

CITY OF CRESTVIEW

Florida



Adopted Budget

Fiscal Year 2007-2008





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CITY OF CRESTVIEW

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**CITY OF CRESTVIEW, FLORIDA
EXECUTIVE DIRECTORY**

2007-2008

COUNCIL

Charles Wells,	Council Member
Brenda Bush,	Council Member
Linda Parker,	Council Member
Robert Allen,	Council Member
Lillie Conyers,	Council Member

*

Mayor – David Cadle

City Clerk – Janice Young

*

Director of Administrative Services – Mike Wing

Director of Fire – Joseph Traylor

Director of Police – Brian Mitchell

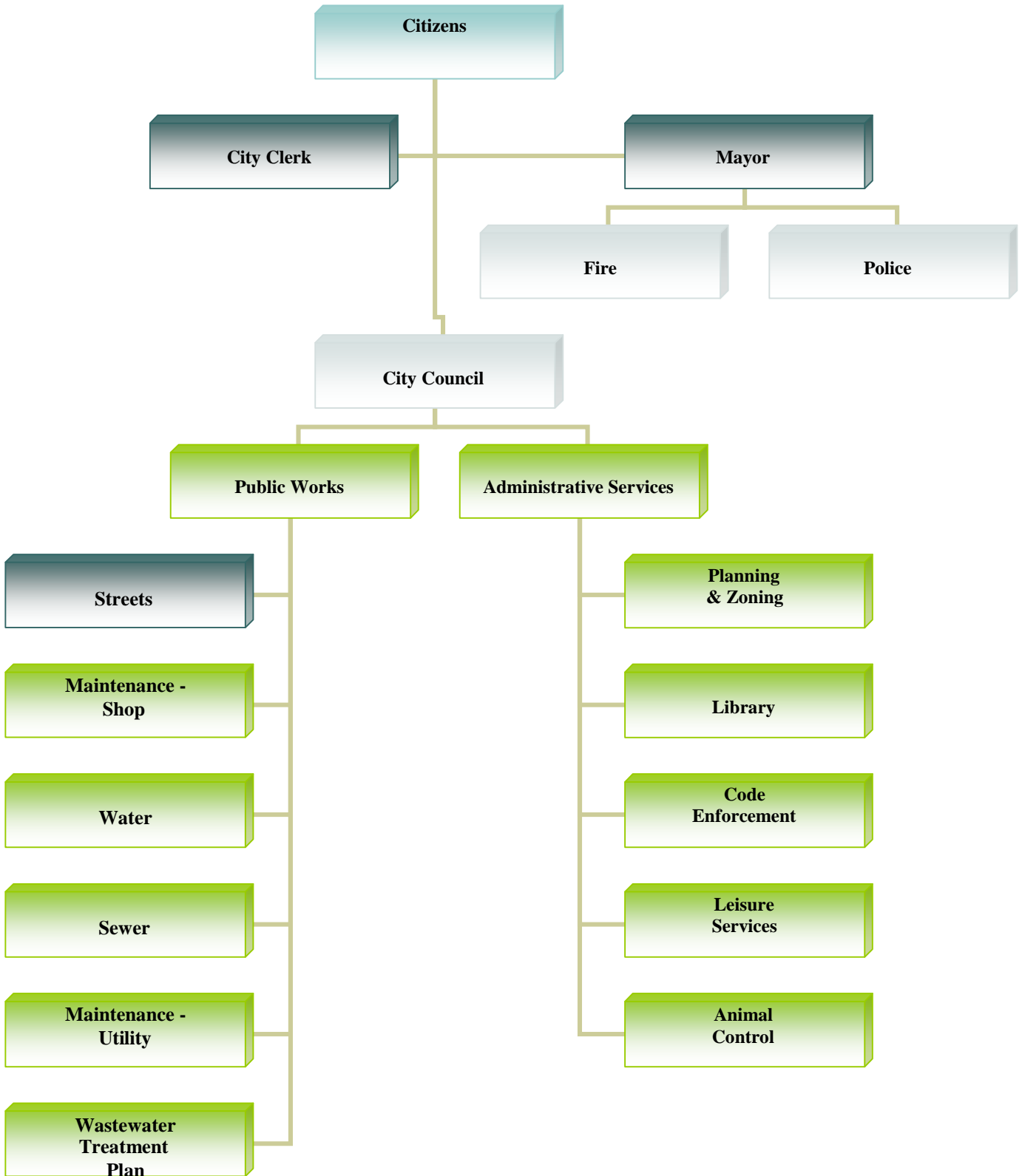
Director of Public Works – General Cox

Director of Finance – Patti Mann

*

City Attorney – Ben Holley

**CITY OF CRESTVIEW
ORGANIZATIONAL CHART**





CITY OF CRESTVIEW

OFFICE OF THE CITY CLERK

P.O. DRAWER 1209, CRESTVIEW, FLORIDA 32536

PHONE # (850) 682-1560 FAX # (850) 682-8077

September 2007

Honorable Mayor and City Council Members
City of Crestview
Crestview, Florida

Mayor and City Council Members:

The attached document is the budget as proposed for the fiscal year October 1, 2007 to September 30, 2008. It is a comprehensive budget including operating and capital budgets and meets the provisions of the City Charter and Code and applicable State Statutes. This budget provides a plan for maintaining basic services at the current service levels, and in some areas it will allow us to improve services.

Managing the dollars effectively to provide basic services and to improve those services is a challenge that we face every year. Operating and personnel costs are continually reviewed to provide good services at the least cost and we will continue to examine these to improve customer service and to achieve greater cost effectiveness.

This budget format provides the reader with a informative document that articulates the overall operations of the City. The General Fund and all other funds are budgeted on the modified accrual basis, which is essentially the same as the basis of accounting for these government funds. The Utility and Sanitation Fund is budgeted on the cash basis.

This budget develops a spending plan that gives management the tool to analyze and diagnose how well dollars are converted to services, to evaluate the success rates of established goals and to make better budget decisions.

Budget Process

The budget process begins in April and ends in September. Once it begins, the department heads are required to submit their proposed budgets, including supporting documentation for additional personnel requests to the Finance Director for compilation. Through a series of discussions, workshops, and public meetings, the City's level of service goals and anticipated revenues and expenditures for the next fiscal year are developed. Revenue is projected from historical data, estimates, and statistical trends available from City records and outside sources. Expenditures are estimated based on historical data, expected needs, and cost analysis produced by the operating departments.

Once the budget is adopted, City Council may make supplemental appropriations to the extent of a revenue surplus, make a reduction of appropriations to the extent of a revenue shortfall, or make budget transfers between programs or departments. All appropriations, to the extent they are not expended or encumbered, lapse at the end of the fiscal year.

Personnel

As most municipal budgets, the single largest component of the General Fund budget is personnel costs. The budget contains 227 employees (Full-time and Part-time) across all the programs. The budget includes a three percent salary adjustment for all employees. This is based on existing policy that adjusts each employee's payroll on their employment anniversary.

The budget does not include any requests for new positions for fiscal year 2007-08.

A Pay Plan Committee was created to examine the current pay grade and step system for each position. Over time certain positions become more competitive than others in the marketplace, mainly due to the supply and demand factor. Additionally, other factors that contribute to the competitiveness for certain positions include advances in technology and specialized skills,

knowledge, or abilities relative to mandates and/or certifications by the state and federal government. Therefore, additional salary adjustments have been budgeted to realign the positions. This adjustment proposes a three year plan that increases salaries 7% each year. This plan will allow the City of Crestview to compete in the local job market for competent employees and therefore stem the current trend of losing experienced employees.

Debt Position

The 2004 Gas Tax Refunding Revenue Bond was issued to finance the cost of refunding the Gas Tax Refunding Revenue Bond, Series 2000 for \$1,722,511. The 3.69% bonds are due in annual installments and are secured by the six cent optional gas tax.

The \$1,500,000 Capital Improvement Revenue Bonds, Series 2001A was incurred to finance the construction of water well, tank, public safety building, and park improvements. The bonds are divided into two denominations: \$1,000,000 and \$500,000. The bonds are a variable interest rate during construction period and 5.15% thereafter. Bonds are secured by public service taxes and other fees.

The \$2,452,000 Capital Improvement Revenue Bonds, Series 2001 was incurred to finance the acquisition and construction of library improvements, with a 4.75 rate due in annual installments. The Bonds are secured by franchise fees and public service taxes.

The \$1,705,000 Water and Sewer refunding revenue bonds Series 2004 was incurred to partially retire Series 1996 bonds. The interest rate ranges from 2.75% to 3.50% with semi-annual interest payments. The bonds are secured by the net revenues of the water and sewer system.

The \$862,000 Water and Sewer Refunding Revenue Bonds, Series 1997 was incurred to finance acquisitions and construction of improvements to the water and sewer system with an interest rate of 4.5%. The bonds are secured by half-cent sales tax and other non-ad-valorem revenues.

The \$5,477,000 Water and Sewer Revenue Bonds, Series 1992 was incurred to finance the construction of extensions, additions, and improvements to the Water and Sewer System with the interest rate of 5% per annum. The Bond is secured with net revenues derived from the operation of combined water and sewer system.

The City has entered into a loan agreement with the State Revolving Loan Fund on December 28, 2006 for improvements on the wastewater treatment plant project for \$7,850,000. The loan is repayable over a period of 20 years at a rate of 2.53% per annum.

The City has recently passed a resolution authorizing the issuance of a Public Safety Facility Fee Revenue Bond, Series 2007 for the construction of a new public safety building not to exceed \$900,000. The loan is repayable over a period of 10 years at a rate of 4.44%. It is secured by Public Impact Fees.

GENERAL FUND

The General Fund is the chief operating fund of the City. It funds programs such as police, fire, streets, properties maintenance, recreation, planning and zoning, finance, and administration. Because a significant portion of the City's programs are accounted for in the General Fund, it is the primary object of interest in the budget.

Millage Rate

The budget reflects a millage rate of 5.8466 per \$1,000 of assessed valuation.

Fund Balance

The projected General Fund balance is \$3,061,063 or 20.41% of General Fund expenditures, as summarized below:

	Actual 2003-2004	Actual 2004-2005	Actual 2005-2006	Amended 2006-2007	Proposed 2007-2008
Fund Balance, 10/1	\$ 2,049,805	\$ 2,929,689	\$ 3,414,143	\$ 5,017,690	\$4,357,131
Add: Revenues	9,314,434	10,742,147	11,801,890	12,662,961	13,702,440
Less: Expenditures	(8,783,690)	(10,129,489)	(9,197,549)	(13,034,653)	(14,998,508)
Other Finance Sources	349,140	(128,204)	(1,000,791)	(288,867)	
Fund Balance, 9/30	\$ 2,929,689	\$ 3,414,143	\$ 5,017,693	\$ 4,357,131	\$ 3,061,063

Revenue Trends

Taxes

Ad valorem tax is the single largest revenue producer for the general fund, accounting for 47% of the current year general fund revenues. The millage rate was set at 5.8466 per thousand dollars of property valuation, a reduction of from previous year. Though this is a millage rate lower than previous year, it will produce revenues greater than previous year due to new construction, annexation and increased property values. Based on the gross taxable value provided by the Okaloosa County Property Appraiser, revenues are budgeted assuming a 95% collection rate in accordance with Florida Law.

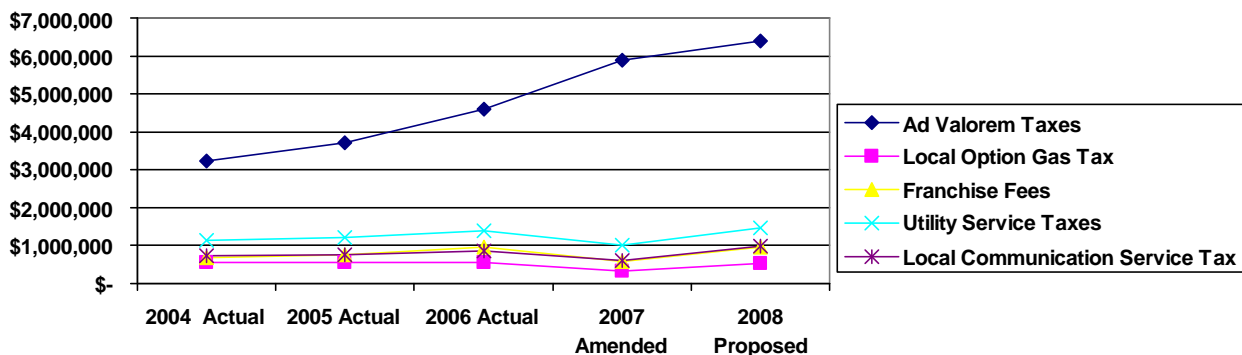
Local Option Gas Tax collected from motor fuel sales in the City comprise 3% of the General Fund Revenues

Franchise fees collected from electricity and gas collection in the City comprise 7% of General Fund Revenues

Utility service taxes collected from electric, water, and gas sales in the City comprise 11% of General Fund revenues. In accordance with Chapter 166, Florida Statutes, the City levies a 10% tax on these utilities. Budget estimates are based on historical trends.

