utilities.

Transfers and Fund Balance

The District appropriated \$213,847 from fund balance to apply to the capital lease purchase payment for FY 2008.

EXPENDITURES

The most significant increase to the Fire Rescue District FY 2008 budget is in personnel expenditures. The increase relates to salaries and wages, including contractual increases (\$589,367); retirement benefits (\$139,412); and health benefits (\$160,464). Personnel expenditures rose \$895,135, or 20.72% with no increase in staffing levels.

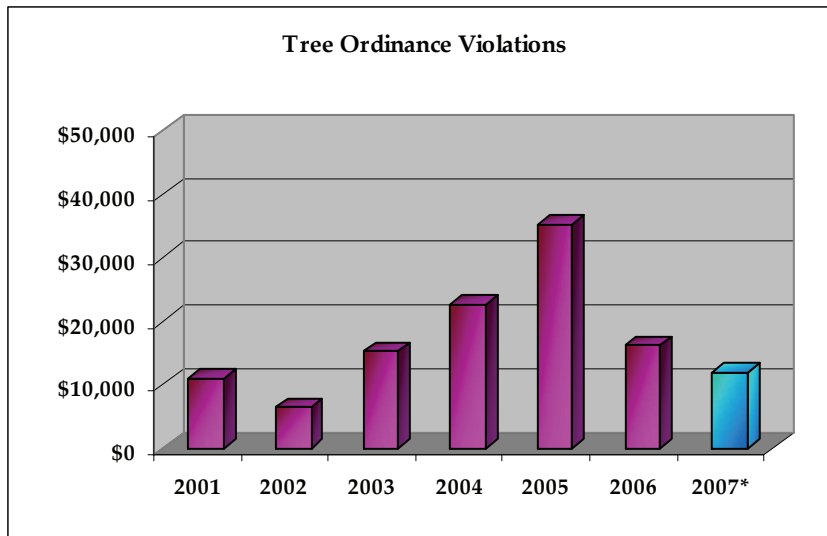
Operating expenditures reflect a slight increase of \$106,072 (9.31%). This increase is mainly attributable to a \$189,843 increase in the payment to the General Fund for provided services. These charges are determined by an independent firm. Also, a \$30,000 increase is budgeted in Professional Services to conduct a methodology and rate study of the District's assessments. However, several cost saving measures were taken by the District which are reflected in a \$48,983 reduction in Minor Operating Expenditures; a \$12,557 decrease in Communication Services; and a \$5,820 cost savings in Rentals and Leases. With the new methodology in calculating the general liability insurance allocation, the District saved an additional \$62,650.

The primary reduction is in capital expenditures. In FY 2007, the Fire Rescue District appropriated funds for two one-time vehicle purchases. As a result, the capital expenditures for FY 2008 reflect a reduction of \$831,825, or 98.49%. Finally, debt service shows a 9.04% increase. This change is attributed to a \$19,612 lease purchase payment increase.

Overall, the Fire Rescue District appropriations increased \$188,994, or 2.90%.

Tree Fund (Fund 115)

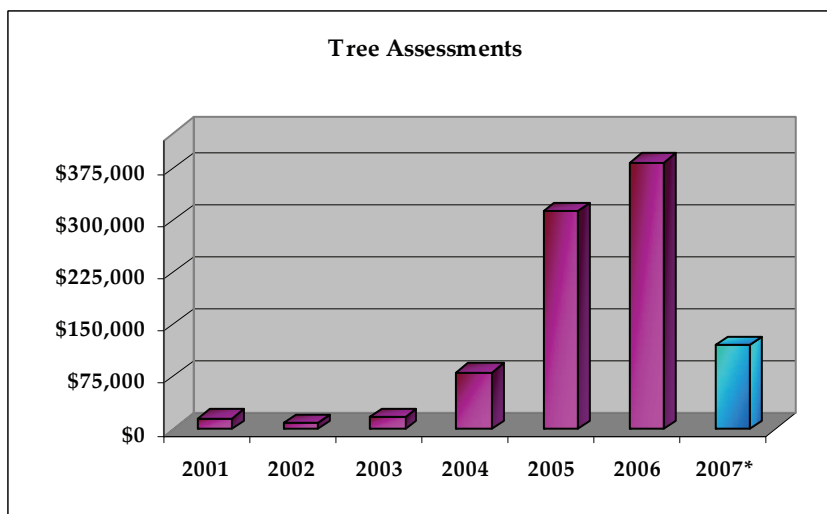
In FY 2007, the Tree Fund was set up to account for proceeds of fines and assessments that are restricted for tree maintenance and purchases. However, prior to the set up of the Tree Fund, the revenues and expenditures were accounted for in detailed line items in the General Fund. Revenues are derived from fines related to violations of the city's tree ordinance and mitigation assessment fees charged for tree removals. Projected revenues for FY 2008 include fines of \$18,000 and assessments of \$300,000. The fund is reserving \$290,000 of fund balance for future use. Appropriations for landscape maintenance totals \$30,000.



Tree Ordinance Violations

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$10,930
2002	\$6,436
2003	\$15,286
2004	\$22,653
2005	\$35,250
2006	\$16,230
2007*	\$12,000

*Estimated revenue based on staff projections



Tree Assessments

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$16,020
2002	\$8,589
2003	\$17,511
2004	\$81,784
2005	\$313,602
2006	\$383,900
2007*	\$120,000

*Estimated revenue based on staff projections

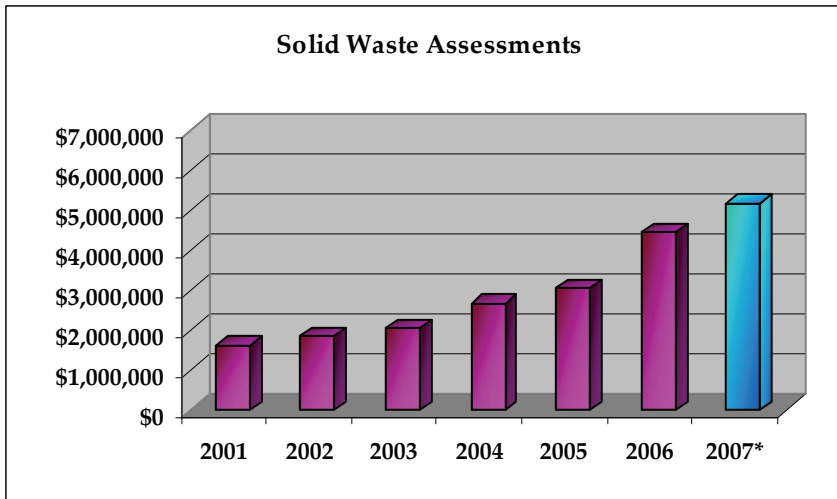
Solid Waste District Fund (Fund 120)

As part of the Public Works Department, the Solid Waste District provides for the pickup and disposal of solid waste for the City of North Port.

REVENUES

Assessments

The primary funding source for the Solid Waste District is non-ad valorem assessments. FY 2008 assessment revenue reflects a rate increase from \$209 to \$267 per household. The projected revenue from district assessments increased \$1,575,425, or 30.47%. Included in this projection is \$6,923,310 for existing homes; a \$276,932 discount for early payment; and a new growth estimate of \$100,125.



Solid Waste Assessments

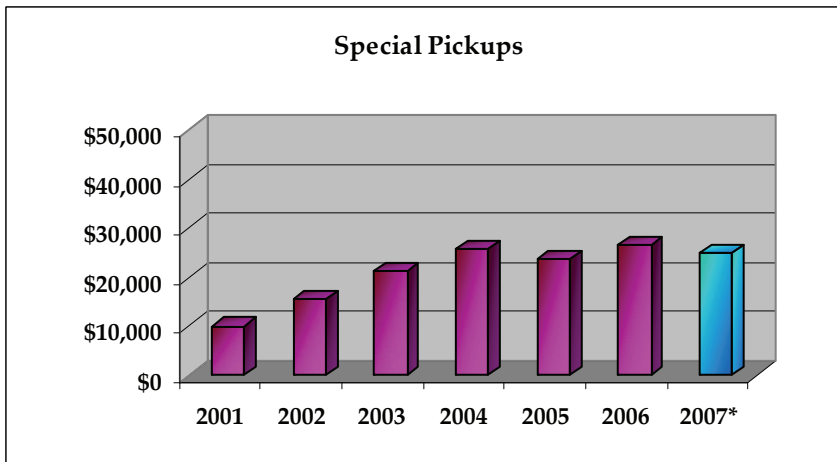
<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$1,625,177
2002	\$1,846,824
2003	\$2,048,982
2004	\$2,667,155
2005	\$3,047,323
2006	\$4,436,736
2007*	\$5,171,078

*Estimated revenue based on District projections

Charges for Service

Other charges for service include Commercial Collections, Special Pickups, Trash Container Rentals, Roll Off Revenue, Service Initiation Fees and charges to other city funds for solid waste services. Commercial Collections are projected to garner \$588,500 in revenue in FY 2008. This is an increase of \$160,500, or 37.50%. The increase is attributable to a commercial rate increase and not new customers. In FY 2007, the District began tracking the revenue from commercial collections, so no historical data is available for revenue analysis.

Special Pickups are expected to decrease by \$23,000 (92%). The district is initiating one additional free bulk pickup per year for its customers which will impact the amount of revenue from special pickups.

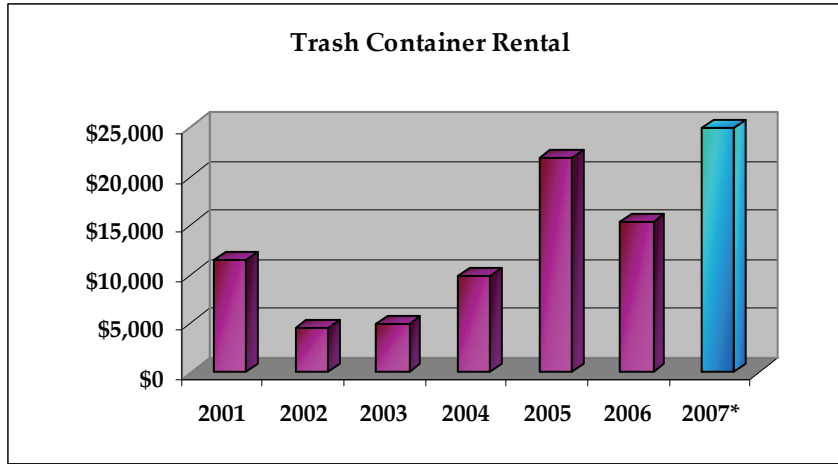


Special Pickups

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$10,065
2002	\$15,565
2003	\$21,281
2004	\$25,752
2005	\$23,703
2006	\$26,522
2007*	\$25,000

*Estimated revenue based on District projections

Trash Container Rental is a fee charged to Solid Waste customers for use of City-owned trash containers, in addition to the one provided upon service initiation. Pending Commission approval, the new City-wide fee ordinance reflects a rate increase from \$50 to \$100 per additional trash container. Projected revenues are based on 50 new rentals for a total of \$5,000; a decrease of \$20,000.

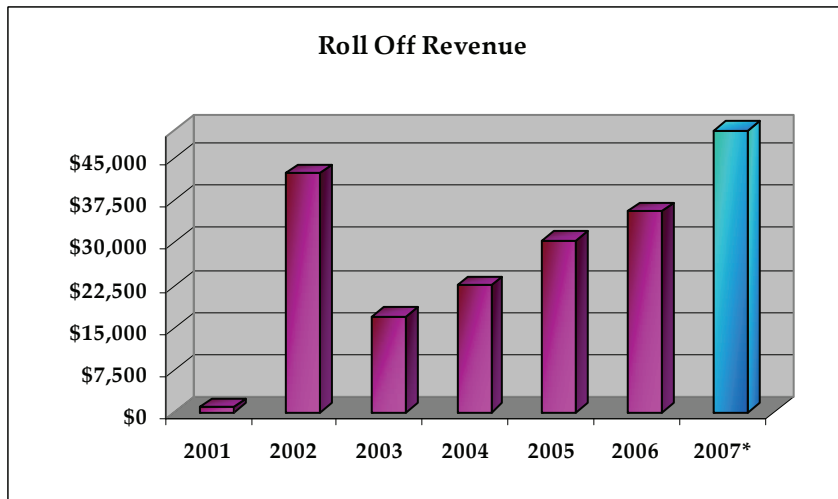


Trash Container Rental

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$11,500
2002	\$4,475
2003	\$4,940
2004	\$9,830
2005	\$21,900
2006	\$15,350
2007*	\$25,000

*Estimated revenue based on District projections

Roll Off Revenue is a charge to customers in possession of a roll off container. The charge is assessed because these large containers must be removed from the property, emptied and returned for re-use. With the decline in new construction, the District anticipates fewer roll off charges. Revenue projected for FY 2008 is \$17,000, a decrease of \$33,000.

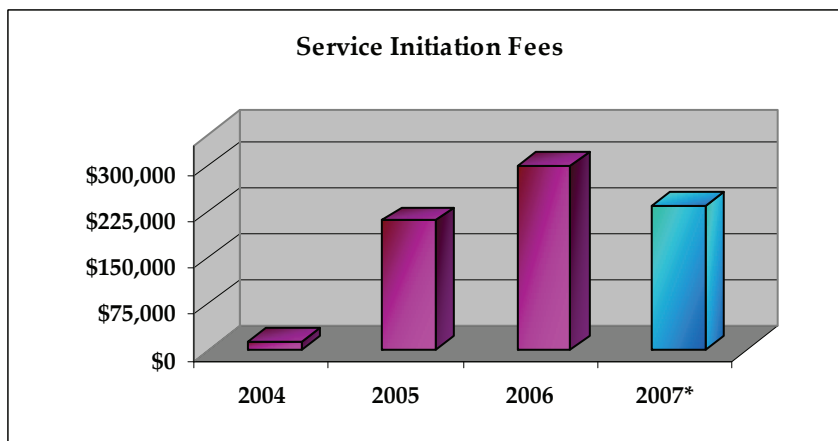


Roll Off Revenue

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$800
2002	\$42,481
2003	\$16,950
2004	\$22,601
2005	\$30,427
2006	\$35,677
2007*	\$50,000

*Estimated revenue based on District projections

Service Initiation Fees is a charge to begin solid waste services at a residence. The fee is part of the application for a building permit. Upon Commission approval in September, the existing fee of \$78 increased to \$100. However, with the decline in new construction, the anticipated revenue of \$75,000 is a decrease of \$159,000 from FY 2007.



Service Initiation Fees

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2004	\$13,338
2005	\$210,756
2006	\$300,690
2007*	\$234,000

*Estimated revenue based on District projections

Finally, the District receives revenues from other city funds for solid waste services. The total revenue projected from other city funds is \$124,296, an increase of \$69,672 over FY 2007 charges.

Miscellaneous Revenue

Miscellaneous revenue is derived from two main sources. Interest earnings is the largest contributor at \$61,582 with Disposal of Fixed Assets at \$5,000.

Transfers and Fund Balance

Annually, the Solid Waste District receives a transfer in of \$100,000 from the Infrastructure Surtax-One Cent Sales Tax revenue for the purchase of solid waste trucks. The District is not budgeting for any capital lease proceeds in FY 2008 which reflects a \$780,000 decrease. An appropriation of fund balance in the amount of \$41,926 is being reserved to help achieve the District's 20% fund balance reserve.

Overall, the Solid Waste District projected revenues increased \$544,171 or 7.62%.

EXPENDITURES

The two most significant increases to the Solid Waste District's appropriations are in personnel expenditures and debt service. Personnel costs rose 38.28%, or \$638,742 which included the elimination of two vacant positions. The increase relates to salaries and wages, including contractual increases (\$432,453); retirement benefits (\$88,280); and health benefits (\$70,326).

Operating expenditures increased \$432,618 (10.88%). The increase of \$200,000 is mainly attributable to rising fuel costs. Also, several minor operating equipment items are budgeted reflecting a \$130,715 cost increase. However, the cost of many of these items will be recovered through the fees charged for services. With the new methodology in calculating the general liability insurance allocation, the District's cost increased \$94,083. The District incorporated several cost saving measures into the FY 2008 budget. Other Contractual Services decreased by \$129,383 primarily due to efficiency measures taken to reduce tipping fees. With the purchase of new solid waste trucks over the past few years, the fleet is realizing a cost savings in repairs and maintenance of \$33,776.

Capital expenditures appropriations decreased \$775,000, or 86.59%. This change is attributable to the lessening need for new solid waste trucks.

Debt service increased 41.30% or \$247,811. The increased appropriation reflects the capital lease purchase payments for vehicles purchased since FY 2000.

Overall, the Solid Waste District appropriations increased \$544,171 or 7.62% for FY 2008.

Escheated Lots—Land Acquisition/Future Projects Fund (Fund 144)

The Escheated Lots Fund was established through the one-time sale of escheated lots. In FY 2007, the Commission, through a budget amendment, appropriated a portion of the funds to roads and parks projects. The remaining balance will be used to fund other projects as directed by the Commission. No appropriations are budgeted for FY 2008.

Escheated Lots—Roads Fund (Fund 145)

In FY 2007, the Commission appropriated \$18,000,000 from the Escheated Lots Fund to the Escheated Lots—Roads Fund specifically designated for road rehabilitation. This project is currently underway. No appropriations are budgeted for FY 2008.

Escheated Lots—Parks Fund (Fund 146)

In FY 2007, the Commission established the Escheated Lots—Parks fund by transferring \$8,000,000 from the Escheated Lots Fund for future appropriations. Primarily, the Commission directed to fund a future Teen Center and other park related projects. Appropriations for FY 2008 include minor operating equipment, such as picnic tables, park benches, grills and trash receptacles (\$54,101); capital improvements of two (2) pre-fabricated restrooms (\$183,600); and improvements to the Mullen Center, playground surfaces, design of the Teen Center, and a new Family Paw Park totaling \$1,312,299. The total appropriations for FY 2008 are \$1,550,000.

IMPACT FEES

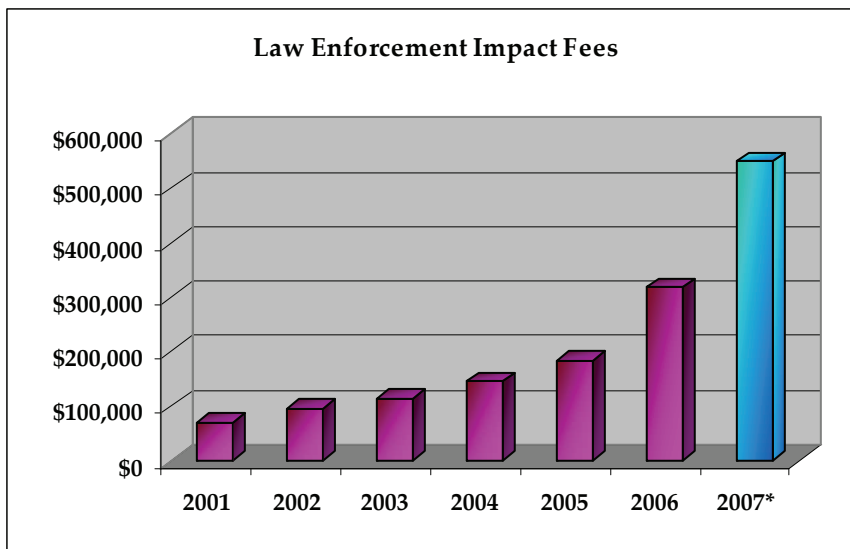
Impact Fees are fees imposed on new development in order to fund the cost of additional facilities made necessary by the growth. These fees are used to fund capital projects related to growth. In FY 2007, the City saw a dramatic decline in new construction. As a possible means of jump starting the City’s economy, during the budget workshops, the Commission directed staff to change the collection of impact fees from building permit to certificate of occupancy; and to delay the impact fee rate increase for one year. This change is reflected in the revenue projections as well as the appropriations within the various impact fee funds.

Law Enforcement Impact Fee Fund (Fund 150)

The purpose of the Law Enforcement Impact Fees is to provide a financial mechanism to fund growth-related projects as they relate to public safety. Revenues are derived from new construction in both the commercial and residential categories.

Impact fee revenue projections for this fund total \$111,730 for FY 2008; a reduction of \$438,224 from FY 2007. Interest earnings are projected at \$10,680. Also, \$466,590 is appropriated from fund balance.

The total capital expenditures appropriation for FY 2008 is \$589,000 which includes \$400,000 for a police sub-station and \$189,000 to purchase a police command bus.



Law Enforcement Impact Fee

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$69,470
2002	\$95,767
2003	\$114,289
2004	\$145,636
2005	\$184,123
2006	\$319,008
2007*	\$549,954

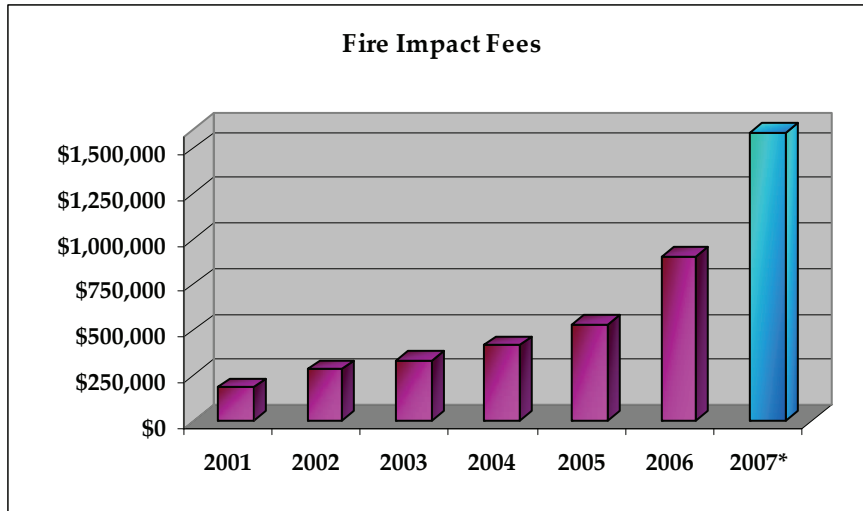
*Estimated revenue based on staff projections

Fire Impact Fee Fund (Fund 151)

The Fire Impact Fee Fund provides revenues derived from new construction to fund growth-related projects as they relate to public safety.

FY 2008 revenue projections estimate \$331,046 in impact fees; a reduction of \$1,252,722 from FY 2007. Interest earnings are projected at \$25,000. A fund balance reserve for future use of \$56,046 is budgeted.

A total appropriation of \$300,000 is budgeted for land acquisition for Fire Station #5.



Fire Impact Fee

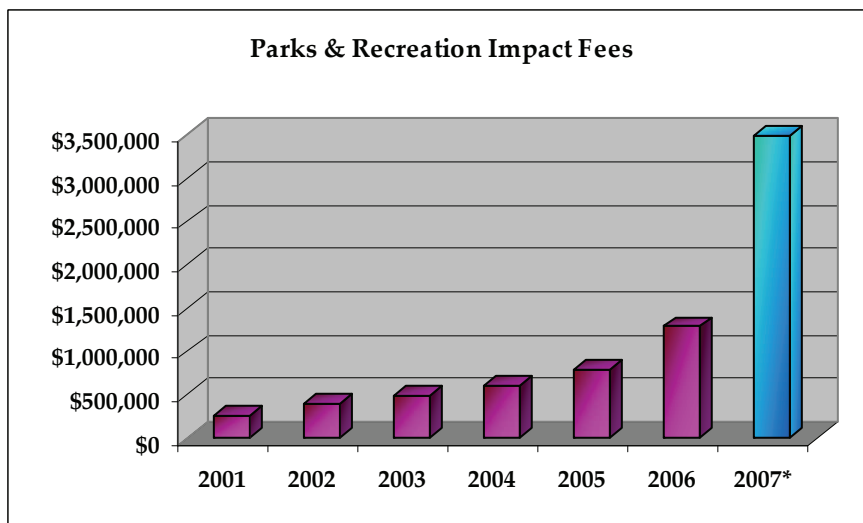
<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$182,541
2002	\$281,109
2003	\$333,696
2004	\$414,577
2005	\$529,845
2006	\$902,333
2007*	\$1,583,768

*Estimated revenue based on staff projections

Parks & Recreation Impact Fee Fund (Fund 152)

Parks and Recreation Impact Fee revenues are derived from new residential construction and provide for growth-related projects as they relate to parks and recreation.

Projected revenues from impact fees related to parks equal \$242,625; a decrease of \$3,251,610 from FY 2007. Interest earning estimates equal \$12,000. The entire projected revenue is designated for future use towards the Atwater Community Park.



Parks & Recreation Impact Fee

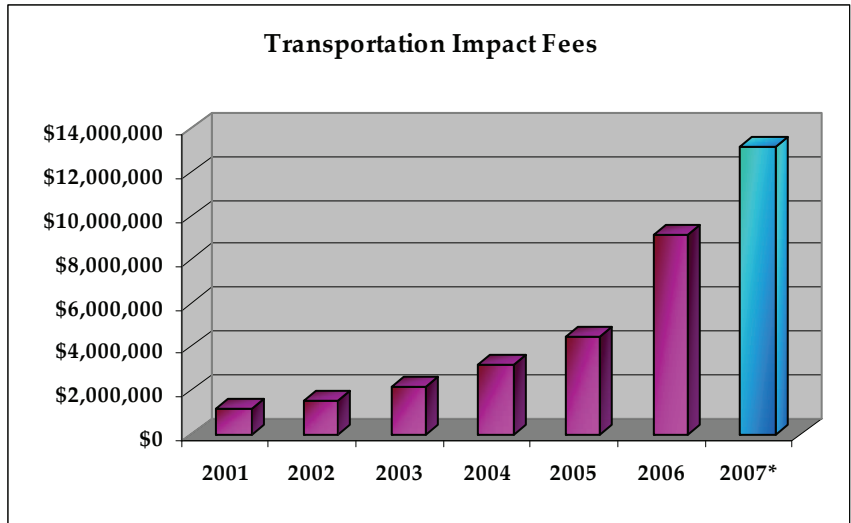
<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$260,534
2002	\$401,192
2003	\$489,378
2004	\$604,941
2005	\$785,705
2006	\$1,291,387
2007*	\$3,494,235

*Estimated revenue based on staff projections

Transportation Impact Fee Fund (Fund 153)

The purpose of Transportation Impact Fees is to provide a mechanism to fund growth-related projects as they relate to roads and drainage systems. Revenues are derived from new residential and commercial construction.

Projected estimated revenues from transportation impact fees are \$2,674,598; a decrease of \$10,495,196 from FY 2007. Interest earnings are projected to be \$486,611. Also, an appropriated use of fund balance of \$2,843,586 is budgeted. The total appropriation of \$6,004,795 in the transportation impact fee fund is for the Toledo Blade Widening Project.



Transportation Impact Fee

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$1,164,995
2002	\$1,532,477
2003	\$2,165,694
2004	\$3,199,041
2005	\$4,475,709
2006	\$9,161,702
2007*	\$13,169,794

*Estimated revenue based on staff projections

Solid Waste Impact Fee Fund (Fund 156)

Solid Waste Impact Fee revenues are derived from new residential and commercial construction and provide for growth-related projects as they relate to solid waste services.

The projected impact fee revenue for FY 2008 is \$6,468; a decrease of \$86,454 from FY 2007. Interest earnings are expected to be \$200. The total projected revenue of \$6,668 is being reserved for future use. Solid Waste Impact Fees began to be collected in FY 2007, so no historical data is available.

No appropriation of solid waste impact fees are budgeted in FY 2008.

General Government Impact Fee Fund (Fund 157)

General Government Impact Fees provide revenue derived from new residential and commercial construction to fund growth-related projects as they relate to the general services of the City.

Revenue projection for general government impact fees for FY 2008 is \$73,979. The entire revenue amount is being reserved for future use. This impact fee began to collection of revenues in FY 2007, therefore no historical data is available.

In FY 2007, construction began on the new Family Services Center that will house the Social Services division. This project will be completed in Spring, 2008. No appropriations are schedule for FY 2008.

Building Fund (Fund 450)

The Building Fund began in FY 2007, in accordance with Florida Statute, section 553.80, to account for the proper tracking of both revenues and expenditures, related to fees collected for the enforcement of the Florida Building Code.

REVENUES

Licenses and Permits

The primary funding source for the Building Fund are permit fees; accounting for 99.99% of the projected revenues. With the slowdown in new construction, the projected revenue for FY 2008 decreased 19.61% or \$814,960. Miscellaneous Administration Fees are budgeted at \$500. The total projected revenue for FY 2008 reflects a reduction of \$542,101 or 13.96%.

EXPENDITURES

In FY 2007, the Building Fund sustained a severe hit from the slumping economy and decline in new construction. To alleviate the impending losses, the department eliminated ten (10) vacant positions and transferred seven (7) other positions to various departments within the City. As a result, the FY 2008 personnel expenditures reflect a \$670,553, or 22.30% decrease.

The reduction in personnel provided cost savings in the department's operating expenditures such as, communication services (decreased \$13,180); repairs and maintenance on communication devices (reduced \$1,000); fewer vehicles requiring service (cost savings \$18,300); gasoline (\$5,900); uniforms (\$6,701); and office supplies and printing costs (decreased \$9,000). The primary contributing factor to the overall increase in operating expenditures is the payment for service provided by the General Fund. This cost increased \$422,236 from FY 2007. As a result, the total operating expenditures increased \$277,516, or 38.20%.

In FY 2007, the department budgeted capital machinery and equipment at \$149,064 primarily to purchase vehicles and computers for new inspectors. FY 2008 budget reflects no capital equipment purchases which provides a cost savings of \$149,064 to the department.

The total appropriations for FY 2008 decreased \$542,101 (13.96%).

Fleet Maintenance Fund (Fund 520)

The Fleet Maintenance Fund is a division of General Services and provides for the repair and maintenance of City-owned vehicles; recommending, procuring and delivery of the City's rolling stock; administering the fuel card system; and developing and implementing the City's Vehicle Replacement Policy and Vehicle Use Policy.

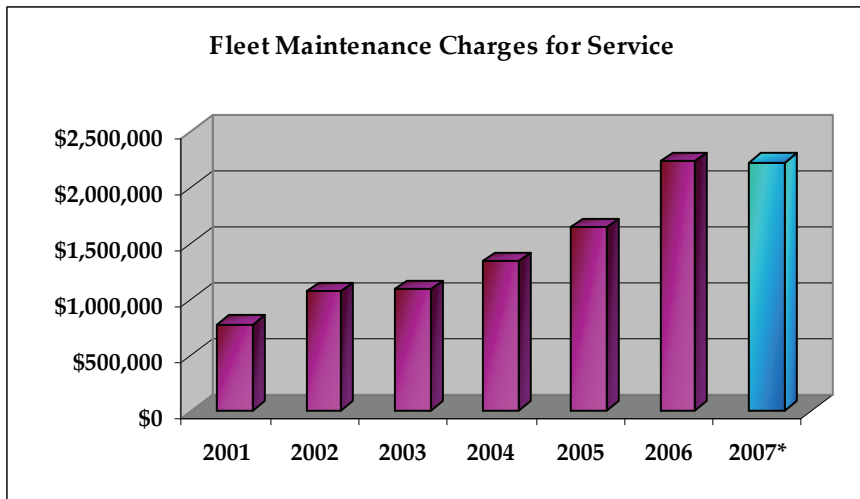
This fund was established to track the revenue received from charges for services from the various operating departments and funds along with the associated expenditures of the department.

REVENUES

Charges for Services

The revenue for the Fleet Maintenance Fund comes from the charges to other City departments for labor, parts and fuel for the vehicles and equipment assigned to the various City departments. Charges for Services for FY 2008 are budgeted at \$2,365,373 and increase of \$135,055. Due to increases in the operating expenditures, specifically the cost allocation (\$494,794) and insurance (\$91,770) expenses, and personnel expenditures, the fund is budgeted to receive an operating subsidy of \$914,844 from the General Fund.

The total revenue for FY 2008 is \$3,270,217 reflecting an increase of \$1,044,899.



Fleet Maintenance Charges for Service

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$776,228
2002	\$1,070,012
2003	\$1,090,036
2004	\$1,341,909
2005	\$1,642,622
2006	\$2,235,042
2007*	\$2,230,318

*Estimated revenue based on staff projections

EXPENDITURES

Personnel Expenditures increased \$283,852 over FY 2007. Anticipated salary and wage increases along with rising health-care benefits and contractual increases contributed to the 34.82% rise in costs.

With the new methodology implemented to allocate general liability costs, Fleet Maintenance realized a \$91,700 increase in insurance. Other Current Charges reflects an increase of \$494,644. This increase is mainly attributable to a \$494,794 increase due to the payment to the General Fund for provided services. These charges are determined by an independent firm. Also, based upon Fleet vehicle maintenance projections, Repairs and Maintenance costs increased \$203,357.

Although the division took cost savings measures in several areas, the over all FY 2008 budget reflects a \$1,044,899 increase.

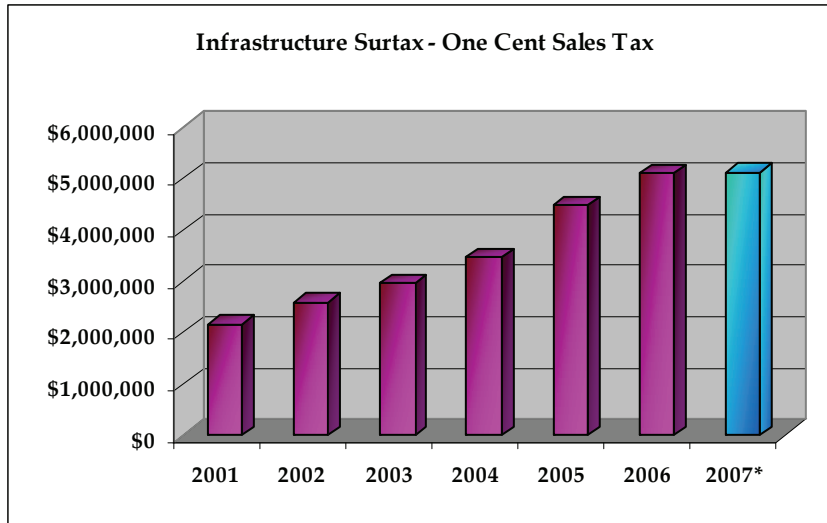
Capital Projects Funds

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds).

Infrastructure Surtax—One Cent Sales Tax Fund (Discretionary Sales Surtax) (Fund 305)

The Infrastructure Surtax Fund provides funding for the acquisition and/or construction of specific capital projects. The revenue is from sales tax collected.

The anticipated tax revenue for FY 2008 is \$4,988,170; a \$145,736 (2.84%) decrease from FY 2007. Interest earnings are budgeted at \$441,227, a 13.14% increase. Also, \$3,818,027 is reserved for future use.



Infrastructure Surtax - One Cent

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$2,154,007
2002	\$2,597,739
2003	\$2,955,096
2004	\$3,459,594
2005	\$4,476,531
2006	\$5,114,733
2007*	\$5,133,906

*Estimated revenue based on county projections

Expenditures in the Infrastructure Surtax Fund are transfers to other departments for specific capital projects including: \$100,000 for sidewalks and \$110,000 for street lights to the Road and Drainage District; \$100,000 for trucks to the Solid Waste District; and \$100,000 for police vehicles and \$1,201,370 for the debt service payment to the General Fund.

Maintenance Facility Construction Fund (Fund 320)

The Maintenance Facility Construction Fund provides funds for the construction of a City-wide maintenance facility. The FY 2008 budget reflects an appropriation of \$5,000,000 from the General Fund fund balance transferred to the Maintenance Facility Construction Fund. The entire \$5,000,000 is reserved for future use. No appropriations are budget for FY 2008 in this fund.

Enterprise Funds

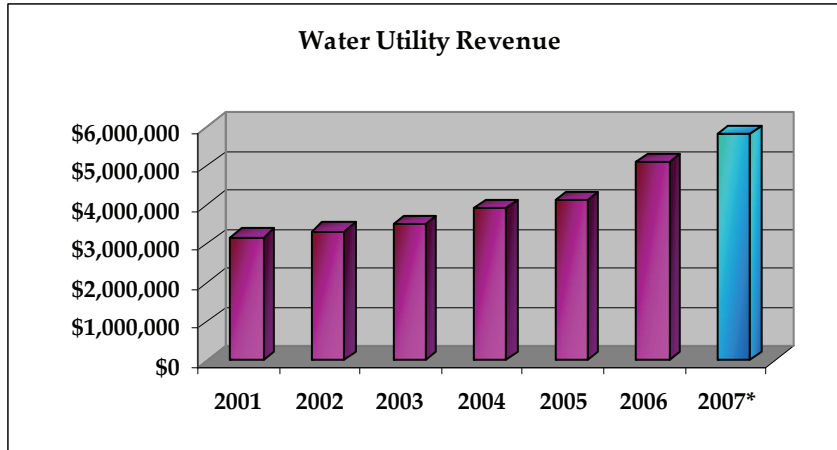
North Port Utilities Fund (Fund 420)

The North Port Utilities provides the water and wastewater needs of the broader community. The charges for service are based on consumption. The department regularly contracts services to conduct rate studies so the financial stability of the entity is maintained.

REVENUES

Charges for Services

Water Utility Revenue is derived from billed water service to the residents of the City. The fee is intended to cover the cost of providing the service. Water Utility Revenue is projected at \$6,905,401 for FY 2008. This reflects a \$1,054,462 increase.

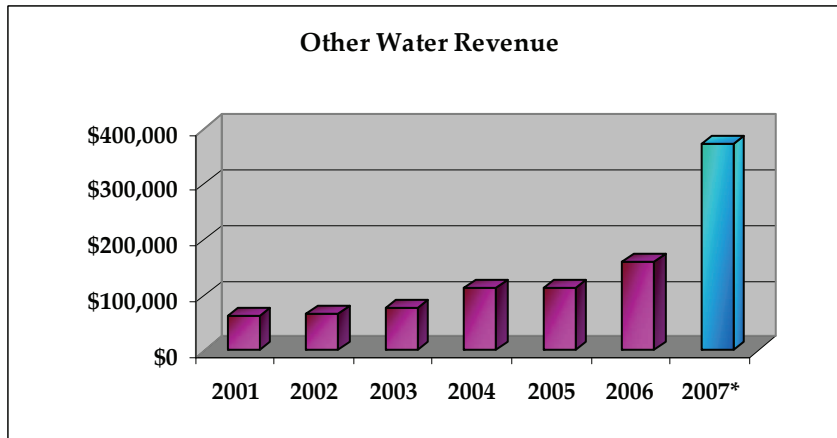


Water Utility Revenue

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$3,175,938
2002	\$3,334,225
2003	\$3,496,033
2004	\$3,918,013
2005	\$4,128,031
2006	\$5,095,901
2007*	\$5,850,939

*Estimated revenue based on staff projections

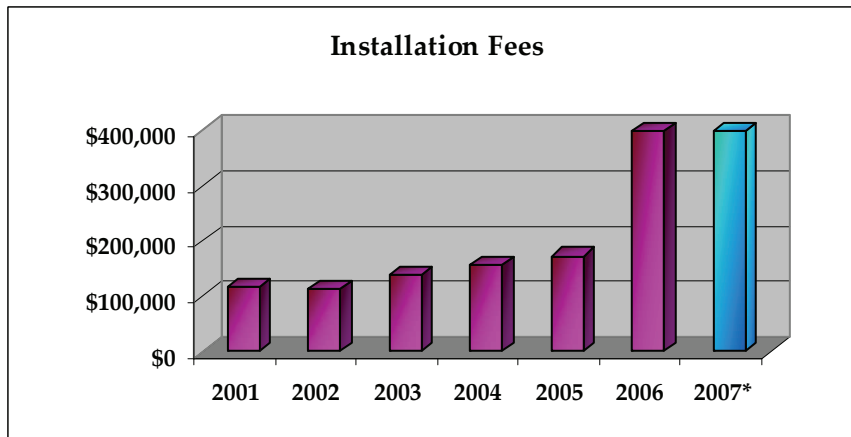
Other water revenue, including shut off and turn on fees, after hours fees, , is projected to be \$250,000; a \$122,740 decrease. Installation fees and guaranteed revenues (paid by all developers) are \$233,200 and \$304,622, respectively.



Other Water Revenue

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$63,056
2002	\$67,340
2003	\$77,909
2004	\$111,749
2005	\$112,060
2006	\$161,255
2007*	\$372,740

*Estimated revenue based on staff projections

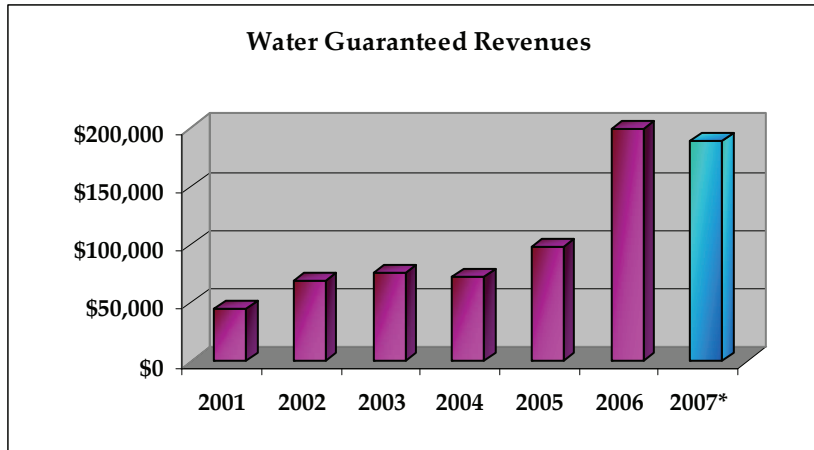


Installation Fees

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$118,066
2002	\$112,395
2003	\$139,748
2004	\$156,409
2005	\$173,044
2006	\$417,030
2007*	\$441,100

*Estimated revenue based on staff projections

Water Guaranteed Revenues are paid by all developers in accordance with their utility development agreements.

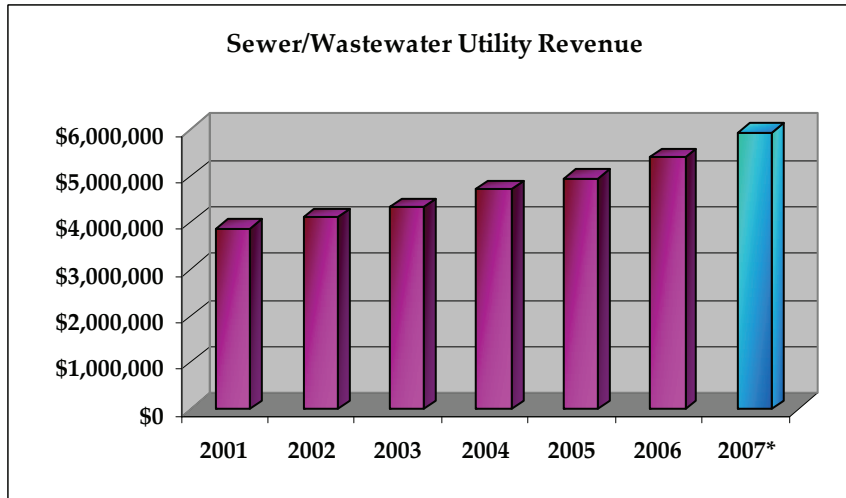


Water Guaranteed Revenues

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$44,602
2002	\$69,678
2003	\$76,009
2004	\$72,030
2005	\$97,613
2006	\$242,589
2007*	\$188,620

*Estimated revenue based on staff projections

Sewer/Wastewater Utility Revenue is generated from billed sewer services to the residents of the City. The fee is intended to cover the cost of providing the service. Sewer/Wastewater Utility Revenue is projected at \$6,509,340 for FY 2008. This reflects a \$569,362 increase.

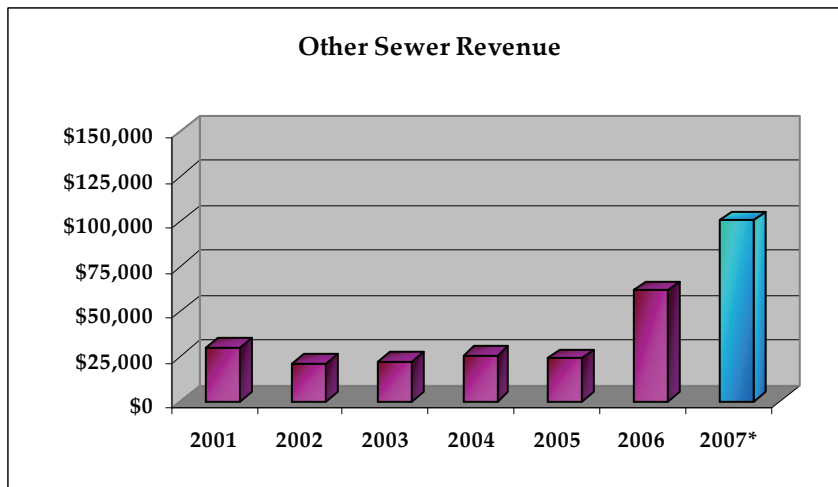


Sewer/Wastewater Utility Revenue

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$3,871,492
2002	\$4,116,365
2003	\$4,320,899
2004	\$4,712,569
2005	\$4,952,769
2006	\$5,410,602
2007*	\$5,939,978

*Estimated revenue based on staff projections

Other Sewer Revenue is a base charge plus usage for the use of City of North Port water and wastewater utilities. A surcharge is added for residents outside the city limits. The revenue projection of \$100,772 remains the same as FY 2008.

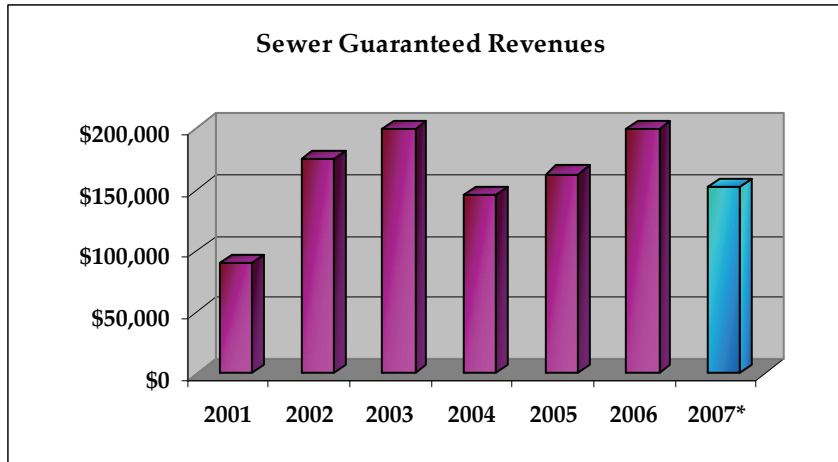


Other Sewer Revenue

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$29,903
2002	\$21,128
2003	\$22,257
2004	\$25,654
2005	\$24,164
2006	\$61,953
2007*	\$100,772

*Estimated revenue based on staff projections

As with Water Guaranteed Revenues, Sewer Guaranteed Revenues are paid by all developers in accordance with their utility developers agreements. Sewer Guaranteed Revenues for FY 2008 are projected to be \$268,235; an increase of \$116,002.



Sewer Guaranteed Revenues

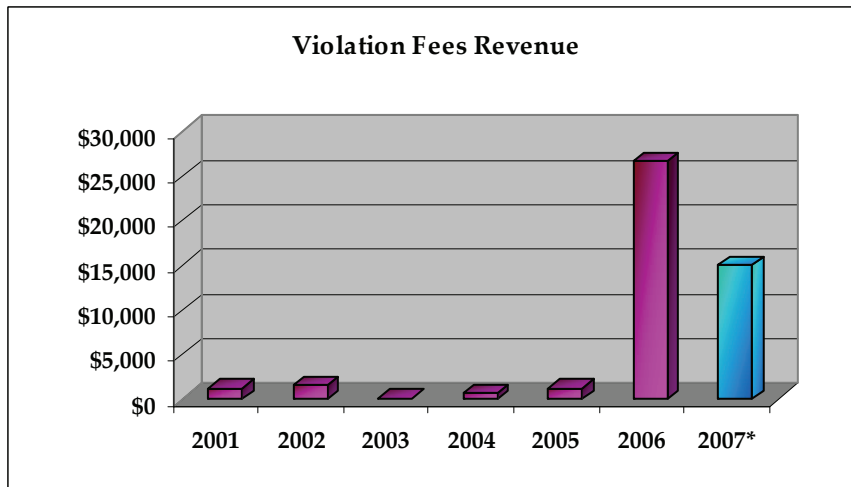
<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$90,426
2002	\$174,527
2003	\$316,751
2004	\$145,935
2005	\$162,872
2006	\$447,043
2007*	\$152,233

*Estimated revenue based on staff projections

Fees associated with illegal connections and inspection/plan review fees are projected at \$8,000 and \$445,000, respectively.

Fines and Forfeits

Watering restriction fines provide another source of revenue to fund the costs incidental to the operation of the utility system. Violation fees are projected at \$15,000 for FY 2008 which is unchanged from FY 2007.



Violation Fees

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$1,225
2002	\$1,600
2003	\$100
2004	\$700
2005	\$1,200
2006	\$26,700
2007*	\$15,000

*Estimated revenue based on staff projections

Miscellaneous Revenue

Miscellaneous Revenue decreased \$450,262 primarily due to a reduction in contributions in aid of construction of \$497,310. Interest earnings of \$248,933 reflect an increase of \$47,048.

Transfers and Fund Balance

The department budgeted an appropriation of \$3,783,914 fund balance.

Overall, the utility revenue sources totaling \$19,303,417 reflect an increase of \$2,320,041, or 13.66%.

EXPENDITURES

Administration

Impacted by the implementation of phase III of the compensation study and the 3% cost of living increase for non-represented employees, personnel appropriations rose by 58.45%, or \$435,654. Salaries and wages are budgeted at \$818,375, an increase of \$246,585 and a 3% cost of living adjustment of \$116,261. Healthcare costs of \$69,016 rose slightly, but retirement costs jumped \$50,120 to a total of \$92,319. Workers' Compensation dropped by \$7,865 to \$23,869 due to the code reclassification of certain jobs.

Operating expenditures increased 45.58%, or \$744,556. Professional Services reflects a \$253,500 increase from FY 2007. Engineering services for the US 41 Corridor Utility Master Plan (\$75,000) and the Neighborhood Master Plan (\$150,000) are the main contributing factors to the increase. A rate study update of \$15,000 further increased professional services. The most dramatic increase (\$502,858) is in Other Current Charges. The source of this cost increase is primarily explained by the \$469,490 increase in the department's payment to the General Fund for services provided. These charges are determined by an independent firm. With the new methodology implemented to allocate general liability costs, the department realized a \$16,201 insurance cost savings.

In FY 2007, a major hydraulic modeling software purchase increased the budget \$30,000. The FY 2008 capital expenditures reflects a \$37,900 decrease. Debt service expenses, including principal and interest payments and other debt amortization costs, increased slightly (1.67%) for a total of \$2,427,847 in debt service.

Water Systems

Overall, the Utilities-Water Systems appropriations increased \$716,864, or 15.27%. Personnel expenditures rose by \$143,466 (29.36%). The most significant increases are attributable to salaries and wages (up \$91,564); healthcare costs (up \$14,228); and retirement benefits (up \$25,595).

Professional Services decreased \$90,500. Although engineering services increased \$50,000, other professional services reflect a substantial decrease of \$138,500. Water, Sewer and Electricity appropriations increased \$277,040. This change is mainly attributable to the anticipated increase in water purchases for resale of \$241,740. The painting of the northeast booster station (\$30,000) as well as the painting of equipment (\$50,000) are the primary contributing factors to the \$82,300 rise in Repairs and Maintenance costs. Minor Operating expenditures rose \$80,000 due to the increase in quantity and cost of chemicals used in water treatment. Depreciation expense increased \$403,500. The total operating expenditures reflect an increase of \$741,848, or 22.34%.

On the whole, capital expenditures decreased \$168,450. Included in the appropriations for Improvements Other Than Buildings is \$500,000 for the ongoing Water Transmission—Relocation and Repair project. Several Capital Machinery and Equipment purchases are budgeted totaling \$181,800. The total capital expenditures for FY 2008 is \$716,800.

Wastewater Systems

The total budget for the Utilities-Wastewater Systems is \$4,029,717; an increase of \$405,347, or 11.18%. Personnel expenditures rose 35.71%, or \$152,826. Salaries and wages increased from \$330,940 (FY 2007) to \$446,162 (FY 2008). Retirement benefits more than doubled from FY 2007; \$22,201 to \$45,385. Healthcare cost increased \$4,684.

Operating expenditures rose slightly, 7.62%. Depreciation expense increased \$366,349. However, the division took several cost saving steps. The most significant decrease, \$187,000, is in Other Professional Services. Two projects, the Reclaimed Water Master Plan (\$100,000) and the Mechanical Integrity Test (\$100,000), funded in FY 2007 are not reflected in the FY 2008 budget.

Capital expenditures rose \$71,150. This increase is primarily attributed to additional capital machinery and equipment appropriations.

Field Operations

Three positions are eliminated in the Field Operations division for a savings of \$133,778. However, with the anticipated salaries and wages increase (\$313,475); the increase in retirement benefits (\$92,632); and healthcare cost increase (\$10,338), the division budget reflects an increase of \$465,959, or 29.06%.

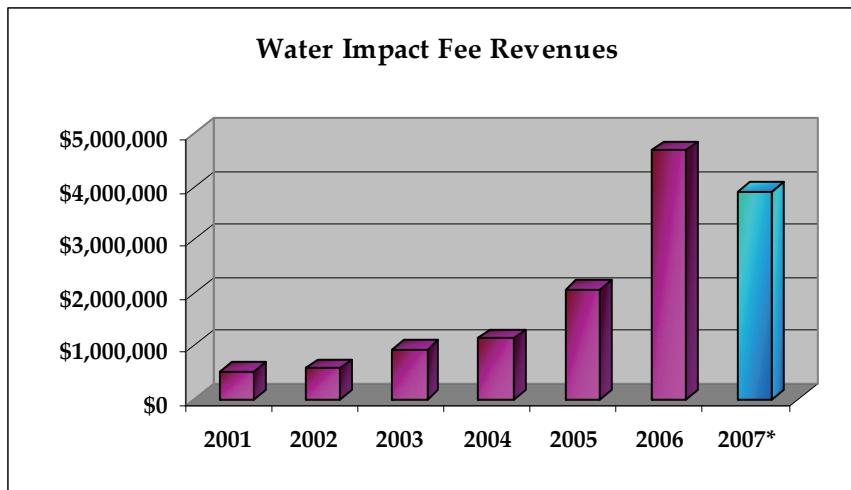
Operating expenditures reflect a decrease of \$577,982. In FY 2007, the purchase of meters was appropriated to minor operating equipment, but should have been a capital equipment purchase. Therefore, the FY 2008 budget reflects the reclassification from minor operation equipment to capital equipment. Conversely, the capital expenditures increased \$239,650 (58.98%) as a result of the reclassification.

Overall, the Field Operations budget increased \$127,627, or 3.52%.

Water Impact Fee Fund (Fund 423)

The purpose of Water Impact Fees is to provide a financial mechanism to fund growth-related projects for the expansion of water capacity systems. Revenues are derived from Water Capacity Fees paid by new construction.

Projected revenues from water impact fees for FY 2008 are \$3,719,840; a 1.82% decrease. This represents a \$72,243 reduction. Interest earnings are expected to provide \$246,667 in revenue. Also, an appropriated use of fund balance of \$3,935,493 is budgeted.



Water Impact Fee Revenues

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$531,590
2002	\$575,024
2003	\$941,369
2004	\$1,148,194
2005	\$2,072,379
2006	\$4,675,540
2007*	\$3,903,750

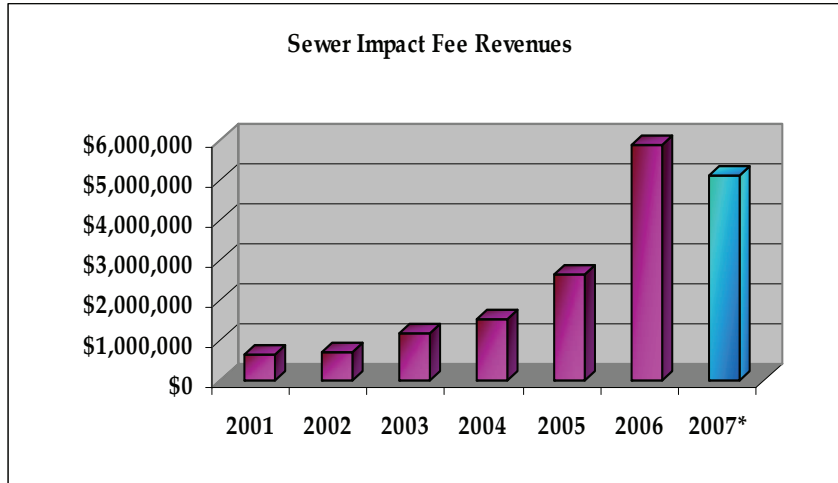
*Estimated revenue based on staff projections

Included in the appropriations for FY 2008 are five on-going capital projects and two new projects. The budgeted capital expenditures for on-going projects are Northeast Booster Station Water Tank, \$95,000; Toledo Blade Widening Project, \$375,000; Water Enhancement Project, \$500,000; Water Transmission Over-sizing Project, \$500,000; and the Aquifer, Storage and Recovery (ASR) Project, \$252,000. New to the capital improvement program is Phase I of the Water Plant Expansion Project, \$1,500,000 and the Hillsborough Blvd. Pipeline Project, \$4,680,000. The total capital budget for the Water Impact Fee Fund is \$7,902,000; a \$4,872,000 increase.

Sewer Impact Fee Fund (Fund 424)

Sewer Impact Fees provide funding for growth-related projects for expansion of wastewater capacity systems. Revenues are derived from Wastewater Capacity Fees paid by new construction.

FY 2008 projected sewer impact fee revenue projections of \$5,119,872, reflects a slight decrease of \$14,328 from FY 2007. Interest earnings increased \$117,633 to a budgeted \$367,633. An appropriated use of fund balance of \$1,383,468 brings the total budgeted revenue to \$6,870,973.



Sewer Impact Fee Revenues

<u>Fiscal Year</u>	<u>Actual Revenue</u>
2001	\$629,394
2002	\$683,049
2003	\$1,167,910
2004	\$1,529,654
2005	\$2,633,864
2006	\$5,931,836
2007*	\$5,134,200

*Estimated revenue based on staff projections

Four on-going projects are budgeted to receive funding in FY 2008. Several years of funding are required to complete the Wastewater Treatment Plant Expansion and Sewer Transmission Over-sizing projects. The appropriations for these two projects are \$3,399,000 and \$500,000, respectively. The Pan American Blvd. Force Main (\$973,400) and the Toledo Blade/Price Blvd. Lift Station (\$1,700,00) projects are continued into FY 2008. Finally, a transfer of \$298,573 is appropriated to the debt service payment. The total capital budget for the Sewer Impact Fee Fund is \$6,870,973; a \$1,703,403, or 32.96% increase.

Utility Construction—Bond Proceeds Fund (Fund 431)

Bond proceeds of \$20,295,000 are appropriated for FY 2008. Of the total, \$7,895,000 is appropriated towards the design of two wastewater treatment plants in the Panacea and Thomas Ranch areas. The remaining proceeds, (\$12,400,000) are budgeted for the Neighborhood Expansion Program.

Internal Service Fund

Employee Benefit Fund (Fund 610)

The purpose of the Employee Benefit Fund is to provide City employees with comprehensive and cost effective benefit programs. The benefit programs are funded through all operating funds of the City. Employees have the opportunity to purchase additional coverage for themselves and their families which is reflected in the budgeted revenues and expenditures of the fund.

The total Employee Benefit Fund appropriations for FY 2008 are \$6,300,769. Professional Services charges for the Flexible Spending Plan administration are \$4,195. Finally, the remaining \$6,296,574 is the budgeted healthcare, life and disability benefits for the City employees.

Capital Improvement Program

The five year 2008-2012 Capital Improvement Program (CIP) for the City of North Port totals \$306,282,791 and provides for the accomplishment of major infrastructure improvements. Some of the projects included are: (1) Parks and Recreation Improvements—a Community Park; Family Paw Park; Neighborhood Park Renovation; Teen Center; the Myakkahatchee Creek Corridor and the Garden of the Five Senses (2) Transportation Improvements—Sidewalk Construction; Toledo Blade Blvd. Improvements; Sumter Blvd. Widening Project; and Price Blvd. Improvements (3) Public Safety Projects— the construction of three new Fire Stations and one Police Sub-station and the vehicle and equipment purchases to man the new facilities (4) Utilities Projects—Water and Sewer Line Extension; Water Plant Expansion; Hillsborough Blvd. Potable Water Pipeline Project; Aquifer, Storage and Recovery Project; Water and Sewer Transmission Over-sizing; Wastewater Treatment Plant Expansion; Toledo Blade Blvd. Lift Station; and Force Main Projects at Price and Toledo Blade Boulevards.

The Capital Improvement Program is adequately funded and continues to emphasize spending priorities regarding Parks and Recreation improvements, Public Safety, Public Works improvements including transportation and stormwater (drainage) and Public Utilities improvements. The funding listed within each category is classified by type of funding source. Also, the Capital Improve Program contains capital projects intended to accomplish the goals of the City's Comprehensive Plan.

Funding Concerns

The One-Cent Infrastructure Surtax and Impact Fees revenues continue to be the City's only on-going major sources of funding for the CIP. The level of these revenues in future years will have a significant impact on the capital projects. Of the \$306,282,791 CIP (for projects budgeted from FY 2008-2012), \$10,371,171 is projected to be funded from the one cent sales tax. The one cent sales tax has been authorized for a ten-year period that ends August, 2009. In November, 2008 the citizens of the county voted to continue the one cent sales surtax for fifteen more years which will provided much needed funding for capital infrastructure projects.

Impact Fees are generated through new construction and are restricted to growth-related projects. As of Fiscal Year 2008, policy direction changed concerning the collection of impact fees. In prior years, the fees were collected at issuance of building permit, but through a vote from Commission will now be collected at certificate of occupancy. The effect of this change pushes several projects out one to three years depending on the size, type and scope of the project. In addition, the impact fee rate increase scheduled in FY 2008 is postponed for one year. These two elements, combined with the weakened economy, presents challenges to the City to fund certain projects.

Finally, due to the size and cost of water and sewer expansion projects, the State Revolving Fund will be used to fund the Wastewater Treatment Plant Expansion and in FY 2012 for the water related Price Blvd. Improvements.

Short-Term Priorities

The City's priorities have remained relatively consistent over the past three years. Despite changes in growth patterns, the City continues to place heavy emphasis on the following:

- * The provision of public safety to our citizens
- * The rehabilitation of our roadways
- * The improvement and expansion of our park system
- * The preservation of the City's natural beauty and surrounding environment.
- * Continuing to be a responsible City government.

Since the year 2000, the population of the City has grown from 19,392 to over 53,000, a 34,000 increase in the number of residents in seven (7) years. In response to this population explosion, the City established public safety as one of its major priorities.

In conjunction with the increase in population and subsequent traffic demands, the roadways, rapidly started to deteriorate. As a result, a major road rehabilitation project was developed and became one of the major priorities of the City.

For several years the City's Neighborhood Park System was maintained by the county through an inter-local agreement. However, in recent years, the county has turned the development and maintenance of the parks over to the City. This change, along with the increase in population and greater demand for services, has caused the improvement and expansion of our park system to be a chief priority.

The City's remarkable growth in recent years has resulted in establishing growth management initiatives to preserve the City's natural beauty and surrounding environment. To ensure the City's Vision of a Safe, Clean, Pretty, Fun community, the preservation of the environment became a major priority.

The budget priorities established for FY 2008 are listed on the ensuing page.

Budget Priorities for FY 2008

CONTINUE TO STRENGTHEN PUBLIC SAFETY

- Improve public safety to citizens
 - * Improve community policing
 - * Expand fire rescue services

IMPROVE AND CONSTRUCT ADEQUATE INFRASTRUCTURE

- Rehabilitate roadways
- Improve road capacity
 - * Traffic signals
 - * Road widening
- Construct sidewalks

RENOVATE AND EXPAND PARK SYSTEM

- Continue to fund neighborhood park improvements
- Capital Improvement Program
 - * Land acquisition
 - * Expand community park programs

MAINTAIN CURRENT LEVEL OF SERVICE WITH A MILLAGE RATE DECREASE

- Pursue alternative revenue sources
- Streamline budgets on the department level
- Review business processes to promote better efficiencies

City of North Port, Florida
Summary of All Funds
Combining Budget Statement

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL FUNDS	UTILITY ENTERPRISE FUNDS
Beginning Fund Balance	\$ 26,465,687	\$ 68,664,371	\$ 10,833,787	\$ 76,217,333
REVENUES				
Taxes	20,634,920	2,157,158	4,988,170	
Licenses and Permits	342,500	3,631,645	0	
Intergovernmental	5,267,220	329,343	0	
Assessments	0	24,547,767	0	90,000
Charges for Services	7,160,130	7,632,165	0	23,999,282
Fines and Forfeitures	434,550	43,000	0	
Miscellaneous	1,119,096	2,274,117	441,227	884,233
Other Sources	1,301,370	1,307,150	5,000,000	20,295,000
TOTAL REVENUES	36,259,786	41,922,345	10,429,397	45,268,515
Estimated Funds Available	62,725,473	110,586,716	21,263,184	121,485,848
EXPENDITURES				
General Government	20,058,571	6,687,257	0	
Public Safety	18,349,098	6,557,285	0	
Physical Environment	0	6,717,163	0	14,612,970
Transportation	0	13,577,127	0	
Human Services	170,825	0	0	
Culture/Recreation	1,631,090	54,101	0	
Capital	301,350	11,330,419	1,611,370	37,032,000
Debt & Lease	1,201,370	2,083,316		2,726,420
Transfers/Subsidies	0	0		
TOTAL EXPENDITURES	41,712,304	47,006,668	1,611,370	54,371,390
Ending Fund Balance	21,013,169	63,580,048	19,651,814	67,114,458

FOOTNOTE TO COMBINING BUDGET STATEMENTS: The ending fund balance in the ACTUAL column for FY 2005-2006 will not become the beginning fund balances for either the FY 2006-2007 or FY 2007-2008 BUDGET columns. The beginning fund balances in the FY 2006-2007 budget were estimated prior to the end of the 2005-2006 fiscal year. Furthermore, the budgeted beginning fund balances are funds that are available for appropriation, and thereby, do not include funds that have been designated, encumbered or estimated to be spent by the end of the preceding year. Sometimes this creates an apparent disparity in the level of ending fund balance, especially in funds with large re-appropriations.

TOTALS			
INTERNAL SERVICE FUND	FY 2008 ADOPTED	FY 2007 ADOPTED	FY 2006 ACTUAL
\$ 400,522	\$ 182,581,700	\$ 156,300,177	\$ 108,649,248
	27,780,248	21,206,903	25,785,978
	3,974,145	9,672,928	5,015,374
	5,596,563	5,260,300	5,209,513
	24,637,767	22,655,974	18,608,135
	38,791,577	58,751,368	19,531,738
	477,550	490,760	603,104
6,300,769	11,019,442	2,454,074	31,117,166
	27,903,520	14,992,520	22,032,874
6,300,769	140,180,812	135,484,827	127,903,882
6,701,291	322,762,512	291,785,004	236,553,130
6,300,769	33,046,597	25,572,633	16,713,786
	24,906,383	20,938,115	17,436,821
	21,330,133	18,413,150	15,755,669
	13,577,127	18,655,458	9,530,689
	170,825	137,953	128,719
	1,685,191	1,420,909	574,999
	50,275,139	63,986,155	10,806,188
	6,011,106	5,727,885	4,023,332
	0	0	4,785,192
6,300,769	151,002,501	154,852,258	79,755,395
400,522	171,760,011	136,932,746	156,797,735

However, the comparison of actual revenues and expenditures to those budgeted on a combined basis is maintained. To clarify the relationship of the various beginning and ending fund balances, please refer to the fund balance summary included for each fund in the detail section of this document.

City of North Port, Florida
Special Revenue Funds
Combining Budget Statement

	<u>INSPECTOR</u> <u>EDUCATION</u>	<u>LAW</u> <u>ENFORCEMENT</u> <u>TRUST</u>	<u>ROAD AND</u> <u>DRAINAGE</u> <u>DISTRICT</u>
Beginning Fund Balance	\$ 223,003	\$ 21,381	\$ 12,831,721
REVENUES			
Taxes	0	0	2,157,158
Licenses and Permits	62,230	0	229,875
Intergovernmental	0	0	289,343
Assessments	0	0	11,564,836
Charges for Services	0	0	966,750
Fines and Forfeitures	0	0	0
Miscellaneous	7,000	3,000	279,500
Other Sources	0	0	1,207,150
TOTAL REVENUES	<u>69,230</u>	<u>3,000</u>	<u>16,694,612</u>
Estimated Funds Available	<u>292,233</u>	<u>24,381</u>	<u>29,526,333</u>
EXPENDITURES			
General Government	47,000		0
Public Safety		8,830	0
Physical Environment			0
Transportation			13,577,127
Human Services			0
Culture/Recreation			0
Capital			2,807,950
Debt & Lease			998,949
Transfers/Subsidies			
TOTAL EXPENDITURES	<u>47,000</u>	<u>8,830</u>	<u>17,384,026</u>
Ending Fund Balance	<u><u>245,233</u></u>	<u><u>15,551</u></u>	<u><u>12,142,307</u></u>

POLICE EDUCATION	FIRE RESCUE DISTRICT	TREE FUND	SOLID WASTE DISTRICT	ESCHEATED LOTS-LAND
\$ 65,928	\$ 2,735,642	\$ 861,733	\$ (483,477)	\$ 7,567,977
	40,000			
	6,236,428		6,746,503	
	47,300		811,796	
25,000		18,000		
3,000	171,700	302,000	68,582	
			100,000	
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
28,000	6,495,428	320,000	7,726,881	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
93,928	9,231,070	1,181,733	7,243,404	7,567,977
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		30,000		
88,530	6,459,925			
			6,717,163	
	12,775		120,000	
	236,575		847,792	
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
88,530	6,709,275	30,000	7,684,955	0
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
5,398	2,521,795	1,151,733	(441,551)	7,567,977
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**City of North Port, Florida
Special Revenue Funds
Combining Budget Statement**

	<u>ESCHEATED LOTS-ROADS</u>	<u>ESCHEATED LOTS-PARKS</u>	<u>LAW ENFORCEMENT IMPACT FEE</u>
Beginning Fund Balance	\$ 18,000,000	\$ 8,000,000	\$ 600,994
REVENUES			
Taxes			
Licenses and Permits			
Intergovernmental			
Assessments			
Charges for Services			111,730
Fines and Forfeitures			
Miscellaneous			10,680
Other Sources			
TOTAL REVENUES	<u>0</u>	<u>0</u>	<u>122,410</u>
Estimated Funds Available	<u>18,000,000</u>	<u>8,000,000</u>	<u>723,404</u>
EXPENDITURES			
General Government			
Public Safety			
Physical Environment			
Transportation			
Human Services			
Culture/Recreation		54,101	
Capital		1,495,899	589,000
Debt & Lease			
Transfers/Subsidies			
TOTAL EXPENDITURES	<u>0</u>	<u>1,550,000</u>	<u>589,000</u>
Ending Fund Balance	<u><u>18,000,000</u></u>	<u><u>6,450,000</u></u>	<u><u>134,404</u></u>

<u>FIRE IMPACT FEE</u>	<u>PARKS & RECREATION IMPACT FEE</u>	<u>TRANSPORTATION IMPACT FEE</u>	<u>SOLID WASTE IMPACT FEE</u>	<u>GENERAL GOVERNMENT IMPACT FEE</u>
\$ 2,632,713	\$ 1,792,415	\$ 14,357,716	\$ 44,307	\$ 648
331,046	242,625	2,674,598	6,468	73,979
25,000	12,000	486,611	200	
<hr/> 356,046	<hr/> 254,625	<hr/> 3,161,209	<hr/> 6,668	<hr/> 73,979
<hr/> 2,988,759	<hr/> 2,047,040	<hr/> 17,518,925	<hr/> 50,975	<hr/> 74,627
300,000		6,004,795		
<hr/> 300,000	<hr/> 0	<hr/> 6,004,795	<hr/> 0	<hr/> 0
<hr/> <hr/> 2,688,759	<hr/> <hr/> 2,047,040	<hr/> <hr/> 11,514,130	<hr/> <hr/> 50,975	<hr/> <hr/> 74,627

**City of North Port, Florida
Special Revenue Funds
Combining Budget Statement**

	<u>BUILDING FUND</u>	<u>FLEET MAINTENANCE</u>	<u>TOTALS FY 2008 ADOPTED</u>
Beginning Fund Balance	\$ 272,859	\$ (861,189)	\$ 68,664,371
REVENUES			
Taxes			2,157,158
Licenses and Permits	3,339,540		3,631,645
Intergovernmental			329,343
Assessments			24,547,767
Charges for Services	500	2,365,373	7,632,165
Fines and Forfeitures			43,000
Miscellaneous		904,844	2,274,117
Other Sources			1,307,150
TOTAL REVENUES	<u>3,340,040</u>	<u>3,270,217</u>	<u>41,922,345</u>
Estimated Funds Available	<u>3,612,899</u>	<u>2,409,028</u>	<u>110,586,716</u>
EXPENDITURES			
General Government	3,340,040	3,270,217	6,687,257
Public Safety			6,557,285
Physical Environment			6,717,163
Transportation			13,577,127
Human Services			0
Culture/Recreation			54,101
Capital			11,330,419
Debt & Lease			2,083,316
Transfers/Subsidies			0
TOTAL EXPENDITURES	<u>3,340,040</u>	<u>3,270,217</u>	<u>47,006,668</u>
Ending Fund Balance	<u>272,859</u>	<u>(861,189)</u>	<u>\$ 63,580,048</u>

TOTALS

FY 2007 BUDGET	FY 2006 ACTUAL
37,271,588	23,922,728
1,987,586	2,055,150
1,018,000	639,778
413,640	563,562
26,165,974	18,598,599
30,771,350	3,214,250
15,000	30,776
793,395	13,609,840
3,556,150	4,162,617
<hr/>	<hr/>
64,721,095	42,874,573
<hr/>	<hr/>
101,992,683	66,797,301
<hr/>	<hr/>
6,547,505	2,232,375
5,475,718	4,282,961
5,645,803	4,357,620
18,655,458	9,530,689
0	0
0	0
31,393,204	8,188,579
1,847,066	1,129,030
0	21,937
<hr/>	<hr/>
69,564,754	29,743,191
<hr/>	<hr/>
32,427,929	37,054,109
<hr/>	<hr/>

City of North Port, Florida
Budget Summary By Fund
Fiscal Year 2007-2008

	<u>Beginning</u> <u>Fund</u> <u>Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Ending</u> <u>Fund</u> <u>Balance</u>
<u>General Fund</u>	\$ 26,465,687	\$ 36,259,786	\$ 41,712,304	\$ 21,013,169
<u>Special Revenue Funds</u>				
Inspector Education	223,003	69,230	47,000	245,233
Law Enforcement Trust	21,381	3,000	8,830	15,551
Road & Drainage District	12,831,721	16,694,612	17,384,026	12,142,307
Police Education	65,928	28,000	88,530	5,398
Fire Rescue District	2,735,642	6,495,428	6,709,275	2,521,795
Tree Fund	861,733	320,000	30,000	1,151,733
Solid Waste District	(483,477)	7,726,881	7,684,955	(441,551)
Escheated Lots-Land	7,567,977	-	-	7,567,977
Escheated Lots-Roads	18,000,000	-	-	18,000,000
Escheated Lots-Parks	8,000,000	-	1,550,000	6,450,000
Law Enforcement Impact Fee	600,994	122,410	589,000	134,404
Fire Impact Fee	2,632,713	356,046	300,000	2,688,759
Parks & Recreation Impact Fee	1,792,415	254,625	-	2,047,040
Transportation Impact Fee	14,357,716	3,161,209	6,004,795	11,514,130
Solid Waste Impact Fee	44,307	6,668	-	50,975
General Government Impact Fee	648	73,979	-	74,627
Building Fund	272,859	3,340,040	3,340,040	272,859
Fleet Maintenance	(861,189)	3,270,217	3,270,217	(861,189)
	<u>68,664,371</u>	<u>41,922,345</u>	<u>47,006,668</u>	<u>63,580,048</u>
<u>Capital Funds</u>				
One Cent Sales Tax Extension	10,833,787	5,429,397	1,611,370	14,651,814
Maintenance Facility Construction	-	5,000,000	-	5,000,000
	<u>10,833,787</u>	<u>10,429,397</u>	<u>1,611,370</u>	<u>19,651,814</u>
<u>Enterprise Funds</u>				
North Port Utility Department	50,696,942	15,519,503	19,303,417	46,913,028
Water Impact Fee	10,928,647	3,966,507	7,902,000	6,993,154
Sewer Impact Fee	14,591,744	5,487,505	6,870,973	13,208,276
Utility Construction Fund	-	20,295,000	20,295,000	-
	<u>76,217,333</u>	<u>45,268,515</u>	<u>54,371,390</u>	<u>67,114,458</u>
<u>Internal Service Fund</u>				
Employee Benefit Fund	400,522	6,300,769	6,300,769	400,522
TOTAL	<u>\$ 182,581,700</u>	<u>\$ 140,180,812</u>	<u>\$ 151,002,501</u>	<u>\$ 171,760,011</u>

Debt Service on Outstanding Long-term Liabilities

LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2006, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due within One Year</u>
Governmental activities:					
Bonds payable:					
Revenue bonds	\$ 15,000,000	\$ -	\$ (620,000)	\$ 14,380,000	\$ 630,000
Capital Leases	2,677,963	2,992,391	(1,026,152)	4,644,202	1,312,705
Compensated absences	1,413,213	1,476,679	(1,342,920)	1,546,972	292,242
<i>Governmental activities long-term liabilities</i>	<u>\$ 19,091,176</u>	<u>\$ 4,469,070</u>	<u>\$ (2,989,072)</u>	<u>\$ 20,571,174</u>	<u>\$ 2,234,947</u>
Business-type activities:					
Bonds payable:					
Revenue bonds	\$ 30,420,000	\$ 6,211,908	\$ (6,911,695)	\$ 29,720,213	\$ 1,107,177
Less deferred amount:				-	
On refunding	(742,306)	(817,039)	127,084	(1,432,261)	-
Total bond payable	<u>29,677,694</u>	<u>5,394,869</u>	<u>(6,784,611)</u>	<u>28,287,952</u>	<u>1,107,177</u>
Compensated absences	96,289	174,688	(160,079)	110,898	110,898
Deposits payable	476,620	435,711	(359,137)	553,194	417,804
<i>Governmental activities long-term liabilities</i>	<u>\$ 30,250,603</u>	<u>\$ 6,005,268</u>	<u>\$ (7,303,827)</u>	<u>\$ 28,952,044</u>	<u>\$ 1,635,879</u>

Payments on bonds that pertain to the City's governmental activities are made by the general fund. The compensated absence liability attributed to the governmental activities will be liquidated by the relevant special revenue and general fund.

Debt Service on Outstanding Long-term Liabilities

CAPITAL LEASES

The City has entered into lease agreements as lessee for financing the acquisition of equipment such as refuse vehicles, recycling trucks, fire vehicles, defibrillators/monitors, tractors, mowers, vehicles, loaders, excavators and backhoes. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

The assets acquired through capital leases are as follows:

Governmental Activities

Equipment	\$ 5,759,193
Less Accumulated Depreciation	<u>(1,650,417)</u>
Total	<u><u>\$ 4,108,776</u></u>

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2006 were as follows:

Governmental Activities

Year Ended September 30

2007	\$ 1,476,096
2008	1,304,988
2009	1,095,411
2010	830,834
2011	<u>331,609</u>
Total minimum lease payments	5,038,938
Less: amounts representing interest	<u>(394,736)</u>
Present value of minimum lease payments	<u><u>\$ 4,644,202</u></u>

Source: City of North Port Comprehensive Annual Financial Report

Debt Service on Outstanding Long-term Liabilities

BOND DEBT

<u>Description of Debt:</u>	<u>Governmental</u>	<u>Business-Type</u>
<p>\$24,150,000 Series 1998 Utility System Refunding Revenue Bonds, due in annual installments of \$90,000 - \$1,800,000 beginning September 30, 1999 through September 30, 2022; interest at 3.75% - 5%; secured by future water and sewer revenues.</p>	-	\$ 20,555,000
<p>\$3,990,000 Series 2000 Utility System Revenue Bonds, due in annual installments of \$125,000 - \$320,000 beginning September 30, 2001 through September 30, 2018; interest at 4.35% - 5.125%; secured by future water and sewer revenues.</p>	-	2,985,000
	14,380,000	-
<p>\$15,000,000 Series 2003 Sales Tax Revenue Bonds, due in annual installments of \$620,000 - \$1,150,000 beginning September 30, 2006 through September 30, 2023; interest at 1.65% - 4.50%; secured by future half-cent sales tax revenues.</p>	-	-
<p>\$6,211,908 Series 2005 Utility System Refunding Revenue Bonds, due in annual installments of \$17,177 - \$592,317 beginning September 30, 2006 through September 30, 2023; interest at 1.65% - 4.50%; secured by future water and sewer revenues.</p>	-	6,180,213
<p>Total Bonds</p>	<p><u>\$ 14,380,000</u></p>	<p><u>\$ 29,720,213</u></p>

Source: City of North Port Comprehensive Annual Financial Report

Debt Service on Outstanding Long-term Liabilities

BOND DEBT SCHEDULE

Debt service requirements at September 30, 2006 were as follows:

Governmental Activities - Revenue Bonds

<u>Year Ended</u> <u>September 30</u>	<u>Sales Tax Revenue Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2007	\$ 630,000	\$ 571,140
2008	645,000	558,540
2009	660,000	543,221
2010	680,000	520,121
2011	710,000	494,621
2012 - 2016	3,960,000	2,048,856
2017 - 2021	4,845,000	1,168,502
2022 - 2023	2,250,000	153,000
Total	<u>\$ 14,380,000</u>	<u>\$ 6,058,001</u>

Business-type Activities - Revenue Bonds

<u>Year Ended</u> <u>September 30</u>	<u>Water and Sewer Utility</u>	
	<u>Principal</u>	<u>Interest</u>
2007	\$ 1,107,177	\$ 1,396,125
2008	1,157,188	1,348,743
2009	1,208,577	1,297,705
2010	1,259,334	1,243,122
2011	1,320,122	1,478,177
2012 - 2016	7,607,136	6,378,447
2017 - 2021	9,690,992	3,278,209
2022 - 2030	6,369,687	1,070,697
Total	<u>\$ 29,720,213</u>	<u>\$ 17,491,225</u>

Source: City of North Port Comprehensive Annual Financial Report

City of North Port Staffing Levels

Fund Department	Staffing										
	Adopted FY 03-04	Adopted FY 04-05	Adopted FY 05-06	Amended FY 05-06	Adopted FY 06-07	Amended FY 06-07	Proposed FY 07-08	Eliminated FY 07-08	Transferred FY 07-08	Requested FY 07-08	Changes FY 07-08
General Fund											
Commission (PT)	5	5	5	5	5	5	5				0
City Clerk	8	8	10	10	10	10	9		(1)		(1)
Finance*	8	11	13	18	25	25	25				0
Planning and Zoning	7	11	11	11	13	13	13				0
Building Department	27	49	54	54	19	19	16	(3)			(3)
Engineering	6	17	18	17	18	18	16	(1)	(1)		(2)
General Services	14	16	19	14	15	15	16		1		1
City Manager***	3	2	2	2	4	4	5	(1)	2		1
Economic Development	1	1	1	1	1	1	1				0
Human Resources	0	5	5	5	6	6	5		(1)		(1)
Police	71	83	108	108	134	134	134				0
Police (PT)	9	21	22	28	28	28	28				0
Facilities Maintenance	13	15	17	17	17	17	17				0
Parks and Recreation*	6	10	10	10	30	31	32	(3)		4	1
TOTAL FUND	178	254	295	300	325	326	322	(8)	0	4	(4)
Road and Drainage District	55	65	85	85	100	100	97	(7)		4	(3)
TOTAL FUND	55	65	85	85	100	100	97	(7)	0	4	(3)
Fire Rescue District	54	69	85	85	95	97	94	(3)			(3)
TOTAL FUND	54	69	85	85	95	97	94	(3)	0	0	(3)
Solid Waste District	23	35	35	35	36	36	34	(2)			(2)
TOTAL FUND	23	35	35	35	36	36	34	(2)	0	0	(2)
Water and Sewer Utility											
Administrative	10	12	16	16	11	11	11				0
Administrative (PT)	1	1	0	0	0	0	0				0
Water Plant	4	5	8	8	8	8	8				0
Water Plant (PT)	0	0	0	0	0	0	0				0
Wastewater Plant	5	5	7	7	7	7	7				0
Field Operations	28	25	30	30	34	34	31	(3)			(3)
TOTAL FUND	48	48	61	61	60	60	57	(3)	0	0	(3)
Building Fund											
Building Inspectors**	0	0	0	0	50	49	32	(10)	(7)		(17)
TOTAL FUND	0	0	0	0	50	49	32	(10)	(7)	0	(17)
Fleet Maintenance	10	12	12	12	15	15	14	(1)			(1)
TOTAL FUND	10	12	12	12	15	15	14	(1)	0	0	(1)
All Funds	368	483	573	578	681	683	650	(34)	(7)	8	(33)

Note: PT represents Part-Time employees

The above chart indicates the number of positions budgeted in each department. Not all positions are filled due to typical employee separations which may include retirement or leaving for other employment. The number of filled positions varies daily.

*Includes some part-time and/or seasonal positions and amended to show position added when assumed park maintenance from county.

**Corrected to reflect shared personnel



City of North Port, Florida
General Fund Budget Comparison
FY 2007-08 Budget

	FY03-04 Actual	FY04-05 Actual	FY05-06 Actuals	FY06-07 Adopted	FY06-07 Amended	FY07-08 Adopted	Change from FY06-07	Percent Change
General Fund								
Revenue								
Taxes	9,260,223	12,093,738	18,616,095	19,219,317	19,219,317	20,634,920	1,415,603	7.37%
Licenses and Permits	4,119,333	6,031,901	4,375,595	818,300	818,300	342,500	(475,800)	-58.14%
Intergovernmental	3,062,290	2,833,121	4,632,452	4,846,660	4,846,660	5,267,220	420,560	8.68%
Charges for Service	2,020,587	2,990,297	3,885,097	4,798,376	4,798,376	7,154,130	2,355,754	49.09%
Fines and Forfeits	344,280	409,608	545,629	475,760	475,760	440,550	(35,210)	-7.40%
Miscellaneous Income	333,818	797,256	1,734,959	672,794	672,794	1,119,096	446,302	66.34%
Lease Proceeds	-	86,037	-	-	-	-	0	0.00%
Transfers	400,244	681,370	1,301,370	1,301,370	1,301,370	1,301,370	0	0.00%
Budgeted use of Fund Balance	-	-	-	5,680,470	8,501,524	5,452,518	(227,952)	-4.01%
TOTAL REVENUE	19,540,775	25,923,328	35,091,197	37,813,047	40,634,101	41,712,304	3,899,257	10.31%
Expenditures								
Commission	158,301	205,207	209,097	327,318	327,318	349,585	22,267	6.80%
Legal/City Attorney	357,673	533,956	605,645	545,000	675,000	675,000	130,000	23.85%
City Clerk	424,026	484,537	513,739	525,264	525,264	671,770	146,506	27.89%
Finance	556,900	618,817	788,062	1,917,337	1,917,337	2,183,640	266,303	13.89%
Planning & Zoning	448,601	569,923	809,476	1,126,595	1,126,595	1,581,734	455,139	40.40%
Building	1,702,865	2,484,977	3,153,902	1,190,150	1,190,150	1,191,698	1,548	0.13%
General Services	2,154,015	2,531,421	4,127,720	5,595,831	6,845,831	4,727,041	(868,790)	-15.53%
City Manager**	438,452	381,406	414,024	1,290,083	1,290,083	959,585	(330,498)	-25.62%
Police Department	5,850,583	6,886,197	8,969,072	12,048,290	13,455,844	11,116,024	(932,266)	-7.74%
Emergency Medical Services	2,956,886	3,263,097	4,102,429	5,016,288	5,016,288	5,648,992	632,704	12.61%
Emergency Management	18,205	9,597	158,017	99,753	99,753	71,513	(28,240)	-28.31%
Parks and Recreation	303,222	347,959	530,309	2,078,039	2,111,539	1,913,381	(164,658)	-7.92%
Engineering	981,657	1,203,798	1,308,689	1,417,127	1,417,127	1,656,769	239,642	16.91%
Non Departmental	1,210,135	1,074,435	1,814,601	4,635,972	4,635,972	8,965,572	4,329,600	93.39%
TOTAL EXPENDITURES	17,561,520	20,595,327	27,504,781	37,813,047	40,634,101	41,712,304	3,899,257	10.31%

*Human Resources is now a division of General Services

**City Manager includes Economic Development but not Human Resources

General Fund
Fiscal Year 2007-08 Revenue Detail

Description	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 06-07	FY 07-08	Change	Percent
	Actual	Actual	Actual	Adopted	Amended	Adopted	from FY 06-07	Change
Ad Valorem Taxes	\$ 6,383,592	\$ 8,430,651	\$ 14,039,019	\$ 15,621,295	\$ 15,621,295	\$ 15,912,786	291,491	1.9%
Delinquent	20,794	22,078	15,101	15,000	15,000	15,000	0	0.0%
Delinquent/GDC		0	0	0	0	0	0	0.0%
Electric Franchise Fee	1,321,722	1,695,328	2,332,266	1,500,000	1,500,000	2,113,187	613,187	40.9%
Telephone Franchise	0	0	0	0	0	0	0	0.0%
Cable Franchise	0	0	5,000	0	0	0	0	0.0%
Electric UST	298,614	379,517	435,921	350,000	350,000	466,670	116,670	33.3%
Local Community Services Tax	1,235,501	1,566,164	1,788,788	1,733,022	1,733,022	2,127,277	394,255	22.7%
Taxes	\$ 9,260,223	\$ 12,093,738	\$ 18,616,095	\$ 19,219,317	\$ 19,219,317	\$ 20,634,920	1,415,603	7.4%
Occupational Licenses	\$ 44,162	\$ 49,587	\$ 66,904	\$ 50,000	\$ 50,000	\$ 100,000	50,000	100.0%
County Occupational License	10,928	15,529	17,090	3,000	3,000	5,000	2,000	66.7%
Occupation License Admin. Fee				0	0	0	0	0.0%
Home Occupational Licenses	4,600	100	0	0	0	0	0	0.0%
Building Permits	3,001,955	4,397,850	3,085,822	0	0	0	0	0.0%
Cert. of Occupancy Fee	525	825	1,705	800	800	0	(800)	-100.0%
Radon Tax	5,759	8,572	6,031	20,000	20,000	6,500	(13,500)	-67.5%
Planning and Zoning	285,451	411,475	296,141	350,000	350,000	120,000	(230,000)	-65.7%
Cert. of Competency	84,250	101,211	154,725	0	0	0	0	0.0%
Other Licenses, Fees	638,125	929,087	686,815	350,000	350,000	25,000	(325,000)	-92.9%
Land Clearing/Temp Use Permits	41,218	115,900	58,202	42,000	42,000	85,000	43,000	102.4%
Temporary Use Permits		0	452	500	500	0	(500)	-100.0%
Vehicles for Hire	2,360	1,765	1,708	2,000	2,000	1,000	(1,000)	-50.0%
Licenses and Permits	\$ 4,119,333	\$ 6,031,901	\$ 4,375,595	\$ 818,300	\$ 818,300	\$ 342,500	(475,800)	-58.1%
Office of Justic Program	0	0	6,522	0	0	0	0	0.0%
FEMA Reimbursement	0	0	44,848	0	0	0	0	0.0%
FDLE Grants	0	0	10,000	0	0	0	0	0.0%
EMS Grant	0	0	0	0	0	0	0	0.0%
Emergency Mgmnt Shutters	0	0	152,354	0	0	0	0	0.0%
FDOT - Landscape Maint.	0	0	15,937	0	0	0	0	0.0%
Cigarette - 2 cents	0	0	0	0	0	0	0	0.0%
Cigarette - 11 cents	401,417	618,372	748,693	869,735	869,735	944,313	74,578	8.6%
State Grants/ Other Grants	139,152	344,592	0	0	0	0	0	0.0%
Mobile Home License	4,006	6,470	5,576	3,920	3,920	5,000	1,080	27.6%
Alcohol Beverage License	6,414	8,587	6,878	3,000	3,000	7,000	4,000	133.3%
One-Half Cent Local Sales Tax	2,511,301	2,997,055	3,390,103	3,723,755	3,723,755	4,073,329	349,574	9.4%
School Resource Officer	0	0	250,541	246,250	246,250	237,578	(8,672)	-3.5%
Safe Neighborhood Heroes	0	0	1,000			0	0	0.0%
Pay in Lieu of Taxes	-	-	-	-	-	-	0	0.0%
Intergovernmental Rev.	\$ 3,062,290	\$ 3,975,076	\$ 4,632,452	\$ 4,846,660	\$ 4,846,660	\$ 5,267,220	420,560	8.7%
Zoning Fees	\$ 110,560	\$ 70,568	\$ 23,081	\$ 30,000	\$ 30,000	\$ -	(30,000)	-100.0%
Certi, copy, record fee	5,272	5,833	4,083	3,500	3,500	4,500	1,000	28.6%
Boat Fees	16,272	18,934	21,042	13,000	13,000	20,000	7,000	53.8%
Impact Funds Admin Fees	0	94,105	184,540	288,620	288,620	51,607	(237,013)	-82.1%
Ambulance transport	468,482	613,849	695,477	800,000	800,000	880,000	80,000	10.0%
Divosta Homes Island Walk	0	0	41,667	0	0	0	0	0.0%
Cost Recovery Income	0	0	185,927	0	0	0	0	0.0%
CPR Training income	3,650	2,900	1,995	1,500	1,500	0	(1,500)	-100.0%
Lot Mowing Admin Fee	17,577	4,512	6,997	5,200	5,200	4,000	(1,200)	-23.1%
Library Impact Fees - Net	4,324	6,023	8,403	6,500	6,500	2,034	(4,466)	-68.7%

General Fund
Fiscal Year 2007-08 Revenue Detail

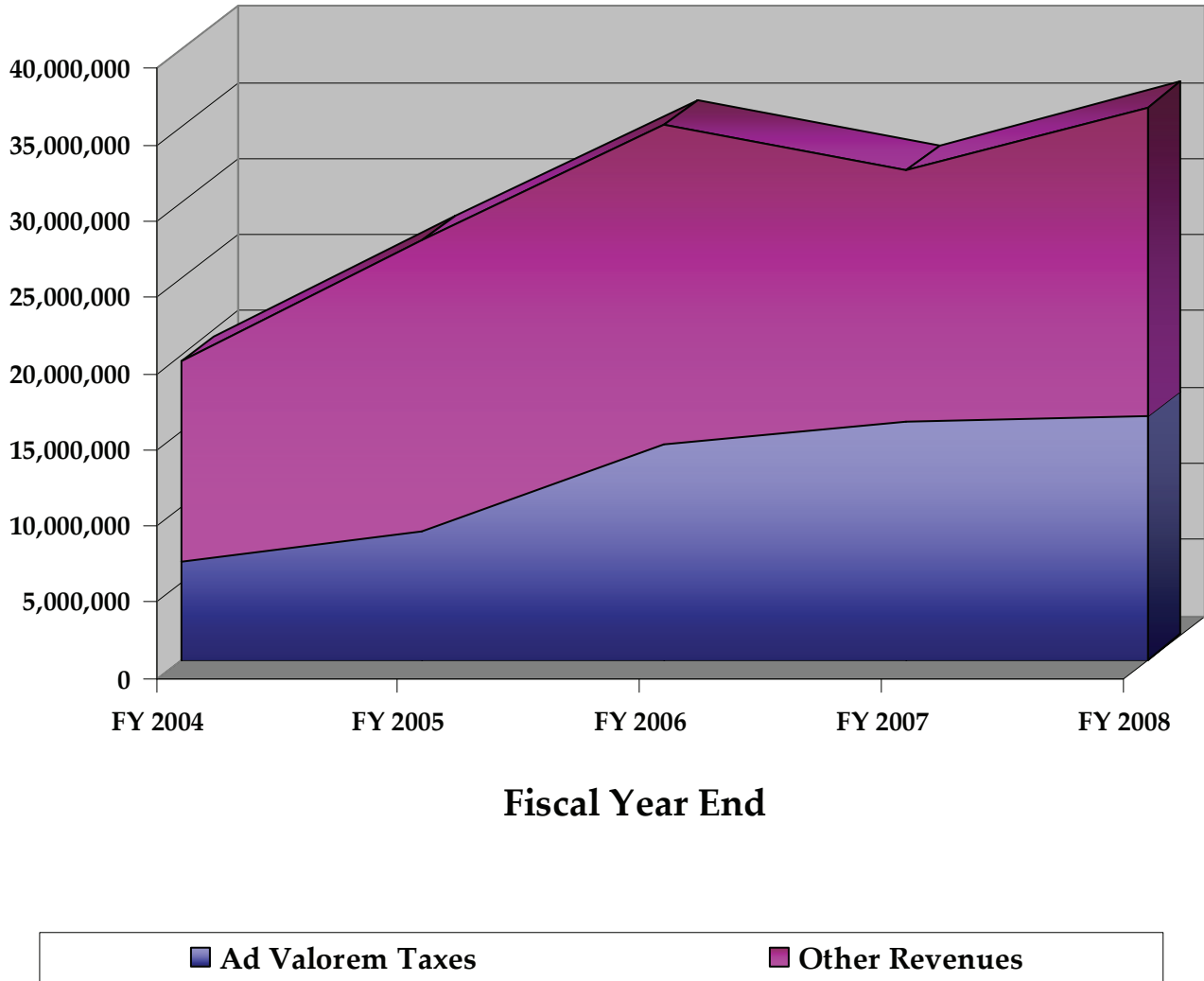
Description	FY 03-04	FY 04-05	FY 05-06	FY 06-07	FY 06-07	FY 07-08	Change	Percent
	Actual	Actual	Actual	Adopted	Amended	Adopted	from FY 06-07	Change
Special Events	0	7,492	0	21,100	21,100	0	(21,100)	-100.0%
Recreation Facilities	450	900	1,350	2,500	2,500	2,000	(500)	-20.0%
Charge to Road and Drainage	524,000	812,799	812,799	1,044,447	1,044,447	1,562,775	518,328	49.6%
Charge to Fire Rescue	95,000	301,736	301,736	450,000	450,000	639,843	189,843	42.2%
Charge to Solid Waste	114,000	177,378	177,378	292,181	292,181	449,412	157,231	53.8%
Charge to Utilities	661,000	731,384	731,384	1,039,828	1,039,828	1,509,318	469,490	45.2%
Charge to Building Fund	0	0	0	400,000	400,000	822,236	422,236	105.6%
Charge to Fleet Maintenance	0	0	0	50,000	50,000	494,794	444,794	889.6%
Fees Per Ordinance 06-36	0	0	(3,650)	0	0	0	0	0.0%
Planning & Zoning Fees	0	0	292,263	100,000	100,000	311,611	211,611	211.6%
Engineer Fees	0	0	398,625	250,000	250,000	400,000	150,000	60.0%
Charges for Services	\$ 2,020,587	\$ 2,848,413	\$ 3,885,097	\$ 4,798,376	\$ 4,798,376	\$ 7,154,130	2,355,754	49.1%
Judgments and Fines	\$ 293,443	\$ 266,331	\$ 312,704	\$ 400,000	\$ 400,000	\$ 276,160	(123,840)	-31.0%
Prop Stand Abatement Fees	84	2,050	6,069	2,000	2,000	6,000	4,000	200.0%
Violations of Local Ordinances	6,454	5,716	3,746	3,000	3,000	7,190	4,190	139.7%
False Alarms	9,625	5,150	4,500	8,760	8,760	1,200	(7,560)	-86.3%
Tree Ordinance Violation	22,653	35,250	16,230	12,000	12,000	0	(12,000)	-100.0%
DRI and Annexation Fees	0	0	0	0	0	0	0	0.0%
Code Enforcement Bd Fine	12,021	95,111	202,380	50,000	50,000	150,000	100,000	200.0%
Fines & Forfeits	\$ 344,280	\$ 409,608	\$ 545,629	\$ 475,760	\$ 475,760	\$ 440,550	(35,210)	-7.4%
Miscellaneous	\$ 32,128	\$ 33,432	\$ 48,138	\$ 20,000	\$ 20,000	\$ 20,000	0	0.0%
Grants/EAR, Public Safety	0	0	0	0	0	0	0	0.0%
P & Z Fee Reimbursement	0	0	1,236	2,000	2,000	0	(2,000)	-100.0%
Interest	137,854	354,851	1,089,615	450,000	450,000	900,000	450,000	100.0%
Rents	64,723	72,342	62,908	60,794	60,794	71,096	10,302	16.9%
Tree Assessments	81,784	313,602	383,900	120,000	120,000	0	(120,000)	-100.0%
Disposal of Fixed Assets	1,059	13,150	0	2,500	2,500	2,500	0	0.0%
Contributions and Donations	7,780	6,898	0	5,000	5,000	2,000	(3,000)	-60.0%
Parks & Recreation Events	0	0	8,716	10,000	10,000	110,000	100,000	1000.0%
Youth Advisory Board	0	0	500	0	0	0	0	0.0%
Victim Assistance Donations	0	0	7,032	0	0	0	0	0.0%
NP Networks LLC Grant	0	0	50,000	0	0	0	0	0.0%
Shelby Foundation Grants	0	0	80,000	0	0	0	0	0.0%
Social Services Donations	8,490	2,981	2,914	2,500	2,500	13,500	11,000	440.0%
Other Miscellaneous Revenue	0	0	0	0	0	0	0	0.0%
Miscellaneous Income	\$ 333,818	\$ 797,256	\$ 1,734,959	\$ 672,794	\$ 672,794	\$ 1,119,096	446,302	66.3%
Transfer from CICLA	\$ 400,244	\$ 681,370	\$ 1,301,370	\$ 1,301,370	\$ 1,301,370	\$ 1,301,370	0	0.0%
Other Transfers	0	548,307	0	0	0	0	0	0.0%
Lease Proceeds	0	86,037	0	0	0	0	0	0.0%
Appropriated Fund Balance	0	0	0	5,680,470	8,501,524	5,452,518	(3,049,006)	-4.0%
Other/Fund Balance	\$ 400,244	\$ 1,315,714	\$ 1,301,370	\$ 6,981,840	\$ 9,802,894	\$ 6,753,888	(3,049,006)	-3.3%
Total General Fund Revenue	\$ 19,540,775	\$ 27,471,706	\$ 35,091,197	\$ 37,813,047	\$ 40,634,101	\$ 41,712,304	1,078,203	0.10

City of North Port, Florida
General Fund
Fiscal Year 2007-08 Expenditure Schedule

	FY03-04 Actual	FY04-05 Actual	FY05-06 Actuals	FY06-07 Adopted	FY06-07 Amended	FY07-08 Adopted	Percent Change
GENERAL GOVERNMENT							
Commission	158,301	205,207	209,097	327,318	327,318	349,585	6.80%
Legal/City Attorney	357,673	533,956	605,645	545,000	675,000	675,000	23.85%
City Clerk	424,026	484,537	513,739	525,264	525,264	671,770	27.89%
Finance	556,900	618,817	788,062	1,917,337	1,917,337	2,183,640	
Planning & Zoning	448,601	569,923	809,476	1,126,595	1,126,595	1,581,734	40.40%
Building	1,702,865	2,484,977	3,153,902	1,190,150	1,190,150	1,191,698	0.13%
General Services	2,057,165	2,408,789	3,981,954	4,807,878	5,657,878	4,556,216	
City Manager**	438,452	381,406	414,024	1,290,083	1,290,083	959,585	
Non Departmental	788,890	1,068,435	1,808,601	4,629,972	4,629,972	3,044,728	-34.24%
TOTAL GENERAL GOVERNMENT	6,932,872	8,756,046	12,284,499	16,359,597	17,339,597	15,213,956	
PUBLIC SAFETY							
Police Department	5,850,583	6,886,197	8,969,072	12,048,290	13,455,844	11,116,024	-7.74%
Emergency Medical Services	2,956,886	3,263,097	4,102,429	5,016,288	5,016,288	5,648,992	12.61%
Emergency Management	18,205	9,597	158,017	99,753	99,753	71,513	-28.31%
Engineering	981,657	1,203,798	1,308,689	1,417,127	1,417,127	1,656,769	16.91%
TOTAL PUBLIC SAFETY	9,807,331	11,362,690	14,538,206	18,581,458	19,989,012	18,493,298	
HUMAN SERVICES							
Social Services (General Services)	96,850	122,632	145,766	787,953	1,187,953	170,825	
TOTAL HUMAN SERVICES	96,850	122,632	145,766	787,953	1,187,953	170,825	
CULTURE/RECREATION							
Parks and Recreation	303,222	347,959	530,309	2,078,039	2,111,539	1,913,381	-7.92%
TOTAL CULTURE/RECREATION	303,222	347,959	530,309	2,078,039	2,111,539	1,913,381	
OTHER							
Transfers/Subsidies	421,245	6,000	6,000	6,000	6,000	5,920,844	
TOTAL OTHER	421,245	6,000	6,000	6,000	6,000	5,920,844	
TOTAL EXPENDITURES	17,561,520	20,595,327	27,504,781	37,813,047	40,634,101	41,712,304	10.31%

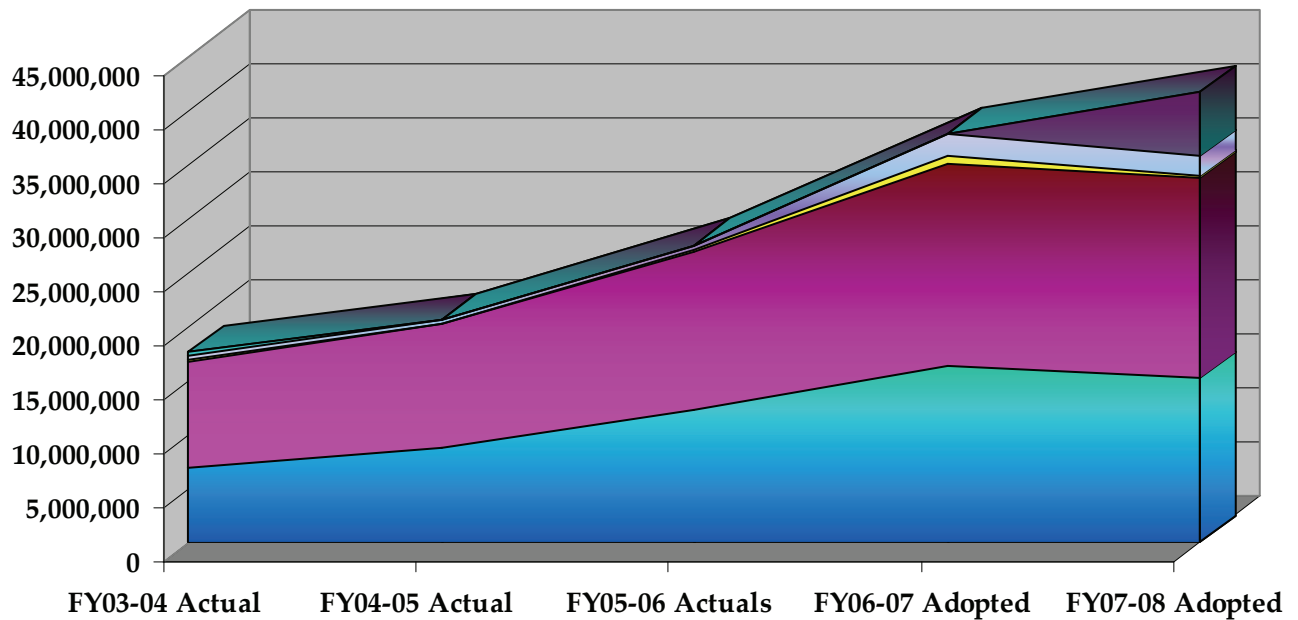
General Fund

Comparison of Expenditures Funded by Ad Valorem Taxes and Those Funded by Other Revenues



The comparison of expenditures funded by Ad Valorem taxes and other revenues in the General Fund demonstrates that property taxes covered, in FY 2004, 33% of the total expenditures. Projected Ad Valorem receipts for FY 2008 are expected to account for 44% of the revenues to cover total expenditures.

General Fund Comparison of Expenditures by Function



Fiscal Year End

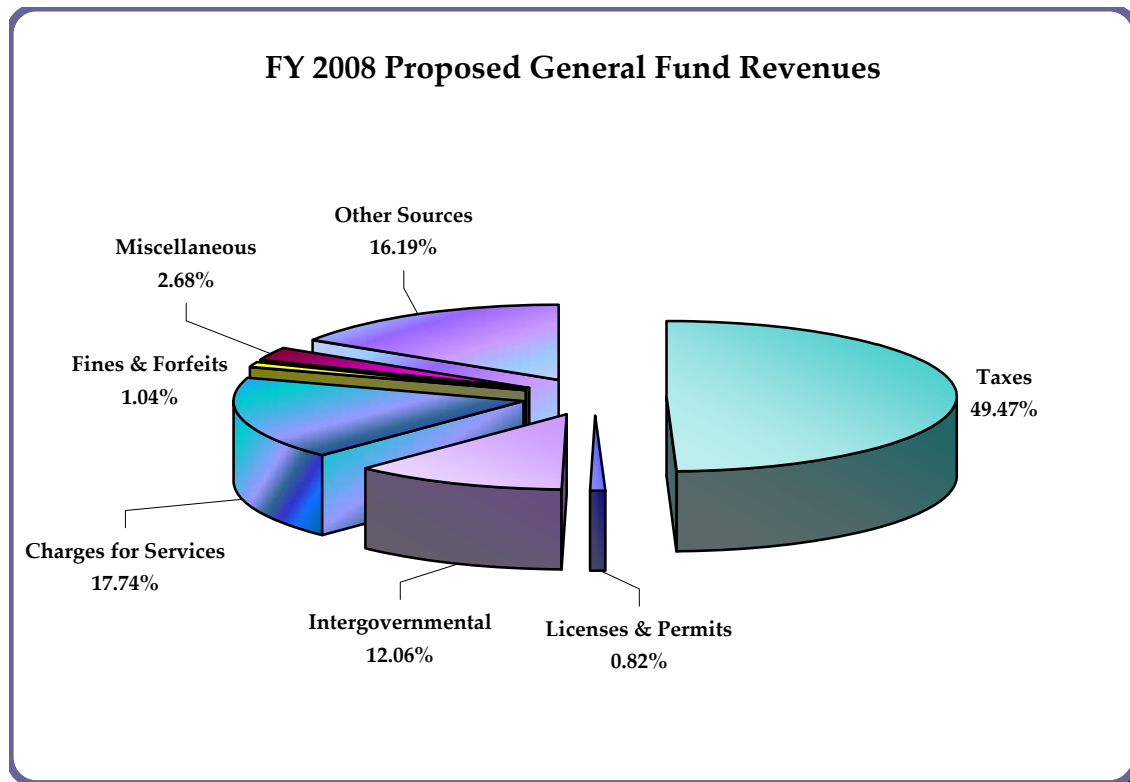


The composition of expenditures in the General Fund is graphically presented above. As expected, the largest portion relates to public safety.

General Fund

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

001-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2008 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Taxes</i>	18,616,095	19,219,317	19,219,317	20,634,920	7.37%
<i>Licenses & Permits</i>	4,375,595	818,300	818,300	342,500	-58.14%
<i>Intergovernmental</i>	4,381,911	4,600,410	4,600,410	5,029,642	9.33%
<i>Charges for Services</i>	4,141,707	5,046,626	5,046,626	7,397,708	46.59%
<i>Fines & Forfeits</i>	539,560	473,760	473,760	434,550	-8.28%
<i>Miscellaneous</i>	1,734,959	672,794	672,794	1,119,096	66.34%
<i>Other Sources</i>	1,301,370	6,981,840	9,802,894	6,753,888	-3.26%
TOTALS	\$ 35,091,197	\$ 37,813,047	\$ 40,634,101	\$ 41,712,304	10.31%



General Fund

Fiscal Year 2008 Adopted Budget REVENUE DETAIL

001-0000

Taxes

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
311 Ad Valorem	14,054,120	15,636,295	15,636,295	15,927,786
312 Sales, Use and Fuel Taxes	0	0	0	0
313 Franchise Fees	2,337,266	1,500,000	1,500,000	2,113,187
314 Utility Service Taxes	2,224,709	2,083,022	2,083,022	2,593,947
319 Other Taxes	0	0	0	0
Total Tax Revenue	\$ 18,616,095	\$ 19,219,317	\$ 19,219,317	\$ 20,634,920

Licenses and Permits

321 Occupational License	83,994	53,000	53,000	105,000
322 Building Permits	3,544,424	370,800	370,800	126,500
329 Other Licenses, Fees and Permits	747,177	394,500	394,500	111,000
Total Licenses & Permits Revenues	\$ 4,375,595	\$ 818,300	\$ 818,300	\$ 342,500

Intergovernmental

331 Federal Grants	51,370	0	0	0
334 State Grants	178,291	0	0	0
335 State Shared Revenues	4,401,791	4,846,660	4,846,660	5,267,220
337 Grants from other Local Units	1,000	0	0	0
Total Intergovernmental Revenue	\$ 4,632,452	\$ 4,846,660	\$ 4,846,660	\$ 5,267,220

Charges for Services

341 General Government	232,746	335,120	335,120	76,107
342 Public Safety	925,066	801,500	801,500	880,000
343 Physical Environment	6,997	5,200	5,200	4,000
344 Transportation	0	0	0	0

General Fund

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
345 Economic Environment	0	0	0	0
346 Human Services	0	0	0	0
347 Culture/Recreation	9,753	30,100	30,100	4,034
349 Other Charges for Services	2,710,535	3,626,456	3,626,456	6,189,989
Total Charges for Services Revenue	\$ 3,885,097	\$ 4,798,376	\$ 4,798,376	\$ 7,154,130
<i>Fines and Forfeits</i>				
351 Judgments and Fines	312,704	400,000	400,000	276,160
354 Violations of Local Ordinances	232,925	75,760	75,760	164,390
Total Judgments and Fines Revenues	\$ 545,629	\$ 475,760	\$ 475,760	\$ 440,550
<i>Miscellaneous Revenues</i>				
360 Miscellaneous Payments Received	49,374	22,000	22,000	20,000
361 Interest	1,089,615	450,000	450,000	900,000
362 Rents	62,908	60,794	60,794	71,096
363 Special Assessments/Impact Fees	383,900	120,000	120,000	0
364 Disposition of Fixed Assets	0	2,500	2,500	2,500
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	149,162	17,500	17,500	125,500
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 1,734,959	\$ 672,794	\$ 672,794	\$ 1,119,096
<i>Other Sources</i>				
381 Interfund Transfer	1,301,370	1,301,370	1,301,370	1,301,370
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other - Appropriated Fund Balance	0	5,680,470	8,501,524	5,452,518
Total Other Sources	\$ 1,301,370	\$ 6,981,840	\$ 9,802,894	\$ 6,753,888
TOTALS	\$ 35,091,197	\$ 37,813,047	\$ 40,634,101	\$ 41,712,304

General Fund

Fund - 001

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 8,894,221
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	17,279,429
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(16,516,607)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 9,657,044</u>
FY 2006-2007 Carried forward encumbrances	(1,776,699)
"Available" Fund Balance for FY 2008	<u><u>\$ 7,880,345</u></u>

City Commission

“provides policy direction to ensure the City’s identified mission.”

The City Commission, with all legislative powers vested therein, consists of five (5) Commissioners. This includes a Commission Chair and Vice-Chair. They hold the responsibility of establishing overall city policies and they set the tone and direction of local government. The Commission accomplishes this by adopting ordinances and resolutions which promote the general welfare of the city and the safety and health of its residents, adopting the annual budget, and by appointing the city manager, city clerk and city attorney.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide policy direction to ensure the City’s identified mission.

The City Commission provides direction for the City as it makes decisions that are based on the “health, safety and welfare of our residents” as stated in the City’s Mission Statement. The Commission considers the most cost effective manner in which to achieve the highest quality of service, thereby perpetuating the mission of the City and propelling the City towards its vision of “**SAFE, CLEAN, PRETTY, FUN.**” In so doing, the Commission continues to achieve all goals set forth in the City’s Comprehensive Plan.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2008 Objectives				
Increase public knowledge of municipal services, concerns, responsibilities and accomplishments by holding regular public meetings and allowing resident participation.	x	x	x	x
Determines the needs of the City and the degree of services to be provided by the City by cultivating resident awareness, understanding and through improved communications with county and other local government agencies.	x	x	x	x

City Commission

FUNDING SOURCE:

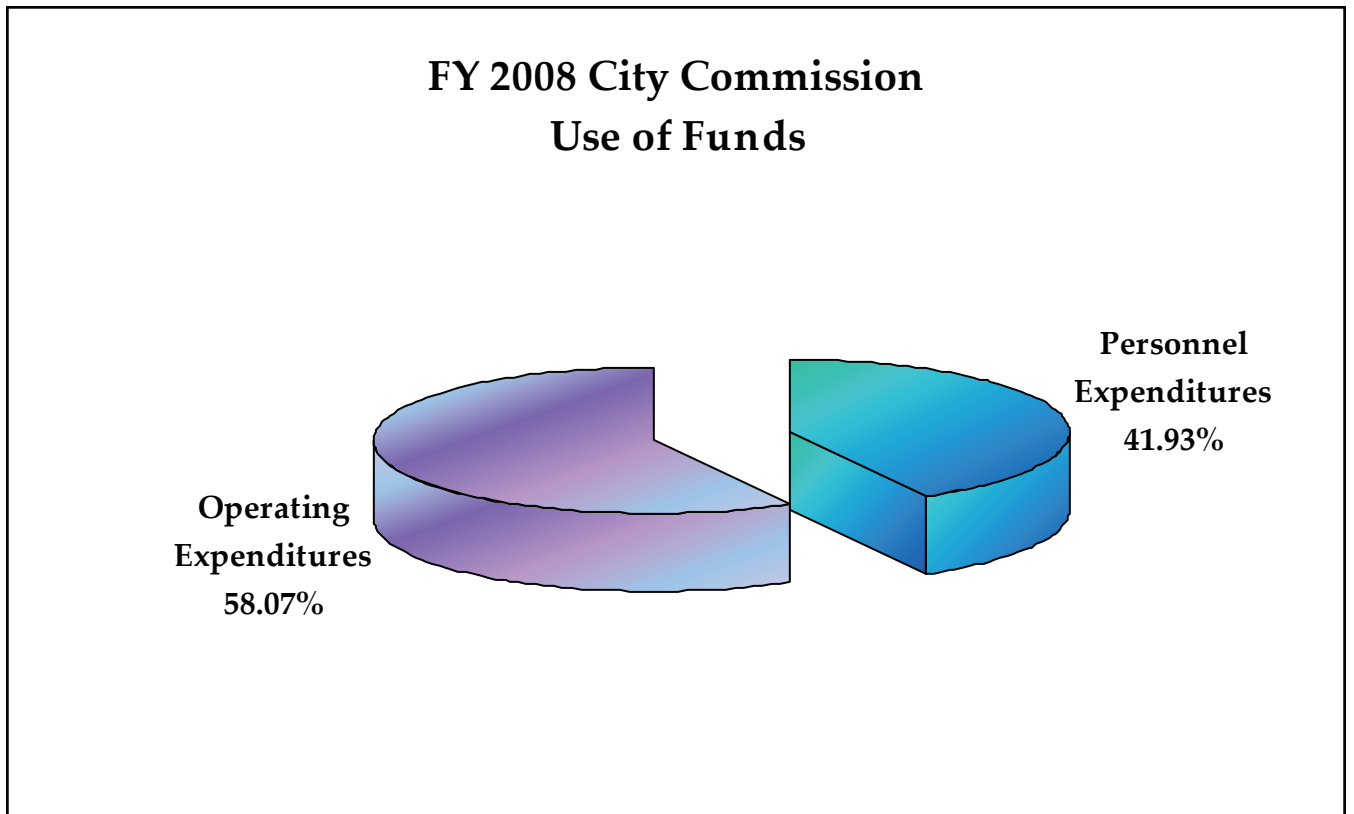
The General Fund is the funding source for the City Commission budget.

STAFFING SUMMARY:

FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed
5	5	5

EXPENDITURE ANALYSIS

Personnel Expenditures	Increase attributed to 5% annual increase in salaries.
Operating Expenditures	Increase in promotional activities due to newly formed Art Advisory Board and increase in memberships.
Capital Expenditures	No capital expenditures

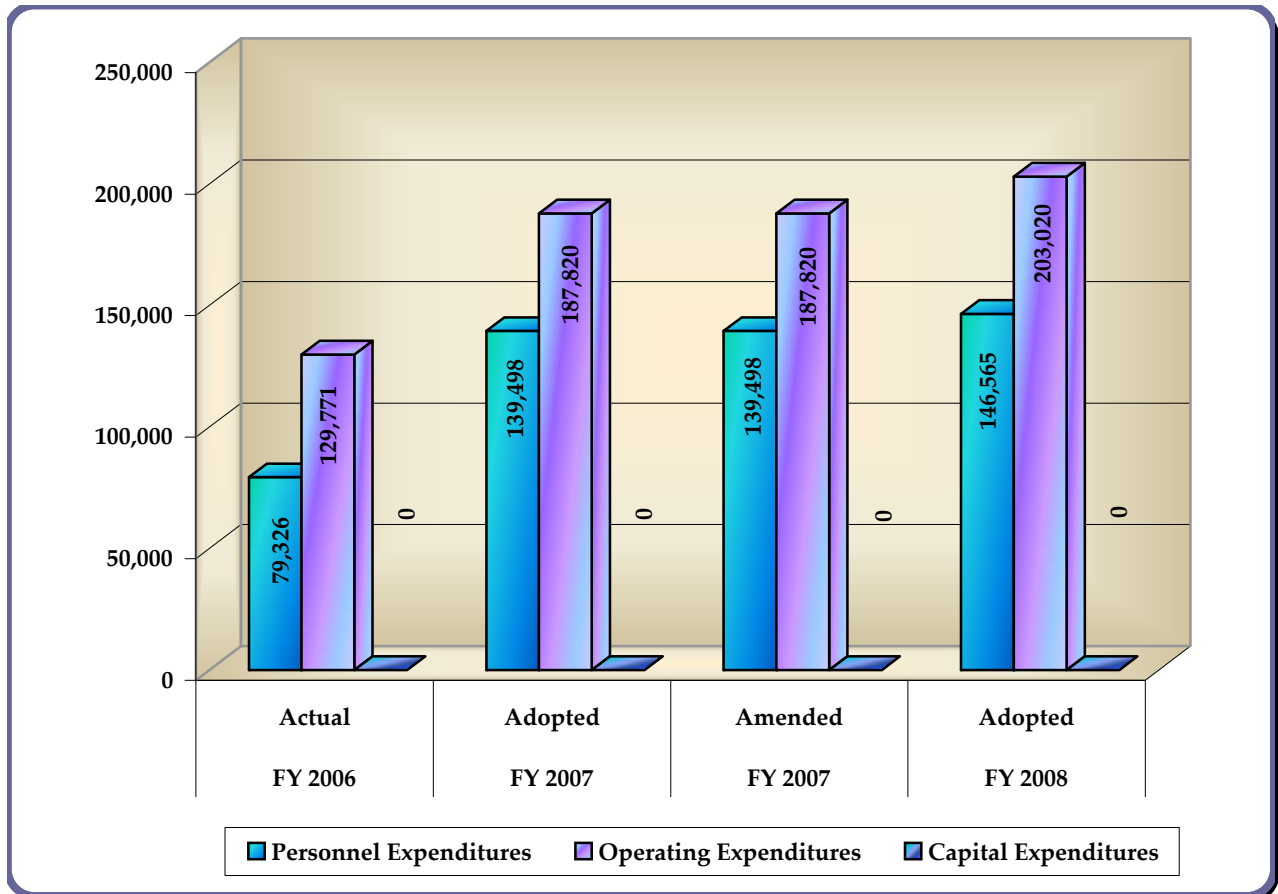


City Commission

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-0100-511

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	79,326	139,498	139,498	146,565	5.07%
<i>Operating Expenditures</i>	129,771	187,820	187,820	203,020	8.09%
<i>Capital Expenditures</i>	0	0	0	0	0.00%
TOTALS	\$ 209,097	\$ 327,318	\$ 327,318	\$ 349,585	6.80%



City Commission

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0100-511

Personnel Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
11 Executive Salaries	64,260	67,350	67,350	121,800
12 Regular Salaries & Wages	0	0	0	0
13 Other Salaries & Wages	0	57,970	57,970	6,090
14 Overtime	0	0	0	0
15 Special Pay	0	0	0	0
21 FICA	4,634	4,672	4,672	9,054
22 Retirement Contributions	0	0	0	0
23 Life & Health Insurance	10,432	9,506	9,506	9,621
24 Workers' Compensation	0	0	0	0
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 79,326	\$ 139,498	\$ 139,498	\$ 146,565

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	66,010	98,140	98,140	103,160
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	19,557	25,500	25,500	26,200
41 Communication Services	5,039	5,980	5,980	4,756
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	3,108	4,000	4,000	4,000
45 Insurance	0	0	0	0
46 Repairs & Maintenance	530	500	500	500
47 Printing & Binding	856	1,880	1,880	1,559
48 Promotional Activities	531	4,800	4,800	12,475
49 Other Current Charges	3,200	9,000	9,000	9,000
51 Office Supplies	2,780	3,200	3,200	1,600
52 Minor Operating Expenditures	1,958	3,370	3,370	950

City Commission

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	26,202	31,450	31,450	38,820
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 129,771	\$ 187,820	\$ 187,820	\$ 203,020

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -

Debt Service

71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -

Grants and Aids

83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ 209,097	\$ 327,318	\$ 327,318	\$ 349,585
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City Attorney

“provides legal services needed to accomplish the City’s goals.”

The City Attorney is responsible for representing the City acting as legal advisor and counsel for all departments and all of its officers in matters relating to their official duties. In addition, the City Attorney prepares and reviews all contracts, bonds, or all other legal and official instruments of the City and endorses each with his approval as to form and correctness. The City Attorney’s Office also provides the majority of litigation services to the City of North Port.

The City Attorney’s office is considered a charter office as established under Article XV of the North Port City Charter. He or she is appointed by the City Commission and otherwise performs all duties as required by Section 14.05 of Article XV of the North Port City Charter. Presently, the City Attorney operates under a two (2) year contract, which expires August 31, 2007.

The budget request for the City Attorney is developed by the City Attorney with approval by the City Manager. The budgetary requests are based upon contractual requirements, historical trends and anticipated legal matters which may arise during the coming budget year.

The budget includes \$160,000 for the attorney retainer. It includes \$480,000 for non-retainer services for the City Attorney for handling hourly matters. Also, it includes \$30,000 for outside legal counsel for such matters as representation of the Code Enforcement Board and the Contractors Licensing and Advisory Board. The budget does not contain any amount for outside legal counsel for litigation, land use, labor or risk management as either Nelson Hesse is handling those matters or there were no expenditures in the current budget year. The amended budget for FY 2007 as approved by the City Commission was \$675,000.

This department is set up solely to record the costs related to the City Attorney. Since the attorney is an appointed position, and the position is not classified as an employee of the City, the City Commission does not track its performance measures.

The budget represents no increase over the amended budget of FY 2007. Presently, the City is engaged in a greater scale of both litigation and complex development reviews requiring the City Attorney’s participation.

Annually, the City Attorney receives a performance evaluation from the North Port City Commission. The last evaluation occurred in 2006 and was a strong improvement over the 2005 evaluation.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide legal services needed to accomplish the City’s goals.

City Attorney

The City Attorney provides legal services to ensure negotiations and decisions made in the endeavor to accomplish the mission of the City, to provide "health, safety and welfare of our residents". The attorney helps to ensure that decisions are equitable for both the City and its residents and consistently considers all adopted goals as stated in the City's Comprehensive Plan, provide information that will aid the City Commission to make informed decisions to ensure the City is "SAFE, CLEAN, PRETTY, FUN" as stated in the Vision statement.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Acted as part of City Team in negotiating and drafting the Joint Planning Agreement (JPA) with Sarasota County.	x	x	x	
Drafted a development agreement and continued negotiations with 4th Quarter Properties/West Villages Improvement District and assisted with review and passage of Master Utility Agreement.	x	x	x	x
Drafted and brought to the Commission a number of ordinances, including the revised enabling ordinances for each special district in the City.	x	x		x
Defending the City in numerous challenges to the City's non ad valorem assessments for Road and Drainage and Fire Rescue Districts.	x			x
Advised the City on numerous indemnification issues including re-writing the City's indemnification clauses in all City contracts and purchase order forms.	x		x	
North Port/Cintom Properties and Venice Land Clearing. Successfully cleaned up old mulch piles and corrected a number of fire code issues for the site known as the Chipper Mill and secured the repayment of the majority of the costs of fire suppression at the site.	x	x		x
Completed negotiations, drafting and adoption of PBA contract.	x		x	
Assisted staff with completion of a methodology and rate study for Road and Drainage District that both benefits all property in the City and is fairly apportioned among those properties. This will aid in the settlement of several lawsuits challenging the City's non ad valorem assessments.	x	x	x	x
FY 2008 Objectives				
Handle legal matters with the goal of cost control.	x		x	
Defend the City of North Port with regard to labor arbitrations, land use decisions and defense of any ordinance challenges.	x	x	x	x
Continue to improve communication with and information for Commission, Staff and citizens.	x	x	x	x
Assist City Commission and Staff with various personnel issues, including grievances and arbitrations.	x		x	
Aid Staff with various real estate related issues, including purchases and, if necessary, condemnation of right-of-way for transportation facilities throughout the City of North Port.	x	x		x
Help the City Staff with determination of DRI issues for several major developments in the City.	x	x	x	x

City Attorney

Other tasks related to legal services:

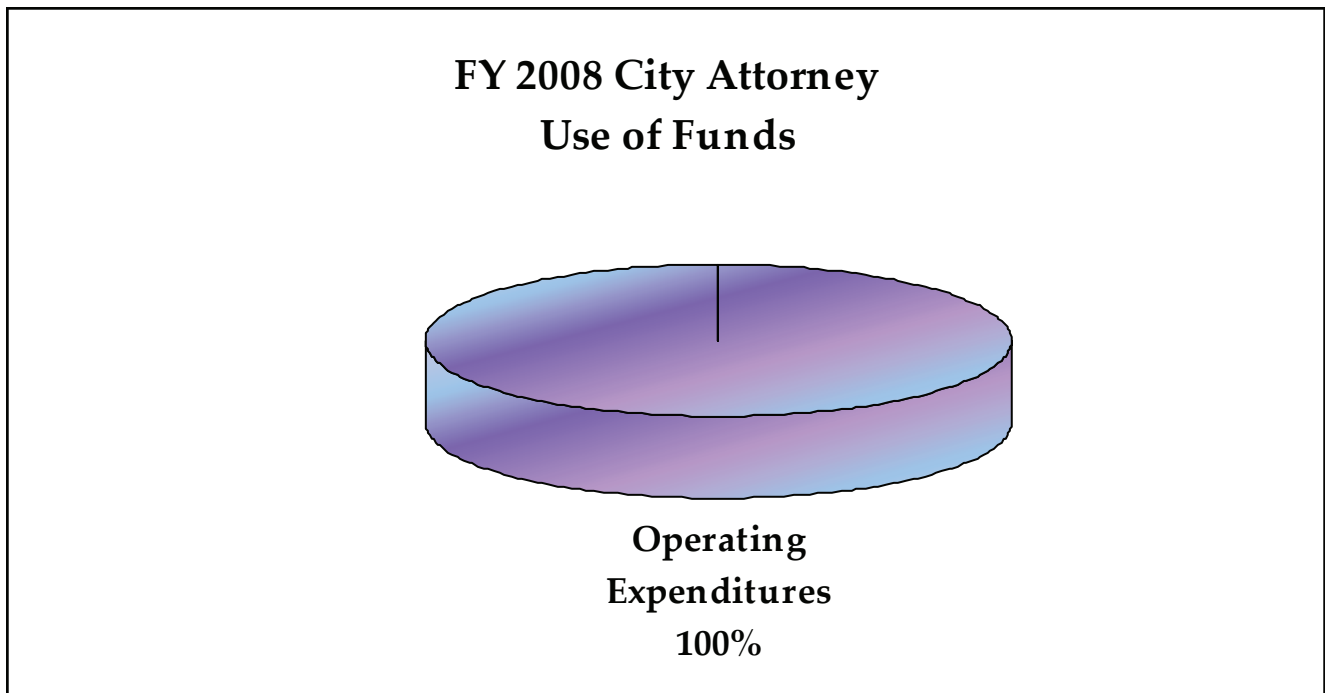
- Continue working with Staff through the implementation of land use concerns surrounding impact fee refunds, proportionate share and proportionate fair share determinations for major commercial development projects in the City of North Port.
- Attend the annual Municipal City Attorney’s Conference and other legal education seminars on local government law.
- Provide Commission with performance evaluations in late September, early October.
- Complete and bring to the Commission the Thomas Ranch Development Agreement or other similar agreement.
- Provide assistance to City Staff on the upcoming fire union negotiations.
- Assist City Staff with completion of Utility Bond work for expansion of wastewater treatment facility.

FUNDING SOURCE:

The General Fund is the funding source for the City Attorney budget.

EXPENDITURE ANALYSIS:

Personnel Expenditures	Not applicable
Operating Expenditures	Increase due to additional litigations services needed
Capital Expenditures	None

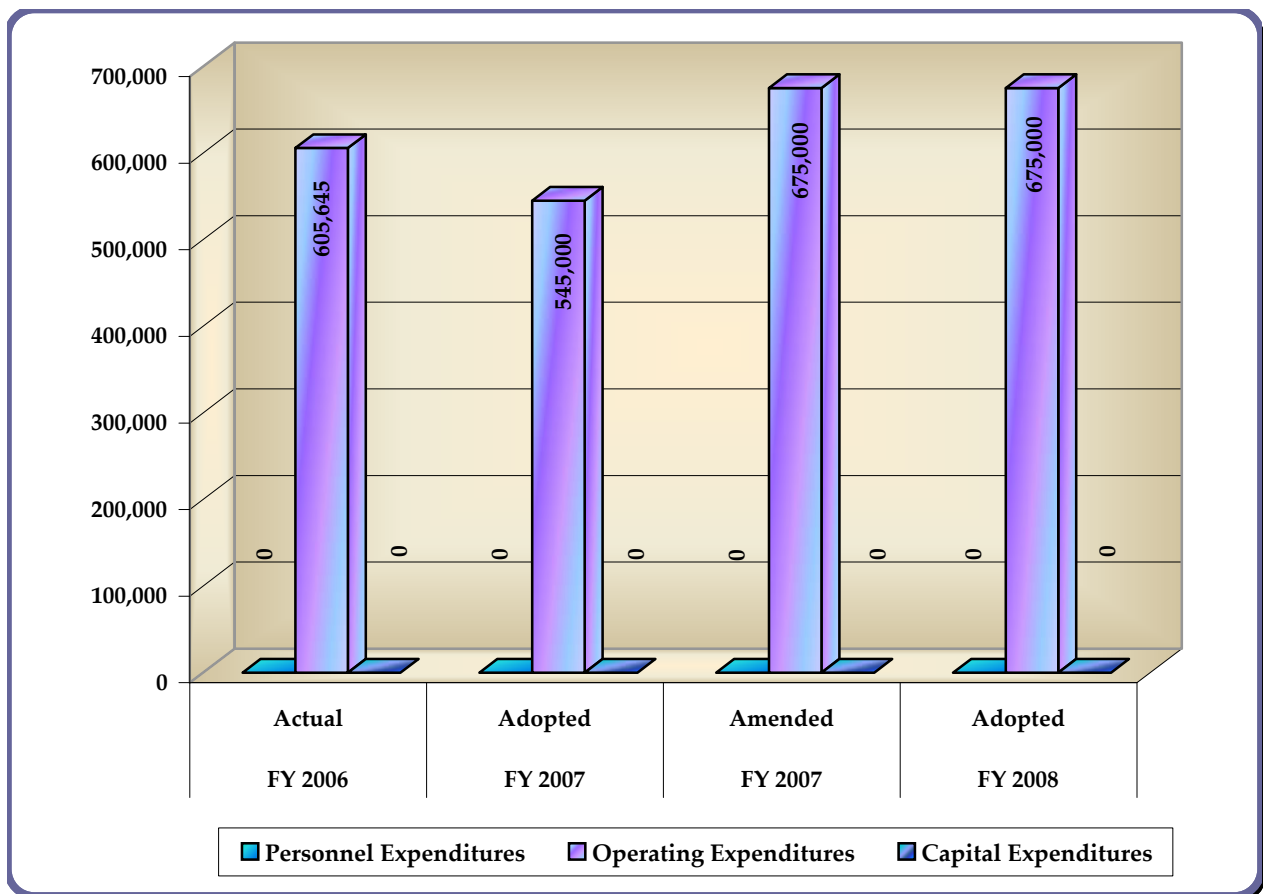


City Attorney

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-0200-514

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	0	0	0	0	0.00%
<i>Operating Expenditures</i>	605,645	545,000	675,000	675,000	23.85%
<i>Capital Expenditures</i>	0	0	0	0	0.00%
TOTALS	\$ 605,645	\$ 545,000	\$ 675,000	\$ 675,000	23.85%



City Attorney

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0200-514

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	0	0	0	0
12 Regular Salaries & Wages	0	0	0	0
13 Other Salaries & Wages	0	0	0	0
14 Overtime	0	0	0	0
15 Special Pay	0	0	0	0
21 FICA	0	0	0	0
22 Retirement Contributions	0	0	0	0
23 Life & Health Insurance	0	0	0	0
24 Workers' Compensation	0	0	0	0
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ -	\$ -	\$ -	\$ -

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	605,645	540,000	670,000	670,000
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
41 Communication Services	0	0	0	0
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	0	0	0	0
45 Insurance	0	0	0	0
46 Repairs & Maintenance	0	0	0	0
47 Printing & Binding	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
51 Office Supplies	0	5,000	5,000	3,500
52 Minor Operating Expenditures	0	0	0	1,500

City Attorney

<u>Account Description</u>	<u>FY 2006</u> <u>Actual</u>	<u>FY 2007</u> <u>Adopted</u>	<u>FY 2007</u> <u>Amended</u>	<u>FY 2008</u> <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	0	0	0	0
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 605,645	\$ 545,000	\$ 675,000	\$ 675,000
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 605,645	\$ 545,000	\$ 675,000	\$ 675,000

City Clerk

“serves as the custodian of all official City records.”

The City Clerk’s office realizes that citizens are the heart of the community and we strive to be value driven; dedicated to responsive, respectful and courteous customer service.

Our primary duties include: recording the official minutes and actions of the City Commission; preparing meeting agendas as well as recording official minutes of all boards and committees; processing, recording, filing and advertising ordinances, resolutions and notices; performing liaison work between the public and City Commission as directed; and making recommendations concerning the records of governmental and proprietary functions of the City. Also, we prepare and maintain the records index system; oversee records management, retention and destruction in accordance with state regulations; maintain and update City code; prepare and maintain custody of all City records and files; coordinate code enforcement administrative functions in preparation for each Code Enforcement Board meeting; and maintain receipt of service and legal documents.

The City Clerk serves as the election official of the City; authenticating documents; attesting instruments on behalf of the City; administering oaths and countersigning warrants for payments to the City; providing records upon request; greeting visitors and providing customer service to visitors who enter the main entrance into City Hall.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To serve as the custodian of all official City records.

In serving as the custodian of all official city records, the City Clerk ensures accurate advertising and reporting to the public. This department also provides education regarding Sunshine Laws, public records laws and parliamentary procedures which aids in creating a **“SAFE, CLEAN, PRETTY, FUN”** vision for the City of North Port.

City Clerk

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Restructuring of the department to provide better efficiency, quality and cost savings.	x		x	
Utilized resources and available technology to provide more efficient and quality customer service.	x			
Cross-trained staff to further improve efficiencies within the department.	x			
Provided education to boards, committee members and employees regarding Sunshine Laws, public records laws and parliamentary procedures for public meetings.	x		x	x
FY 2008 Objectives				
Continue to provide courteous and prompt customer service to citizens, Commission and staff in person, e-mail or telephone	x			
Pay all invoices in a timely manner and request purchase requisitions prior to receiving invoices.	x		x	
Continue to provide education to boards, committee members and employees regarding Sunshine Laws, public records laws and parliamentary procedures for public meetings.	x			
Continue to look for ways to advance our technology to provide better service to both internal and external customers.	x		x	
Implement a paperless agenda via CD for use by Commission and the management team.	x		x	

FUNDING SOURCE:

The General Fund is the funding source for the City Clerk budget.

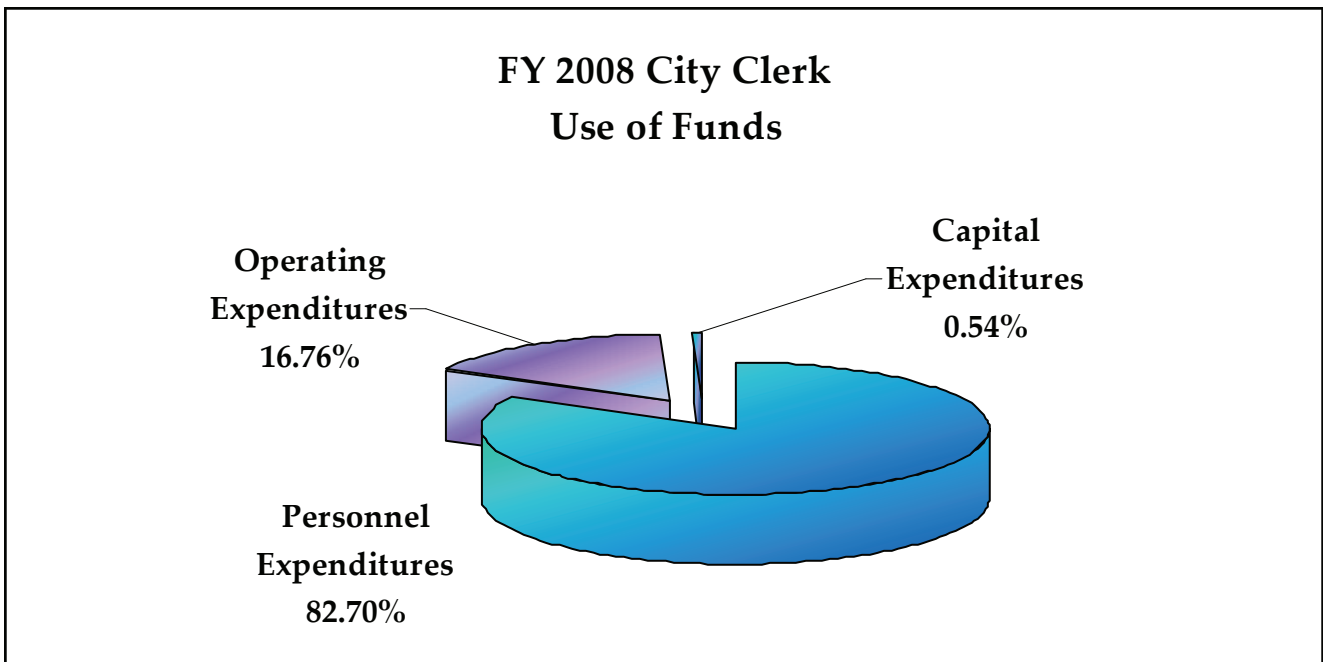
STAFFING SUMMARY:

FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed
10	10	9

City Clerk

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase is due labor related costs including salaries and wages and benefits.
Operating Expenditures	Increase primarily ascribed to Professional Services for the municipal code update and recodification.
Capital Expenditures	Increase due to purchase of additional file cabinets.

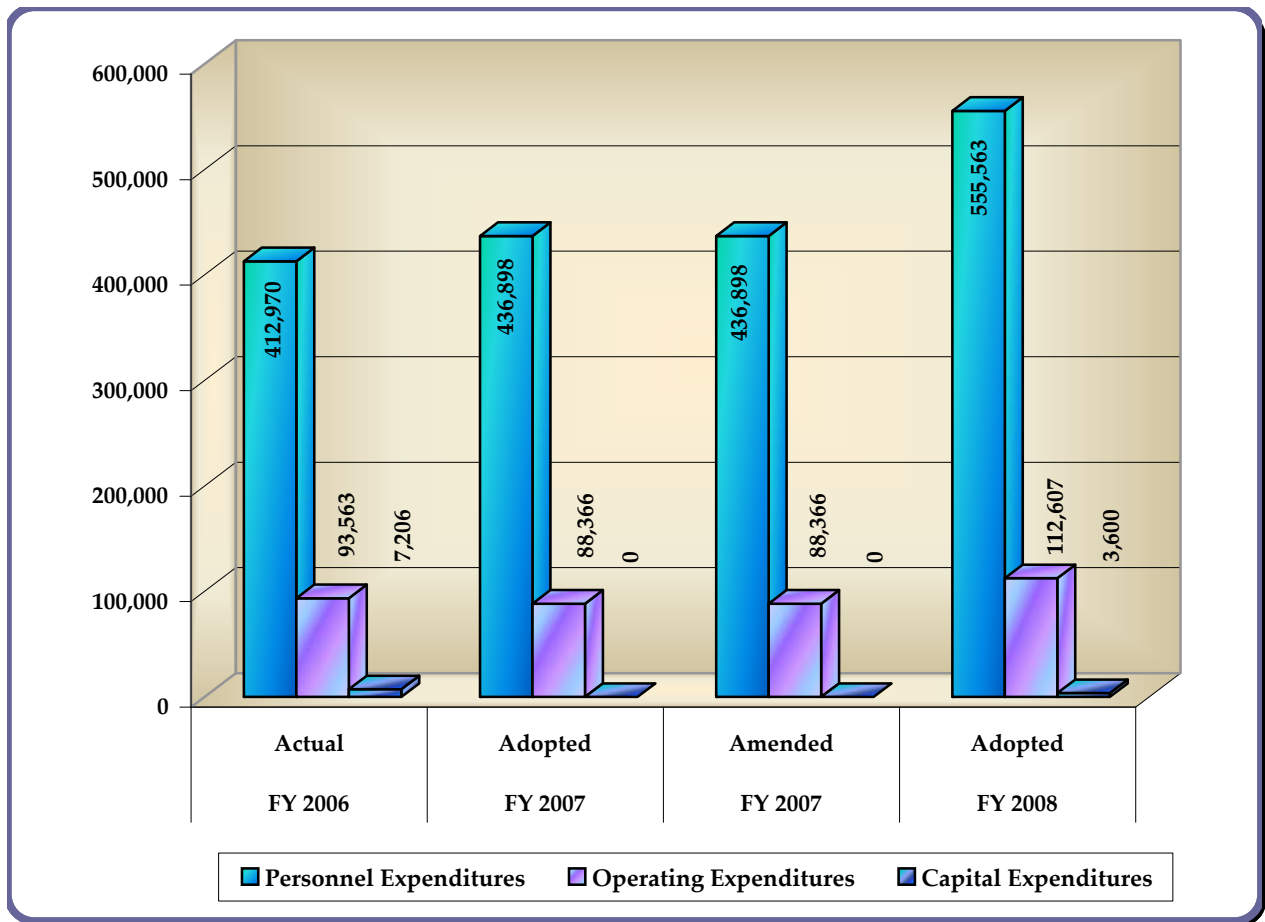


City Clerk

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-0300-512

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	412,970	436,898	436,898	555,563	27.16%
<i>Operating Expenditures</i>	93,563	88,366	88,366	112,607	27.43%
<i>Capital Expenditures</i>	7,206	0	0	3,600	100.00%
TOTALS	\$ 513,739	\$ 525,264	\$ 525,264	\$ 671,770	27.89%



City Clerk

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0300-512

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	111,653	115,376	115,376	158,264
12 Regular Salaries & Wages	192,823	216,110	216,110	299,991
13 Other Salaries & Wages	0	0	0	(55,902)
14 Overtime	6,831	5,000	5,000	7,000
15 Special Pay	0	0	0	0
21 FICA	22,938	23,581	23,581	33,803
22 Retirement Contributions	26,220	25,955	25,955	52,372
23 Life & Health Insurance	51,393	47,973	47,973	57,835
24 Workers' Compensation	1,112	2,903	2,903	2,200
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 412,970	\$ 436,898	\$ 436,898	\$ 555,563

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	34,061	9,100	9,100	31,850
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	8,076	11,795	11,795	12,475
41 Communication Services	1,221	1,440	1,440	2,160
42 Postage & Mailing	(1,041)	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	4,749	9,005	9,005	9,395
45 Insurance	0	0	0	0
46 Repairs & Maintenance	6,367	9,745	9,745	9,230
47 Printing & Binding	3,819	4,460	4,460	3,750
48 Promotional Activities	921	1,025	1,025	1,000
49 Other Current Charges	11,428	20,000	20,000	29,000
51 Office Supplies	18,571	13,095	13,095	9,575
52 Minor Operating Expenditures	2,583	4,471	4,471	1,725

City Clerk

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	2,808	4,230	4,230	2,447
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 93,563	\$ 88,366	\$ 88,366	\$ 112,607
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	7,206	0	0	3,600
Total Capital Expenditures	\$ 7,206	\$ -	\$ -	\$ 3,600
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 513,739	\$ 525,264	\$ 525,264	\$ 671,770

Finance

“assures the availability of funds to accomplish the City’s goals.”

Consisting of 25 employees, the City of North Port Finance Department is responsible for the administrative services provided in the areas of accounting, fixed assets, receivables, payables, purchasing, payroll, budget development and control, investment management and debt management. Annually, the Finance department prepares the Comprehensive Annual Financial Report (CAFR). The CAFR reports the City’s actual financial status through an independent audit done each year. Another key responsibility of the department is the development and oversight of the City’s \$151 million dollar budget.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To assure the availability of funds to accomplish the City’s goals.

The Finance Department assures the availability of funds by providing accurate report of revenues and expenditures to ensure funding is available to achieve each goal set forth by the City’s Comprehensive Plan. By accurately showing the funds available to each department, this department aids in accomplishing the “health, safety and welfare of our residents”, which is the core value of the City’s mission statement; thereby, helping to create a City that is **“SAFE, CLEAN, PRETTY, FUN”** as set forth in the City’s Vision.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Continues to receive the Governmental Financial Officers’ Association’s Award for Excellence in Financial Reporting for the preparation of the Comprehensive Annual Financial Report. This is the tenth consecutive year the award has been received. The CAFR is available on the City’s website at www.ci.north-port.fl.us and may be downloaded.	X		X	
Successfully implemented the Procurement Card Program.	X		X	
Completed the supplemental GASB 34 audit work.			X	
A fully staffed Finance Department including the addition of a Fiscal Operations Manager and Special Projects Accountant.	X		X	
Developed and proposed a fund balance policy.	X		X	
Completed a Revenue Manual.	X		X	
Streamlined the City-wide payroll function.	X		X	

Finance

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2008 Objectives				
To create an audit strategy with the city auditors and the Fiscal Operations Division to ensure that the CAFR issued before March 31st.	x		x	
To continue to receive the GFOA <i>Certificate of Achievement for Excellence in Financial Reporting</i> .	x		x	
Increase training of department and district management teams in forecasting, cost analysis and the budgeting process	x		x	
Continue the annual update of the internal cost allocation charges within departments and districts.	x		x	
Work individually with each department and district on the development of Performance Measures.	x			
Provide additional forecasting tools for budgeting.	x		x	
Develop and implement a process to continue the streamlining process for the City-wide payroll function.	x		x	
Maintain the Revenue Manual	x		x	
Establish and implement procedures, policies and control mechanisms for use of the procurement card.	x		x	
Develop and implement departmental training program for purchasing policies and procedures.	x		x	
Work with individual departments to establish a process by which all departmental cash receipts are centralized in the Central Cashiering division.	x		x	

FUNDING SOURCE:

The General Fund is the funding source for the Finance budget.

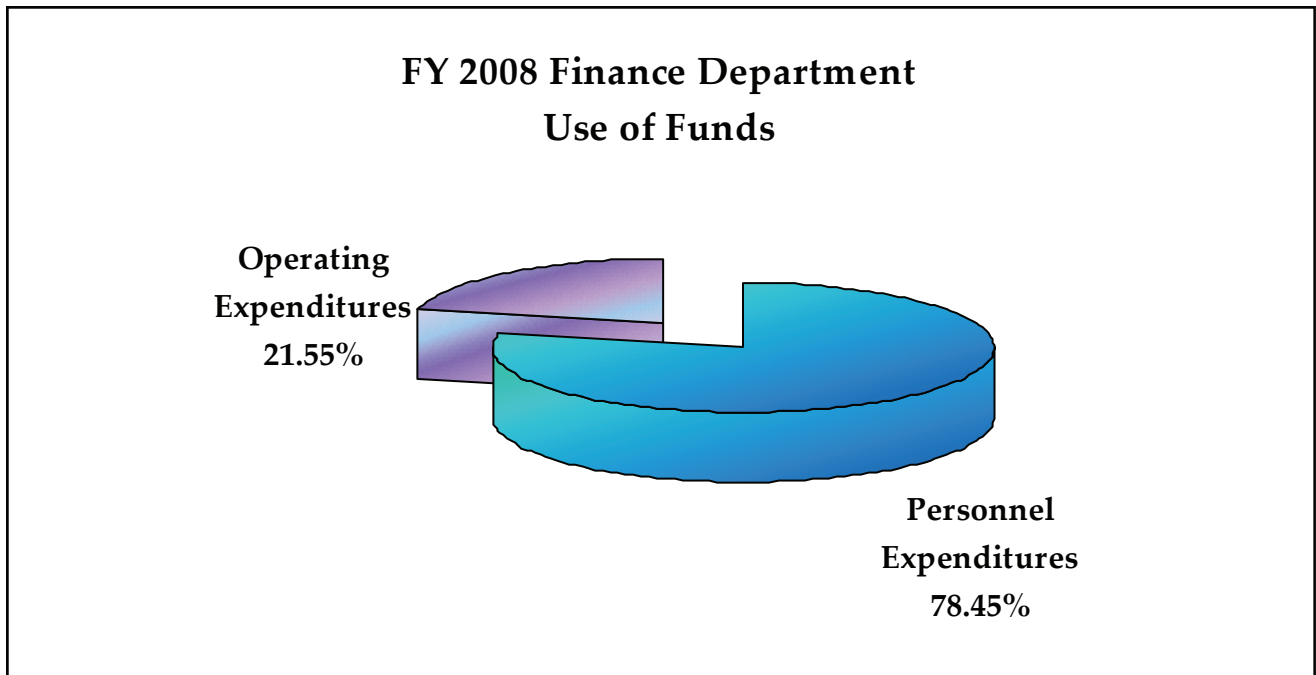
STAFFING SUMMARY

FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
18	25	25

Finance

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase due to labor related costs including salaries and wages and benefits.
Operating Expenditures	Decrease in Accounting & Auditing Services due to completion of GASB 34 audit work and reduction in Minor Operating Equipment due to one-time purchases in FY 2007.
Capital Expenditures	None



Finance

Fiscal Year 2008 Adopted Budget

BUDGET ANALYSIS

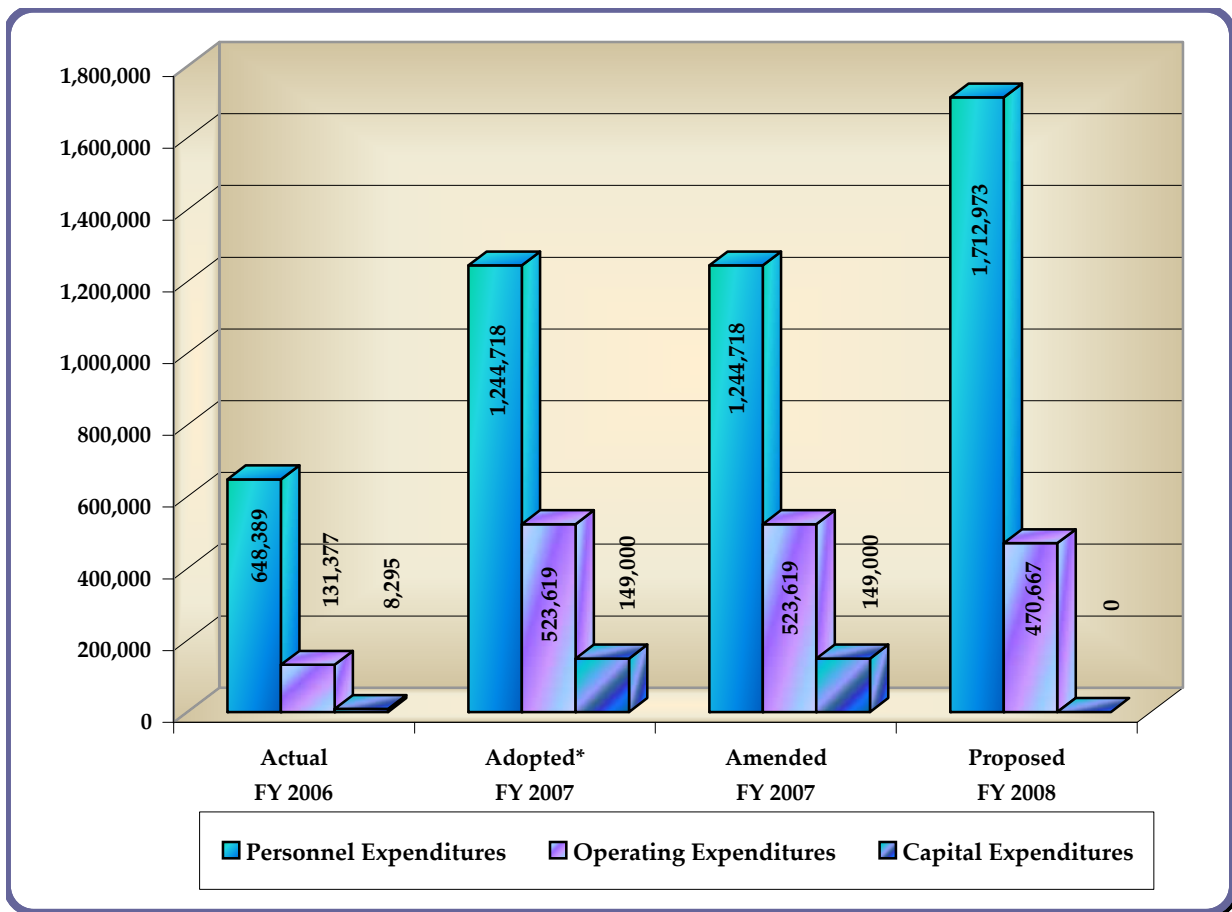
001-0401-513; 001-0440-513; 001-0445-513

FY 2007 to

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted*</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	857,467	1,244,718	1,244,718	1,712,973	37.62%
<i>Operating Expenditures</i>	223,841	523,619	523,619	470,667	-10.11%
<i>Capital Expenditures</i>	8,295	149,000	149,000	0	-100.00%

TOTALS \$ 1,089,603 \$ 1,917,337 \$ 1,917,337 \$ 2,183,640 13.89%

*Purchasing and Mailroom/Receiving moved to Finance (also included in FY 2006 Actual)



Finance

Fiscal Year 2008 Adopted Budget

BUDGET DETAIL

001-0401-513; 001-0440-513; 001-0445-513

Personnel Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted*</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
11 Executive Salaries	319,776	451,615	451,615	737,608
12 Regular Salaries & Wages	160,592	395,609	395,609	583,467
13 Other Salaries & Wages	0	120,921	120,921	0
14 Overtime	19,665	21,100	21,100	10,700
15 Special Pay	0	0	0	0
21 FICA	37,157	60,470	60,470	98,809
22 Retirement Contributions	42,623	67,095	67,095	147,270
23 Life & Health Insurance	66,888	120,488	120,488	128,777
24 Workers' Compensation	1,688	7,420	7,420	6,342
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 648,389	\$ 1,244,718	\$ 1,244,718	\$ 1,712,973

Operating Expenditures

27 Educational Assistance	0	4,500	4,500	0
31 Professional Services	12,933	54,275	54,275	55,675
32 Accounting & Auditing	46,076	84,500	84,500	60,000
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	10,524	30,770	30,770	19,528
41 Communication Services	2,115	5,184	5,184	4,640
42 Postage & Mailing	0	137,200	137,200	148,250
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	5,084	65,232	65,232	59,032
45 Insurance	0	0	0	0
46 Repairs & Maintenance	1,967	15,626	15,626	15,170
47 Printing & Binding	7,887	32,750	32,750	34,700
48 Promotional Activities	563	1,500	1,500	1,000
49 Other Current Charges	2,947	13,155	13,155	15,155
51 Office Supplies	26,378	56,700	56,700	49,000
52 Minor Operating Expenditures	9,399	14,677	14,677	2,052

Finance

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted*</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	5,504	7,550	7,550	6,465
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 131,377	\$ 523,619	\$ 523,619	\$ 470,667
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	8,295	149,000	149,000	0
Total Capital Expenditures	\$ 8,295	\$ 149,000	\$ 149,000	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 788,061	\$ 1,917,337	\$ 1,917,337	\$ 2,183,640

*Purchasing and Mailroom/Receiving moved to Finance

Planning & Zoning

“articulates the vision of the City.”

Based upon the department’s purpose to “articulate the vision of the City,” the Planning & Zoning department continues to examine the community values as the impetus to update the City’s Comprehensive Plan. Through the review of development requests, inter-governmental coordination and communication, master plans, code amendments and efforts to maintain a high level of customer service, the implementation of the Comprehensive Plan is accomplished.

Planning & Zoning provides the following services: updates and amends the City’s Comprehensive Plan and Unified Land Development Code (ULDC); coordinates with other governmental agencies in development reviews and updates to plans such as the MPO Long-Range Transportation Plan; review of development proposals; and assists with updates to other departments’ master plans.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To articulate the vision of the City.

The Planning Department articulates the vision of the City. It does this by helping to plan developments that will fit into the City’s goals. This department continually evaluates the economic benefit; enjoyment of natural and man-made resources; employment alternatives; health and safety aspects; housing balance; transportation; environmental and historic resources; recreation system; and urban sprawl. As Planning and Zoning evaluates these components, it advances the City’s vision of **“Safe, Clean, Pretty, Fun”**.

	Customer Service	Enhanced Quality of	Fiscally Responsible	Public Health and
FY 2007 Accomplishments				
Completed the 2007 Housing Report.	x	x		
Grants to purchase lots along the Atwater Park, funding for the Social Services building, submitted grant package to purchase creek lots and a grant for sidewalks to schools. Also completed LAP certification, \$20,000 of improvement on US 41, County \$500,000 inter-local agreement was approved. Populated FIAM with data. Completed the school concurrency pilot program.	x	x	x	x

Planning & Zoning

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Completed the Joint Planning Agreement (JPA) which was adopted for a time. This led to improved communications with Sarasota County staff relative to developments within the adjacent to the City. These communications continue even though the City opted out of the agreement.				
Staff continues to work with the Parks Manager on the Myakkahatchee Creek Master Plan and the Parks and Recreation Master Plan.	x	x		
Staff completed two sufficiency rounds for the DRI-Isles of Athena and has begun the first sufficiency for the Gulf Shore Garden (AKA North Port Gardens) DRI.	x		x	
Staff reviewed approximately 1.5 to 2.0 million square fee of commercial development proposals.	x	x	x	x
The ULDC update and improvement to the DRC system are in progress.	x	x	x	x
FY 2008 Objectives				
Complete the Comprehensive Plan update and associated ULDC amendments necessary to implement any new or changed policies.	x	x		x
Continue coordination efforts with counties.	x	x	x	
Complete the archeological program to preserve/protect potential archeological sites.	x	x		
Continue seeking grants for the US-41 corridor and for other City projects.	x	x	x	x
Complete the digitizing of the land development case files which will improve the department's efficiency.	x		x	
Complete two DRI reviews.	x	x		x
Codify the ULDC and City Comprehensive Plan	x			x
Make the necessary changes in the City's processes to comply with SB 360.	x			x
Complete the MPO Long-Range Transportation Plan.	x	x		x
Continue coordination with the School Board staff to locate schools.	x	x	x	x
Increase revenues from grants.			x	
Review development proposals that implement the City's Comprehensive Plan and standards within the allotted time period.	x	x	x	x

Planning & Zoning

FUNDING SOURCE:

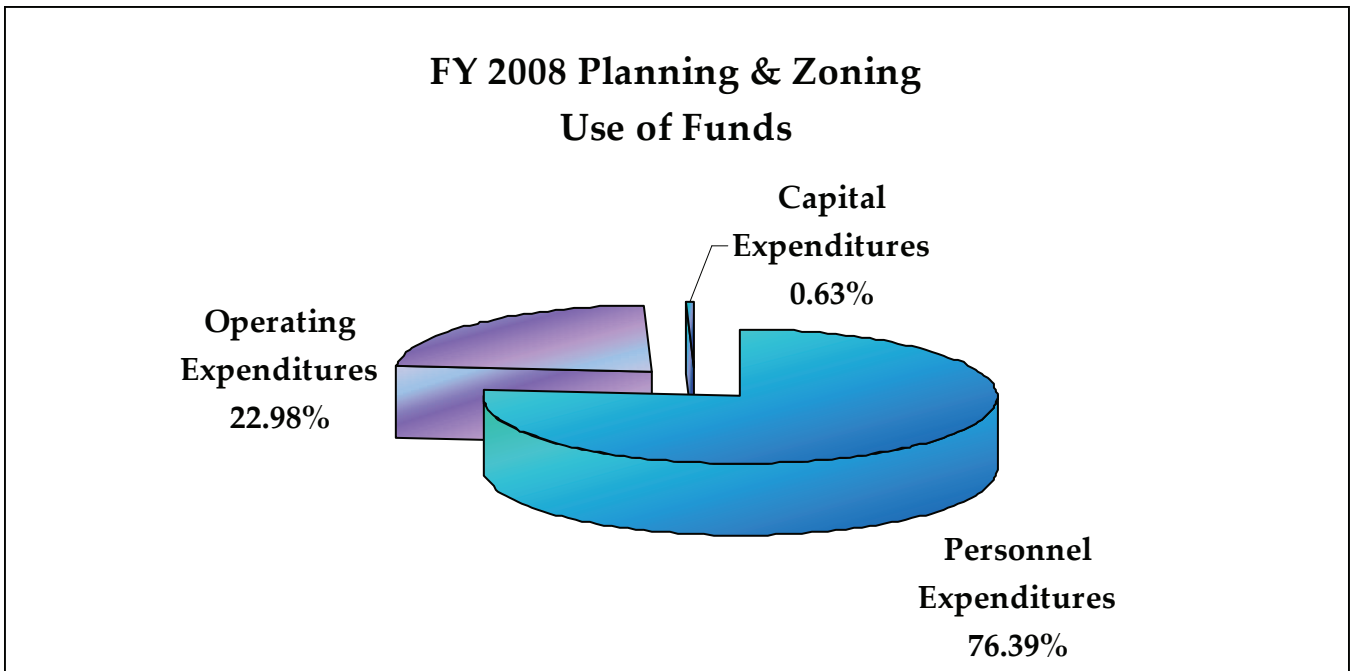
The General Fund is the funding source for the Planning & Zoning budget.

STAFFING SUMMARY

	FY 2006	FY 2007	FY 2008
	<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
	11	13	13

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Reduction in operating costs mainly due to decreases in Travel & Training, Office Supplies and Minor Operating Equipment.
Capital Expenditures	Slight increased.



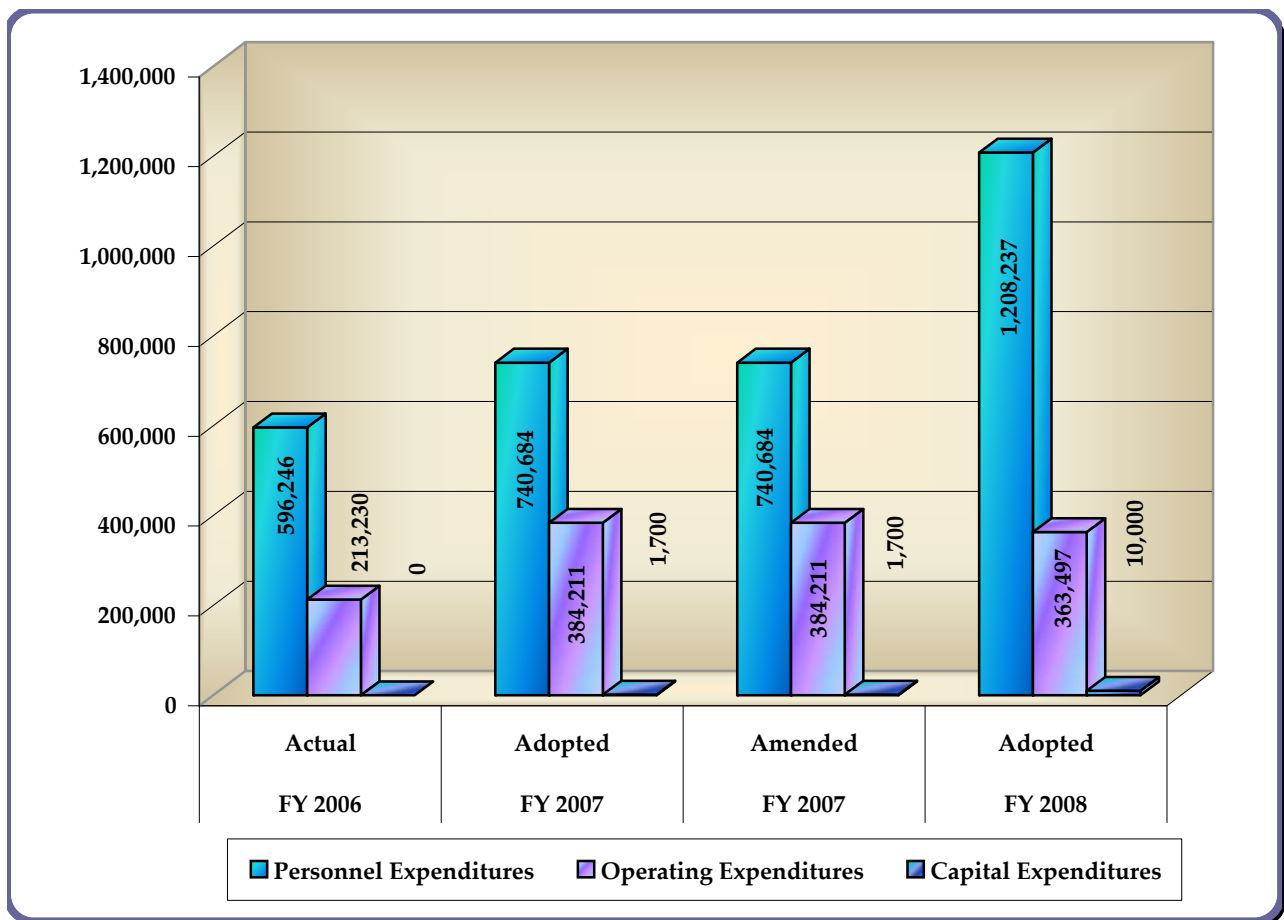
Planning & Zoning

Fiscal Year 2008 Adopted Budget

BUDGET ANALYSIS

001-0606-515

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	596,246	740,684	740,684	1,208,237	63.12%
<i>Operating Expenditures</i>	213,230	384,211	384,211	363,497	-5.39%
<i>Capital Expenditures</i>	0	1,700	1,700	10,000	488.24%
TOTALS	\$ 809,476	\$ 1,126,595	\$ 1,126,595	\$ 1,581,734	40.40%



Planning & Zoning

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0606-515

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	363,675	314,770	314,770	695,180
12 Regular Salaries & Wages	74,217	156,607	156,607	189,586
13 Other Salaries & Wages	0	87,607	87,607	29,604
14 Overtime	4,483	5,000	5,000	0
15 Special Pay	0	0	0	0
21 FICA	32,962	33,754	33,754	66,478
22 Retirement Contributions	37,617	36,909	36,909	99,506
23 Life & Health Insurance	58,398	56,290	56,290	81,484
24 Workers' Compensation	24,894	49,747	49,747	46,399
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 596,246	\$ 740,684	\$ 740,684	\$ 1,208,237

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	159,646	310,300	310,300	310,000
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	6,024	20,550	20,550	15,300
41 Communication Services	1,864	2,976	2,976	1,680
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	5,542	7,760	7,760	14,540
45 Insurance	0	0	0	0
46 Repairs & Maintenance	3,377	2,333	2,333	2,050
47 Printing & Binding	7,439	5,000	5,000	768
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	1,700	1,700	2,000
51 Office Supplies	6,784	22,000	22,000	13,500

Planning & Zoning

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
52 Minor Operating Expenditures	3,363	5,500	5,500	1,000
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	19,191	6,092	6,092	2,659
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 213,230	\$ 384,211	\$ 384,211	\$ 363,497
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	1,700	1,700	10,000
Total Capital Expenditures	\$ -	\$ 1,700	\$ 1,700	\$ 10,000
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 809,476	\$ 1,126,595	\$ 1,126,595	\$ 1,581,734

Building-Property Standards

“assures and maintains a safely built structural environment.”