The Communications Service Tax was implemented October 1, 2001 by the Florida Department of Revenue. Florida is the first state to implement such a program, which simplifies the confusing myriad of taxes that previously appeared on billings to consumers. It is intended to replace revenues previously collected from franchise fees on cable and telephone service, as well as the utility service tax on telephone service, and comprises 7% of the General Fund revenues. Budget estimates were provided by the Florida Legislative Committee on Intergovernmental Relations.

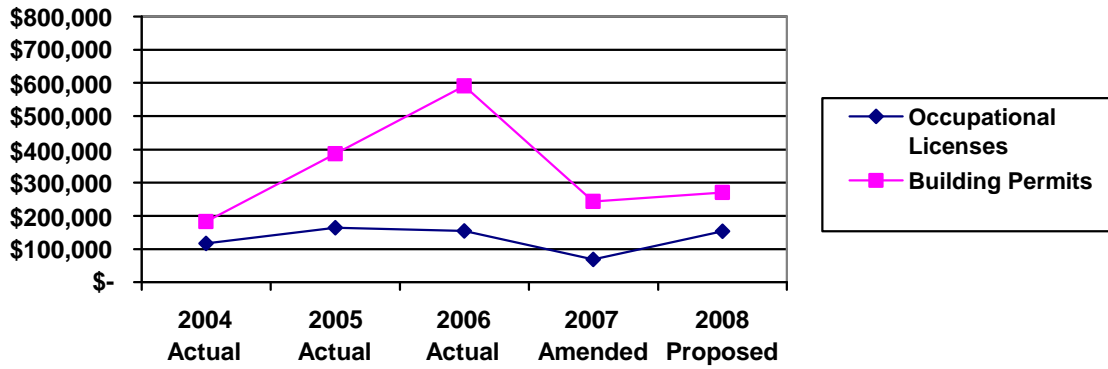
The following graph depicts the five-year trend for Taxes:



Licenses and Permits

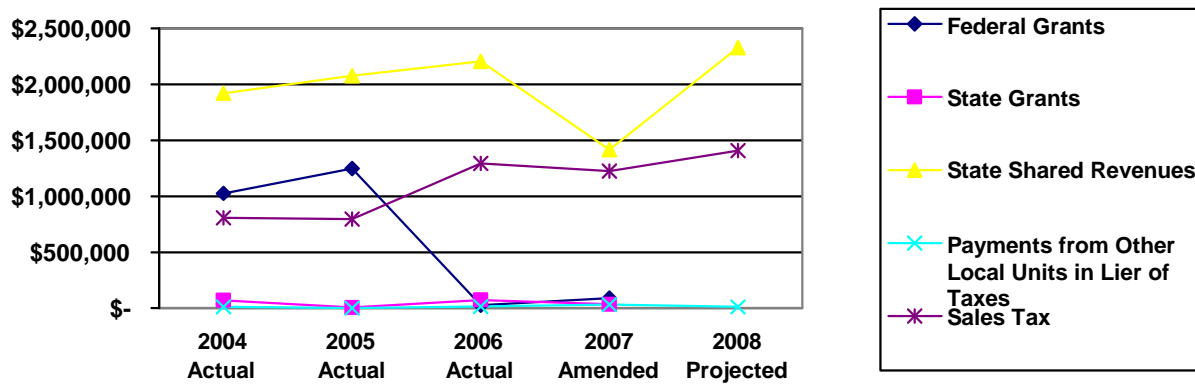
The largest component of this revenue type is Building Permits, which makes up approximately 3% of the General Fund revenues. This revenue is generated due to the growth within the City. Occupational licenses make up the balance of the license and permit revenues, but its amount is insignificant.

The following graph depicts the five-year trend for Licenses and Permits:



Intergovernmental Revenues

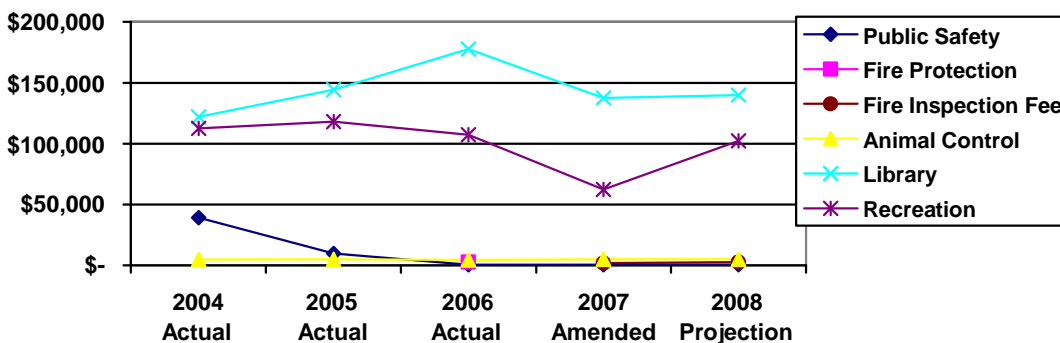
This revenue type accounts for 16% of the General Fund revenues. The largest revenue source is the State Shared Revenue and Half-Cent Sales Tax. Budget estimates are provided by the Florida Legislative Committee on Intergovernmental Relations. The following graph depicts the five-year trend for Intergovernmental Revenues:



Charges for Services

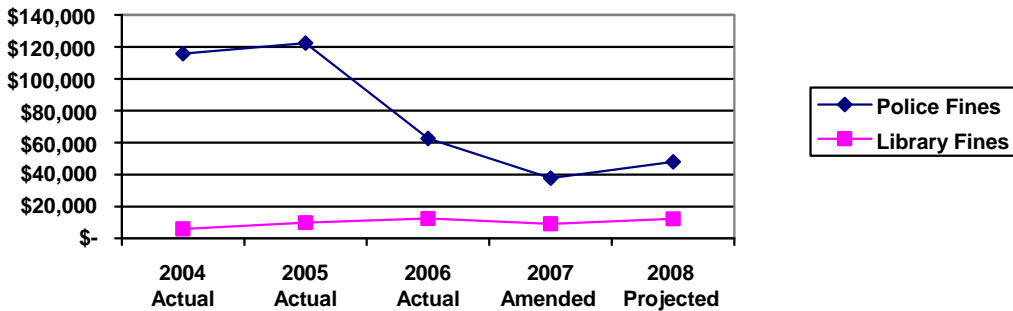
This revenue type comprises 2% of the General Fund revenues. It is unique because this is the only revenue type in the General Fund that is directly tied to services provided. The largest service of this type is the Library Fees which are fees collected for the various recreation programs that is offered to Crestview residents. Budget estimates are based on current and historical revenue information.

The following graph depicts the five-year trend for Charges for Services:



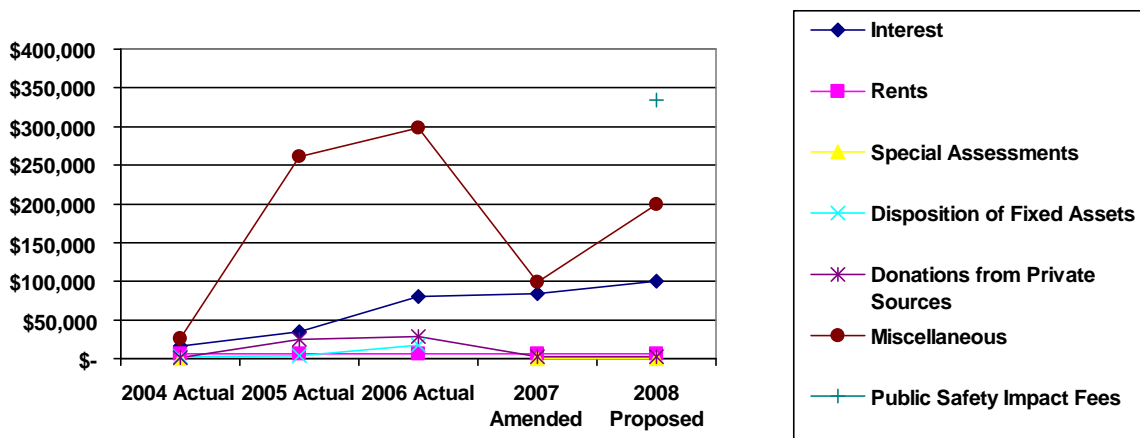
Fines and Forfeits

This revenue type comprises less than 1% of current General Fund revenues. The largest revenue source of this type is police fines which are court fines collected for traffic violations. The following graph depicts the five-year trend for Fines and Forfeits:



Miscellaneous Revenues

This revenue type accounts for 5% of the General Fund revenues. Investment income includes interest earnings, which are traditional estimates based upon projected cash and investment balances throughout the year and a conservative interest rate. During the Fiscal Year 2007, the City adopted a public safety impact fee ordinance. These fees are restricted charges for capital costs due to the growth in the City. The following graph depicts the five-year trend for Miscellaneous Revenues:



Transfers In

The Transfer In is considered reimbursement from the enterprise fund to the General Fund for administrative support.

DEBT SERVICE FUND

The Debt Service Fund accounts for the semi-annual payments of principal and interest on outstanding bonds.

CAPITAL PROJECTS FUND

This focus of the capital projects fund is on construction activities. Currently three projects are on going which are Street Improvements, Fairview Park, and construction of a Public Safety Building.

UTILITY FUND

The Utility Fund is an enterprise fund that accounts for the activities of the City's water and wastewater services in a business-type manner, where the intention is to recover the cost of providing this service through user charges. This budget provides for continued improvements to City facilities and services.

The Utility Fund uses a line item budget for revenues and expenditures. Revenue sources are composed of operating revenues (water sales, sewer charges, impact fees and connection charges and other user charges), non-operating revenues (interest earnings, etc). The impact fees are restricted charges for capital costs due to the growth of the City and can only be used for capital outlay.

The Utility Fund projected fund balance is \$14,757,436 as summarized below:

	2004 Actual	2005 Actual	2006 Actual	2007 Amended	2008 Proposed
Fund Balance, 10/1	\$ 9,453,339	\$ 10,762,155	\$ 13,974,949	\$ 18,788,879	\$ 17,598,176
Add: Revenues	4,686,242	5,699,939	6,740,042	9,228,490	12,460,863
Less: Expenditures	(2,787,253)	(2,861,364)	(3,366,545)	(10,419,193)	(15,301,603)
Other Finance Sources	(590,173)	374,219	1,440,433		
Fund Balance, 9/30	<u>\$ 10,762,155</u>	<u>\$ 13,974,949</u>	<u>\$ 18,788,879</u>	<u>\$ 17,598,176</u>	<u>\$ 14,757,436</u>

WATER CONSTRUCTION FUND

This focus of the water construction fund is on the construction activities concerning the water and sewer system. The current projects are the improvements to the wastewater treatment plant and the construction of water well #8.

SANITATION FUND

The Sanitation Fund is also an enterprise fund which is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. This fund accounts for the activities of the City's sanitation and recycling services.

The Sanitation Fund uses a line item budget for revenues and expenditures. Revenue sources are composed of operating revenues (garbage sales) and non-operating revenues (interest earnings, etc).

The Sanitation Fund projected fund balance is \$111,562 or 46% of the Sanitation Fund expenses, as summarized below:

	2004 Actual	2005 Actual	2006 Actual	2007 Amended	2008 Proposed
Fund Balance, 10/1	\$ 430,742	\$ 636,894	\$ 727,409	\$ 862,147	\$ 746,487
Add: Revenues	1,489,323	1,614,049	1,747,751	1,680,618	1,793,857
Less: Expenditures	(1,312,199)	(1,528,434)	(1,616,946)	(1,796,278)	(2,428,782)
Other Finance Sources	29,028	4,900	3,933		
Fund Balance, 9/30	<u>\$ 636,894</u>	<u>\$ 727,409</u>	<u>\$ 862,147</u>	<u>\$ 746,487</u>	<u>\$ 111,562</u>

OTHER FUNDS

Special Law Enforcement Fund

This fund is responsible for reducing the threat of crime through community crime prevention programs. Funds are derived from the Florida Contraband Forfeiture Act.

Community Redevelopment Trust Fund

The Community Redevelopment Agency (City Council) approved the redevelopment plan in September 1995 and established a fund to record the property tax revenues received from the Tax increment Financing District and the expenditure of those funds within the district. The plan has been involved in beautification projects within the district.