The Building Department of the General Fund includes zoning inspections, zoning plans review and property standards. Primarily, the goal of the Building Department is to assist in maintaining the established community standard. The department accomplishes this by assuring compliance with local ordinances through Code Enforcement. Also, the department provides zoning information including land use designations and the regulation of various environmental concerns. Finally, the Building Department provides plans review for all new development and improvements to properties and collects the business occupational licensing fee.

Due to the recent decline in construction, the Building Department has eliminated three vacant zoning related positions helping to reduce Salaries and Benefits by \$108,911 for FY 2008. Additionally, operating expenditures are reduced by \$9,000 for FY 2008.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To assure and maintain a safely built structural environment.

The Building Department assures and maintains a safely built structural environment by ensuring Goal #9 of the City's Comprehensive Plan is fulfilled:

To encourage all present and future residents of the City of North Port have access to housing that is safe, decent, standard and affordable.

This department, through enforcement of adopted codes and continuous inspections, ensures that all present and future residential and commercial buildings are safe, decent and standard. In maintaining a standard for all building within the City, it also helps to ensure that every level of economic construction is of the highest quality possible. Because the Building Department enforces both state codes and those adopted by Commission, it aids in accomplishing the Mission of the City to provide “health, safety and welfare services to our residents” and helps to ensure the City's Vision of **“Safe, Clean, Pretty, Fun”**.

Building-Property Standards

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Ability to maintain a level of service that provides one of the fastest processing times in the state.	x	x		x
Training and education of in-house staff as well as local and regional contractors, architects and engineers allow for ease of transition to the Florida Building Code requirements.	x	x	x	x
Beginning in FY 2006, the automation of permitting and inspecting procedures continued forward helping to transition to allow online services.	x		x	
FY 2008 Objectives				
Our primary goal is to complete Phase 2 implementation of advanced technology including upgrading the current HTE system and to begin data entry by the inspectors.	x			x
Converting from the use of desktop computers to laptop computers for all field inspector positions. Currently, we are testing various air cards for best city-wide coverage along with the field testing of inspection data entry.	x			x
Proceed toward implementing online access to inspection results and permit status by contractors.	x			x

FUNDING SOURCE: The General Fund is the funding source for the Building budget.

STAFFING SUMMARY

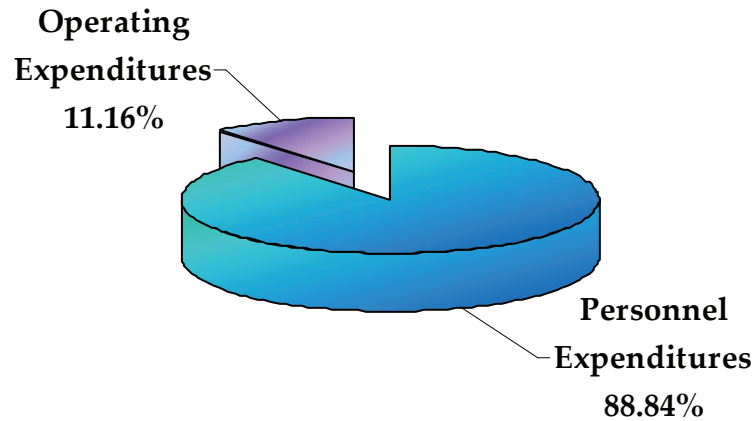
FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2008 <u>Proposed</u>
54	19	16

Building-Property Standards

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Decrease primarily due to elimination of vacant positions.
Capital Expenditures	None

FY 2008 Building Department Use of Funds

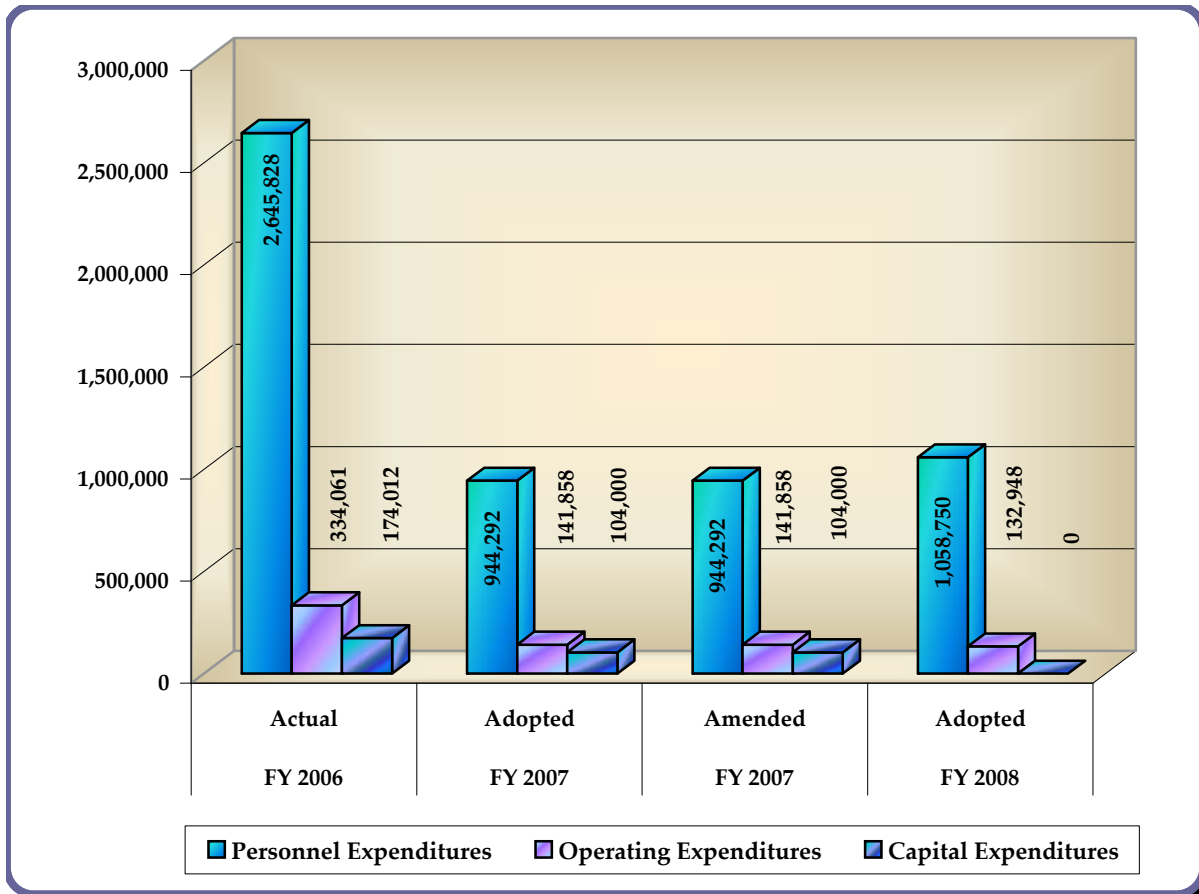


Building-Property Standards

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-0607-524

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	2,645,828	944,292	944,292	1,058,750	12.12%
<i>Operating Expenditures</i>	334,061	141,858	141,858	132,948	-6.28%
<i>Capital Expenditures</i>	174,012	104,000	104,000	0	-100.00%
TOTALS	\$ 3,153,901	\$ 1,190,150	\$ 1,190,150	\$ 1,191,698	0.13%



Building-Property Standards

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0607-524

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	328,298	109,134	109,134	163,204
12 Regular Salaries & Wages	1,519,850	378,472	378,472	716,384
13 Other Salaries & Wages	0	238,252	238,252	(108,911)
14 Overtime	70,097	4,500	4,500	0
15 Special Pay	0	0	0	0
21 FICA	139,980	34,786	34,786	60,726
22 Retirement Contributions	161,928	38,180	38,180	89,547
23 Life & Health Insurance	327,638	78,942	78,942	94,398
24 Workers' Compensation	98,037	62,026	62,026	43,402
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 2,645,828	\$ 944,292	\$ 944,292	\$ 1,058,750

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	24,617	0	0	0
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	83,580	50,000	50,000	50,000
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	4,494	7,700	7,700	1,500
41 Communication Services	16,058	8,434	8,434	7,826
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	9,501	5,327	5,327	5,328
45 Insurance	0	0	0	0
46 Repairs & Maintenance	58,755	20,235	20,235	23,200
47 Printing & Binding	18,573	5,000	5,000	3,000
48 Promotional Activities	950	0	0	0
49 Other Current Charges	311	250	250	0
51 Office Supplies	22,477	6,600	6,600	6,000
52 Minor Operating Expenditures	87,851	37,312	37,312	35,094

Building-Property Standards

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	6,894	1,000	1,000	1,000
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 334,061	\$ 141,858	\$ 141,858	\$ 132,948
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	174,012	104,000	104,000	0
Total Capital Expenditures	\$ 174,012	\$ 104,000	\$ 104,000	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,153,901	\$ 1,190,150	\$ 1,190,150	\$ 1,191,698

General Services-Administration

“delivers the services necessary to meet objectives of the departments.”

In FY 2007, the General Services department was organized to include six operating divisions: Administration, Facilities Maintenance, Fleet Management, Information & Technology, Human Resources/Risk Management and Social Services.

With this new organization, a new mission has evolved: *“to provide excellent support services in a timely and cost-efficient manner to our internal customers so they may better serve the City’s external customers.”* While the majority of our services are provided to City departments and employees, we also have an external focus through the City’s website which is maintained by Information & Technology; recruitment outreach by Human Resources; maintenance of public buildings and landscaping by Facilities; and Social Services coordination of community assistance programs.

The General Services department budget proposal for FY 2008 is based upon the charge of no new positions, no new initiatives, sustaining service levels with existing (or reduced) resources, reviewing efficiencies for better workflow and improving customer service. All divisions combined, we have identified almost 19% in cost reductions from the FY 2007 amended budget.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide excellent support services in a timely and cost-efficient manner to our internal customers.

General Services is divided into six divisions which deliver the services necessary to meet objectives of the departments within the City. This department endeavors to provide excellent support services in a timely and cost-efficient manner to our internal customers so they may better serve the City’s external customers. By providing support services to the departments within the City, this department aids in helping to create a city that is **“Safe, Clean, Pretty, Fun”**.

General Services-Administration

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Hiring a new General Services Director in February, 2007.	x			
Completing the Fleet Services Study with initial findings going to Commission with the budget submission.	x		x	
Kicking off the Comprehensive Facilities Study.	x		x	
Finishing revisions to Personnel Policies and drafting Procedures Manual.	x		x	
Enhancing information accessibility by establishing e-mail accounts for all employees.	x			
Overseeing City-wide customer service programs including: "How's My Driving"; City Hall pool vehicle reservations; Employee Suggestions – avg. 65/yr.	x			
Partnering with North Port High School in Vocational Instructional Program to provide students on-the-job experience.	x	x		
Identifying opportunities to enhance community services by working with Sarasota County Health Department, CHAT, Gulf Coast Community Foundation of Venice, and other key health and human services agencies.	x	x		x
FY 2008 Objectives				
Align and structure divisions to better function on the department level; ensuring resources are allocated appropriately.	x		x	
Finish assessment of Fleet Services Study findings; work with stakeholders to implement recommendations.	x		x	
Work with consultant and targeted departments on Comprehensive Facility Study task force.	x		x	
Grand Opening of new Family Services Center in Spring, 2008.	x	x		x
Secure resources, establish inter-departmental project team and develop community partnerships for design and construction of new Teen Center.	x	x		
Implement new Customer Service Initiatives Department-wide.	x			
Develop Standard Operating Procedures for each division.	x			
Enhance Employee Outreach efforts	x	x		
Research and develop City-wide policy pertaining to use of public facilities by third parties.	x	x		
Explore opportunities for establishing a North Port Community Foundation.	x	x		

General Services-Administration

FUNDING SOURCE:

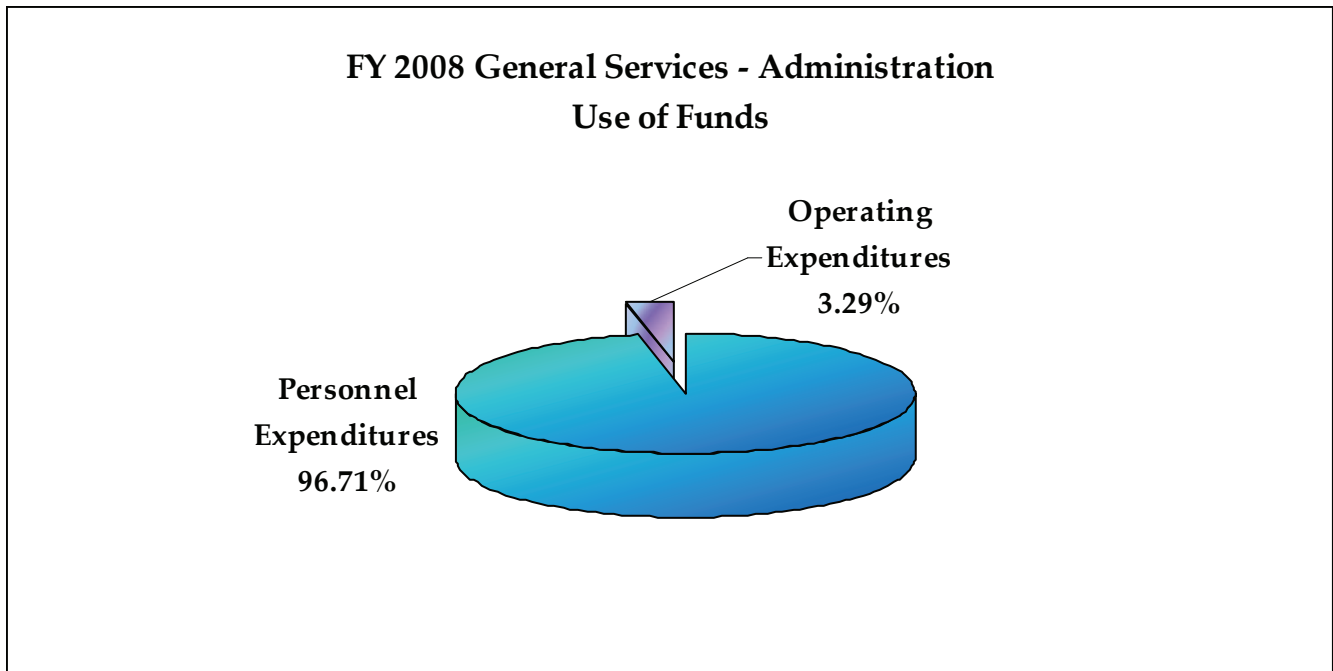
The General Fund is the funding source for the General Services budget.

STAFF SUMMARY

FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
3	3	2

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Decrease primarily due to the elimination of the lease and maintenance of a copy machine.
Capital Expenditures	None

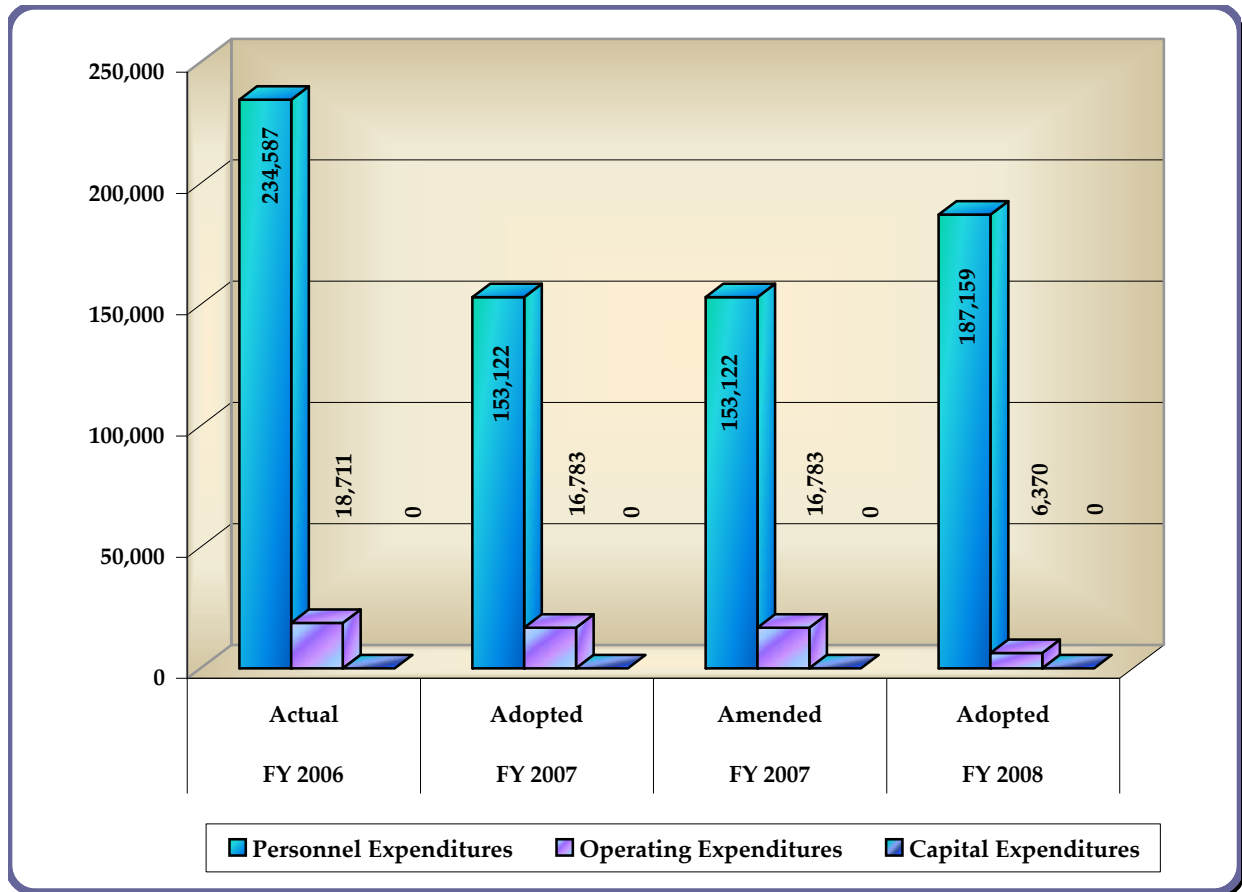


General Services-Administration

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-0705-513

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	234,587	153,122	153,122	187,159	22.23%
<i>Operating Expenditures</i>	18,711	16,783	16,783	6,370	-62.04%
<i>Capital Expenditures</i>	0	0	0	0	0.00%
TOTALS	\$ 253,298	\$ 169,905	\$ 169,905	\$ 193,529	13.90%



General Services-Administration

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0705-513

Personnel Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
11 Executive Salaries	160,433	158,470	158,470	88,078
12 Regular Salaries & Wages	24,492	26,666	26,666	34,526
13 Other Salaries & Wages	0	(76,425)	(76,425)	27,200
14 Overtime	573	0	0	1,000
15 Special Pay	0	0	0	0
21 FICA	13,805	11,394	11,394	9,379
22 Retirement Contributions	14,601	14,496	14,496	13,131
23 Life & Health Insurance	19,955	16,899	16,899	7,990
24 Workers' Compensation	728	1,622	1,622	5,855
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 234,587	\$ 153,122	\$ 153,122	\$ 187,159

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	4,463	600	600	0
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	3,957	3,800	3,800	2,450
41 Communication Services	1,718	1,440	1,440	840
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	3,821	4,200	4,200	0
45 Insurance	0	0	0	0
46 Repairs & Maintenance	484	2,300	2,300	500
47 Printing & Binding	340	568	568	130
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
51 Office Supplies	2,034	1,450	1,450	1,000
52 Minor Operating Expenditures	439	950	950	550

General Services-Administration

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	1,455	1,475	1,475	900
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 18,711	\$ 16,783	\$ 16,783	\$ 6,370
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 253,298	\$ 169,905	\$ 169,905	\$ 193,529

General Services-Information & Technology

The Information and Technology (I & T) division is one of six operating divisions of the General Services department. The mission of the I & T division is to support and implement the City’s technology needs and to provide computer, network, telecommunication, audio/video and geographical services to all city departments.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide excellent support services in a timely and cost-efficient manner to our internal customers.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
HTE Click2Gov: BP Wireless: This software allows the building department inspectors to result inspections out in the field using their new laptops and utilizes the new VPN software to make secure connections. BP Inquiry: This software will allow citizens and contractors to use the City of North Port website to see the status of permits at all times.	x		x	x
Implemented two HTE upgrades bringing HTE to the most current version.	x		x	
Phone System Expansion: Installation of four new remote systems at Utilities, Public Works, Fire Rescue Administration and Fleet/Facilities.	x			
Property Appraisers Data: Permit Sheets: Streamlined process of sending monthly building department permit sheets to Property Appraiser’s office. Tax roll updates into HTE: Streamlined processes to update HTE database with the CDs of data that comes from the Finance department.	x		x	
VPN Project: Installed Sonicwall Firewall which includes 1500 VPN clients; firewall also allows for multiple WAN interfaces.	x			
E-mail Archive System: C2C Archive One allows for public requests and keeps e-mails archived for 5 years.	x			
Working with Sarasota County to establish Fiber Backbone Connection.	x	x	x	
Implementation of ArcSDE Enterprise Geodatabase for City-wide use.	x			

General Services-Information & Technology

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Completed end-user training for ArcGIS (ArcView level) including access to data, use of data and preparing simple maps.	x			
Established e-mail accounts for all employees to enhance information accessibility and availability.	x			
Expanded wireless access capability throughout City Hall.	x			
Installed two televisions in 2nd floor lobby to increase community outreach.				
Secured ownership of registered domain names for cityofnorthport.com and ci.north-port.fl.us	x	x	x	
Implemented internal streaming capabilities for broadcasting Commission meetings.	x	x		
FY 2008 Objectives				
Deploy NaviLine V5 by department.	x	x	x	
Complete HTE/GIS integration.	x	x	x	
Develop City Intranet to improve information sharing and availability.	x	x		
Continue development of Disaster Recovery Plan for Windows servers—working with Emergency Management Coordinator.	x	x	x	x
Install new Storage Area Network (SAN) to consolidate existing storage capacity, better manage future storage needs/growth and improve system backup and data recover.	x	x	x	x
Implement end-user training for Arc Explorer and other ArcGIS server applications.	x			
Transition to four-year replacement program—anticipating a cost savings of \$62,500/yr.			x	

Workload Measures	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual	FY 2008 Projected
Total Work Orders	2,055	2,527	6,000	6,500

General Services-Information & Technology

FUNDING SOURCE:

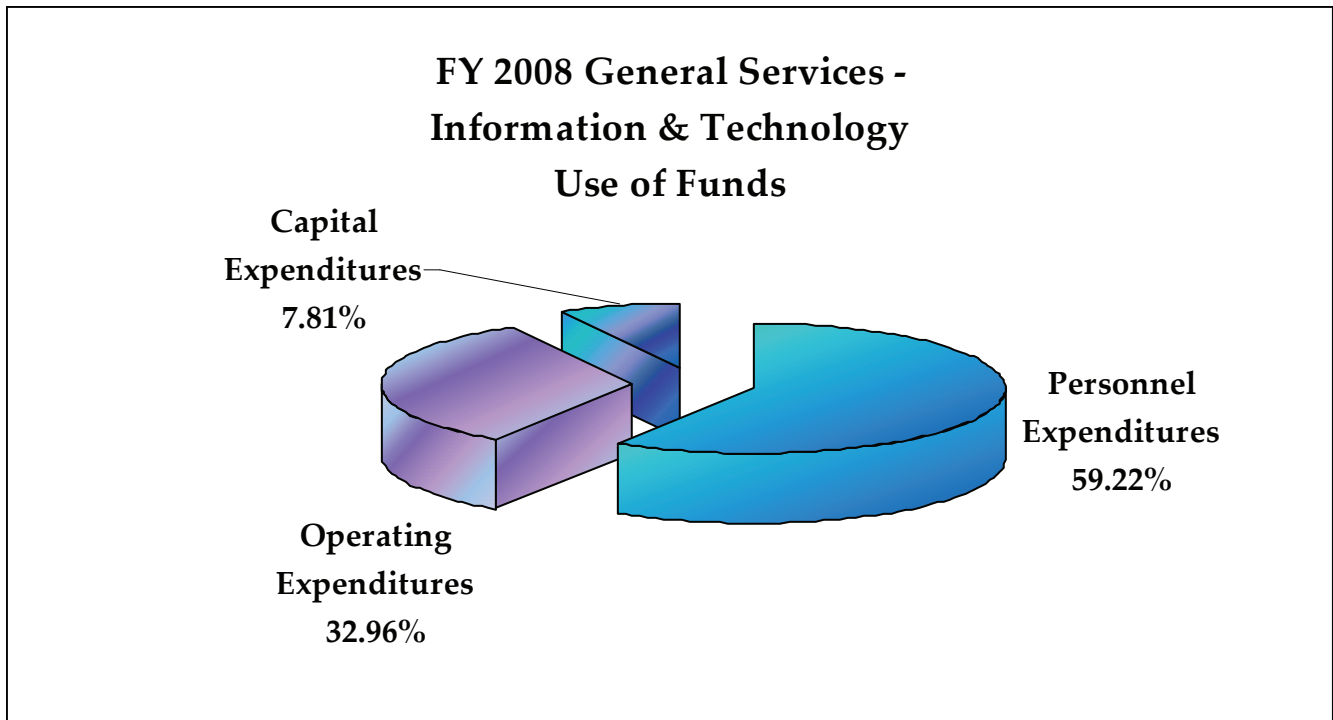
The General Fund is the funding source for the Information & Technology division budget.

STAFFING SUMMARY

FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
10	12	13

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Decrease mainly due cost savings in contracted personnel services and other smaller reductions in operating expenditures.
Capital Expenditures	Decreased significantly due to one time purchases of computer equipment and peripherals for new employees.

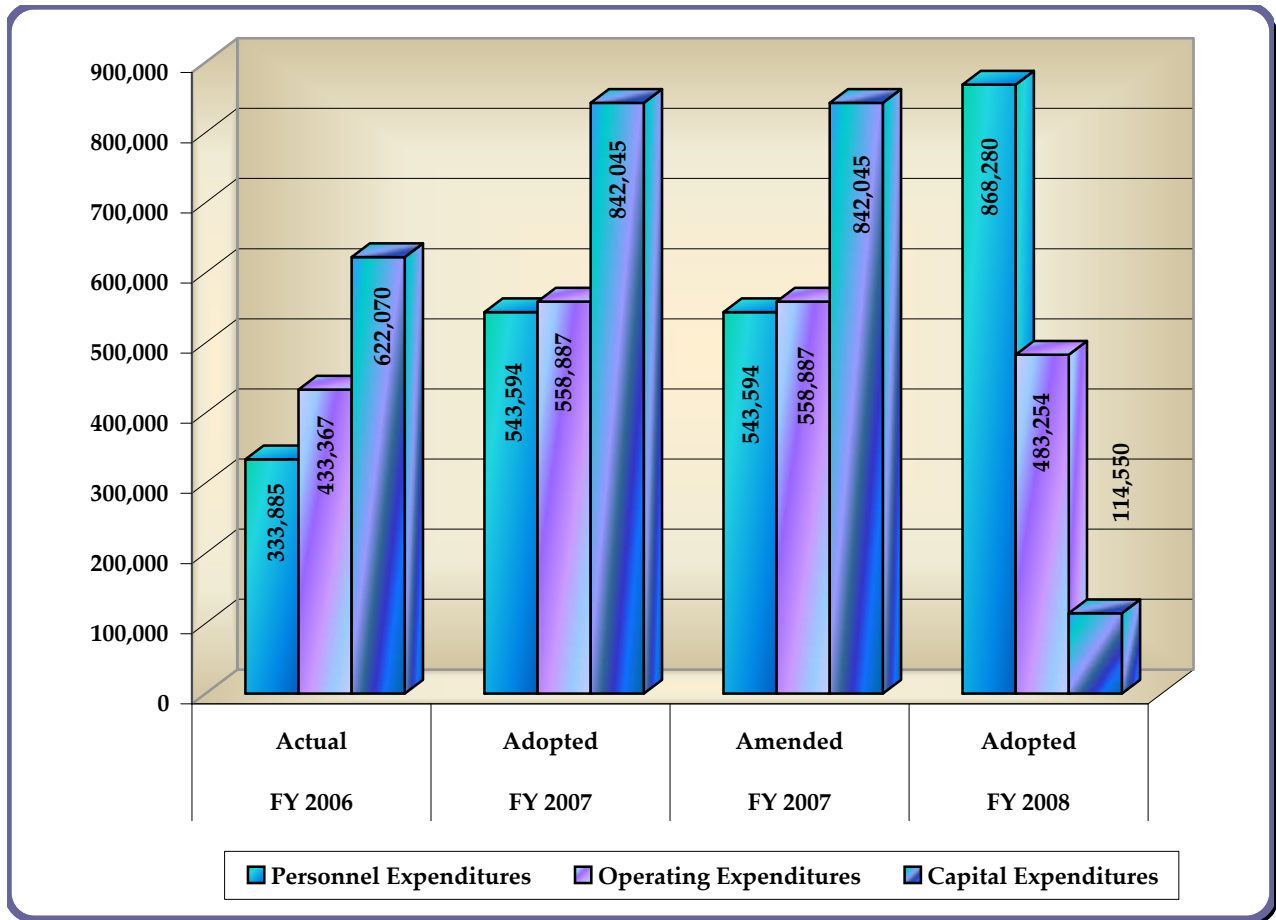


General Services-Information & Technology

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-0710-513

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	333,885	543,594	543,594	868,280	59.73%
<i>Operating Expenditures</i>	433,367	558,887	558,887	483,254	-13.53%
<i>Capital Expenditures</i>	622,070	842,045	842,045	114,550	-86.40%
TOTALS	\$ 1,389,322	\$ 1,944,526	\$ 1,944,526	\$ 1,466,084	-24.60%



General Services-Information & Technology

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0710-513

Personnel Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
11 Executive Salaries	79,488	67,903	67,903	314,929
12 Regular Salaries & Wages	153,680	248,023	248,023	272,469
13 Other Salaries & Wages	0	132,887	132,887	99,931
14 Overtime	27,685	3,000	3,000	10,000
15 Special Pay	0	0	0	0
21 FICA	19,623	26,023	26,023	44,118
22 Retirement Contributions	21,810	26,823	26,823	62,910
23 Life & Health Insurance	30,263	35,935	35,935	61,103
24 Workers' Compensation	1,336	3,000	3,000	2,820
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 333,885	\$ 543,594	\$ 543,594	\$ 868,280

Operating Expenditures

27 Educational Assistance	0	1,000	1,000	1,000
31 Professional Services	111,425	46,000	46,000	19,000
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	20,812	14,700	14,700	14,000
41 Communication Services	9,912	7,410	7,410	66,384
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	0	5,110	5,110	5,532
45 Insurance	0	0	0	0
46 Repairs & Maintenance	145,663	243,706	243,706	291,043
47 Printing & Binding	503	1,770	1,770	1,500
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
51 Office Supplies	43,665	26,835	26,835	24,330
52 Minor Operating Expenditures	83,697	165,526	165,526	50,200

General Services-Information & Technology

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	17,690	46,830	46,830	10,265
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 433,367	\$ 558,887	\$ 558,887	\$ 483,254
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	622,070	842,045	842,045	114,550
Total Capital Expenditures	\$ 622,070	\$ 842,045	\$ 842,045	\$ 114,550
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,389,322	\$ 1,944,526	\$ 1,944,526	\$ 1,466,084

General Services-Social Services

The Social Services division is one of six operating divisions of the General Services department. This division coordinates social service programs by providing food, shelter and utility assistance and information on other available resources to our residents in need. The division also manages the Family Service Center, a group of non-profit agencies in partnership with the Sarasota County Health Department currently located at the North Port Health and Family Service Center, 6950 Pan American Boulevard.

In Spring 2008, the new Family Services Center is targeted for completion. So, based on a mid-fiscal year occupancy and included in the FY 2008 operating budget proposal are the following impacts: Rents and Leases—reduction of \$8,384 and Promotional Activities—an increase of \$3,600 for the Grand Opening Celebration.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide excellent support services in a timely and cost-efficient manner to our internal customers.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Toy Chest Program—Partnering with North Port Marine Corps and volunteers, received cash donations totaling \$3,857 for purchase of new toys which were distributed to 545 children ages 0—14.	x	x	x	
Children’s Community Clothing Closet—Distributing clothing to children residing in North Port.	x	x		x
Human Services provider EXPO—Coordinating 6th Annual EXPO to provide residents of North Port an opportunity to learn about services available in the community—over 200 residents attended.	x	x		x
SHARE—“if you eat, you qualify” - Program sells food to families at a low cost and introduces participants to the world of volunteering—now in its 15th year of operation.	x	x	x	
Post Office Food Drive—Collecting over 31,000 lbs. of food for South County food pantries—over 145 volunteers assisted with the collection process.	x	x		x

General Services-Social Services

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Back to School Resource Fair— Managing and coordinating over 45 agencies that provided information on available resources and programs for children; distributed free backpacks and school supplies to approximately 1,000 children grades K-12 and received \$7,650 in community donations.	x	x	x	
New North Port Family Service Center— Awarded \$855,000 in grants for construction of new facility; letters of commitment received from 10 agencies to sub-lease office space; and land clearing started in late May, 2007 with a Spring, 2008 targeted construction completion date.	x	x	x	x
FY 2008 Objectives				
Implement a database for tracking clients to determine socio-economic status in order to secure grant funding and identify current program needs.	x		x	
Work with social services organizations throughout Sarasota County to develop new programs and services at the Family Service Center as part of the General Services Customer Service Initiative.	x	x		x
Grand Opening of the new North Port Family Service Center.	x	x	x	x

Workload Measures	FY 2005 Actual	FY 2006 Actual	FY 2007 Projected	FY 2008 Projected
Caseload	410	480	540	621
LIHEAP/Care to Share	175	305	387	445
Lions Club Screening	15	24	19	20
Toy Chest—Children Assisted	515	545	508	510
SHARE participants	1,150	754	538	480
Children's Community Cloth Closet	600	1,000	509	500
General Fund Cash Donations	\$2,981	\$3,186	\$2,339	\$3,200
FEMA Grant	\$7,476	\$8,000	\$10,000	\$10,000

General Services-Social Services

FUNDING SOURCE:

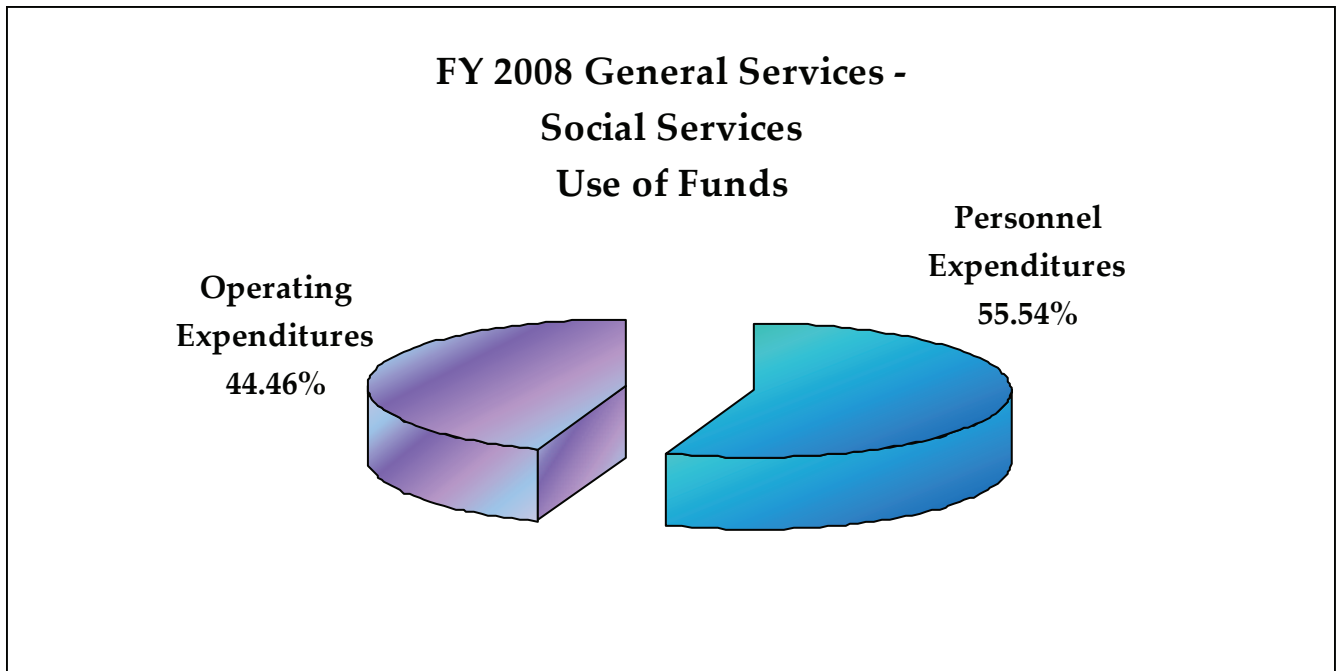
The General Fund is the funding source for the Social Services division budget.

STAFFING SUMMARY

FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
1	1	1

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Increase due to greater demands for community services.
Capital Expenditures	None

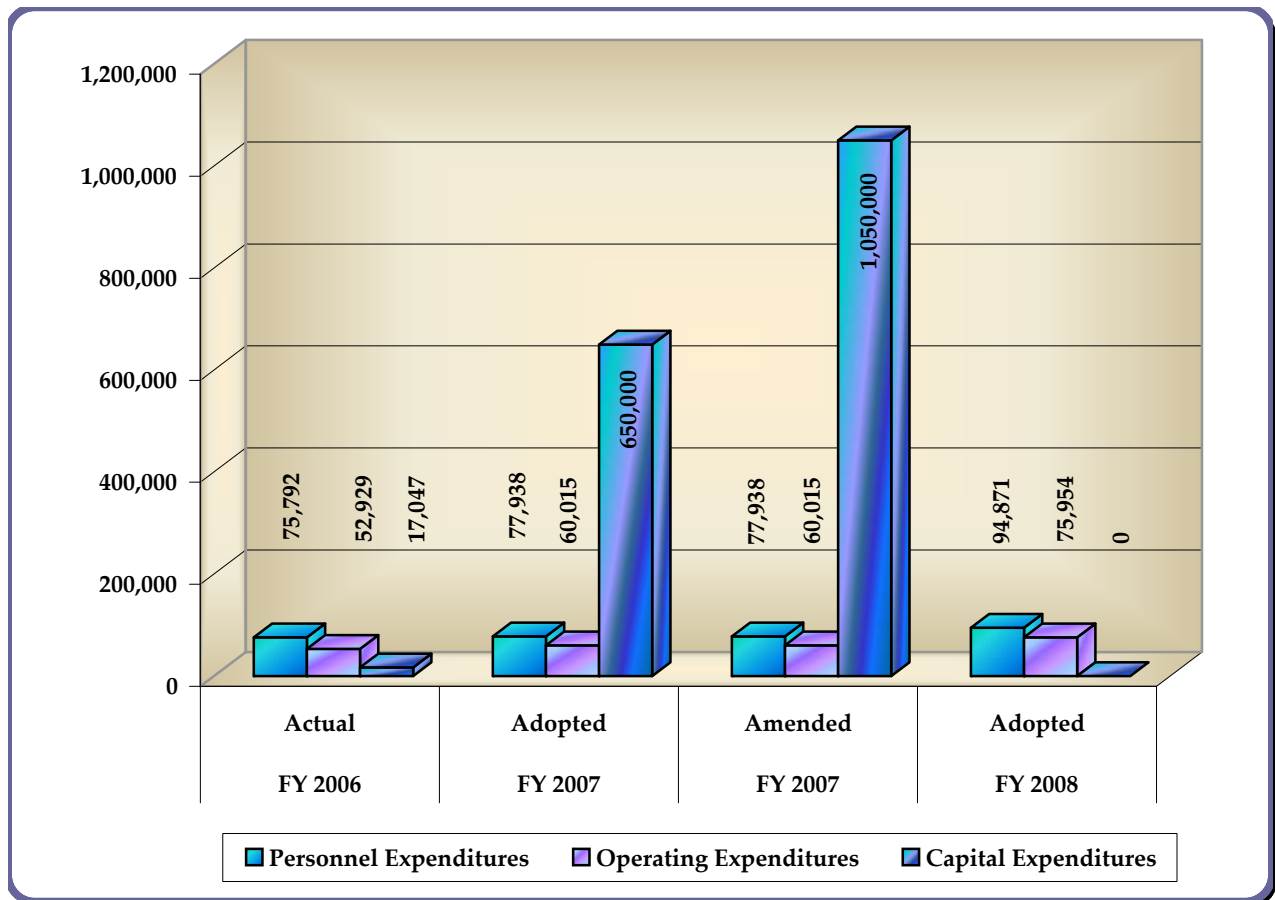


General Services-Social Services

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-0730-569

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	75,792	77,938	77,938	94,871	21.73%
<i>Operating Expenditures</i>	52,929	60,015	60,015	75,954	26.56%
<i>Capital Expenditures</i>	17,047	650,000	1,050,000	0	-100.00%
TOTALS	\$ 145,768	\$ 787,953	\$ 1,187,953	\$ 170,825	-78.32%



General Services-Social Services

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0730-569

Personnel Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
11 Executive Salaries	54,453	53,466	53,466	74,745
12 Regular Salaries & Wages	0	0	0	0
13 Other Salaries & Wages	0	0	0	(7,578)
14 Overtime	135	0	0	0
15 Special Pay	0	0	0	0
21 FICA	3,947	3,850	3,850	5,478
22 Retirement Contributions	4,626	4,186	4,186	8,005
23 Life & Health Insurance	9,156	8,984	8,984	9,392
24 Workers' Compensation	3,475	7,452	7,452	4,829
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 75,792	\$ 77,938	\$ 77,938	\$ 94,871

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	15,409	15,856	15,856	22,000
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	160	300	300	300
41 Communication Services	900	1,924	1,924	1,400
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	17,091	18,904	18,904	10,520
45 Insurance	0	0	0	0
46 Repairs & Maintenance	1,258	2,046	2,046	700
47 Printing & Binding	900	2,620	2,620	2,300
48 Promotional Activities	0	0	0	3,600
49 Other Current Charges	15,189	15,800	15,800	32,799
51 Office Supplies	1,359	1,420	1,420	1,500
52 Minor Operating Expenditures	663	1,020	1,020	710

General Services-Social Services

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	0	125	125	125
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 52,929	\$ 60,015	\$ 60,015	\$ 75,954
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	650,000	1,050,000	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	17,047	0	0	0
Total Capital Expenditures	\$ 17,047	\$ 650,000	\$ 1,050,000	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 145,768	\$ 787,953	\$ 1,187,953	\$ 170,825

General Services-Human Resources/ Risk Management

The Human Resources/Risk Management division oversees policies and programs including recruitment, employee services, benefits administration, classification and compensation, labor relations, risk/insurance/workers' compensation and safety/loss functions.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide excellent support services in a timely and cost-efficient manner to our internal customers.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Streamlining application process and enhancing online capabilities.	x		x	
Implementing new HR Hotline 7200 and HR E-mail as part of General Services Customer Service Initiative.	x			
Providing all city employees with new City ID cards.	x		x	
Enhancing Wellness Program by introducing voluntary hepatitis shots for employees in high risk positions.	x	x	x	x
Developing new management/supervisory training program.	x		x	
Implementing three new voluntary insurance programs.	x	x	x	
Assisting with negotiations of PBA and IAFF contracts.	x		x	
Sustaining Drug-Free Workplace.	x	x	x	x
Decreasing worker's compensation claims by 36% while the employee base increased by 17.8% (from 578 to 681).		x	x	
Updating property appraisals City-wide.	x		x	
Enhancing employee orientation program.	x	x	x	
Completing review/revisions to Personnel Policies and Procedures.	x		x	
Maintaining an aggressive return to work program for workers' compensation injuries.	x	x	x	x
Assuming responsibility for publication of employee newsletter.	x			
Coordinating fire and safety inspections of all City buildings.	x	x		x

General Services-Human Resources/Risk Management

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2008 Objectives				
Develop City-wide training programs (i.e. safety, diversity, harassment prevention, supervisor, etc.).	x	x	x	x
Continue to enhance Wellness Program through smoking cessation and weight-loss programs.	x	x		x
Comprehensive review of all job descriptions.	x		x	
Develop Standard Operating Procedures for the division.	x	x		
Expand Safety Committee role and responsibilities.	x	x		
Improve Human Resources filing system.	x		x	
Implement new Employee Performance Program.	x		x	

Workload Measures	FY 2005 Actual	FY 2006 Actual	FY 2007 Actual*	FY 2008 Projected
Applications received	2148	3965	5857	2000
Job postings	197	250	227	150
New hires	158	248	156	100
Promotions	33	28	24	30
Workers' Comp. cases	31	44	45	55
Other claims (property, general, auto)	17	16	27	25

*as of 07/31/07

FUNDING SOURCE:

The General Fund is the funding source for the Human Resources/Risk Management division budget.

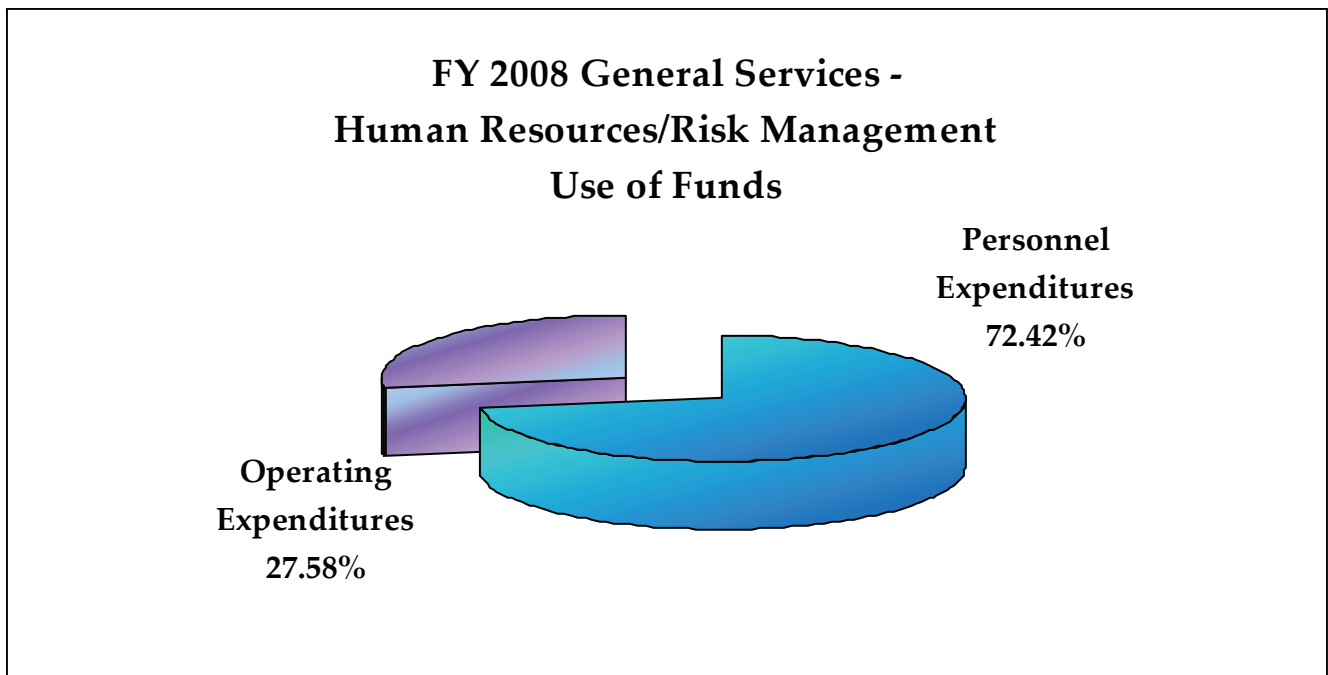
STAFFING SUMMARY

FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed
5	6	5

General Services-Human Resources/Risk Management

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Decrease due mainly to fewer hires anticipated reducing advertising and pre-employment costs.
Capital Expenditures	None

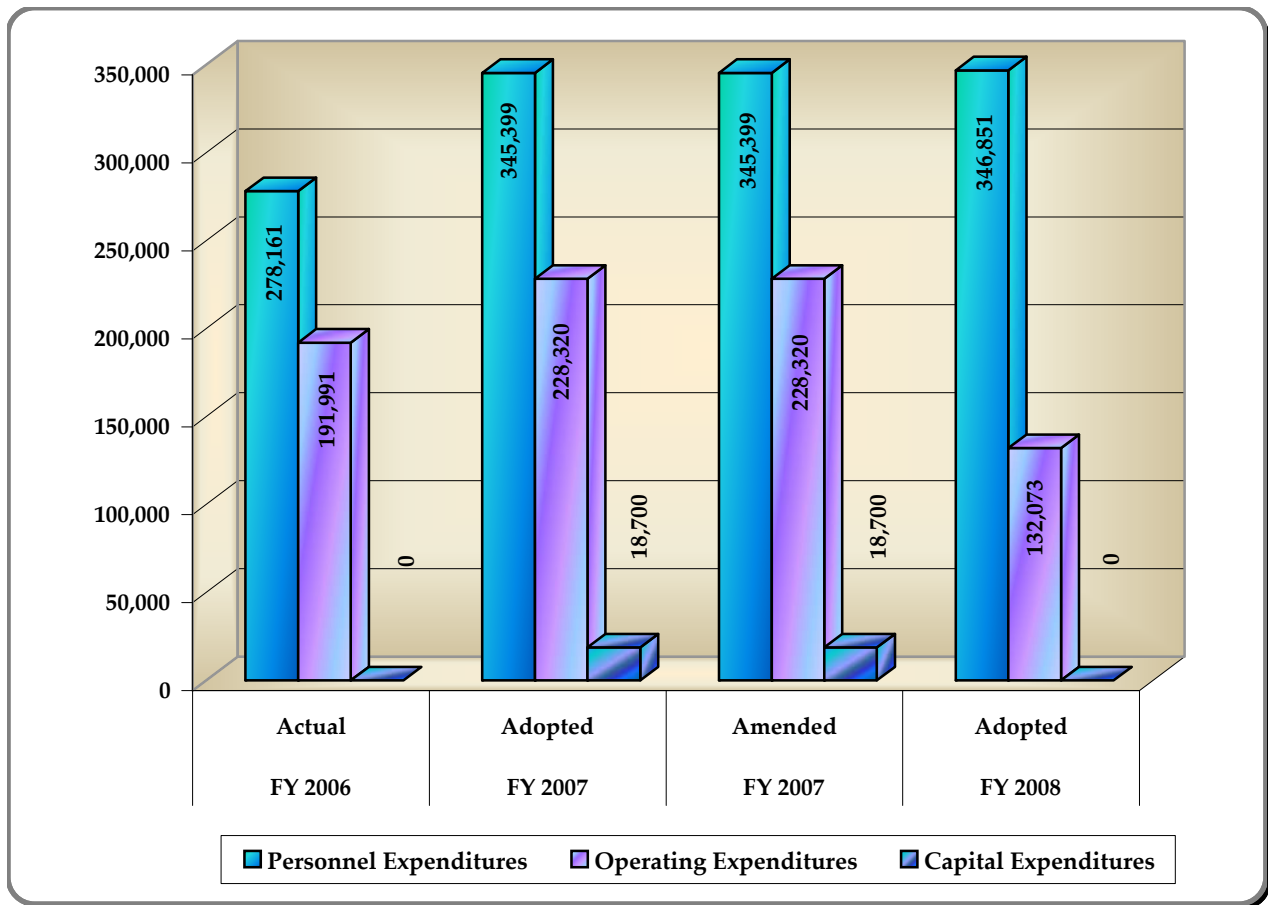


General Services-Human Resources/Risk Management

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-0740-513

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	278,161	345,399	345,399	346,851	0.42%
<i>Operating Expenditures</i>	191,991	228,320	228,320	132,073	-42.15%
<i>Capital Expenditures</i>	0	18,700	18,700	0	-100.00%
TOTALS	\$ 470,152	\$ 592,419	\$ 592,419	\$ 478,924	-19.16%



General Services-Human Resources/Risk Management

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0740-513

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	109,026	116,758	116,758	171,838
12 Regular Salaries & Wages	103,596	99,411	99,411	92,672
13 Other Salaries & Wages	0	53,487	53,487	0
14 Overtime	2,756	3,500	3,500	3,500
15 Special Pay	0	0	0	0
21 FICA	16,083	18,220	18,220	19,536
22 Retirement Contributions	18,145	21,448	21,448	28,329
23 Life & Health Insurance	26,942	26,412	26,412	28,117
24 Workers' Compensation	1,613	6,163	6,163	2,859
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 278,161	\$ 345,399	\$ 345,399	\$ 346,851

Operating Expenditures

27 Educational Assistance	0	1,500	1,500	0
31 Professional Services	131,317	99,434	99,434	43,600
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	8,433	10,350	10,350	13,250
41 Communication Services	1,424	2,500	2,500	1,152
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	4,369	4,560	4,560	4,610
45 Insurance	0	0	0	0
46 Repairs & Maintenance	0	12,720	12,720	900
47 Printing & Binding	1,750	1,332	1,332	600
48 Promotional Activities	7,864	29,461	29,461	22,500
49 Other Current Charges	26,382	50,145	50,145	31,940
51 Office Supplies	7,732	7,901	7,901	9,786
52 Minor Operating Expenditures	518	1,833	1,833	1,150

General Services-Human Resources/Risk Management

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	2,202	6,584	6,584	2,585
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 191,991	\$ 228,320	\$ 228,320	\$ 132,073
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	18,700	18,700	0
Total Capital Expenditures	\$ -	\$ 18,700	\$ 18,700	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 470,152	\$ 592,419	\$ 592,419	\$ 478,924

General Services-Facilities Maintenance

The Facilities Maintenance division of the General Services department provides several services including: landscaping services to over 20 public areas throughout the City; overseeing regular building maintenance and custodial services to ensure a safe and clean environment for our citizens and employees; securing the annual contract for minor construction work and repairs to public buildings; and procuring major improvements through the bid process.

With the opening of the new Family Service Center in FY 2008, the Facilities budget proposal includes additional operating expenses based on occupancy by mid-fiscal year. This new facility impacts our Other Contractual Services (custodial); water and sewer; electric, solid waste and operation supplies totaling \$62,640 as well as additional landscaping workload measures.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide excellent support services in a timely and cost-efficient manner to our internal customers.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Demolition of old City Hall and Police department.	x	x		x
Renovation of the Art Guild and temporary Teen Center.	x	x	x	x
Supervising completion of shell spaces in new City Hall.	x		x	x
Overseeing installation of pre-treatment system for the wash rack.	x			x
Assuming mowing responsibility for transfer station at Taylor Ranch and Fire Station 85.	x			x
Added security camera over east parking lot.	x			x
Installation of new air conditioning backup system for I & T server room.	x			x
Installation of booster pump to ensure consistent water pressure to City Hall and Police department.	x	x		x
Parking lot improvements at Community Educational Center including: sealing, re-striping and enhanced lighting.	x			
Complete sanding, sealing and re-painting of emergency fuel storage tank in Fleet/Facilities yard.	x			x

General Services-Facilities Maintenance

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2008 Objectives				
On-going preventative maintenance program for the new City Hall and Police Station.	x		x	x
Participate in the Comprehensive Facilities Study/Master Plan.	x		x	
Maintain landscaping for new City Hall and Police Station	x	x		x
Oversee tree planting and landscaping associated with new road widening projects.	x	x		x
Successful transition of Social Services division to the new Family Services Center location.	x	x		x
Implement an automated work order system as part of the General Services Customer Service Initiative.	x		x	

Workload Measures	FY 2006 Actual	FY 2007 Actual	FY 2008 Projected
City buildings and facilities maintained	19	22	24
Construction improvements to City buildings and facilities	0	1	4
Landscaped areas maintained (within right-of-way, perimeter of subdivision, welcome signs, perimeter of gazebos)	16	18	21
Streetlights maintained (including new lights on Sumter Blvd.	163	163	261
Installation of safety equipment and devices (fire alarm monitoring, air cleaners, etc.)	0	4	5

General Services-Facilities Maintenance

FUNDING SOURCE:

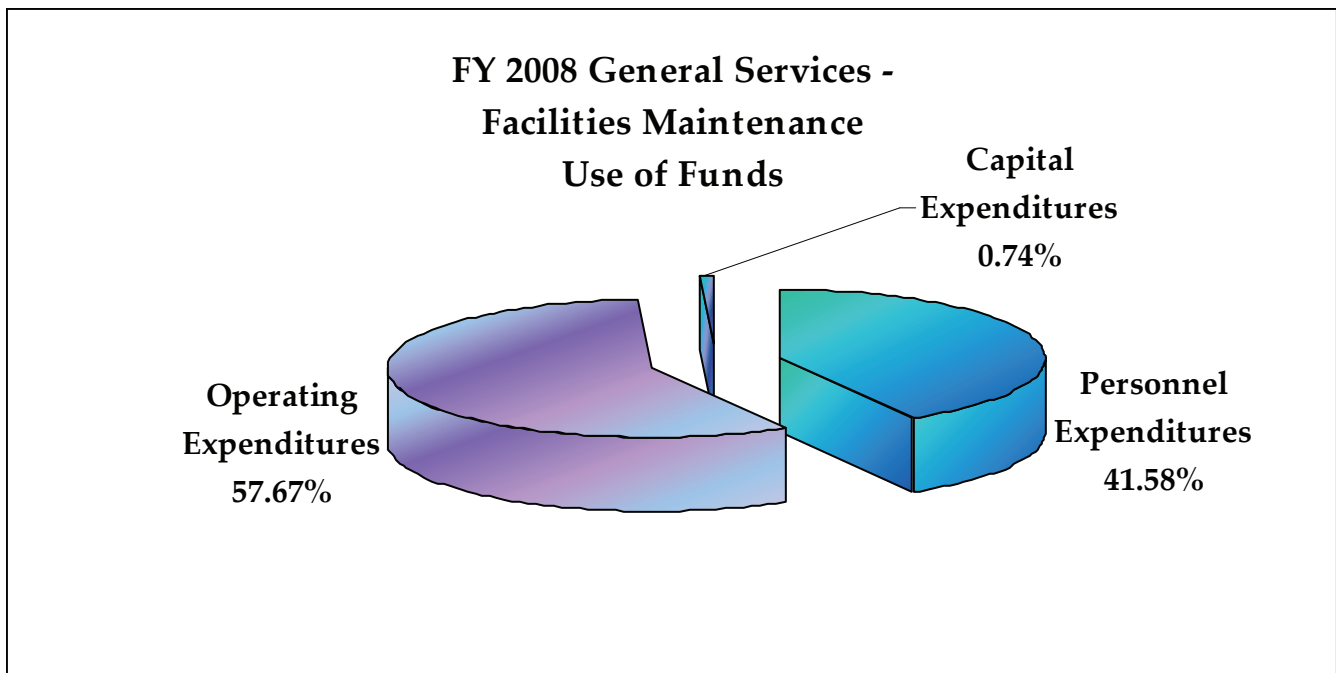
The General Fund is the funding source for the Facilities Maintenance division budget.

STAFFING SUMMARY:

FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
17	17	17

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Decrease mainly attributable to completion of Facilities Master Plan; more accurate water, sewer and electricity projections; and lower repairs and maintenance due to new City Hall building.
Capital Expenditures	Reduction due to one time purchases in FY 2007 of new vehicles and equipment needed.

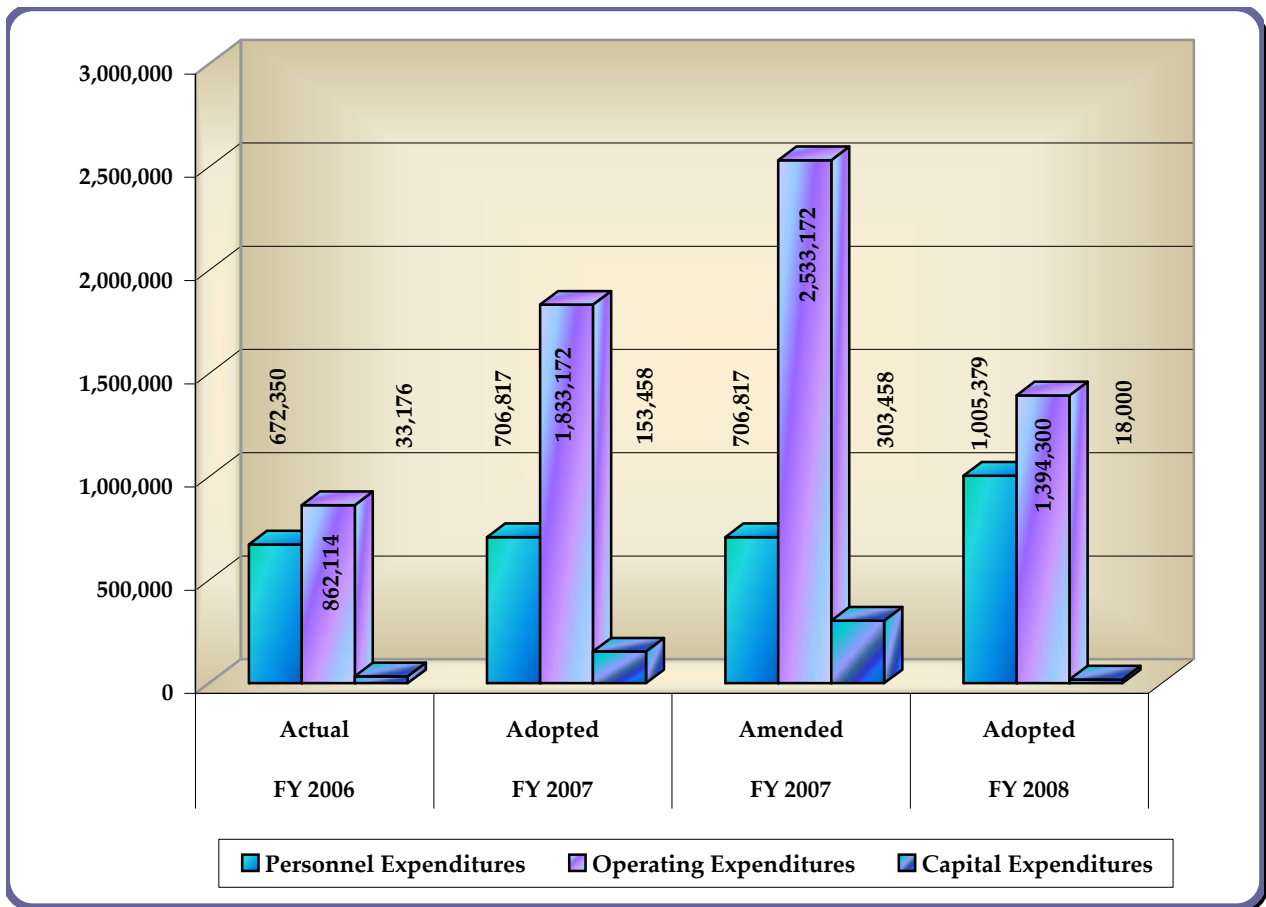


General Services-Facilities Maintenance

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-0760-519

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	672,350	706,817	706,817	1,005,379	42.24%
<i>Operating Expenditures</i>	862,114	1,833,172	2,533,172	1,394,300	-23.94%
<i>Capital Expenditures</i>	33,176	153,458	303,458	18,000	-88.27%
TOTALS	\$ 1,567,640	\$ 2,693,447	\$ 3,543,447	\$ 2,417,679	-10.24%



General Services-Facilities Maintenance

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0760-519

Personnel Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
11 Executive Salaries	62,022	57,999	57,999	94,625
12 Regular Salaries & Wages	391,853	409,015	409,015	615,494
13 Other Salaries & Wages	0	0	0	0
14 Overtime	7,584	7,000	7,000	7,000
15 Special Pay	0	0	0	0
21 FICA	34,223	34,674	34,674	52,599
22 Retirement Contributions	39,268	36,567	36,567	76,054
23 Life & Health Insurance	107,001	86,032	86,032	103,017
24 Workers' Compensation	30,399	75,530	75,530	56,590
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 672,350	\$ 706,817	\$ 706,817	\$ 1,005,379

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	0	152,500	352,500	2,500
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	94,403	130,000	130,000	140,500
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	1,758	3,400	3,400	3,600
41 Communication Services	154,856	238,623	238,623	236,784
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	349,453	672,588	672,588	486,200
44 Rentals & Leases	432	3,000	3,000	3,000
45 Insurance	0	0	0	0
46 Repairs & Maintenance	166,658	464,824	964,824	305,450
47 Printing & Binding	0	0	0	200
48 Promotional Activities	0	0	0	0
49 Other Current Charges	30,760	34,540	34,540	74,412
51 Office Supplies	534	1,725	1,725	1,525
52 Minor Operating Expenditures	62,997	131,600	131,600	139,757

General Services-Facilities Maintenance

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	263	372	372	372
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 862,114	\$ 1,833,172	\$ 2,533,172	\$ 1,394,300
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	3,696	23,000	173,000	18,000
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	29,480	130,458	130,458	0
Total Capital Expenditures	\$ 33,176	\$ 153,458	\$ 303,458	\$ 18,000
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,567,640	\$ 2,693,447	\$ 3,543,447	\$ 2,417,679

City Manager

“provides management and guidance of the City in order to accomplish Commission adopted policies and goals.”

The City Manager is the Chief Administrative Officer of the City, reporting directly to the City Commission. In accordance with the City Charter, the City Manager is responsible for the proper administration and management of all matters of the City.

The department's FY 2007-2008 budget is \$756,255 of which \$575,495 is for personnel expenditures. The five positions in the City Manager's office include the City Manager, Assistant City Manager, Community Outreach Manager, Senior Executive Assistant and Staff Assistant II. The Public Information Manager's position is redefined as a Community Outreach Manager position. Also, the Staff Assistant II position is a reclassification from the City Clerk's office.

As a result of the personnel restructuring, operating expenditures, specifically in Training & Travel and Books, Publications, Subscriptions & Memberships, increased to accommodate all staff. Also, the City Manager's office acquired the use and lease of an IKON copier previously allocated to the General Services department.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide management and guidance of the City in order to accomplish Commission adopted policies and goals.

The City Manager provides management and guidance of the City in order to accomplish Commission adopted policies and goals. Through on-going communication, strategic planning, and keeping a pulse on economic development, citizens' concerns and employee relations, the City Manager effectively implements the directions mandated by the City Commission. He encourages staff toward effective and efficient customer service which helps in fostering a camaraderie and perpetuate the City's Vision of **“Safe, Clean, Pretty, Fun”**.

City Manager

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Filled vacancies for Police Chief, Director of General Services and Assistant City Manager.	x	x	x	x
Participated in discussions on Joint Planning Agreement with Sarasota County.	x	x	x	x
Worked on several residential and commercial development projects.	x	x		x
Continued to foster "outcome based" objectives.	x		x	
Initiated the Road & Drainage rehabilitation program.	x	x		x
Introduced the Community Notification System.	x			x
Successfully rallied community support for the Neighborhood Utility Improvements bond.	x	x		x
FY 2008 Objectives				
Ensure that Commission direction and policies are implemented.	x		x	
Conduct a community visioning/branding process.	x	x	x	x
Implement objectives of the Economic Development Strategic Plan.	x	x	x	x
Revise Personnel Policies.	x		x	
Update Personnel Performance Evaluation System.	x		x	
Continue to improve customer service for citizens.	x	x	x	x

FUNDING SOURCE:

The General Fund is the funding source for the City Manager budget.

STAFFING SUMMARY

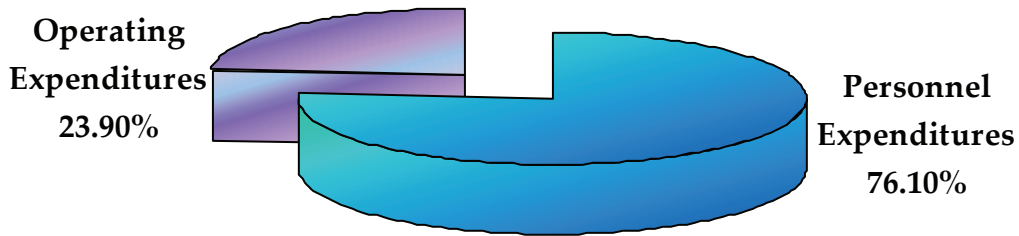
FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
2	3	5

City Manager

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Increase in rentals and leases due to assuming the lease and maintenance agreement on a copier. Several cost saving measures provided decreases in other operating expenditures.
Capital Expenditures	None

FY 2008 City Manager Department Use of Funds



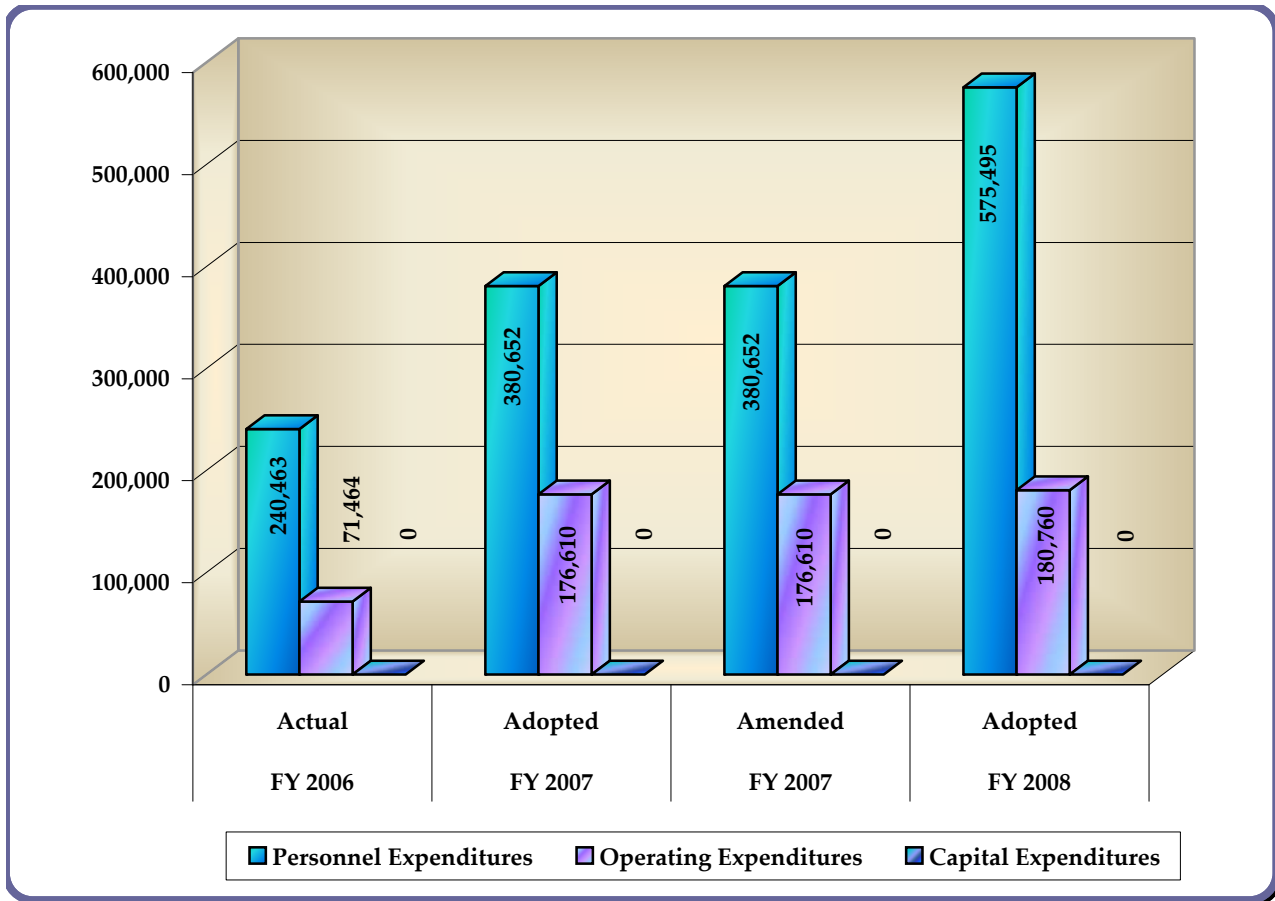
City Manager

Fiscal Year 2008 Adopted Budget

BUDGET ANALYSIS

001-0800-512

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	240,463	380,652	380,652	575,495	51.19%
<i>Operating Expenditures</i>	71,464	176,610	176,610	180,760	2.35%
<i>Capital Expenditures</i>	0	0	0	0	0.00%
TOTALS	\$ 311,927	\$ 557,262	\$ 557,262	\$ 756,255	35.71%



City Manager

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0800-512

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	134,935	142,665	142,665	401,479
12 Regular Salaries & Wages	40,055	41,193	41,193	56,025
13 Other Salaries & Wages	0	143,034	143,034	(22,618)
14 Overtime	4,498	0	0	0
15 Special Pay	0	0	0	0
21 FICA	13,603	8,680	8,680	36,069
22 Retirement Contributions	29,125	27,396	27,396	73,771
23 Life & Health Insurance	17,542	16,074	16,074	28,573
24 Workers' Compensation	705	1,610	1,610	2,196
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 240,463	\$ 380,652	\$ 380,652	\$ 575,495

Operating Expenditures

27 Educational Assistance	0	0	0	0
28 Car Allowance	4,800	4,800	4,800	4,800
31 Professional Services	11,341	146,000	146,000	147,000
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	5,494	8,950	8,950	10,000
41 Communication Services	653	3,600	3,600	2,640
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	300	0	0	3,850
45 Insurance	0	0	0	0
46 Repairs & Maintenance	971	1,000	1,000	1,000
47 Printing & Binding	758	1,585	1,585	1,520
48 Promotional Activities	40,410	1,500	1,500	1,500
49 Other Current Charges	0	500	500	500
51 Office Supplies	3,074	2,750	2,750	2,750

City Manager

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
52 Minor Operating Expenditures	596	700	700	350
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	3,067	5,225	5,225	4,850
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 71,464	\$ 176,610	\$ 176,610	\$ 180,760
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 311,927	\$ 557,262	\$ 557,262	\$ 756,255

City Manager - Economic Development

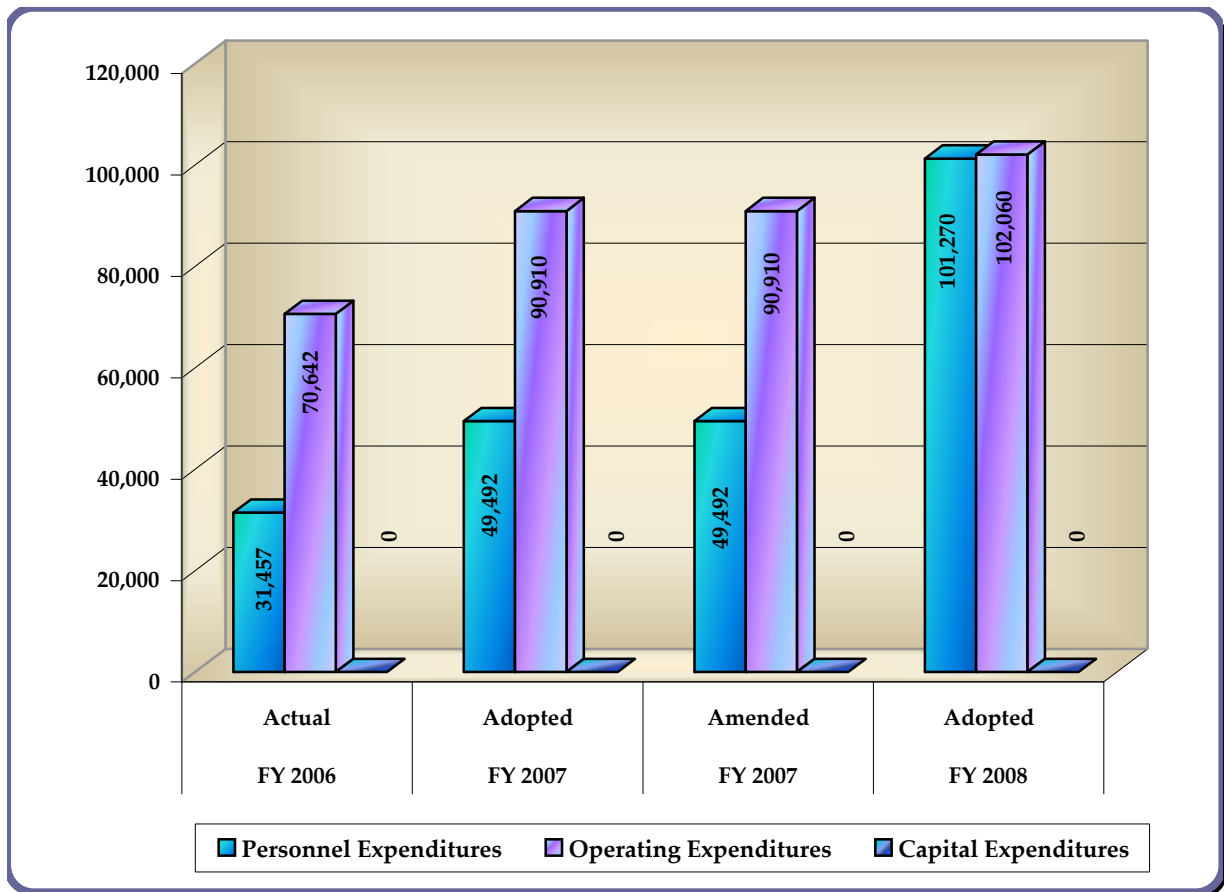
Fiscal Year 2008 Adopted Budget

BUDGET ANALYSIS

001-0830-552

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	31,457	49,492	49,492	101,270	104.62%
<i>Operating Expenditures</i>	70,642	90,910	90,910	102,060	12.26%
<i>Capital Expenditures</i>	0	0	0	0	0.00%

TOTALS	\$ 102,099	\$ 140,402	\$ 140,402	\$ 203,330	44.82%
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City Manager - Economic Development

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-0830-552

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	24,273	39,398	39,398	82,000
12 Regular Salaries & Wages	0	0	0	0
13 Other Salaries & Wages	0	0	0	0
14 Overtime	0	0	0	0
15 Special Pay	0	0	0	0
21 FICA	1,857	3,014	3,014	6,273
22 Retirement Contributions	1,739	3,085	3,085	8,783
23 Life & Health Insurance	3,360	3,650	3,650	3,830
24 Workers' Compensation	228	345	345	384
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 31,457	\$ 49,492	\$ 49,492	\$ 101,270

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	10,082	5,000	5,000	5,000
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	111	3,200	3,200	3,200
41 Communication Services	209	0	0	1,200
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	0	0	0	0
45 Insurance	0	0	0	0
46 Repairs & Maintenance	0	0	0	0
47 Printing & Binding	292	7,000	7,000	7,000
48 Promotional Activities	0	0	0	3,200
49 Other Current Charges	22,099	30,860	30,860	32,860
51 Office Supplies	0	200	200	200
52 Minor Operating Expenditures	116	1,700	1,700	1,800

City Manager - Economic Development

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	37,733	42,950	42,950	47,600
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 70,642	\$ 90,910	\$ 90,910	\$ 102,060
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 102,099	\$ 140,402	\$ 140,402	\$ 203,330



Parks & Recreation

“assures the provision of personal enjoyment and learning through recreational programs and Community events.”

The Parks and Recreation Department provides several services to the community. On a daily basis, the department maintains all neighborhood parks and oversees the design and construction of park projects. Additionally, Parks and Recreation conduct many major special events including festivals, camps, competitions and parades.

The department monitors the Inter-local Agreement with Sarasota County as well as partnering with outside groups, clubs and agencies to promote further recreational services. Another function of the department is to act as liaison on the Parks & Recreation Advisory Board. Finally, the Parks and Recreation department maintains and offers a broad-based program schedule at the George Mullen Center.

Garden of the Five Senses-Phase 1 will be on-line in FY 2007—2008. At Commission direction, any new funding from impact fees for this project will be re-directed toward the Community Park project. Also, through an Inter-local agreement with Sarasota County, the 3rd softball field at the Narramore Sports Complex will be the responsibility of the county.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide excellent support services in a timely and cost-efficient manner to our internal customers.

Parks and Recreation assures the provision of personal enjoyment and learning through recreational programs and community events. This department endeavors to provide a safe and clean environment for recreational outlets for all residents. It also provides pertinent educational opportunities for those in the community. The Parks and Recreational department works at increasing recreational facilities within a growing city, while maintaining an excellent level of service. This department is a primary component in the City's Vision of “**Safe, Clean, Pretty, Fun**”.

Parks & Recreation

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Maintain and manage the City's 13 neighborhood parks and the George Mullen Activity Center.	x	x	x	x
Completion of Phase 1 of the Garden of the Five Senses Park.	x	x	x	x
Construction of the Narramore Sports Complex (softball fields) began.	x	x	x	x
Parks and Recreation Master Plan was completed and an implementation strategy was presented to Commission.	x		x	
Coordinated several special events including the Poinsettia Holiday Festival & Parade, Battle of the Bands, Easter Egg Hunt, Teen Dances, Movie Under the Stars, Summer Camp, Skateboard Competitions and the 4th Annual Freedom Festival.	x	x		x
FY 2008 Objectives				
Complete construction of 3rd softball field at Narramore Sports Complex.	x	x	x	x
Continue land acquisition efforts along the Myakkahatchee Creek Corridor for future development.		x	x	x
Coordinate all approved special events.	x		x	
Increase camp program by offering a Holiday and Spring Break camps.	x	x		
Complete construction of the Bike Park at Highland Ridge Park.	x	x	x	
Begin construction of Little League Fields off Price Blvd.	x	x	x	
Begin refurbishment projects at Highland Ridge and Blue Ridge Parks.	x	x	x	
Continue facelift at all neighborhood parks with site amenities, fresh paint and landscaping.	x	x	x	
Install field lights at the football practice field behind the George Mullen Activity Center.	x	x		x
Complete Mullen Center refurbishment projects including gym acoustics and weight room expansion.	x		x	x
Locate a park site and enter into contract for design services to construct a Family Paw Park.	x	x	x	x

Measures	FY 2006 Actual	FY 2007 Projected	FY 2008 Projected
Skate Park Attendance	20,877	21,319	21,500
Bike Park Attendance	0	0	8,000
Special Event Attendance	7,550	10,000	18,000
Revenue Generated	\$8,717	\$21,000	\$112,000

Parks & Recreation

FUNDING SOURCE:

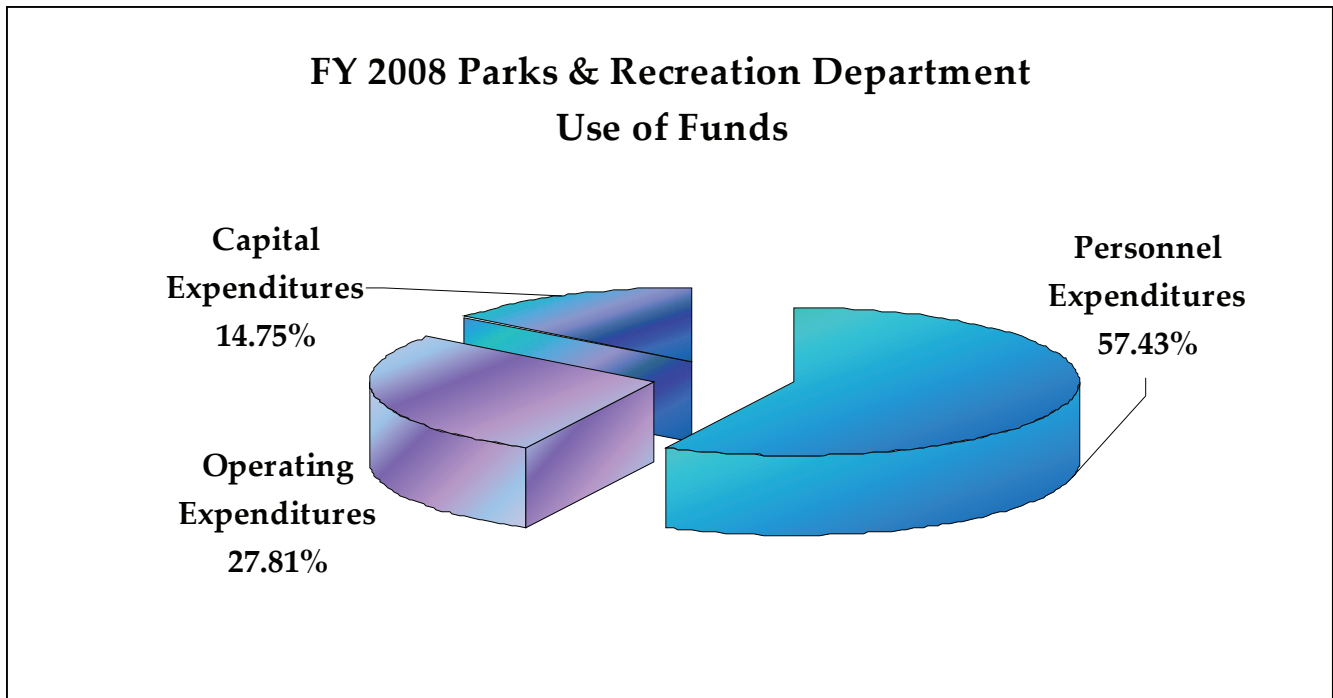
The General Fund is the funding source for the Parks & Recreation budget.

STAFFING SUMMARY

FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
10	30	32

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Decrease is mainly due to the elimination of temporary maintenance services.
Capital Expenditures	Decrease is a result of several one time purchases made in FY 2007 and no significant increase in FY 2008.

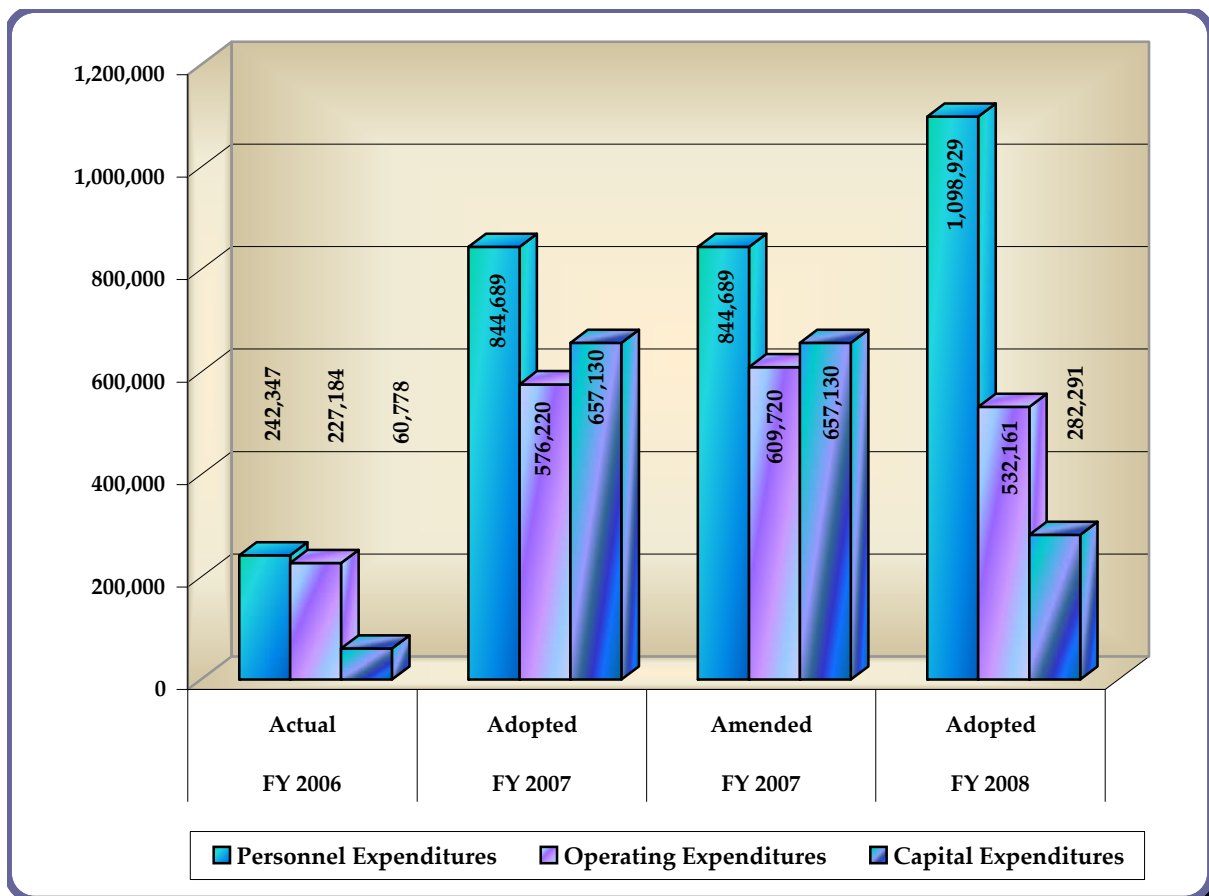


Parks and Recreation

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-3036-572

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	242,347	844,689	844,689	1,098,929	30.10%
<i>Operating Expenditures</i>	227,184	576,220	609,720	532,161	-7.65%
<i>Capital Expenditures</i>	60,778	657,130	657,130	282,291	-57.04%
TOTALS	\$ 530,309	\$ 2,078,039	\$ 2,111,539	\$ 1,913,381	-7.92%



Parks and Recreation

Fiscal Year 2008 Adopted Budget

BUDGET DETAIL

001-3036-572

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	66,137	61,918	61,918	97,341
12 Regular Salaries & Wages	111,139	160,356	160,356	890,130
13 Other Salaries & Wages	0	516,260	516,260	(248,614)
14 Overtime	3,079	3,000	3,000	5,000
15 Special Pay	0	0	0	0
21 FICA	13,517	16,685	16,685	74,161
22 Retirement Contributions	12,094	33,584	33,584	96,683
23 Life & Health Insurance	25,280	30,196	30,196	124,472
24 Workers' Compensation	11,101	22,690	22,690	59,756
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 242,347	\$ 844,689	\$ 844,689	\$ 1,098,929

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	23	50,500	50,500	0
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	88,524	100,500	100,500	131,500
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	2,182	5,550	5,550	8,570
41 Communication Services	2,705	12,920	12,920	8,266
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	20,622	79,000	105,000	91,200
44 Rentals & Leases	0	8,820	8,820	14,700
45 Insurance	0	0	0	0
46 Repairs & Maintenance	36,644	104,600	112,100	59,100
47 Printing & Binding	451	8,000	8,000	11,000
48 Promotional Activities	39,745	69,500	69,500	68,000
49 Other Current Charges	1,845	10,400	10,400	9,490
51 Office Supplies	1,063	12,000	12,000	7,000
52 Minor Operating Expenditures	33,200	112,930	112,930	121,510

Parks and Recreation

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	180	1,500	1,500	1,825
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 227,184	\$ 576,220	\$ 609,720	\$ 532,161
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	115,000	115,000	0
63 Improvements other than Buildings	27,009	326,000	326,000	271,291
64 Capital Machinery & Equip.	33,769	216,130	216,130	11,000
Total Capital Expenditures	\$ 60,778	\$ 657,130	\$ 657,130	\$ 282,291
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 530,309	\$ 2,078,039	\$ 2,111,539	\$ 1,913,381

Police

“provides a safe community.”

Public safety is “the tip of the spear” in the safe, clean, pretty, fun equation. We continue to solidify partnerships in our community which will ensure the safety of all our residents and visitors.

Increased growth in our city brings increased demands for city services. Calls for service at the North Police Department continue to grow at an unprecedented rate. In 2006 we received 36,000 calls for police service. That is an increase of 7,000 calls from the previous year and a record. The call volume in 2007 is growing at an even more significant rate and will surely surpass 50,000.

The mission of the North Port Police Department is to create partnerships within our community and secure the safety of all residents and visitors. Using integrity as our primary core value, our members attempt to provide quality customer service through innovation and training.

The impact of Capital on our operating budget is minimal. The only capital items to be purchased in FY 2008 are thirteen (13) replacement computers and three (3) replacement vehicles. The replacement computers are in our fiscal budget and removed from the Information & Technology budget as per our migration plan and agreement. The three (3) replacement vehicles, although listed in General Fund, are coming out of One Cent Sales Tax. The above listed items are the only capital purchase being made during FY 2008.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide a safe community.

The Police Department provides a safe community for the citizens of North Port. Through up-to-date training and state-of-art technology, this department endeavors to reduce crime throughout the City while fostering a positive relationship with its citizens. This department has instituted many community programs and educational opportunities for both the officers and citizens to facilitate the awareness of crime and how to deter it. While this department accomplishes the obvious part of the City’s Vision “**Safe**”, through its excellence in providing safety it also ensures that North Port remains **Clean, Pretty, and Fun**.

Police

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Established community/problem-oriented policing.	x	x		x
Implemented the Traffic/Neighborhood Stabilization Team to reduce the growing trend of traffic crashes, speeding in residential neighborhoods and reduce DUI related incidents.	x	x		x
Established two patrol districts in order to better serve our community by way of enhanced response times and reducing calls for service.	x	x	x	x
Enhanced computer software.	x		x	
Recruited qualified and diverse personnel.	x	x		x
Increased the level of customer service throughout the Police Department by reorganizing positions and training personnel.	x		x	
Citizen Survey Program.	x		x	
FY 2008 Objectives				
To maintain a level of service required to provide quality law enforcement service to the citizens of the City of North Port.	x	x		x
Expand our volunteer base via the Citizen's Law Enforcement Academy.	x	x	x	x
Create a backup communications center.	x		x	x
Full implementation of the District concept and problem-oriented policing philosophy.	x	x	x	x
Explore and create new methods for combating drug usage in our North Port city schools.	x	x		x

FUNDING SOURCES:

The General Fund is the funding source for the Police budget.

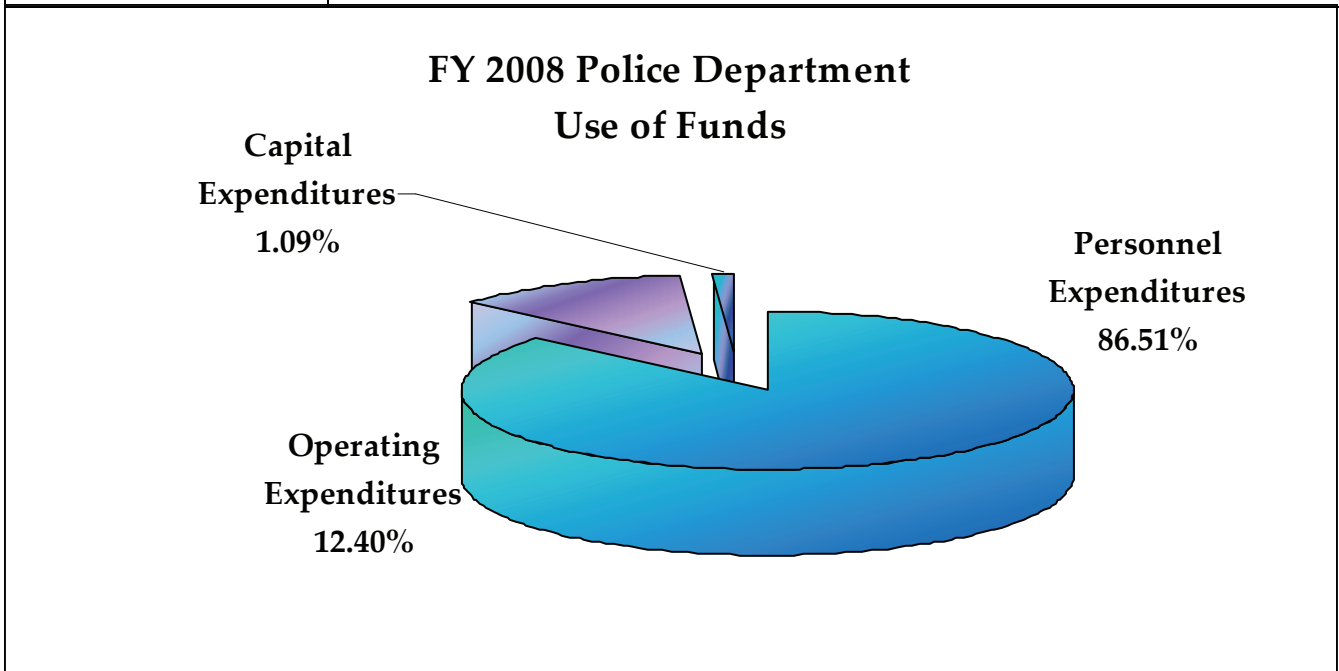
STAFFING SUMMARY

FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
136	162	162

Police

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Decrease is mainly due to budgeting officer training through the Police Education Fund.
Capital Expenditures	Reduction is significant because no new positions are added in FY 2008, therefore new police vehicles do not need to be purchased.



The following are measures used to equate performance with our fiscal budget request:

- District Plan**—The police department has instituted a District Plan. Designed to place accountability on our line supervisors in designated areas of the City. The City, for law enforcement purposes, will be divided into two (2) areas. The first area will be name “District 1” and the second, “District 2”. Each District will have one (1) Watch Commander (Lieutenant) who oversees the entire City and two (2) Sergeants assigned with one (1) working days and the other working nights on each shift. This plan contributes to our budget in regards to personnel and computer software. With the addition of line supervisors and additional software, the District Sergeants will be coordinating and attending community meetings throughout their respective areas. This will assist the members in targeting specific problems within their respective Districts as opposed to the previous method which encompasses the entire city. Data for each district can be obtained from our computer software with a click of a button. This data contains response times, types of calls for service, average call time, etc. This will enhance our response methods, as well as allow our members the ability to target specific problems in their respective areas and solve on-going problems. With the data received, District Supervisors will be able to target specific problems in their respective areas and solve on-going problems. This is measured by reviewing the original calls for service and comparing them to the calls for service after the department’s response. Performance will be measured by the number of citizen contacts made, community meetings coordinated and attended and response to crimes and problems solved within their respective Districts.

Police

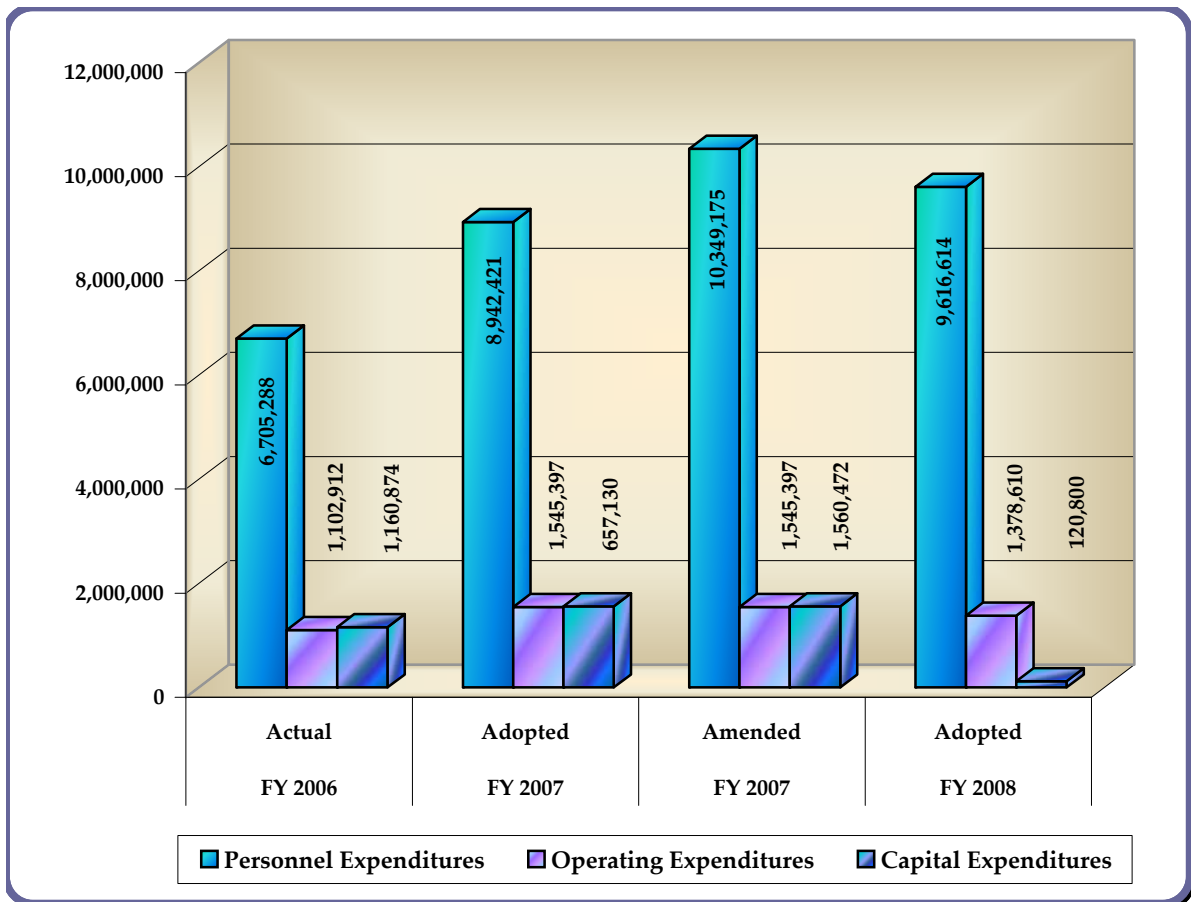
- **Citizen Surveys**—The Police Department currently completes random Citizen Surveys to help measure our performance level. This is completed by an administrative staff member and shared with all department members to promote and enhance our business practices. Also, this provides the Police Department a measurement of how we are doing in carrying out our mission which is to “provide for a safe community” for our civilian as well as sworn members.
- **Drug Prevention**—School Resource Officer Program, which is now lead by a Sergeant designated to the schools, in coordination with our local school officials, will be working together to target drugs within our area schools. Currently, this is a work in progress and is expected to be successful in reducing the number of drugs brought to the schools. Our mission in the schools is to ensure a safe and drug free learning environment for all city children.
- **Sex Offenders**—In implementing the District Plan, another responsibility for the members will be the monitoring of our area’s sexual predators and offenders. Currently, the police department checks on all Sexual Predators twice per month and Offenders once per month. This allows the District members to be familiar with such offenders and predators residing within their respective areas and advises the offenders/predators that we take them seriously and monitor them regularly. If an offender/predator is found in violation, a warrant is sought for their arrest.
- **Quality of Prosecution of Cases**—Numerous arrests are made by our members, daily and sent to the respective judicial component for prosecution. The police department will monitor the prosecution of the arrests made by our agency members to ensure the quality of arrests. This will contribute to the training portion of our budget.

Police

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-2100-521

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	6,705,288	8,942,421	10,349,175	9,616,614	7.54%
<i>Operating Expenditures</i>	1,102,912	1,545,397	1,545,397	1,378,610	-10.79%
<i>Capital Expenditures</i>	1,160,874	1,560,472	1,560,472	120,800	-92.26%
TOTALS	\$ 8,969,074	\$ 12,048,290	\$ 13,455,044	\$ 11,116,024	-7.74%



Police

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-2100-521

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	281,123	304,216	304,216	417,717
12 Regular Salaries & Wages	3,833,541	4,426,987	4,426,987	5,715,060
13 Other Salaries & Wages	0	1,453,651	2,860,405	281,305
14 Overtime	605,901	572,490	572,490	530,870
15 Special Pay	125,648	132,225	132,225	152,235
21 FICA	360,504	351,779	351,779	466,982
22 Retirement Contributions	759,741	773,177	773,177	1,031,029
23 Life & Health Insurance	597,767	574,390	574,390	758,748
24 Workers' Compensation	140,391	353,506	353,506	262,668
25 Unemployment Compensation	672	0	0	0
Total Personnel Expenditures	\$ 6,705,288	\$ 8,942,421	\$ 10,349,175	\$ 9,616,614

Operating Expenditures

27 Educational Assistance	2,140	4,500	4,500	0
31 Professional Services	12,334	13,720	13,720	17,150
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	4,080	5,040	5,040	8,110
40 Training & Travel, Per Diem	65,310	159,230	159,230	24,800
41 Communication Services	72,341	82,715	82,715	84,570
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	21,198	27,740	27,740	27,400
45 Insurance	0	0	0	0
46 Repairs & Maintenance	375,257	404,380	404,380	571,640
47 Printing & Binding	11,394	11,400	11,400	9,720
48 Promotional Activities	31,824	35,440	35,440	31,930
49 Other Current Charges	2,565	4,120	4,120	2,300
51 Office Supplies	18,342	18,050	18,050	26,550
52 Minor Operating Expenditures	478,803	768,232	768,232	565,800

Police

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	7,324	10,830	10,830	8,640
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 1,102,912	\$ 1,545,397	\$ 1,545,397	\$ 1,378,610
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	1,160,874	1,560,472	1,560,472	120,800
Total Capital Expenditures	\$ 1,160,874	\$ 1,560,472	\$ 1,560,472	\$ 120,800
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 8,969,074	\$ 12,048,290	\$ 13,455,044	\$ 11,116,024



Emergency Medical Services

“improves the safety of life and community assets.”

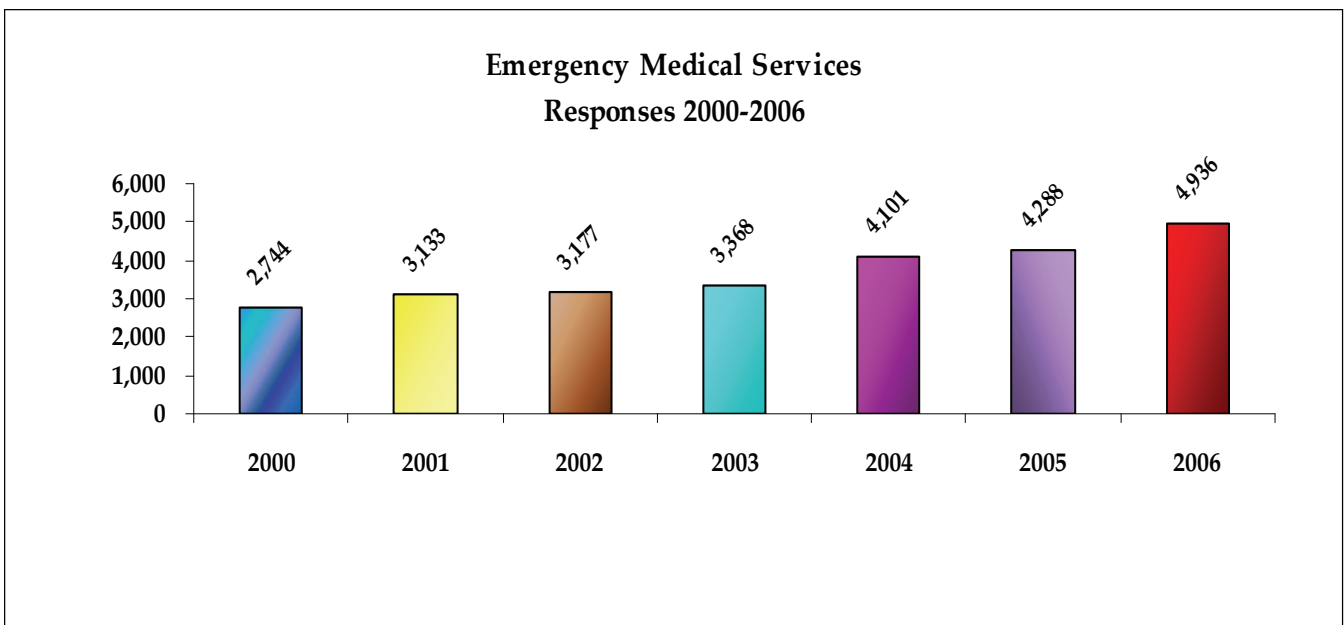
Emergency Medical Services (EMS) is responsible for providing ambulance response including basic and advanced life support treatment to the citizens of North Port. EMS shares facilities and personnel with the Fire Rescue District. All Fire Engines are also equipped to respond to medical emergencies to provide the quickest response to medical emergencies as possible.

The EMS portion of the Fire Rescue budget is funded by the General Fund in accordance with state law. This budget includes the operation of four rescues and one reserve rescue, 1/2 of the personnel costs for Fire Rescue services and medical supplies or capital medical items. Reductions have been made in both operations and capital. However, these reductions do not offset the increase in personnel costs and thus, this budget reflects a 12.07% increase. Revenue from EMS transport fees is anticipated to increase by \$80,000.

There are only two capital items that impact the EMS operating budget.

- 1) Computer hardware to back up our data systems. This improvement will offset redundant phone line costs and reduce operation expense within one year.
- 2) A computer software purchase that will automate our reporting system and interface with our EMS Billing provider. This purchase will reduce the printing of forms, paper costs, mail costs and reduce staff processing time.

Requests for Fire Rescue service continue to increase. In 2006, Fire Rescue responded to 4,936 requests for assistance, a 15% increase from the previous year. The increase equals about 13.5 emergency responses a day. Approximately, 75% of all responses are EMS related. Since 2000, requests for assistance have risen by 80% or an average of 13% per year. Staff forecasts over 6,000 request for assistance in 2008 or about 17 per day. The chart below shows the number of calls for assistance since the year 2000.



Emergency Medical Services

In 2006, of the 3,525 patients seen by the North Port Emergency Medical Services , 2,712 were transported to area hospitals. Against medical advice, 133 patients refused transport and 680 were evacuated at the scene and did not require transport. In 2006, patients taken to trauma centers via helicopter totaled 53. The following is a breakdown of transports to facilities: Peace River Regional (945), Fawcett Memorial (941), Venice Regional (493), Englewood Community (184), Charlotte Regional (77), Bayfront Medical (50), Sarasota Memorial (19) and Lee Memorial (3).

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To improve the safety of life and community assets.

The Emergency Medical Services improves the safety of life and community assets. By providing timely response to medical emergencies, this department ensures that lives are saved. By maintaining the highest quality of preparedness through training and testing this department focuses in on the safety aspect of the City's Vision "**Safe, Clean, Pretty, Fun**", and gives citizens a sense of security, knowing that emergency services are close at hand when needed.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Emergency Medical Services improved community access to advanced medical care through the addition of a rescue unit at temporary Station 85 near Biscayne Blvd. and full-time paramedic staffing with Advance Life Support equipment on Ladder 84 on Price Blvd. near Chamberlain Blvd.	x	x		x
The Emergency Medical Services of the City of North Port were inspected and audited for compliance by the State of Florida Bureau of EMS and received a perfect score.	x	x	x	x
FY 2008 Objectives				
Sponsor up to three employees in paramedic school.	x	x		x
Improve in-service EMS training with the assistance of on-line interactive computer lessons and testing.	x		x	x

Emergency Medical Services

FUNDING SOURCE:

The General Fund is the funding source for the Emergency Medical Services budget.

STAFFING SUMMARY

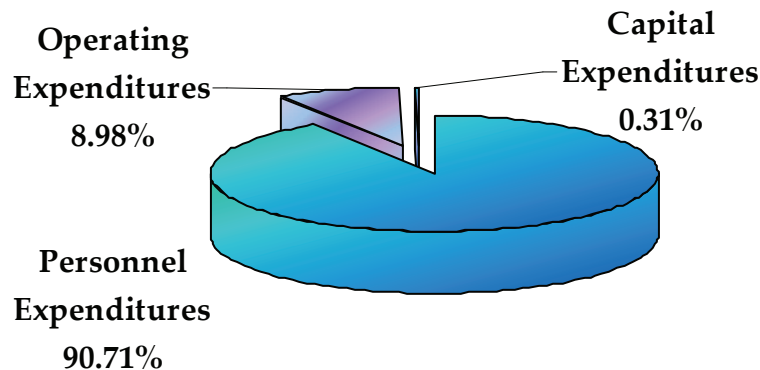
FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
85	95	94

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Slight reduction is due to department cost saving measures.
Capital Expenditures	Decrease due to one time purchases made in FY 2007.
Debt Service	None. Lease-purchase obligation was paid in full in FY 2007.

Measures	Current Budget	Proposed Budget	Difference	Percentage
Revenue	\$821,500	\$900,000	\$78,500	9.56%
Personnel	\$4,376,089	\$5,124,415	\$748,326	17.10%
Operations	\$528,737	\$507,077	(\$21,660)	(4.10%)
Capital	\$111,462	\$17,500	(\$93,962)	(84.30%)
Total	\$5,016,288	\$5,648,992	\$632,704	12.61%

FY 2008 Emergency Medical Services Use of Funds

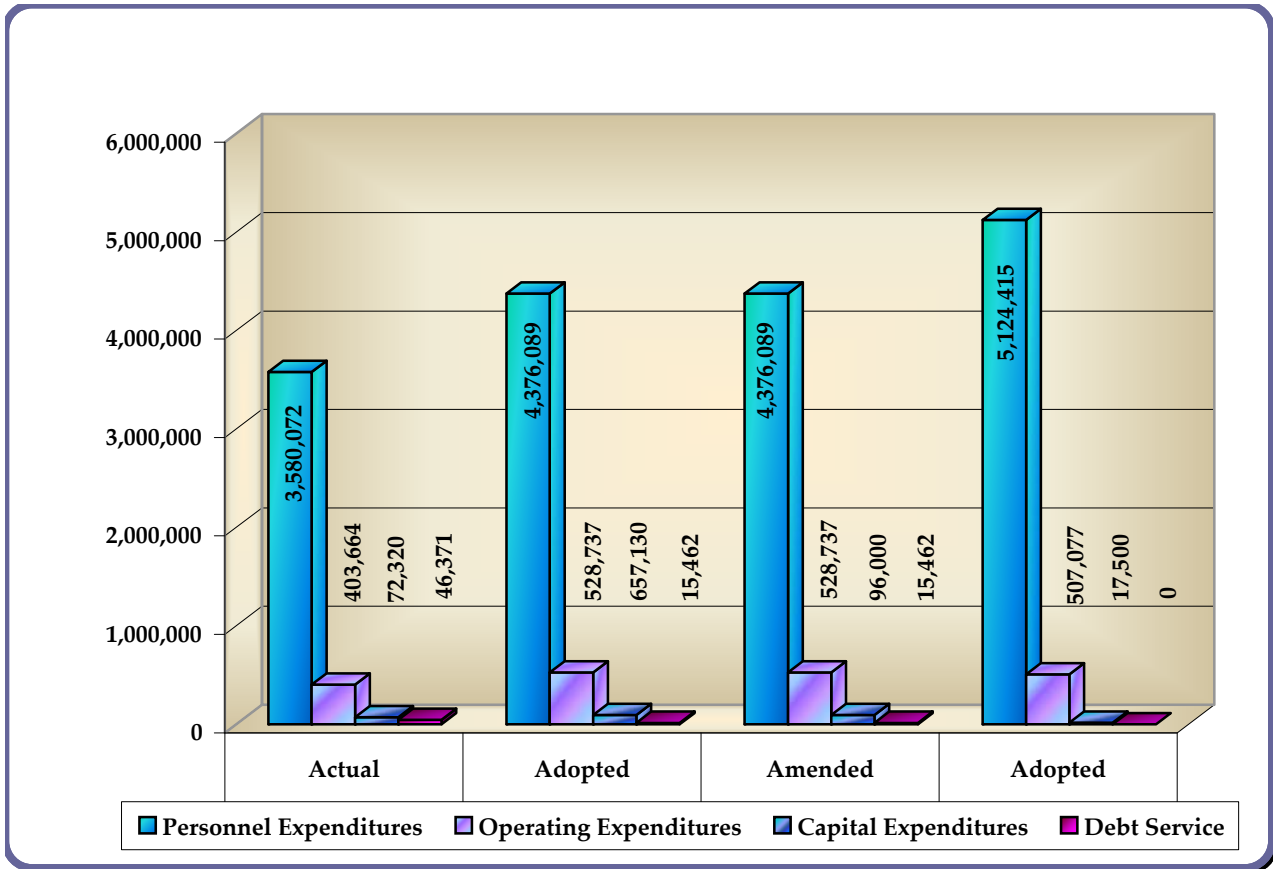


Emergency Medical Services

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-2222-522

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	3,580,072	4,376,089	4,376,089	5,124,415	17.10%
<i>Operating Expenditures</i>	403,664	528,737	528,737	507,077	-4.10%
<i>Capital Expenditures</i>	72,320	96,000	96,000	17,500	-81.77%
<i>Debt Service</i>	46,371	15,462	15,462	0	-100.00%
TOTALS	\$ 4,102,427	\$ 5,016,288	\$ 5,016,288	\$ 5,648,992	12.61%



Emergency Medical Services

Fiscal Year 2008 Adopted Budget

BUDGET DETAIL

001-2222-522

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	134,946	147,266	147,266	231,461
12 Regular Salaries & Wages	1,754,090	1,851,054	1,851,054	2,574,804
13 Other Salaries & Wages	0	621,103	621,103	225,839
14 Overtime	397,646	413,688	413,688	489,756
15 Special Pay	263,840	299,736	299,736	316,443
21 FICA	180,262	149,669	149,669	214,679
22 Retirement Contributions	426,739	374,427	374,427	497,949
23 Life & Health Insurance	312,227	283,946	283,946	413,449
24 Workers' Compensation	110,322	235,200	235,200	160,035
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 3,580,072	\$ 4,376,089	\$ 4,376,089	\$ 5,124,415

Operating Expenditures

27 Educational Assistance	0	5,000	5,000	7,500
31 Professional Services	61,730	76,740	76,740	83,074
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	16,684	9,850	9,850	20,750
41 Communication Services	13,724	31,400	31,400	18,222
42 Postage & Mailing	363	668	668	750
43 Water, Sewer & Electricity	26,839	30,000	30,000	34,600
44 Rentals & Leases	3,040	13,680	13,680	7,860
45 Insurance	0	0	0	0
46 Repairs & Maintenance	63,632	75,630	75,630	99,850
47 Printing & Binding	1,756	2,000	2,000	1,000
48 Promotional Activities	0	0	0	0
49 Other Current Charges	3,758	6,150	6,150	11,190
51 Office Supplies	3,701	8,000	8,000	6,000
52 Minor Operating Expenditures	206,853	263,469	263,469	214,613

Emergency Medical Services

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	1,584	6,150	6,150	1,668
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 403,664	\$ 528,737	\$ 528,737	\$ 507,077
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	72,320	96,000	96,000	17,500
Total Capital Expenditures	\$ 72,320	\$ 96,000	\$ 96,000	\$ 17,500
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	46,371	15,462	15,462	0
Total Debt Services Expenditures	\$ 46,371	\$ 15,462	\$ 15,462	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 4,102,427	\$ 5,016,288	\$ 5,016,288	\$ 5,648,992

Emergency Management

“provides risk reduction, preparation for, and recovery assistance from, major events affecting the community’s quality of life.”

The FY 2008 Emergency Management budget reflects a significant reduction over FY 2007. The largest contributing factor was a reduction in capital start up expenses for the first-time position added to the budget last year. Overall, the FY 2008 Budget shows a \$28,240 reduction or 28.31%.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To improve the safety of life and community assets.

Emergency Management provides risk reduction, preparation for, and recovery assistance from, major events affecting the community’s quality of life. By planning ahead for disasters that may affect the city, the Emergency Management department enables the city to be well prepared for any disaster. With strategic planning and coordination, this department implements federally approved programs to facilitate the community’s recovery from disasters. Because this department helps to provide much needed education and tools for risk reduction and disaster recovery, it plays a huge part in keeping the City “**Safe, Clean, Pretty, Fun.**”

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Emergency Management received authorization and hired its first official position, Emergency Management Coordinator in FY 2007. The coordinator has started an update to the City’s disaster response and recovery plans and is evaluating mitigation efforts that may reduce the impact of disasters on our community.	x	x		x
FY 2008 Objectives				
Evaluate city facilities and equipment for vulnerability to natural and man-made disasters.	x	x		x
Revision of the City of North Port Comprehensive Emergency Management Plan (CEMP).	x	x		x
Develop a Continuity of Operations Plan (COOP) for City government.		x		x
Update of the critical facility inventory with detailed surveys and annual updates.	x	x	x	x
Maintenance of the Local Mitigation Strategy (LMS) and management of hazard mitigation grant applications.	x		x	
Coordinate with existing and new Community Emergency Response Team (CERT) personnel.	x			x

Emergency Management

FUNDING SOURCE:

The General Fund is the funding source for the Emergency Management budget.

STAFFING SUMMARY

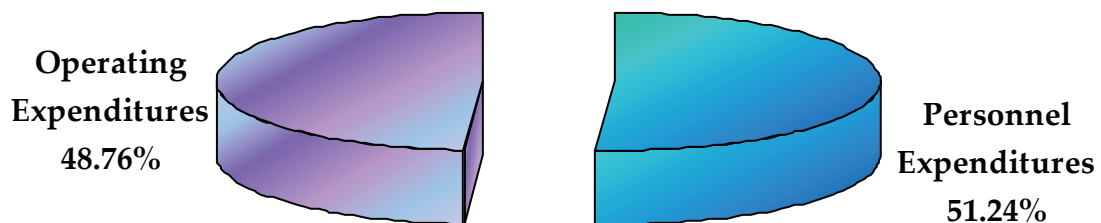
FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>
1	1	1

EXPENDITURE ANALYSIS:

Personnel Expenditures	Slight decrease due to better salary projections.
Operating Expenditures	Increase due to hiring of Emergency Management Coordinator.
Capital Expenditures	None.

Measures	Current Budget	Propose Budget	Difference	Percentage
Personnel—50% shared with Fire District & EMS budgets	\$41,353	\$36,646	(\$4,707)	(11.38%)
Operations	\$28,400	\$34,867	\$6,467	22.77%
Capital	\$30,000	\$0	(\$30,000)	(100%)
Total	\$99,753	\$71,513	(\$28,240)	(-28.31%)

FY 2008 Emergency Management Use of Funds

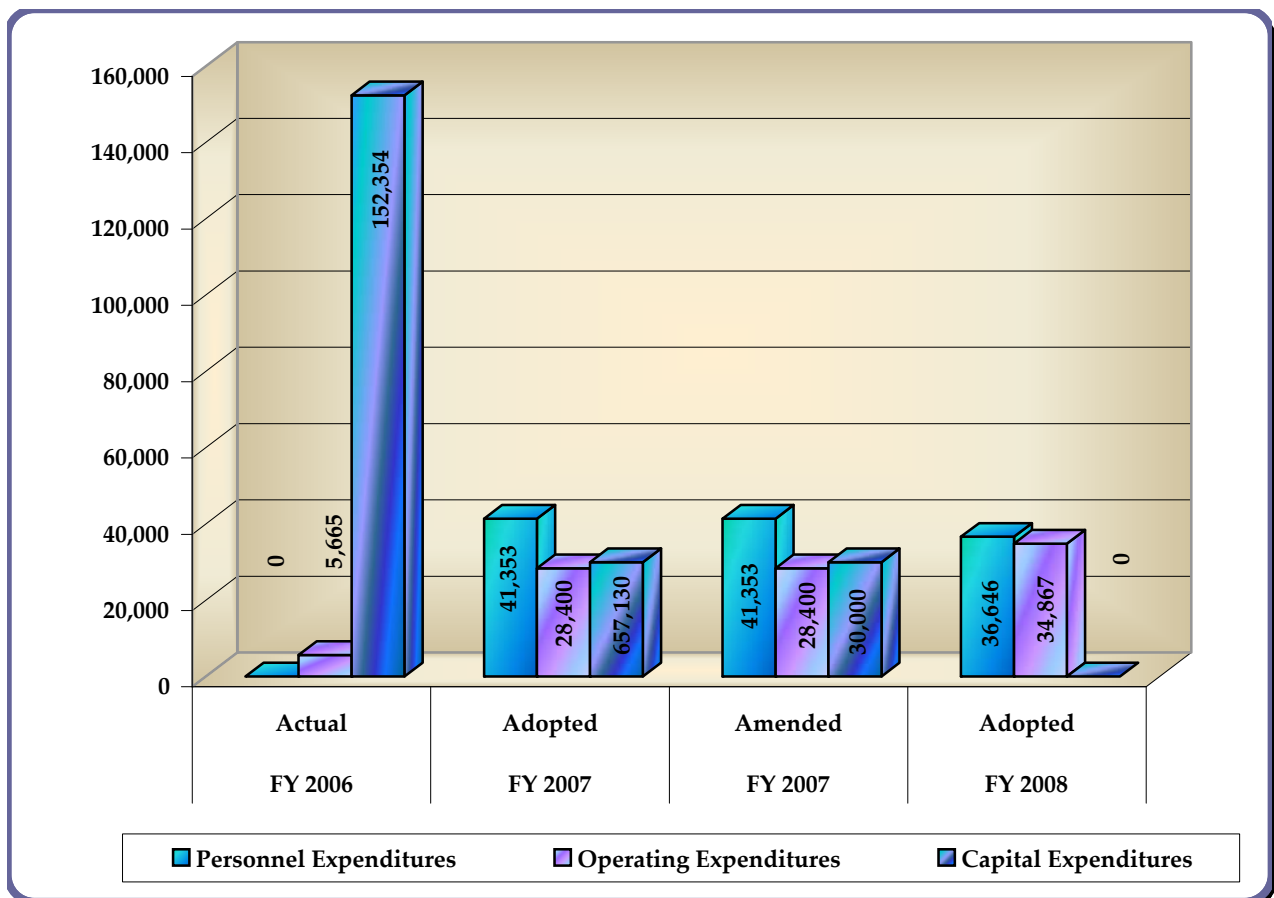


Emergency Management

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-2223-525

	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to FY 2008 % Change
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	
<i>Personnel Expenditures</i>	0	41,353	41,353	36,646	-11.38%
<i>Operating Expenditures</i>	5,665	28,400	28,400	34,867	22.77%
<i>Capital Expenditures</i>	152,354	30,000	30,000	0	-100.00%
TOTALS	\$ 158,019	\$ 99,753	\$ 99,753	\$ 71,513	-28.31%



Emergency Management

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-2223-525

Personnel Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
11 Executive Salaries	0	0	0	27,983
12 Regular Salaries & Wages	0	41,353	41,353	0
13 Other Salaries & Wages	0	0	0	0
14 Overtime	0	0	0	0
15 Special Pay	0	0	0	0
21 FICA	0	0	0	2,141
22 Retirement Contributions	0	0	0	2,756
23 Life & Health Insurance	0	0	0	2,146
24 Workers' Compensation	0	0	0	1,620
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ -	\$ 41,353	\$ 41,353	\$ 36,646

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	0	4,500	4,500	4,000
41 Communication Services	703	1,800	1,800	2,767
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	0	0	0	0
45 Insurance	0	0	0	0
46 Repairs & Maintenance	873	6,000	6,000	8,500
47 Printing & Binding	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	9	100	100	100
51 Office Supplies	128	1,000	1,000	1,000
52 Minor Operating Expenditures	3,952	14,500	14,500	18,000

Emergency Management

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	0	500	500	500
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 5,665	\$ 28,400	\$ 28,400	\$ 34,867
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	152,354	0	0	0
64 Capital Machinery & Equip.	0	30,000	30,000	0
Total Capital Expenditures	\$ 152,354	\$ 30,000	\$ 30,000	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs				
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 158,019	\$ 99,753	\$ 99,753	\$ 71,513



Engineering

“supports the departments by assuring safety, aesthetics, sustainability of community infrastructure and projects.”

The Engineering department provides several services to the City of North Port including: real estate management; community engineering and development review; capital improvement design, permitting and construction; environmental and wetland protection; storm water and watershed planning, permitting and design; and engineering inspection.

In FY 2007, the Adopted Budget for Engineering was \$1,417,127. The FY 2008 Proposed Budget is \$1,656,769 or a 17% increase over the FY 2007 Adopted Budget. The increase is largely due to the FY 2007 approval of the Compensation Study which substantially increased our personnel expenditures over the FY 2007 Adopted Budget. However, through the transfer of the GIS Administrator to the I & T division of the General Services department and the elimination of the GIS Analyst position we recognized some savings in personnel expenditures. Additionally, with some reductions in level of service, the operating and capital expenditures are reduced by 16% and 71%, respectively.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To support the departments by assuring safety, aesthetics, sustainability of community infrastructure and projects.

The Engineering Department supports the departments within the city by assuring safety, aesthetics, and the sustainability of community infrastructure and projects. Because roadways, transportation, bridges, stormwater, drainage and the environment are vital to the sustainability of the City, the Engineering Department gathers data, analyzes and implements projects that will enhance the public welfare and increase sustainability. The department is engaged in furthering all the points of the City's Vision of **“Safe, Clean, Pretty, Fun”**, by focusing on safety and aesthetics.

Engineering

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Completed the design and construction of two pedestrian bridges over the Snover Waterway.	x	x	x	
Contract awarded and work has begun on the City-wide Facility Study.	x		x	
Awarded the design contract for the new Social Services building and construction begins in 2007.	x		x	
Awarded the design contract for new sidewalks at Lamarque Elementary School.	x	x		x
Coordinated and assembled the FY 2008–2012 Capital Improvement Program.	x		x	
Initiated construction on the Sumter Phase II Road Widening Project. Managed the design and permitting of Sumter Phase III.	x			x
Added portions of Hillsborough Blvd. to the Toledo Blade Widening project.				x
Negotiated and developed an Inter-local Agreement with Benderson and Charlotte County for construction of Toledo Blade and portions of Hillsborough Blvd.	x			x
Negotiated the acquisition of additional right-of-way for the Price Blvd. portions of the Toledo Blade intersection.	x			x
Managed the design of the Price/Chamberlain intersection improvements.	x			x
Updated the Uniform Land Development Code to include modern engineering principles and practices and to include principles and practices in regard to storm water design.	x	x	x	x
Provided project management for the Big Slough Master Drainage Plan.				
Assisted in efforts to secure \$400,000 in state grant funding for storm water improvement projects.	x	x	x	x
As of 08/20/07, the department generated \$572,923 in Engineering fees; more than double of the FY 2007 projection	x		x	
FY 2008 Objectives				
To provide quality engineering services through teamwork, professionalism, knowledge and efficiency.	x		x	
To deliver results-oriented, customer-focused service with a strong commitment to communication, collaboration, coordination and follow-through.	x	x		x
Continually analyze our services and make improvements as needed.	x			
Complete construction of Sumter Phase II.	x		x	x
Begin roadway construction of the Toledo Blade Widening Project.	x		x	
Complete the Price Corridor Study.	x		x	x
Complete construction of the Price/Chamberlain intersection improvements including signalization.	x		x	x
Complete construction of the Price/Chamberlain intersection improvements including signalization.	x		x	x

Engineering

FUNDING SOURCE:

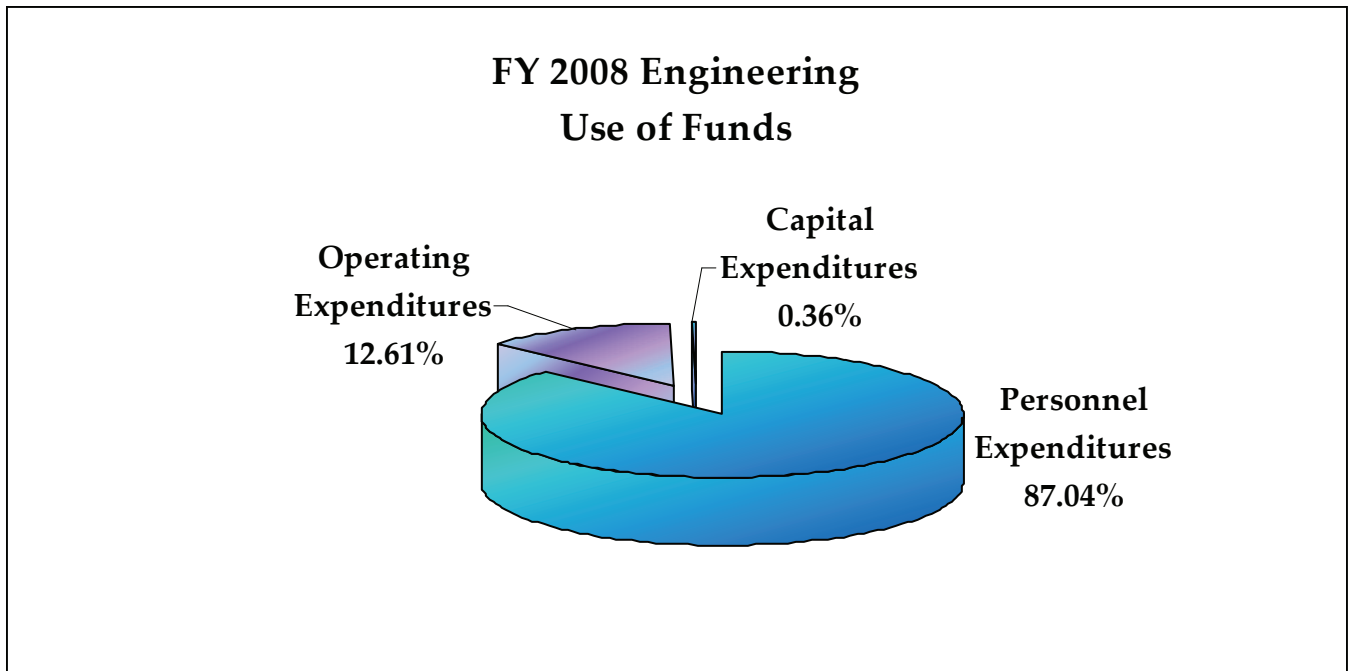
The General Fund is the funding source for the Engineering budget.

STAFFING SUMMARY

FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2008 <u>Proposed</u>
18	18	16

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Decreases in training and travel; repairs and maintenance; and minor operating equipment.
Capital Expenditures	Decrease in machinery and equipment purchases.

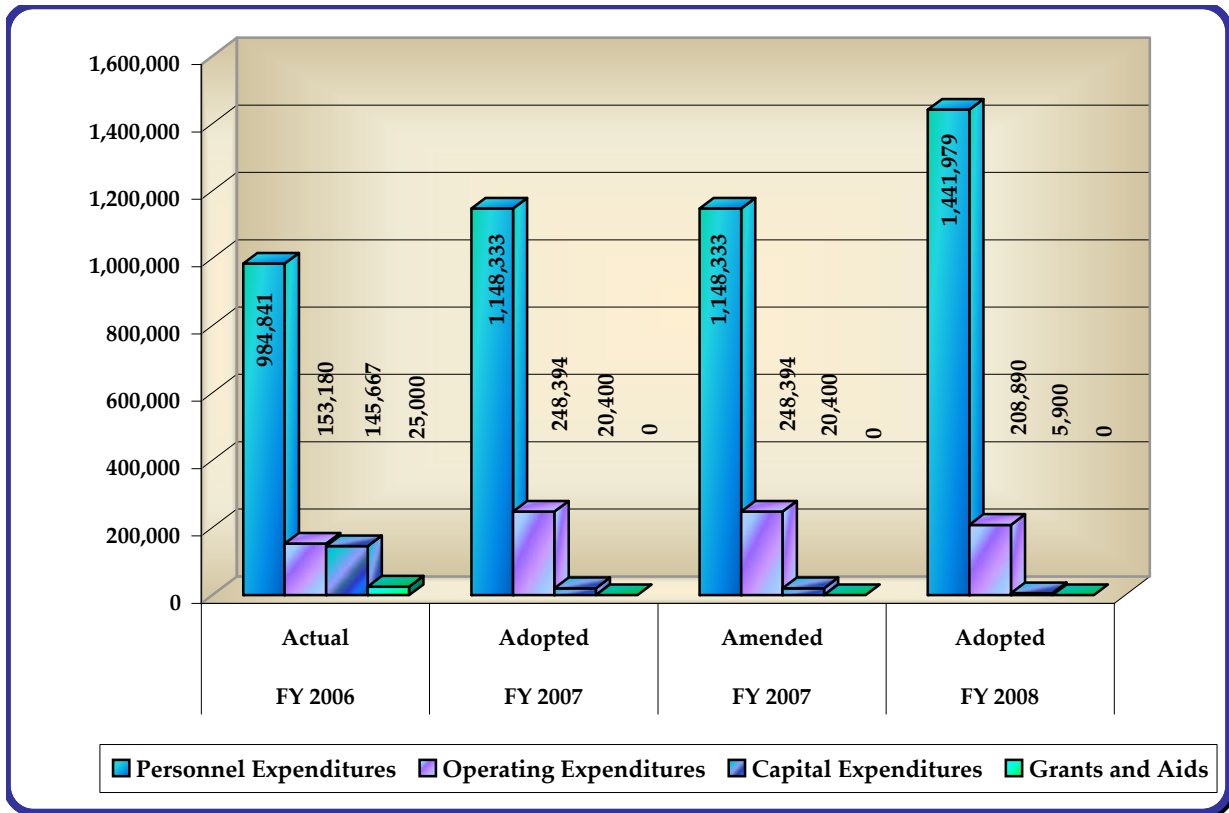


Engineering

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-4500-541

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	984,841	1,148,333	1,148,333	1,441,979	25.57%
<i>Operating Expenditures</i>	153,180	248,394	248,394	208,890	-15.90%
<i>Capital Expenditures</i>	145,667	20,400	20,400	5,900	-71.08%
<i>Grants and Aids</i>	25,000	0	0	0	0.00%
TOTALS	\$ 1,308,688	\$ 1,417,127	\$ 1,417,127	\$ 1,656,769	16.91%



Engineering

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-4500-541

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	371,289	423,328	423,328	732,985
12 Regular Salaries & Wages	354,448	367,812	367,812	459,859
13 Other Salaries & Wages	0	59,211	59,211	(147,430)
14 Overtime	1,524	12,000	12,000	6,000
15 Special Pay	0	0	0	0
21 FICA	53,921	55,981	55,981	88,882
22 Retirement Contributions	67,296	61,946	61,946	133,095
23 Life & Health Insurance	92,826	89,250	89,250	111,503
24 Workers' Compensation	43,537	78,805	78,805	57,085
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 984,841	\$ 1,148,333	\$ 1,148,333	\$ 1,441,979

Operating Expenditures

27 Educational Assistance	0	3,000	3,000	1,500
31 Professional Services	64,197	115,000	115,000	118,500
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	8,416	27,825	27,825	14,475
41 Communication Services	6,393	7,248	7,248	5,448
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	994	0	0	0
44 Rentals & Leases	4,219	4,200	4,200	4,200
45 Insurance	0	0	0	0
46 Repairs & Maintenance	32,054	37,770	37,770	22,253
47 Printing & Binding	420	1,000	1,000	1,000
48 Promotional Activities	0	1,100	1,100	1,100
49 Other Current Charges	367	8,075	8,075	1,500
51 Office Supplies	3,153	6,000	6,000	5,260
52 Minor Operating Expenditures	29,237	32,260	32,260	31,690

Engineering

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	3,730	4,916	4,916	1,964
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 153,180	\$ 248,394	\$ 248,394	\$ 208,890
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	145,667	20,400	20,400	5,900
Total Capital Expenditures	\$ 145,667	\$ 20,400	\$ 20,400	\$ 5,900
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	25,000	0	0	0
Total Grants & Aids Expenditures	\$ 25,000	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,308,688	\$ 1,417,127	\$ 1,417,127	\$ 1,656,769

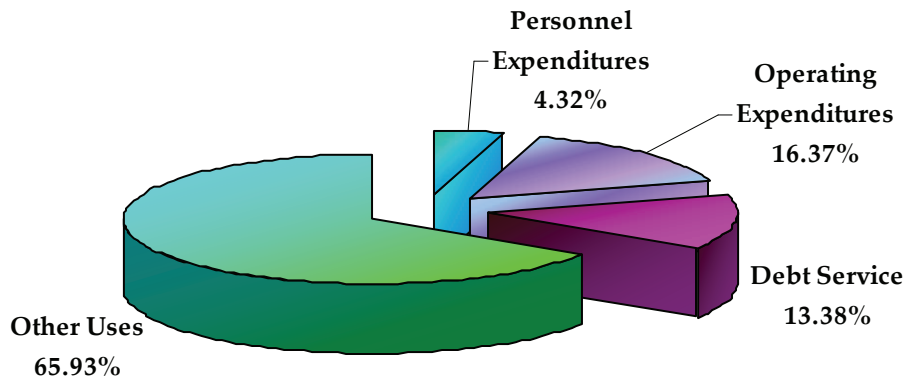
Non-Departmental

The purpose of the Non-Departmental Division is to serve as the budgetary division for the General Fund for all non-department specific costs that need to be allocated to all General Fund Departments.

Included in Non-Departmental are the general insurance premiums for the City; debt service payments; promotional activities including the Down Payment Assistance Program; any global salary increases within General Fund departments; the 50th Anniversary Celebration and a \$1,000,000 contingency amount. New to Non-Departmental is the Fleet Operating Subsidy and also a transfer from Fund Balance to the capital fund, Maintenance Facility Construction, towards the construction of a city-wide maintenance facility.

The General Fund is the funding source for the activities included in Non-Departmental. Also, there is no authorized staff within this division.

FY 2008 Non-Departmental
Use of Funds

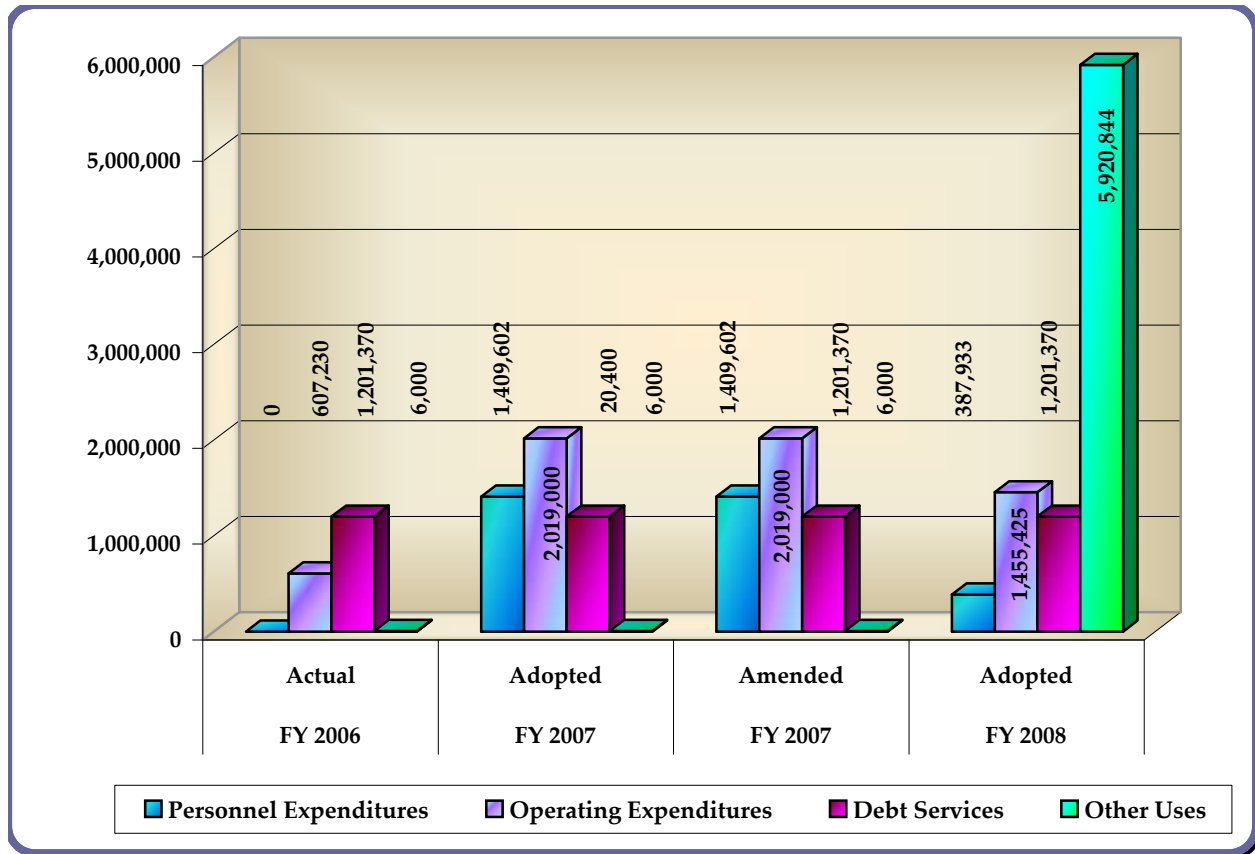


Non-Departmental

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

001-4500-541

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	0	1,409,602	1,409,602	387,933	-72.48%
<i>Operating Expenditures</i>	607,230	2,019,000	2,019,000	1,455,425	-27.91%
<i>Debt Services</i>	1,201,370	1,201,370	1,201,370	1,201,370	0.00%
<i>Other Uses</i>	6,000	6,000	6,000	5,920,844	98580.73%
TOTALS	\$ 1,814,600	\$ 4,635,972	\$ 4,635,972	\$ 8,965,572	93.39%



Non-Departmental

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

001-4500-541

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	0	0	0	0
12 Regular Salaries & Wages	0	0	0	0
13 Other Salaries & Wages	0	1,409,602	1,409,602	387,933
14 Overtime	0	0	0	0
15 Special Pay	0	0	0	0
21 FICA	0	0	0	0
22 Retirement Contributions	0	0	0	0
23 Life & Health Insurance	0	0	0	0
24 Workers' Compensation	0	0	0	0
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ -	\$ 1,409,602	\$ 1,409,602	\$ 387,933

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	70,860	0	0	70,000
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
41 Communication Services	0	0	0	0
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	9,975	0	0	0
45 Insurance	521,632	850,000	850,000	380,425
46 Repairs & Maintenance	2,263	3,000	3,000	5,000
47 Printing & Binding	0	0	0	0
48 Promotional Activities	2,500	166,000	166,000	0
49 Other Current Charges	0	0	0	0
51 Office Supplies	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0

Non-Departmental

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	0	0	0	0
55 Contingency	0	1,000,000	1,000,000	1,000,000
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 607,230	\$ 2,019,000	\$ 2,019,000	\$ 1,455,425
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Debt Service</i>				
71 Principal	620,000	620,000	620,000	620,000
72 Interest	581,370	581,370	581,370	581,370
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ 1,201,370	\$ 1,201,370	\$ 1,201,370	\$ 1,201,370
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	6,000	6,000	6,800	5,920,844
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ 6,000	\$ 6,000	\$ 6,800	\$ 5,920,844
TOTALS	\$ 1,814,600	\$ 4,635,972	\$ 4,636,772	\$ 8,965,572

Road & Drainage District

“efficiently maintains the public infrastructure and provides services to ensure the safety and well-being of residents.”

As part of the Public Works Department, the Road and Drainage District maintains the public infrastructure. Specifically, the District maintains 813 miles of public roads and the drainage systems including swales, canals, waterways and ditches. Also, the District provides for the maintenance of bridges and water control structures; traffic control devices such as signs, markers and signals; mowing of public rights-of-way and the control of aquatic weeds.

The District’s total budget request for FY 2008 is \$17,384,026, a decrease of \$5,920,704 from the FY 2007 Adopted budget.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To efficiently maintain the public infrastructure and provide services to ensure the safety and well-being of residents.

The Road & Drainage District efficiently maintains the public infrastructure and provides services to ensure the safety and well-being of residents. This district ensures that existing roadways and bridges are maintained and new ones are built to the highest standards when necessary; and ensures that the drainage system which serves the entire City is sufficient for drainage produced during every season. In doing so, this district aids in creating a **“Safe, Clean, Pretty and Fun”** environment for our citizens as stated in the vision.

Road & Drainage District

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Began the rehabilitation of at least 125 miles of deteriorated roads.	x	x		x
Reduced in-house, Type I pothole patching response time from 10-21 days after notification to 5-7 days.	x	x		x
Improved 100 miles of drainage swales and replace 700 deteriorated drainage pipes.	x	x		x
Completed the restructuring of the operations of the District.	x		x	
FY 2008 Objectives				
Patch a total of at least 10,000 Type I potholes within 5-7 days after notification.	x	x		x
Carry out at least three mowing cycles.	x	x		x
Repair at least three water control structures and/or bridges.	x	x		x
Re-grade at least 100 lane-miles of drainage swales.	x	x		x

Workload Measure	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed
Traffic Control signs installed	1,200	2,000	2,000
Roadside mowed (miles)	500	800	800
Swales cleaned/re-graded (miles)	100	200	100
Potholes patched (asphalt tons)	18,000	15,000	15,000
Sidewalks repaired (sq. ft.)	300	500	500
Line & grade permits issued	4,300	3,000	300

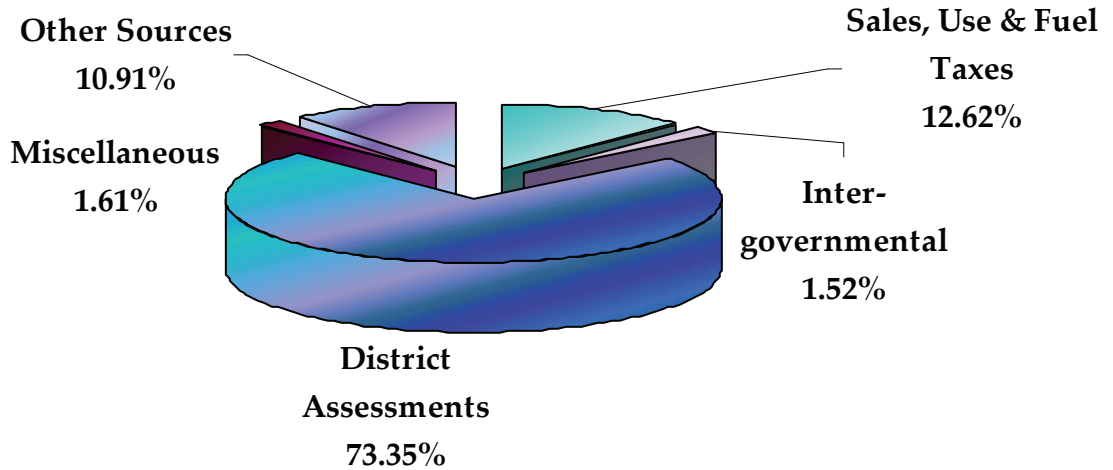
FUNDING SOURCE: The primary source of funding is from district assessments. In addition, the District receives revenues from state sales, use and fuel taxes.

STAFFING SUMMARY

FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed
85	100	97

Road & Drainage District

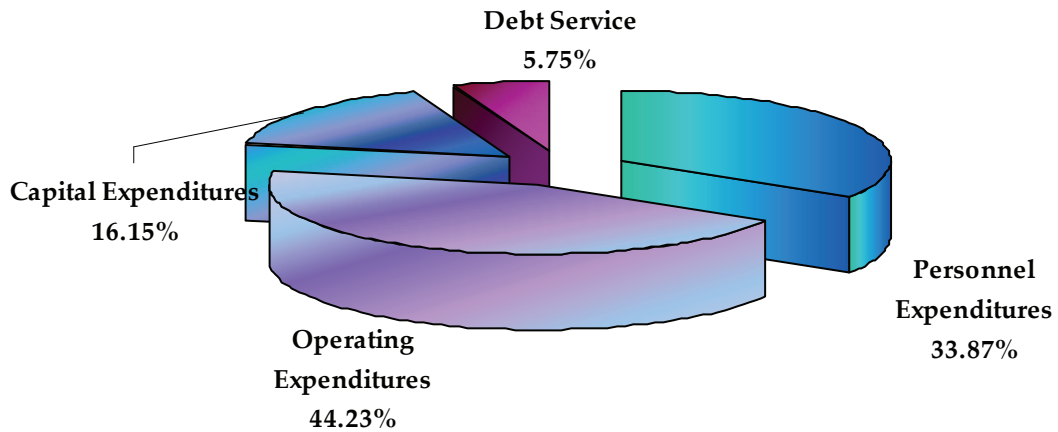
**FY 2008 Road & Drainage District
Source of Funds**



EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Decrease due mainly to no appropriation for road rehabilitation and a substantial reduction in engineering services.
Capital Expenditures	Decrease due to reduction in appropriation for sidewalk construction.

**FY 2008 Road & Drainage District
Use of Funds**

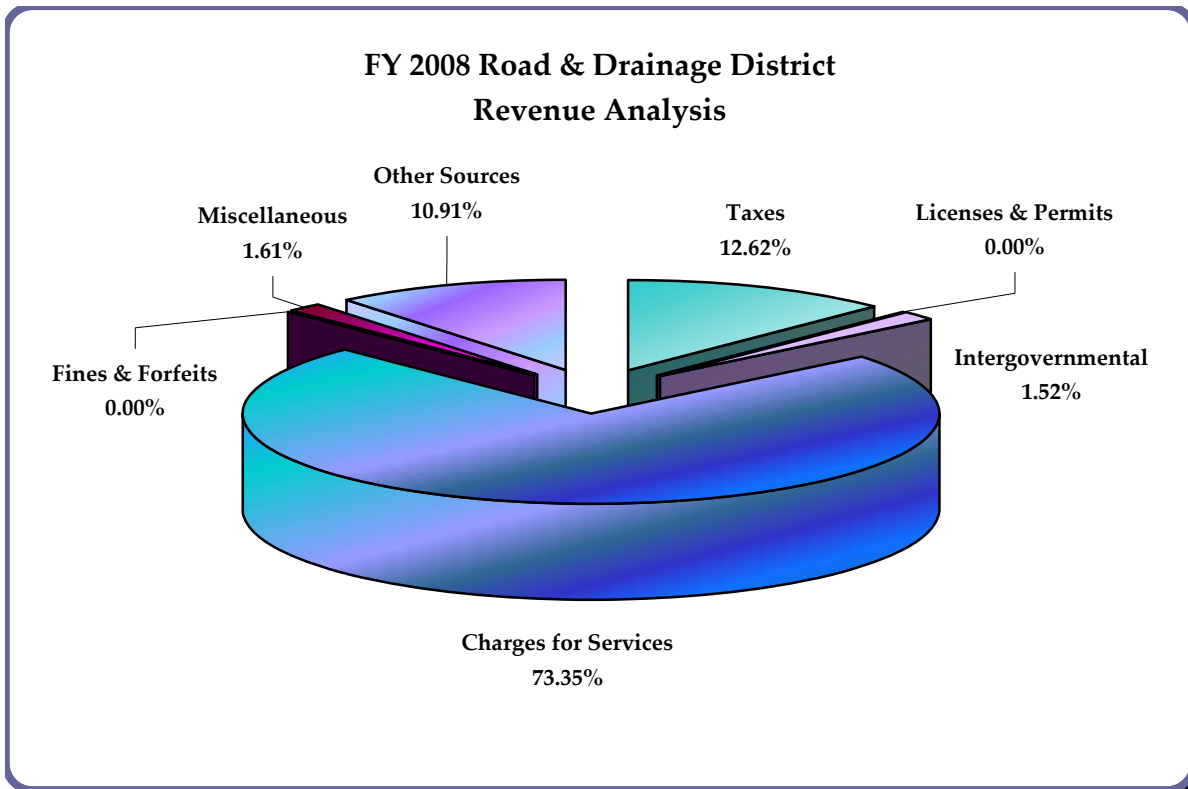


Road & Drainage District

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

107-0000

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Taxes</i>	2,009,099	2,012,586	2,012,586	2,193,158	8.97%
<i>Licenses & Permits</i>	624,390	916,000	916,000	0	-100.00%
<i>Intergovernmental</i>	308,885	347,640	347,640	263,923	-24.08%
<i>Charges for Services</i>	9,186,211	19,125,002	19,125,002	12,750,881	-33.33%
<i>Fines & Forfeits</i>	0	0	0	0	0.00%
<i>Miscellaneous</i>	535,001	284,500	284,500	279,500	-1.76%
<i>Other Sources</i>	2,711,506	619,002	619,002	1,896,564	206.39%
TOTALS	\$ 15,375,092	\$ 23,304,730	\$ 23,304,730	\$ 17,384,026	-25.41%



Road & Drainage District

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

107-0000

Taxes

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
312 Sales, Use and Fuel Taxes	1,972,631	1,987,586	1,987,586	2,157,158
313 Franchise Fees	36,468	25,000	25,000	36,000
314 Utility Service Taxes	0	0	0	0
319 Other Taxes	0	0	0	0
Total Tax Revenue	\$ 2,009,099	\$ 2,012,586	\$ 2,012,586	\$ 2,193,158

Licenses and Permits

321 Occupational License	0	0	0	0
322 Building Permits	0	0	0	0
329 Other Licenses, Fees and Permits	624,390	916,000	916,000	0
Total Licenses & Permits Revenues	\$ 624,390	\$ 916,000	\$ 916,000	\$ -

Intergovernmental

331 Federal Grants	20,304	0	0	0
334 State Grants	0	0	0	0
335 State Shared Revenues	288,581	347,640	347,640	263,923
337 Grants from other Local Units	0	0	0	0
Total Intergovernmental Revenue	\$ 308,885	\$ 347,640	\$ 347,640	\$ 263,923

Charges for Services

341 General Government	0	0	0	0
342 Public Safety	0	0	0	0
343 Physical Environment	0	0	0	0
344 Transportation	9,160,931	19,125,002	19,125,002	12,557,006
345 Economic Environment	0	0	0	0

Road & Drainage District

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
346 Human Services	0	0	0	0
349 Other Charges for Services	25,280	0	0	193,875

Total Charges for Services Revenue	\$ 9,186,211	\$ 19,125,002	\$ 19,125,002	\$ 12,750,881
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Fines and Forfeits

351 Judgments and Fines	0	0	0	0
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Total Judgments and Fines Revenues	\$ -	\$ -	\$ -	\$ -
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Miscellaneous Revenues

360 Miscellaneous Payments Received	0	2,500	2,500	0
361 Interest	505,919	250,000	250,000	262,500
362 Rents	12,000	12,000	12,000	12,000
363 Special Assessments/Impact Fees	16,879	0	0	0
364 Disposition of Fixed Assets	0	20,000	20,000	5,000
365 Sales of Surplus Materials	203	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0

Total Miscellaneous Revenues	\$ 535,001	\$ 284,500	\$ 284,500	\$ 279,500
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Other Sources

381 Interfund Transfer	534,115	420,000	420,000	210,000
383 Capital Lease Proceeds	2,177,391	1,606,150	1,606,150	997,150
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(1,407,148)	(1,407,148)	689,414

Total Other Sources	\$ 2,711,506	\$ 619,002	\$ 619,002	\$ 1,896,564
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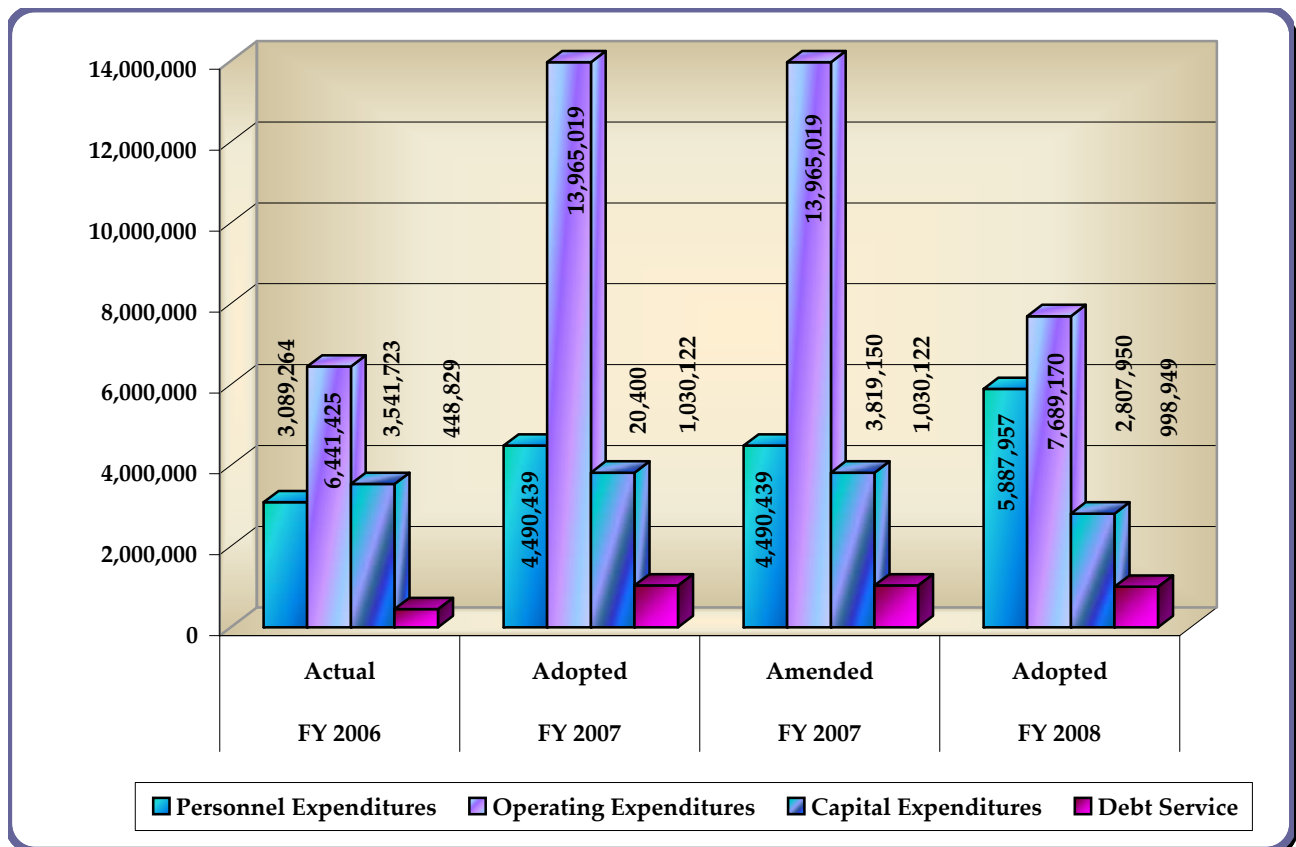
TOTALS	\$ 15,375,092	\$ 23,304,730	\$ 23,304,730	\$ 17,384,026
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Road & Drainage District

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

107-5000-541

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	3,089,264	4,490,439	4,490,439	5,887,957	31.12%
<i>Operating Expenditures</i>	6,441,425	13,965,019	13,965,019	7,689,170	-44.94%
<i>Capital Expenditures</i>	3,541,723	3,819,150	3,819,150	2,807,950	-26.48%
<i>Debt Service</i>	448,829	1,030,122	1,030,122	998,949	-3.03%
TOTALS	\$ 13,521,241	\$ 23,304,730	\$ 23,304,730	\$ 17,384,026	-25.41%



Road & Drainage District

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

107-5000-541

Personnel Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
11 Executive Salaries	379,379	437,355	437,355	701,460
12 Regular Salaries & Wages	1,749,798	2,051,333	2,051,333	3,406,302
13 Other Salaries & Wages	21,804	762,150	762,150	75,802
14 Overtime	53,110	60,000	60,000	96,000
15 Special Pay	0	0	0	0
21 FICA	161,582	181,442	181,442	306,472
22 Retirement Contributions	183,148	194,864	194,864	444,713
23 Life & Health Insurance	398,181	421,798	421,798	491,879
24 Workers' Compensation	133,643	366,497	366,497	363,629
25 Unemployment Compensation	8,619	15,000	15,000	1,700
Total Personnel Expenditures	\$ 3,089,264	\$ 4,490,439	\$ 4,490,439	\$ 5,887,957

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	718,442	830,500	830,500	639,434
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	390,484	532,000	532,000	507,500
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	17,617	18,000	18,000	25,471
41 Communication Services	44,208	85,302	85,302	88,449
42 Postage & Mailing	981	1,106	1,106	2,000
43 Water, Sewer & Electricity	288,180	323,260	323,260	421,560
44 Rentals & Leases	47,108	92,000	92,000	113,224
45 Insurance	111,979	156,771	156,771	342,301
46 Repairs & Maintenance	2,563,869	8,859,967	8,859,967	1,574,003
47 Printing & Binding	2,631	12,000	12,000	15,500
48 Promotional Activities	0	0	0	5,000
49 Other Current Charges	900,362	1,181,843	1,181,843	1,678,374
51 Office Supplies	9,617	14,000	14,000	21,423
52 Minor Operating Expenditures	795,958	1,255,800	1,255,800	1,357,337

Road & Drainage District

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	547,668	600,000	600,000	894,059
54 Books, Public, Subs, Member	2,321	2,470	2,470	3,535
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 6,441,425	\$ 13,965,019	\$ 13,965,019	\$ 7,689,170
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	1,829,297	2,100,000	2,100,000	1,755,000
64 Capital Machinery & Equip.	1,712,426	1,719,150	1,719,150	1,052,950
Total Capital Expenditures	\$ 3,541,723	\$ 3,819,150	\$ 3,819,150	\$ 2,807,950
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	448,829	1,030,122	1,030,122	998,949
Total Debt Services Expenditures	\$ 448,829	\$ 1,030,122	\$ 1,030,122	\$ 998,949
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 13,521,241	\$ 23,304,730	\$ 23,304,730	\$ 17,384,026

Road & Drainage District

Fund - 107

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 8,894,221
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	17,279,429
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(16,516,607)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 9,657,044</u>
FY 2006-2007 Carried forward encumbrances	(1,776,699)
"Available" Fund Balance for FY 2008	<u><u>\$ 7,880,345</u></u>

Fire Rescue District

“improves the safety of life and community assets.”

The Fire Rescue District is responsible for providing quality emergency response to the citizens of North Port. The primary mission of the Fire District is to protect public safety and limit economic loss.

The FY 2008 Proposed Fire Rescue District contains no new initiatives, personnel or major capital items and reflects a 2.9% increase over the FY 2007 Adopted Budget. The budget utilizes the unreserved fund balance to partially offset the capital vehicle lease purchase payments.

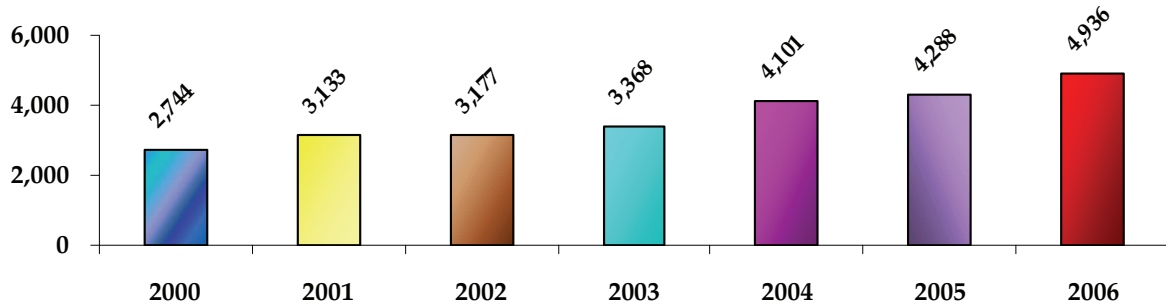
For the second year in a row, the Fire Rescue District is not seeking a rate increase. A single family residence, 1,500 square fee, pays \$78.00, annually, for fire protection. Commercial properties pay an amount based on the property usage. Commercial rates remain unchanged as well.

The only capital items in FY 2008 Proposed Budget are replacement or spare equipment and thus have no impact on the sustainability of the operations budget.

- **FIRE RESCUE DISTRICT FISCALLY SOUND:** The Fire Rescue District unreserved fund balance as of September 30, 2006 was \$2,610,675. The unreserved fund balance is expected to grow to \$2,719,968 as of September 30, 2007.
- These revenues can only be used for operation, maintenance and capital expenses related to Fire Protection Services. The District has set a goal to maintain at least three months (25%) operating expenses in reserve. Reserves provide funding needed at the end of each fiscal year to continue operations until assessments arrive in November. Reserves also function as an emergency fund to maintain operations in the event of a large scale emergency or natural disaster such as a hurricane.
- **REQUESTS FOR SERVICE INCREASE:** Since 2000, requests for assistance have risen by 80%, at an average of 13% per year.
- The requests for Fire Rescue service continue to increase. In 2006, the Fire District responded to 4,936 requests for assistance, a 15% increase from the year before. That equals about 13.5 emergency responses a day.
- Staff forecasts over 6,000 request for Emergency Response in 2008 or about 17 a day. In addition to emergency calls, the Fire Department also responds to thousands of other non-emergency calls for assistance including smoke detectors and battery installation as well as public education and training.