Major Work Programs

The annual budget is financed by and through the work divisions and departments as follows:

General Government

City Council
Mayor
Finance and Administration (City Clerk)
Administrative Services

Public Safety

Police
Fire

Public Services

Administration
Transportation/Road & Street Facilities
Building and Ground Maintenance

Public Utilities

Water Utility Services
Sewer Services
Sanitation Services
Utility Maintenance

Culture/Recreation

Libraries
Parks and Recreation

The *General Government* division performs all the general administrative duties of the City. It provides the necessary support services for all departments and it performs all accounting, budgeting, data processing, collections, purchasing, personnel, record retention and information technology support for City operations. Within the City of Crestview, the protective services is inclusive with the Administrative Services Department and conducts all building and zoning inspections, code enforcement and animal control.

The *Public Safety* division performs all police activities and firefighting,

The *Public Services* division maintains streets, sidewalks, drainage systems, parks and grounds. It also provides motor vehicle maintenance for most of the City vehicles and administers the contract for solid waste services.

The *Public Utilities* departments provide water to the community, maintains water and sewer lines, well fields and plant equipment, and treat and dispose of wastewater.

The *Culture/Recreation* division plans and administers to various recreational programs and special activities for the community and provides library services to the community.

With the cooperative efforts of our residents, business leaders, employees and council members dedicated to improving our City, we have made excellent progress during the last few years. The budget provides for normal operations at the current service levels and it continues the policies set by the current and prior City Council.

Respectfully submitted,

Janice F. Young

Janice F. Young
City Clerk

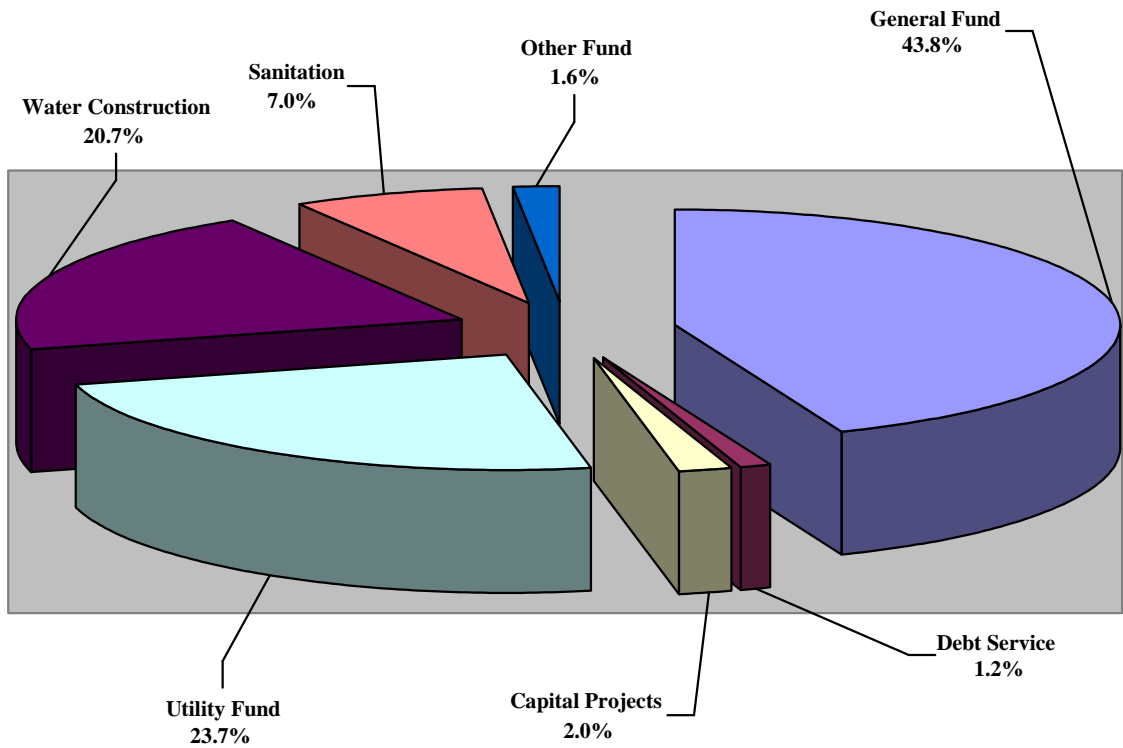
Patti M. Mann

Patti M. Mann
Finance Director



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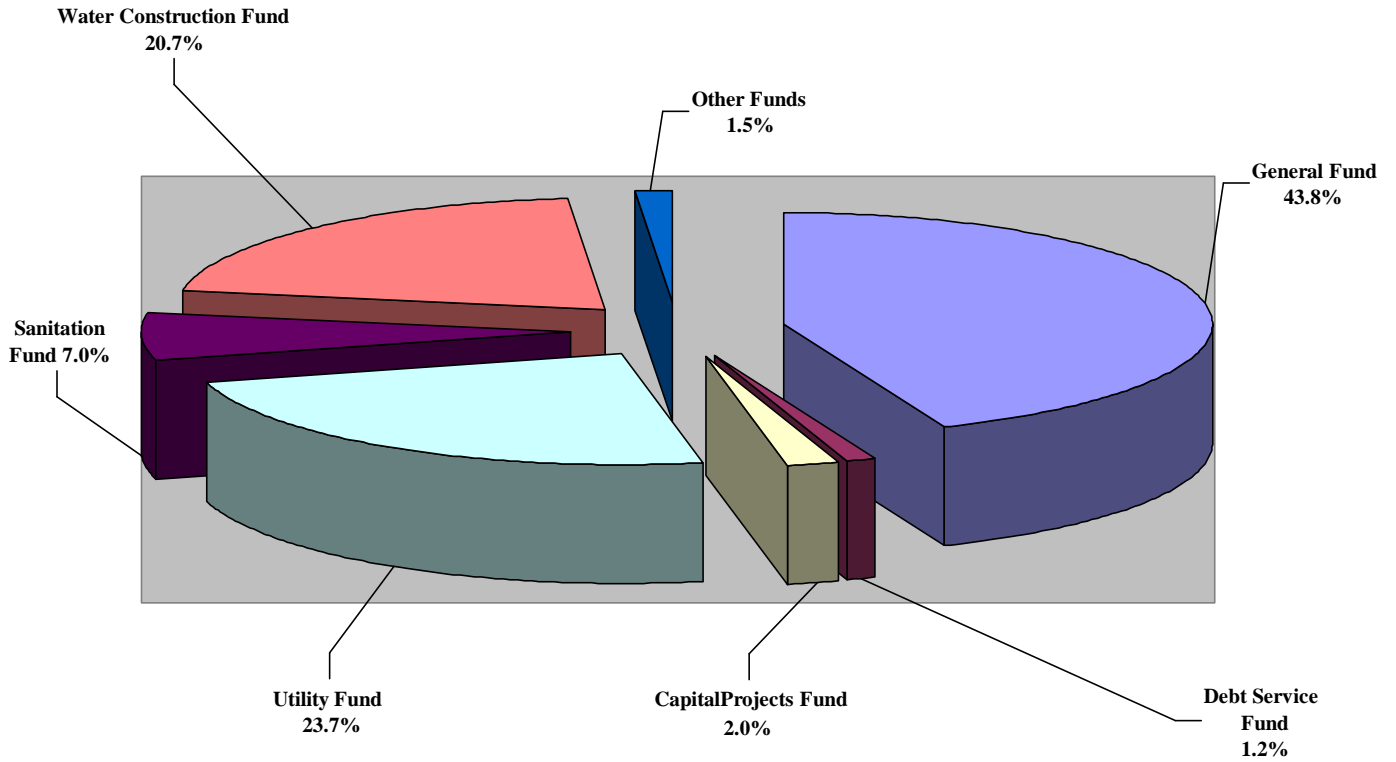
SUMMARY OF RESOURCES



TOTAL RESOURCES - \$34,466,760

	<u>TOTALS</u>	<u>PERCENT OF BUDGET</u>
General Fund	\$ 15,112,374	43.8%
Debt Service Fund	413,001	1.2%
Capital Projects Fund	701,000	2.0%
Utility Fund	8,168,900	23.7%
Water Construction Fund	7,132,703	20.7%
Sanitation Fund	2,428,782	7.0%
Other Funds	510,000	1.5%
Total Resources	<u>\$ 34,466,760</u>	<u>100.0%</u>

SUMMARY OF APPROPRIATIONS



TOTAL APPROPRIATIONS - \$34,466,760

	TOTALS	PERCENT OF BUDGET
General Fund	\$ 15,112,374	43.8%
Debt Service Fund	413,001	1.2%
Capital Projects Fund	701,000	2.0%
Utility Fund	8,168,900	23.7%
Water Construction Fund	7,132,703	20.7%
Sanitation Fund	2,428,782	7.0%
Other Funds	510,000	1.5%
Total Appropriations	\$ 34,466,760	100.00%

**CITY OF CRESTVIEW
BUDGET SUMMARY
2007-2008**

*OPERATING BUDGET EXPENDITURES OF THE CITY OF CRESTVIEW, FLORIDA
ARE 18.3% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES*

	GENERAL FUND	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	CAPITAL PROJECTS FUNDS	OTHER FUNDS	TOTAL
CASH BALANCE BROUGHT FORWARD	\$ 1,409,934	\$ 2,500	\$ 3,475,665	\$ 500,000	\$ 270,000	\$ 5,658,099
ESTIMATED REVENUES:						
TAXES: MILLAGE PER \$1,000						
Ad Valorem Taxes 5.8466	6,389,500				150,000	6,539,500
Local Option Taxes	350,590	191,056				541,646
Franchise Fees	957,024					957,024
Utility Service Taxes	1,466,330					1,466,330
Communications Services Tax	987,253					987,253
Licenses and Permits	423,345					423,345
Intergovernmental Revenue	2,155,741	183,582	600,000			2,939,323
Charges for Services	250,232		7,042,017			7,292,249
Fines and Forfeitures	60,188				10,000	70,188
Special Assessments	100					100
Miscellaneous Revenue	662,137	35,863	612,703	1,000		1,311,703
Other Financing Sources	-		6,000,000	200,000	80,000	6,280,000
TOTAL ESTIMATED REVENUES	13,702,440	410,501	14,254,720	201,000	240,000	28,808,661
TOTAL ESTIMATED REVENUES AND BALANCES BROUGHT FORWARD	\$ 15,112,374	\$ 413,001	\$ 17,730,385	\$ 701,000	\$ 510,000	\$ 34,466,760
EXPENDITURES/EXPENSES:						
General Government Services	\$ 3,829,356	\$ -	\$ -	\$ 701,000	\$ -	\$ 4,530,356
Public Safety	7,567,056				30,000	7,597,056
Physical Environment			16,749,651			16,749,651
Transportation	2,405,763					2,405,763
Culture & Recreation	1,310,199					1,310,199
Debt Service		413,001	980,734			1,393,735
Other Financing Uses			-		480,000	480,000
TOTAL EXPENDITURES/ EXPENSES	15,112,374	413,001	17,730,385	701,000	510,000	34,466,760
RESERVES						
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$ 15,112,374	\$ 413,001	\$ 17,730,385	\$ 701,000	\$ 510,000	\$ 34,466,760

**CITY OF CRESTVIEW
SUMMARY OF STAFF**

	2003-2004 Budgeted Positions	2004-2005 Budgeted Positions	2005-2006 Budgeted Positions	2006-2007 Budgeted Positions	2007-2008 Budgeted Positions
General Government					
<u>City Council</u>					
Council Member	2.50	2.50	2.50	2.50	2.50
	2.50	2.50	2.50	2.50	2.50
<u>Mayor</u>					
Mayor	1.00	1.00	1.00	1.00	1.00
Executive Asst.	1.00	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	2.00	2.00
<u>Administrative Services</u>					
Administrative Services Director	1.00	1.00	1.00	1.00	1.00
Assistant Planning Director	1.00	1.00			
Building Official	1.00	1.00	1.00	1.00	1.00
Planning Official			1.00	1.00	1.00
Planner	1.00	1.00	2.00	2.00	2.00
Clerk III	2.00	2.00	2.00	2.00	2.00
Building Inspector	1.50	1.50	1.50	2.00	2.00
Main Street Director	1.00	1.00	1.00	1.00	1.00
GIS Analysis	1.00	1.00	1.00	1.00	1.00
Executive Asst.			1.00	1.00	1.00
Code Enforcement Officer		0.50	0.50		
GIS Tech I				1.00	1.00
	9.50	10.00	12.00	13.00	13.00
<u>Code Enforcement</u>					
Code Enforcement Officer	0.50			1.00	1.00
	0.50			1.00	1.00
<u>City Clerk</u>					
City Clerk	1.00	1.00	1.00	1.00	1.00
Finance Director	0.50	0.50	0.50	0.50	0.50
Administrative Asst.	0.50	0.50	0.50	0.50	0.50
Bookkeeper	1.00	1.00	1.50	1.50	1.50
Risk Management Specialist	0.50	0.50	0.50	0.50	0.50
Clerk III	1.00	1.00	1.00	1.00	1.00
Management Information Tech.				0.50	0.50
	4.50	4.50	5.00	5.50	5.50
Public Services					
<u>Public Works Administration</u>					
Public Works Director	0.50	0.50	0.50	0.50	0.50
Asst. Public Works Director	0.50	0.50	0.50	0.50	0.50
Executive Assistant	0.50	0.50	0.50	0.50	0.50
Civil Engineer			0.50	0.50	0.50
Clerk III			0.50	0.50	0.50
Clerk II	0.50	0.50	0.50	0.50	0.50
	2.00	2.00	3.00	3.00	3.00