Fire Rescue District

Fire Rescue District
Responses 2000-2006



The Fire Rescue District improves the safety of life and community assets. By providing timely responses to reported emergencies, this department ensures that lives are saved and loss is kept to a minimum. By maintaining the highest quality of preparedness through training and testing, the District focuses on the safety of the City as a whole, which aids in giving citizens a greater sense of security, in knowing that emergency services are close at hand when needed. In keeping the City safe in times of emergencies, this department creates pride of place which perpetuates thrust toward a "Safe, Clean, Pretty, Fun" environment as is expressed in the City's Vision.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To improve the safety of life and community assets.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
1. The Fire Rescue District opened two temporary Fire Rescue Stations. Station 84 at 1890 W. Price Blvd. serves the area of Cranberry, Chamberlain and Toledo Blade Blvds. And Station 85 at 1045 N. Calera Street serves Biscayne, Ponce De Leon and Glen Allen Blvd. areas.	x	x		x
2. The Fire Rescue District purchased two 75 foot ladder trucks. The trucks were built by Emergency One, Inc. of Ocala, Florida. One truck replaced the District's 15-year old ladder truck and the second was an addition to the fleet to augment service delivery to our growing commercial areas.	x	x	x	x

Fire Rescue District

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2008 Objectives				
Continue to work on Fire Station development projects:	x	x	x	x
Station 82—replacement				
Station 84—new				
Station 86—new				
Training Facility—new				
Maintain timely, efficient and quality responses to requests for assistance from the residents of North Port by maintaining a sufficient number of well-trained and equipped personnel.	x	x	x	x
Continue to implement the paramedic engine concept to improve response time due to the increasing number of medical emergencies and the overall effectiveness of the Advanced Life Support (ALS) program; and improve training and supervision for all Firefighters/Paramedics.	x	x	x	x
Maintain an operationally and physically fit, safely outfitted and adequately hosed force of emergency response personnel through a comprehensive Health, Wellness and Safety Program.	x	x	x	x
Enhance the information systems capabilities and technology applications within the department.	x	x		x
Maintain and enhance effective response elements for response to all hazards and natural disasters.	x	x		x
Prepare for periodic review by the Insurance Services Organization (ISO)	x	x	x	x

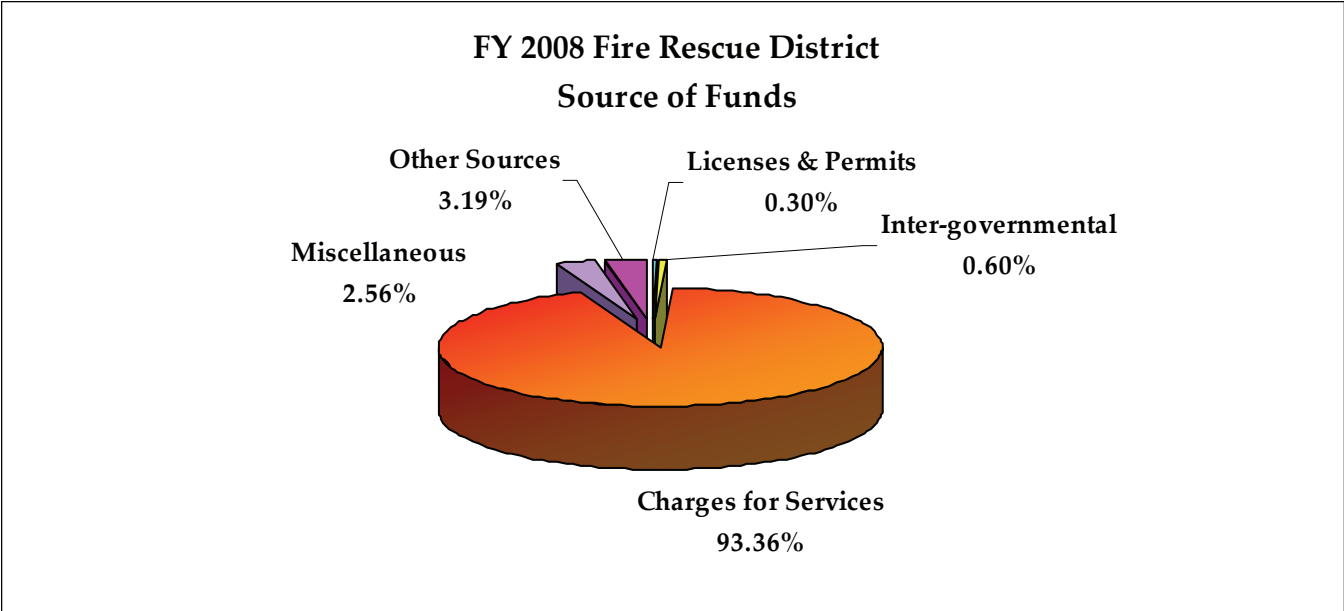
Measures	Current Budget	Adopted Budget	Difference	Percentage
Revenue	\$6,520,281	\$6,709,275	\$188,994	2.90%
Personnel	\$4,319,219	\$5,214,354	\$895,135	20.72%
Operations	\$1,139,499	\$1,245,571	\$106,072	9.31%
Capital	\$1,061,563	\$249,350	(\$812,213)	(76.51%)
Total	\$6,520,281	\$6,709,275	\$188,994	2.90%

FUNDING SOURCE: The primary source of funding is from district assessments.

STAFFING SUMMARY

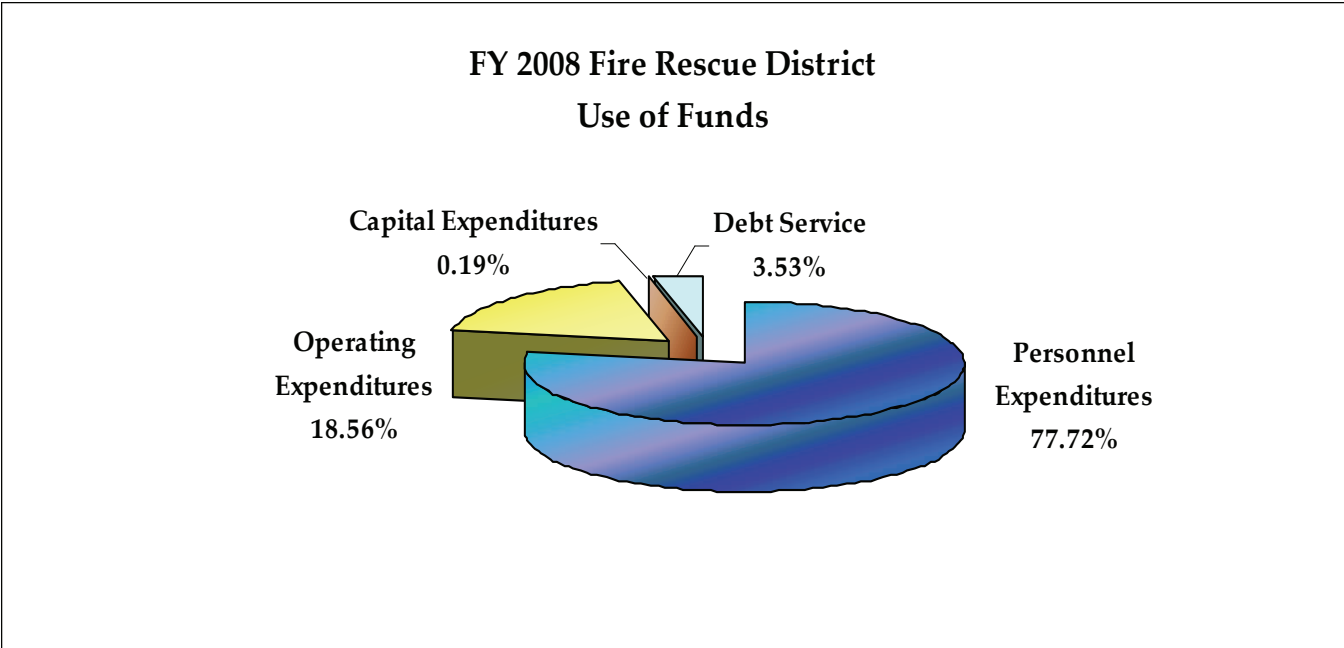
FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed
85	95	94

Fire Rescue District



EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Slight increase mainly attributable to an increase in the cost allocation paid to the General Fund for services provided.
Capital Expenditures	Decrease due to one-time vehicle purchases made in FY 2007.
Debt Service	Increase is due to change in lease-purchase payment increase.

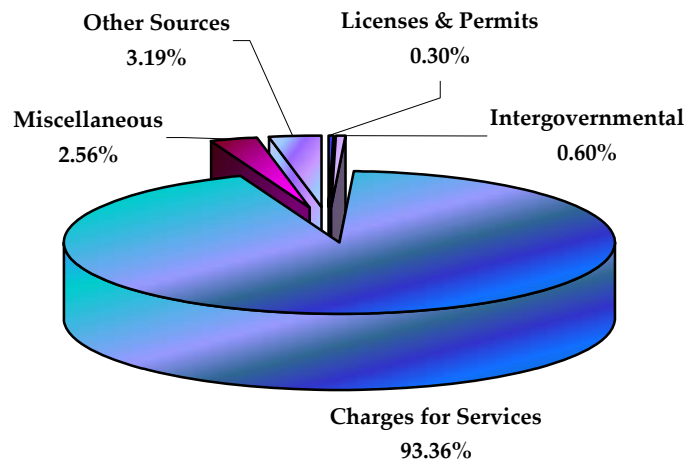


Fire Rescue District

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

110-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Taxes</i>	0	0	0	0	0.00%
<i>Licenses & Permits</i>	15,388	0	0	20,000	100.00%
<i>Intergovernmental</i>	254,584	36,000	36,000	40,000	11.11%
<i>Charges for Services</i>	5,170,933	5,859,694	5,859,694	6,263,728	6.90%
<i>Fines & Forfeits</i>	0	0	0	0	0.00%
<i>Miscellaneous</i>	152,168	100,500	100,500	171,700	70.85%
<i>Other Sources</i>	0	524,087	524,087	213,847	-59.20%
TOTALS	\$ 5,593,073	\$ 6,520,281	\$ 6,520,281	\$ 6,709,275	2.90%

FY 2008 Fire Rescue District
Revenue Analysis



Fire Rescue District

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

110-0000

Taxes

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
312 Sales, Use and Fuel Taxes	0	0	0	0
313 Franchise Fees	0	0	0	0
314 Utility Service Taxes	0	0	0	0
319 Other Taxes	0	0	0	0

Total Tax Revenue	\$ -	\$ -	\$ -	\$ -
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Licenses and Permits

321 Occupational License	0	0	0	0
322 Building Permits	0	0	0	0
329 Other Licenses, Fees and Permits	15,388	0	0	20,000

Total Licenses & Permits Revenues	\$ 15,388	\$ -	\$ -	\$ 20,000
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Intergovernmental

331 Federal Grants	220,989	0	0	0
334 State Grants	0	0	0	0
335 State Shared Revenues	33,595	36,000	36,000	40,000
337 Grants from other Local Units	0	0	0	0

Total Intergovernmental Revenue	\$ 254,584	\$ 36,000	\$ 36,000	\$ 40,000
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Charges for Services

341 General Government	0	0	0	0
342 Public Safety	5,128,778	5,837,894	5,837,894	6,236,928
343 Physical Environment	0	0	0	0
344 Transportation	0	0	0	0
345 Economic Environment	0	0	0	0

Fire Rescue District

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
346 Human Services	0	0	0	0
349 Other Charges for Services	42,155	21,800	21,800	26,800

Total Charges for Services Revenue	\$ 5,170,933	\$ 5,859,694	\$ 5,859,694	\$ 6,263,728
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Fines and Forfeits

351 Judgments and Fines	0	0	0	0
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Total Judgments and Fines Revenues	\$ -	\$ -	\$ -	\$ -
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Miscellaneous Revenues

360 Miscellaneous Payments Received	1,785	100	100	1,600
361 Interest	148,228	100,000	100,000	170,000
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	1,725	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	430	400	400	100
369 Other Miscellaneous Revenues	0	0	0	0

Total Miscellaneous Revenues	\$ 152,168	\$ 100,500	\$ 100,500	\$ 171,700
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Other Sources

381 Interfund Transfer	0	0	0	0
383 Capital Lease Proceeds	0	650,000	650,000	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(125,913)	(125,913)	213,847

Total Other Sources	\$ -	\$ 524,087	\$ 524,087	\$ 213,847
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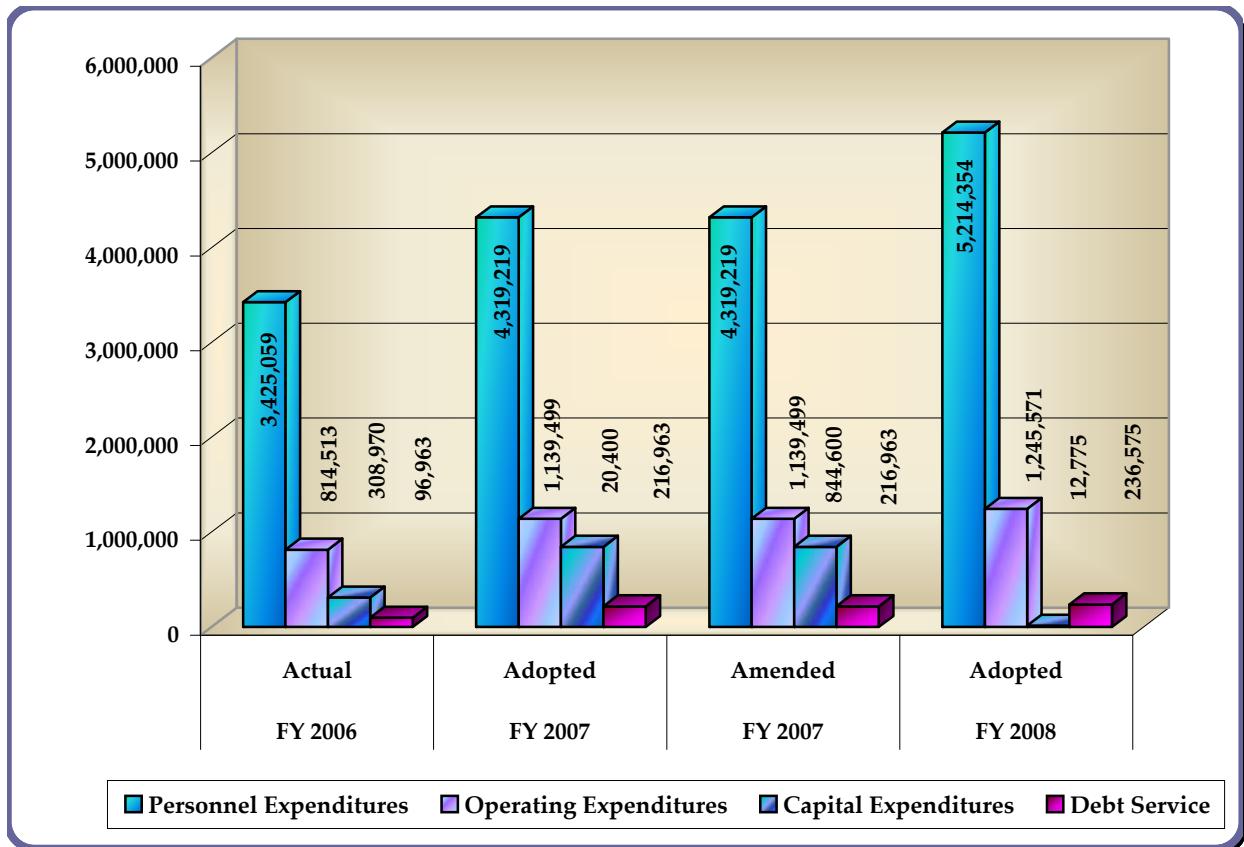
TOTALS	\$ 5,593,073	\$ 6,520,281	\$ 6,520,281	\$ 6,709,275
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Fire Rescue District

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

110-2222-522

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	3,425,059	4,319,219	4,319,219	5,214,354	20.72%
<i>Operating Expenditures</i>	814,513	1,139,499	1,139,499	1,245,571	9.31%
<i>Capital Expenditures</i>	308,970	844,600	844,600	12,775	-98.49%
<i>Debt Service</i>	96,963	216,963	216,963	236,575	9.04%
TOTALS	\$ 4,645,505	\$ 6,520,281	\$ 6,520,281	\$ 6,709,275	2.90%



Fire Rescue District

Fiscal Year 2008 Adopted Budget

BUDGET DETAIL

110-2222-522

Personnel Expenditures

	FY 2006	FY 2007	FY 2007	FY 2008
<u>Account Description</u>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>
11 Executive Salaries	170,885	200,826	200,826	303,041
12 Regular Salaries & Wages	1,776,329	1,894,455	1,894,455	2,741,632
13 Other Salaries & Wages	0	691,103	691,103	246,110
14 Overtime	398,813	413,688	413,688	489,756
15 Special Pay	45,872	50,500	50,500	59,400
21 FICA	184,515	156,642	156,642	233,274
22 Retirement Contributions	426,728	382,020	382,020	521,432
23 Life & Health Insurance	312,227	285,136	285,136	445,600
24 Workers' Compensation	109,690	244,849	244,849	174,109
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 3,425,059	\$ 4,319,219	\$ 4,319,219	\$ 5,214,354

Operating Expenditures

27 Educational Assistance	1,624	5,000	5,000	7,500
31 Professional Services	24,634	42,600	42,600	75,500
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	13,464	17,700	17,700	34,500
41 Communication Services	18,457	37,100	37,100	24,543
42 Postage & Mailing	363	668	668	750
43 Water, Sewer & Electricity	26,839	30,000	30,000	34,600
44 Rentals & Leases	12,160	13,680	13,680	7,860
45 Insurance	77,815	120,236	120,236	57,586
46 Repairs & Maintenance	124,220	146,880	146,880	142,100
47 Printing & Binding	748	2,000	2,000	1,000
48 Promotional Activities	0	0	0	0
49 Other Current Charges	334,652	480,176	480,176	694,933
51 Office Supplies	3,702	8,000	8,000	6,000
52 Minor Operating Expenditures	173,506	196,309	196,309	147,326

Fire Rescue District

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	2,329	9,150	9,150	3,373
55 Contingency	0	30,000	30,000	8,000
59 Depreciation	0	0	0	0

Total Operating Expenditures	\$	814,513	\$	1,139,499	\$	1,139,499	\$	1,245,571
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Capital Expenditures

61 Land	0	0	0	0
62 Buildings	18,025	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	290,945	844,600	844,600	12,775

Total Capital Expenditures	\$	308,970	\$	844,600	\$	844,600	\$	12,775
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Debt Service

71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	96,963	216,963	216,963	236,575

Total Debt Services Expenditures	\$	96,963	\$	216,963	\$	216,963	\$	236,575
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Grants and Aids

83 Other Grants and Aids	0	0	0	0
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Total Grants & Aids Expenditures	\$	-	\$	-	\$	-	\$	-
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Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0

Total Other Uses Expenditures	\$	-	\$	-	\$	-	\$	-
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TOTALS	\$	4,645,505	\$	6,520,281	\$	6,520,281	\$	6,709,275
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Fire Rescue District

Fund - 110

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 2,609,729
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	6,828,140
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(5,610,271)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 3,827,598</u>
FY 2006-2007 Carried forward encumbrances	(31,330)
"Available" Fund Balance for FY 2008	<u><u>\$ 3,796,268</u></u>



Solid Waste District

“ensures the safety and health of citizens through the proper and efficient collection and disposal of solid waste.”

As part of the Public Works Department, the Solid Waste District provides for the pickup and disposal of solid waste for the City of North Port. Included in the services are once a week collection of residential household garbage, recyclable material and yard waste; special collection of residential bulk waste, appliances, e-waste, trash and construction debris; and the daily/weekly collection of commercial waste, recyclable material, yard waste and construction debris.

The District’s total budget request for FY 2008 is \$7,684,955, an increase of 544,171 over the FY 2007 Adopted budget.

Solid Waste ensures the safety and health of citizens through the proper and efficient collection and disposal of solid waste. The district uses proven or finds new methods to effectively gather and dispose of sold waste created by citizens in order to maintain a safe, clean and pretty environment. It looks for processes and procedures that are environmentally friendly, yet proficient in the manipulation of solid waste; thereby, effectively moving toward the City’s Vision of **“Safe, Clean, Pretty, Fun”**.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To ensure the safety and health of citizens through the proper and efficient collection and disposal of solid waste.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Established and equipment maintenance program including weekly inspections and cleaning of the vehicles and equipment; timely scheduling of routine maintenance, repairs and return to service.	x		x	x
<i>Improved Customer Service—Several improvements were made within the administrative and operational areas of the District enabling staff to handle customer service requests in a more timely and efficient manner.</i>	x	x	x	

Solid Waste District

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
<i>Clean-Up Effort – The Solid Waste District staff played a key role in the following clean-up efforts:</i>	x	x		x
- “Make A Difference Day” on October 28th, 2006	x	x		x
- “Annual Clean Up Day” on February 10th, 2007 with the Northwest Port Charlotte Community League	x	x		x
- “Great American Clean Up” on April 28th, 2007; and the City of North Port and Sarasota County “Household Hazardous Waste Collection Day” on March 31st, 2007.	x	x		x
<i>Membership on Various Committees – A member of the Solid Waste District staff serves on the following committees: Keep Sarasota County Beautiful Committee; Sarasota County Solid Waste Management Citizens Advisory Board; and Charlotte County Illegal Dumping Committee.</i>	x		x	x
FY 2008 Objectives				
Convert commercial containers from rear-load to front-load for more efficient collection.	x		x	x
Streamline bulk collection program for easier customer use.	x	x		x
Conduct an audit of all the solid waste collection routes. If necessary, re-balance the routes to improve level of service and efficiency of operations.	x	x	x	
Implement educational programs for recycling and other solid waste disposal methods.	x		x	x

Workload Measure	FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed
Household garbage collected (tons)	32,463	34,363	33,350
Recycling collected (tons)	3,600	4,100	3,700
Yard waste collected (tons)	1,700	2,200	2,373
Construction & demolition debris collected (tons)	2,300	3,000	1,500

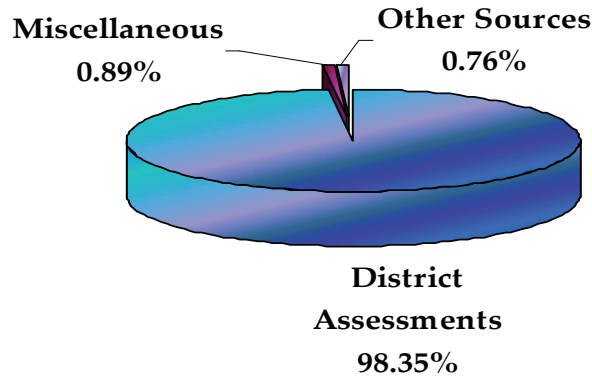
FUNDING SOURCE: The primary source of funding is from district assessments.

STAFFING SUMMARY

FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed
35	36	34

Solid Waste District

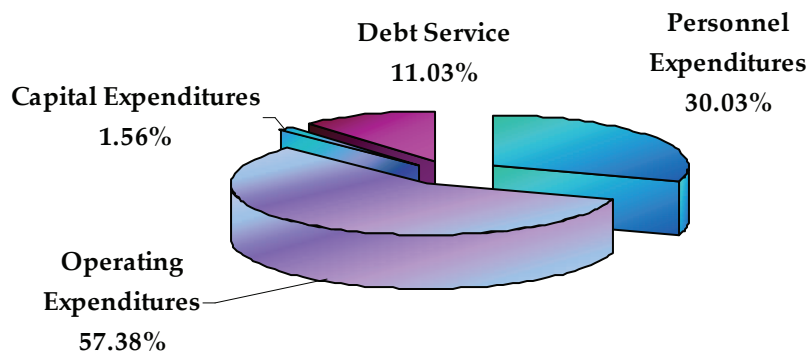
FY 2008 Solid Waste District
Source of Funds



EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Increase primarily due to replacing old dumpsters with new front loading units
Capital Expenditures	Decrease due to reduction in number of new solid waste trucks to be purchased.
Debt Service	Increase in total debt service payments.

FY 2008 Solid Waste District
Use of Funds

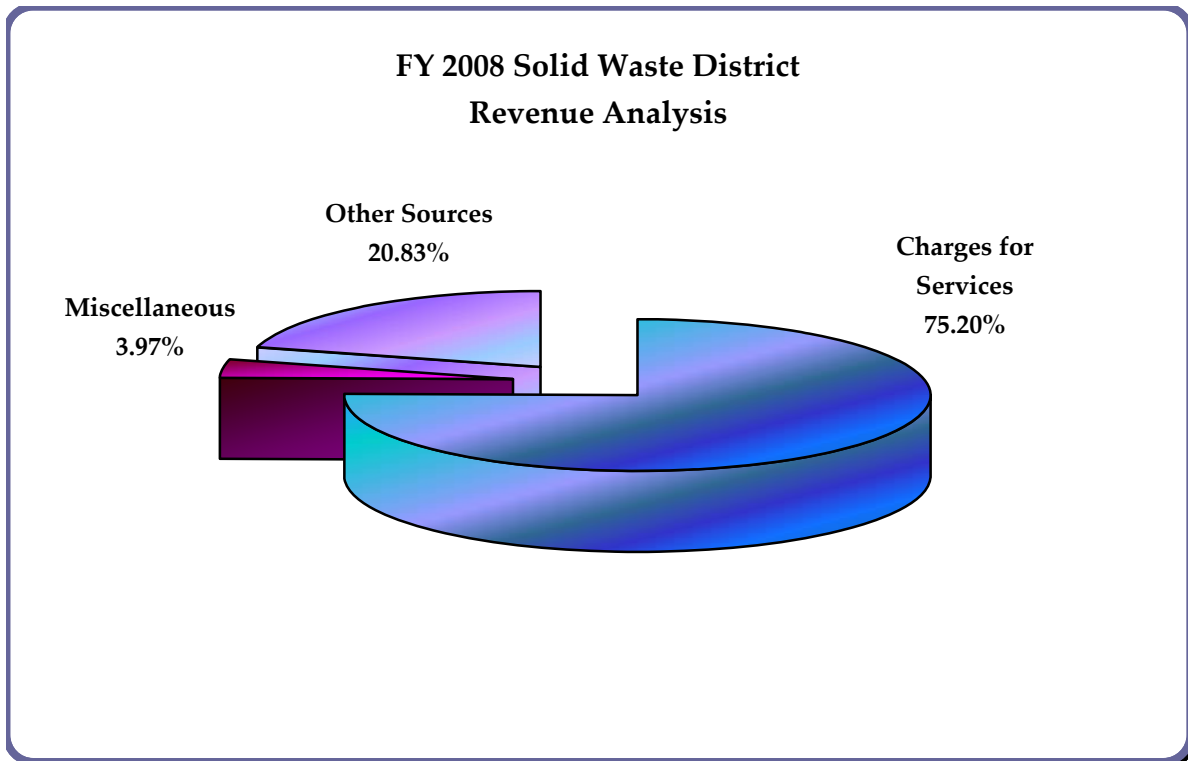


Solid Waste District

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

120-0000

	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to FY 2008 % Change
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	
<i>Taxes</i>	0	0	0	0	0.00%
<i>Licenses & Permits</i>	0	0	0	0	0.00%
<i>Intergovernmental</i>	0	0	0	0	0.00%
<i>Charges for Services</i>	5,199,758	5,992,702	5,992,702	7,558,299	26.13%
<i>Fines & Forfeits</i>	0	0	0	0	0.00%
<i>Miscellaneous</i>	274,301	268,082	268,082	68,582	-74.42%
<i>Other Sources</i>	1,440,395	880,000	880,000	58,074	-93.40%
TOTALS	\$ 6,914,454	\$ 7,140,784	\$ 7,140,784	\$ 7,684,955	7.62%



Solid Waste District

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

120-0000

Taxes

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
312 Sales, Use and Fuel Taxes	0	0	0	0
313 Franchise Fees	0	0	0	0
314 Utility Service Taxes	0	0	0	0
319 Other Taxes	0	0	0	0

Total Tax Revenue	\$ -	\$ -	\$ -	\$ -
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Licenses and Permits

321 Occupational License	0	0	0	0
322 Building Permits	0	0	0	0
329 Other Licenses, Fees and Permits	0	0	0	0

Total Licenses & Permits Revenues	\$ -	\$ -	\$ -	\$ -
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Intergovernmental

331 Federal Grants	0	0	0	0
334 State Grants	0	0	0	0
335 State Shared Revenues	0	0	0	0
337 Grants from other Local Units	0	0	0	0

Total Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -
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Charges for Services

341 General Government	0	0	0	0
342 Public Safety	0	0	0	0
343 Physical Environment	5,151,784	5,938,078	5,938,078	7,434,003
344 Transportation	0	0	0	0
345 Economic Environment	0	0	0	0

Solid Waste District

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
346 Human Services	0	0	0	0
349 Other Charges for Services	47,974	54,624	54,624	124,296
Total Charges for Services Revenue	\$ 5,199,758	\$ 5,992,702	\$ 5,992,702	\$ 7,558,299

Fines and Forfeits

351 Judgments and Fines	0	0	0	0
Total Judgments and Fines Revenues	\$ -	\$ -	\$ -	\$ -

Miscellaneous Revenues

360 Miscellaneous Payments Received	2,589	1,500	1,500	2,000
361 Interest	121,772	61,582	61,582	61,582
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	149,940	200,000	200,000	0
364 Disposition of Fixed Assets	0	5,000	5,000	5,000
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 274,301	\$ 268,082	\$ 268,082	\$ 68,582

Other Sources

381 Interfund Transfer	625,395	100,000	100,000	100,000
383 Captial Lease Proceeds	815,000	780,000	780,000	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	0	0	(41,926)
Total Other Sources	\$ 1,440,395	\$ 880,000	\$ 880,000	\$ 58,074

TOTALS	\$ 6,914,454	\$ 7,140,784	\$ 7,140,784	\$ 7,684,955
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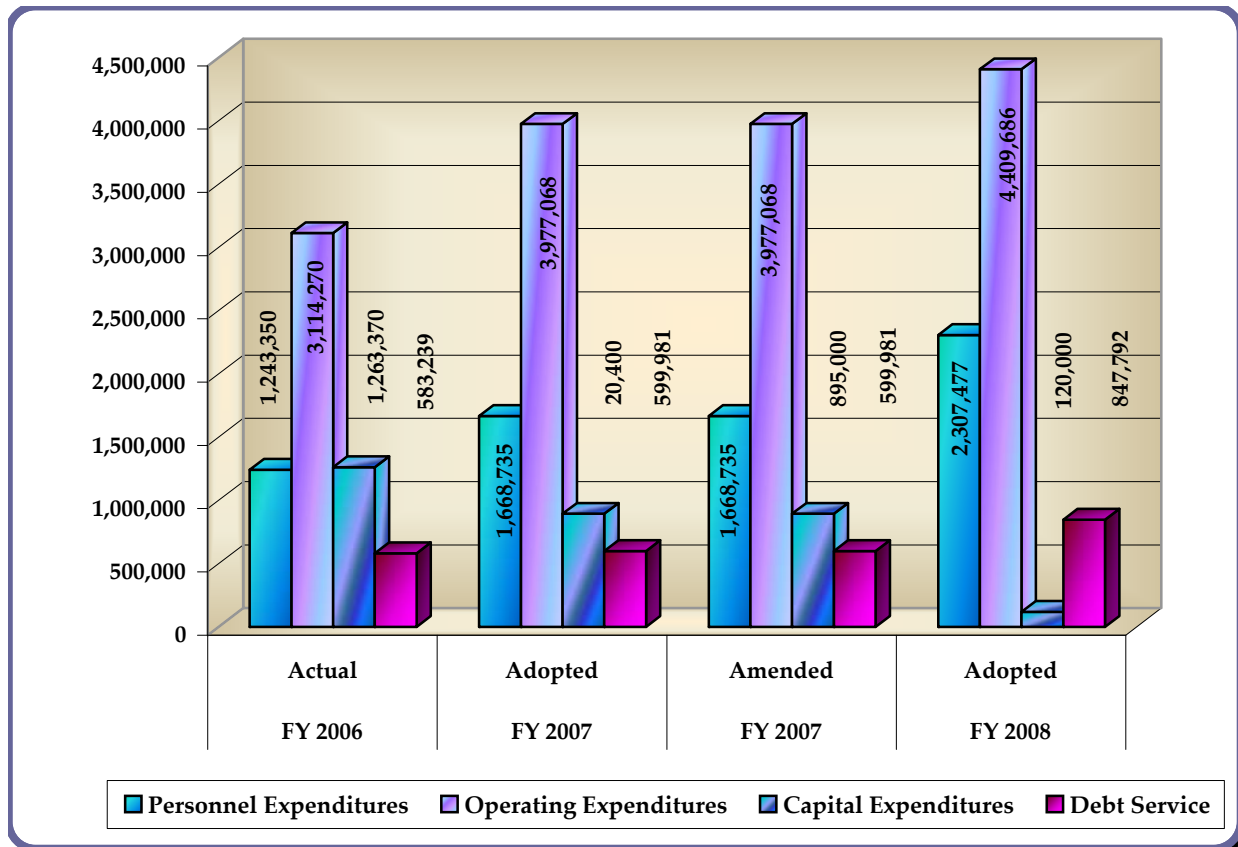
Solid Waste District

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

120-3032-534

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	1,243,350	1,668,735	1,668,735	2,307,477	38.28%
<i>Operating Expenditures</i>	3,114,270	3,977,068	3,977,068	4,409,686	10.88%
<i>Capital Expenditures</i>	1,263,370	895,000	895,000	120,000	-86.59%
<i>Debt Service</i>	583,239	599,981	599,981	847,792	41.30%

TOTALS	\$ 6,204,229	\$ 7,140,784	\$ 7,140,784	\$ 7,684,955	7.62%
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Solid Waste District

Fiscal Year 2008 Adopted Budget

BUDGET DETAIL

120-3032-534

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	87,355	94,513	94,513	143,785
12 Regular Salaries & Wages	635,755	861,132	861,132	1,379,619
13 Other Salaries & Wages	0	172,398	172,398	(72,908)
14 Overtime	119,845	40,000	40,000	150,000
15 Special Pay	0	0	0	0
21 FICA	62,049	70,827	70,827	113,553
22 Retirement Contributions	70,683	74,875	74,875	163,155
23 Life & Health Insurance	159,347	124,092	124,092	194,418
24 Workers' Compensation	108,316	227,898	227,898	232,855
25 Unemployment Compensation	0	3,000	3,000	3,000
Total Personnel Expenditures	\$ 1,243,350	\$ 1,668,735	\$ 1,668,735	\$ 2,307,477

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	5,358	20,500	20,500	7,000
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	1,318,177	2,158,643	2,158,643	2,029,260
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	218	1,000	1,000	3,000
41 Communication Services	8,664	15,652	15,652	14,660
42 Postage & Mailing	883	1,000	1,000	2,000
43 Water, Sewer & Electricity	0	1,200	1,200	0
44 Rentals & Leases	48,616	5,000	5,000	0
45 Insurance	71,763	100,469	100,469	194,552
46 Repairs & Maintenance	814,646	805,568	805,568	774,292
47 Printing & Binding	5,854	400	400	5,727
48 Promotional Activities	0	0	0	0
49 Other Current Charges	205,508	316,476	316,476	482,770
51 Office Supplies	946	2,100	2,100	5,000
52 Minor Operating Expenditures	633,637	549,060	549,060	891,025

Solid Waste District

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	0	0	0	400
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 3,114,270	\$ 3,977,068	\$ 3,977,068	\$ 4,409,686
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	1,263,370	895,000	895,000	120,000
Total Capital Expenditures	\$ 1,263,370	\$ 895,000	\$ 895,000	\$ 120,000
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	583,239	599,981	599,981	847,792
Total Debt Services Expenditures	\$ 583,239	\$ 599,981	\$ 599,981	\$ 847,792
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 6,204,229	\$ 7,140,784	\$ 7,140,784	\$ 7,684,955

Solid Waste District

Fund - 120

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 296,523
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	7,192,382
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(7,015,825)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 473,081</u>
FY 2006-2007 Carried forward encumbrances	(145,868)
"Available" Fund Balance for FY 2008	<u><u>\$ 327,213</u></u>

Building Fund

“assures and maintains a safely built structural environment.”

The Building Fund provides for the inspecting and permitting of construction projects throughout the city. Implemented in FY 2007, the Building Fund accounts for the proper tracking of both revenues and expenditures consistent with Florida Statute 553.80. The statute clearly defines the charging of reasonable fees collected for the enforcement of the Florida Building Code and how these fees are to be utilized.

Driven by the amount of permit activity which creates a standard inspection load, the base workload is set at 25 inspections per person per day. Since inspectors must be certified in each area inspected, the average number of inspections is higher per job. Also, the fund collects the fees for the contractor certificate of competency licenses. In the area of administrative support staff, the workload measures are based on the number of inspections entered into the system and the amount of time it takes to issue a permit. Our customer service standard for this process time is one of the highest in the state.

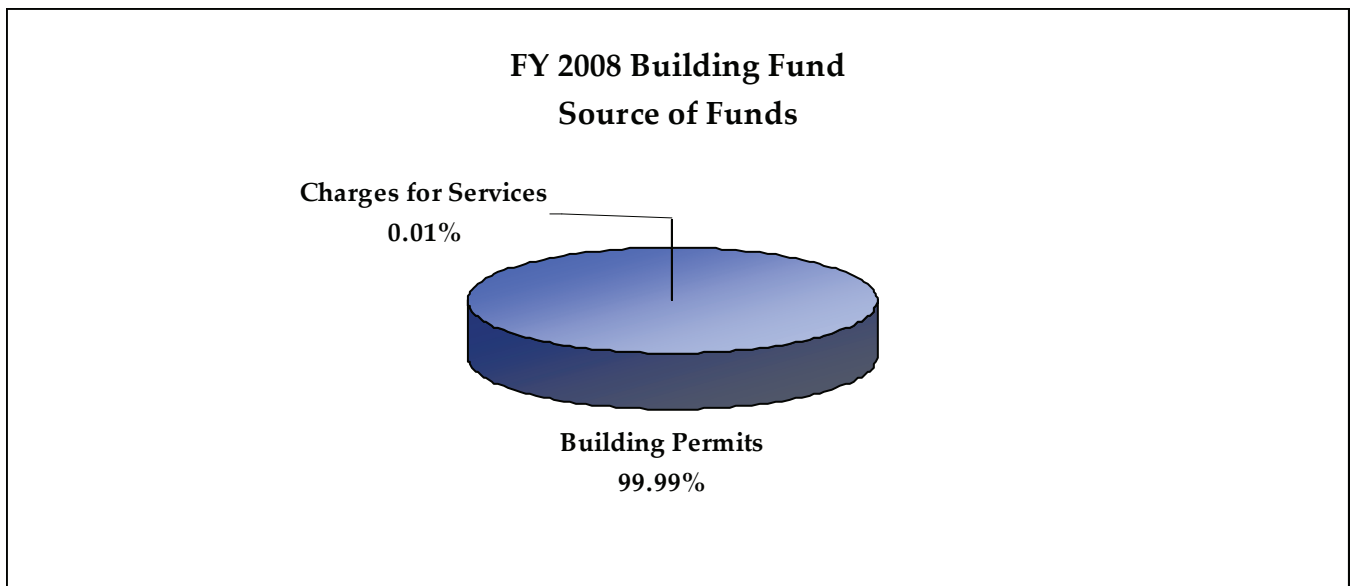
VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To assure and maintain a safely built structural environment.

The Building Fund assures and maintains a safely built structural environment by ensuring all buildings whether residential or commercial are built to the highest standards. This department, through the enforcement of adopted codes and continuous inspections, ensures that all present and future buildings are safe, decent and the highest standard. In maintaining a standard for all buildings within the City, it also helps to ensure that every economic level of housing has the highest possible standards. Because the department educates and trains its inspectors to enforce all pertinent state codes which apply and city codes adopted by the Commission, it aids in accomplishing the City’s Vision of **“Safe, Clean, Pretty, Fun”**.

Building Fund

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Ability to maintain a level of service that provides one of the fastest processing times in the state.	x			x
Training and education for in-house staff as well as local and regional contractors, architects and engineers allowed for ease of transition to the Florida Building Code requirements.	x		x	x
Beginning in FY 2006, the automation of permitting and inspecting procedures continued forward helping to transition to allow online services.	x			
FY 2008 Objectives				
Our primary goal is to complete Phase 2 implementation of advanced technology including upgrading the current HTE system and to begin data entry by the inspectors.	x		x	
Converting from the use of desktop computers to laptop computers for all field inspector positions. Currently, we are testing various air cards for best city-wide coverage along with the field testing of inspection data entry.	x	x		x
Proceed toward implementing online access to inspection results and permit status by contractors	x			x
Improve revenue tracking by separately accounting for residential, commercial and addition permits.	x		x	



Building Fund

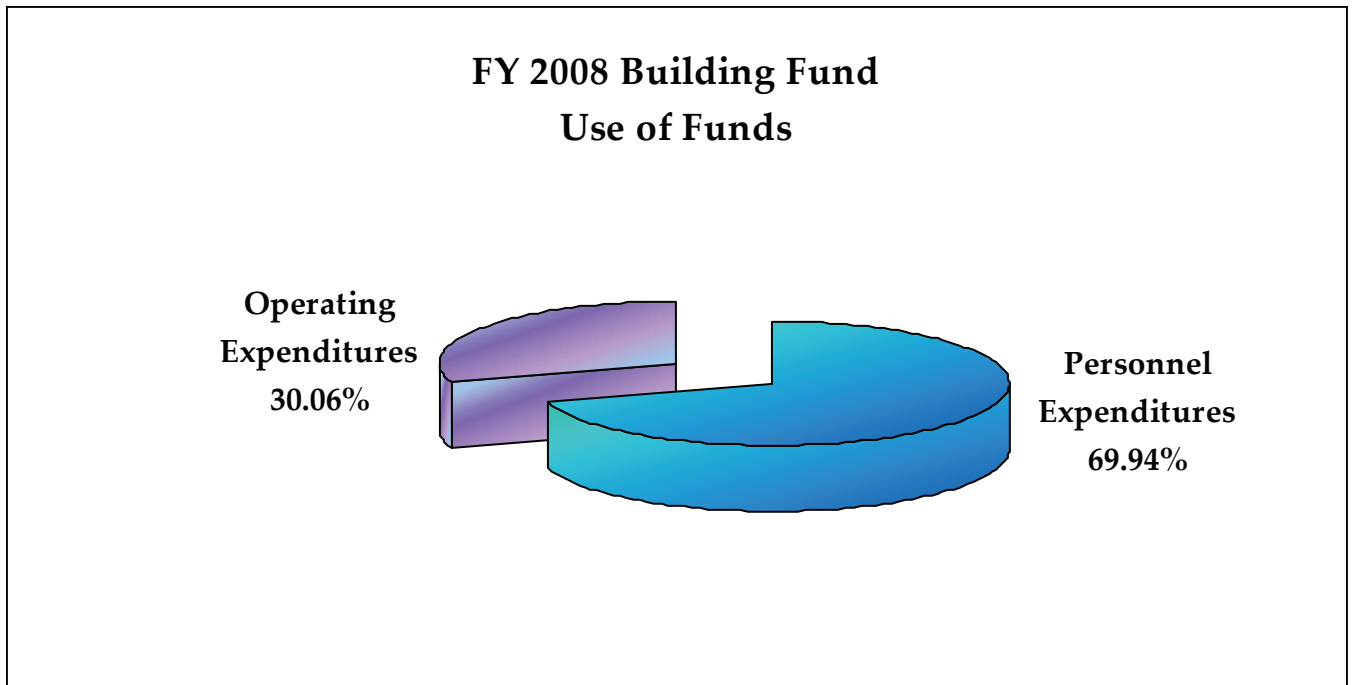
FUNDING SOURCE: The primary source of funding is building permits.

STAFFING SUMMARY

FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2008 <u>Proposed</u>
0	50	32

EXPENDITURE ANALYSIS:

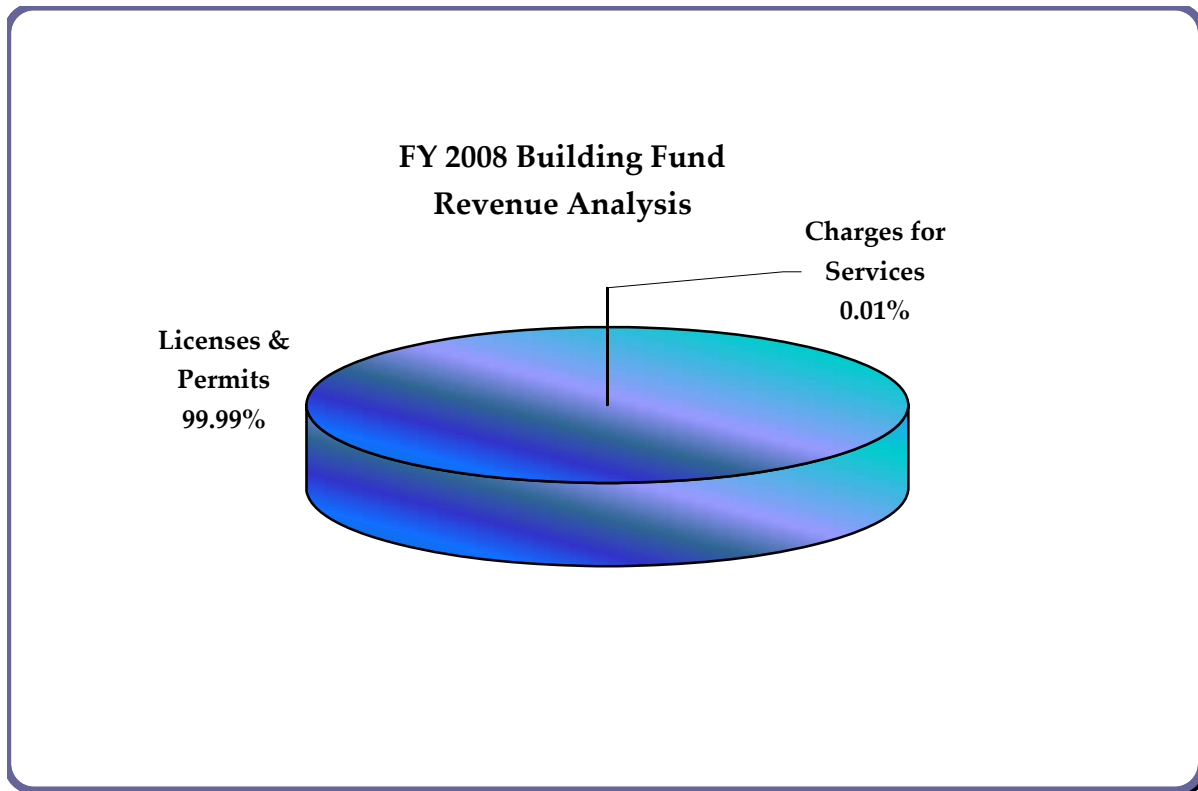
Personnel Expenditures	Decrease due to the elimination or transfer of several positions within the department.
Operating Expenditures	A significant reduction in operating expenditures related to the number of personnel is realized, but the increase in the cost allocation payment to the General Fund for services provided resulted in an overall increase in operating expenditures.
Capital Expenditures	None.



Building Fund

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

450-0000	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	FY 2008 % <u>Change</u>
<i>Taxes</i>	0	0	0	0	0.00%
<i>Licenses & Permits</i>	0	4,145,000	4,145,000	3,339,540	-19.43%
<i>Intergovernmental</i>	0	0	0	0	0.00%
<i>Charges for Services</i>	0	0	0	500	100.00%
<i>Fines & Forfeits</i>	0	0	0	0	0.00%
<i>Miscellaneous</i>	0	10,000	10,000	0	-100.00%
<i>Other Sources</i>	0	(272,859)	(272,859)	0	-100.00%
TOTALS	\$ -	\$ 3,882,141	\$ 3,882,141	\$ 3,340,040	-13.96%



Building Fund

Fiscal Year 2008 Adopted Budget REVENUE DETAIL

450-0000

Taxes

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
312 Sales, Use and Fuel Taxes	0	0	0	0
313 Franchise Fees	0	0	0	0
314 Utility Service Taxes	0	0	0	0
319 Other Taxes	0	0	0	0
Total Tax Revenue	\$ -	\$ -	\$ -	\$ -

Licenses and Permits

321 Occupational License	0	0	0	0
322 Building Permits	0	4,029,000	4,029,000	3,111,540
323 Change of Occupancy Fee	0	0	0	1,000
328 Certificate of Competency	0	116,000	116,000	75,000
329 Other Licenses, Fees and Permits	0	0	0	152,000
Total Licenses & Permits Revenues	\$ -	\$ 4,145,000	\$ 4,145,000	\$ 3,339,540

Intergovernmental

331 Federal Grants	0	0	0	0
334 State Grants	0	0	0	0
335 State Shared Revenues	0	0	0	0
337 Grants from other Local Units	0	0	0	0
Total Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -

Charges for Services

341 General Government	0	0	0	0
342 Public Safety	0	0	0	0
343 Physical Environment	0	0	0	0
344 Transportation	0	0	0	0
345 Economic Environment	0	0	0	0
346 Human Services	0	0	0	0

Building Fund

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
349 Other Charges for Services	0	0	0	500
Total Charges for Services Revenue	\$ -	\$ -	\$ -	\$ 500
<i>Fines and Forfeits</i>				
351 Judgments and Fines	0	0	0	0
Total Judgments and Fines Revenues	\$ -	\$ -	\$ -	\$ -
<i>Miscellaneous Revenues</i>				
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	0	10,000	10,000	0
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ -	\$ 10,000	\$ 10,000	\$ -
<i>Other Sources</i>				
381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(272,859)	(272,859)	0
Total Other Sources	\$ -	\$ (272,859)	\$ (272,859)	\$ -
TOTALS	\$ -	\$ 3,882,141	\$ 3,882,141	\$ 3,340,040

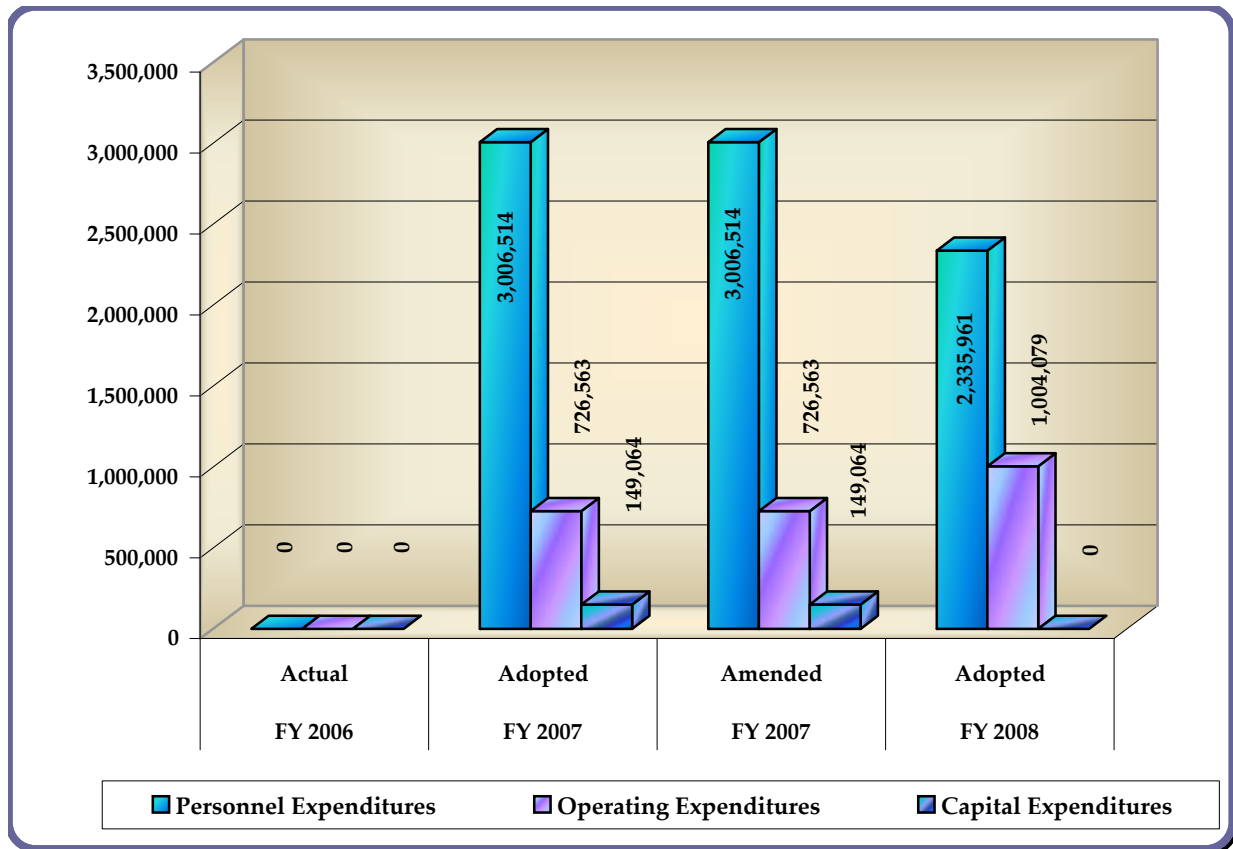
Building Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

450-2700-524

	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to FY 2008 % Change
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	<u>Change</u>
<i>Personnel Expenditures</i>	0	3,006,514	3,006,514	2,335,961	-22.30%
<i>Operating Expenditures</i>	0	726,563	726,563	1,004,079	38.20%
<i>Capital Expenditures</i>	0	149,064	149,064	0	-100.00%

TOTALS	\$ -	\$ 3,882,141	\$ 3,882,141	\$ 3,340,040	-13.96%
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Building Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

450-2700-524

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	0	184,122	184,122	279,144
12 Regular Salaries & Wages	0	1,300,919	1,300,919	2,152,637
13 Other Salaries & Wages	0	900,923	900,923	(931,936)
14 Overtime	0	16,000	16,000	5,000
15 Special Pay	0	0	0	0
21 FICA	0	108,496	108,496	182,320
22 Retirement Contributions	0	116,279	116,279	263,427
23 Life & Health Insurance	0	214,271	214,271	257,933
24 Workers' Compensation	0	165,504	165,504	127,436
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures \$	-	\$ 3,006,514	\$ 3,006,514	\$ 2,335,961

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	0	63,160	63,160	320
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	60,000	60,000	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	0	2,000	2,000	0
41 Communication Services	0	33,022	33,022	19,842
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	0	4,176	4,176	4,558
45 Insurance	0	0	0	0
46 Repairs & Maintenance	0	51,365	51,365	31,035
47 Printing & Binding	0	18,000	18,000	15,000
48 Promotional Activities	0	1,500	1,500	800
49 Other Current Charges	0	400,300	400,300	822,236
51 Office Supplies	0	22,000	22,000	16,000
52 Minor Operating Expenditures	0	68,489	68,489	55,888

Building Fund

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member		2,551	2,551	0
59 Depreciation	0	0	0	38,400
Total Operating Expenditures	\$ -	\$ 726,563	\$ 726,563	\$ 1,004,079
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	149,064	149,064	0
Total Capital Expenditures	\$ -	\$ 149,064	\$ 149,064	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 3,882,141	\$ 3,882,141	\$ 3,340,040

Building Fund

Fund - 450

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ -
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	1,766,019
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(2,831,568)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ (1,065,548)</u>
FY 2006-2007 Carried forward encumbrances	(236)
"Available" Fund Balance for FY 2008	<u><u>\$ (1,065,784)</u></u>

General Services-Fleet Maintenance

The Fleet Management division of the General Services department provides several services including: the repair and maintenance of the 592 vehicles and equipment that comprise the Fleet of the City of North Port; recommending, procuring and delivery of the City’s rolling stock; administering the Wright Express fuel card system and the inventory and compliance requirements of the emergency fuel storage tank system; and developing, implementing and administering the City’s Vehicle Replacement Police and Vehicle Use Policy.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide excellent support services in a timely and cost-efficient manner to our internal customers.

Fleet Maintenance provides services for the City’s vehicles and equipment. This special revenue fund ensures that all City vehicles are serviced on a regular basis and in good working order so that effective, efficient and timely services may be arranged for the citizens of North Port. In so doing, it assists in keeping the City “**Safe, Clean, Pretty, Fun**” as stated in its vision.

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Assisting outside consultant with performing a comprehensive audit and rate study associated with the Fleet operation.	x		x	
Integrating 117 vehicles/equipment into the City’s fleet.	x		x	
Establishing the Fleet Committee to discuss Fleet policy, procedures and issues.	x	x	x	
Establishing a preventative maintenance tracking system to automate the service request process.	x	x	x	x
Updating the Vehicle Replacement Policy and Vehicle Use Policy.	x		x	
FY 2008 Objectives				
Continue assessment of findings and implementation of specific recommendations from the Fleet Services Study, working closely with the various stakeholders.	x		x	
Investigate the HTE Fleet Management module’s continued viability in association with the City’s business needs and in comparison with other industry software.	x		x	

General Services-Fleet Maintenance

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2008 Objectives				
Perform an in-house review of customer satisfaction levels of the Fleet maintenance operation; implement a Customer Service Survey program as part of the General Services Customer Service Initiative.	x		x	
Payback the loan from the General Fund.			x	
Examine methodologies to more efficiently dispose of vehicles and equipment that have achieved useful life projections.	x		x	x
Review and update the Vehicle Replacement Policy and Vehicle use Policy as needed.	x		x	x
Investigate the feasibility of utilizing a commercial lease program to fund vehicle/equipment purchases.	x		x	
Research Fleet utilization of monitored GPS systems.	x	x	x	

Workload Measures	FY 2006 Actual	FY 2007 Actual	FY 2008 Projected
Total Vehicles Maintained	451	532	592
Repair Orders Processed	5,352	5,396	5,008
Repeat Job %	2.7%	2.5%	2.25%

FUNDING SOURCE:

Fleet Management is funded through Charges for Services. However, in FY 2008, the General Fund is providing a subsidy to Fleet.

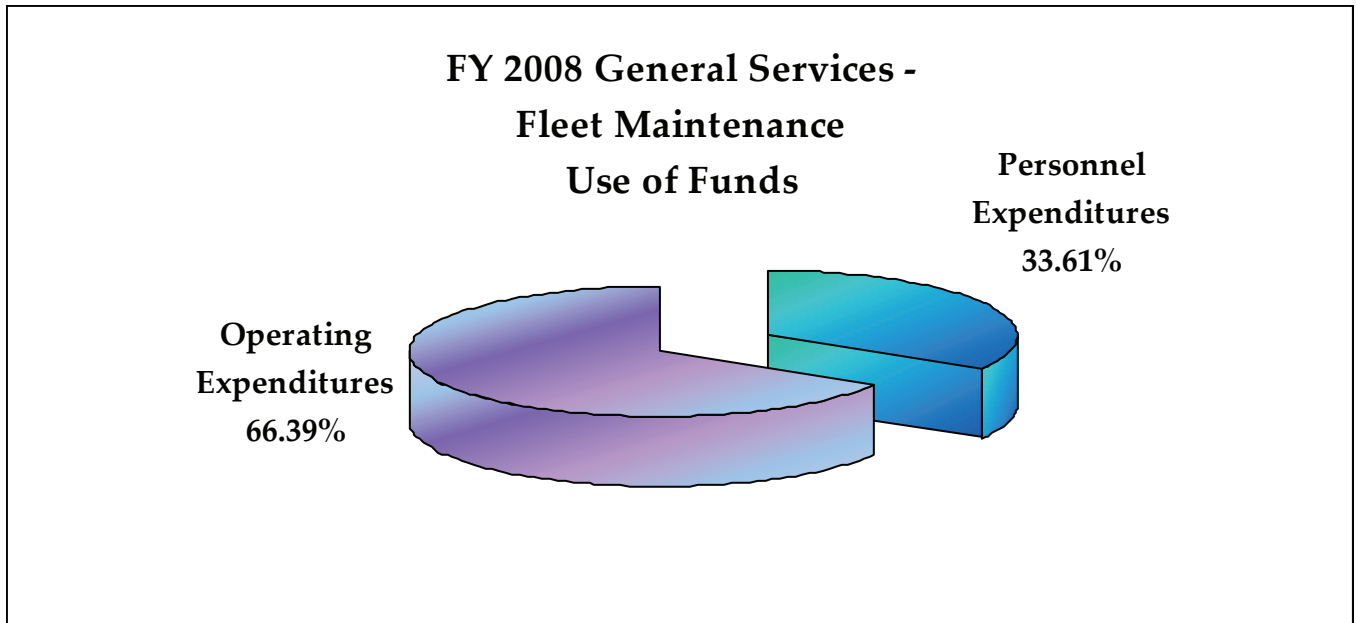
STAFFING SUMMARY

FY 2006 Actual	FY 2007 Adopted	FY 2008 Proposed
12	15	14

General Services-Fleet Maintenance

EXPENDITURE ANALYSIS:

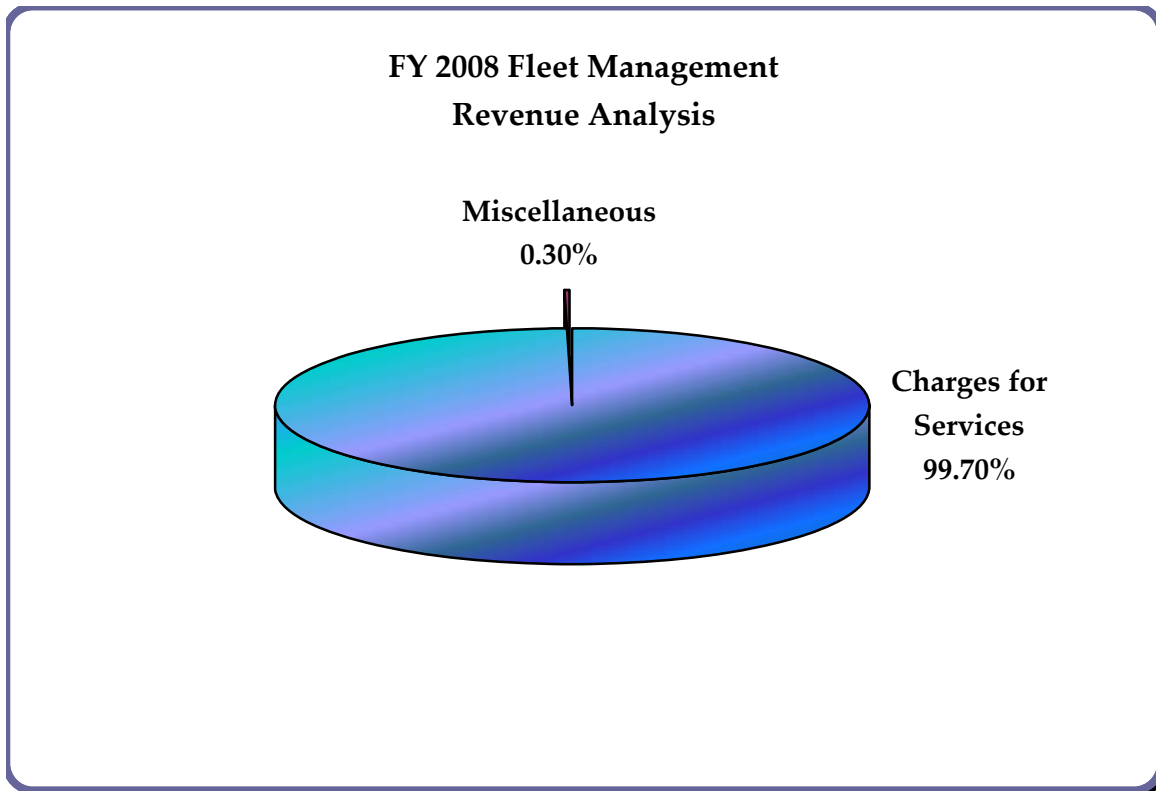
Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Increase mainly attributable to the cost allocation payment to the General Fund for services provided.
Capital Expenditures	None.



General Service-Fleet Maintenance

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

520-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Taxes</i>	0	0	0	0	0.00%
<i>Licenses & Permits</i>	0	0	0	0	0.00%
<i>Intergovernmental</i>	94	0	0	0	0.00%
<i>Charges for Services</i>	2,255,947	2,230,318	2,230,318	3,280,217	47.07%
<i>Fines & Forfeits</i>	0	0	0	0	0.00%
<i>Miscellaneous</i>	(16,376)	(10,000)	(10,000)	(10,000)	0.00%
<i>Other Sources</i>	10,716	5,000	5,000	0	-100.00%
TOTALS	\$ 2,250,381	\$ 2,225,318	\$ 2,225,318	\$ 3,270,217	46.96%



General Service-Fleet Maintenance

Fiscal Year 2008 Adopted Budget REVENUE DETAIL

520-0000

Taxes

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
312 Sales, Use and Fuel Taxes	0	0	0	0
313 Franchise Fees	0	0	0	0
314 Utility Service Taxes	0	0	0	0
319 Other Taxes	0	0	0	0
Total Tax Revenue	\$ -	\$ -	\$ -	\$ -

Licenses and Permits

321 Occupational License	0	0	0	0
322 Building Permits	0	0	0	0
323 Change of Occupancy Fee	0	0	0	0
328 Certificate of Competency	0	0	0	0
329 Other Licenses, Fees and Permits	0	0	0	0
Total Licenses & Permits Revenues	\$ -	\$ -	\$ -	\$ -

Intergovernmental

331 Federal Grants	0	0	0	0
334 State Grants	0	0	0	0
335 State Shared Revenues	94	0	0	0
337 Grants from other Local Units	0	0	0	0
Total Intergovernmental Revenue	\$ 94	\$ -	\$ -	\$ -

Charges for Services

341 General Government	2,235,042	2,230,318	2,230,318	3,280,217
342 Public Safety	20,905	0	0	0
343 Physical Environment	0	0	0	0
344 Transportation	0	0	0	0
345 Economic Environment	0	0	0	0

General Service-Fleet Maintenance

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
346 Human Services	0	0	0	0
349 Other Charges for Services	0	0	0	0
Total Charges for Services Revenue	\$ 2,255,947	\$ 2,230,318	\$ 2,230,318	\$ 3,280,217
<i>Fines and Forfeits</i>				
351 Judgments and Fines	0	0	0	0
Total Judgments and Fines Revenues	\$ -	\$ -	\$ -	\$ -
<i>Miscellaneous Revenues</i>				
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	(16,376)	(10,000)	(10,000)	(10,000)
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ (16,376)	\$ (10,000)	\$ (10,000)	\$ (10,000)
<i>Other Sources</i>				
381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
387 Discounts Taken	10,716	5,000	5,000	0
389 Other Non-Operating Sources	0	0	0	0
Total Other Sources	\$ 10,716	\$ 5,000	\$ 5,000	\$ -
TOTALS	\$ 2,250,381	\$ 2,225,318	\$ 2,225,318	\$ 3,270,217

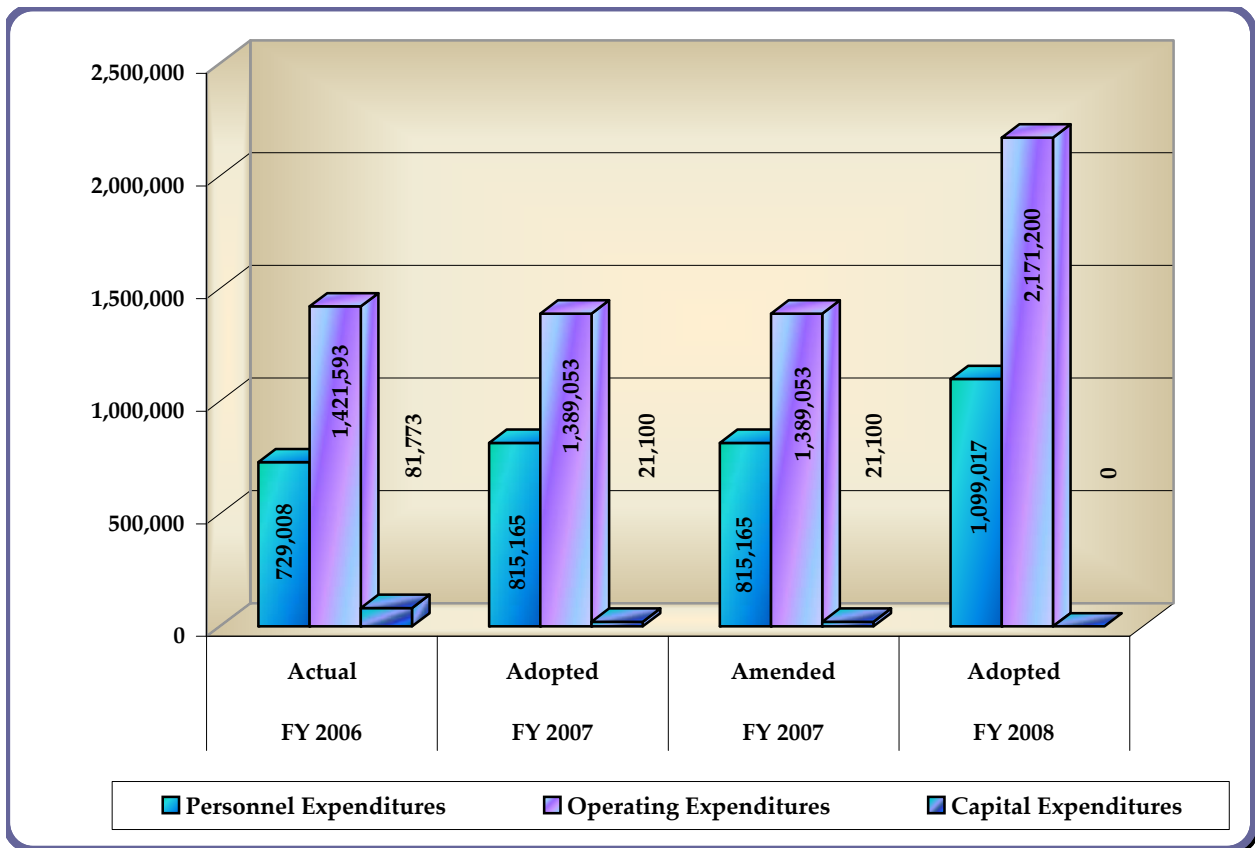
General Service-Fleet Maintenance

Fiscal Year 2008 Adopted Budget

BUDGET ANALYSIS

520-3035-519

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	729,008	815,165	815,165	1,099,017	34.82%
<i>Operating Expenditures</i>	1,421,593	1,389,053	1,389,053	2,171,200	56.31%
<i>Capital Expenditures</i>	81,773	21,100	21,100	0	-100.00%
TOTALS	\$ 2,232,374	\$ 2,225,318	\$ 2,225,318	\$ 3,270,217	46.96%



General Services-Fleet Maintenance

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

520-3035-519

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	54,333	51,361	51,361	83,478
12 Regular Salaries & Wages	421,893	406,083	406,083	721,261
13 Other Salaries & Wages	0	134,883	134,883	(25,173)
14 Overtime	72,916	55,000	55,000	50,000
15 Special Pay	0	0	0	0
21 FICA	41,161	34,137	34,137	60,420
22 Retirement Contributions	46,552	35,818	35,818	86,187
23 Life & Health Insurance	75,261	61,187	61,187	84,780
24 Workers' Compensation	16,892	36,696	36,696	38,064
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 729,008	\$ 815,165	\$ 815,165	\$ 1,099,017

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	4,561	16,000	16,000	7,000
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	10,000	10,000	10,000
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	3,661	8,592	8,592	8,000
41 Communication Services	10,204	11,352	11,352	8,418
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	13,885	15,000	15,000	13,500
44 Rentals & Leases	4,456	4,862	4,862	5,750
45 Insurance	0	0	0	91,770
46 Repairs & Maintenance	1,344,802	1,207,593	1,207,593	1,410,950
47 Printing & Binding	0	0	0	173
48 Promotional Activities	0	0	0	0
49 Other Current Charges	59	50,200	50,200	544,844
51 Office Supplies	2,030	2,413	2,413	2,113
52 Minor Operating Expenditures	37,935	63,041	63,041	68,682

General Services-Fleet Maintenance

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	0	0	0	0
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 1,421,593	\$ 1,389,053	\$ 1,389,053	\$ 2,171,200
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	81,773	21,100	21,100	0
Total Capital Expenditures	\$ 81,773	\$ 21,100	\$ 21,100	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,232,374	\$ 2,225,318	\$ 2,225,318	\$ 3,270,217

General Services-Fleet Maintenance

Fund - 520

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ (861,189)
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	1,864,073
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(2,234,824)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ (1,231,940)</u>
FY 2006-2007 Carried forward encumbrances	(27,533)
"Available" Fund Balance for FY 2008	<u><u>\$ (1,259,473)</u></u>

Inspector Education Fund

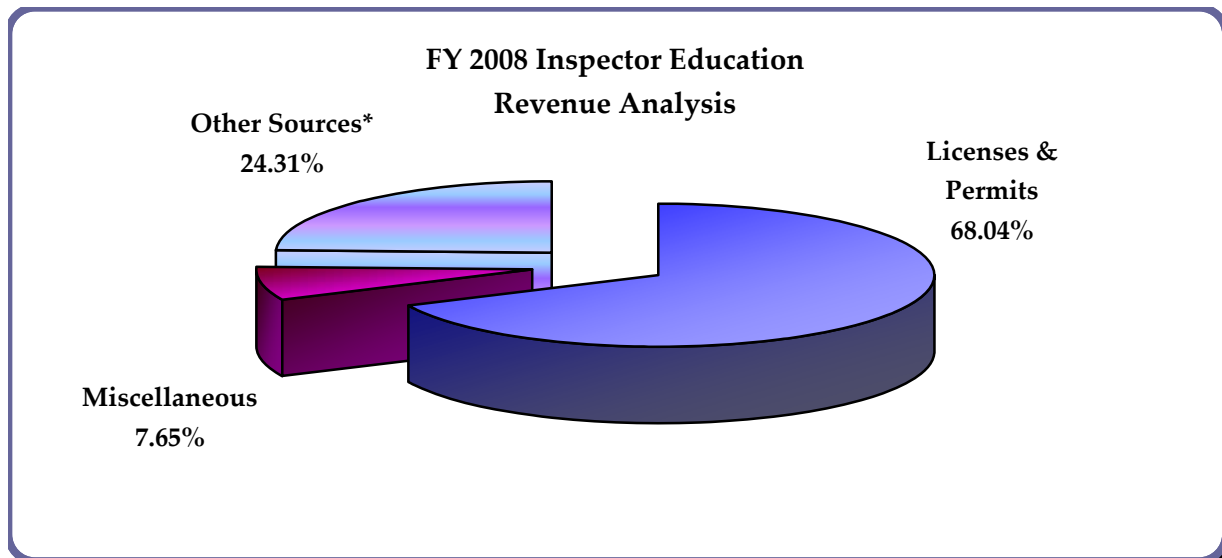
Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

Since Hurricane Andrew struck Southeast Florida, Florida legislation changed to require all building officials, plans examiners and inspectors to be certified and to carry fourteen (14) hours of continuing education credits every renewal cycle. Revenues generated for this fund are from a 2.0% surcharge added to each building permit to pay for continuing education and certification of Building department staff.

Revenue projections for FY 2008, in the Inspector Education Fund, total \$69,230. Of the total projected revenue, approximately one-third is reserved for future use with the remaining \$47,000 budgeted towards continuing education requirements.

102-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Licenses & Permits</i>	46,050	77,000	77,000	62,230	-19.18%
<i>Miscellaneous</i>	7,180	3,000	3,000	7,000	133.33%
<i>Other Sources*</i>	0	(55,000)	(55,000)	(22,230)	-59.58%
TOTALS	\$ 53,230	\$ 25,000	\$ 25,000	\$ 47,000	88.00%

*Indicates reserved for future use



Inspector Education Fund

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

102-0000

Licenses and Permits

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
321 Occupational License	0	0	0	0
322 Building Permits	46,050	77,000	77,000	62,230
329 Other Licenses, Fees and Permits	0	0	0	0
Total Licenses & Permits Revenues	\$ 46,050	\$ 77,000	\$ 77,000	\$ 62,230

Miscellaneous Revenues

360 Miscellaneous Payments Received	0	0	0	0
361 Interest	7,180	3,000	3,000	7,000
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 7,180	\$ 3,000	\$ 3,000	\$ 7,000

Other Sources

381 Interfund Transfer	0	0	0	0
383 Capital Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(55,000)	(55,000)	(22,230)
Total Other Sources	\$ -	\$ (55,000)	\$ (55,000)	\$ (22,230)

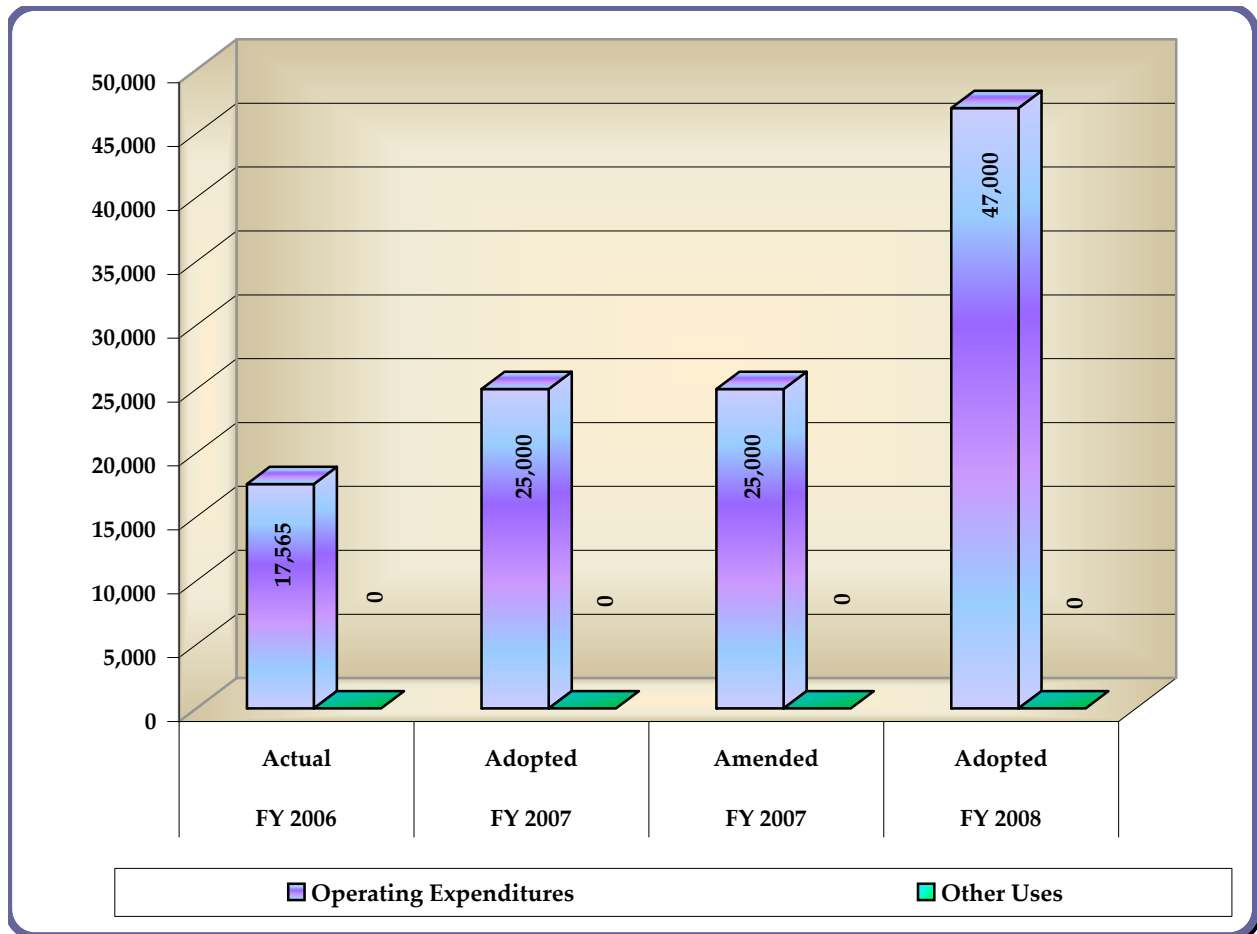
TOTALS	\$ 53,230	\$ 25,000	\$ 25,000	\$ 47,000
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Inspector Education Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

102-0607-524

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	17,565	25,000	25,000	47,000	88.00%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ 17,565	\$ 25,000	\$ 25,000	\$ 47,000	88.00%



Inspector Education Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

102-067-524

Operating Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
34 Other Contractual Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
49 Other Current Charges	17,565	25,000	25,000	47,000
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ 17,565	\$ 25,000	\$ 25,000	\$ 47,000

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ 17,565	\$ 25,000	\$ 25,000	\$ 47,000
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Inspector Education Fund

Fund - 102

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 168,003
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	29,387
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(23,374)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 174,017</u>
FY 2006-2007 Carried forward encumbrances	
"Available" Fund Balance for FY 2008	<u>\$ 174,017</u>

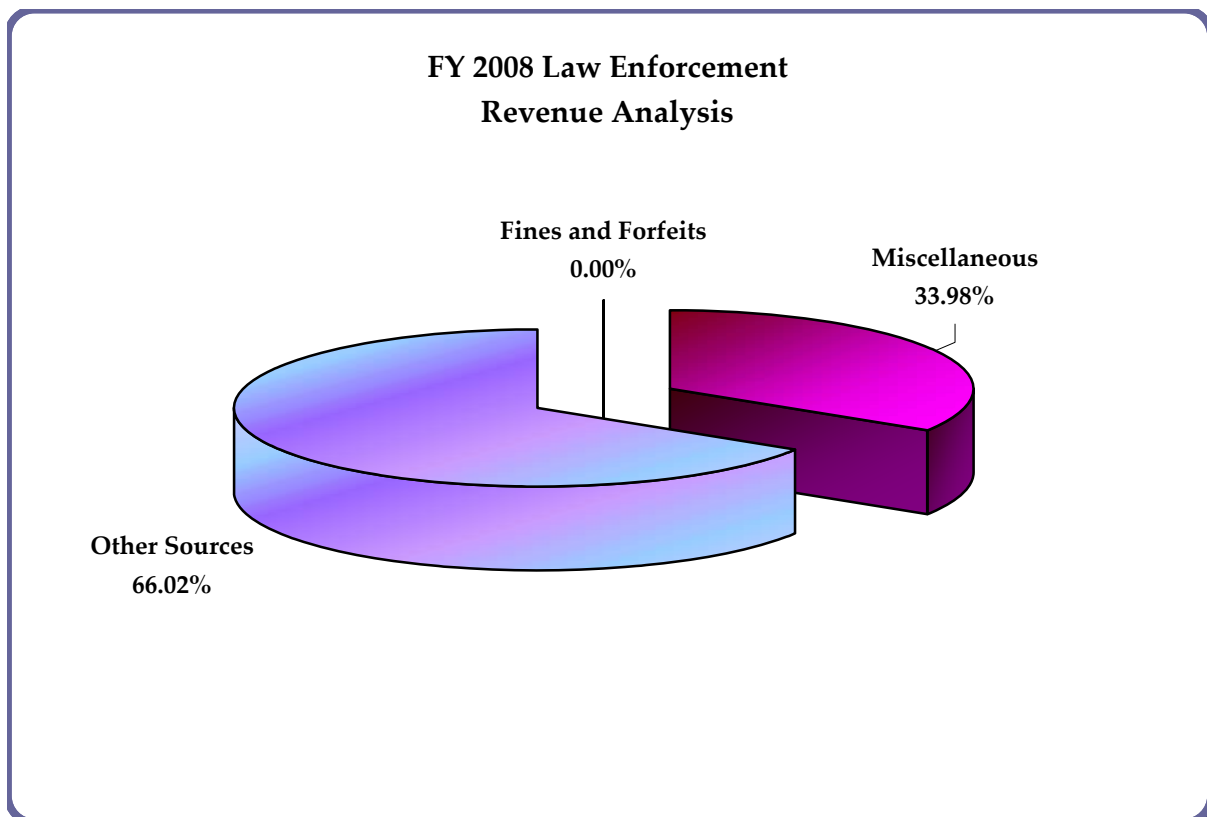


Law Enforcement Trust Fund

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The Law Enforcement Trust Fund provides for special community events. The funds are collected from fines and forfeitures. In FY 2008, projected revenues include \$3,000 from fines and forfeitures plus a \$5,830 use of fund balance for a total of \$8,830. The special community activities schedule for FY 2008 include the Citizens Law Enforcement Academy, the "Do the Right Thing" annual county-wide banquet and the National Night Out.