**CITY OF CRESTVIEW
SUMMARY OF STAFF**

	2003-2004 Budgeted Positions	2004-2005 Budgeted Positions	2005-2006 Budgeted Positions	2006-2007 Budgeted Positions	2007-2008 Budgeted Positions
Public Services - Continued					
<u>Maintenance - Shop</u>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic II	1.00	1.00	1.00	1.00	1.00
Tradesman	1.00	1.00	1.00	1.00	1.00
Mechanic I	1.00	1.00	1.00	1.00	1.00
	4.00	4.00	4.00	4.00	4.00
<u>Streets</u>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Civil Engineer Tech	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	3.00	3.00	5.00	5.00	5.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Laborer I	8.00	8.00	11.00	11.00	11.00
Laborer II	4.00	4.00			
Laborer III	2.00	2.00	6.00	6.00	6.00
Foreman	1.00	1.00	0.00	1.00	1.00
CBS Park Supervisor	1.00	1.00	1.00	1.00	1.00
Grounds Keeper I	1.00	1.00	1.00	1.00	1.00
Crew Leader	1.00	1.00	1.00	1.00	1.00
Truck Driver I			2.00	1.00	1.00
Tradesman	1.00	1.00	1.00	1.00	1.00
	25.00	25.00	31.00	31.00	31.00
Public Safety					
<u>Police</u>					
Police Chief	1.00	1.00	1.00	1.00	1.00
Asst. Police Chief	1.00	1.00	1.00	1.00	1.00
Clerk III	2.00	2.00	2.00	3.00	3.00
Executive Asst.	1.00	1.00	1.00	1.00	1.00
Lieutenant	3.00	3.00	7.00	7.00	7.00
Police Officer	22.00	22.00	27.00	35.00	35.00
Police Sergeant	8.00	8.00	4.00	4.00	4.00
Police Support Commander	1.00	1.00	1.00	1.00	1.00
Corporal	1.00	1.00	1.00	1.00	1.00
Communication Officer	5.00	5.00	7.00	9.00	9.00
Community Service Specialist	1.00	1.00	1.00	1.00	1.00
	46.00	46.00	53.00	64.00	64.00
<u>Fire</u>					
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief II	1.00	1.00	1.00	1.00	1.00
Fire Marshal I				1.00	1.00
Fire Marshal II	1.00	1.00	1.00	1.00	1.00
Captain I	1.00	1.00	3.00	3.00	3.00
Captain II	3.00	3.00	3.00	6.00	6.00

**CITY OF CRESTVIEW
SUMMARY OF STAFF**

	2003-2004 Budgeted Positions	2004-2005 Budgeted Positions	2005-2006 Budgeted Positions	2006-2007 Budgeted Positions	2007-2008 Budgeted Positions
Public Safety - Continued					
<u>Fire - continued</u>					
Training Chief II	1.00	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	6.00	9.00	9.00
Lieutenant I	3.00	3.00			
Lieutenant II	1.00	1.00			
Firefighter	9.00	9.00	9.00	12.00	12.00
Communication Officer	4.00	4.00	4.00	5.00	5.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Chief Battalion			4.00	3.00	3.00
Communication Supervisor	1.00	1.00	1.00	1.00	1.00
	29.00	29.00	35.00	45.00	45.00
<u>Animal Control</u>					
Animal Control Officer II	1.00	1.00	1.00	1.00	1.00
Clerk III	1.00	1.00	1.00	1.00	1.00
Kennel Assistant	1.00	1.00	1.00	1.00	1.00
	3.00	3.00	3.00	3.00	3.00
Culture/Recreation					
<u>Parks & Recreation</u>					
Leisure Services Director	1.00	1.00			
Park & Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Laborer III				1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Recreation Aide I	2.00	2.00	1.00	1.00	1.00
Community Center Manager	1.00	1.00	1.00	1.00	1.00
Site Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Specialist	2.00	2.00	2.00	2.00	2.00
Custodian	1.00	1.00	1.00	1.00	1.00
Clerk II	1.00	1.00	1.00	1.00	1.00
	11.00	11.00	9.00	10.00	10.00
<u>Library</u>					
Librarian - Director	1.00	1.00	1.00	1.00	1.00
Librarian - Children's	1.00	1.00	1.00	1.00	1.00
Librarian - Reference	1.00	1.00	1.00	1.00	1.00
Librarian - Cataloguer				1.00	1.00
Clerk III				1.00	1.00
Clerk II	1.00	1.00	1.00	1.00	1.00
Clerk I	2.00	2.00	3.00	3.00	3.00
Aide	2.00	2.00	2.00	2.00	2.00
	8.00	8.00	9.00	11.00	11.00

**CITY OF CRESTVIEW
SUMMARY OF STAFF**

	2003-2004 Budgeted Positions	2004-2005 Budgeted Positions	2005-2006 Budgeted Positions	2006-2007 Budgeted Positions	2007-2008 Budgeted Positions
UTILITY FUND					
General Government					
<u>City Council</u>	2.50	2.50	2.50	2.50	2.50
	<hr/> 2.50	<hr/> 2.50	<hr/> 2.50	<hr/> 2.50	<hr/> 2.50
<u>City Clerk</u>					
Finance Director	0.50	0.50	0.50	0.50	0.50
Administrative Asst.	0.50	0.50	0.50	0.50	0.50
Bookkeeper	1.50	1.50	1.50	1.50	1.50
Risk Management Specialist	0.50	0.50	0.50	0.50	0.50
Clerk III	3.00	3.00	3.00	3.00	3.00
Management Information Tech.				0.50	0.50
Utility Billing Supervisor	1.00	1.00	1.00	1.00	1.00
	<hr/> 7.00	<hr/> 7.00	<hr/> 7.00	<hr/> 7.50	<hr/> 7.50
Public Services					
<u>Public Works</u>					
Public Works Director	0.50	0.50	0.50	0.50	0.50
Asst. Public Works Director	0.50	0.50	0.50	0.50	0.50
Executive Assistant	0.50	0.50	0.50	0.50	0.50
Civil Engineer			0.50	0.50	0.50
Clerk III	0.50	0.50	0.50	0.50	0.50
Clerk II	0.50	0.50	0.50	0.50	0.50
	<hr/> 2.50	<hr/> 2.50	<hr/> 3.00	<hr/> 3.00	<hr/> 3.00
Utility Services					
<u>Maintenance</u>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Operator	1.00	1.00			
Electrician	1.00	1.00	1.00	2.00	2.00
Location Specialist	1.00	1.00	2.00	2.00	2.00
Utility Service Worker	1.00	1.00	2.00	2.00	2.00
Equipment Operator I			1.00	1.00	1.00
	<hr/> 5.00	<hr/> 5.00	<hr/> 7.00	<hr/> 8.00	<hr/> 8.00
<u>Water</u>					
Water Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Operator	1.00	1.00	1.00	2.00	2.00
Mechanic II			1.00	1.00	1.00
Mechanic I	2.00	2.00	2.00	2.00	2.00
Location Specialist					
Utility Service Worker	2.00	2.00	3.00	3.00	3.00
Equipment Operator I	1.00	1.00			
	<hr/> 7.00	<hr/> 7.00	<hr/> 8.00	<hr/> 9.00	<hr/> 9.00
<u>Sewer</u>					
Electrician	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	1.00	1.00	1.00	1.00	1.00
	<hr/> 2.00	<hr/> 2.00	<hr/> 2.00	<hr/> 2.00	<hr/> 2.00
TOTAL PERSONNEL	173.00	173.00	198.00	227.00	227.00

CITY OF CRESTVIEW CAPITAL OUTLAY

A List of Capital Outlay items proposed for each department is noted below:

	<u>ITEM COST</u>	<u>TOTAL COST</u>
GENERAL FUND		
City Council:		
Furniture & Equipment	\$ 15,000	\$ 15,000
Mayor:		
Furniture & Equipment	7,000	
Computer	1,000	\$ 8,000
City Clerk:		
Computer Upgrades	10,000	\$ 10,000
Administrative Services		
Software	10,000	
Vehicle	7,500	
Computers	2,500	\$ 20,000
Public Works Administration:		
Improvements - Building	42,350	
Equipment Replacement	12,100	\$ 54,450
Maintenance:		
Improvements - Buildings	9,650	
Misc. Tools & Equipment	6,050	\$ 15,700
Streets:		
Improvements - Drainage, Street Overlay and Repair	201,500	
Dump Truck	100,000	
Equipment Replacement	70,750	\$ 372,250
Police:		
Vehicles (4)	136,000	
Computers (5)	12,000	
Software	7,000	
Weapons	11,000	
Vests	5,200	
Radios	18,400	
Golf Cart	3,500	
Cameras	1,175	
Security Equipment	1,615	\$ 195,890
Fire:		
Air Bags	23,100	
Vehicles (2)	40,000	
Furniture	2,400	
Hoses	9,000	
Rope	3,000	
Computer Upgrades	10,000	
Bunker Gear	14,000	\$ 101,500

**CITY OF CRESTVIEW
CAPITAL OUTLAY**

A List of Capital Outlay items proposed for each department is noted below (continued):

	<u>ITEM COST</u>	<u>TOTAL COST</u>
GENERAL FUND		
Leisure Services:		
Computer	\$ 5,000	\$ 5,000
Library:		
Books	44,000	
Computers (5)	9,000	\$ 53,000
UTILITY FUND:		
City Council:		
Furniture & Equipment	15,000	\$ 15,000
City Clerk:		
Computer Upgrades	7,500	\$ 7,500
Public Works Administration:		
Computer Equipment	18,150	
Improvement - Building	54,450	\$ 72,600
Maintenance:		
Lift Stations	60,500	
Truck	100,000	
Small Equipment	36,300	\$ 196,800
Water:		
Water Well & Tank	1,400,000	
Meter Repair	314,600	
Truck (2)	50,000	
Small Equipment	54,450	
Meters	100,000	\$ 1,919,050
Sewer:		
Manhole Rehab & Safety Equipment	181,500	
Truck & Easy Locator GPR System	125,000	
Generator (2)	75,000	
Other Equipment	60,500	\$ 442,000
Wastewater Treatment Plant:		
Equipment Upgrade	30,250	\$ 30,250



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GENERAL FUND

ANNUAL BUDGET

2007-2008

**CITY OF CRESTVIEW
GENERAL FUND RECEIPTS AND REVENUES**

FUND 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
TAXES						
311.00	Ad Valorem Taxes	\$ 3,243,421	\$ 3,714,784	\$ 4,604,381	\$ 6,120,550	\$ 6,389,500
	Total Taxes	3,243,421	3,714,784	4,604,381	6,120,550	6,389,500
SALES, USE, AND FUEL TAXES						
312.40	Local Option Gas Tax	341,263	339,284	347,798	320,381	350,590
	Total Sales, Use, and Fuel Taxes	341,263	339,284	347,798	320,381	350,590
FRANCHISE FEES						
313.10	Electricity	544,927	611,381	784,002	717,295	788,721
313.40	Gas	137,297	137,454	184,763	132,095	168,303
	Total Franchise Fees	682,224	748,835	968,765	849,390	957,024
UTILITY SERVICE TAXES						
314.10	Electricity	917,343	1,004,919	1,161,740	1,103,860	1,220,087
314.30	Water	114,207	118,281	139,043	138,445	139,736
314.40	Gas	94,285	94,146	95,563	108,079	106,507
	Total Utility Service Taxes	1,125,835	1,217,346	1,396,346	1,350,384	1,466,330
LOCAL COMMUNICATION SERVICE TAX						
315.00	Communications Services Tax	743,587	750,908	860,278	903,459	987,253
	Total Local Communication Service Tax	743,587	750,908	860,278	903,459	987,253
LICENSES & PERMITS						
321.00	Occupational Licenses	117,067	164,425	154,475	154,602	153,345
322.00	Building Permits	182,399	387,066	590,738	304,380	270,000
	Total Licenses & Permits	299,466	551,491	745,213	458,982	423,345
FEDERAL GRANTS						
331.11	CDBG -FY04	17,250	553,346	26,513		
311.12	CDBG - FY03	6,000	630,329			
331.20	Public Safety	1,845	65,207			
331.50	FEMA	1,000,639	-	513	91,131	
	Total Federal Grants	1,025,734	1,248,882	27,026	91,131	-
STATE GRANTS						
334.20	Public Safety	14,225	4,821	10,000	35,453	
334.30	Historical Grants	27,360	-	-	-	-
334.50	Economic Environment	28,438	2,139	64,971	-	
	Total State Grants	70,023	6,960	74,971	35,453	-
STATE SHARED REVENUES						
335.12	Revenue Sharing	465,524	602,084	636,065	630,795	682,254
335.14	Mobile Home License	8,034	8,913	13,123	10,675	10,942
335.15	Alcoholic Beverage License	7,602	7,235	7,796	8,139	8,350
335.18	Sales Tax	807,622	794,275	1,295,536	1,226,634	1,407,698
335.20	Public Safety	3,270	3,240	3,340	2,633	3,000
335.49	Other Transportation	26,528	32,619	35,101	32,497	32,497
	Total State Shared Revenues	1,318,580	1,448,366	1,990,961	1,911,373	2,144,741
PAYMENTS FROM OTHER LOCAL UNITS IN LIEU OF TAXES						
339.00	Payment in Lieu of Taxes	11,403	-	15,449	31,061	11,000
	Total Payments	11,403	-	15,449	31,061	11,000

**CITY OF CRESTVIEW
GENERAL FUND RECEIPTS AND REVENUES**

FUND 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PUBLIC SAFETY						
342.10	Public Safety - Fingerprinting	\$ 39,334	\$ 9,634	\$ 596	\$ 526	\$ 400
342.20	Fire Protection			2,573	-	
342.50	Fire Inspection Fees	-	-	-	1,950	2,500
	Total Public Safety	39,334	9,634	3,169	2,476	2,900
CHARGES FOR SERVICES						
346.40	Animal Control Fees	4,743	4,953	4,457	5,859	5,000
347.10	Library Fees	121,807	144,370	177,630	183,904	140,000
347.20	Recreation Fees	112,448	117,938	107,080	105,726	102,332
	Total Charges for Services	238,998	267,261	289,167	295,489	247,332
FINES AND FORFEITS						
351.00	Police Fines	115,770	122,404	62,528	53,217	48,078
352.00	Library Fines	5,724	9,772	12,491	12,376	12,110
	Total Fines and Forfeits	121,494	132,176	75,019	65,593	60,188
MISCELLANEOUS REVENUES						
361.10	Interest Earnings	16,496	34,827	80,651	114,992	120,000
362.00	Rents & Royalties	6,001	6,000	6,000	6,000	6,000
362.00	Special Assessments	-	-	-	100	100
363.22	Public Safety Impact Fees	-	-	-	-	334,137
364.00	Disposition of Fixed Assets	2,823	4,297	17,670	-	-
366.00	Donations fr Private Sources	1,500	24,596	28,293	2,000	2,000
369.00	Miscellaneous Revenues	26,250	261,093	299,026	104,147	200,000
	Total Miscellaenous Revenues	53,070	330,813	431,640	227,239	662,237
OTHER SOURCES						
382.10	Transfer From Utility Fund	549,140	500,000	-	-	-
	Total Other Sources	549,140	500,000	-	-	-
TOTAL ESTIMATED RECEIPTS		9,863,572	11,266,742	11,830,183	12,662,961	13,702,440
CASH BALANCE BROUGHT FORWARD		1,032,022	1,298,864	1,362,446	1,639,808	1,409,934
TOTAL ESTIMATED RECEIPTS AND BALANCES		\$ 10,895,594	\$ 12,565,606	\$ 13,192,629	\$ 14,302,769	\$ 15,112,374

CITY COUNCIL

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 98,726	\$ 48,164	\$ 48,023	\$ 202,837	\$ 62,604
Operating Expenses	309,205	317,615	413,964	383,533	579,975
Capital Outlay	6,390	1,403,866	23,333	16,912	15,000
Grants and Aids	8,250	8,218	5,700	5,000	10,000
Other Uses	200,000	652,800	1,029,084	288,867	1,063,866
	<u>\$ 622,571</u>	<u>\$ 2,430,663</u>	<u>\$ 1,520,104</u>	<u>\$ 897,149</u>	<u>\$ 1,731,445</u>
PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Council Members	2.50	2.50	2.50	2.50	2.50
Total	2.50	2.50	2.50	2.50	2.50

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

The City Council is the governing body of the City and is responsible for making the laws and regulations of the City. Policy decisions regarding types and levels of services to be provided are also the responsibility of the Council.

The City Council consists of five council members. They are elected on a citywide basis for a four-term in April. They share equal voting powers.

The City Council appoints various members to advisory boards, all of whom serve at the direction of the Council

ACTIVITY OBJECTIVES

1. Review, evaluate and adopt the annual budget.
2. Review, evaluate and adopt the Redevelopment District.
3. Encourage continued participation in community activities and governmental affairs.
4. Continue to represents the citizens of Crestview by formulating and enacting public policy and by providing the leadership necessary to meet community needs.

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Number of Regular City Council Meetings	30	22	25	24	24
Number of Council Workshops	9	8	6	3	7
Number of Special City Council Meetings	13	11	15	10	13
Number of Ordinances Adopted	28	29	103	25	35
Number of Resolutions Adopted	37	45	28	24	23

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
GENERAL GOVERNMENT - CITY COUNCIL						
PERSONAL SERVICES						
511.11-00	Executive Salaries	\$ 11,850	\$ 15,484	\$ 11,550	12,383	12,600
511.13-00	Regular Salaries	33,839	24,472	28,417	31,000	31,000
511.21-00	Payroll Taxes	15,136	3,426	3,047	3,339	3,336
511.22-00	Retirement Contributions	32,581			150,000	
511.23-00	Group Insurance	5,245	4,719	4,935	6,032	15,583
511.24-00	Worker's Compensation Insurance	75	63	74	83	85
	Total Personal Services	98,726	48,164	48,023	202,837	62,604
OPERATING EXPENSES						
511.31-00	Legal Fees	39,134	25,090	26,523	29,877	50,000
511.32-00	Auditing Fees	15,900	26,738	26,600	24,250	30,000
511.34-00	Other Contract Services	94,213	73,792	179,500	86,869	200,000
511.34-01	Janitorial	3,300	3,575	8,044	2,313	4,000
511.34-02	Pest Control	405	435	390	400	500
511.40-00	Travel	2,045	4,599	3,741	3,724	5,200
511.41-00	Communications	1,949	1,254	1,400	1,484	2,500
511.42-00	Postage	2,207	2,676	4,239	4,134	3,000
511.43-00	Utility Services	3,157	4,012	3,638	3,403	5,000
511.44-00	Rentals and Leases	2,947	3,664	3,395	4,150	4,700
511.45-00	Insurance	103,474	94,988	103,251	168,962	200,000
511.46-00	Repair & Maintenance	3,996	2,497	4,271	10,376	8,000
511.47-00	Printing	-	501	163	-	-
511.49-00	Other Current Charges	15,863	40,450	20,338	7,240	20,000
511.49-01	Refunds	-	3,941	7,298	11	5,000
511.51-00	Office Supplies	826	1,598	772	964	2,575
511.52-00	Operating Supplies	10,324	16,649	7,578	22,165	25,000
511.52-03	Advertising	3,317	7,489	9,801	4,897	10,000
511.54-00	Dues and Subscriptions	2,558	3,494	2,920	4,382	4,500
511.55-00	Training	3,590	173	100	3,932	-
	Total Operating Expenses	309,205	317,615	413,964	383,533	579,975
CAPITAL OUTLAY						
511.61-00	Land	6,390	58,150			
511.63-00	Improvements	-	639,716	23,333	5,220	
511.64-00	Equipment				11,692	15,000
511.65-00	Construction in Progress	-	706,000			
	Total Capital Outlay	6,390	1,403,866	23,333	16,912	15,000
GRANTS AND AIDS						
511.82-00	Aids to Private Organizations	8,250	8,218	5,700	5,000	10,000
	Total Grants and Aids	8,250	8,218	5,700	5,000	10,000
OTHER USES						
511.95-00	Contingencies	-	-	-	-	463,866
511.97-00	Interfund Transfers	200,000	652,800	1,029,084	288,867	200,000
511.99-00	Reserve					400,000
	Total Other Uses	200,000	652,800	1,029,084	288,867	1,063,866
TOTAL EXPENDITURES		\$ 622,571	\$ 2,430,663	\$ 1,520,104	\$ 897,149	\$ 1,731,445

MAYOR

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal	\$ 50,982	\$ 50,793	\$ 52,242	\$ 56,668	\$ 61,817
Operating Expenses	8,357	8,550	8,902	12,657	13,212
Capital Outlay	-	-	-	-	8,000
Total	\$ 59,339	\$ 59,343	\$ 61,144	\$ 69,325	\$ 83,029

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Mayor	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

The Mayor is an elected position and, by charter, has the responsibility requiring attendance of the fire and police functions, authenticating ordinances and certain public documents, and to serve as a chief executive officer of the city.

ACTIVITY OBJECTIVES

1. Continue support of all aspects of community image.

ACTIVITY MEASUREMENT

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Number of Regular City Council Meetings	30	22	25	24	24
Number of Council Workshops	9	8	6	3	7
Number of Special City Council Meetings	13	11	15	10	13
Number of Ordinances Adopted	28	29	103	25	35
Number of Resolutions Adopted	37	45	28	24	25

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
GENERAL GOVERNMENT - MAYOR						
PERSONAL SERVICES						
512.11-00	Executive Salaries	\$ 15,082	\$ 15,000	\$ 15,173	\$ 14,827	\$ 15,000
512.12-00	Regular Salaries	22,511	23,646	24,943	26,646	30,497
512.21-00	Payroll Taxes	2,554	2,640	2,738	2,833	3,481
512.22-00	Retirement Contributions	1,096	1,143	1,237	1,307	1,525
512.23-00	Group Insurance	9,514	8,162	7,916	10,829	11,005
512.24-00	Worker's Compensation Insuranc	225	202	233	227	309
	Total Personal Services	<u>50,982</u>	<u>50,793</u>	<u>52,242</u>	<u>56,668</u>	<u>61,817</u>
OPERATING EXPENSES						
512.34-00	Contractual Services	-	38	-	-	-
512.40-00	Travel	706	182	14	1,428	3,137
512.41-00	Communications	1,345	2,027	2,065	1,925	2,122
512.42-00	Postage	40	50	18	157	325
512.43-00	Utility Services	1,396	1,541	1,676	1,939	1,700
512.44-00	Rentals and Leases	2,085	2,470	2,424	2,325	2,704
512.46-00	Repair & Maintenance	140	146	149	229	163
512.49-00	Other Current Charges	294	122	98	-	150
512.51-00	Office Supplies	864	910	1,553	558	1,000
512.52-00	Operating Supplies	1,264	796	631	3,838	1,787
512.54-00	Dues and Subscriptions	223	267	273	258	124
	Total Operating Expenses	<u>8,357</u>	<u>8,550</u>	<u>8,902</u>	<u>12,657</u>	<u>13,212</u>
CAPITAL OUTLAY						
512.64-00	Equipment	-	-	-	-	8,000
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
TOTAL EXPENDITURES		<u><u>\$ 59,339</u></u>	<u><u>\$ 59,344</u></u>	<u><u>\$ 61,144</u></u>	<u><u>\$ 69,325</u></u>	<u><u>\$ 83,029</u></u>

CITY CLERK

Expenditures	2003-2004 Actual	2004-2005 Actual	2005-2006 Actual	2006-2007 Amended	2007-2008 Budget
Personal Services	\$ 202,852	\$ 209,656	\$ 236,034	\$ 255,243	\$ 321,976
Operating Supplies	12,310	16,432	19,509	14,025	27,476
Capital Outlay	-	-	9,950	-	10,000
Total	\$ 215,162	\$ 226,088	\$ 265,493	\$ 269,268	\$ 359,452

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
City Clerk	1.00	1.00	1.00	1.00	1.00
Finance Director	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Bookkeeper	1.00	1.00	1.50	1.50	1.50
Risk Management Specialist	0.50	0.50	0.50	0.50	0.50
Clerk III	1.00	1.00	1.00	1.00	1.00
Management Information Technician				0.50	0.50
Total	4.50	4.50	5.00	5.50	5.50

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

The City Clerk is responsible for the accounting and reporting of financial activities and the recording and maintaining of the official city records.