105-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Fines and Forfeits</i>	1,900	0	0	0	0.00%
<i>Miscellaneous</i>	2,085	1,000	1,000	3,000	200.00%
<i>Other Sources</i>	0	0	0	5,830	100.00%
TOTALS	\$ 3,985	\$ 1,000	\$ 1,000	\$ 8,830	783.00%



Law Enforcement Trust Fund

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

105-0000

Fines and Forfeits

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
351 Judgments and Fines	1,900	0	0	0
Total Judgments and Fines Revenues	\$ 1,900	\$ -	\$ -	\$ -

Miscellaneous Revenues

360 Miscellaneous Payments Received	0	0	0	0
361 Interest	876	0	0	0
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	1,209	1,000	1,000	3,000
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 2,085	\$ 1,000	\$ 1,000	\$ 3,000

Other Sources

381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	0	0	5,830
Total Other Sources	\$ -	\$ -	\$ -	\$ 5,830

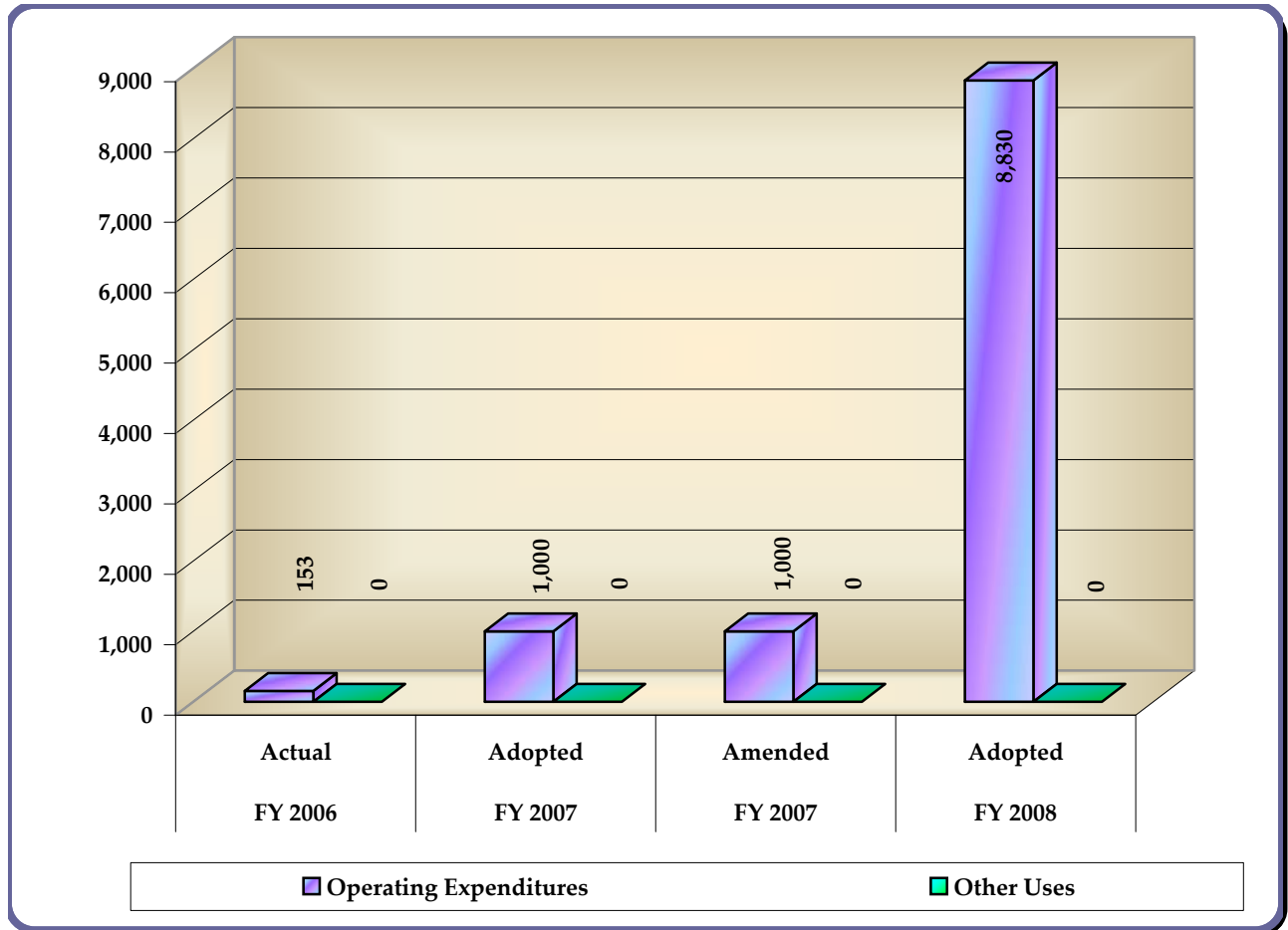
TOTALS	\$ 3,985	\$ 1,000	\$ 1,000	\$ 8,830
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Law Enforcement Trust Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

105-2100-521

	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to FY 2008 % Change
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	<u>Change</u>
<i>Operating Expenditures</i>	153	1,000	1,000	8,830	783.00%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ 153	\$ 1,000	\$ 1,000	\$ 8,830	783.00%



Law Enforcement Trust Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

105-2100-521

Operating Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	7,830
49 Other Current Charges	153	1,000	1,000	1,000
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ 153	\$ 1,000	\$ 1,000	\$ 8,830

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ 153	\$ 1,000	\$ 1,000	\$ 8,830
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Law Enforcement Trust Fund

Fund - 105

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$	21,381
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)		10,386
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)		(19,404)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	\$	<u>12,363</u>
FY 2006-2007 Carried forward encumbrances		(49)
"Available" Fund Balance for FY 2008	\$	<u><u>12,314</u></u>



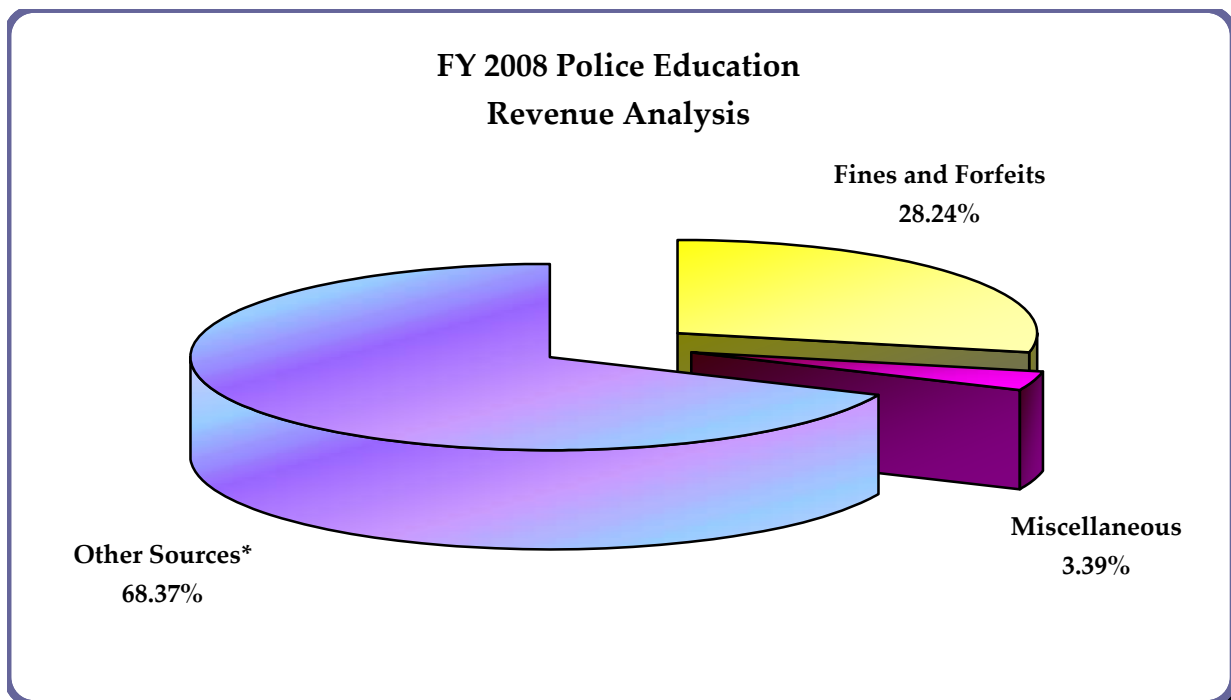
Police Education Fund

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The Police Education Fund provides training funds for police officers. Revenues for this fund are derived from fines. In FY 2008, the projected revenues for the Police Education Fund is \$28,000; and by using \$60,530 of fund balance, a total of \$88,530 is available for law enforcement personnel training. A variety of training opportunities will be provided including: armor school, criminal investigation techniques, college assistance for police officers, training in civil liability issues, homicide investigation, K-9 certification and field trials plus various other specialized training classes.

108-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Fines and Forfeits</i>	28,876	15,000	15,000	25,000	66.67%
<i>Miscellaneous</i>	2,309	1,000	1,000	3,000	200.00%
<i>Other Sources*</i>	0	0	0	60,530	100.00%
TOTALS	\$ 31,185	\$ 16,000	\$ 16,000	\$ 88,530	453.31%

*Indicates a use of fund balance



Police Education Fund

Fiscal Year 2008 Adopted Budget REVENUE DETAIL

108-0000

Fines and Forfeits

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
351 Judgments and Fines	28,876	15,000	15,000	25,000
Total Judgments and Fines Revenues	\$ 28,876	\$ 15,000	\$ 15,000	\$ 25,000

Miscellaneous Revenues

360 Miscellaneous Payments Received	0	0	0	0
361 Interest	2,309	1,000	1,000	3,000
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 2,309	\$ 1,000	\$ 1,000	\$ 3,000

Other Sources

381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	0	0	60,530
Total Other Sources	\$ -	\$ -	\$ -	\$ 60,530

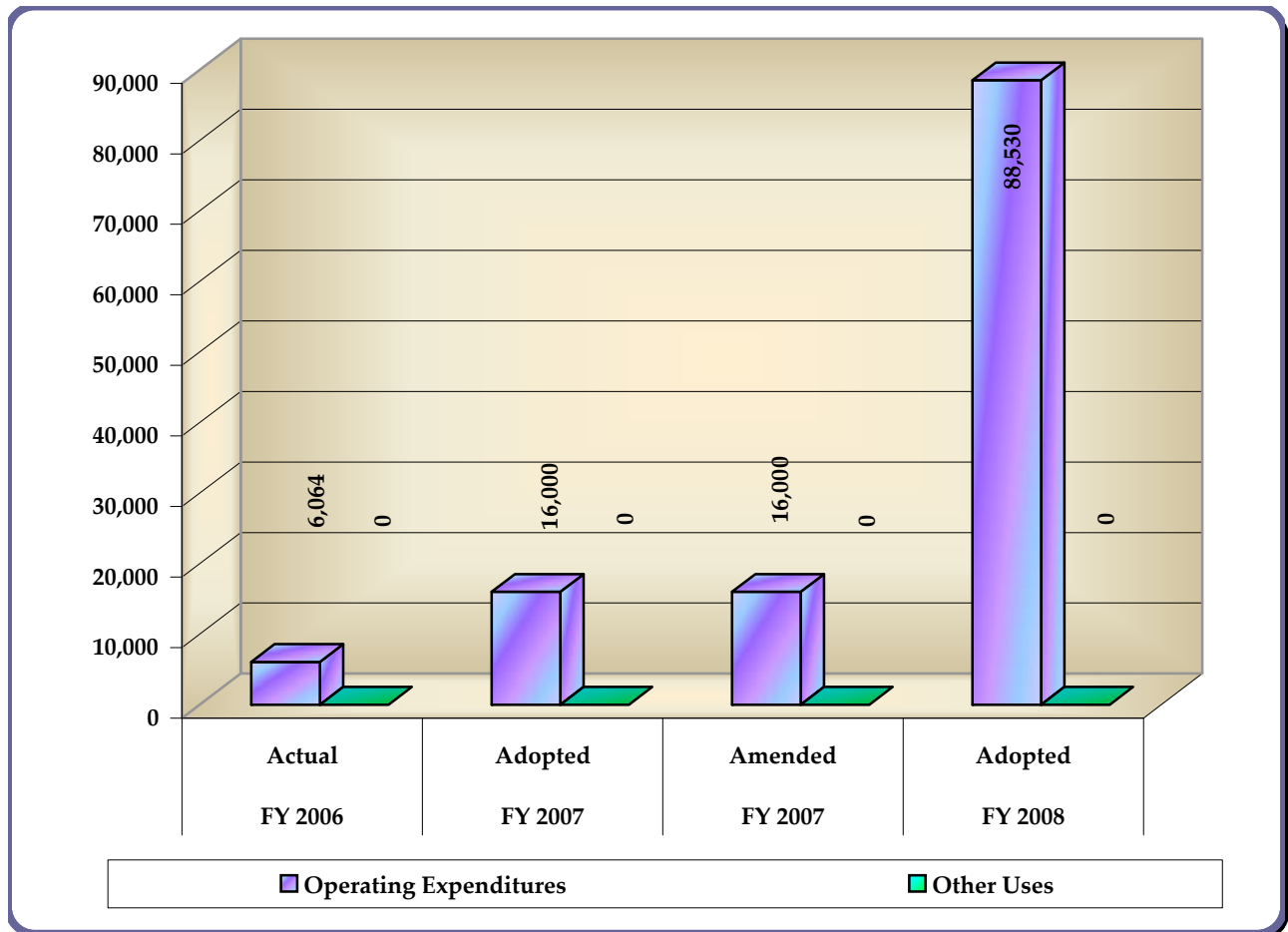
TOTALS	\$ 31,185	\$ 16,000	\$ 16,000	\$ 88,530
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Police Education Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

108-2100-521

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	6,064	16,000	16,000	88,530	453.31%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ 6,064	\$ 16,000	\$ 16,000	\$ 88,530	453.31%



Police Education Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

108-2100-521

Operating Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	6,064	16,000	16,000	88,530
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ 6,064	\$ 16,000	\$ 16,000	\$ 88,530

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ 6,064	\$ 16,000	\$ 16,000	\$ 88,530
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Police Education Fund

Fund - 108

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 65,928
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	26,799
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(4,981)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 87,747</u>
FY 2006-2007 Carried forward encumbrances	
"Available" Fund Balance for FY 2008	<u>\$ 87,747</u>



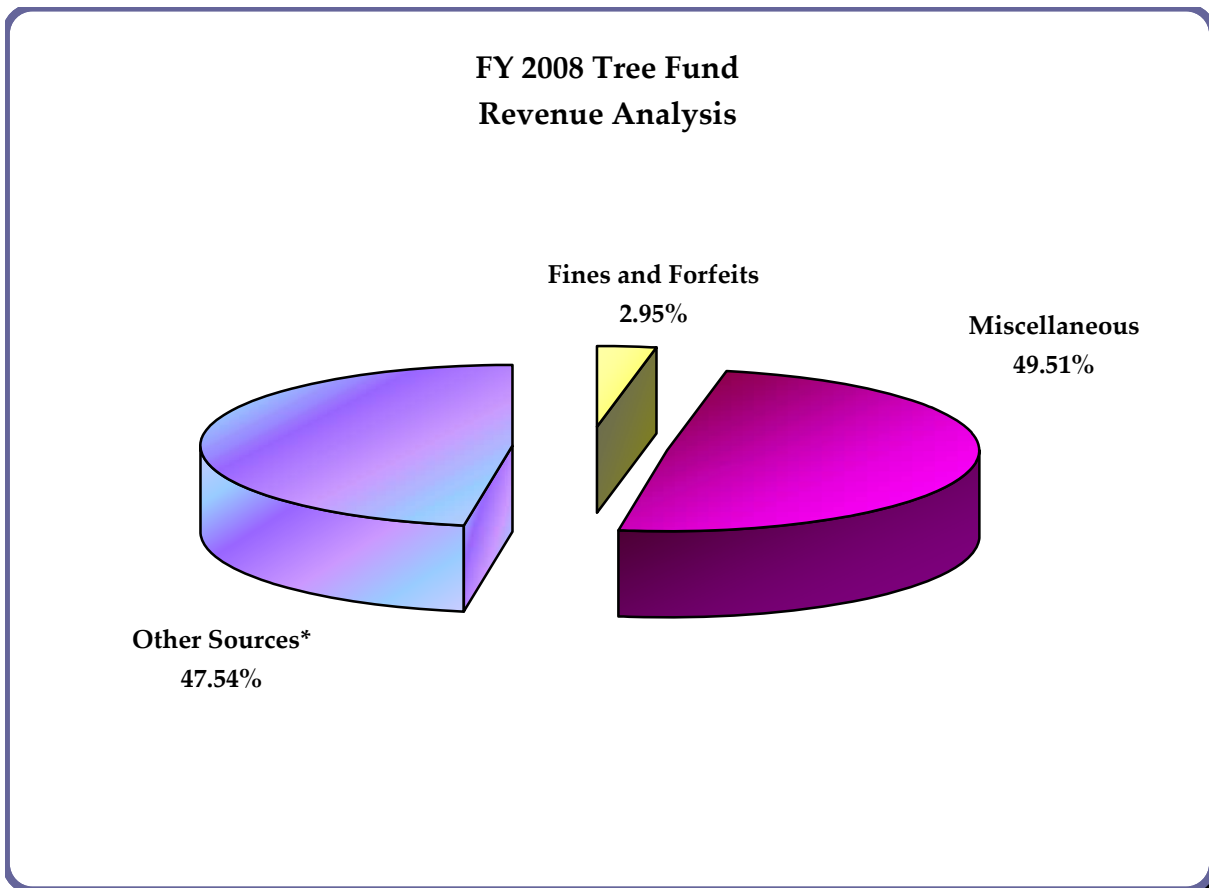
Tree Fund

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

115-0000

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Fines and Forfeits</i>	0	0	0	18,000	100.00%
<i>Miscellaneous</i>	0	0	0	302,000	100.00%
<i>Other Sources*</i>	0	0	0	(290,000)	100.00%
TOTALS	\$ -	\$ -	\$ -	\$ 30,000	100.00%

*Indicates reserved for future use



Tree Fund

Fiscal Year 2008 Adopted Budget REVENUE DETAIL

115-0000

Fines and Forfeits

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
354 Tree Ordinance	0	0	0	18,000
Total Judgments and Fines Revenues	\$ -	\$ -	\$ -	\$ 18,000

Miscellaneous Revenues

360 Miscellaneous Payments Received	0	0	0	0
361 Interest	0	0	0	2,000
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	300,000
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ 302,000

Other Sources

381 Interfund Transfer	0	0	0	0
383 Capital Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	0	0	(290,000)
Total Other Sources	\$ -	\$ -	\$ -	\$ (290,000)

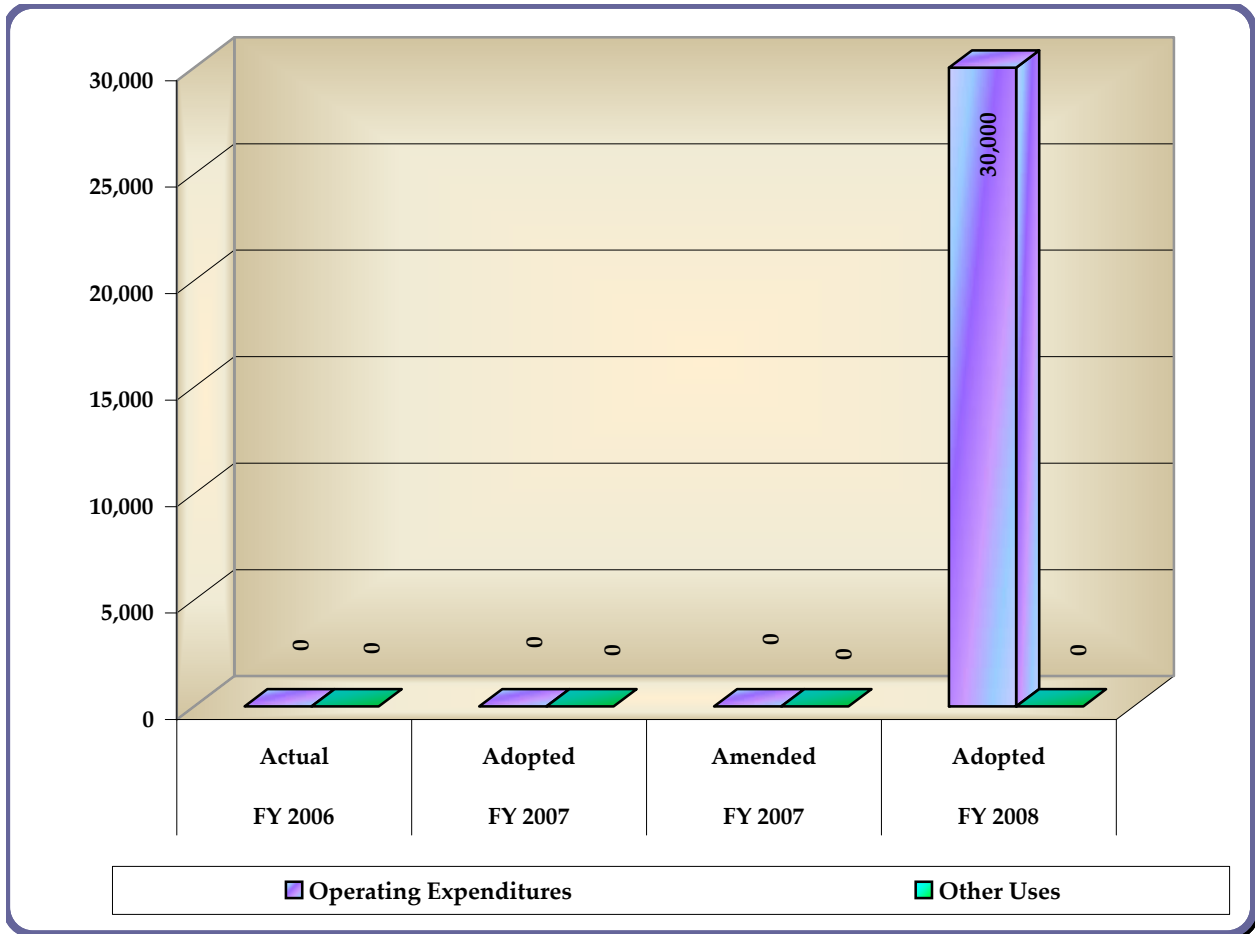
TOTALS	\$ -	\$ -	\$ -	\$ 30,000
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Tree Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

115-3031-519

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	30,000	100.00%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ -	\$ -	\$ -	\$ 30,000	100.00%



Tree Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

115-3031-519

Operating Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
46 Trees	0	0	0	30,000
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ 30,000

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ -	\$ -	\$ 30,000

Tree Fund

Fund - 115

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ -
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	1,084,066
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(27,731)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 1,056,336</u>
FY 2006-2007 Carried forward encumbrances	(503,183)
"Available" Fund Balance for FY 2008	<u>\$ 553,152</u>



Escheated Lots Fund-Land/Future Projects

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The Escheated Lots-Land/Future Projects Fund provides funds for other projects. These funds are appropriated by the Commission.

144-0000

	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	<u>FY 2008 %</u>
					<u>Change</u>
<i>Miscellaneous</i>	654,668	0	0	0	0.00%
<i>Other Sources</i>	32,913,309	0	30,391,088	0	0.00%
TOTALS	\$ 33,567,977	\$ -	\$ 30,391,088	\$ -	0.00%



City of North Port Aerial Shot

Escheated Lots Fund-Land/Future Projects

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

144-0000

Miscellaneous Revenues

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	654,668	0	0	0
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 654,668	\$ -	\$ -	\$ -

Other Sources

381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	0	30,391,088	0
393 Special Items	32,913,309	0	0	0
Total Other Sources	\$ 32,913,309	\$ -	\$ 30,391,088	\$ -

TOTALS	\$ 33,567,977	\$ -	\$ 30,391,088	\$ -
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Escheated Lots Fund-Land/Future Projects

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

144-3036-572	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	0	0.00%
<i>Capital Expenditures</i>	0	0	30,391,088	0	100.00%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ -	\$ -	\$ 30,391,088	\$ -	0.00%

In FY 2007 the budget was amended to appropriate \$4,151,088 to purchase land along the Myakkahatchee Creek. This project continues into FY 2008. However, no other appropriations have been made for FY 2008. Also, the budget was amended in FY 2007 to transfer \$18,000,000 to Escheated Lots-Roads for road projects and \$8,000,000 to Escheated Lots-Parks for park improvements.



Myakkahatchee Creek Aerial Shot

Escheated Lots Fund-Land/Future Projects

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

144-3036-572

Operating Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	0	0	4,151,088	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	240,000	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ 4,391,088	\$ -

Other Uses

91 Transfers	0	0	26,000,000	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ 26,000,000	\$ -

TOTALS	\$ -	\$ -	\$ 30,391,088	\$ -
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Escheated Lot Fund-Land/Future Projects

Fund - 144

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 33,567,977
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	1,631,080
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(26,000,000)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 9,199,057</u>
FY 2006-2007 Carried forward encumbrances	(10,015)
"Available" Fund Balance for FY 2008	<u><u>\$ 9,189,042</u></u>



Escheated Lots Fund-Roads

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The Escheated Lots-Roads Fund provides funds for road improvements. These funds are appropriated from the Escheated Lots Fund by the Commission.

145-0000

	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to FY 2008 %
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	<u>Change</u>
<i>Miscellaneous</i>	0	0	0	0	0.00%
<i>Other Sources</i>	0	0	18,000,000	0	0.00%
TOTALS	\$ -	\$ -	\$ 18,000,000	\$ -	0.00%



City of North Port Aerial Shot

Escheated Lots Fund-Roads

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

145-0000

Miscellaneous Revenues

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	0	0	0	0
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -

Other Sources

381 Interfund Transfer	0	0	18,000,000	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	0	0	0
393 Special Items	0	0	0	0
Total Other Sources	\$ -	\$ -	\$ 18,000,000	\$ -

TOTALS	\$ -	\$ -	\$ 18,000,000	\$ -
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Escheated Lots Fund-Roads

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

145-5000-541	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	0	0.00%
<i>Capital Expenditures</i>	0	0	18,000,000	0	0.00%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ -	\$ -	\$ 18,000,000	\$ -	0.00%

In FY 2007 the budget was amended to appropriate \$13,000,000 for Road Resurfacing and Rehabilitation. Additionally, the City of North Port appropriated \$5,000,000 for the Toledo Blade Blvd. Road Expansion and Enhancements. These projects continue into FY 2008. However, no other appropriations have been made for FY 2008.



Grading New Road Base

Escheated Lots Fund-Roads

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

145-5000-541

Operating Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
46 Repairs & Maintenance	0	0	13,000,000	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ 13,000,000	\$ -

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	5,000,000	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ 5,000,000	\$ -

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ -	\$ -	\$ 18,000,000	\$ -
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Escheated Lot Fund-Roads

Fund - 145

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ -
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	18,512,710
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(3,648,675)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 14,864,035</u>
FY 2006-2007 Carried forward encumbrances	(14,351,325)
"Available" Fund Balance for FY 2008	<u><u>\$ 512,710</u></u>



Escheated Lots Fund-Parks

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The Escheated Lots-Parks Fund provides funds for park improvements.
These funds are appropriated from the Escheated Lots Fund by the Commission.

146-0000	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	FY 2008 %
					<u>Change</u>
<i>Miscellaneous</i>	0	0	0	0	0.00%
<i>Other Sources</i>	0	0	600,000	1,550,000	100.00%
TOTALS	\$ -	\$ -	\$ 600,000	\$ 1,550,000	0.00%



Veterans Memorial Park

Escheated Lots Fund-Parks

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

146-0000

Miscellaneous Revenues

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	0	0	0	0
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -

Other Sources

381 Interfund Transfer	0	0	8,000,000	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	0	(7,400,000)	1,550,000
393 Special Items	0	0	0	0
Total Other Sources	\$ -	\$ -	\$ 600,000	\$ 1,550,000

TOTALS	\$ -	\$ -	\$ 600,000	\$ 1,550,000
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Escheated Lots Fund-Parks

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

146-3036-572	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	54,101	100.00%
<i>Capital Expenditures</i>	0	0	600,000	1,495,899	100.00%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ -	\$ -	\$ 600,000	\$ 1,550,000	100.00%

In FY 2007 the budget was amended to appropriate \$8,000,000 for Parks and Recreation Projects and Improvements including a Teen Center. Funding from the Escheated Lots-Park fund balance was appropriated to construct a BMX Freestyle Bicycle Riding Area. For FY 2008, another \$1,350,000 is appropriated from fund balance for Parks and Recreation improvements.



City of North Port Skate Park

Escheated Lots Fund-Parks

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

146-3036-572

Operating Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	54,101
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ 54,101

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	0	0	183,600
63 Improvements other than Buildings	0	0	600,000	1,312,299
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ 600,000	\$ 1,495,899

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ -	\$ -	\$ 600,000	\$ 1,550,000
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Escheated Lot Fund-Parks

Fund - 146

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ -
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	8,241,161
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 8,241,161</u>
FY 2006-2007 Carried forward encumbrances	
"Available" Fund Balance for FY 2008	<u>\$ 8,241,161</u>



Law Enforcement Impact Fee Fund

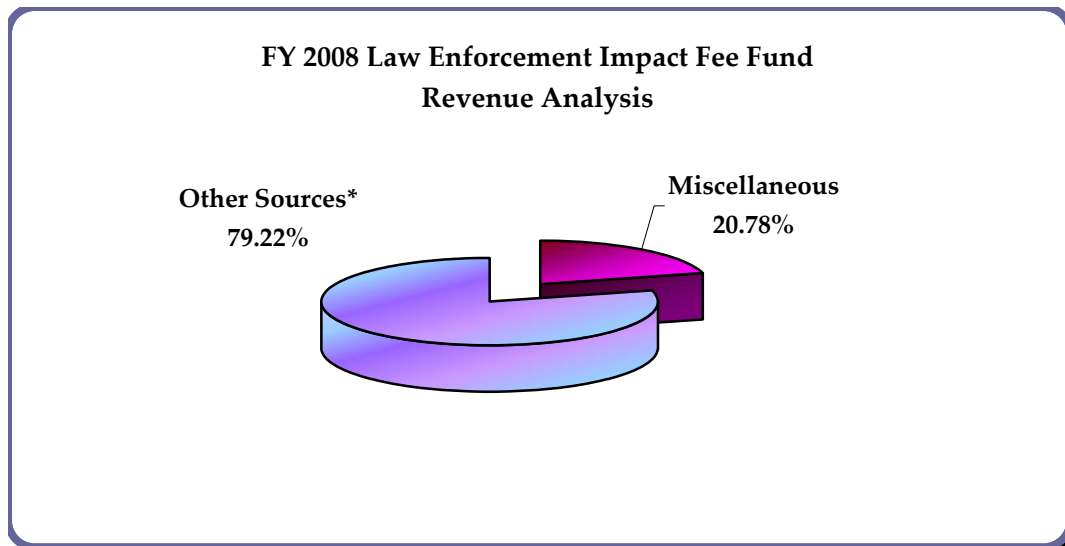
Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The purpose of Law Enforcement Impact Fees is to provide a financial mechanism to fund growth-related projects as they relate to public safety. Revenues are derived from new construction in both the commercial and residential categories.

Included in the Law Enforcement Impact Fee Fund capital projects are the Police Facility Sub-station located at Fire Station #82 and a Mobile Communications Center. The new Police Sub-station will help to provide better service and response times as the City continues to grow. The Mobile Communications Center is a motorized mobile command vehicle that can be utilized as a command post during natural or man-made disasters or prolonged investigations in remote areas. The vehicle will be fully equipped to handle various emergency situations as well as having staff trained to operate the command vehicle.

150-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Miscellaneous</i>	342,848	554,954	554,954	122,410	-77.94%
<i>Other Sources*</i>	0	(47,629)	(47,629)	466,590	-1079.63%
TOTALS	\$ 342,848	\$ 507,325	\$ 507,325	\$ 589,000	16.10%

*Indicates use of Fund Balance



Law Enforcement Impact Fee Fund

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

150-0000

Miscellaneous Revenues

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	17,900	5,000	5,000	10,680
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	324,948	549,954	549,954	111,730
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 342,848	\$ 554,954	\$ 554,954	\$ 122,410

Other Sources

381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(47,629)	(27,629)	466,590
393 Special Items	0	0	0	0
Total Other Sources	\$ -	\$ (47,629)	\$ (27,629)	\$ 466,590

TOTALS	\$ 342,848	\$ 507,325	\$ 527,325	\$ 589,000
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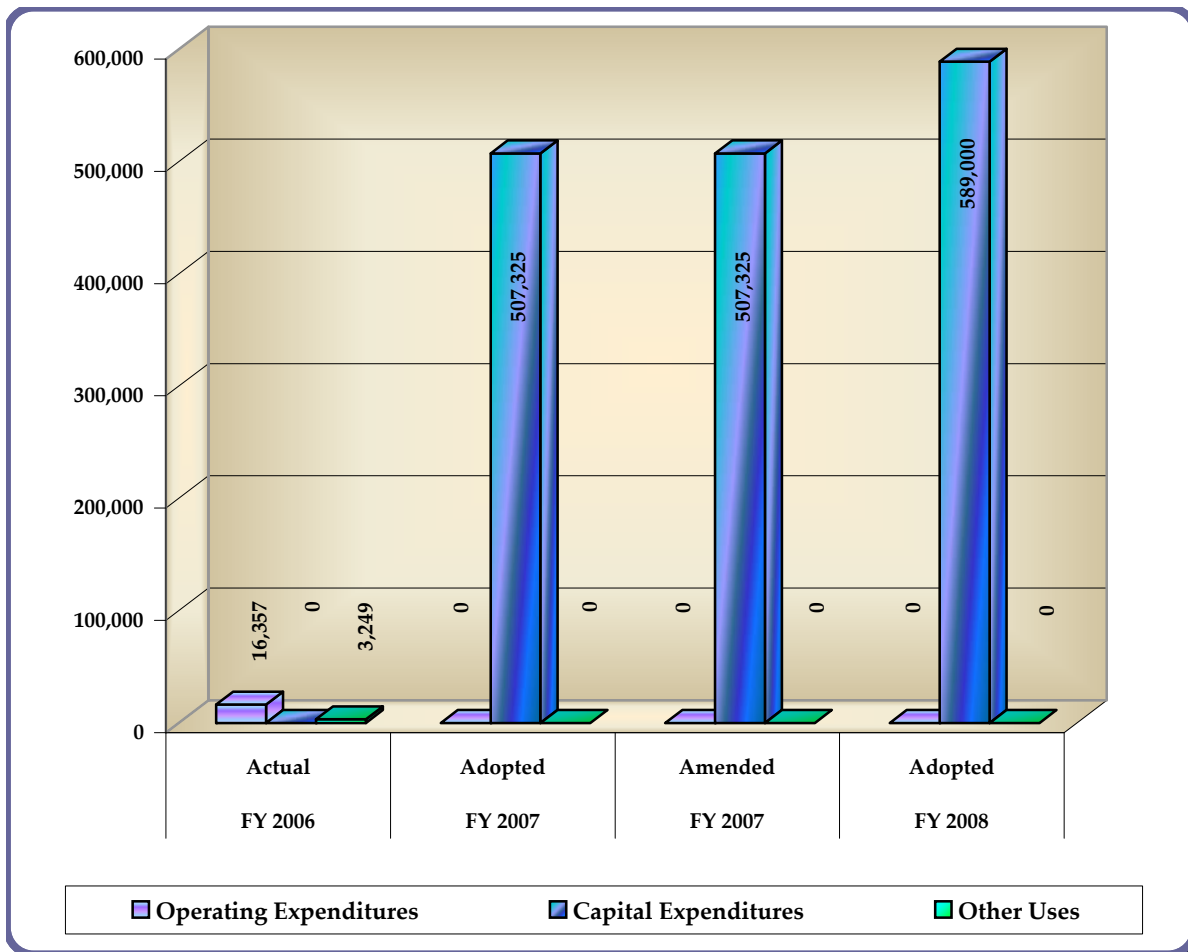
Law Enforcement Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

150-2100-521

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	16,357	0	0	0	0.00%
<i>Capital Expenditures</i>	0	507,325	507,325	589,000	16.10%
<i>Other Uses</i>	3,249	0	0	0	0.00%

TOTALS	\$ 19,606	\$ 507,325	\$ 507,325	\$ 589,000	\$ 0.16
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Law Enforcement Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

150-2100-521

Operating Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	16,357	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ 16,357	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	507,325	527,325	589,000
Total Capital Expenditures	\$ -	\$ 507,325	\$ 527,325	\$ 589,000

Other Uses

91 Transfers	3,249	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ 3,249	\$ -	\$ -	\$ -

TOTALS	\$ 19,606	\$ 507,325	\$ 527,325	\$ 589,000
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Law Enforcement Impact Fee Fund

Fund - 150

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 553,365
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	389,823
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(493,075)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 450,113</u>
FY 2006-2007 Carried forward encumbrances	(2,000)
"Available" Fund Balance for FY 2008	<u><u>\$ 448,113</u></u>



Fire Impact Fee Fund

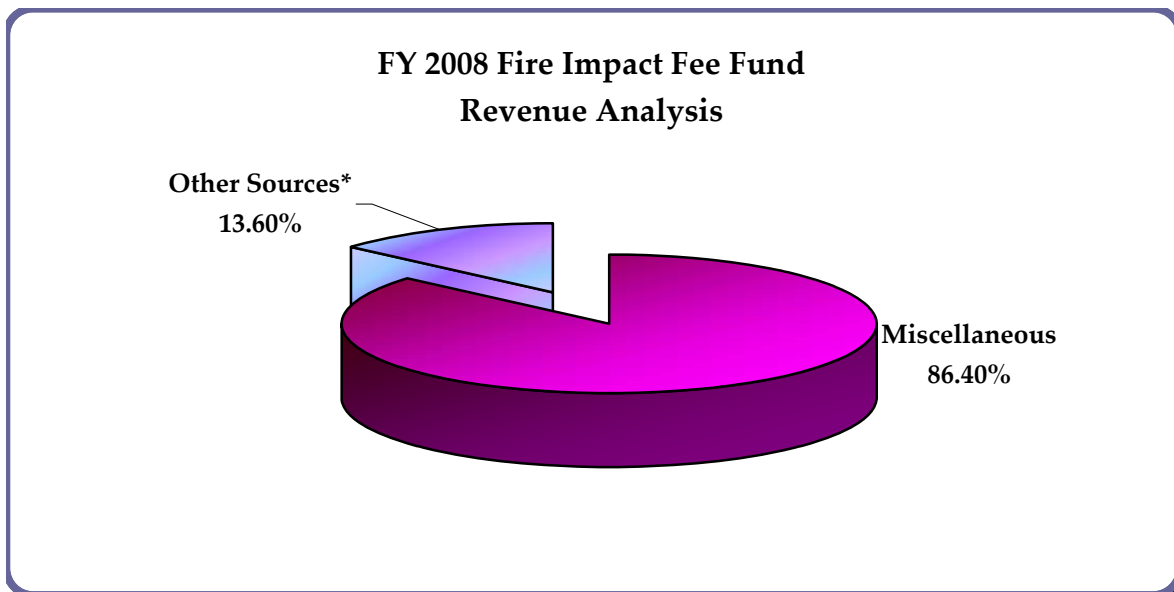
Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The purpose of Fire Impact Fees is to provide a financial mechanism to fund growth-related projects as they relate to public safety. Revenues are derived from new construction in both the commercial and residential categories.

Included in the Fire Impact Fee Fund is one scheduled project. Required as provided in the Comprehensive Plan adopted level of service and the Fire Rescue Master Plan, is the construction of Fire Station #5 to be located in the vicinity of Price and Biscayne Boulevards. In FY 2008, an amount of \$300,000 is programmed to purchase land for the future construction of the Fire Station.

151-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Miscellaneous</i>	1,004,013	1,623,768	1,623,768	356,046	-78.07%
<i>Other Sources*</i>	0	(53,768)	(53,768)	(56,046)	4.24%
TOTALS	\$ 1,004,013	\$ 1,570,000	\$ 1,570,000	\$ 300,000	-80.89%

*Indicates use of Fund Balance



Fire Impact Fee Fund

Fiscal Year 2008 Adopted Budget REVENUE DETAIL

151-0000

Miscellaneous Revenues

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	101,680	40,000	40,000	25,000
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	902,333	1,583,768	1,583,768	331,046
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 1,004,013	\$ 1,623,768	\$ 1,623,768	\$ 356,046

Other Sources

381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(53,768)	(53,768)	(56,046)
393 Special Items	0	0	0	0
Total Other Sources	\$ -	\$ (53,768)	\$ (53,768)	\$ (56,046)

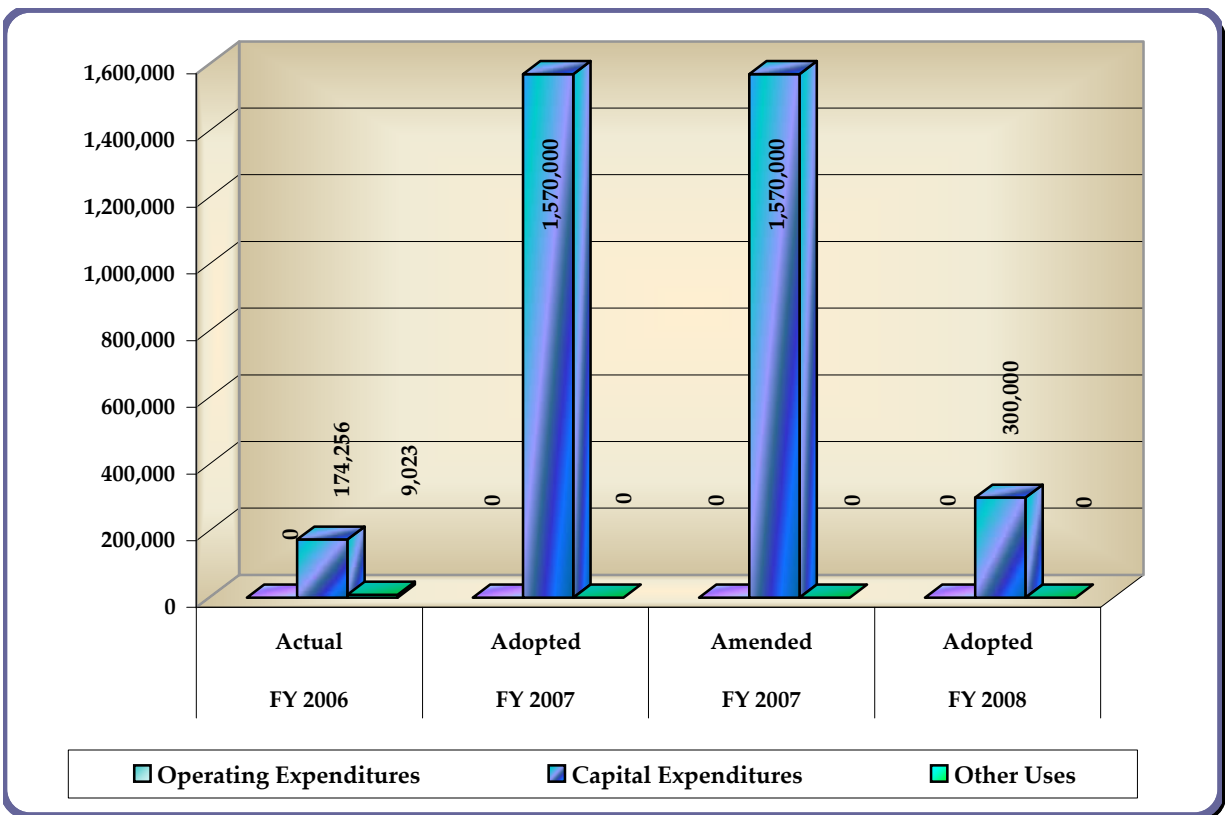
TOTALS	\$ 1,004,013	\$ 1,570,000	\$ 1,570,000	\$ 300,000
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Fire Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

151-2222-522

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	0	0.00%
<i>Capital Expenditures</i>	174,256	1,570,000	1,570,000	300,000	-80.89%
<i>Other Uses</i>	9,023	0	0	0	0.00%
TOTALS	\$ 183,279	\$ 1,570,000	\$ 1,570,000	\$ 300,000	-80.89%



Fire Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

151-2222-522

Operating Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	0	0	0	300,000
62 Buildings	174,256	500,000	500,000	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	1,070,000	1,070,000	0
Total Capital Expenditures	\$ 174,256	\$ 1,570,000	\$ 1,570,000	\$ 300,000

Other Uses

91 Transfers	9,023	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ 9,023	\$ -	\$ -	\$ -

TOTALS	\$ 183,279	\$ 1,570,000	\$ 1,570,000	\$ 300,000
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Fire Impact Fee Fund

Fund - 151

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 2,578,945
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	1,158,871
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(1,772,611)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 1,965,205</u>
FY 2006-2007 Carried forward encumbrances	(185,244)
"Available" Fund Balance for FY 2008	<u><u>\$ 1,779,962</u></u>



Parks & Recreation Impact Fee Fund

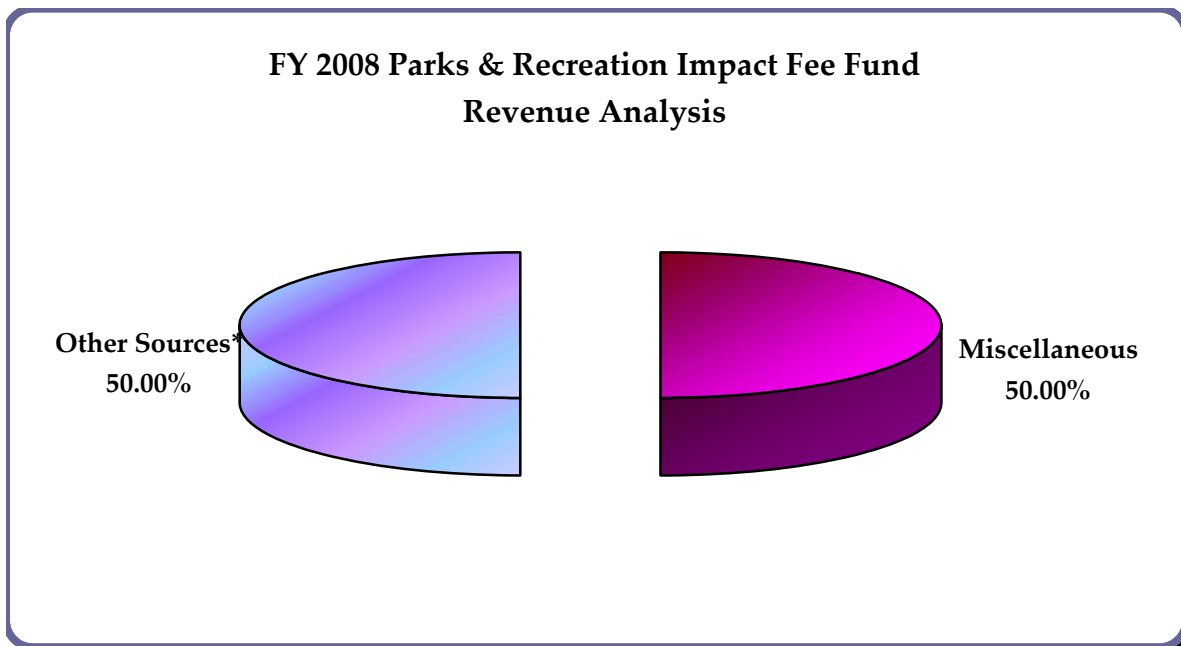
Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The purpose of Parks & Recreation Impact Fees is to provide a financial mechanism to fund growth-related projects as they relate to parks and recreation. Revenues are derived from new residential construction.

Based on FY 2008 Parks & Recreation Impact Fee revenue projections, funding will not be available to proceed with new projects. Therefore, any impact fee revenue received in FY 2008 will be reserved for future projects.

152-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Miscellaneous</i>	1,379,006	3,506,235	3,506,235	542,000	-84.54%
<i>Other Sources*</i>	0	(140,000)	(140,000)	(542,000)	287.14%
TOTALS	\$ 1,379,006	\$ 3,366,235	\$ 3,366,235	\$ -	-100.00%

*Indicates reserve of Fund Balance for future use



Parks & Recreation Impact Fee Fund

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

152-0000

Miscellaneous Revenues

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	87,619	12,000	12,000	12,000
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	1,291,387	3,494,235	3,494,235	242,625
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 1,379,006	\$ 3,506,235	\$ 3,506,235	\$ 254,625

Other Sources

381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(140,000)	(140,000)	(254,625)
393 Special Items	0	0	0	0
Total Other Sources	\$ -	\$ (140,000)	\$ (140,000)	\$ (254,625)

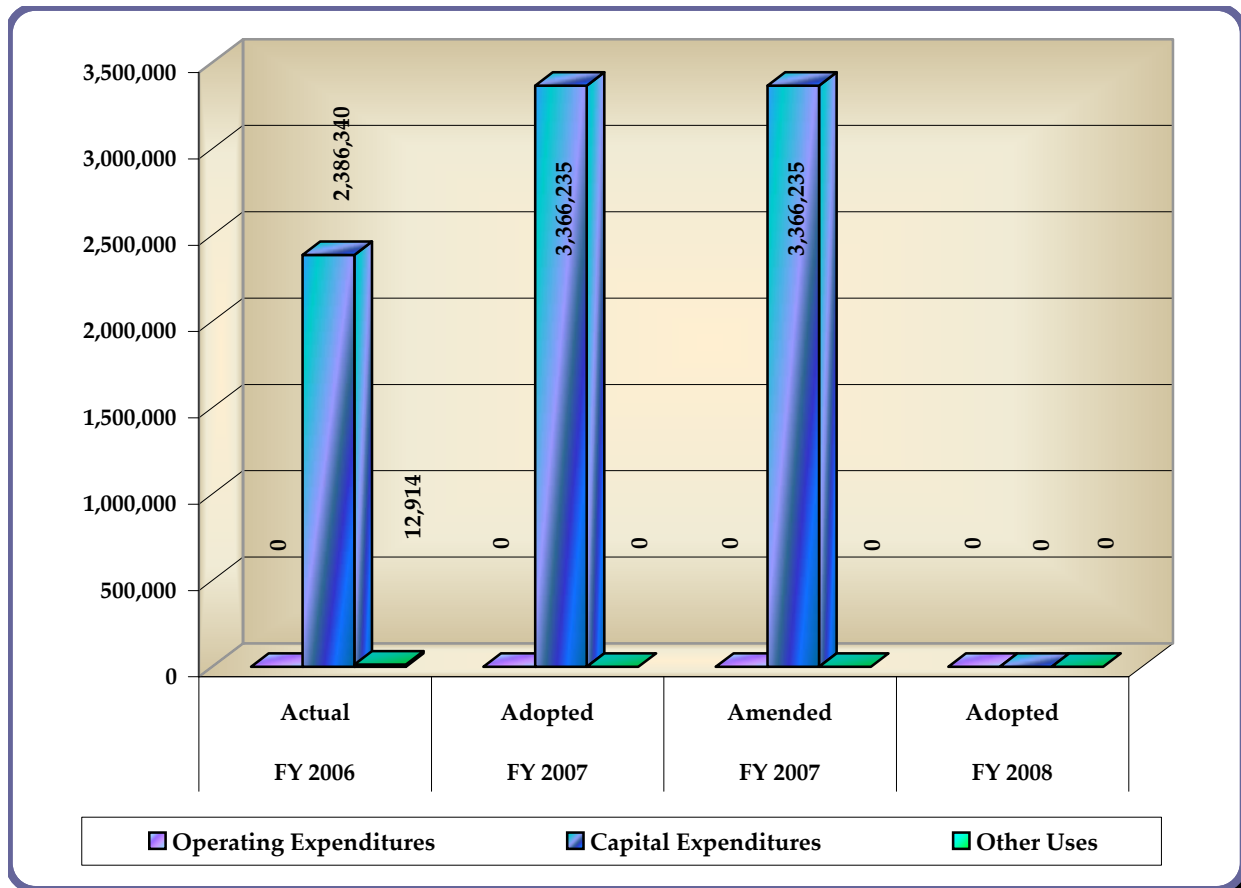
TOTALS	\$ 1,379,006	\$ 3,366,235	\$ 3,366,235	\$ -
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Parks & Recreation Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

152-3036-572

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	0	0.00%
<i>Capital Expenditures</i>	2,386,340	3,366,235	3,366,235	0	-100.00%
<i>Other Uses</i>	12,914	0	0	0	0.00%
TOTALS	\$ 2,399,254	\$ 3,366,235	\$ 3,366,235	\$ -	-100.00%



Parks & Recreation Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

152-3036-572

Operating Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	0	1,041,235	1,041,235	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	2,386,340	2,325,000	2,325,000	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ 2,386,340	\$ 3,366,235	\$ 3,366,235	\$ -

Other Uses

91 Transfers	12,914	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ 12,914	\$ -	\$ -	\$ -

TOTALS	\$ 2,399,254	\$ 3,366,235	\$ 3,366,235	\$ -
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Parks & Recreation Impact Fee Fund

Fund - 152

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 1,652,415
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	1,912,115
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(1,765,465)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 1,799,065</u>
FY 2006-2007 Carried forward encumbrances	(1,146,676)
"Available" Fund Balance for FY 2008	<u>\$ 652,389</u>



Transportation Impact Fee Fund

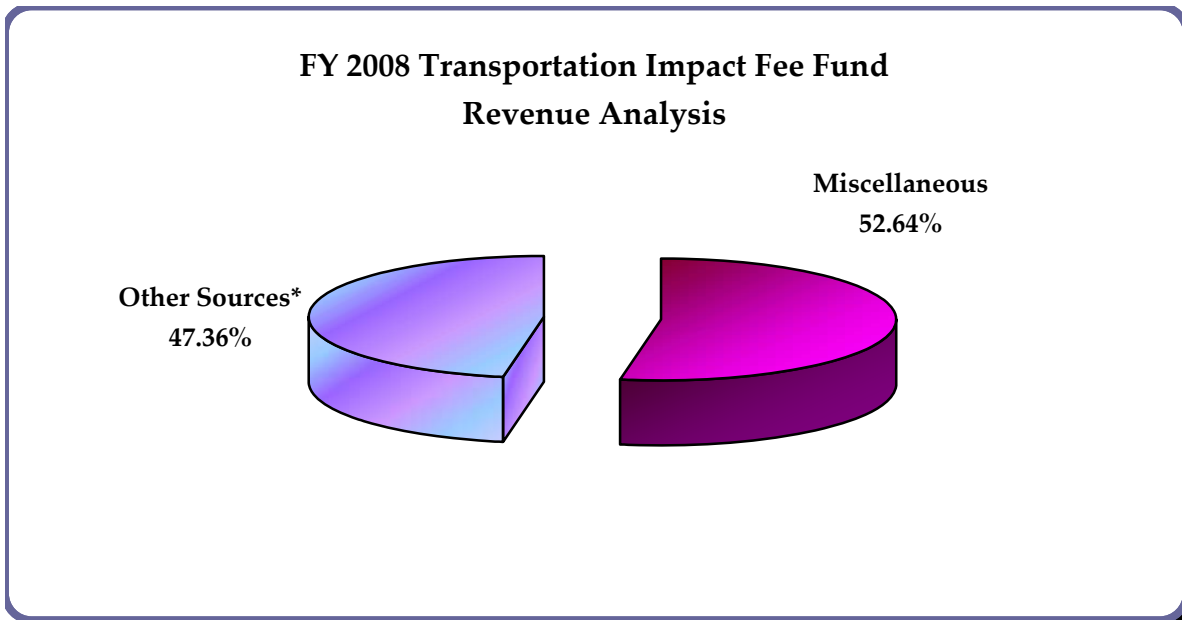
Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The purpose of Transportation Impact Fees is to provide a financial mechanism to fund growth-related projects as they relate to public works. Revenues are derived from new construction in both the commercial and residential categories.

Included in the Transportation Impact Fee Fund is one scheduled project, the Toledo Blade Blvd. Improvements. The amount proposed represents the City's share of the cost as determined through a Developer's Agreement for the construction of two additional travel lanes and associated intersection improvements. Upon completion, the project will serve to increase the capacity of the roadway and improve traffic flow.

153-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Miscellaneous</i>	9,927,302	13,452,722	13,452,722	3,161,209	-76.50%
<i>Other Sources*</i>	0	6,717,072	13,117,072	2,843,586	-57.67%
TOTALS	\$ 9,927,302	\$ 20,169,794	\$ 26,569,794	\$ 6,004,795	-70.23%

*Indicates use of Fund Balance



Transportation Impact Fee Fund

Fiscal Year 2008 Adopted Budget REVENUE DETAIL

153-0000

Miscellaneous Revenues

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	765,600	282,928	282,928	486,611
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	9,161,702	13,169,794	13,169,794	2,674,598
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 9,927,302	\$ 13,452,722	\$ 13,452,722	\$ 3,161,209

Other Sources

381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	6,717,072	13,117,072	2,843,586
393 Special Items	0	0	0	0
Total Other Sources	\$ -	\$ 6,717,072	\$ 13,117,072	\$ 2,843,586

TOTALS	\$ 9,927,302	\$ 20,169,794	\$ 26,569,794	\$ 6,004,795
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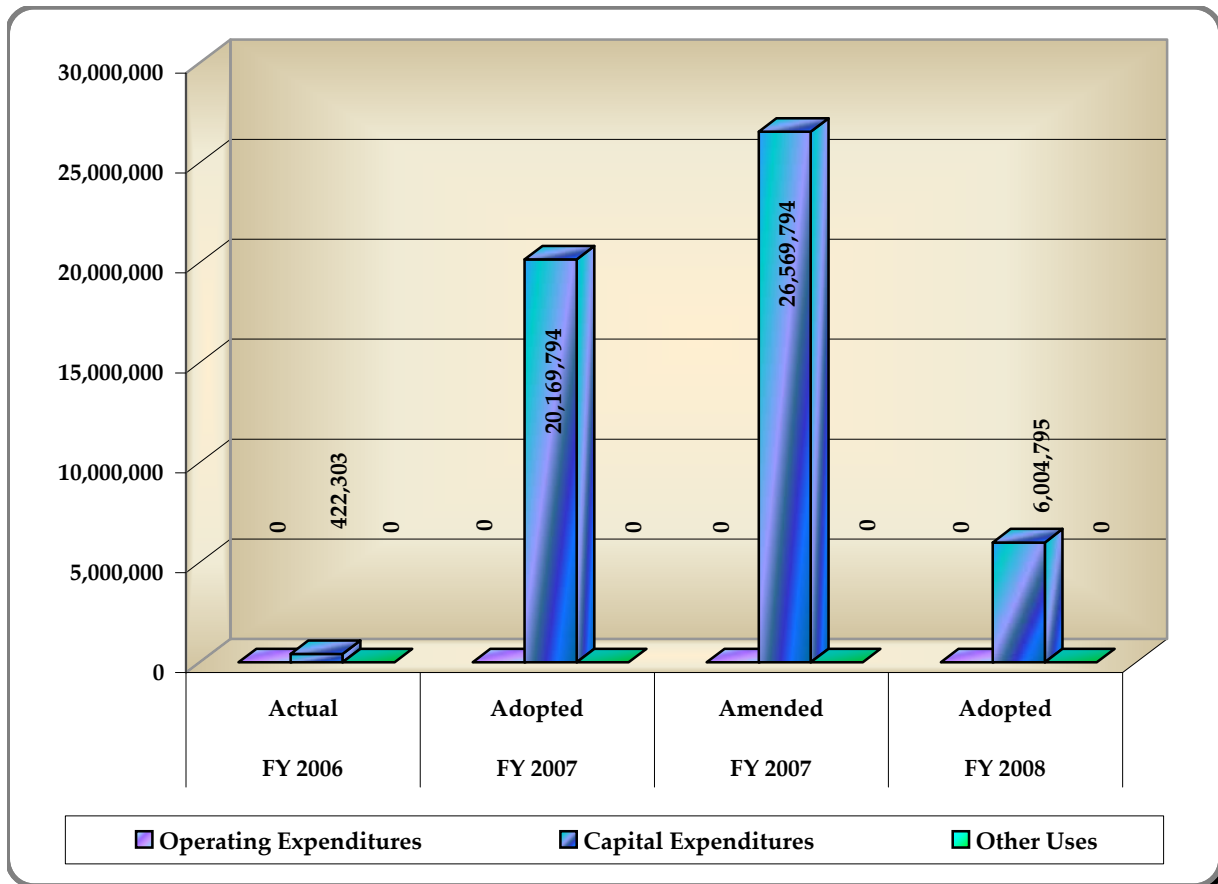
Transportation Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

153-5000-541

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	0	0.00%
<i>Capital Expenditures</i>	422,303	20,169,794	26,569,794	6,004,795	-70.23%
<i>Other Uses</i>	0	0	0	0	0.00%

TOTALS \$ 422,303 \$ 20,169,794 \$ 26,569,794 \$ 6,004,795 -70.23%



Transportation Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

153-5000-541

Operating Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	422,303	20,169,794	26,569,794	6,004,795
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ 422,303	\$ 20,169,794	\$ 26,569,794	\$ 6,004,795

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ 422,303	\$ 20,169,794	\$ 26,569,794	\$ 6,004,795
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Transportation Impact Fee Fund

Fund - 153

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 21,074,788
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	15,919,737
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(4,582,342)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 32,412,183</u>
FY 2006-2007 Carried forward encumbrances	(22,801,024)
"Available" Fund Balance for FY 2008	<u>\$ 9,611,159</u>



Solid Waste Impact Fee Fund

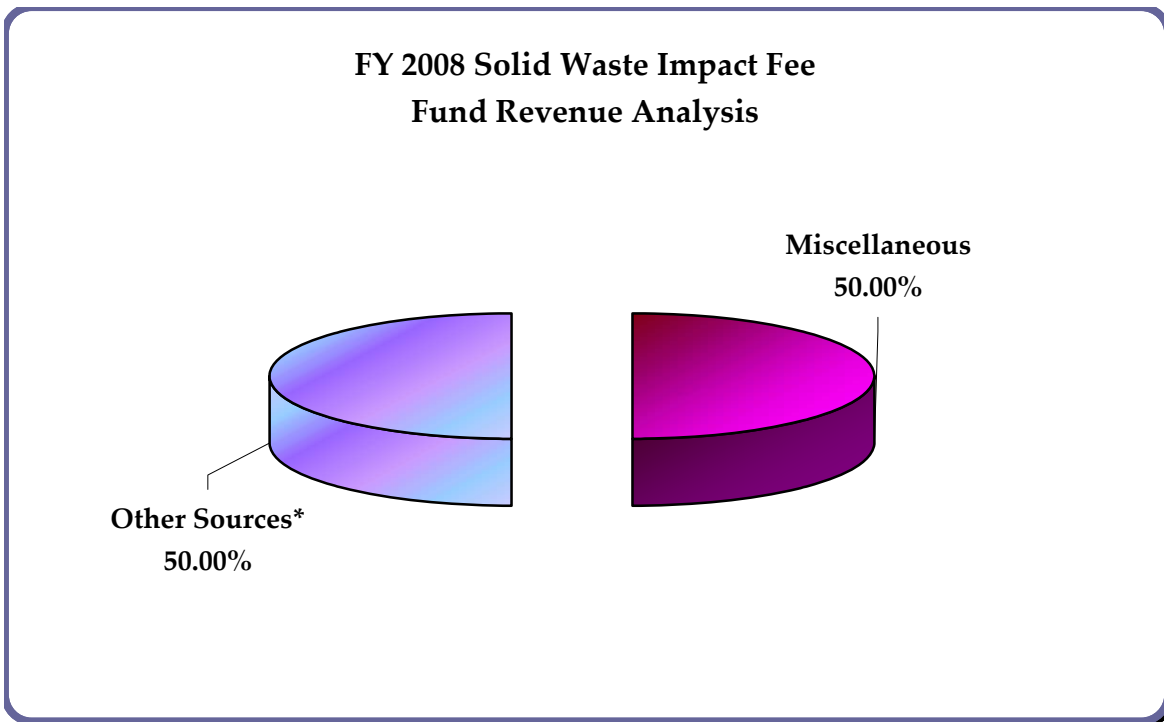
Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The purpose of Solid Waste Impact Fees is to provide a financial mechanism to fund growth-related projects as they relate to the collection and removal of solid waste. Revenues are derived from new construction in both the commercial and residential categories.

For FY 2008, there are no appropriations for capital projects. Therefore, any impact fee revenue received in FY 2008 will be reserved for future projects.

156-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Miscellaneous</i>	0	94,307	94,307	6,668	-92.93%
<i>Other Sources*</i>	0	(44,307)	(44,307)	(6,668)	-84.95%
TOTALS	\$ -	\$ 50,000	\$ 50,000	\$ -	-100.00%

*Indicates reserve of fund Balance for future projects.



Solid Waste Impact Fee Fund

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

156-0000

Miscellaneous Revenues

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	0	1,385	1,385	200
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	92,922	92,922	6,468
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ -	\$ 94,307	\$ 94,307	\$ 6,668

Other Sources

381 Interfund Transfer	0	0	0	0
383 Capital Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(44,307)	(44,307)	(6,668)
393 Special Items	0	0	0	0
Total Other Sources	\$ -	\$ (44,307)	\$ (44,307)	\$ (6,668)

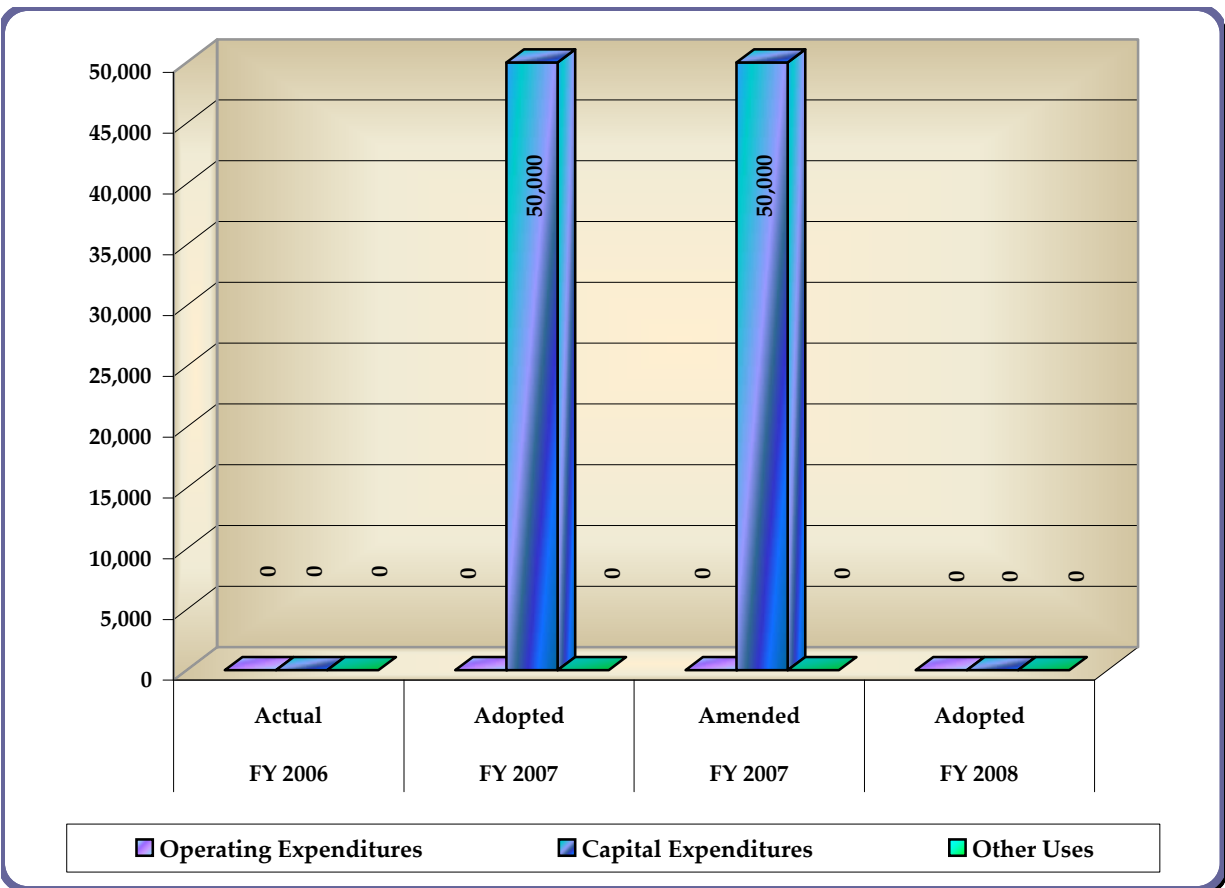
TOTALS	\$ -	\$ 50,000	\$ 50,000	\$ -
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Solid Waste Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

156-3032-534

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	0	0.00%
<i>Capital Expenditures</i>	0	50,000	50,000	0	-100.00%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ -	\$ 50,000	\$ 50,000	\$ -	-100.00%



Solid Waste Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

156-3032-534

Operating Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	50,000	50,000	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ 50,000	\$ 50,000	\$ -

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ -	\$ 50,000	\$ 50,000	\$ -
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Solid Waste Impact Fee Fund

Fund - 156

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ -
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	13,291
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	0
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 13,291</u>
FY 2006-2007 Carried forward encumbrances	0
"Available" Fund Balance for FY 2008	<u>\$ 13,291</u>



General Government Impact Fee Fund

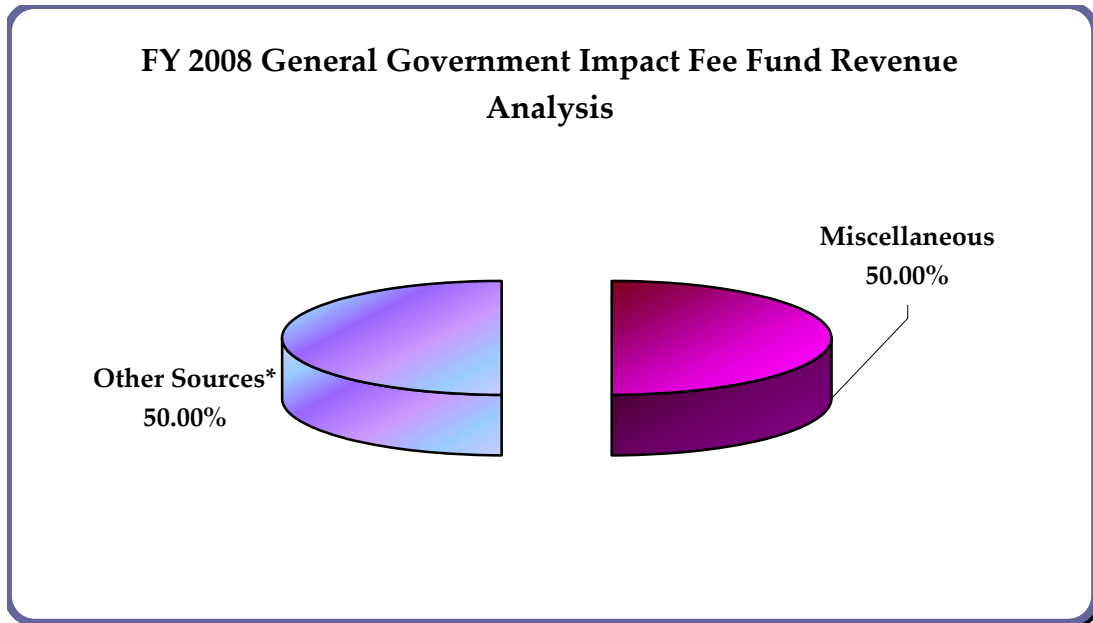
Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The purpose of General Government Impact Fees is to provide a financial mechanism to fund growth-related projects as they relate to the general services of the City. Revenues are derived from new construction in both the commercial and residential categories.

In FY 2007, construction began on the new Family Services Center that will house the Social Services division, a part of the General Services department. This project will be completed in the Spring of 2008. For FY 2008, there are no appropriations for capital projects. Therefore, any impact fee revenue received in FY 2008 will be reserved for future projects.

157-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Miscellaneous</i>	0	350,648	350,648	73,979	-78.90%
<i>Other Sources*</i>	0	0	0	(73,979)	100.00%
TOTALS	\$ -	\$ 350,648	\$ 350,648	\$ -	-100.00%

*Indicates reserve of fund Balance for future projects



General Government Impact Fee Fund

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

157-0000

Miscellaneous Revenues

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	0	0	0	0
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	350,648	350,648	73,979
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ -	\$ 350,648	\$ 350,648	\$ 73,979

Other Sources

381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(648)	(648)	(73,979)
393 Special Items	0	0	0	0
Total Other Sources	\$ -	\$ (648)	\$ (648)	\$ (73,979)

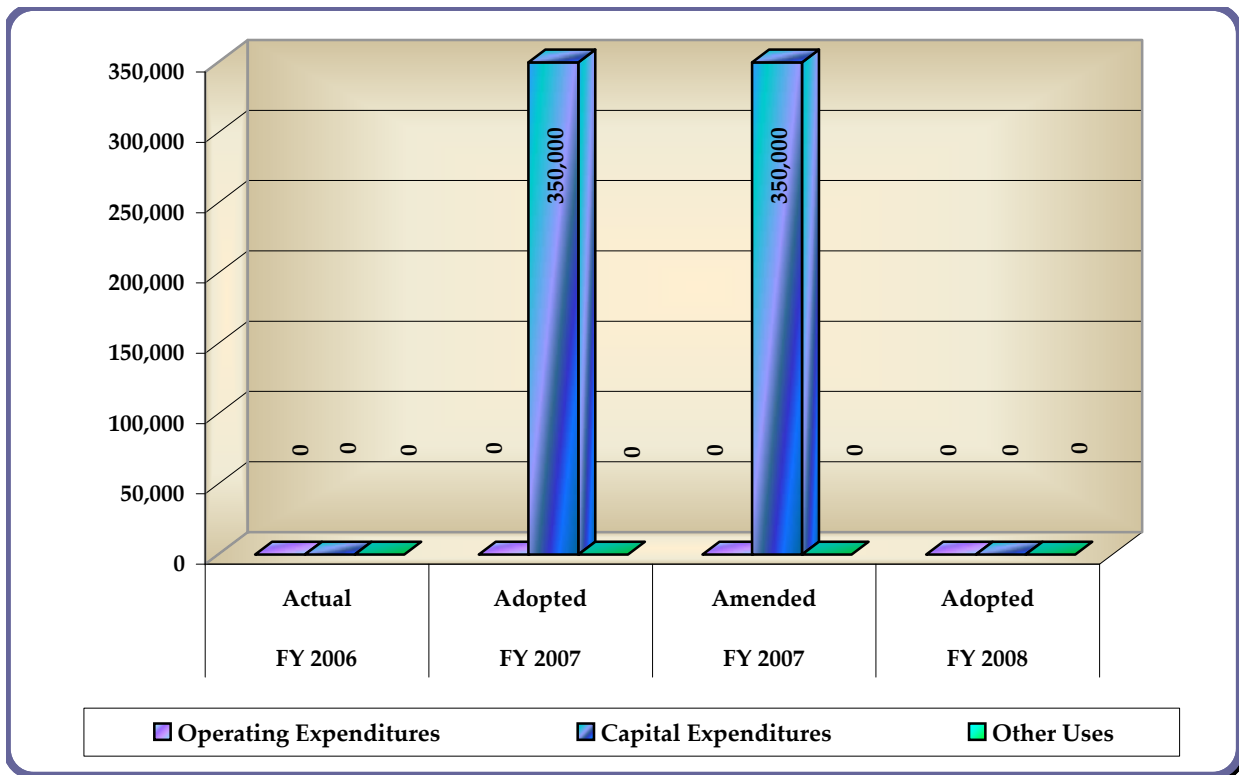
TOTALS	\$ -	\$ 350,000	\$ 350,000	\$ -
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General Government Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

157-3031-519

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	0	0.00%
<i>Capital Expenditures</i>	0	350,000	350,000	0	-100.00%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ -	\$ 350,000	\$ 350,000	\$ -	-100.00%



General Government Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

157-3031-519

Operating Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	350,000	350,000	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ 350,000	\$ 350,000	\$ -

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ -	\$ 350,000	\$ 350,000	\$ -
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General Government Impact Fee Fund

Fund - 157

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ -
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	82,575
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	0
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 82,575</u>
FY 2006-2007 Carried forward encumbrances	0
"Available" Fund Balance for FY 2008	<u>\$ 82,575</u>



Employee Benefit Fund

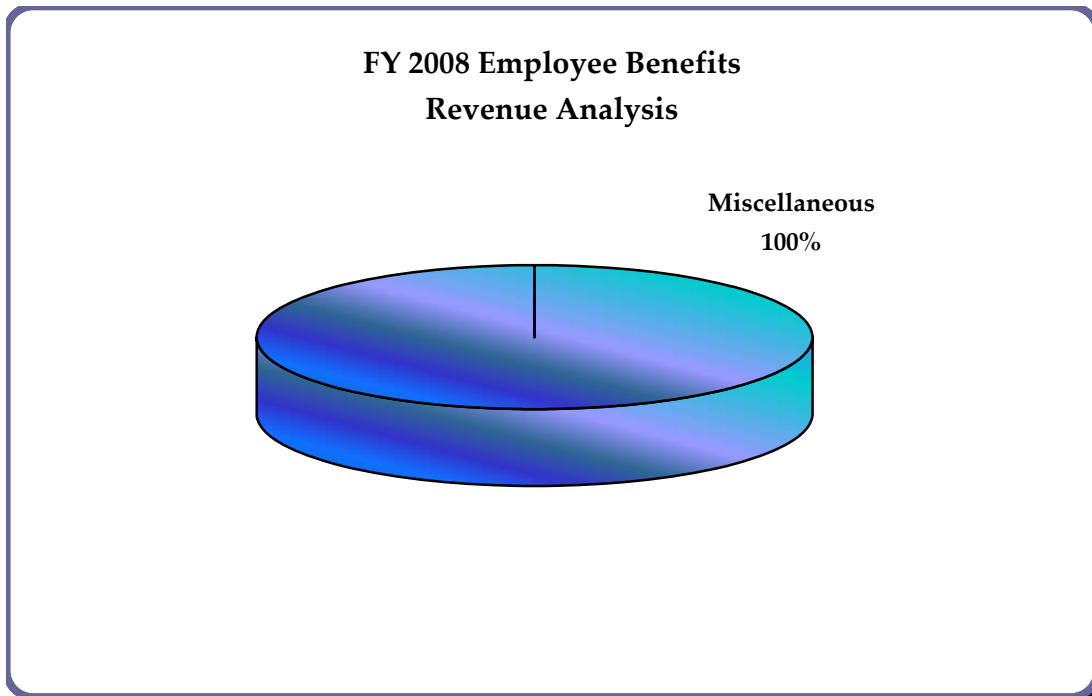
Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The purpose of the Employee Benefit Fund is to provide City employees with comprehensive and cost effective benefit programs. The benefit programs are funded through the General Fund. Some of the benefits provided to the employee include medical, dental and vision care insurance. Additionally, the City provides life, accidental death and dismemberment and short-term disability insurance. Finally, employees have the opportunity to participate in a flexible spending program.

610-0000

	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to FY 2008 %
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	<u>Change</u>
<i>Miscellaneous</i>	3,717,598	4,318,287	4,318,287	6,300,769	45.91%
<i>Other Sources</i>	0	0	0	0	0.00%

TOTALS	\$ 3,717,598	\$ 4,318,287	\$ 4,318,287	\$ 6,300,769	45.91%
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Employee Benefit Fund

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

610-0000

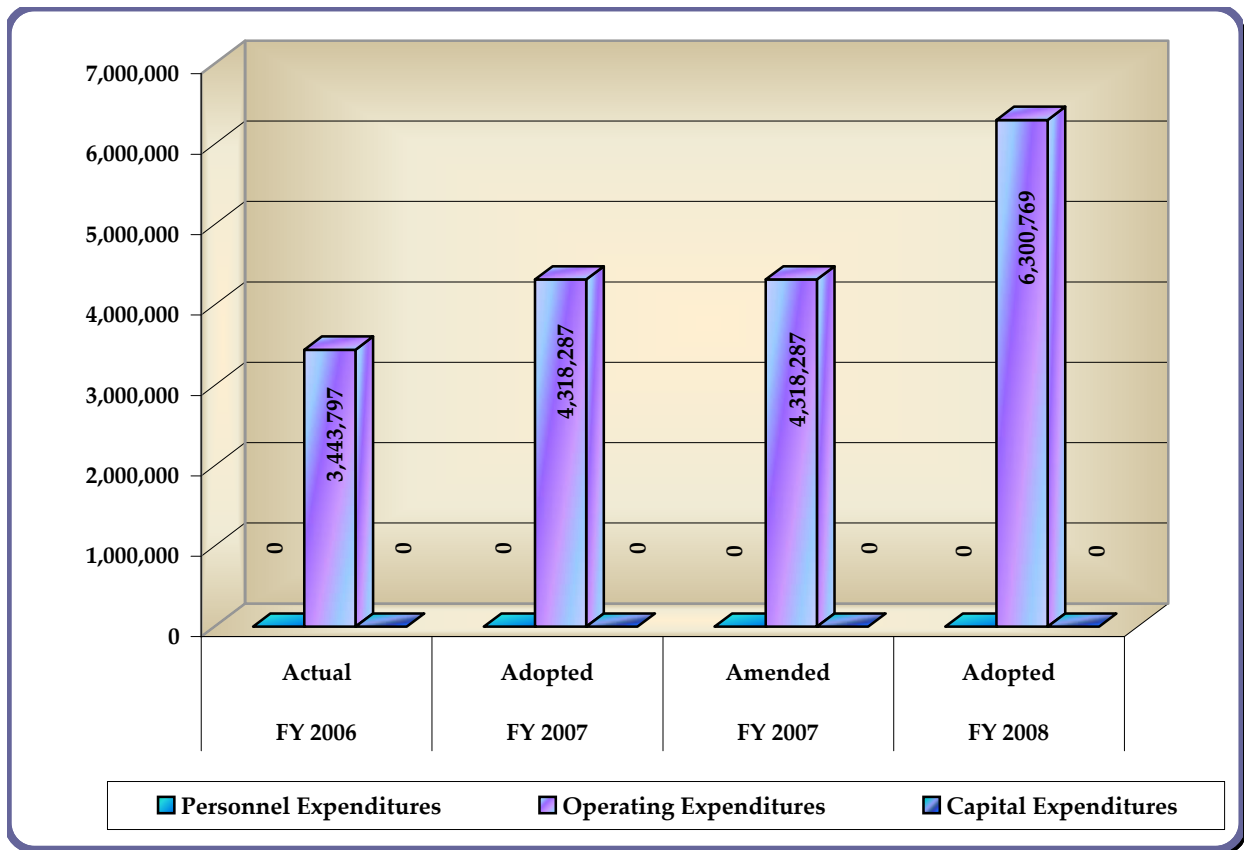
	FY 2006	FY 2007	FY 2007	FY 2008
<i>Miscellaneous Revenues</i>	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	11,034	0	0	4,195
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	3,706,564	4,318,287	4,318,287	6,296,574
Total Miscellaneous Revenues	\$ 3,717,598	\$ 4,318,287	\$ 4,318,287	\$ 6,300,769
 <i>Other Sources</i>				
381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	0	0	0
Total Other Sources	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,717,598	\$ 4,318,287	\$ 4,318,287	\$ 6,300,769

Employee Benefit Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

610-0401-513; 610-0900-513

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	0	0	0	0	0.00%
<i>Operating Expenditures</i>	3,443,797	4,318,287	4,318,287	6,300,769	45.91%
<i>Capital Expenditures</i>	0	0	0	0	0.00%
TOTALS	\$ 3,443,797	\$ 4,318,287	\$ 4,318,287	\$ 6,300,769	45.91%



Employee Benefit Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

610-0401-513; 610-0900-513

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	0	0	0	0
12 Regular Salaries & Wages	0	0	0	0
13 Other Salaries & Wages	0	0	0	0
14 Overtime	0	0	0	0
15 Special Pay	0	0	0	0
21 FICA	0	0	0	0
22 Retirement Contributions	0	0	0	0
23 Life & Health Insurance	0	0	0	0
24 Workers' Compensation	0	0	0	0
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ -	\$ -	\$ -	\$ -

Operating Expenditures

27 Educational Assistance	0	0	0	0
31 Professional Services	2,788	5,109	5,109	4,195
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
41 Communication Services	0	0	0	0
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	0	0	0	0
45 Insurance	0	0	0	0
46 Repairs & Maintenance	0	0	0	0
47 Printing & Binding	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	3,441,009	4,313,178	4,313,178	6,296,574
51 Office Supplies	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0

Employee Benefit Fund

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	0	0	0	0
59 Depreciation	0	0	0	0
Total Operating Expenditures	\$ 3,443,797	\$ 4,318,287	\$ 4,318,287	\$ 6,300,769
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,443,797	\$ 4,318,287	\$ 4,318,287	\$ 6,300,769



Employee Benefit Fund

Fund - 610

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 400,522
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	3,874,172
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(4,087,222)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 187,472</u>
FY 2006-2007 Carried forward encumbrances	
"Available" Fund Balance for FY 2008	<u>\$ 187,472</u>

Infrastructure Surtax-One Cent Sales Tax

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

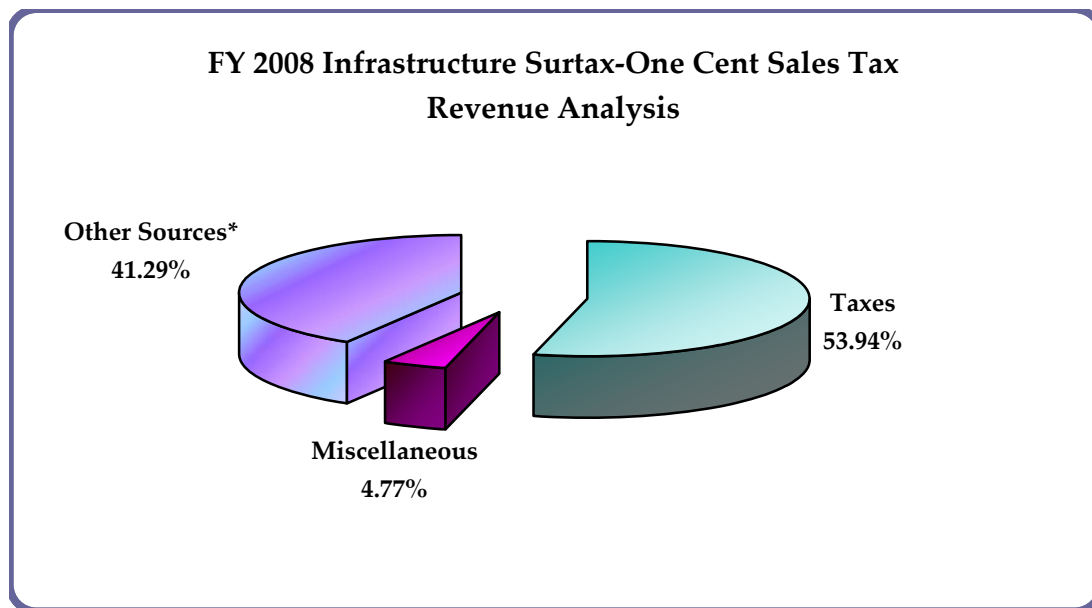
The Infrastructure Surtax-One Cent Sales Tax provides funding for the acquisition and/or construction of specific capital projects. The monies are from sales tax collected.

Projects scheduled for the FY 2008 Proposed Budget include sidewalks (\$100,000), Solid Waste District trucks (\$100,000), police vehicles (\$100,000), street lights (\$110,000) and a debt service bond payment for the construction of the City Hall (\$1,201,370).