The department is organized into three divisions with responsibilities as follows:

Accounting and budgeting encompasses the reporting of all financial transactions, maintaining permanent accounting records, budget presentations, budget monitoring, preparation of special reports and the investment of idle funds. This division is also responsible for the distribution of all monies, payroll transactions, insurance claims, accounts payable, and the property control.

Customer service handles the billing of water, sewer, garbage and occupational licenses. The personnel in this division is often the general public's first contact with City Hall and they provide information with regard to utility services and licenses. They also direct the public to various other offices for additional assistance.

Management Information is a division that oversees the computer needs for the city. The technician gives assistance to the various departments as needed.

ACTIVITY OBJECTIVES

1. Continue to provide high quality service to citizens.
2. Provide payments to all vendors accurately and timely.
3. Maintain insurance policies and files claims as necessary
4. Prepare routine and special reports as necessary
5. Maintain general ledgers and provide up-to-date budget analyzes for all funds and departments.
6. Complete payroll accurately on a weekly bases

ACTIVITY MEASUREMENTS

	2003-04	2004-05	2005-06	2006-07	2007-08
	Actual	Actual	Actual	Amended	Budget
Number of payroll checks prepared	9,212	9,071	9,926	10,782	11,632
Number of accounts payable checks issued	3,730	6,072	5,716	6,308	6,908
Number of Liability Insurance claims filed	17	24	16	3	15
Number of Workers Comp. claims filed	51	46	38	10	25
Number of Occupational Licenses issued	964	1,003	1,052	1,009	1,060

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-2004 ACTUAL	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 BUDGET
GENERAL GOVERNMENT - CITY CLERK						
PERSONAL SERVICES						
513.11-00	Executive Salaries	\$ 60,303	\$ 60,312	\$ 65,474	\$ 69,185	\$ 78,307
513.12-00	Salaries and Wages	98,234	106,497	125,037	146,333	171,103
513.14-00	Unscheduled Overtime	14	-	39	-	-
513.21-00	Payroll Taxes	11,877	12,898	14,284	6,263	19,080
513.22-00	Retirement Contributions	4,832	5,285	6,251	6,106	8,555
513.23-00	Group Insurance	26,669	23,767	23,834	26,178	43,240
513.24-00	Worker's Compensation Insuranc	923	897	1,115	1,179	1,691
	Total Personal Services	<u>202,852</u>	<u>209,656</u>	<u>236,034</u>	<u>255,243</u>	<u>321,976</u>
OPERATING EXPENSES						
513.34-00	Other Contract Services	-	1,498	-	-	-
513.34-02	Pest Control	-	-	-	40	-
513.39-00	Landfill Charges	-	-	1,546	-	-
513.40-00	Travel	13	-	-	-	1,500
513.41-00	Communications	2,362	3,176	3,251	3,325	4,326
513.42-00	Postage	-	41	-	16	100
513.43-00	Utilities	1,522	1,682	1,828	2,092	2,200
513.44-00	Rentals & Leases	3,819	2,339	2,518	1,499	3,250
513.45-00	Insurance	-	79	-	79	200
513.46-00	Repair and Maintenance	186	-	-	850	-
513.49-00	Other Current Charges	78	100	-	133	100
513.51-00	Office Supplies	2,915	3,649	4,195	2,829	6,000
513.52-00	Operating Supplies	918	3,212	2,006	2,597	4,000
513.52-02	Fuel	-	-	-	63	150
513.52-03	Advertising	-	31	-	86	150
513.54-00	Dues and Subscriptions	497	395	693	415	500
513.55-00	Training	-	230	3,472	-	5,000
	Total Operating Expenses	<u>12,310</u>	<u>16,432</u>	<u>19,509</u>	<u>14,025</u>	<u>27,476</u>
CAPITAL OUTLAY						
524.64.00	Equipment	-	-	9,950	-	10,000
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>9,950</u>	<u>-</u>	<u>10,000</u>
TOTAL EXPENDITURES		<u>\$ 215,162</u>	<u>\$ 226,088</u>	<u>\$ 265,493</u>	<u>\$ 269,268</u>	<u>\$ 359,452</u>

ADMINISTRATIVE SERVICES

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 333,225	\$ 518,423	\$ 587,819	\$ 675,076	\$ 781,376
Operating Expenses	34,263	82,095	124,180	83,219	104,425
Capital Outlay	20,500		60,657	6,647	20,000
TOTAL	\$ 387,988	\$ 600,518	\$ 772,656	\$ 764,942	\$ 905,801

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Administrative Services Director	1.00	1.00	1.00	1.00	1.00
Assistant Planning Director	1.00	1.00			
Building Official	1.00	1.00	1.00	1.00	1.00
Planning Official			1.00	1.00	1.00
Planner	1.00	1.00	2.00	2.00	2.00
Clerk III	2.00	2.00	2.00	2.00	2.00
Building Inspector	1.50	1.50	1.50	2.00	2.00
Main Street Director	1.00	1.00	1.00	1.00	1.00
GIS Analyst	1.00	1.00	1.00	1.00	1.00
Executive Assistant			1.00	1.00	1.00
Code Enforcement Officer		0.50	0.50		
GIS Tech I				1.00	1.00
Total	9.50	10.00	12.00	13.00	13.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

Administrative Service is a multi-functional department. Duties within the department include coordination of the comprehensive plan and land use regulations pursuant to the Florida Growth Management Act. Processing requests for commercial projects and subdivisions, issuance of development permits, building inspection, providing information pertaining to annexation, rezoning, and land use changes, and receipt and processing of complaints relating to violations of the Crestview Code are all part of the function.

ACTIVITY OBJECTIVES

1. Continue to provide quality service in providing information and assistance to residents, builders and business owners.
2. Provide thorough inspections of zoning and construction regulations in accordance with municipal building codes and ordinances .

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Number of Building Permits issued	2,850	3,114	2,995	3,085	3,178
Number of Building Inspections performed	11,400	12,456	11,980	12,340	12,712

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-2004 ACTUAL	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 AMENDED	2007-2008 BUDGET
GENERAL GOVERNMENT - ADMINISTRATIVE SERVICES						
PERSONAL SERVICES						
515.12-00	Salaries and Wages	\$ 245,474	\$ 362,664	\$ 441,718	\$ 497,089	\$ 567,450
515.14-00	Unscheduled Overtime	-	29	-	-	-
515.21-00	Payroll Taxes	18,008	27,292	31,945	35,881	43,410
515.22-00	Retirement Contributions	11,976	55,408	22,063	24,571	28,373
515.23-00	Group Insurance	44,231	60,430	77,604	105,430	125,264
512.24-00	Worker's Compensation Insuranc	13,536	12,600	14,488	12,104	16,879
	Total Personal Services	333,225	518,423	587,818	675,076	781,376
OPERATING EXPENSES						
515.34-00	Other Contract Services	19	1,883	6,151	552	2,000
515.34-01	Janitorial	5,400	5,400	5,400	2,875	4,000
515.34-02	Pest Control	235	220	240	220	525
515.40-00	Travel	1,450	2,282	1,433	1,667	3,400
515.41-00	Communications	4,914	7,223	9,110	9,610	10,000
515.42-00	Postage	678	1,607	1,140	1,358	1,500
515.43-00	Utilities	2,791	5,341	5,789	6,625	6,000
515.44-00	Rentals & Leases	3,383	7,532	8,028	10,890	8,750
515.45-00	Insurance	-	2,693	673	-	1,500
515.46-00	Repair and Maintenance	2,088	1,061	2,480	1,204	3,570
515.46-01	Repair - Auto	-	1,351	2,965	1,669	2,625
515.47-00	Printing	202	126	728	110	900
515.49-00	Other Current Charges	1,998	12,108	9,824	7,654	11,000
515.49-01	Refunds	-	1,280	6,955	240	2,000
515.51-00	Office Supplies	3,449	2,709	8,437	10,171	6,000
515.52-00	Operating Supplies	3,135	12,321	15,440	10,837	15,000
515.52-01	Uniforms	416	75	272	1,100	1,155
515.52-02	Fuel	-	1,184	1,488	3,089	2,500
515.52-03	Advertising	1,422	8,301	30,281	9,079	15,000
515.54-00	Dues and Subscriptions	1,494	3,924	3,063	1,875	2,500
515.55-00	Training	1,189	3,474	4,284	2,394	4,500
	Total Operating Expenses	34,263	82,095	124,181	83,219	104,425
CAPITAL OUTLAY						
515.64-00	Equipment	20,500	-	36,157	4,704	10,000
515.67-00	Capitalized Software	-	-	24,500	1,943	10,000
	Total Capital Outlay	20,500	-	60,657	6,647	20,000
TOTAL EXPENDITURES		\$ 387,988	\$ 600,518	\$ 772,656	\$ 764,942	905,801

CODE ENFORCEMENT

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 55,989	\$ -	\$ -	\$ 51,351	\$ 59,794
Operating Expenses	11,312	-	-	2,385	12,347
Capital Outlay	-	-	-	-	-
Total	\$ 67,301	\$ -	\$ -	\$ 53,736	\$ 72,141

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Code Enforcement Officer	0.50			1.00	1.00
Total	0.50	0.00	0.00	1.00	1.00

SIGNIFICANT EXPENDITURE CHANGE

This division did not become a stand alone division again until the fiscal year 2006-2007. It was formally adopted within the Administrative Services Department because the officer was a part time building inspector and part time code enforcement officer.

ACTIVITY DESCRIPTION

This division is responsible for canvassing the City, responding to complaints and contacting property owners for violations of City Ordinances.

ACTIVITY OBJECTIVES

1. Provide quality service to the citizens while dedicating themselves to improving the co-existence of animals and humans.
2. Promote, protect and improve the health, safety and welfare of all citizens by providing equitable, expeditious, inexpensive and effective procedures to enforce the City Code of Ordinances.

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Number of Code Enforcement Cases	168	142	164	158	160

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
GENERAL GOVERNMENT - CODE ENFORCEMENT						
PERSONAL SERVICES						
524.12.00	Salaries and Wages	\$ 38,407	\$ -	\$ -	\$ 34,619	\$ 39,006
524.14.00	Unscheduled Overtime				-	
524.21.00	Payroll Taxes	2,833			2,473	2,984
524.22.00	Retirement Contributions	1,897			1,699	1,950
524.23.00	Group Insurance	8,547			9,428	10,891
524.24.00	Worker's Compensation Insuranc	4,305			3,132	4,963
	Total Personal Services	55,989	-	-	51,351	59,794
OPERATING EXPENSES						
524.34.00	Other Contract Services	52			-	100
524.40.00	Travel	1,406			-	4,297
524.41.00	Communications	1,628			1,010	1,500
524.42.00	Postage	200			-	100
524.43.00	Utilities	1,015			-	
524.44.00	Rentals & Leases	1,697			-	
524.45.00	Insurance	227			-	500
524.46.00	Repair and Maintenance Services	162			-	250
524.46.01	Repair - Auto				134	1,000
524.51.00	Office Supplies	218			-	500
524.52.00	Operating Supplies	2,668			97	1,500
524.52-01	Uniforms	271			-	
524.52.02	Fuel	725			1,009	1,400
524.54.00	Dues and Subscriptions	103			-	500
524.55.00	Training	940			135	700
	Total Operating Expenses	11,312	-	-	2,385	12,347
CAPITAL OUTLAY						
524.64.00	Equipment				-	-
	Total Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES		\$ 67,301	\$ -	\$ -	\$ 53,736	72,141

PUBLIC WORKS ADMINISTRATION

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 107,587	\$ 111,125	\$ 158,799	\$ 176,394	\$ 206,578
Operating Expenses	78,913	88,316	71,555	75,225	121,202
Capital Outlay	57,891	169,254	16,088	49,469	54,450
Total	\$ 244,391	\$ 368,695	\$ 246,442	\$ 301,088	\$ 382,230

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Public Works Director	0.50	0.50	0.50	0.50	0.50
Asst. Public Works Director	0.50	0.50	0.50	0.50	0.50
Executive Assistant	0.50	0.50	0.50	0.50	0.50
Civil Engineer			0.50	0.50	0.50
Clerk III			0.50	0.50	0.50
Clerk II	0.50	0.50	0.50	0.50	0.50
Total	2.00	2.00	3.00	3.00	3.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

This department is a multi-functional department that provides supervision and operation of streets, roads, alleyways, easements maintenance, building/property maintenance and fleet operations.

ACTIVITY OBJECTIVES

1. Develop and maintain the optimum public infrastructure system, secure adequate resources and foster planned quality growth.
2. To promote the welfare of the community
3. Committed to providing an environment that encourages private investment in the community and promotes creative solutions for complex problems
4. Improve safety awareness among employees

ACTIVITY MEASUREMENTS

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
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NA

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
GENERAL GOVERNMENT - PUBLIC WORKS ADMINISTRATION						
PERSONAL SERVICES						
519.12.00	Salaries and Wages	\$ 77,721	\$ 84,342	\$ 119,326	\$ 131,804	149,440
519.14.00	Unscheduled Overtime	313	-	14	82	-
519.21.00	Payroll Taxes	5,647	6,359	8,850	9,779	11,432
519.22.00	Retirement Contributions	2,251	2,534	4,232	4,643	7,472
519.23.00	Group Insurance	14,243	11,127	17,173	21,929	25,327
519.24.00	Worker's Compensation Insuranc	7,412	6,763	9,205	8,157	12,907
	Total Personal Services	<u>107,587</u>	<u>111,125</u>	<u>158,800</u>	<u>176,394</u>	<u>206,578</u>
OPERATING EXPENSES						
519.34.00	Other Contract Services	-	120	84	278	-
519.34.01	Janitorial	5,100	6,328	3,660	2,570	7,260
519.34.02	Pest Control	900	-	813	725	1,089
519.40.00	Travel	-	-	17	47	-
519.41.00	Communications	13,011	14,842	9,283	9,566	15,000
519.42.00	Postage	644	745	62	13	1,217
519.43.00	Utility Services	4,654	10,092	7,587	10,798	11,001
519.44.00	Rentals and Leases	5,644	6,686	7,549	7,967	8,500
519.45.00	Insurance	2,131	2,720	2,078	1,030	3,300
519.46.00	Repair and Maintenance Services	34,066	537	22,053	27,193	35,267
519.46.01	Repair - Auto	-	2,720	1,352	708	2,904
519.46.02	Repair - Buildings	-	19,357	2,015	3,448	10,000
519.51.00	Office Supplies	1,935	2,088	824	1,234	2,615
519.52.00	Operating Supplies	5,450	11,136	7,299	4,741	8,657
519.52.01	Uniforms	1,521	2,311	1,592	1,701	3,171
519.52.02	Fuel	3,247	7,003	4,702	2,750	10,324
519.52.03	Advertising	430	215	244	-	-
519.54.00	Dues and Subscriptions	180	516	341	456	532
519.55.00	Training	-	-	-	-	365
	Total Operating Expenses	<u>78,913</u>	<u>87,416</u>	<u>71,555</u>	<u>75,225</u>	<u>121,202</u>
CAPITAL OUTLAY						
519.61.00	Land	47,500	-	-	-	-
519.62.00	Buildings	-	109,951	-	-	-
519.63.00	Improvements	10,391	49,654	5,475	45,090	42,350
519.64.00	Equipment	-	-	10,612	4,379	12,100
519.65.00	Construction in Progress	-	9,649	-	-	-
	Total Capital Outlay	<u>57,891</u>	<u>169,254</u>	<u>16,087</u>	<u>49,469</u>	<u>54,450</u>
TOTAL EXPENDITURES		<u>\$ 244,391</u>	<u>\$ 367,795</u>	<u>\$ 246,442</u>	<u>\$ 301,088</u>	<u>\$ 382,230</u>

MAINTENANCE

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 194,772	\$ 199,819	\$ 213,795	\$ 192,264	\$ 230,364
Operating Expenses	18,784	25,708	33,334	29,848	49,194
Capital Outlay		5,150	-	10,784	15,700
Total	\$ 213,556	\$ 230,677	\$ 247,129	\$ 232,896	\$ 295,258

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Supervisor	1.00	1.00	1.00	1.00	1.00
Mechanic II	1.00	1.00	1.00	1.00	1.00
Tradesman	1.00	1.00	1.00	1.00	1.00
Mechanic I	1.00	1.00	1.00	1.00	1.00
Total	4.00	4.00	4.00	4.00	4.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

This department is a division of Public Works Administration. It maintains, repairs and services motor vehicles and heavy equipment. It also repairs and maintains all public building throughout the City.

ACTIVITY OBJECTIVES

1. Continue preventive maintenance program for all city equipment.
2. Reduce maintenance and repair costs through program.

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
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NA

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
GENERAL GOVERNMENT - MAINTENANCE						
PERSONAL SERVICES						
512.12.00	Salaries and Wages	\$ 127,653	\$ 134,596	\$ 149,534	\$ 135,389	\$ 152,658
512.14.00	Unscheduled Overtime	3,226	873	784	110	4,508
512.21.00	Payroll Taxes	9,108	9,860	10,613	9,578	12,023
512.22.00	Retirement Contributions	6,346	6,789	6,640	5,177	7,858
512.23.00	Group Insurance	37,496	37,755	32,911	34,038	39,102
512.24.00	Worker's Compensation Insuranc	10,943	9,945	13,312	7,973	14,215
	Total Personal Services	194,772	199,818	213,794	192,264	230,364
OPERATING EXPENSES						
519-34.00	Contractual Services	-	-	-	221	-
512.34.01	Janitorial	-	700	1,680	1,744	2,236
512.40.00	Travel	60	120	-	60	100
512.41.00	Communications	11			-	
512.43.00	Utility Services	4,038	3,895	5,485	3,315	6,000
512.45.00	Insurance	522	568	7,576	4,828	8,000
512.46.00	Repair and Maintenance Service:	2,979	1,488	3,499	4,209	12,570
512.46.01	Repair - Auto		1,057	1,435	1,460	3,630
512.51.00	Office Supplies		28	200	9	242
512.52.00	Operating Supplies	7,827	13,009	8,641	8,324	9,035
512.52.01	Uniforms	1,634	1,891	1,922	3,532	3,861
512.52.02	Fuel	1,215	2,159	2,367	2,146	2,673
512.52.03	Advertising		38	130	-	242
512.53.00	Dues and Subscriptions				-	-
512.54.00	Training	498	756	398	-	605
	Total Operating Expenses	18,784	25,709	33,333	29,848	49,194
CAPITAL OUTLAY						
512.63.00	Improvements				4,355	9,650
512.64.00	Equipment		5,150		6,430	6,050
	Total Capital Outlay	-	5,150	-	10,784	15,700
TOTAL EXPENDITURES		\$ 213,556	\$ 230,677	\$ 247,127	\$ 232,896	\$ 295,258

STREETS

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 779,091	\$ 781,764	\$ 865,640	\$ 1,027,229	\$ 1,316,787
Operating Expenses	1,341,458	734,176	534,679	616,021	716,726
Capital Outlay	58,783	185,944	73,998	280,345	372,250
Total	\$ 2,179,332	\$ 1,701,884	\$ 1,474,317	\$ 1,923,595	\$ 2,405,763

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Supervisor	1.00	1.00	1.00	1.00	1.00
Civil Engineer Tech	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	3.00	3.00	5.00	5.00	5.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Laborer I	8.00	8.00	11.00	11.00	11.00
Laborer II	4.00	4.00			
Laborer III	2.00	2.00	6.00	6.00	6.00
Foreman	1.00	1.00		1.00	1.00
CBS Park Supervisor	1.00	1.00	1.00	1.00	1.00
Grounds Keeper I	1.00	1.00	1.00	1.00	1.00
Crew Leader	1.00	1.00	1.00	1.00	1.00
Truck Driver I			2.00	1.00	1.00
Tradesman	1.00	1.00	1.00	1.00	1.00
Total	25.00	25.00	31.00	31.00	31.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

This department maintains engineers, designs, constructs, and manages many miles of streets, right of ways, and storm water infrastructure within the City.

Prepares reports on the condition of the City's storm drainage system, streets and sidewalks. These reports are being used to determine priorities for repair and maintenance during the year.

ACTIVITY OBJECTIVES

1. Continue to maintain street, sidewalks.
2. Continue to clean, maintain and construct neighborhood drainage systems throughout the communities and residential areas.
3. Reduce maintenance and repair costs through preventive maintenance programs.
4. Improve Safety awareness among employees.

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Paved Streets	98.9	100.3	102.3	122	147
Unpaved Streets	18	17.8	17.7	17.7	17.7

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
ROAD AND STREET FACILITIES - STREET						
PERSONAL SERVICES						
541.12.00	Salaries and Wages	\$ 490,969	\$ 518,501	\$ 590,333	\$ 677,583	\$ 816,382
541.14.00	Unscheduled Overtime	11,896	10,492	6,046	4,756	34,823
541.21.00	Payroll Taxes	36,170	39,031	43,727	49,698	65,117
541.22.00	Retirement Contributions	24,677	26,004	29,722	33,947	42,560
541.23.00	Group Insurance	153,269	138,182	134,230	196,141	253,831
541.24.00	Worker's Compensation Insuranc	62,110	49,554	61,582	65,104	104,074
	Total Personal Services	779,091	781,764	865,640	1,027,229	1,316,787
OPERATING EXPENSES						
541.33.00	Engineering Fees	-	16,234	7,162	750	5,000
541.34.00	Other Contract Services	950,261	311,794		-	
541.40.00	Travel	-	28		-	-
541.42.00	Postage	16			9	-
541.43.00	Utility Services	169,986	173,763	238,704	320,345	275,000
541.44.00	Rentals and Leases	7,323	342	1,483	1,260	5,000
541.45.00	Insurance	17,067	26,026	33,100	23,061	40,825
541.46.00	Repair and Maintenance Service:	78,822	27,753	36,730	56,543	91,677
541.46.01	Repair - Auto	-	28,307	30,861	27,953	33,000
541.51.00	Office Supplies	-	101	133	-	161
541.52.00	Operating Supplies	43,812	46,632	45,250	46,745	50,000
541.52.01	Uniforms	9,523	10,929	13,674	11,522	16,335
541.52.02	Fuel	28,216	39,659	54,852	56,281	47,620
541.52.03	Advertising	-		536	69	500
541.53.00	Road Materials and Supplies	36,018	51,561	72,194	70,445	150,700
541.54.00	Dues and Subscriptions	404			-	-
541.55.00	Training	10	1,047		1,039	908
	Total Operating Expenses	1,341,458	734,176	534,679	616,021	716,726
CAPITAL OUTLAY						
541.63.00	Improvements	18,576	73,270	12,008	101,716	201,500
541.64.00	Equipment	40,207	112,674	61,990	178,629	170,750
	Total Capital Outlay	58,783	185,944	73,998	280,345	372,250
TOTAL EXPENDITURES		\$ 2,179,332	\$ 1,701,884	\$ 1,474,317	\$ 1,923,595	\$ 2,405,763

POLICE

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 1,813,924	\$ 1,774,304	\$ 2,056,231	\$ 2,396,226	\$ 3,274,365
Operating Expenses	319,588	382,889	433,371	547,784	641,400
Capital Outlay	155,573	176,483	120,128	332,908	195,890
Total	\$ 2,289,085	\$ 2,333,676	\$ 2,609,730	\$ 3,276,918	\$ 4,111,655

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Police Chief	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00	1.00	1.00
Clerk III	2.00	2.00	2.00	3.00	3.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Lieutenant	3.00	3.00	7.00	7.00	7.00
Police Officer	22.00	22.00	27.00	35.00	35.00
Police Sergeant	8.00	8.00	4.00	4.00	4.00
Police Support Commander	1.00	1.00	1.00	1.00	1.00
Corporal	1.00	1.00	1.00	1.00	1.00
Communication Officer	5.00	5.00	7.00	9.00	9.00
Community Service Specialist	1.00	1.00	1.00	1.00	1.00
Total	46.00	46.00	53.00	64.00	64.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

This department is responsible for the safety and protection of the citizens, and is committed to meet the needs of the community effectively and efficiently. The department is organized into several units to better serve the community.

The Road Patrol Unit is comprised of two lieutenants, four sergeants, and twenty-four road patrol officers. This unit is first responders for calls for service that include police, fire and EMS emergencies. The police department has an auxiliary officer and reserve officer programs that assist with the security of the City.

The Investigations Unit is comprised of one lieutenant and four investigators, which are responsible for the follow up on criminal cases to solve crimes and recover property.

The Street Crimes Unit is comprised of one lieutenant, one sergeant, and three officers, two of which are canine handlers. This unit is responsible to monitor crime trends and respond by a saturation of police officers to an area of the city to identify and resolve the origin of the crime trend. These crime trends often are but not limited to narcotic investigations, commercial burglaries, traffic complaints and violent crimes.