305-0000

	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to FY 2008 %
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	<u>Change</u>
<i>Taxes</i>	5,114,733	5,133,906	5,133,906	4,988,170	-2.84%
<i>Miscellaneous</i>	527,733	390,000	390,000	441,227	13.14%
<i>Other Sources*</i>	0	2,752,464	2,752,464	(3,818,027)	-238.71%
TOTALS	\$ 5,642,466	\$ 8,276,370	\$ 8,276,370	\$ 1,611,370	-80.53%

*Indicates reserve of fund balance for future us



Infrastructure Surtax-One Cent Sales Tax Fund

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

305-0000

Taxes

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
312 Sales, Use and Fuel Taxes	5,114,733	5,133,906	5,133,906	4,988,170
313 Franchise Fees	0	0	0	0
314 Utility Service Taxes	0	0	0	0
319 Other Taxes	0	0	0	0

Total Tax Revenue	\$ 5,114,733	\$ 5,133,906	\$ 5,133,906	\$ 4,988,170
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Miscellaneous Revenues

360 Miscellaneous Payments Received	0	0	0	0
361 Interest	527,733	390,000	390,000	441,227
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0

Total Miscellaneous Revenues	\$ 527,733	\$ 390,000	\$ 390,000	\$ 441,227
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Other Sources

381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	2,752,464	2,752,464	(3,818,027)
393 Special Items	0	0	0	0

Total Other Sources	\$ -	\$ 2,752,464	\$ 2,752,464	\$ (3,818,027)
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TOTALS	\$ 5,642,466	\$ 8,276,370	\$ 8,276,370	\$ 1,611,370
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Infrastructure Surtax - One Cent Sales Tax Fund

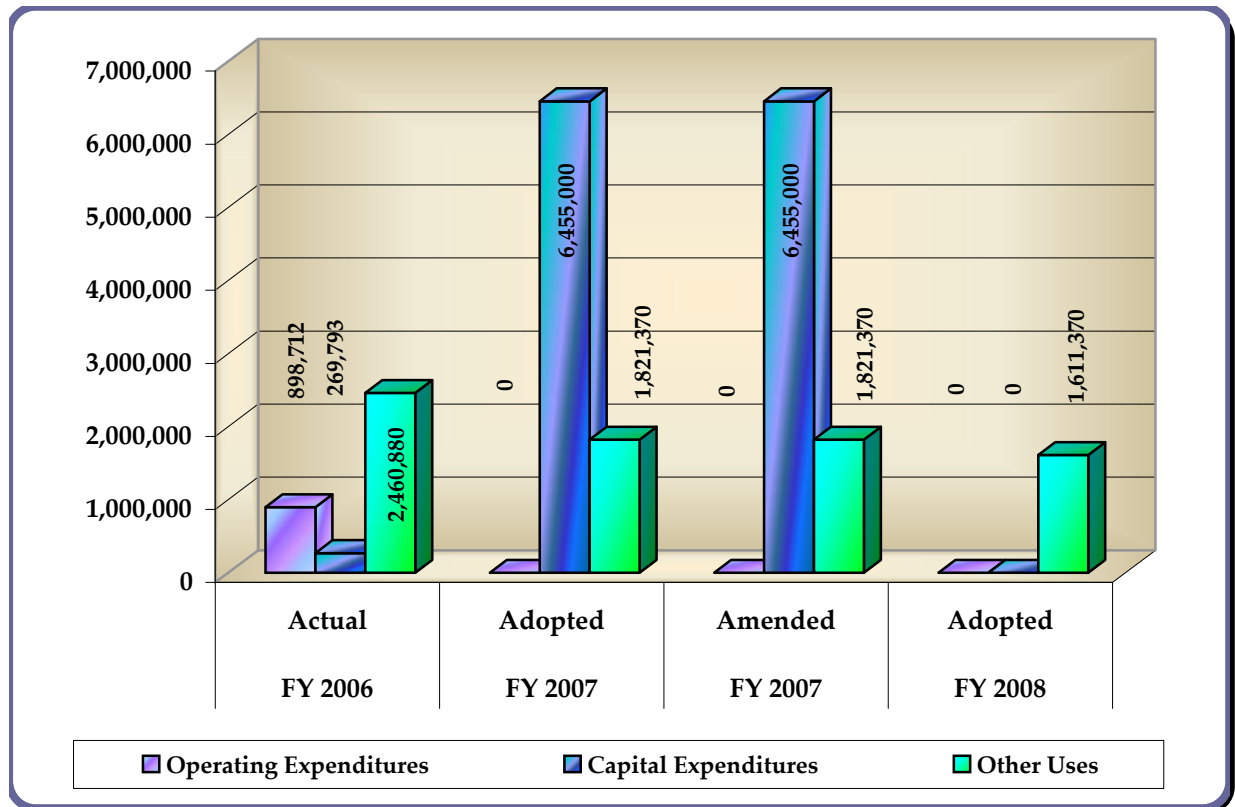
Fiscal Year 2008 Adopted Budget

BUDGET ANALYSIS

305-0401-513;2222-522;3036-572;5000-541;6061-533;6062-535

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	898,712	0	0	0	0.00%
<i>Capital Expenditures</i>	269,793	6,455,000	6,455,000	0	-100.00%
<i>Other Uses</i>	2,460,880	1,821,370	1,821,370	1,611,370	-11.53%

TOTALS	\$ 3,629,385	\$ 8,276,370	\$ 8,276,370	\$ 1,611,370	-80.53%
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Infrastructure Surtax - One Cent Sales Tax Fund

Fiscal Year 2008 Adopted Budget

BUDGET DETAIL

305-0401-513;2222-522;3036-572;5000-541;6061-533;6062-535

Operating Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	105,468	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	793,244	0	0	0
Total Operating Expenditures	\$ 898,712	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	7,000	500,000	500,000	0
62 Buildings	262,793	2,605,000	2,605,000	0
63 Improvements other than Buildings	0	3,350,000	3,350,000	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ 269,793	\$ 6,455,000	\$ 6,455,000	\$ -

Other Uses

91 Transfers	2,460,880	1,821,370	1,821,370	1,611,370
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ 2,460,880	\$ 1,821,370	\$ 1,821,370	\$ 1,611,370

TOTALS	\$ 3,629,385	\$ 8,276,370	\$ 8,276,370	\$ 1,611,370
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Infrastructure Surtax - One Cent Sales Tax Fund

Fund - 305

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 13,586,251
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	5,375,732
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(3,575,947)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 15,386,037</u>
FY 2006-2007 Carried forward encumbrances	(203,155)
"Available" Fund Balance for FY 2008	<u><u>\$ 15,182,881</u></u>



Maintenance Facility Construction Fund

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The Maintenance Facility Construction Fund provides funds for the construction of a City-wide maintenance facility. For the FY 2008 Proposed Budget, \$5,000,000 is appropriated from the General Fund Fund Balance towards this fund.

320-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Miscellaneous</i>	0	0	0	0	0.00%
<i>Other Sources</i>	0	0	0	0	0.00%
TOTALS	\$ -	\$ -	\$ -	\$ -	0.00%



City of North Port Aerial Shot

Maintenance Facility Construction Fund

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

320-0000

Miscellaneous Revenues

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	0	0	0	0
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ -	\$ -	\$ -	\$ -

Other Sources

381 Interfund Transfer	0	0	0	5,000,000
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	0	0	(5,000,000)
393 Special Items	0	0	0	0
Total Other Sources	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ -	\$ -	\$ -	\$ -
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Maintenance Facility Construction Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

320-9100-513

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	0	0.00%
<i>Capital Expenditures</i>	0	0	0	0	0.00%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ -	\$ -	\$ -	\$ -	0.00%



Public Works Vehicle - Pothole Patcher

Maintenance Facility Construction Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

320-9100-513

Operating Expenditures

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -

Other Uses

91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -

TOTALS	\$ -	\$ -	\$ -	\$ -
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Maintenance Facility Construction Fund

Fund - 320

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$	-
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)		0
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)		0
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$</u>	<u>-</u>
FY 2006-2007 Carried forward encumbrances		0
"Available" Fund Balance for FY 2008	<u>\$</u>	<u>-</u>



North Port Utilities

“provides water and wastewater needs of the broader community.”

North Port Utilities continues to be committed to providing high quality service to our customers and to accommodate future growth by planned expansion of our systems. Our budget continues to be a goal based budget that provides the necessary funding to accomplish the utility needs of our community.

Impact of Capital on Operation Budget:

The planned expansions of the wastewater plant and the improvements at the water plant will eventually have an impact on the operation budget in the form of increased chemicals, electric and personnel costs. It is unlikely to increase until after the projects are completed which will not be until the end of the next fiscal year, on the water side, and the end of FY 2009 for the wastewater side.

Additionally, repayment of the loan for the wastewater expansion will begin in FY 2010. The anticipated expansion of services into the neighborhoods should have a positive impact on the operating budget as it will increase the customer base and only require minimal additional infrastructure and maintenance in the beginning phases.

North Port Utilities provides water and wastewater needs of the broader community. This department endeavors to ensure proper water supply for the present and future needs of the City. By evaluating future needs and researching new ways of supplying potable water, and by ensuring that the highest levels of sewage processes are maintained, this department helps to maintain what is essential to the health and safety of the citizens and businesses. The Utilities department helps in the management of the city to accomplish its vision of **“Safe, Clean, Pretty, Fun”**.

VISION: SAFE, CLEAN, PRETTY, FUN

GOAL: To provide water and wastewater needs of the broader community.

North Port Utilities

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2007 Accomplishments				
Successful \$50 million dollar bond referendum for expansion of the Wastewater Treatment Plant (WWTP).	x		x	
Applied for state revolving loan funding through DEP for WWTP expansion for significant annual cost savings	x	x	x	x
Developed a plan of action to submit to Commission to extend services to the neighborhoods.	x	x		
Continued work on several initiatives including ASR, Master Plan capital projects, hydraulic modeling and WWTP expansion.	x	x		x
Issued RFPs for Reuse Master Plan, Lift Station 19, Northeast Station Storage Tank and Upgrades, water transmission projects and Water Sources Enhancement Study.	x	x		x
Completed the first retro-fit radio read meter project.	x	x		x
Expansion of customer service outreach including schools, internal departments and surrounding communities.	x			
FY 2008 Objectives				
Maintain Financial Stability				
Rate and miscellaneous fee update.	x		x	
Finalize WWTP Expansion funding to include use of State Revolving Loan.	x		x	
Establish Assessment Districts for Water/Sewer Expansion Project.	x		x	
Increase efficiency of operations to include Meter Retrofit Project, Telemetry (SCADA) Project, training for staff.	x		x	
Establish and monitor utility developer agreements.	x		x	
Promote Environmental Stewardship				
Hydro-biological monitoring.	x	x		x
Water Enhancement Project to increase water quality of City surface waters.	x	x		x
Protection of infrastructure-Inflow/Infiltration Project, hydrant program.	x	x		x
Beautification Project— lift station beautification.	x	x		
Grease ordinance and Wastewater Pre-treatment Program.	x	x		x
Community Responsibility				
Public education to include development of Utility website, school programs and public information programs regarding bonds/assessments and irrigation and landscaping techniques.	x		x	

North Port Utilities

	Customer Service	Enhanced Quality of Life	Fiscally Responsible	Public Health and Safety
FY 2008 Objectives				
Water Conservation Program-water restrictions, Toilet Rebate Project, low flow shower heads and leak detection kits, etc.	x		x	x
Consumer Confidence Report.	x	x		
Emergency Management Program.	x			x
Exceptional customer service.	x			
Maintaining professional image.	x		x	
Backflow Prevention Program.	x	x		x
Emergency water interconnects.	x	x		x
4. Planning for the Future.				
Implement and maintain 10 Year Master Plan	x	x	x	x
Active participation in regional projects to include Peace River Manasota Regional Water Supply Authority Expansion Projects.	x	x		x
Finalize Re-Use Master Plan.	x		x	
Increase Water Treatment Plant capacity to include optimization project and maximizing use of city surface water supplies and Aquifer Storage and Recovery.	x	x		x
WVID (Thomas Ranch) WWTP and WTP.	x	x		x
Panacea WWTP design and permitting.	x	x		x
Future Utility administrative and field office complex.	x		x	
Hydraulic modeling of water and sewer transmission.	x	x		x
Annual update of Utility Standards.	x		x	
Water storage—Northeast Booster Station.	x	x		x

FUNDING SOURCES:

The primary fund source for the Utilities Department is charges for services.

STAFFING SUMMARY

FY 2006	FY 2007	FY 2008
<u>Actual</u>	<u>Adopted</u>	<u>Proposed</u>

61	60	57
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North Port Utilities

EXPENDITURE ANALYSIS:

Personnel Expenditures	Increase in labor related costs including salaries and wages and benefits.
Operating Expenditures	Overall increase in operating expenditures due to a variety of changes in professional services, minor operating equipment, repairs and maintenance costs and an increase in the cost allocation payment to the General Fund for services provided.
Capital Expenditures	Slight increase in capital expenditures.

OUTCOME MEASURES:

Financial Measures:

The City of North Port Utilities expects:

- To demonstrate financial integrity by obtaining a positive audit opinion.
- To demonstrate financial stability by achieving a rate coverage favorable to the bond rating agencies.
- To demonstrate healthy balance sheet stability by requiring development to dedicate infrastructure to the City.
- To actively pursue technologies that will reduce personnel and operational costs.
- To expand the pursuit of grant funding.

Customer Information and Satisfaction:

The City of North Port Utilities expects:

- To demonstrate increasing customer satisfaction and public input by conducting customer surveys that will provide a scale showing the degree of satisfaction with changes that have been incorporated over the year and allow for open-ended responses.
- To embrace opportunities that will make it easier for the customer to conduct utility business.
- To expand its commitment to conservation by expanding community outreach of conservation programs.
- To demonstrate exceptional customer service by expanding customer service programs and higher accountability expectations of employees and management

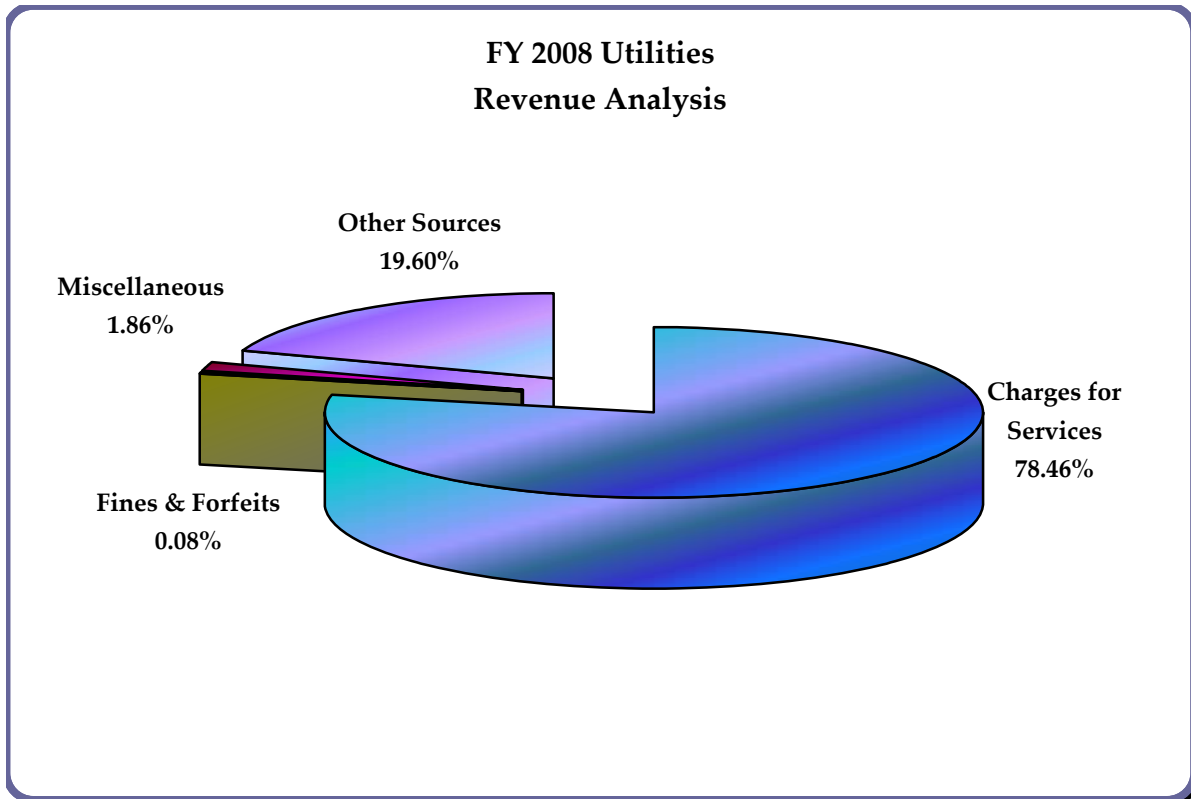
Employee Satisfaction

The City of North Port Utilities expects to demonstrate a strong commitment and relationship to our employees through higher than city-wide average retention rates; embracing and encouraging educational opportunities; training communication and compensating and rewarding our employees as appropriate.

North Port Utilities

Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

420-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Taxes</i>	0	0	0	0	0.00%
<i>Licenses & Permits</i>	0	0	0	0	0.00%
<i>Intergovernmental</i>	8,749	0	0	0	0.00%
<i>Charges for Services</i>	12,441,928	13,611,382	13,611,382	15,144,570	11.26%
<i>Fines & Forfeits</i>	26,700	15,000	15,000	15,000	0.00%
<i>Miscellaneous</i>	726,861	810,195	810,195	359,933	-55.57%
<i>Other Sources</i>	16,302,154	2,546,799	2,546,799	3,783,914	48.58%
TOTALS	\$ 29,506,392	\$ 16,983,376	\$ 16,983,376	\$ 19,303,417	13.66%



North Port Utilities

Fiscal Year 2008 Adopted Budget

REVENUE DETAIL

420-0000

Taxes

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
312 Sales, Use and Fuel Taxes	0	0	0	0
313 Franchise Fees	0	0	0	0
314 Utility Service Taxes	0	0	0	0
319 Other Taxes	0	0	0	0

Total Tax Revenue	\$	-	\$	-	\$	-	\$	-
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Licenses and Permits

321 Occupational License	0	0	0	0
322 Building Permits	0	0	0	0
329 Other Licenses, Fees and Permits	0	0	0	0

Total Licenses & Permits Revenues	\$	-	\$	-	\$	-	\$	-
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Intergovernmental

331 Federal Grants	8,749	0	0	0
334 State Grants	0	0	0	0
335 State Shared Revenues	0	0	0	0
337 Grants from other Local Units	0	0	0	0

Total Intergovernmental Revenue	\$	8,749	\$	-	\$	-	\$	-
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Charges for Services

341 General Government	0	0	0	0
342 Public Safety	(900)	0	0	0
343 Physical Environment	12,013,337	13,166,382	13,166,382	14,691,570
344 Transportation	0	0	0	0
345 Economic Environment	0	0	0	0

North Port Utilities

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
346 Human Services	0	0	0	0
349 Other Charges for Services	429,491	445,000	445,000	453,000
Total Charges for Services Revenue	\$ 12,441,928	\$ 13,611,382	\$ 13,611,382	\$ 15,144,570

Fines and Forfeits

351 Judgments and Fines	0	0	0	0
354 Violation Fees	26,700	15,000	15,000	15,000
Total Judgments and Fines Revenues	\$ 26,700	\$ 15,000	\$ 15,000	\$ 15,000

Miscellaneous Revenues

360 Miscellaneous Payments Received	47,693	1,000	1,000	1,000
361 Interest	550,211	201,885	201,885	248,933
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	147,780	607,310	607,310	110,000
364 Disposition of Fixed Assets	(18,823)	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 726,861	\$ 810,195	\$ 810,195	\$ 359,933

Other Sources

381 Interfund Transfer	2,035,642	0	0	0
383 Capital Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	14,266,512	2,546,799	2,546,799	3,783,914
Total Other Sources	\$ 16,302,154	\$ 2,546,799	\$ 2,546,799	\$ 3,783,914

TOTALS	\$ 29,506,392	\$ 16,983,376	\$ 16,983,376	\$ 19,303,417
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North Port Utilities

Fund - 420

Fund Balance Analysis

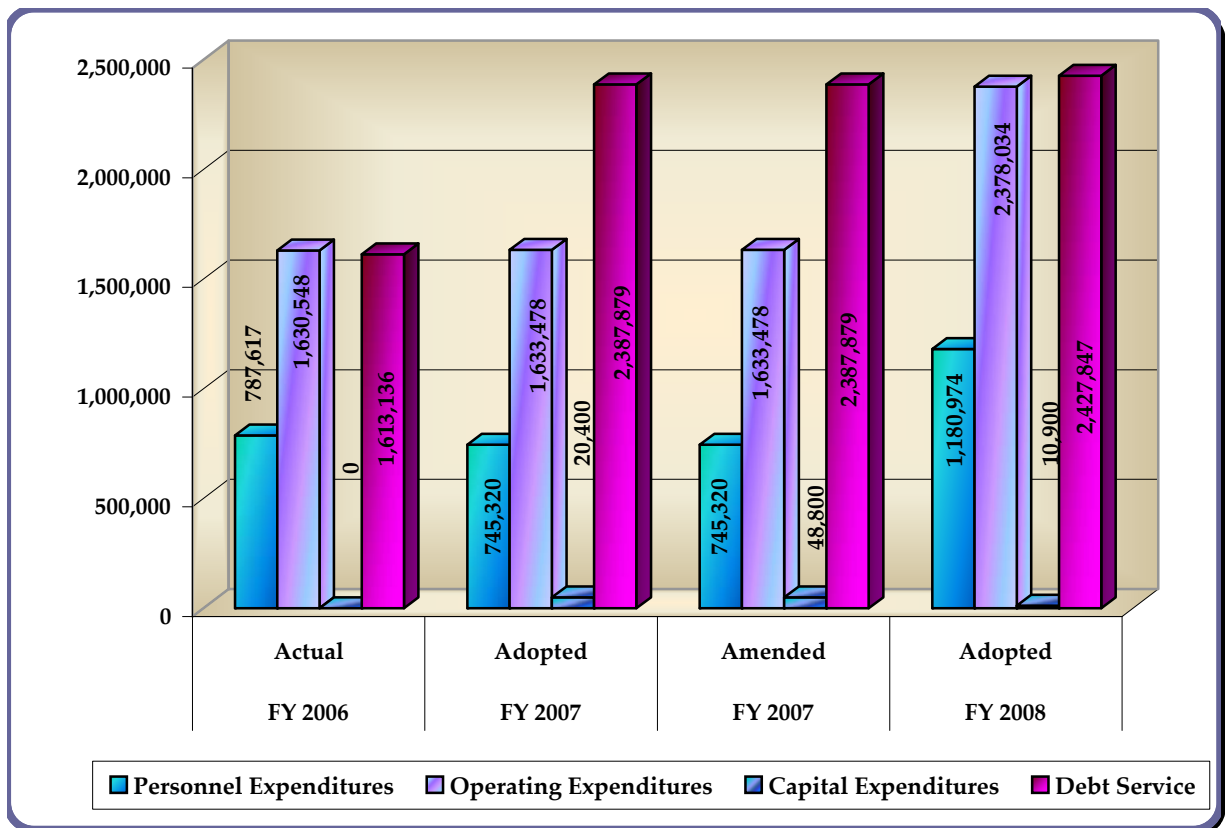
09/30/06 Audited Unreserved Fund Balance	\$ 53,243,741
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	13,850,826
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(12,368,752)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 54,725,815</u>
FY 2006-2007 Carried forward encumbrances	(463,228)
"Available" Fund Balance for FY 2008	<u><u>\$ 54,262,586</u></u>

North Port Utilities - Administration

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

420-6060-536

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	787,617	745,320	745,320	1,180,974	58.45%
<i>Operating Expenditures</i>	1,630,548	1,633,478	1,633,478	2,378,034	45.58%
<i>Capital Expenditures</i>	0	48,800	48,800	10,900	-77.66%
<i>Debt Service</i>	1,613,136	2,387,879	2,387,879	2,427,847	1.67%
TOTALS	\$ 4,031,301	\$ 4,815,477	\$ 4,815,477	\$ 5,997,755	24.55%



North Port Utilities - Administration

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

420-6060-536

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	318,063	384,809	384,809	610,047
12 Regular Salaries & Wages	271,221	154,131	154,131	205,478
13 Other Salaries & Wages	0	30,000	30,000	116,261
14 Overtime	5,281	2,850	2,850	2,850
15 Special Pay	0	0	0	0
21 FICA	44,014	35,918	35,918	61,134
22 Retirement Contributions	48,115	42,199	42,199	92,319
23 Life & Health Insurance	87,911	63,679	63,679	69,016
24 Workers' Compensation	13,012	31,734	31,734	23,869
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 787,617	\$ 745,320	\$ 745,320	\$ 1,180,974

Operating Expenditures

26 Compensated Absences	5,331	0	0	0
27 Educational Assistance	466	1,500	1,500	700
31 Professional Services	120,626	127,150	127,150	380,650
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	3,163	3,500	3,500	3,300
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	3,971	4,500	4,500	5,500
41 Communication Services	13,768	15,360	15,360	15,600
42 Postage & Mailing	93,341	6,000	6,000	2,900
43 Water, Sewer & Electricity	7,574	7,950	7,950	8,700
44 Rentals & Leases	40,312	31,230	31,230	30,230
45 Insurance	123,010	172,210	172,210	156,009
46 Repairs & Maintenance	17,473	10,450	10,450	12,350
47 Printing & Binding	16,764	1,000	1,000	1,000
48 Promotional Activities	41,405	49,000	49,000	67,300
49 Other Current Charges	766,254	1,087,360	1,087,360	1,587,218
51 Office Supplies	15,260	8,500	8,500	8,700

North Port Utilities - Administration

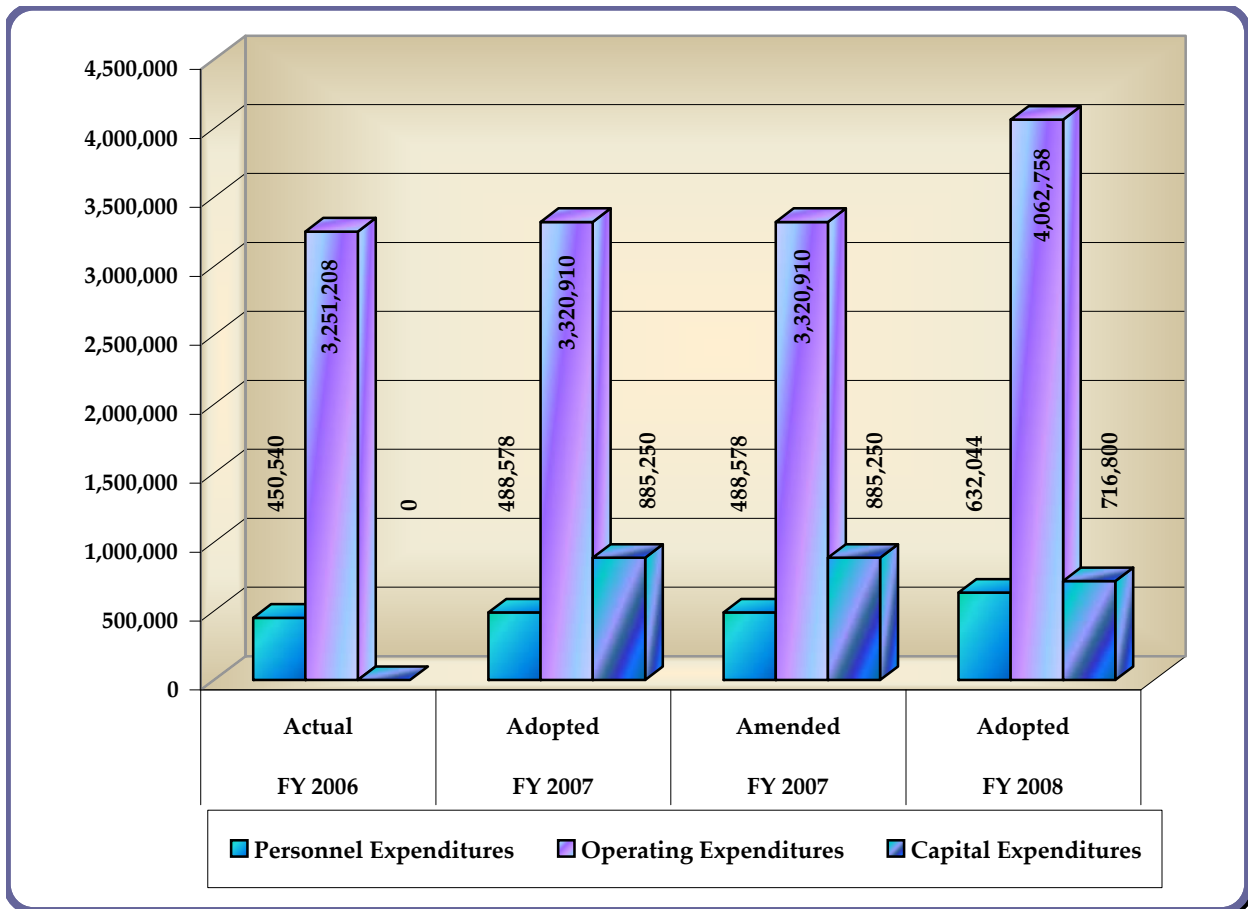
<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
52 Minor Operating Expenditures	7,688	6,990	6,990	7,890
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	2,321	2,100	2,100	2,100
57 Payment to Other Funds	266,442	0	0	0
59 Depreciation	85,379	98,678	98,678	87,887
Total Operating Expenditures	\$ 1,630,548	\$ 1,633,478	\$ 1,633,478	\$ 2,378,034
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	8,800	8,800	2,300
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	40,000	40,000	8,600
Total Capital Expenditures	\$ -	\$ 48,800	\$ 48,800	\$ 10,900
<i>Debt Service</i>				
71 Principal	0	815,607	815,607	858,615
72 Interest	1,532,412	1,466,565	1,466,565	1,467,353
73 Other Debt Service Costs	80,724	105,707	105,707	101,879
Total Debt Services Expenditures	\$ 1,613,136	\$ 2,387,879	\$ 2,387,879	\$ 2,427,847
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	1,756	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ 1,756	\$ -	\$ -	\$ -
TOTALS	\$ 4,033,057	\$ 4,815,477	\$ 4,815,477	\$ 5,997,755

North Port Utilities - Water Systems

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

420-6061-533

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	450,540	488,578	488,578	632,044	29.36%
<i>Operating Expenditures</i>	3,251,208	3,320,910	3,320,910	4,062,758	22.34%
<i>Capital Expenditures</i>	0	885,250	885,250	716,800	-19.03%
TOTALS	\$ 3,701,748	\$ 4,694,738	\$ 4,694,738	\$ 5,411,602	15.27%



North Port Utilities - Water Systems

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

420-6061-533

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	0	0	0	85,086
12 Regular Salaries & Wages	263,557	296,468	296,468	370,640
13 Other Salaries & Wages	0	10,000	10,000	(54,496)
14 Overtime	81,076	63,950	63,950	60,752
15 Special Pay	0	0	0	0
21 FICA	25,556	21,855	21,855	33,730
22 Retirement Contributions	27,081	23,213	23,213	48,808
23 Life & Health Insurance	45,949	46,590	46,590	60,818
24 Workers' Compensation	7,321	26,502	26,502	26,706
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 450,540	\$ 488,578	\$ 488,578	\$ 632,044

Operating Expenditures

26 Compensated Absences	6,165	0	0	0
27 Educational Assistance	0	1,500	1,500	1,500
31 Professional Services	154,522	365,900	365,900	275,400
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	900
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	2,114	3,500	3,500	5,525
41 Communication Services	5,088	9,440	9,440	6,858
42 Postage & Mailing	4,251	6,500	6,500	6,500
43 Water, Sewer & Electricity	2,145,405	1,972,960	1,972,960	2,250,000
44 Rentals & Leases	0	5,000	5,000	5,000
45 Insurance	0	0	0	0
46 Repairs & Maintenance	170,910	124,100	124,100	206,400
47 Printing & Binding	5,480	20,500	20,500	10,500
48 Promotional Activities	0	0	0	0
49 Other Current Charges	940	6,000	6,000	5,150
51 Office Supplies	250	300	300	300
52 Minor Operating Expenditures	178,721	290,310	290,310	369,875

North Port Utilities - Water Systems

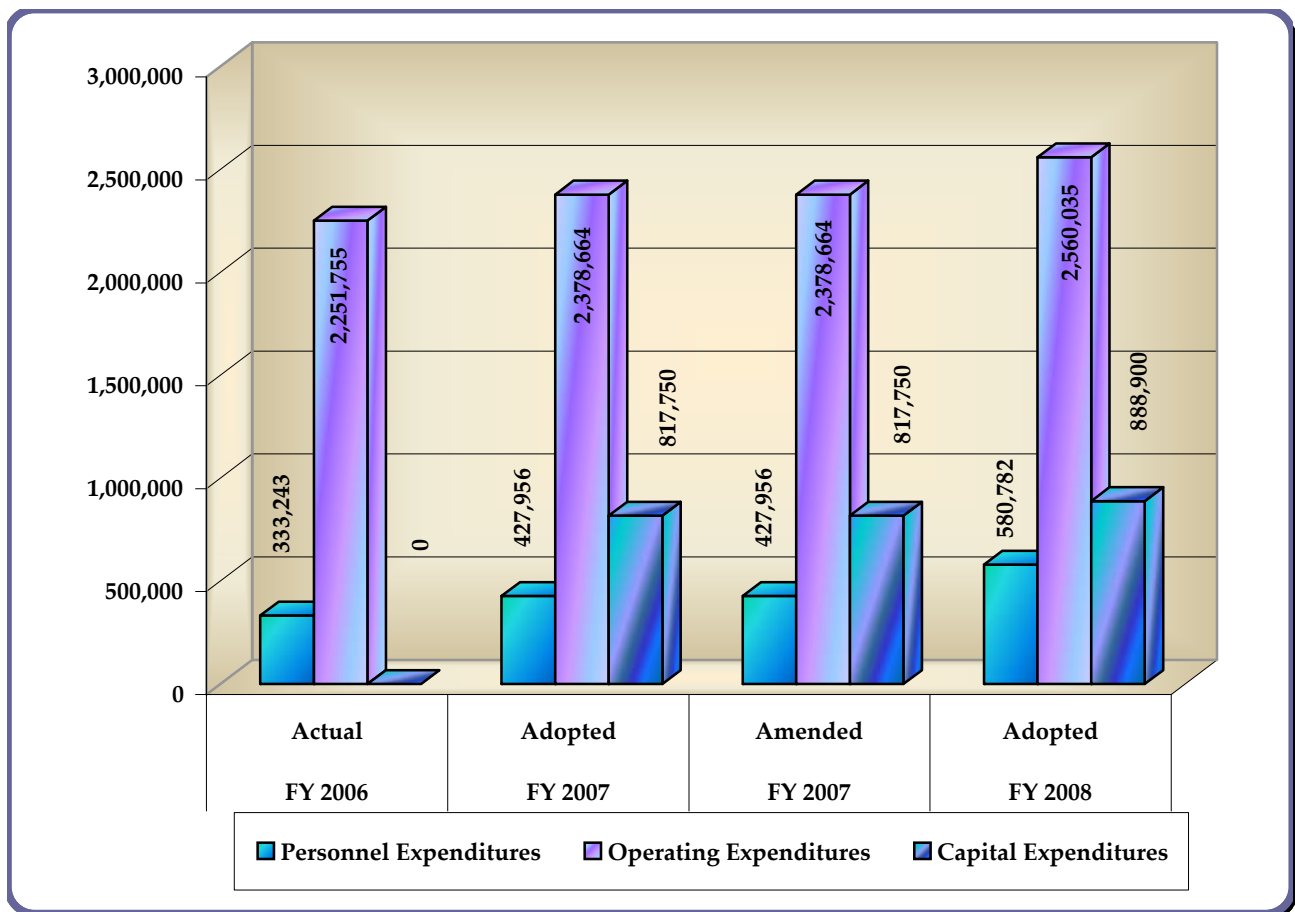
<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	1,122	800	800	1,250
59 Depreciation	576,240	514,100	514,100	917,600
Total Operating Expenditures	\$ 3,251,208	\$ 3,320,910	\$ 3,320,910	\$ 4,062,758
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	882,500	882,500	535,000
64 Capital Machinery & Equip.	0	2,750	2,750	181,800
Total Capital Expenditures	\$ -	\$ 885,250	\$ 885,250	\$ 716,800
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 3,701,748	\$ 4,694,738	\$ 4,694,738	\$ 5,411,602

North Port Utilities - Wastewater Systems

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

420-6062-535

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	333,243	427,956	427,956	580,782	35.71%
<i>Operating Expenditures</i>	2,251,755	2,378,664	2,378,664	2,560,035	7.62%
<i>Capital Expenditures</i>	0	817,750	817,750	888,900	8.70%
TOTALS	\$ 2,584,998	\$ 3,624,370	\$ 3,624,370	\$ 4,029,717	11.18%



North Port Utilities - Wastewater Systems

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

420-6062-535

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	0	0	0	94,779
12 Regular Salaries & Wages	242,587	283,540	283,540	328,983
13 Other Salaries & Wages	0	12,000	12,000	(13,000)
14 Overtime	15,919	35,400	35,400	35,400
15 Special Pay	0	0	0	0
21 FICA	19,483	21,374	21,374	32,070
22 Retirement Contributions	19,285	22,201	22,201	45,385
23 Life & Health Insurance	29,598	34,134	34,134	38,818
24 Workers' Compensation	6,371	19,307	19,307	18,347
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 333,243	\$ 427,956	\$ 427,956	\$ 580,782

Operating Expenditures

26 Compensated Absences	2,931	0	0	0
27 Educational Assistance	0	1,500	1,500	500
31 Professional Services	461,572	746,500	746,500	559,500
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	900
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	137	3,000	3,000	4,525
41 Communication Services	7,427	7,980	7,980	5,878
42 Postage & Mailing	0	100	100	50
43 Water, Sewer & Electricity	391,242	383,660	383,660	382,900
44 Rentals & Leases	0	0	0	1,600
45 Insurance	0	0	0	0
46 Repairs & Maintenance	67,047	87,060	87,060	96,700
47 Printing & Binding	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	23,550	10,000	10,000	4,650
51 Office Supplies	690	500	500	500
52 Minor Operating Expenditures	104,851	136,255	136,255	133,825

North Port Utilities - Wastewater Systems

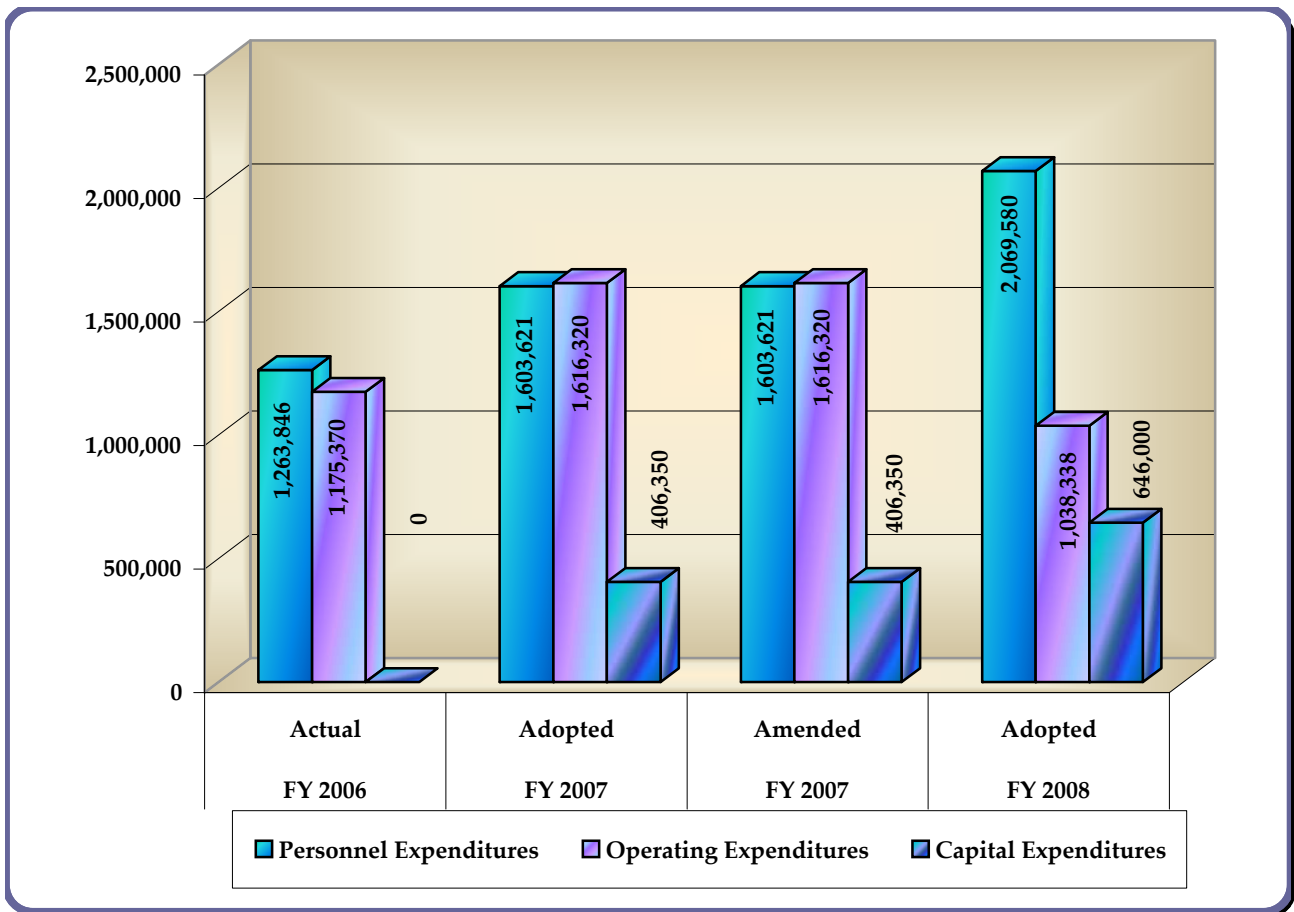
<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	1,821	1,000	1,000	1,050
59 Depreciation	1,190,487	1,001,109	1,001,109	1,367,457
Total Operating Expenditures	\$ 2,251,755	\$ 2,378,664	\$ 2,378,664	\$ 2,560,035
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	815,000	815,000	725,000
64 Capital Machinery & Equip.	0	2,750	2,750	163,900
Total Capital Expenditures	\$ -	\$ 817,750	\$ 817,750	\$ 888,900
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,584,998	\$ 3,624,370	\$ 3,624,370	\$ 4,029,717

North Port Utilities - Field Operations

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

420-6063-536

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	1,263,846	1,603,621	1,603,621	2,069,580	29.06%
<i>Operating Expenditures</i>	1,175,370	1,616,320	1,616,320	1,038,338	-35.76%
<i>Capital Expenditures</i>	0	406,350	406,350	646,000	58.98%
TOTALS	\$ 2,439,216	\$ 3,626,291	\$ 3,626,291	\$ 3,753,918	3.52%



North Port Utilities - Field Operations

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

420-6063-536

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	67,959	62,691	62,691	110,114
12 Regular Salaries & Wages	743,067	853,476	853,476	1,424,606
13 Other Salaries & Wages	0	183,800	183,800	(133,778)
14 Overtime	105,573	107,500	107,500	120,000
15 Special Pay	0	0	0	0
21 FICA	67,567	67,098	67,098	115,069
22 Retirement Contributions	83,029	71,736	71,736	164,368
23 Life & Health Insurance	163,451	168,343	168,343	178,681
24 Workers' Compensation	33,200	88,977	88,977	90,520
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ 1,263,846	\$ 1,603,621	\$ 1,603,621	\$ 2,069,580

Operating Expenditures

26 Compensated Absences	182	0	0	0
27 Educational Assistance	0	1,000	1,000	500
31 Professional Services	3,661	23,350	23,350	17,850
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	3,046	9,700	9,700	7,790
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	11,457	12,800	12,800	8,000
41 Communication Services	20,488	26,900	26,900	29,810
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	87,167	85,420	85,420	95,960
44 Rentals & Leases	2,683	5,000	5,000	5,000
45 Insurance	0	0	0	0
46 Repairs & Maintenance	477,427	315,900	315,900	237,100
47 Printing & Binding	466	500	500	500
48 Promotional Activities	0	0	0	0
49 Other Current Charges	6,482	7,150	7,150	7,900
51 Office Supplies	1,849	3,940	3,940	3,000

North Port Utilities - Field Operations

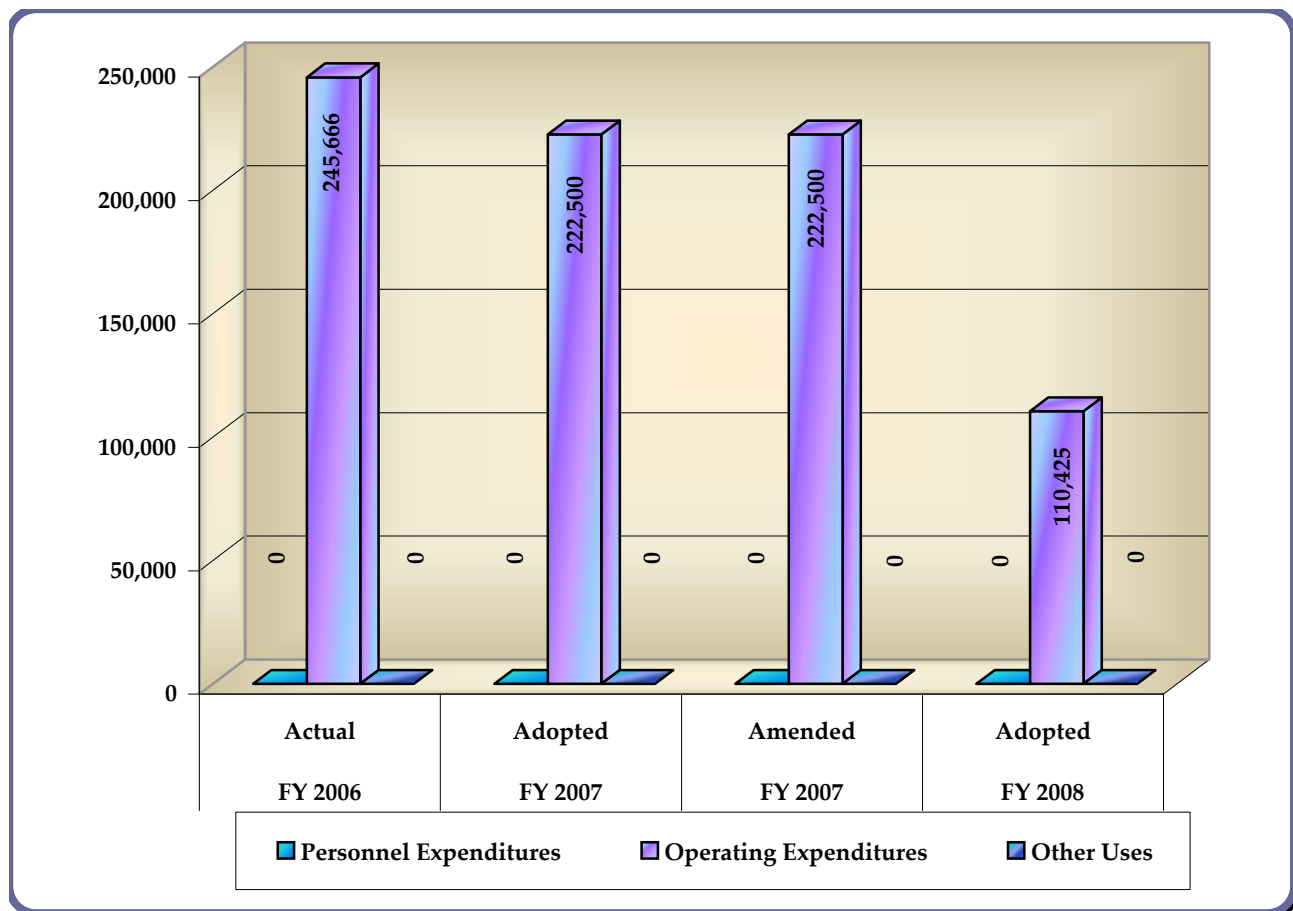
<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
52 Minor Operating Expenditures	299,749	919,120	919,120	306,920
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	265	490	490	350
59 Depreciation	260,448	205,050	205,050	317,658
Total Operating Expenditures	\$ 1,175,370	\$ 1,616,320	\$ 1,616,320	\$ 1,038,338
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	10,300	10,300	8,300
63 Improvements other than Buildings	0	220,000	220,000	210,000
64 Capital Machinery & Equip.	0	176,050	176,050	427,700
Total Capital Expenditures	\$ -	\$ 406,350	\$ 406,350	\$ 646,000
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 2,439,216	\$ 3,626,291	\$ 3,626,291	\$ 3,753,918

North Port Utilities - Renewal & Replacement

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

420-6064-536

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Personnel Expenditures</i>	0	0	0	0	0.00%
<i>Operating Expenditures</i>	245,666	222,500	222,500	110,425	-50.37%
<i>Other Uses</i>	0	0	0	0	0.00%
TOTALS	\$ 245,666	\$ 222,500	\$ 222,500	\$ 110,425	-50.37%



North Port Utilities - Renewal & Replacement

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

420-6064-536

Personnel Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
11 Executive Salaries	0	0	0	0
12 Regular Salaries & Wages	0	0	0	0
13 Other Salaries & Wages	0	0	0	0
14 Overtime	0	0	0	0
15 Special Pay	0	0	0	0
21 FICA	0	0	0	0
22 Retirement Contributions	0	0	0	0
23 Life & Health Insurance	0	0	0	0
24 Workers' Compensation	0	0	0	0
25 Unemployment Compensation	0	0	0	0
Total Personnel Expenditures	\$ -	\$ -	\$ -	\$ -

Operating Expenditures

26 Compensated Absences	0	0	0	0
27 Educational Assistance	0	0	0	0
31 Professional Services	13,399	0	0	0
32 Accounting & Auditing	0	0	0	0
34 Other Contractual Services	0	0	0	0
35 Investigations	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
41 Communication Services	0	0	0	0
42 Postage & Mailing	0	0	0	0
43 Water, Sewer & Electricity	0	0	0	0
44 Rentals & Leases	0	0	0	0
45 Insurance	0	0	0	0
46 Repairs & Maintenance	0	0	0	0
47 Printing & Binding	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
51 Office Supplies	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0

North Port Utilities - Renewal & Replacement

<u>Account Description</u>	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>
53 Road Materials & Supplies	0	0	0	0
54 Books, Public, Subs, Member	0	0	0	0
59 Depreciation	133,084	222,500	222,500	110,425
Total Operating Expenditures	\$ 146,483	\$ 222,500	\$ 222,500	\$ 110,425
<i>Capital Expenditures</i>				
61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	0	0	0
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Debt Service</i>				
71 Principal	0	0	0	0
72 Interest	0	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Grants and Aids</i>				
83 Other Grants and Aids	0	0	0	0
Total Grants & Aids Expenditures	\$ -	\$ -	\$ -	\$ -
<i>Other Uses</i>				
91 Transfers	0	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	99,183	0	0	0
Total Other Uses Expenditures	\$ 99,183	\$ -	\$ -	\$ -
TOTALS	\$ 245,666	\$ 222,500	\$ 222,500	\$ 110,425

Water Impact Fee Fund

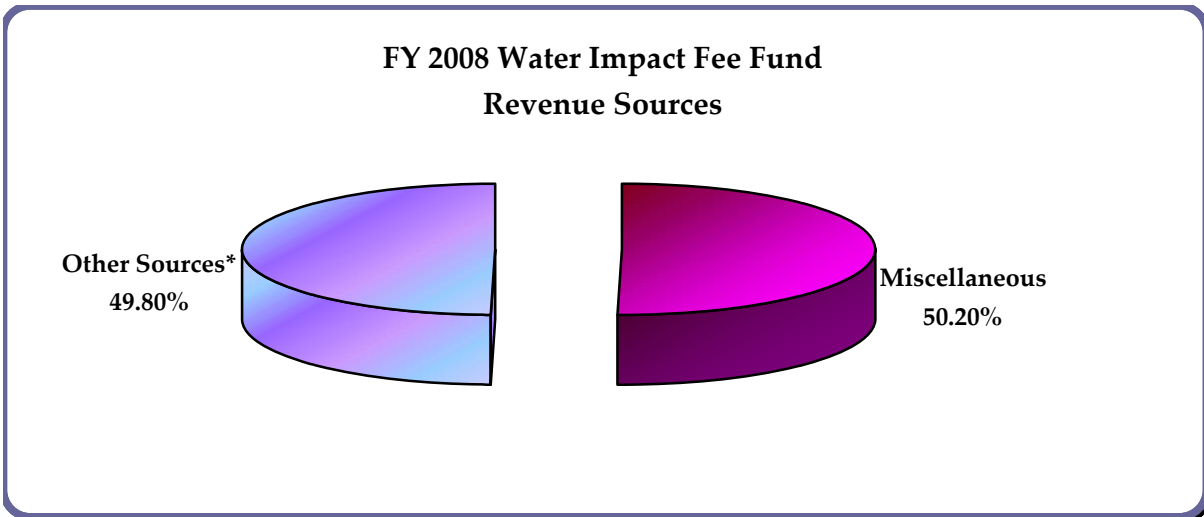
Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The purpose of Water Impact Fees is to provide a financial mechanism to fund growth-related projects for expansion of water capacity systems. Revenues are derived from Water Capacity Fees paid by new construction.

Included in the Water Impact Fee Fund capital projects are five on-going projects and two new projects. The Northeast Booster Station Water Tank project from FY 2007 has additional funds appropriated in FY 2008 toward the completion of the project. Similarly, the Toledo Blade Widening project is appropriated further funding in FY 2008. Also scheduled to receive funding in FY 2008 are the Water Enhancement; Water Transmission Over-sizing; and Aquifer, Storage and Recovery projects. These are on-going projects with appropriated funding over the span of several years. New to the capital improvement program is Phase 1 of the Water Plant Expansion project. Additional funding to complete this project will be requested in subsequent years. Finally, scheduled to receive \$4.68 million in appropriated funding is the Hillsborough Blvd. Potable Water Pipeline project.

423-0000	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to FY 2008 %
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	<u>Change</u>
<i>Miscellaneous</i>	4,737,309	4,038,750	4,038,750	3,966,507	-1.79%
<i>Other Sources*</i>	0	(1,008,750)	(1,008,750)	3,935,493	-490.14%
TOTALS	\$ 4,737,309	\$ 3,030,000	\$ 3,030,000	\$ 7,902,000	160.79%

*Indicates use of or (reserve for) Fund Balance



Water Impact Fee Fund

Fiscal Year 2008 Adopted Budget REVENUE DETAIL

423-0000

Miscellaneous Revenues

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
334 State Grants	4,750	0	0	0
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	316,296	135,000	135,000	246,667
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	4,416,263	3,903,750	3,903,750	3,719,840
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 4,737,309	\$ 4,038,750	\$ 4,038,750	\$ 3,966,507

Other Sources

381 Interfund Transfer	0	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(1,008,750)	(1,008,750)	3,935,493
393 Special Items	0	0	0	0
Total Other Sources	\$ -	\$ (1,008,750)	\$ (1,008,750)	\$ 3,935,493

TOTALS	\$ 4,737,309	\$ 3,030,000	\$ 3,030,000	\$ 7,902,000
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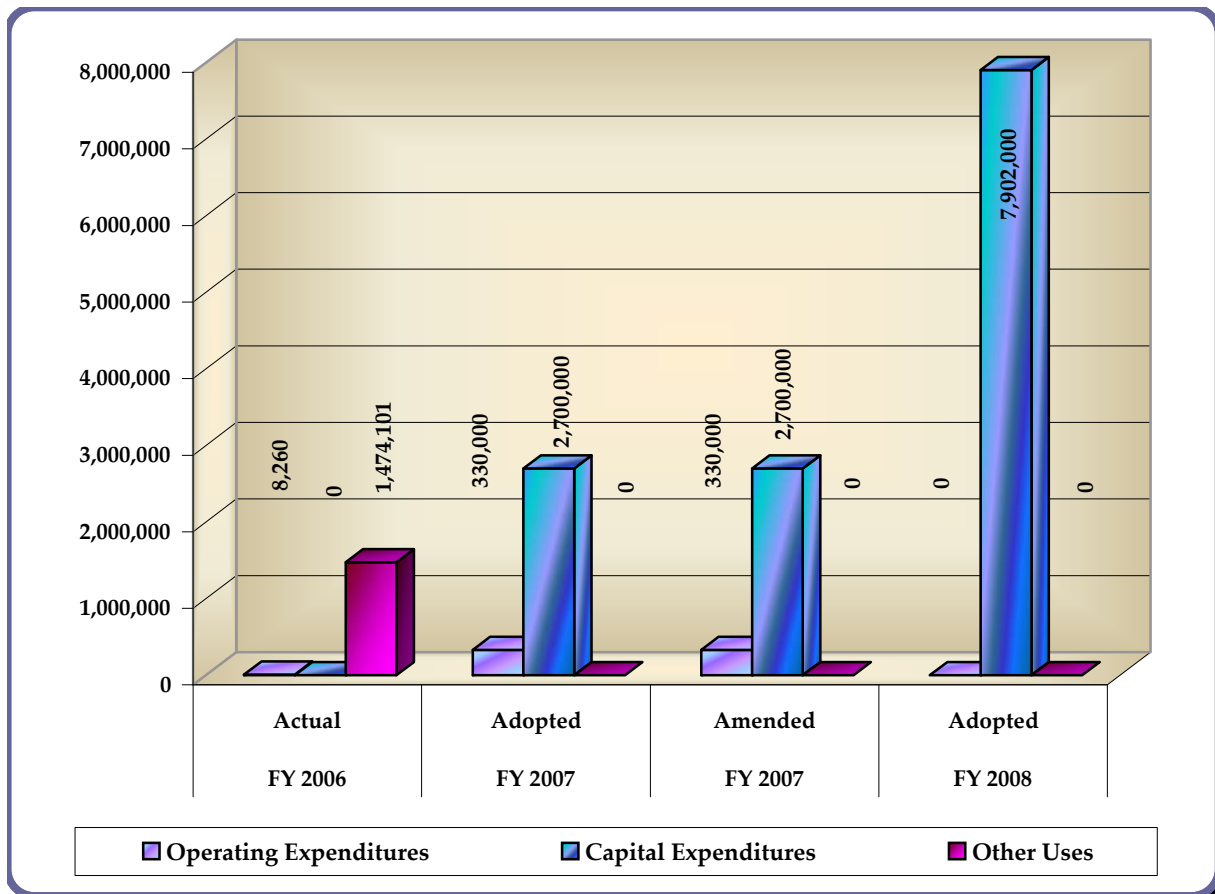
Water Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

423-6061-536

	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to FY 2008 % Change
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	
<i>Operating Expenditures</i>	8,260	330,000	330,000	0	-100.00%
<i>Capital Expenditures</i>	0	2,700,000	2,700,000	7,902,000	192.67%
<i>Other Uses</i>	1,474,101	0	0	0	0.00%

TOTALS	\$ 1,482,361	\$ 3,030,000	\$ 3,030,000	\$ 7,902,000	160.79%
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Water Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

423-6060-536; 423-6061-533

Operating Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	330,000	330,000	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	8,260	0	0	0
Total Operating Expenditures	\$ 8,260	\$ 330,000	\$ 330,000	\$ -

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	2,700,000	2,700,000	7,902,000
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ 2,700,000	\$ 2,700,000	\$ 7,902,000

Other Uses

91 Transfers	1,474,101	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ 1,474,101	\$ -	\$ -	\$ -

TOTALS	\$ 1,482,361	\$ 3,030,000	\$ 3,030,000	\$ 7,902,000
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Water Impact Fee Fund

Fund - 423

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 10,371,397
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	1,846,647
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(498,930)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 11,719,114</u>
FY 2006-2007 Carried forward encumbrances	(357,013)
"Available" Fund Balance for FY 2008	<u><u>\$ 11,362,101</u></u>

Sewer Impact Fee Fund

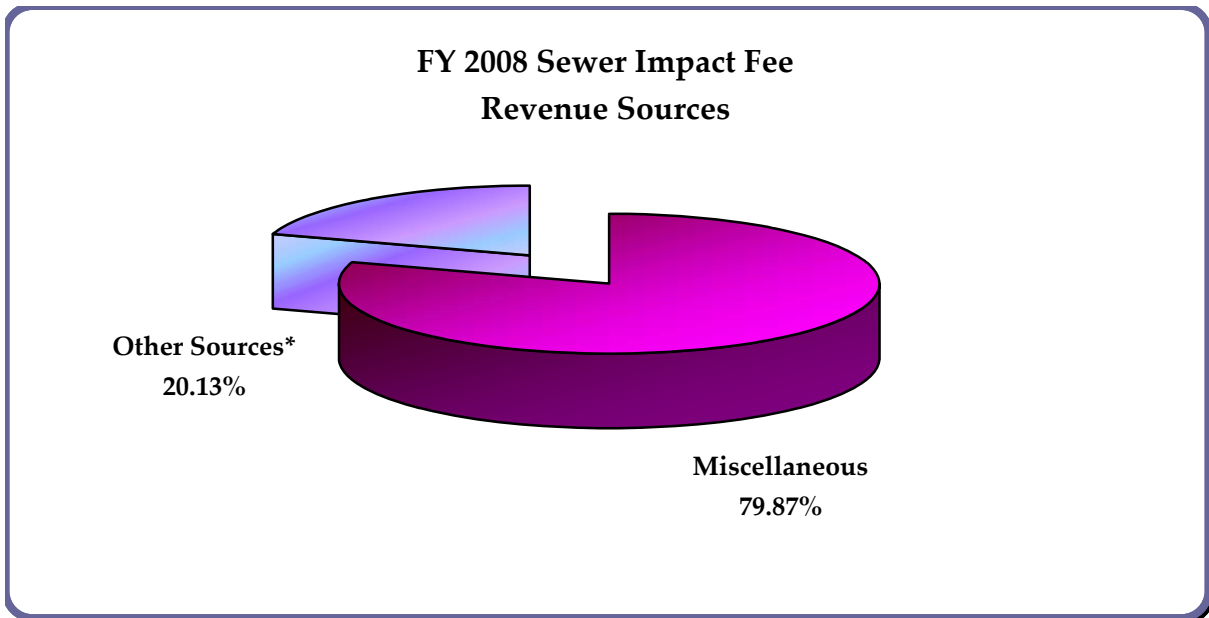
Fiscal Year 2008 Adopted Budget REVENUE ANALYSIS

The purpose of Sewer Impact Fees is to provide a financial mechanism to fund growth-related projects for expansion of wastewater capacity systems. Revenues are derived from Wastewater Capacity Fees paid by new construction.

Continuing to receive funding appropriations for FY 2008 are the Wastewater Treatment Plant Expansion project (\$3.99 million) and the Sewer Transmission Over-sizing project (\$500,000). Both of these projects require several years of funding before completed. Additionally, two other projects continued from FY 2007 and receiving funding in FY 2008 are the Pan American Blvd. Force Main (\$973,4000) and the Toledo Blade/Price Blvd. Lift Station (\$1.7 million) projects. Finally, \$298,573 is transferred out for the debt service payment.

424-0000	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Miscellaneous</i>	6,055,734	5,384,200	5,384,200	5,487,505	1.92%
<i>Other Sources*</i>	264,976	(216,630)	(216,630)	1,383,468	-738.63%
TOTALS	\$ 6,320,710	\$ 5,167,570	\$ 5,167,570	\$ 6,870,973	32.96%

*Indicates use of or (reserve for) Fund Balance



Sewer Impact Fee Fund

Fiscal Year 2008 Adopted Budget REVENUE DETAIL

424-0000

Miscellaneous Revenues

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
334 State Grants	0	0	0	0
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	479,420	250,000	250,000	367,633
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	5,576,314	5,134,200	5,134,200	5,119,872
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 6,055,734	\$ 5,384,200	\$ 5,384,200	\$ 5,487,505

Other Sources

381 Interfund Transfer	264,976	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	0	0	0
389 Other Non-Operating Sources	0	(216,630)	(216,630)	1,383,468
393 Special Items	0	0	0	0
Total Other Sources	\$ 264,976	\$ (216,630)	\$ (216,630)	\$ 1,383,468

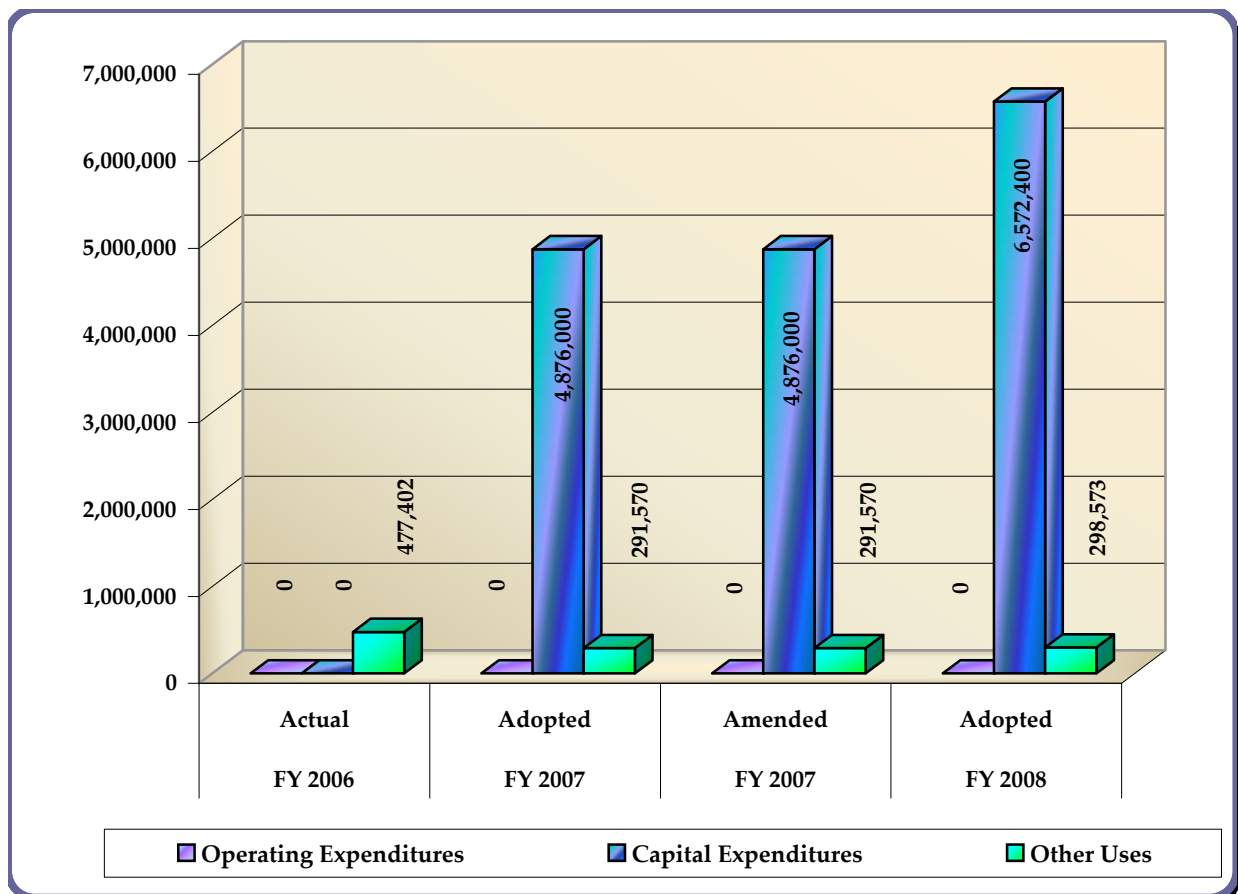
TOTALS	\$ 6,320,710	\$ 5,167,570	\$ 5,167,570	\$ 6,870,973
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Sewer Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET ANALYSIS

424-6062-535

	FY 2006 <u>Actual</u>	FY 2007 <u>Adopted</u>	FY 2007 <u>Amended</u>	FY 2008 <u>Adopted</u>	FY 2007 to FY 2008 % <u>Change</u>
<i>Operating Expenditures</i>	0	0	0	0	0.00%
<i>Capital Expenditures</i>	0	4,876,000	4,876,000	6,572,400	34.79%
<i>Other Uses</i>	477,402	291,570	291,570	298,573	2.40%
TOTALS	\$ 477,402	\$ 5,167,570	\$ 5,167,570	\$ 6,870,973	32.96%



Sewer Impact Fee Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

424-6062-535

Operating Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	4,876,000	4,876,000	6,572,400
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ 4,876,000	\$ 4,876,000	\$ 6,572,400

Other Uses

91 Transfers	477,402	291,570	291,570	298,573
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ 477,402	\$ 291,570	\$ 291,570	\$ 298,573

TOTALS	\$ 477,402	\$ 5,167,570	\$ 5,167,570	\$ 6,870,973
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Sewer Impact Fee Fund

Fund - 424

Fund Balance Analysis

09/30/06 Audited Unreserved Fund Balance	\$ 14,375,114
FY 2006-2007 Actual Revenue (Preliminary/Unaudited)	2,432,427
FY 2006-2007 Actual Expenditures (Preliminary/Unaudited)	(1,892,368)
09/30/07 Preliminary Unaudited Unreserved Fund Balance	<u>\$ 14,915,173</u>
FY 2006-2007 Carried forward encumbrances	(2,210,079)
"Available" Fund Balance for FY 2008	<u><u>\$ 12,705,094</u></u>

Utility Construction Bond Fund

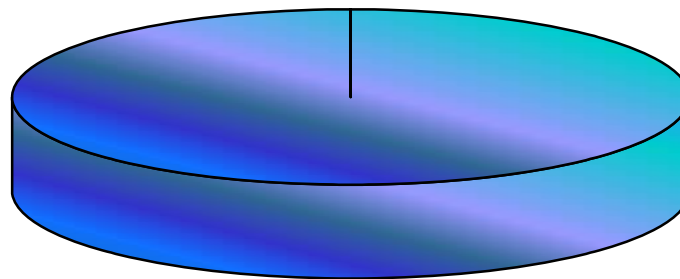
Fiscal Year 2008 Adopted Budget

REVENUE ANALYSIS

431-0000	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	<u>FY 2008 %</u>
					<u>Change</u>
<i>Miscellaneous</i>	11,880	0	0	0	0.00%
<i>Other Sources*</i>	1,756	10,135,000	10,135,000	20,295,000	100.25%
TOTALS	\$ 13,636	\$ 10,135,000	\$ 10,135,000	\$ 20,295,000	100.25%

*Indicates use of or (reserve of) Fund Balance

FY 2008 Utilities Construction Fund
Revenue Analysis



Other Sources*
100.00%

Utilities - Construction Bond Fund

Fiscal Year 2008 Adopted Budget REVENUE DETAIL

431-0000

Miscellaneous Revenues

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
334 State Grants	0	0	0	0
360 Miscellaneous Payments Received	0	0	0	0
361 Interest	11,880	0	0	0
362 Rents	0	0	0	0
363 Special Assessments/Impact Fees	0	0	0	0
364 Disposition of Fixed Assets	0	0	0	0
365 Sales of Surplus Materials	0	0	0	0
366 Contributions and Donations	0	0	0	0
369 Other Miscellaneous Revenues	0	0	0	0
Total Miscellaneous Revenues	\$ 11,880	\$ -	\$ -	\$ -

Other Sources

381 Interfund Transfer	1,756	0	0	0
383 Captial Lease Proceeds	0	0	0	0
384 Debt Proceeds	0	10,135,000	10,135,000	20,295,000
389 Other Non-Operating Sources	0	0	0	0
393 Special Items	0	0	0	0
Total Other Sources	\$ 1,756	\$ 10,135,000	\$ 10,135,000	\$ 20,295,000

TOTALS	\$ 13,636	\$ 10,135,000	\$ 10,135,000	\$ 20,295,000
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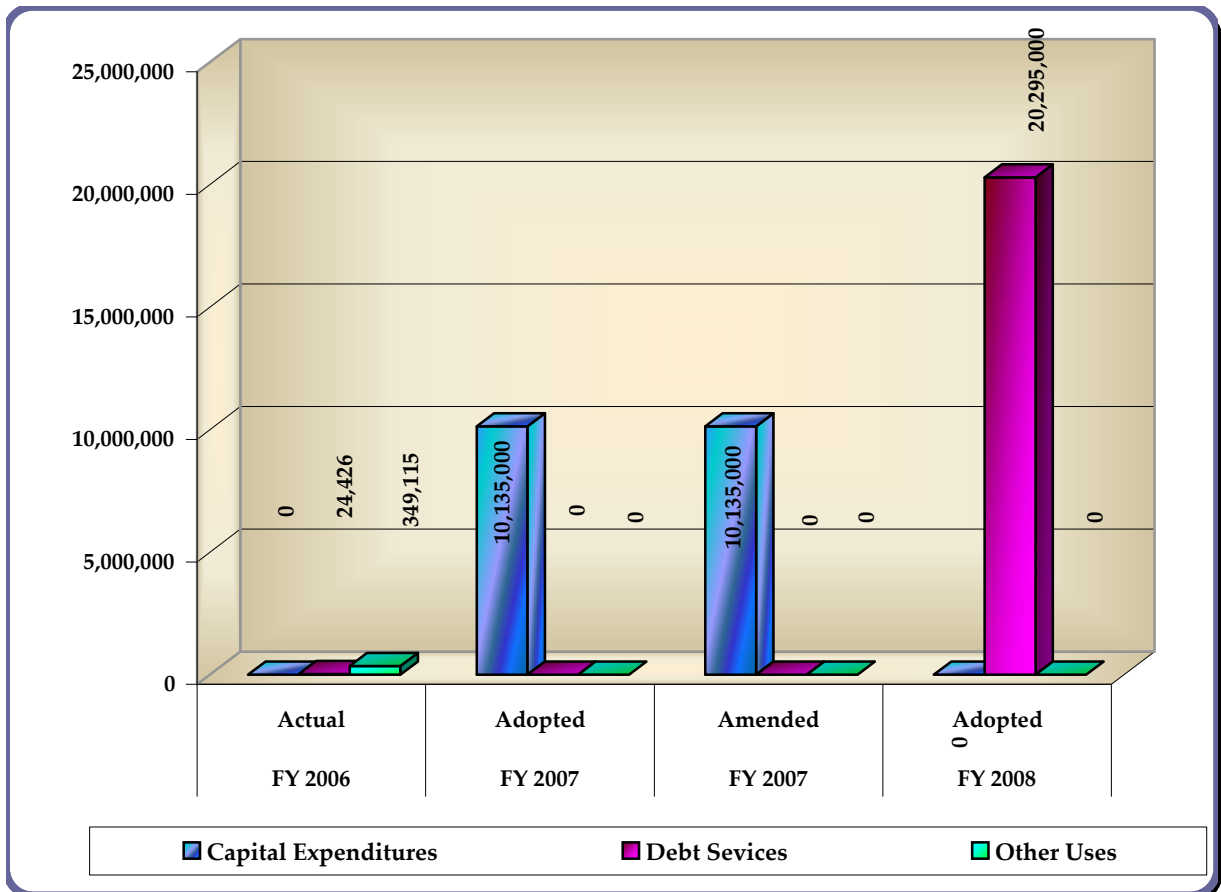
Utilities - Construction Bond Fund

Fiscal Year 2008 Proposed Adopted Budget BUDGET ANALYSIS

431-6064-536

	FY 2006	FY 2007	FY 2007	FY 2008	FY 2007 to FY 2008 % Change
	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>Adopted</u>	
<i>Capital Expenditures</i>	0	10,135,000	10,135,000	0	-100.00%
<i>Debt Sevcies</i>	24,426	0	0	20,295,000	0.00%
<i>Other Uses</i>	349,115	0	0	0	0.00%

TOTALS	\$ 373,541	\$ 10,135,000	\$ 10,135,000	\$ 20,295,000	100.25%
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Utilities - Construction Bond Fund

Fiscal Year 2008 Adopted Budget BUDGET DETAIL

431-6064-536

Operating Expenditures

<u>Account Description</u>	<u>FY 2006 Actual</u>	<u>FY 2007 Adopted</u>	<u>FY 2007 Amended</u>	<u>FY 2008 Adopted</u>
27 Educational Assistance	0	0	0	0
31 Professional Services	0	0	0	0
40 Training & Travel, Per Diem	0	0	0	0
48 Promotional Activities	0	0	0	0
49 Other Current Charges	0	0	0	0
52 Minor Operating Expenditures	0	0	0	0
Total Operating Expenditures	\$ -	\$ -	\$ -	\$ -

Capital Expenditures

61 Land	0	0	0	0
62 Buildings	0	0	0	0
63 Improvements other than Buildings	0	10,135,000	10,135,000	20,295,000
64 Capital Machinery & Equip.	0	0	0	0
Total Capital Expenditures	\$ -	\$ 10,135,000	\$ 10,135,000	\$ 20,295,000

Debt Service

71 Principal	0	0	0	0
72 Interest	24,426	0	0	0
73 Other Debt Service Costs	0	0	0	0
Total Debt Services Expenditures	\$ 24,426	\$ -	\$ -	\$ -

Other Uses

91 Transfers	349,115	0	0	0
95 Other Non-Operating Uses	0	0	0	0
99 Other Uses	0	0	0	0
Total Other Uses Expenditures	\$ 349,115	\$ -	\$ -	\$ -

TOTALS	\$ 373,541	\$ 10,135,000	\$ 10,135,000	\$ 20,295,000
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Capital Improvement Program

Budget Overview

The Capital Improvement Program (CIP) is the City of North Port's five year program for major capital additions or replacements. A grand summary of the five year program is presented on the next page. Since the City Commission adopts the first year of the multi-year plan as an integral part of the budget, those projects are presented in the detail on the following pages.

As discussed earlier in the budget message, the Commission adopted changes in the collection of impact fees from building permit to certificate of occupancy; and delayed the scheduled impact fee rate increase for one year. This change coupled with the slowdown in construction has contributed to the postponement of projects to future years or until other funding is secured. Listed below are scheduled projects that are postponed or delayed due to a lack of funding sources.

Parks and Recreation Projects

- Myakkahatchee Creek Corridor—This project provides for the land acquisition and development of the area around the creek in order to preserve the natural beauty and to deal with the effects of flooding. In FY 2007, partial funding of \$4,151,088 from the Escheated Lots Fund along with \$300,000 of Infrastructure Surtax monies were appropriated to begin the land acquisition phase. Research for any available grant funding is in process, but no other funding is foreseen until FY 2012.
- Community Park—This project was developed to meet citizens' demand for a community park that includes Little League fields; a regulation size baseball field; a building that houses concession, restroom and press box areas; picnic amenities; playground; parking and walking trails. Only \$2.5 million has been awarded for this project. The remaining funding of over \$6 million is not foreseen as being available until after FY 2012 unless impact fees are reserved for future use or alternative funding is acquired.
- Blue Ridge Park—This project was developed based on level of service demand. This 10-acre parcel will include outdoor lighted basketball court; tennis court; community building and other site amenities. No funding is scheduled for this project in the FY 2008-2012 CIP.
- Garden of the Five Senses—Phase 1 of the sensory garden is completed. However, Phases 2 and 3 which include a Learning Center; playground; restroom and picnic shelter; perimeter fencing; security lighting and walkways will require several more years to complete due to a lack of funding.

Road and Drainage Projects

- Price Boulevard Phases 1, 2, 3—The City is awaiting completion of the Price Boulevard Study before projecting further funding needs. However, it is determined that right-of-way purchases are necessary and have begun, but reduced funding is delaying the needed land acquisitions.
- Spring Haven Drive Extension—This project provides alternative access to the High School and Middle School complex and to Price Boulevard. Due to a change in the developer's schedule, this project is delayed until FY 2009 pending funding.

Capital Improvement Program

Solid Waste Projects

- Solid Waste Transfer Station Study—With the severe decline in new construction, the anticipated impact fees for FY 2007 were not realized. Therefore, this project is delayed until funding is secured.

Capital Projects

- City Maintenance Facilities—This project is needed to provide public services facilities for Public Works, Public Utilities and Police Departments. A \$5,000,000 appropriation of fund balance from the General Fund is budgeted for FY 2008 and transferred to the capital fund, Maintenance Facility Construction Fund. The project will proceed as additional funding becomes available.

City of North Port
Capital Improvements Program
Fiscal Years 2008-2012
Grand Summary

Project Expenses						5 Year Total
	2007-08	2008-09	2009-10	2010-11	2011-12	2008-2012
General Administration	\$ -	\$ -	\$ -	\$ 50,000	\$ -	50,000
Parks & Recreation	1,821,291	5,799,000	1,650,000	500,000	1,174,000	10,944,291
Road & Drainage	7,214,795	12,087,205	14,775,000	15,350,000	2,174,400	51,601,400
Solid Waste	100,000	1,585,000	1,839,000	1,910,000	2,428,000	7,862,000
Utilities - Admin. & Field Operations	12,400,000	28,300,000	28,300,000	28,400,000	28,400,000	125,800,000
Utilities - Water Systems	7,902,000	1,260,000	4,535,000	6,726,650	7,179,455	27,603,105
Utilities - Wastewater Systems	14,467,400	8,819,000	10,200,000	16,461,300	17,016,925	66,964,625
Fire Rescue District	300,000	1,325,000	7,735,000	3,200,000	1,335,000	13,895,000
Police	689,000	257,500	197,350	293,520	125,000	1,562,370
Total	\$ 44,894,486	\$ 59,432,705	\$ 69,231,350	\$ 72,891,470	\$ 59,832,780	\$ 306,282,791

Finance Sources						5 Year Total
	2007-08	2008-09	2009-10	2010-11	2011-12	2008-2012
Impact Fees - Law Enforcement	\$ 589,217	\$ 357,803	\$ 749,488	\$ 1,084,750	\$ 1,221,587	\$ 4,002,845
Impact Fees - Fire	544,051	1,324,351	2,537,419	2,611,746	2,428,847	9,446,413
Impact Fees - Parks & Recreation	73,006	1,195,111	2,020,885	2,948,321	4,413,256	10,650,579
Impact Fees - Transportation	6,004,795	8,964,061	14,092,577	13,484,527	10,772,649	53,318,609

Capital Improvement Program

Finance Sources	5 Year Total					
	2007-08	2008-09	2009-10	2010-11	2011-12	2008-2012
Impact Fees - Solid Waste	20,887	53,628	107,900	165,999	228,237	576,651
Impact Fees - General Government	(196,812)	92,825	600,021	1,116,768	1,516,343	3,129,144
One-Cent Sales Tax	11,035,180	15,348,695	4,608,373	3,025,170	1,256,124	35,273,542
Impact Fees - Water	9,790,424	5,774,174	9,167,112	7,760,795	5,379,066	37,871,571
Impact Fees - Sewer	12,876,219	11,812,050	16,198,457	15,721,718	15,175,154	71,783,598
Developer Contributions - Fire	0	0	3,800,000	0	350,000	4,150,000
Developer Contributions - Utilities	20,000	20,000	5,220,000	11,120,000	11,000,000	27,380,000
Operating Funds-Fire	0	920,000	705,000	0	0	1,625,000
Operating Funds- Road & Drainage	1,000,000	3,097,000	775,000	1,950,000	650,000	7,472,000
Operating Funds-Solid Waste	0	1,585,000	1,839,000	1,910,000	2,428,000	7,762,000
Escheated Lots - Parks #146	7,418,870	6,168,182	1,227,760	449,575	472,504	15,736,891
Escheated Lots - Roads #145	0	0	0	0	0	0
Potential Bonds-Utilities	20,295,000	34,955,000	28,300,000	28,400,000	31,359,420	143,309,420
Potential Bonds-Road & Drainage	0	0	0	0	0	0
General Fund - Parks	271,291	0	0	0	0	271,291
Less Savings for Future Projects	(14,222,463)	(17,086,480)	(19,839,267)	(17,662,729)	(27,562,282)	(96,373,220)
Less Future Surtax Projects	(10,625,180)	(15,148,695)	(2,878,373)	(1,195,170)	(1,256,124)	(31,103,542)
Total	\$ 44,894,486	\$ 59,432,705	\$ 69,231,350	\$ 72,891,470	\$ 59,832,780	\$ 306,282,791

NOTES

- (a) "Other Sources" are identified on the detailed project sheets
- (b) "Grants" are identified on the detailed project sheets
- (c) Remaining impact fees are designated for funding the Joint Public Use Facility & Community Park
- (d) Savings for Future Projects include unprogrammed Impact Fees and other sources

Capital Improvement Program

Parks and Recreation Projects

The Parks and Recreation category includes continued funding of an existing project and funding of new projects as follows:

Project Number-Name and Description

P08CMP-Community Park

Provides for the preliminary engineering and design of the park. The project is part of the Capital Improvement Element (CIE) of the Comprehensive Plan and is needed to achieve level of service demand.

P08FPP-Family Paw Park

Provides a fenced in park area where families may bring their pets for exercise and play. The project provides for a three acre fenced in parcel including shelter and seating areas with benches and table and potable water .

Neighborhood Park Renovations

These projects restore the level of service demand.

P08MPI-Miscellaneous Park Improvements

As part of the Neighborhood Park Renovations, this improvement project includes: benches, picnic tables, grills, trash can receptacles, weight room expansion and outdoor basketball court at the Mullen Center.

P08PBR-Blue Ridge Park Playground

This project provides for playground improvements at Blue Ridge Park. The enhancements include playground re-surfacing and the addition of a shade structure.

P08PHR-Highland Park Playground

This Neighborhood Park Renovation includes a playground system along with the re-surfacing of the playground area.

P08TCD-Teen Center Design

With the growing population of the City, there is a citizen demand and need to provide organized activity for the City's teenage population. This project provides for the design of such facility.

Capital Improvement Program

PARKS AND RECREATION PROJECTS

NUMBER	PROJECT TITLE	APPROVED	ESTIMATED ANNUAL OPERATING COST
P08CMP	Community Park	\$ 271,291	\$ -
P08FPP	* Family Paw Park	200,000	0
P08MPI	* Neighborhood Park Renovations-Miscellaneous	590,000	8,000
P08PBR	Neighborhood Park Renovations-Blue Ridge * Park	80,000	0
P08PHR	* Neighborhood Park Renovations-Highland Park	80,000	0
P08TCD	* Teen Center Design	600,000	0
TOTAL COST		\$ 1,821,291	\$ 8,000

Available Financing Source:

General Fund	\$ 271,291
Escheated Lots Fund - Parks	1,550,000
TOTAL AVAILABLE	\$ 1,821,291

NOTE: Asterisk (*) indicates new projects.

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Parks and Recreation	Project # P08CMP Community Park

Capital Improvement Element of Comprehensive Plan

x Project is part of Capital Improvement Element (CIE) of Comprehensive Plan

- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Community Park - Little League Fields located off East Price Boulevard (Tract B 16th addition) between Skyway Avenue and Huntsville Avenue. Park to consist of (4) lighted Little League fields; (1) regulation baseball field; concession/restroom/press box building; picni amenities; playground; parking and walking trails with other features per space availability. Design for gymnasium and future park amenities. Justification: Citizen demand for additional Little League fields to accommodate growth.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ 1,350,000	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings	1,500,000	271,291				
64-00	Machinery/Equipment						
Other	Design						
Total		\$ 2,850,000	\$ 271,291	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
152	Parks & Recreation Impact Fees	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ -
001	General Fund Operating		271,291				
305	One Cent Sales Tax	250,000					
Total		\$ 600,000	\$ 271,291	\$ -	\$ -	\$ -	\$ -
152	Designated Future Park Impact Fees		73,006	396,111	1,170,885	2,448,321	3,239,256

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
43-01	Water		\$ -	\$ 10,000	\$ 12,000	\$ 15,000	\$ 18,000
63-00	Improvements		-	80,000	80,000	50,000	50,000
64-00	Capital Equipment		-	50,000	50,000		
Total			\$ -	\$ 140,000	\$ 142,000	\$ 65,000	\$ 68,000

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Parks and Recreation	Project # P08FPP Family Paw Park

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Family Paw Park - Site to be determined. The project includes a three acre parcel with fenced in area, shelter and seating area, potable water, benches and tables. Justification: Community demand and interest.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings		200,000				
64-00	Machinery/Equipment						
Other	Design						
Total		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
146	Escheated Lots-Parks	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
43-01	Water		\$ -	\$ -	\$ -	\$ 2,000	\$ 3,500
52-50	Minor Operating Equipment		-	-	-	5,000	5,000
52-01	Operating Supplies		-	-	-	10,000	12,000
63-00	Improvements		-	-	-	20,000	25,000
Total			\$ -	\$ -	\$ -	\$ 37,000	\$ 45,500

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Parks and Recreation	Project # P08MPI Park Renovations-Misc

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Neighborhood Park Renovations - Site amenities and improvements to include benches, picnic tables, site lighting, fencing, restrooms, trash receptacles and parking lot paving. Design and installation of outdoor basketball court and playground at George Mullen Activity Center. Justification: Existing neighborhood parks have deteriorated and need refurboration. Improvements will bring the parks up to an expected level of service.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings		183,600				
63-00	Improvements other than Buildings		372,299				
64-00	Machinery/Equipment						
Other	Design		34,101				
Total		\$ -	\$ 590,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
146	Escheated Lots-Parks	\$ -	\$ 590,000	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ 590,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
43-01	Water		\$ 2,000	\$ 2,500	\$ 3,000	\$ 3,500	\$ 4,000
43-02	Electricity		1,000	1,500	2,000	2,500	3,000
52-01	Operating Supplies		5,000	6,000	7,000	8,000	9,000
Total			\$ 8,000	\$ 10,000	\$ 12,000	\$ 14,000	\$ 16,000

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Parks and Recreation	Project # P08PBR Park Renovations-Blue Ridge

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Neighborhood Park Renovations - Site amenities and improvements to include a playground re-surfacing and the addition of a shade structure.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings		80,000				
64-00	Machinery/Equipment						
Other	Design						
Total		\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
146	Escheated Lots-Parks	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Parks and Recreation	Project # P08PHR Park Renovations-Highland

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Neighborhood Park Renovations - Site amenities and improvements to include a playground re-surfacing and a playground system.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings		80,000				
64-00	Machinery/Equipment						
Other	Design						
Total		\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
146	Escheated Lots-Parks	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Parks and Recreation	Project # P08TCD Teen Center - Design

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Teen Center - Location to be determined. Justification: There is a citizen demand and need to provide organized activity for the teenage population.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings			4,200,000			
63-00	Improvements other than Buildings						
64-00	Machinery/Equipment						
Other	Design		600,000				
Total		\$ -	\$ 600,000	\$ 4,200,000	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
146	Escheated Lots-Parks	\$ -	\$ 600,000	\$ 4,200,000	\$ -	\$ -	\$ -
Total		\$ -	\$ 600,000	\$ 4,200,000	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
13-00	Personnel		\$ -	\$ -	\$ 165,000	\$ 210,000	\$ 245,000
43-00	Water & Electricity				35,000	42,000	50,000
52-01	Operating Supplies				80,000	100,000	125,000
63-00	Capital Improvements				125,000	100,000	100,000
Total			\$ -	\$ -	\$ 405,000	\$ 452,000	\$ 520,000

Capital Improvement Program

Police Projects

The Police category includes on-going funding of one (1) existing project and funding of new projects as follows:

Project Number-Name and Description

PD08CB-Police Mobile Command Vehicle

Provides a motorized mobile command post that can be utilized during natural or man-made disasters, or for prolonged investigations in remote areas. This project consists of the purchase of said vehicle with related costs and training.

PD08SS-Police Sub-Station

Provides for a Police Sub-station located within Fire Station #2 and is expected to increase efficiency and effectiveness while providing a cost savings to the department.

PD08VH-Police Replacement Vehicles

The Police Replacement Vehicles project is on-going. Built into the Infrastructure Surtax-One Cent Sales Tax Program is an appropriation of \$100,000 each year to replace fully equipped police vehicles. This project provides a means of replacing vehicles that have outlived their usefulness due to excess mileage, maintenance and overall safety issues.

Capital Improvement Program

POLICE PROJECTS

<u>NUMBER</u>	<u>PROJECT TITLE</u>	<u>APPROVED</u>	<u>ESTIMATED ANNUAL OPERATING COST</u>
PD08CB	* Police Mobile Command Vehicle	\$ 189,000	\$ 10,000
PD08SS	* Police Sub-Station	400,000	0
PD08VH	Police Replacement Vehicles	100,000	0
TOTAL COST		<u>\$ 689,000</u>	<u>\$ 10,000</u>
Available Financing Source:			
Law Enforcement Impact Fees		\$ 589,000	
Infrastructure Surtax-One Cent Sales Tax		<u>100,000</u>	
TOTAL AVAILABLE		<u>\$ 689,000</u>	

NOTE: Asterisk (*) indicates new projects.

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Police Department	Project # PD08CB Mobile Command Vehicle

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Police Mobile Command Vehicle with related costs and training. Justification: Motorized mobile command center that can be utilized as a command post during natural and man-made disasters and for prolonged investigations in remote areas.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings						
64-00	Machinery/Equipment		189,000				
Other	Design						
Total		\$ -	\$ 189,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
150	Law Enforcement Impact Fees	\$ -	\$ 189,000	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ 189,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
46-03	Equipment		\$ 10,000	\$ -	\$ -	\$ -	\$ -
46-50	Maintenance		5,000	5,000	5,000	5,000	5,000
52-02	Fuel		5,000	5,000	5,000	5,000	5,000
Total			\$ 20,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Police Department	Project # PD08SS Police Sub-station

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Police facility located with Fire Station #2. Justification: Shared quarters is cost effective and helps in maintaining level of service.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings		400,000				
64-00	Machinery/Equipment						
Other	Design						
Total		\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
150	Law Enforcement Impact Fees	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Police Department	Project # PD08VH Police Replacement Vehicles

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Replace fully equipped police vehicles. Justification: Vehicles that have outlived their usefulness due to excess mileage, maintenance and overall safety issues.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings						
64-00	Machinery/Equipment	100,000	100,000	100,000			
Other	Design						
Total		\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
305	One Cent Sales Tax	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Total		\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Program

Road and Drainage Projects

The Road and Drainage category includes continued funding for two on-going projects. No new projects are scheduled for FY 2008.

Project Number-Name and Description

R08SID-Sidewalk Construction

Provides a safe means of pedestrian travel. This on-going project follows the Sidewalk Master Plan and has a high priority placement as directed by the City Commission.

R08TBC-Toledo Blade Boulevard Construction

Provides a means for the improvement of traffic flow on the roadway. Two additional lanes of travel are being constructed along with the associated intersection improvements. This project represents the City's share of the cost of construction as detailed in the Developer's Agreement.

Capital Improvement Program

ROAD AND DRAINAGE PROJECTS

<u>NUMBER</u>	<u>PROJECT TITLE</u>	<u>APPROVED</u>	<u>ESTIMATED ANNUAL OPERATING COST</u>
R08ISD	Sidewalk Construction	\$ 1,100,000	\$ -
R08TBC	Toledo Blade Boulevard Construction	6,114,795	0
TOTAL COST		\$ 7,214,795	\$ -

Available Financing Source:

Road and Drainage Assessments	\$ 1,000,000
Transportation Impact Fees	\$ 6,004,795
Infrastructure Surtax-One Cent Sales Tax	<u>210,000</u>
TOTAL AVAILABLE	\$ 7,214,795

NOTE: Asterisk (*) indicates new projects.

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Road and Drainage District	Project # R08SID Sidewalk Construction

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Sidewalk Construction - Based on sidewalk master plan and Commission direction. Justification: To provide a safe means of pedestrian travel.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings	950,000	110,000	750,000	650,000	650,000	650,000
64-00	Machinery/Equipment						
Other	Design						
Total		\$ 950,000	\$ 110,000	\$ 750,000	\$ 650,000	\$ 650,000	\$ 650,000

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
107	Road & Drainage Operating	\$ 650,000	\$ 1,000,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
305	One Cent Sales Tax	300,000	100,000	100,000			
Total		\$ 950,000	\$ 1,100,000	\$ 750,000	\$ 650,000	\$ 650,000	\$ 650,000

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Road and Drainage District	Project # R08TBC Toledo Blade Blvd. Construction

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Toledo Blade Boulevard Improvements. Represents the City's share of cost through a Developer's Agreement for the construction of two additional travel lanes and associated intersection improvements. Justification: To increase the capacity of the roadway to improve traffic flow.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings	10,000,000	6,114,795	5,390,205	2,000,000		
64-00	Machinery/Equipment						
Other	Design						
Total		\$ 10,000,000	\$ 6,114,795	\$ 5,390,205	\$ 2,000,000	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
001	General Fund - Tree Fines	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -
145	Escheated Lots - Roads	5,000,000					
153	Transportation Impact Fees	4,500,000	6,004,795	5,390,205	2,000,000		
305	One Cent Sales Tax (for street lights)		110,000				
Total		\$ 10,000,000	\$ 6,114,795	\$ 5,390,205	\$ 2,000,000	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
46-06	Repair and Maintenance		\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000
Total			\$ -	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000	\$ 1,200,000

Capital Improvement Program

Fire Rescue Projects

The Fire Rescue category includes one new project.

Project Number-Name and Description

F08FS5-Fire Station #5

Provides for the purchase of land for a site for a new fire station. This project is required based upon the adopted City Comprehensive Plan's level of service demand and the Fire Rescue Master Plan.

Capital Improvement Program

FIRE RESCUE PROJECTS

NUMBER	PROJECT TITLE	APPROVED	ESTIMATED ANNUAL OPERATING COST
F08FS5	* Fire Station #5	\$ 300,000	\$ -
TOTAL COST		<u>\$ 300,000</u>	<u>\$ -</u>
Available Financing Source:			
Fire Impact Fees		\$ 300,000	
TOTAL AVAILABLE		<u>\$ 300,000</u>	

NOTE: Asterisk (*) indicates new projects.

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Fire Rescue District	Project # F08FS5 Fire Station #5

Capital Improvement Element of Comprehensive Plan

Project is part of Capital Improvement Element (CIE) of Comprehensive Plan

- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Fire Station #5 to located in the vicinity of Price Blvd. and Biscayne Blvd. Justification: Required to provide Comprehensive Plan adopted level of service and Fire Rescue Master Plan.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings					2,800,000	
63-00	Improvements other than Buildings						
64-00	Machinery/Equipment					100,000	
Other	Design				60,000	200,000	
Total		\$ 300,000	\$ -	\$ -	\$ 60,000	\$ 3,100,000	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
151	Fire Impact Fees	\$ -	\$ 300,000	\$ -	\$ 60,000	\$ 1,320,000	\$ -
305	One Cent Sales Tax					1,780,000	
Total		\$ -	\$ 300,000	\$ -	\$ 60,000	\$ 3,100,000	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
41-00	Communications		\$ -	\$ 4,410	\$ 4,631	\$ 4,862	\$ 5,105
43-00	Water and Electricity			12,678	13,311	13,975	14,674
46-04	Building Repairs & Maintenance			3,197	3,356	3,523	3,699
52-01	Operating Supplies			5,953	6,251	6,654	6,987
Total			\$ -	\$ 26,238	\$ 27,549	\$ 29,014	\$ 30,465

Capital Improvement Program

Solid Waste Projects

The Solid Waste category includes continued funding of one existing project and no new projects.

Project Number-Name and Description

Solid Waste Trucks

Provides for the on-going funding of new solid waste trucks as programmed into the Infrastructure Surtax-One Cent Sales tax initiative. The project contributes to establishing a sufficient fleet of trucks for the collection and disposal of solid waste within the City.

Capital Improvement Program

SOLID WASTE PROJECTS

<u>NUMBER</u>	<u>PROJECT TITLE</u>	<u>APPROVED</u>	<u>ESTIMATED ANNUAL OPERATING COST</u>
N/A	Solid Waste Trucks	\$ 100,000	\$ -
TOTAL COST		\$ 100,000	\$ -
Available Financing Source:			
	Infrastructure Surtax-One Cent Sales Tax	\$ 100,000	
TOTAL AVAILABLE		\$ 100,000	

NOTE: Asterisk (*) indicates new projects.

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Solid Waste District	Project # N/A Solid Waste Trucks

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

To purchase Solid Waste trucks

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings						
64-00	Machinery/Equipment	840,000	100,000	1,585,000	1,839,000	1,910,000	2,428,000
Other	Design						
Total		\$ 840,000	\$ 100,000	\$ 1,585,000	\$ 1,839,000	\$ 1,910,000	\$ 2,428,000

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
120	Solid Waste District Operating	\$ 740,000	\$ -	\$ 1,585,000	\$ 1,839,000	\$ 1,910,000	\$ 2,428,000
305	One Cent Sales Tax	100,000	100,000				
Total		\$ 840,000	\$ 100,000	\$ 1,585,000	\$ 1,839,000	\$ 1,910,000	\$ 2,428,000

Operating Impact		2007-08	2008-09	2009-10	2010-11	2011-12
Total		\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Program

Utilities-Administration and Field Operations Projects

The Utilities-Administration and Field Operations category includes continued funding for one on-going project and no new projects.

Project Number-Name and Description

U08NEP-Neighborhood Expansion Program

Provides for the beginning of the Neighborhood Expansion Program-Phase 1 to extend the City water and sewer lines into the Madagascar community. The expansion project will reach into other communities based on studies conducted by outside vendors.

Capital Improvement Program

UTILITIES-ADMINISTRATION & FIELD OPERATIONS PROJECTS

<u>NUMBER</u>	<u>PROJECT TITLE</u>	<u>APPROVED</u>	<u>ESTIMATED ANNUAL OPERATING COST</u>
U08NEP	Neighborhood Expansion Program	\$ 12,400,000	\$ -
TOTAL COST		<u>\$ 12,400,000</u>	<u>\$ -</u>
Available Financing Source:			
Revenue Bonds		\$ 12,400,000	
TOTAL AVAILABLE		<u>\$ 12,400,000</u>	

NOTE: Asterisk (*) indicates new projects.

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Administration/Field Operations	Project # U08NEP Neighborhood Expansion

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Water and sewer line extension. Justification: Begin neighborhood expansion with Phase 1 of Madagascar area and to follow with other communities based on other studies.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ 210,000	\$ -	\$ 300,000	\$ 300,000	\$ 400,000	\$ 400,000
62-00	Buildings						
63-00	Improvements other than Buildings		10,900,000	25,000,000	25,000,000	25,000,000	25,000,000
64-00	Machinery/Equipment						
Other	Design	3,200,000	1,500,000	3,000,000	3,000,000	3,000,000	3,000,000
Total		\$ 3,410,000	\$ 12,400,000	\$ 28,300,000	\$ 28,300,000	\$ 28,400,000	\$ 28,400,000

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
431	Assessment Bonds	\$ 3,410,000	\$ 12,400,000	\$ 28,300,000	\$ 28,300,000	\$ 28,400,000	\$ 28,400,000
	*Anticipated referendum-Nov. 2007						
Total		\$ 3,410,000	\$ 12,400,000	\$ 28,300,000	\$ 28,300,000	\$ 28,400,000	\$ 28,400,000

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
12-00	Construction coordinator		\$ -	\$ 30,000	\$ 30,900	\$ 31,827	\$ 32,782
	Vehicle/computer			40,000			
	Phone/training/gas/memberships			1,000	1,200	1,280	1,350
Total			\$ -	\$ 71,000	\$ 32,100	\$ 33,107	\$ 34,132

Capital Improvement Program

Utilities-Water Systems

The Utilities-Water Systems category includes continued funding of several existing projects and one new project.

Project Number-Name and Description

U08ASR-Aquifer, Storage and Recovery-Phase 4

Provides for the continuation of the Aquifer, Storage and Recovery project, and includes engineering, hydro-geological testing and laboratory services. This project provides for the storage of water for use during times of drought.

U08HBP-Hillsborough Boulevard Potable Water Pipeline

Provides for transmission pipe improvements including design, permitting and construction of pipes and/or looping of the water system to increase capacity along San Mateo Dr., North Biscayne and Ponce De Leon Boulevards.

U08NBS-Northeast Booster Station (water tank)

Provides a new water tank at the Northeast Booster Station to meet the demands due to growth. The project includes the construction of a 2.25 mg (formerly 1.0 mg) water storage tank.

U08PEI-Water Plant Expansion Phase 1

Provides the engineering costs of evaluation, design and permitting, which includes immediate costs associated with minor construction improvements. The project is needed to meet the demands due to growth.

U08TBO-Toledo Blade Boulevard Construction (over-sizing)

Provides for new piping between Woodhaven Drive and Hillsborough Boulevard that will loop the city's water system. This project is related to the widening of Toledo Blade Boulevard.

U08WEP-Water Enhancement Project

Provides for the evaluation of available water sources within the City in order to determine the potential availability of water to meet future needs. The project will be coordinated and complimentary to the Storm Water Management Study which will provide a conceptual approach for the project design.

U08WTO-Water Transmission Over-sizing

Provides for the over-sizing of certain locations within the City that require additional capacity due to the construction of utility extensions by developers.

Capital Improvement Program

UTILITIES-WATER SYSTEMS PROJECTS

<u>NUMBER</u>	<u>PROJECT TITLE</u>	<u>APPROVED</u>	<u>ESTIMATED ANNUAL OPERATING COST</u>
U08ASR	Aquifer, Storage and Recovery	\$ 252,000	\$ -
U08HBP	* Hillsborough Boulevard Potable Water Pipeline	4,680,000	
U08NBS	Northeast Booster Station (water tank)	95,000	
U08PEI	Water Plant Expansion Phase 1	1,500,000	25,000
U08TBO	Toledo Blade Boulevard Widening (over-sizing)	375,000	
U08WEP	Water Enhancement Project	500,000	
U08WTO	Water Transmission Over-sizing	500,000	
	TOTAL COST	\$ 7,902,000	\$ 25,000

Available Financing Source:

Water Impact Fees	\$ 7,902,000
TOTAL AVAILABLE	\$ 7,902,000

NOTE: Asterisk (*) indicates new projects.

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Water Systems	Project # U08ASR Aquifer, Storage, Recovery

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Aquifer, Storage and Recovery. Justification: Phase 4 of the project will continue and includes engineering, hydrogeological testing and laboratory services.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings	75,000	252,000	130,000	120,000		
64-00	Machinery/Equipment						
Other	Design						
Total		\$ 75,000	\$ 252,000	\$ 130,000	\$ 120,000	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
423	Water Impact Fees	\$ 75,000	\$ 252,000	\$ 130,000	\$ 120,000	\$ -	\$ -
Total		\$ 75,000	\$ 252,000	\$ 130,000	\$ 120,000	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Water Systems	Project # U08HBP Hillsborough Potable Water Pipe

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Hillsborough Boulevard Potable Water Pipeline. Justification: Design, permit and construction of pipes to increase capacity including easements.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings	702,000	4,680,000				
64-00	Machinery/Equipment						
Other	Design						
Total		\$ 702,000	\$ 4,680,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
423	Water Impact Fees	\$ 702,000	\$ 4,680,000	\$ -	\$ -	\$ -	\$ -
Total		\$ 702,000	\$ 4,680,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Water Systems	Project # U08NBS Northeast Booster Station

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Northeast Booster Station water tank. Justification: New water tank neede to meet demands due to growth. Includes the construction of a 2.25 mg (formerly 1.0 mg) water storage tank.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings		95,000				
64-00	Machinery/Equipment						
Other	Design	50,000					
Total		\$ 50,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
423	Water Impact Fees	\$ 50,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -
Total		\$ 50,000	\$ 95,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Water Systems	Project # U08PEI Water Plant Expansion-Phase 1

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Water Plant Expansion - Phase 1. Justification: Plant expansion needed to meet demands due to growth. Includes engineering costs of evaluation, some immediate design and permitting, minor construction improvements. Anticipate pursuing SWFWMD funding for this project.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings		1,500,000			2,000,000	
64-00	Machinery/Equipment						
Other	Design						
Total		\$ -	\$ 1,500,000	\$ -	\$ -	\$ 2,000,000	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
423	Water Impact Fees	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 2,000,000	\$ -
Total		\$ -	\$ 1,500,000	\$ -	\$ -	\$ 2,000,000	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
12-00	Personnel - Operators		\$ -	\$ -	\$ -	\$ 150,000	\$ 160,000
	Electricity and Chemicals		25,000	50,000	60,000	70,000	120,000
Total			\$ 25,000	\$ 50,000	\$ 60,000	\$ 220,000	\$ 280,000

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Water Systems	Project # U08TBO Toledo Blade Blvd. Construction

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Toledo Blade Blvd. widening project. Justification: Toledo Blade will be widened to (4) lanes. This project provides funding for a new pipe between Woodhave Dr and Hillsborough Blvd. to loop the water system.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings		375,000				
64-00	Machinery/Equipment						
Other	Design	75,000					
Total		\$ 75,000	\$ 375,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
423	Water Impact Fees	\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ 375,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Water Systems	Project # U08WEP Water Enhancement Project

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Water Enhancement Project. Justification: Evaluate enhancement of water sources within the city to determine the potential of available sources to meet future water needs dependent upon cooperative funding from SWFWMD and support from PR/MRWSA. To be coordinated and complimentary to the Storm water Management Study which will provide a conceptual approach for our design. Potential construction would include intake structures, pre-treatment, additional treatment, etc.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings		500,000	460,000	2,300,000	2,240,000	100,000
64-00	Machinery/Equipment	330,000					
Other	Design						
Total		\$ 330,000	\$ 500,000	\$ 460,000	\$ 2,300,000	\$ 2,240,000	\$ 100,000

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
423	Water Impact Fees	\$ 330,000	\$ 480,000	\$ 440,000	\$ 2,280,000	\$ 2,220,000	\$ 100,000
	Developer Contribution		20,000	20,000	20,000	20,000	
Total		\$ 330,000	\$ 500,000	\$ 460,000	\$ 2,300,000	\$ 2,240,000	\$ 100,000

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Water Systems	Project # U08WTO Water Transmission Oversizing

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Water Transmission Oversizing. Justification: Certain locations in the city will require that a developer construct utility extensions with excess capacity. The oversize portion of this project will allow for compensation of added capacity to the city's system.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings	200,000	500,000	500,000	500,000	500,000	389,505
64-00	Machinery/Equipment						
Other	Design						
Total		\$ 200,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 389,505

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
423	Water Impact Fees	\$ 200,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 50,000	\$ 389,505
Total		\$ 200,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 50,000	\$ 389,505

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Program

Utilities-Wastewater Systems

The Utilities-Wastewater Systems category includes continued funding of two existing projects and funding of two new projects.

Project Number-Name and Description

U08PAF-Pan American Force Main

Provides for the construction of a 16" force main from Appomattox Drive to the existing wastewater treatment plant in order to better manage the increased flow from the City Center Complex to the Wastewater Treatment Plant. This project is part of the Wastewater Treatment Plant Expansion project, but is referenced as a new project.

U08PPS-Price Master Pumping Station

Provides for collecting the flow from the Panacea area and routing it to the existing Wastewater Treatment Plant. In the future, the flow will be pumped to a new wastewater treatment plant located in the Panacea Development.

U08STO-Sewer Transmission Over-sizing

Provides for the over-sizing of certain locations within the City that require additional capacity due to the construction of utility extensions by developers.

U08WWTP-Wastewater Treatment Plant Expansion

Provides for the increased capacity from 3.7 mgd to 7.0 mgd in accordance with the 2005 Master Plan to accommodate growth. The project includes a new polymer feed system, bio-solids treatment, DIW and disposal for re-use production. In addition, this project includes developing the design for the West Villages Improvement District wastewater treatment plant.

Capital Improvement Program

UTILITIES-WASTEWATER SYSTEMS PROJECTS

<u>NUMBER</u>	<u>PROJECT TITLE</u>	<u>APPROVED</u>	<u>ESTIMATED ANNUAL OPERATING COST</u>
U08PAF	* Pan American Force Main	\$ 973,400	\$ -
U08PPS	* Price Master Pumping Station	1,700,000	
U08STO	Sewer Transmission Over-sizing	500,000	
U08WWE	Wastewater Treatment Plant Expansion	11,294,000	
TOTAL COST		<u>\$ 14,467,400</u>	<u>\$ -</u>
Available Financing Source:			
Revenue Bonds		\$ 7,895,000	
Sewer Impact Fees		\$ 6,572,400	
TOTAL AVAILABLE		<u>\$ 14,467,400</u>	

NOTE: Asterisk (*) indicates new projects.

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Wastewater Systems	Project # U08PAF Pan America Blvd. Force Main

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Pan American Blvd. Force Main. Justification: Construction of a 16" force main from Appomattox Dr to existing wastewater treatment plan in order to better manage the increased flow from the City Center Complex to the Wastewater Treatment Plant (WWTP). This project is part of the WWTP Expansion project.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings		973,400				
64-00	Machinery/Equipment						
Other	Design						
Total		\$ -	\$ 973,400	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
424	Sewer Impact Fees	\$ -	\$ 973,400	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ 973,400	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Wastewater Systems	Project # U08PPS Price Pumping Station

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Toledo Blade Blvd./Price Blvd. Primary Lift Station. Designed to collect the flow from Panacea and then send it to the existing plant and in the future, pump flow to the Panacea Wastewater Treatment Plant.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings		1,700,000				
64-00	Machinery/Equipment						
Other	Design						
Total		\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
424	Sewer Impact Fees	\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -
Total		\$ -	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project
Utilities - Wastewater Systems	Project # U08STO Sewer Transmission Oversizing

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Sewer Transmission oversizing project. Justification: Certain locations in the city will require that a developer construct utility extensions with excess capacity. The oversizing portion of this project will allow for compensation of added capacity to the city's system.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings	500,000	500,000	500,000	500,000	500,000	500,000
64-00	Machinery/Equipment						
Other	Design						
Total		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
424	Sewer Impact Fees	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
Total			\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF NORTH PORT, FLORIDA
2008-2012 Capital Improvement Program

Department	Project #	U08WWTP	Project
Utilities - Wastewater Systems			Wastewater Treatment Plant Exp.

Capital Improvement Element of Comprehensive Plan

- Project is part of Capital Improvement Element (CIE) of Comprehensive Plan
- Level of Service (LOS) will be restored with this project
- Proportionate Fair Share Payments (if collected) shown below under Funding Source for project
- Project will be submitted to DCA as part of annual CIE submission
- Project is financially feasible as defined by FS 163.3164
- Project is consistent with MPO long range plan, if applicable

Description

Wastewater Treatment Plant Expansion, DIW and transmission, pre-treatment facility, design of Panacea Plant and design criteria for WVID plant. Justification: In accordance with the 2005 Master Plan and to accommodate growth, increase the capacity from 3.7 mgd to 7.0 mgd including a new Polymer Feed System and bio-solids treatment, DIW and disposal for reuse production, the Panacea WWTP should progress into the complete design and permitting of the proposed facility. In addition, this includes developing the design criteria for the WVID WWTP.

Capital Costs by Type		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
61-00	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62-00	Buildings						
63-00	Improvements other than Buildings	8,725,000	11,294,000	8,319,000	9,700,000	13,100,000	10,000,000
64-00	Machinery/Equipment						
Other	Design						
Total		\$ 8,725,000	\$ 11,294,000	\$ 8,319,000	\$ 9,700,000	\$ 13,100,000	\$ 10,000,000

Financing		Prior Year	2007-08	2008-09	2009-10	2010-11	2011-12
424	Sewer Impact Fees	\$ 2,000,000	\$ 3,399,000	\$ 1,664,000	\$ 4,500,000	\$ 3,000,000	\$ -
	SRF Funding	6,725,000					
	Bonds		7,895,000	6,655,000			
	Developer's Contribution				5,200,000	10,100,000	10,000,000
Total		\$ 8,725,000	\$ 11,294,000	\$ 8,319,000	\$ 9,700,000	\$ 13,100,000	\$ 10,000,000

Operating Impact			2007-08	2008-09	2009-10	2010-11	2011-12
	Inspection/Operators			\$ 108,000	\$ 131,000	\$ 234,000	\$ 250,000
	Electricity/Chemicals			300,000	320,000	340,000	350,000
	Principal & Interest - Loan				1,594,812	1,594,812	1,594,812
	Repayment of Impact Fees to TR						455,200
Total			\$ -	\$ 408,000	\$ 2,045,812	\$ 2,168,812	\$ 2,650,012

CITY OF NORTH PORT, FLORIDA

OVERVIEW OF FIVE-YEAR PROJECTIONS

General Overview of Five-Year Projections

This section includes five-year projections for all operating type funds. The funds included in this section are: the General Fund; operating type Special Revenue Funds including the Road and Drainage District, Fire Rescue District, Solid Waste District, Fleet Maintenance and Building Fund; and the North Port Utilities Enterprise Fund. The balance of the Special Revenue Funds is not included since they are primarily the appropriation of the applicable revenue source for specified purposes. Internal Service Funds are not included since any projected cost increases of Internal Service Funds are passed on to and factored into the five-year projections of the operating funds.

Each of the five-year projections for the operating funds listed below reflects similar expenditure assumptions such as: personnel service increases of 8%, operational increases of 3%, capital outlay increases of 1%. In addition, expenditure cutbacks, assessment rate increases and utilization of fund balance will likely be necessary to balance revenues and expenditures.

The City's average annual growth in taxable value is approximately 10% and the population is growing at a rate of 12% annually. Although these two factors contribute to trend analyses of revenues and expenditures, the local economy and the City's goal to provide quality services in a cost effective manner provide a greater influence on the projections.

General Fund

The five-year projection for the General Fund assumes that personnel services will increase an average of 8% each year. The increase consists of an average escalation of 5% in salaries and wages and a 3% rise in benefits costs. Operational and capital expenditures are projected to increase slightly. With the implementation of the Property Tax Reform Bill-HB 1B, revenue from ad valorem taxes is projected to grow minimally. Intergovernmental revenue sources are expected to increase at a higher rate because they are based on population and the city continues to grow at a rate of 10% - 12%, annually. As the five-year projections reflect, balancing the budgets for future years will be a challenge. The City will look at the utilization of fund balance, expenditure cutbacks and other revenue sources to meet the challenge.

Road and Drainage District

A methodology and rate study was conducted in FY 2007 for the Road and Drainage District which provided a basis for the FY 2008 budget and the five-year projections. Expenditures for personnel services are projected to rise 8% with operational services increasing 3%, and capital outlay 1% on an annual basis. The projections assume increases will be moderate and additional services will be minimal. Local Option Fuel Taxes are projected to grow an average of 8% each year. The District assessments reflect a 6% annual growth with an 8% growth in FY 2011 in anticipation of rate increases.

Fire Rescue District

Expenditures in the Fire Rescue District are projected to grow at the same rates: personnel services – 8%, operational services – 3% and capital outlay – 1%. The District has maintained the same assessment rates for three years. In FY 2008, a methodology and rate study will be conducted as a basis for establishing assessment rates for future years. The five-year revenue projections for the District are based on the average annual growth since FY 2003.

Solid Waste District

The Solid Waste District assessment rate increased in FY 2008. The five-year projections for district assessments reflect a 3% annual growth increase with an anticipated rate increase in FY 2010. As in the other operating funds; personnel services are projected at an 8% annual increase, operational services at 3% and capital outlay at 1%.

North Port Utilities

With the expansion of water and sewer services to neighborhoods within the city, the Utilities department will realize additional revenue. However, additional rate increases will likely be necessary to balance revenues and expenditures. The revenues of the five-year projections are based on the average annual growth. Expenditures are projected to increase based on the rates of 8% for personnel services, 3% for operational services and 1% for capital outlay.

Building Fund

The Building Fund was established in FY 2007 to comply with Florida Statute 553.80 which defines the charging of reasonable fees collected for the enforcement of the Florida Building Code and how these fees are to be utilized. With the current slow down in construction, the Building Fund five-year projections reflect a gradual increase in revenues. Due to smaller increases in revenues, balancing the budgets for future years will be a challenge.

Fleet Maintenance

The five-year projections indicate that expenditures will exceed revenues. In the FY 2008 budget, an operating subsidy of \$914,844 is appropriated from the General Fund to Fleet Maintenance to balance the division's budget. The shortfalls are projected to continue even with a projected subsidy from the General Fund. In FY 2007 a study was completed on the operations of Fleet Maintenance. City staff is currently reviewing the study to determine the best course of action to assist Fleet Maintenance in maintaining a viable budget.

City of North Port Florida

Five-Year Forecast

General Fund Five-Year Forecast - FY 2008-09 to FY 2012-13

	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Projected</u>	<u>FY 2011</u> <u>Projected</u>	<u>FY 2012</u> <u>Projected</u>	<u>FY 2013</u> <u>Projected</u>
<i>Estimated Revenues</i>					
Property Taxes	16,129,663	16,334,100	16,541,131	17,118,607	18,096,935
Other Taxes	5,247,639	5,851,158	6,524,525	7,275,868	8,114,268
Licenses and Permits	342,195	365,160	391,530	421,674	456,007
Inter-governmental Revenues	5,685,509	6,430,596	7,277,597	8,241,130	9,338,014
Charges for Services	7,718,500	7,860,296	8,026,922	8,223,115	8,454,882
Fines & Forfeitures	456,351	479,445	503,919	529,866	557,388
Interest Income	875,000	850,000	825,000	800,000	775,000
Miscellaneous Revenues	214,059	219,525	225,568	232,269	239,723
Operating Transfers	1,301,370	1,201,370	1,201,370	1,201,370	1,201,370
Total Estimated Revenues	37,970,286	39,591,650	41,517,562	44,043,899	47,233,587
<i>Estimated Expenditures</i>					
Personal Services	27,613,342	29,822,409	32,208,202	34,784,858	37,567,647
Operational Services	9,651,496	9,941,040	10,239,272	10,546,450	10,862,843
Capital Outlay	578,367	584,151	589,993	595,893	601,851
Debt Service	1,203,221	1,200,121	1,204,621	1,201,771	1,201,771
Total Estimated Expenditures	39,046,426	41,547,722	44,242,087	47,128,971	50,234,112
(Deficit)	(1,076,140)	(1,956,072)	(2,724,525)	(3,085,072)	(3,000,525)
General Fund - Estimated Beginning Fund Balance	21,013,169	19,937,029	17,980,958	15,256,432	12,171,360
General Fund - Estimated Ending Fund Balance	19,937,029	17,980,958	15,256,432	12,171,360	9,170,835
Millage Rate	2.3804	1.9011	1.5183	1.2393	1.0333
Percent of Decrease from Rolled-back rate	-9.00%	-9.00%	-7.00%	-5.00%	-5.00%

City of North Port Florida Five-Year Forecast

Road and Drainage District Five-Year Forecast - FY 2008-09 to FY 2012-13

	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Projected</u>	<u>FY 2011</u> <u>Projected</u>	<u>FY 2012</u> <u>Projected</u>	<u>FY 2013</u> <u>Projected</u>
<i>Estimated Revenues</i>					
Taxes	2,370,598	2,562,534	2,770,163	2,994,779	3,237,783
Licenses and Permits	0	0	0	0	0
Inter-governmental Revenues	278,490	293,860	310,078	327,191	345,249
District Assessments	12,137,828	12,866,097	13,895,385	14,729,108	15,612,855
Charges for Services	30,000	30,000	30,000	30,000	30,000
Fines & Forfeitures	0	0	0	0	0
Interest Income	260,000	255,000	250,000	245,000	240,000
Miscellaneous Revenues	17,000	17,000	17,000	17,000	17,000
Operating Transfers	210,000	0	0	0	0
Total Estimated Revenues	15,303,916	16,024,491	17,272,627	18,343,079	19,482,887
<i>Estimated Expenditures</i>					
Personal Services	6,358,994	6,867,713	7,417,130	8,010,500	8,651,341
Operational Services	7,919,845	8,157,440	8,402,164	8,654,229	8,913,855
Capital Outlay	2,836,030	2,864,390	2,893,034	2,921,964	2,951,184
Debt Service	841,365	841,365	600,072	179,390	0
Total Estimated Expenditures	17,956,234	18,730,909	19,312,400	19,766,083	20,516,380
(Deficit)	(2,652,318)	(2,706,417)	(2,039,773)	(1,423,004)	(1,033,492)
Road & Drainage - Estimated Beginning Fund Balance	12,142,307	9,489,989	6,783,572	4,743,798	3,320,795
Road & Drainage - Estimated Ending Fund Balance	9,489,989	6,783,572	4,743,798	3,320,795	2,287,302
Proposed Collection Fee Increase	6.00%	6.00%	8.00%	6.00%	6.00%

City of North Port Florida

Five-Year Forecast

Fire Rescue District Five-Year Forecast - FY 2008-09 to FY 2012-13

	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Projected</u>	<u>FY 2011</u> <u>Projected</u>	<u>FY 2012</u> <u>Projected</u>	<u>FY 2013</u> <u>Projected</u>
<i>Estimated Revenues</i>					
Taxes	0	0	0	0	0
Licenses and Permits	22,630	25,606	28,973	32,783	37,094
Inter-governmental Revenues	44,364	49,203	54,571	60,524	67,127
District Assessments	6,635,626	7,071,720	7,536,473	8,031,770	8,559,618
Charges for Services	38,368	38,547	38,727	38,909	39,094
Fines & Forfeitures	0	0	0	0	0
Interest Income	180,000	190,000	200,000	210,000	220,000
Miscellaneous Revenues	1,748	1,797	1,848	1,901	1,955
Operating Transfers	0	0	0	0	0
Total Estimated Revenues	6,922,736	7,376,873	7,860,593	8,375,888	8,924,887
<i>Estimated Expenditures</i>					
Personal Services	5,631,502	6,082,023	6,568,584	7,094,071	7,661,597
Operational Services	1,282,938	1,321,426	1,361,069	1,401,901	1,443,958
Capital Outlay	12,903	13,032	13,162	13,294	13,427
Debt Service	188,093	139,612	139,612	69,806	0
Total Estimated Expenditures	7,115,436	7,556,092	8,082,427	8,579,072	9,118,982
(Deficit)	(192,700)	(179,219)	(221,834)	(203,184)	(194,094)
Fire Rescue District - Estimated Beginning Fund Balance	2,521,795	2,329,095	2,149,876	1,928,042	1,724,858
Fire Rescue District - Estimated Ending Fund Balance	2,329,095	2,149,876	1,928,042	1,724,858	1,530,764
Proposed Collection Fee Increase	6.57%	6.57%	6.57%	6.57%	6.57%

City of North Port Florida Five-Year Forecast

Solid Waste District Five-Year Forecast - FY 2008-09 to FY 2012-13

	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Projected</u>	<u>FY 2011</u> <u>Projected</u>	<u>FY 2012</u> <u>Projected</u>	<u>FY 2013</u> <u>Projected</u>
<i>Estimated Revenues</i>					
Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Inter-governmental Revenues	0	0	0	0	0
Assessments	6,948,898	7,365,832	7,586,807	7,814,411	8,048,843
Charges for Services	836,640	882,780	909,857	937,804	966,656
Fines & Forfeitures	0	0	0	0	0
Interest Income	60,000	60,000	60,000	60,000	60,000
Miscellaneous Revenues	2,020	2,040	2,061	2,081	2,102
Operating Transfers	100,000	0	0	0	0
Total Estimated Revenues	7,947,558	8,310,652	8,558,724	8,814,297	9,077,601
<i>Estimated Expenditures</i>					
Personal Services	2,492,075	2,691,441	2,906,756	3,139,297	3,390,441
Operational Services	4,541,977	4,678,236	4,818,583	4,963,140	5,112,035
Capital Outlay	121,200	122,412	123,636	124,872	126,121
Debt Service	738,580	522,483	264,552	87,118	0
Total Estimated Expenditures	7,893,831	8,014,572	8,113,527	8,314,428	8,628,597
(Deficit)	53,727	296,080	445,197	499,869	449,005
Solid Waste District - Estimated Beginning Fund Balance	(441,551)	(387,824)	(91,744)	353,453	853,322
Solid Waste District - Estimated Ending Fund Balance	(387,824)	(91,744)	353,453	853,322	1,302,327
Proposed Assessment Rate	\$ 267	\$ 267	\$ 275	\$ 275	\$ 275

City of North Port Florida Five-Year Forecast

North Port Utilities Five-Year Forecast - FY 2008-09 to FY 2012-13

	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Projected</u>	<u>FY 2011</u> <u>Projected</u>	<u>FY 2012</u> <u>Projected</u>	<u>FY 2013</u> <u>Projected</u>
<i>Estimated Revenues</i>					
Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Inter-governmental Revenues	0	0	0	0	0
Charges for Services	16,617,576	18,281,397	20,137,438	22,211,828	24,534,932
Fines & Forfeitures	15,000	15,000	15,000	15,000	15,000
Interest Income	249,000	256,470	264,164	272,089	280,252
Miscellaneous Revenues	91,930	94,096	96,370	98,761	101,275
Operating Transfers	0	0	0	0	0
Total Estimated Revenues	16,973,506	18,646,963	20,512,972	22,597,678	24,931,459
<i>Estimated Expenditures</i>					
Personal Services	4,820,450	5,206,086	5,622,573	6,072,379	6,558,170
Operational Services	10,440,340	10,750,550	11,070,067	11,399,169	11,738,144
Capital Outlay	2,304,606	2,327,652	2,350,929	2,374,438	2,398,182
Debt Service	2,506,282	2,502,456	2,798,299	2,797,117	2,797,117
Total Estimated Expenditures	20,071,678	20,786,745	21,841,868	22,643,102	23,491,612
(Deficit)	(3,098,172)	(2,139,782)	(1,328,895)	(45,425)	1,439,847

City of North Port Florida Five-Year Forecast

Building Fund Five-Year Forecast - FY 2008-09 to FY 2012-13

	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Projected</u>	<u>FY 2011</u> <u>Projected</u>	<u>FY 2012</u> <u>Projected</u>	<u>FY 2013</u> <u>Projected</u>
<i>Estimated Revenues</i>					
Taxes	0	0	0	0	0
Licenses and Permits	3,463,908	3,609,979	3,780,364	3,958,964	4,146,181
Inter-governmental Revenues	0	0	0	0	0
Assessments	0	0	0	0	0
Charges for Services	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Interest Income	(20,000)	(20,000)	(15,000)	(15,000)	(10,000)
Miscellaneous Revenues	0	0	0	0	0
Operating Transfers	0	0	0	0	0
Total Estimated Revenues	3,443,908	3,589,979	3,765,364	3,943,964	4,136,181
<i>Estimated Expenditures</i>					
Personal Services	2,522,838	2,724,665	2,942,638	3,178,049	3,432,293
Operational Services	1,014,120	1,024,261	1,034,504	1,044,849	1,055,297
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Total Estimated Expenditures	3,536,958	3,748,926	3,977,142	4,222,898	4,487,590
(Deficit)	(93,050)	(158,947)	(211,778)	(278,934)	(351,409)
Building Fund - Estimated Beginning Fund Balance	272,859	179,809	20,863	(190,915)	(469,849)
Building Fund - Estimated Ending Fund Balance	179,809	20,863	(190,915)	(469,849)	(821,258)

City of North Port Florida Five-Year Forecast

Fleet Maintenance Five-Year Forecast - FY 2008-09 to FY 2012-13

	<u>FY 2009</u> <u>Projected</u>	<u>FY 2010</u> <u>Projected</u>	<u>FY 2011</u> <u>Projected</u>	<u>FY 2012</u> <u>Projected</u>	<u>FY 2013</u> <u>Projected</u>
<i>Estimated Revenues</i>					
Taxes	0	0	0	0	0
Licenses and Permits	0	0	0	0	0
Inter-governmental Revenues	0	0	0	0	0
Charges for Services	3,392,195	3,573,271	3,716,598	3,868,486	4,029,547
Fines & Forfeitures	0	0	0	0	0
Interest Income	(15,000)	(14,000)	(13,000)	(12,000)	(11,000)
Miscellaneous Revenues	0	0	0	0	0
Operating Transfers	0	0	0	0	0
Total Estimated Revenues	3,377,195	3,559,271	3,703,598	3,856,486	4,018,547
<i>Estimated Expenditures</i>					
Personal Services	1,186,938	1,281,893	1,384,445	1,495,200	1,614,817
Operational Services	2,236,336	2,303,426	2,372,529	2,443,705	2,517,016
Capital Outlay	0	0	0	0	0
Debt Service	0	0	0	0	0
Total Estimated Expenditures	3,423,274	3,585,320	3,756,974	3,938,905	4,131,832
(Deficit)	(46,079)	(26,048)	(53,376)	(82,419)	(113,285)
Fleet Maintenance - Estimated Beginning Fund Balance	(861,189)	(907,268)	(933,317)	(986,692)	(1,069,112)
Fleet Maintenance - Estimated Ending Fund Balance	(907,268)	(933,317)	(986,692)	(1,069,112)	(1,182,397)



ORDINANCE No. 2007-30
(FY07-08 Tax Millage)

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA,
PROVIDING FOR ADOPTION AND CERTIFICATION OF AN AD
VALOREM MILLAGE RATE FOR THE 2007-08 FISCAL YEAR;
PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS;
AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF NORTH PORT,
FLORIDA:

SECTION 1 - CERTIFICATION AND ADOPTION

- 1.01 - The City Commission hereby certifies and adopts a tax millage of 2.9805 for the purpose of providing sufficient ad valorem taxes required for the operation of the General Government for Fiscal Year 2007-08. Fiscal Year 2007-08 begins October 1, 2007 and ends September 30, 2008.

SECTION 2 - LEVYING AND ASSESSMENT

- 2.01 - There is hereby levied and assessed a tax on all taxable property, real and personal, within the corporate limits of the City of North Port, Florida, except homestead exemptions as defined in Article 10 of the Constitution of the State of Florida as amended. It is now or shall be provided for by general law, as follows:

FOR THE GENERAL GOVERNMENT APPROPRIATION
FOR OPERATING EXPENSES AND EXPENDITURES
CONTAINED IN ORDINANCE 2007-31 A TAX
MILLAGE OF 2.9805, WHICH REPRESENTS A 9%
DECREASE FROM THE ROLLED BACK MILLAGE
RATE OF 3.2753.

SECTION 3 - CONFLICTS

- 3.01 - If there is any conflict between the provisions of this Ordinance and any other resolution or ordinance or portions thereof, the provisions of this Ordinance shall prevail to the extent of such conflict.

SECTION 4 - SEVERABILITY

4.01 - If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions.


SECTION 5 - EFFECTIVE DATE

5.01 - This Ordinance shall become effective October 1, 2007.

September 6, 2007 on first reading.

Passed and Adopted in public session this 20 th day of September, 2007.


CITY OF NORTH PORT, FLORIDA


Barbara L. Gross, Commissioner
Chair

ATTEST:


Helen Raimbeau, CMC
City Clerk

APPROVED AS TO FORM AND CORRECTNESS:


Robert K. Robinson, City Attorney

ORDINANCE NO. 2007-31

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A NON-DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007 AND ENDING ON SEPTEMBER 30, 2008, ADOPTING THE CAPITAL IMPROVEMENT BUDGET AND PROGRAM; PROVIDING FOR THE ROLLOVER OF PRIOR YEAR ENCUMBRANCES, COMMITMENTS, AND CAPITAL PROJECTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY OF NORTH PORT, FLORIDA:

SECTION 1. This Ordinance shall be known as the "Non-District Budget Ordinance of the City of North Port" for its fiscal year 2007-08 and shall serve to appropriate the sums provided for herein. When read in conjunction with Appendix A and Appendix B collectively, shall provide for the revenues and expenditures of each fund excluding the Districts.

SECTION 2. Appendix A is deemed the Non-District Budget of the City of North Port in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances.

Section 2.01 - For the General Fund, the following amounts shall be appropriated:

<u>GENERAL FUND</u>	
Legislative/Commission	\$ 349,585
Legal/City Attorney	675,000
City Clerk	671,770
Finance	2,183,640
Planning & Zoning	1,581,734
Building	1,191,698
Support Services	4,727,041
City Manager	959,585
Police	11,116,024
Emergency Medical Services	5,648,992
Emergency Management	71,513
Parks & Recreation	1,913,381
Engineering	1,656,769
Contingency/Non-Departmental	8,965,572
Total General Fund	\$ 41,712,304

Section 2.02 For the Internal Service and Special Revenue Funds, the following amounts shall be appropriated.

<u>INTERNAL SERVICE FUNDS</u>	
Employee Benefit Fund	\$ 6,300,769
Total Internal Service Funds	\$ 6,300,769

Ordinance 2007-31

SPECIAL REVENUE FUNDS

Inspector Education	\$	47,000
Law Enforcement Trust		8,830
Police Education Fund		88,530
Tree Fund		30,000
Escheated Lots Fund		0
Escheated Lots Proceeds-Roads		0
Escheated Lots Proceeds-Parks		1,550,000
Law Enforcement Impact Fee		589,000
Fire Impact Fee		300,000
Parks and Recreation Impact Fee		0
Transportation Impact Fee		6,004,795
Solid Waste Impact Fee		0
General Government Impact Fee		0
Building Fund		3,340,040
Fleet Maintenance Fund		3,270,217
Total Special Revenue Funds	\$	15,228,412

Section 2.03 For the Water and Sewer Utility Revenue Fund, the Water Impact Fee and Sewer Impact Fee Funds, and the Utility Construction Fund, the following amounts shall be appropriated:

UTILITY FUNDS

Utility Revenue Fund	\$	19,303,417
Water Impact Fee	-	7,902,000
Sewer Impact Fee		6,870,973
Utility Construction Fund		20,295,000
Total Utility Funds	\$	54,371,390

Section 2.04 For the One Cent Sales Tax Fund the following amount shall be appropriated:

CAPITAL FUNDS

One Cent Sales Tax	\$	1,611,370
Total Capital Funds	\$	1,611,370

SECTION 3. Florida Statutes, the City Charter and generally accepted accounting principles do not require budgets for grants and trust/agency funds that are governed by the terms of the source. City Commission acceptance of such terms shall be deemed to constitute a budget adjustment, including appropriation of such funds.

SECTION 4. Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Commission approval. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager only, excluding

- 4.01 The authorization of additional regular positions
- 4.02 Capital Improvements as defined in Section 5

SECTION 5 Appendix B represents the City of North Port's Five Year Capital Improvement Program. The projects were reviewed by the Planning and Zoning Advisory Board to ensure compliance with the Comprehensive Plan. The Five Year Capital Improvement Program is called the Capital Improvement Budget. Budget adjustments which would modify the intent of the Capital Improvement Budget for Fiscal Year 2007-08 require City Commission approval.

SECTION 6 The Finance Director is authorized to reserve at October 1, 2007 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2006-07. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 7 The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

SECTION 8 With respect to any fund balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said fund balances by adopting an Ordinance for that purpose.

SECTION 9 The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated. In so doing, the City Manager, through the Finance Director, shall cause each disbursement to be made upon a city warrant signed by the City Manager and countersigned by the City Clerk. In the absence thereof, the city warrant may be signed by the Finance Director and countersigned by the City Clerk or Deputy City Clerk.

SECTION 10 If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Ordinance 2007-31

SECTION 11 This Ordinance, which includes the City of North Port's Five-Year Capital Improvement Program, shall take effect on October 1, 2007.

September 6, 2007 on first reading.

Passed on second reading and finally adopted this 20~~th~~ Day of September, 2007

CITY OF NORTH PORT, FLORIDA

Barbara L. Gross
BARBARA L. GROSS, COMMISSIONER
CHAIR

ATTEST:

Helen Raimbeau
HELEN RAIMBEAU, CMC
CITY CLERK

APPROVED AS TO FORM AND CORRECTNESS:

Robert K. Robinson
ROBERT K. ROBINSON
CITY ATTORNEY

City of North Port - Fiscal Year 2007-08

Millage per \$1,000
General Fund 2.9805

	General Fund	Other Special Revenue	Capital Projects	Utilities	Total (Memo Only)
Estimated Cash Balance Brought Forward	29,739,289	71,804,567	14,367,143	35,942,010	151,853,009
Estimated Revenue					
Ad Valorem Taxes	15,927,786	0	0	0	15,927,786
Millage per \$1,000 2.9805					
Other Taxes	4,707,134	0	4,988,170	0	9,695,304
Licenses and Permits	342,500	3,401,770	0	0	3,744,270
Intergovernmental	5,267,220	0	0	0	5,267,220
Assessments	0	0	0	90,000	90,000
Charges for Service	7,160,130	5,806,319	0	23,999,282	36,965,731
Fines and Forfeits	434,550	43,000	0	0	477,550
Miscellaneous	1,119,096	8,055,104	441,227	884,233	10,499,660
Other Sources	6,753,888	4,222,988	(3,818,027)	29,397,875	36,556,724
Total Revenues and Other Financing Sources	41,712,304	21,529,181	1,611,370	54,371,390	119,224,245
Fund Balance Used (memo only)	5,452,518	4,222,988	(8,818,027)	9,102,875	9,960,354
Total Estimated Revenues and Balances	65,999,075	89,110,760	24,796,540	81,210,525	261,116,900
Estimated Expenditure/Expenses					
General Government	20,058,571	11,376,656	0	0	31,435,227
Public Safety	18,349,098	97,360	0	0	18,446,458
Physical Environment	0	0	0	14,612,970	14,612,970
Transportation	0	0	0	0	0
Human Services	170,825	0	0	0	170,825
Culture/Recreation	1,631,090	54,101	0	0	1,685,191
Capital	301,350	10,001,064	1,611,370	37,032,000	48,945,784
Debt and Lease	1,201,370	0	0	2,726,420	3,927,790
Other Uses	0	0	0	0	0
Total Expenditures	41,712,304	21,529,181	1,611,370	54,371,390	119,224,245
Reserves	24,286,771	67,581,579	23,185,170	26,839,135	141,892,655
Total Appropriated Expenditures and Reserves	65,999,075	89,110,760	24,796,540	81,210,525	261,116,900

City of North Port
Capital Improvements Program
Fiscal Years 2008-2012
Grand Summary

Project Expenses	2007-08	2008-09	2009-10	2010-11	2011-12
General Administration	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Parks & Recreation	\$ 1,821,291	\$ 5,799,000	\$ 1,650,000	\$ 500,000	\$ 1,174,000
Road & Drainage	\$ 7,214,795	\$ 12,087,205	\$ 14,775,000	\$ 15,350,000	\$ 2,174,400
Solid Waste	\$ 100,000	\$ 1,585,000	\$ 1,839,000	\$ 1,910,000	\$ 2,428,000
Utilities - Admin. & Field Operations	\$ 12,400,000	\$ 28,300,000	\$ 28,300,000	\$ 28,400,000	\$ 28,400,000
Utilities - Water Systems	\$ 7,902,000	\$ 1,260,000	\$ 4,535,000	\$ 6,726,650	\$ 7,179,455
Utilities - Wastewater Systems	\$ 14,467,400	\$ 8,819,000	\$ 10,200,000	\$ 16,461,300	\$ 17,016,925
Fire Rescue District	\$ 300,000	\$ 1,325,000	\$ 7,735,000	\$ 3,200,000	\$ 1,335,000
Police	\$ 689,000	\$ 257,500	\$ 197,350	\$ 293,520	\$ 125,000
Total	\$ 44,894,486	\$ 59,432,705	\$ 69,231,350	\$ 72,891,470	\$ 59,832,780

Finance Sources	2007-08	2008-09	2009-10	2010-11	2011-12
Impact Fees - Law Enforcement	\$ 589,217	\$ 357,803	\$ 749,488	\$ 1,084,750	\$ 1,221,587
Impact Fees - Fire	\$ 544,051	\$ 1,324,351	\$ 2,537,419	\$ 2,611,746	\$ 2,428,847
Impact Fees - Parks & Recreation	\$ 73,006	\$ 1,195,111	\$ 2,020,885	\$ 2,948,321	\$ 4,413,256
Impact Fees - Transportation	\$ 6,004,795	\$ 8,964,061	\$ 14,092,577	\$ 13,484,527	\$ 10,772,649
Impact Fees - Solid Waste	\$ 20,887	\$ 53,628	\$ 107,900	\$ 165,999	\$ 228,237
Impact Fees - General Government	\$ (196,812)	\$ 92,825	\$ 600,021	\$ 1,116,768	\$ 1,516,343
One-Cent Sales Tax	\$ 11,035,180	\$ 15,348,695	\$ 4,608,373	\$ 3,025,170	\$ 1,256,124
Impact Fees - Water	\$ 9,790,424	\$ 5,774,174	\$ 9,167,112	\$ 7,760,795	\$ 5,379,066
Impact Fees - Sewer	\$ 12,876,219	\$ 11,812,050	\$ 16,198,457	\$ 15,721,718	\$ 15,175,154
Developer Contributions - Fire	\$ -	\$ -	\$ 3,800,000	\$ -	\$ 350,000
Developer Contributions - Utilities	\$ 20,000	\$ 20,000	\$ 5,220,000	\$ 11,120,000	\$ 11,000,000
Operating Funds-Fire	\$ -	\$ 920,000	\$ 705,000	\$ -	\$ -
Operating Funds- Road & Drainage	\$ 1,000,000	\$ 3,097,000	\$ 775,000	\$ 1,950,000	\$ 650,000
Operating Funds-Solid Waste	\$ -	\$ 1,585,000	\$ 1,839,000	\$ 1,910,000	\$ 2,428,000
Escheated Lots - Parks #146	\$ 7,418,870	\$ 6,168,182	\$ 1,227,760	\$ 449,575	\$ 472,504
Escheated Lots - Roads #145	\$ -	\$ -	\$ -	\$ -	\$ -
Potential Bonds-Utilities	\$ 20,295,000	\$ 34,955,000	\$ 28,300,000	\$ 28,400,000	\$ 31,359,420
Potential Bonds-Road & Drainage	\$ -	\$ -	\$ -	\$ -	\$ -
General Fund - Parks	\$ 271,291	\$ -	\$ -	\$ -	\$ -
Less Savings for Future Projects	\$ (14,222,463)	\$ (17,086,480)	\$ (19,839,267)	\$ (17,662,729)	\$ (27,562,282)
Less Future Surtax Projects	\$ (10,625,180)	\$ (15,148,695)	\$ (2,878,373)	\$ (1,195,170)	\$ (1,256,124)
Total	\$ 44,894,486	\$ 59,432,705	\$ 69,231,350	\$ 72,891,470	\$ 59,832,780

NOTES

- (a) "Other Sources" are identified on the detailed project sheets
- (b) "Grants" are identified on the detailed project sheets
- (c) Remaining impact fees are designated for funding the Joint Public Use Facility & Community Park
- (d) Savings for Future Projects include unprogrammed Impact Fees and other sources

ORDINANCE NO. 2007-32

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A FIRE RESCUE DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007 AND ENDING ON SEPTEMBER 30, 2008. PROVIDING FOR THE ROLLOVER OF PRIOR YEAR ENCUMBRANCES, COMMITMENTS, AND CAPITAL PROJECTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY OF NORTH PORT, FLORIDA:

SECTION 1. This Ordinance shall be known as the "Fire Rescue District Budget Ordinance of the City of North Port" for its fiscal year 2007-08 and shall serve to appropriate the sums provided for herein. When read in conjunction with exhibit A, shall provide for the revenues and expenditures of the Fire Rescue District Fund.

SECTION 2. Appendix A is deemed the Fire Rescue District Budget of the City of North Port in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances.

Section 2.01 - For the Fire Rescue District Fund, the following amounts shall be appropriated:

SPECIAL REVENUE

Fire Rescue District	\$	6,709,275
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SECTION 3. Florida Statutes, the City Charter and generally accepted accounting principles do not require budgets for grants and trust/agency funds that are governed by the terms of the source. City Commission acceptance of such terms shall be deemed to constitute a budget adjustment, including appropriation of such funds.

SECTION 4. Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Commission approval. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager only, excluding

4.01 The authorization of additional regular positions

SECTION 5. The Finance Director is authorized to reserve at October 1, 2007 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2006-07. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 6. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

SECTION 7. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said fund balances by adopting an Ordinance for that purpose.

SECTION 8. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated. In so doing, the City Manager, through the Finance Director, shall cause each disbursement to be made upon a city warrant signed by the City Manager and countersigned by the City Clerk. In the absence thereof, the city warrant may be signed by the Finance Director and countersigned by the City Clerk or Deputy City Clerk.

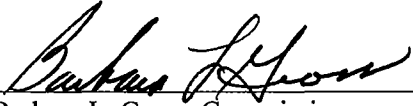
SECTION 9. If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 10. This Ordinance shall take effect on October 1, 2007.

September 6, 2007 on first reading.

Passed on second reading and finally adopted this 20th Day of September, 2007

CITY OF NORTH PORT, FLORIDA



Barbara L. Gross, Commissioner
Chair

ATTEST:



Helen Raimbeau, CMC
City Clerk

APPROVED AS TO FORM AND CORRECTNESS:



Robert K. Robinson
City Attorney

City of North Port - Fiscal Year 2007-08

Millage per \$1,000
 General Fund 2.9805

	<u>Fire Rescue</u>
Estimated Cash Balance	
Brought Forward	4,506,495
Estimated Revenue	
Ad Valorem Taxes	0
Millage per \$1,000 2.9805	
Other Taxes	0
Licenses and Permits	0
Intergovernmental	40,000
Assessments	6,236,428
Charges for Service	47,300
Fines and Forfeits	0
Miscellaneous	171,700
Other Sources	<u>213,847</u>
Total Revenues and	
Other Financing Sources	6,709,275
Fund Balance Used	213,847
<i>(memo only)</i>	
Total Estimated Revenues	
and Balances	<u><u>11,001,923</u></u>
Estimated Expenditure/Expenses	
General Government	0
Public Safety	6,459,925
Physical Environment	0
Transportation	0
Human Services	0
Culture/Recreation	0
Capital	12,775
Debt and Lease	236,575
Other Uses	<u>0</u>
Total Expenditures	6,709,275
Reserves	<u>4,292,648</u>
Total Appropriated Expenditures	
and Reserves	<u><u>11,001,923</u></u>

ORDINANCE NO. 2007-33

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A ROAD AND DRAINAGE DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007 AND ENDING ON SEPTEMBER 30, 2008. PROVIDING FOR THE ROLLOVER OF PRIOR YEAR ENCUMBRANCES, COMMITMENTS, AND CAPITAL PROJECTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY OF NORTH PORT, FLORIDA:

SECTION 1. This Ordinance shall be known as the "Road and Drainage District Budget Ordinance of the City of North Port" for its fiscal year 2007-08 and shall serve to appropriate the sums provided for herein. When read in conjunction with exhibit A, shall provide for the revenues and expenditures of the Road and Drainage District Fund.

SECTION 2. Appendix A is deemed the Road and Drainage District Budget of the City of North Port in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances.

Section 2.01 - For the Road and Drainage District Fund, the following amounts shall be appropriated:

SPECIAL REVENUE

Road and Drainage District	\$	17,384,026
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SECTION 3. Florida Statutes, the City Charter and generally accepted accounting principles do not require budgets for grants and trust/agency funds that are governed by the terms of the source. City Commission acceptance of such terms shall be deemed to constitute a budget adjustment, including appropriation of such funds.

SECTION 4. Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Commission approval. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager only, excluding

4.01 The authorization of additional regular positions

SECTION 5. The Finance Director is authorized to reserve at October 1, 2007 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2006-07. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 6. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

SECTION 7. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said fund balances by adopting an Ordinance for that purpose.

SECTION 8. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated. In so doing, the City Manager, through the Finance Director, shall cause each disbursement to be made upon a city warrant signed by the City Manager and countersigned by the City Clerk. In the absence thereof, the city warrant may be signed by the Finance Director and countersigned by the City Clerk or Deputy City Clerk.

SECTION 9. If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 10. This Ordinance shall take effect on October 1, 2007.

September 6, 2007 on first reading.

Passed on second reading and finally adopted this September 29, 2007

CITY OF NORTH PORT, FLORIDA

Barbara L. Gross
Barbara L. Gross, Commissioner
Chair

ATTEST:

Helen Raimbeau
Helen Raimbeau, CMC
City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

Robert K. Robinson
Robert K. Robinson
City Attorney

City of North Port - Fiscal Year 2007-08

Millage per \$1,000
General Fund 2.9805

	<u>Road and Drainage</u>
Estimated Cash Balance	
Brought Forward	10,203,688
Estimated Revenue	
Ad Valorem Taxes	0
Millage per \$1,000 2.9805	
Other Taxes	2,157,158
Licenses and Permits	229,875
Intergovernmental	289,343
Assessments	11,564,836
Charges for Service	966,750
Fines and Forfeits	0
Miscellaneous	279,500
Other Sources	<u>1,896,564</u>
Total Revenues and Other Financing Sources	17,384,026
 Fund Balance Used	 1,656,164
<i>(memo only)</i>	
Total Estimated Revenues and Balances	<u><u>25,931,550</u></u>
Estimated Expenditure/Expenses	
General Government	0
Public Safety	0
Physical Environment	0
Transportation	13,577,127
Human Services	0
Culture/Recreation	0
Capital	2,807,950
Debt and Lease	998,949
Other Uses	<u>0</u>
Total Expenditures	17,384,026
Reserves	<u>8,547,524</u>
Total Appropriated Expenditures and Reserves	<u><u>25,931,550</u></u>

ORDINANCE NO. 2007-34

AN ORDINANCE OF THE CITY OF NORTH PORT, FLORIDA, ADOPTING A SOLID WASTE DISTRICT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007 AND ENDING ON SEPTEMBER 30, 2008. PROVIDING FOR THE ROLLOVER OF PRIOR YEAR ENCUMBRANCES, COMMITMENTS, AND CAPITAL PROJECTS; PROVIDING FOR SEVERABILITY; PROVIDING FOR CONFLICTS; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE PEOPLE OF THE CITY OF NORTH PORT, FLORIDA:

SECTION 1. This Ordinance shall be known as the "Solid Waste District Budget Ordinance of the City of North Port" for its fiscal year 2007-08 and shall serve to appropriate the sums provided for herein. When read in conjunction with exhibit A, shall provide for the revenues and expenditures of the Solid Waste District Fund.

SECTION 2. Appendix A is deemed the Solid Waste District Budget of the City of North Port in compliance with the requirements of State law, and the following shall be the appropriations from anticipated revenues and unappropriated balances.

Section 2.01 - For the Solid Waste District Fund, the following amounts shall be appropriated:

SPECIAL REVENUE

Solid Waste District	\$	7,684,955
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SECTION 3. Florida Statutes, the City Charter and generally accepted accounting principles do not require budgets for grants and trust/agency funds that are governed by the terms of the source. City Commission acceptance of such terms shall be deemed to constitute a budget adjustment, including appropriation of such funds.

SECTION 4. Budget adjustments that would increase total expenditures of a budgetary fund or would transfer money between funds require City Commission approval. Transfers of appropriated moneys between departments and/or functions within an individual fund may be authorized by the City Manager only, excluding

4.01 The authorization of additional regular positions

SECTION 5. The Finance Director is authorized to reserve at October 1, 2007 the unpaid purchase orders, outstanding contracts and other commitments from Fiscal Year 2006-07. Said amounts reserved shall be designated as reservations of fund balance for encumbrances under fund equity and shall be carried forward into the next fiscal year as additions to the respective budgets.

SECTION 6. The City Manager, through the Finance Director, is hereby authorized and directed to receipt all revenues listed herein for the purpose of which said revenues are designated and appropriated. In so doing, the City Manager, through the Finance Director, shall accurately account and record said receipts in the ledgers and financial records in each respective designated account. Such ledgers and records shall be subjected to audit.

SECTION 7. With respect to any fund balances, not specifically appropriated by the terms hereof, the City Commission may, during the fiscal year, appropriate all or part of said fund balances by adopting an Ordinance for that purpose.

SECTION 8. The City Manager, through the Finance Director, is hereby authorized and directed to disburse moneys for the purpose of meeting the expenses and expenditures as appropriated. In so doing, the City Manager, through the Finance Director, shall cause each disbursement to be made upon a city warrant signed by the City Manager and countersigned by the City Clerk. In the absence thereof, the city warrant may be signed by the Finance Director and countersigned by the City Clerk or Deputy City Clerk.

SECTION 9. If any section, paragraph, or part of this Ordinance shall be declared unconstitutional or invalid, then the remainder of this Ordinance shall not be affected thereby and shall remain in full force and effect. All ordinances or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 10. This Ordinance shall take effect on October 1, 2007.

September 6, 2007 on first reading.

Passed on second reading and finally adopted this 20th Day of September, 2007

CITY OF NORTH PORT, FLORIDA

Barbara L. Gross
Barbara L. Gross, Commissioner
Chair

ATTEST:

Helen Raimbeau
Helen Raimbeau, CMC
City Clerk

APPROVED AS TO FORM AND CORRECTNESS:

Robert K. Robinson
Robert K. Robinson
City Attorney

City of North Port - Fiscal Year 2007-08

Millage per \$1,000
 General Fund 2.9805

	<u>Solid Waste</u>
Estimated Cash Balance	
Brought Forward	2,388,772
Estimated Revenue	
Ad Valorem Taxes	0
Millage per \$1,000 2.9805	
Other Taxes	0
Licenses and Permits	0
Intergovernmental	0
Assessments	6,746,503
Charges for Service	811,796
Fines and Forfeits	0
Miscellaneous	68,582
Other Sources	<u>58,074</u>
Total Revenues and Other Financing Sources	7,684,955
 Fund Balance Used	 (41,926)
<i>(memo only)</i>	
Total Estimated Revenues and Balances	<u><u>10,115,653</u></u>
 Estimated Expenditure/Expenses	
General Government	0
Public Safety	0
Physical Environment	6,717,163
Transportation	0
Human Services	0
Culture/Recreation	0
Capital	120,000
Debt and Lease	847,792
Other Uses	<u>0</u>
Total Expenditures	7,684,955
Reserves	<u>2,430,698</u>
Total Appropriated Expenditures and Reserves	<u><u>10,115,653</u></u>



GLOSSARY OF TERMS

-A-

Account Number - In accordance with the state chart of accounts, each class of expenditures and revenues is assigned a specific account number for use within the City's accounting system.

Accrual Basis of Accounting – The “basis of accounting” in which revenues are recorded when earned and expenses are recorded at the time they are incurred; instead of when cash is actually received or disbursed.

Ad Valorem Tax – Late for “value-based” tax and commonly referred to as “property tax.” This is the tax levied on both real and personal property. The tax is calculated by multiplying the millage rate (set by the taxing authority) by the taxable value of the property.

Adopted Budget – Revenues and appropriations approved by the City Commissions for the next fiscal year.

AFSCME – American Federation of State, County and Municipal Employees. The union and bargaining unit for certain city employees.

Allocate – To divide a lump-sum appropriation that is designated for expenditure by specific organizational units and/or specific purposes or activities.

Amended Budget – The Adopted Budget that has been formally amended by the City Commission.

Appropriated Fund Balance – A budgetary use of prior year cash reserves.

Appropriation – An authorization granted by the City Commission to make expenditures and to incur obligations for purposes specified in the Budget ordinance.

ASR – Aquifer, Storage and Recovery. An underground water storage system where water reserves are stored in a “bubble” to be used during times of low water availability.

Assessed Valuation – A valuation set upon property by the County Property appraiser as a basis for levying taxes.

Asset – Resources owned or held by a government that possesses monetary value.

Authorized Positions – Number of positions authorized by the City Commissions in the annual operating budget.

Available Fund Balance – Funds remaining from the prior year and available for appropriation and expenditure in the current year.

-B-

Balanced Budget – For the budget cycle and by fund, the total revenue sources equals the total appropriations for expenditures and reserves.

Bond - A written promise to pay a sum of money on a specific date at a specific interest rate. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects such as buildings, streets and water and sewer systems.

Bond Rating – A rating from a schedule of grades issued by a bond rating agency indicating the probability of timely repayment of principal and interest on bonds issued by a municipality.

Budget – A plan of financial activity for a specified period of time that indicates all planned revenues and expenditures for the specified period.

Budget Amendment – A procedure allows for revising a budget appropriation.

Budget Calendar – The schedule of key dates or milestones the City follows in the preparation, adoption and administration of the budget.

Budgetary Control – The control mechanism used by a government or enterprise to keep expenditures, in accordance with an approved budget, within the limitations of available appropriations and available revenues.

Budget Document – The official written statement prepared in order to present a comprehensive financial program of an organization. A budget document serves as 1) a policy document; 2) an operations guide; 3) a financial plan; and 4) as a communications device.

Budget Hearing – As required by law, the City Commission conducts two public hearings to receive and consider input from the public and to propose and adopt a millage rate and the annual budget.

Budget Message – A general discussion by the City Manager to the City Commissioners and the citizens describing the government's fiscal and management plan for the upcoming fiscal year.

-C-

CAFR – **Comprehensive Annual Financial Report** – A complete set of financial statements published soon after the close of each fiscal year by each general-purpose local government in conformity with GAAP and audited in accordance with generally accepted auditing standards.

Capital Asset – Acquired asset having a unit cost of at least \$1,000 and a useful life of more than one year.

Capital Expenditure – A category of budgetary appropriation that includes expenses related to buildings, machinery and equipment and results in additions to a fixed asset inventory.

CDBG – **Community Development Block Grant** – A general purpose federal grant primarily used to facilitate the production and preservation of low and moderate income housing.

Charges for Service – Revenue derived from charging fees for providing certain government services. These revenues can be received from private individuals or entities, or other governmental units. Charges for service include water/sewer fees, solid waste fees, and recreation and cultural activity admissions.

CIP – **Capital Improvement Program** – A five-year financial plan for construction of physical assets such as buildings, streets, sewers and recreation facilities. The plan extends over several future years indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.

Click2Gov – Software that facilitates on-line payments for customers of the City.

COLA – **Cost Of Living Ajustment** – An upward adjustment in salary levels to offset the adverse effect of inflation on employee compensation.

Collective Bargaining Agreement – A legal contract between an employer and a verified representative of a recognized bargaining unit that states specific terms and conditions of employment (e.g., working hours and conditions, salaries, fringe benefits and matters affecting health and safety of employees).

Comprehensive Plan – A comprehensive plan is an official public document which is adopted by a local government. The contents of the plan are comprehensive, general, and long range. “Comprehensive” means that the plan addresses all geographical parts of the community and all functional elements that can affect physical development. “General” means that the plan includes general policies and designations, not detailed regulations. “Long Range” means that the plan looks beyond pressing current issues to problems and possibilities years in the future.

Contingency – An appropriation of funds to cover unforeseen events that may occur throughout the fiscal year.

Continuation Budget – The base proposed budget that reflects all costs necessary to maintain City services at the same level as adopted in the prior fiscal year, including additional costs or personnel necessary to maintain that level of service.

Cost Allocation – A method used to distribute the costs of central administrative functions such as accounting and personnel to non-general government funds.

CPI – **Consumer Price Index** – A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e., economic inflation).

-D-

Debt Service – The payment of principal and interest on borrowed funds such as bonds.

Deficit – The excess of the liabilities of a fund over its assets or the amount by which expenditures exceed revenues in an accounting period.

DEP – **Department of Environmental Protection**. The state governmental agency with oversight responsibility for regulations of environmental issues, including storm water, wastewater, beaches, wetlands, and hazardous materials. The DEP is the result of a merger of the old Department of Natural Resources and the Department of Environmental Regulations.

Department – A major work unit or functional unit having related activities aimed at accomplishing a major service or regulatory program for which the City is responsible.

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Division – A unit of organization that is comprised of a specific operation within a functional area. City departments may contain one or more divisions.

Dependent Special District – A special taxing district whose governing body and budget is established by the City Commissioners.

-E-

Encumbrance – An amount of money committed for the payment of goods and services not yet received or paid for, usually supported by an outstanding purchase order.

Enterprise Fund – Activities of government that are operated and accounted for as businesses. Enterprises rely principally on revenue derived from user fees to fund operations. In the City of North Port, the North Port Utilities is the sole enterprise operation.

Expenditure – Decrease in net financial resources. Expenditures include operating expenses, capital expenditures and debt service payments that require current or future use of current assets.

-F-

FEMA – **F**ederal **E**mergency **M**anagement **A**gency. The federal agency providing assistance during emergencies, and provides grant funding for emergencies, including emergency food and shelter.

Fines and Forfeits – Fines and forfeits are derived from penalties imposed for the commission of statutory offenses, violation or lawful administrative rules and regulations and for neglect of official duty. These revenues include court fines, confiscated property and parking violations.

Fiscal Year – Any period of 12 consecutive months designated as the budget year. The City's fiscal year begins October 1 and ends September 30, the same as the Federal Government.

Fixed Asset – Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, equipment and improvements.

Franchise Fee – A fee assessed on a business, usually a public utility, in return for granting the business the exclusive right to operate in public rights of way inside the city limits.

Fringe Benefits – For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health and life insurance.

FTE – **F**ull-**T**ime **E**quivalent – A measurement of positions in the City. Two part-time positions may equal one FTE.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves,

and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Much like corporations have subsidiary companies, governments have funds.

Fund Balance – The difference between the assets and liabilities of a governmental fund and is the cumulative difference between all revenues and expenditures.

Fund Type – Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service and trust and agency.

-G-

GAAP – **G**enerally **A**ccepted **A**ccounting **P**inciples – The Uniform standards and guidelines used for financial accounting and reporting. These standards govern the form and content of the basic financial statements of an entity. These acceptable practices are modified from time to time. GAAP guidance is provided from various sources. The Governmental Accounting Standards Board issues authoritative statements, interpretations of statements, technical bulletins, implementation guides and concept statements of position. The American Institute of CPA's issues the audit and accounting guides and statements of position.

GASB – **G**overnmental **A**ccounting **S**tandards **B**oard – Organized in 1984 by the Financial Accounting Foundation, the Board was created to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

General Fund – Used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most of the essential governmental services such as police protection, landscape maintenance, neighborhood services and general administration are provided by the General Fund.

GFOA – **G**overnment **F**inance **O**fficers **A**ssociation. GFOA is the professional association of state/provincial and local finance officers in the United States and Canada; and has served the public finance profession since 1906.

Goal – A broad statement of intended accomplishments or a description of a general condition deemed desirable.

Governmental Fund – A generic classification used by the Governmental Accounting Standards Board to refer to all funds other than proprietary and fiduciary funds. The General

Fund, special revenue funds, capital projects funds and debt service funds are the types of funds referred to as governmental funds.

Grant – Contribution or gift of cash or other asset from another government or agency to be used or expended for a specified purpose, activity or facility.

GIS – **Geographic Information System.** A computer program that uses specific data points to locate infrastructure and structures within the City.

-H-

Half-Cent Sales Tax – A tax collected by the State of Florida and distributed to local governments based on the amount of taxable sales within each county.

Homestead Exemption – A deduction from the taxable value of property occupied by the owner in the State of Florida. The exemption is currently \$25,000 for all property owners who qualify.

Human Services – A major category of services provided by a government for the care, treatment and control of human illness, injury or handicap, for the welfare of the community as a whole, or for the housing and education of individuals.

-I-

IAFF – **International Association of Fire Fighters.** This is the union and bargaining unit for the fire fighters and paramedics.

Impact Fee – A fee imposed on new development as a total or partial reimbursement for the cost of additional facilities made necessary by the growth.

Indirect Cost – A cost that is necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service.

Infrastructure – The basic installations and facilities on which the continuance and growth of the City depends, such as roads, schools and water and sewer systems.

Interest Earnings – Revenue earned on invested and idle funds. The City pools its cash and invests it in accordance with its adopted investment policy. Interest earnings are then allocated to the individual funds based upon their average daily balance in the cash pool.

Interfund Charges – These are transactions between funds which would be accounted for as revenue or expense if they involved an outside entity. Examples are Fleet Service Charges and administrative charges from the General Fund to other operating funds.

Interfund Transfer – Transfer of resources from one fund to another fund in the same governmental entity. Transfers are not repayable and do not constitute payment or reimbursement of goods provided or services performed.

Intergovernmental Revenue – Revenue received from Federal, State and other government sources including grants, and shared revenues.

Inter-local Agreement – A written agreement between the City and other units of government to share in similar services, projects, emergency assistance, support, funding, etc., to the mutual benefit of all parties.

Internal Service Fund – A type of fund designed to account for the financing of goods, or services provided by one department for other departments within the city. Goods and services furnished are billed at cost plus an overhead factor designed to cover the indirect expenses of the fund.

-L-

Letter of Transmittal – A general discussion of the proposed budget as presented in writing by the City Manager to the City Commission.

Levy – The act of imposing taxes, special assessments or service charges for the support of city activities.

Licenses and Permits – Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits and other miscellaneous permits.

Line Items – the classification of objects of expenditure (object codes) by major expense category.

Local Option Gas Tax – The Local Option Gas Tax is a 30 year tax, begun in 1983 to fund transportation related improvements in the City.

Mill – The monetary unit equal to of one-thousandth of a U.S. dollar or \$1 per \$1,000 of taxable property value.

Millage Rate – A rate expressed in thousands. As used with ad valorem (property) taxes, the rate expresses the dollars of tax per one thousand dollars (\$1,000) of taxable property values.

Miscellaneous Revenue – Revenue not otherwise specified under Taxes, Licenses and Permits, Intergovernmental, Charges for Services or Fines and Forfeits. They include investment earnings, rents, royalties, and proceeds from asset sales.

Modified Accrual Basis of Accounting – The “basis of accounting” refers to *when* a transaction is recognized. In the modified accrual basis of accounting, revenues are recorded when measurable and available, and expenditures are recorded when the services or goods are received and the liabilities are incurred.

Municipal Revenue Sharing Program – The State Shared Revenue program that provides municipalities with revenues based on an allocation formula developed by the State of Florida.

-N-

Non Ad Valorem Assessments – Assessments for Special Districts that are not based on property value. The basis for this charge is some other measurable criteria such as per lot, per acre or per residence.

Non-Recurring Revenues – One-time or intermittent revenues received, often from short-term grants, insurance recoveries, donations, etc.

-O-

Object Code – Account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made. These are normally grouped into Personal Services, Operating Supplies, Capital Outlay, and Other for budgetary analysis and financial reporting purposes.

Objective – Desired output-oriented accomplishments that can be measured and achieved within a given time frame.

Object of Expenditures – Expenditures are classified based upon the type of goods or services incurred. Such classifications include:

- Personal Services
- Materials and Supplies
- Contractual Services
- Contractual Maintenance

- Capital Outlay
- Debt Service

One-Time Cost – Non-recurring costs budgeted for one year then removed.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Costs – Expenses for such items as expendable supplies, contractual services, and utilities.

Ordinance – A formal legislative enactment by the City Commission or governing body of a municipality. If it is not in conflict with any higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Outcome – A condition that exists as the result of either an action taken or of a failure to act. Generally it is quantifiable.

Outcome Measure – Specific measures that allow an organization to assess its success in achieving or moving towards its goals.

-P-

Percent Change – The percentage change between two consecutive fiscal years. If there is no sign at the beginning of the number, this indicates an increase, whereas a minus sign indicates a decrease.

Performance Measurement – A managerial process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes. Performance measurement is a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to efficiency and effectiveness.

Personal Services – Expenditures for Salaries/Wages and Benefits (Social Security, Medical/Dental/Life/Workers' Compensation Insurance and Retirement, etc.) provided for employees by the City.

Physical Environment – A major government services category that exist for the purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Included in this category are water/sewer services and solid waste services.

Prior Year Encumbrance – Obligation from a previous year in the form of a purchase order or contract which is chargeable to an appropriation, and for which a part of the current year appropriation is reserved. It ceases to be an encumbrance when the obligation is paid or otherwise terminated.

Proprietary Fund – A group of funds in which the services provided are financed and operated similar to those of a private business. Proprietary fund types used by the City include the Enterprise and Internal Services Funds.

Public Safety – A major government services category that provides for the security of persons and property. This includes Police Services and Building, Zoning and Code Enforcement.

-R-

Re-appropriation of Funds – The transfer of funds appropriated in one year for projects/programs performed in a subsequent year.

Reclassification – The moving of an existing position from one personnel classification (title) to another.

Recommended Budget – The budget proposed by the City Manager to the City Commission for adoption.

Recurring Costs – Costs incurred on a recurring and generally regular basis throughout a facility's economic life, typically for operation, normal maintenance and anticipated repair or replacement of components or subsystems.

Recurring Revenues – Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Referendum – A vote by the people.

Refunding Bond – A bond issued to pay off another bond to obtain better interest rates and/or bond conditions.

Reserves – The portion of a fund’s assets that are 1) set aside for a specific purpose and, therefore, not available for general appropriation, or 2) anticipated to be available for future re-appropriation by action of City Commission.

Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation, including estimated revenue, fund transfers and beginning fund balances.

Retained Earnings – An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

Revenue Bonds – A bond backed by a specific or guaranteed revenue stream. The City of North Port has revenue bonds that are backed by the revenues of the Water and Sewer Utility.

Rolled-Back Rate – Under Florida law as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. All property tax rate changes are calculated using the rolled-back rate as the base.

-S-

Special Assessment – A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – A fund to account for revenue derived from specific sources that are restricted by law or policy to finance specific activities.

State Shared Revenues – Revenues collected by the State and proportionately shared with counties and/or municipalities on the basis of specific formulas.

Statute – A written law enacted by a duly organized and constituted legislative body.

-T-

Tax Base – Taxable property value from which the City receives tax dollars.

Taxable Valuation – The value used for computing the ad valorem taxes levied against property. The taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the \$25,000 homestead exemption allowed if the owner uses the

property as his/her principal residence. There are also exemptions for disability, government owned and non-profit property.

Tippling Fees – The landfill charges collected for solid waste and yard waste disposal.

Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

TRIM – Truth in Millage – One of many provisions of state legislation enacted in 1980 to direct taxpayer concerns regarding taxes to the appropriate public bodies. The County property appraiser is required annually to prepare and deliver to each taxpayer a notice of proposed property taxes, known as a TRIM Notice, for the upcoming year.

Transportation – The cost of services provided for the safe and adequate flow of vehicles, travelers and pedestrians including the provision and maintenance of roads and streets, transit systems and parking facilities.

-U-

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balances – The portion of a fund’s balance that is not restricted for a specific purpose and is available for general appropriation.

User Fees – The payment of a fee for direct receipt of a public service by the party benefiting from the service.

-V-

Valuation – The dollar value of property assigned by the County Property Appraiser.

Vision – A description of the desired future, providing a basis for formulating strategies and objectives.

-W-

Working Capital – Reserves kept on hand ensuring a positive cash flow.

Workload Indicator – A statistical parameter used to indicate the demand for service within a given department or division. Workload indicator is a type of performance measure utilized by departments or divisions to assess its level of service.