The Community Policing Unit is comprised of one lieutenant and one community policing officer. This unit is responsible for the education and organization of neighborhood watch groups, commercial crime prevention, residential crime prevention, and working with local schools or crime safety and awareness. This unit is also responsible for the citizen's safety during the numerous city special events such as the five parades, and approximately seven downtown events, and community events that occur throughout the year.

The Communications Unit is comprised of one supervisor and seven police dispatchers. This unit is responsible for receiving calls for service and dispatching officers to respond to the various emergency calls for service.

ACTIVITY OBJECTIVES

1. Improve response time with additional personnel available to serve the community.
2. Innovate a comprehensive plan with the road patrol unit and the community policing unit prevents crime through aggressive patrols and community prevention education.
3. Develop a traffic segment of the road patrol unit to enforce traffic laws and issue citations for violations to reduce traffic crashes.
4. Introduce innovative training for the Department in conjunction with the Crestview Fire Department to prepare for city emergencies.
5. Develop a crime prevention strategy for the community-policing unit to involve all segments of the community to improve information communication to prevent and solve criminal activity.

ACTIVITY MEASUREMENTS

	Actual	Actual	Actual	Amended	Budget
Number of calls for service	6,040	7,540	9,268	11,400	15,390
Number of traffic crashes	180	270	455	682	1,023
Response time (in minutes)	3	3	4	4	3

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PUBLIC SAFETY - POLICE						
PERSONAL SERVICES						
521.12.00	Salaries and Wages	\$ 1,225,090	\$ 1,262,087	\$ 1,478,368	\$ 1,693,159	\$ 2,224,254
522.14.00	Unscheduled Overtime	52,162	33,316	31,419	35,826	81,295
521.21.00	Payroll Taxes	93,831	91,587	109,452	126,167	176,275
521.22.00	Retirement Contributions	57,292	61,058	74,580	82,548	115,277
521.23.00	Group Insurance	282,296	252,376	271,587	366,072	529,493
521.24.00	Worker's Compensation Insurance	103,253	73,880	90,825	92,454	147,771
	Total Personal Services	1,813,924	1,774,304	2,056,231	2,396,226	3,274,365
OPERATING EXPENSES						
521.31.00	Legal Fees	-	187	-	-	3,000
521.33.00	Engineering Fees	675	-	-	-	-
521.34.00	Other Contract Services	5,895	5,707	5,398	10,174	10,000
521.34.01	Janitorial	8,740	8,540	8,970	4,866	8,500
521.34.02	Pest Control	480	660	650	610	700
521.35.00	Investigations	-	100	200	-	4,000
521.40.00	Travel	2,725	3,873	1,935	6,147	10,000
521.41.00	Communications	27,985	35,622	33,423	47,593	42,000
521.42.00	Postage	1,073	1,133	1,117	1,671	1,200
521.43.00	Utility Services	10,202	13,963	16,723	18,012	17,500
521.44.00	Rentals and Leases	5,453	7,534	6,723	67,259	65,500
521.45.00	Insurance	31,952	42,849	37,865	27,642	38,500
521.46.00	Repair and Maintenance Services	62,861	10,899	357	14,008	20,000
521.46.01	Repair - Auto	-	54,112	66,484	74,986	65,000
521.46.02	Repair - Building	-	1,849	-	19	-
521.46.03	Repair - Software	-	14,374	14,258	14,152	14,500
521.46.04	Repair - Auto Stripping	-	-	-	1,370	8,000
521.47.00	Printing	705	781	688	-	2,500
521.49.00	Other Current Charges	-	3	-	-	-
521.51.00	Office Supplies	5,144	5,019	5,934	5,523	6,500
521.52.00	Operating Supplies	55,726	45,800	53,260	74,043	75,000
521.52.01	Uniforms	21,420	37,982	51,943	51,405	66,000
521.52.02	Fuel	58,193	81,472	122,717	114,256	125,000
521.52.03	Advertising	138	566	-	481	2,500
521.52.04	Ammunition	-	3,905	-	1,868	8,500
521.52.06	Medical (Physical/Drug Screen)	-	563	2,101	1,043	3,500
521.52.07	Auxilliary	-	-	-	-	7,500
521.52.08	SWAT	-	-	-	-	7,500
521.52.09	Explorers	-	-	-	-	7,500
521.54.00	Dues and Subscriptions	1,924	2,739	1,371	2,216	2,500
521.55.00	Training	18,297	2,657	1,254	8,440	18,500
	Total Operating Expenses	319,588	382,889	433,371	547,784	641,400
CAPITAL OUTLAY						
521.64.00	Equipment	155,573	176,483	120,128	330,760	188,890
521.67.00	Capitalized Software	-	-	-	2,148	7,000
	Total Capital Outlay	155,573	176,483	120,128	332,908	195,890
TOTAL EXPENDITURES		\$ 2,289,085	\$ 2,333,676	\$ 2,609,730	\$ 3,276,918	\$ 4,111,655

FIRE

Expenditures	2003-04	2004-05	2005-06	2006-07	2007-08
	Actual	Actual	Actual	Amended	Budget
Personal Services	\$ 1,443,232	\$ 1,477,533	\$ 1,680,991	\$ 2,105,019	\$ 2,718,991
Operating Expenses	178,789	239,370	274,050	368,490	428,572
Capital Outlay	29,985	79,492	-	162,868	101,500
Debt Services	49,895	49,895	49,895	49,895	49,895
Total	\$ 1,701,901	\$ 1,846,290	\$ 2,004,936	\$ 2,686,272	\$ 3,298,958

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Fire Chief	1.00	1.00	1.00	1.00	1.00
Deputy Fire Chief II	1.00	1.00	1.00	1.00	1.00
Fire Marshal I				1.00	1.00
Fire Marshall II	1.00	1.00	1.00	1.00	1.00
Captain I	1.00	1.00	3.00	3.00	3.00
Captain II	3.00	3.00	3.00	6.00	6.00
Training Chief II	1.00	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	6.00	9.00	9.00
Lieutenant I	3.00	3.00			
Lieutenant II	1.00	1.00			
Firefighter	9.00	9.00	9.00	12.00	12.00
Communication Officer	4.00	4.00	4.00	5.00	5.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Chief Battalion			4.00	3.00	3.00
Communication Supervisor	1.00	1.00	1.00	1.00	1.00
Total	29.00	29.00	35.00	45.00	45.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

This Fire Training Division is responsible for all formal and on the job training for all areas of department. Monitors recertification, legal changes in fire service and serves as member of senior staff. Recommends budget items, personnel promotions and equipment purchases.

The Administration Division provides over sight and guidance to all divisions, develops department policies and procedures enforces city policy, develops budget with division heads input, attends city, county, state and federal meetings. Responds to calls 24 hours a day as required. Takes command as required.

The Communication Division provides communication services to department and Dorcas Fire under contract to the city. Answers 9-1-1 calls, dispatches fire equipment, assist in dispatching police department, responsible to counteract with Local, State and Federal Agencies in support of fire operations and respond to disasters.

The Engineering Division is responsible for all plans review for all new construction renovations and compliance with Federal, State and Local Laws. Conducts site visits of on going projects, works with other agencies to resolve issues related to Life Safety or Code Compliances.

The Inspection Division is responsible for ongoing Life Safety Code Inspections of all new and existing buildings to include all classes listed in Life Safety Code 101 and State Building Code. Conducts public education training.

ACTIVITY OBJECTIVES

1. Insure Firefighter Safety.
2. Taylor training to the needs of the City.
3. Reduce property damage.
4. Provide cost effective Fire Protection.
5. Provide for long and short term needs of Department.
6. Ensure development in City is provided adequate Fire Protection.
7. Provide accurate and up-to-date information to responding crews.
8. Resolve issues that arise in a timely matter.
9. To ensure safe working conditions in all buildings within City.

ACTIVITY MEASUREMENTS

	2003-04	2004-05	2005-06	2006-07	2007-08
	Actual	Actual	Actual	Amended	Budget
Number of fire and other responses	2,104	2,295	2,351	2,422	2,470

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PUBLIC SAFETY - FIRE CONTROL						
PERSONAL SERVICES						
522.12.00	Salaries and Wages	\$ 926,695	\$ 979,089	\$ 1,127,087	\$ 1,401,885	\$ 1,740,892
522.14.00	Unscheduled Overtime	81,599	58,852	29,433	6,608	64,923
522.14.01	Scheduled Overtime	-	30,509	48,468	86,262	57,948
522.21.00	Payroll Taxes	72,095	78,804	87,320	108,320	142,578
522.22.00	Retirement Contributions	49,045	56,126	62,453	74,282	93,188
522.23.00	Group Insurance	224,249	202,403	222,134	325,685	434,445
522.24.00	Worker's Compensation Insurance	89,549	71,555	103,822	101,977	185,017
522.25.00	Unemployment Compensation	-	195	274	-	-
	Total Personal Services	1,443,232	1,477,533	1,680,991	2,105,019	2,718,991
OPERATING EXPENSES						
522.34-01	Contractual Services	-	-	-	826	-
522.34.01	Janitorial	6,570	6,570	6,570	7,158	7,400
522.34.02	Pest Control	660	480	455	485	550
522.40.00	Travel	5,771	6,444	2,252	9,193	6,250
522.41.00	Communications	26,113	30,745	23,415	27,232	32,000
522.42.00	Postage	119	217	196	191	500
522.43.00	Utility Services	12,770	12,588	12,357	13,477	15,141
522.44.00	Rentals and Leases	1,407	2,377	2,143	64,370	60,605
522.45.00	Insurance	6,643	8,428	5,888	5,635	11,000
522.46.00	Repair and Maintenance Services	48,664	23,403	3,500	24,045	52,800
522.46.01	Repair - Auto		31,155	45,134	33,300	47,391
522.46.03	Repair - Software		299		3,230	5,500
522.47.00	Printing	167	3,408	183	-	6,000
522.51.00	Office Supplies	1,679	59,251	3,562	4,632	4,000
522.52.00	Operating Supplies	24,244	26,677	98,405	82,738	72,000
522.52.01	Uniforms	15,683	16,053	27,368	34,466	27,000
522.52.02	Fuel	12,182	570	25,163	36,849	30,000
522.52.03	Advertising		-	30	196	
522.52-05	Employee Uniform Allowance		-		-	16,200
522.52.06	Medical (Physical/Drug Screen)			2,826	891	7,235
522.54.00	Dues and Subscriptions	4,408	5,473	5,870	8,501	7,000
522.55.00	Training	11,709	5,231	8,734	11,075	20,000
	Total Operating Expenses	178,789	239,369	274,050	368,490	428,572
CAPITAL OUTLAY						
522.64.00	Equipment	29,985	79,492		162,868	101,500
	Total Capital Outlay	29,985	79,492	-	162,868	101,500
DEBT SERVICES						
522.71.00	Bond Principal	34,436	36,310	38,285	40,392	42,564
522.72.00	Bond Interest	15,458	13,586	11,610	9,503	7,331
	Total Debt Services	49,895	49,896	49,895	49,895	49,895
TOTAL EXPENDITURES		\$ 1,701,901	\$ 1,846,290	\$ 2,004,936	\$ 2,686,272	\$ 3,298,958

ANIMAL CONTROL

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 82,284	\$ 87,436	\$ 94,451	\$ 117,978	\$ 124,321
Operating Expenses	23,075	21,722	20,788	17,987	32,122
Capital Outlay	-	-	-	-	-
Total	\$ 105,359	\$ 109,158	\$ 115,239	\$ 135,965	\$ 156,443

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Animal Control Officer	1.00	1.00	1.00	1.00	1.00
Clerk III	1.00	1.00	1.00	1.00	1.00
Kennel Assistant	1.00	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00	3.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

This division provides the citizens with effective and cost efficient animal control services by active enforcement of state and local laws, the humane sheltering and disposal of stray and unwanted animals, and the promotion of responsible pet ownership and animal welfare. The shelter consists of twelve (12) dog runs and twelve (12) cat cages. All strays are kept a minimum of five (5) working days and then are available for adoption. The shelter is currently working with several adoption agencies to ensure a higher percentage of adoptions over euthanasia.

ACTIVITY OBJECTIVES

1. Provide quality service to the citizens while dedicating themselves to improving the co-existence of animals and humans.
2. Maintain the highest quality of services to the community.
3. Relieve the pain and suffering of animals.
4. Promote responsible pet ownership.
5. Increase public awareness of animal issues.
6. Co-operation with N.O.A.H/A.R.T.H.A.R. and other similar organizations.
7. Continue training and education for management and staff.

ACTIVITY MEASUREMENTS

	Actual	Actual	Actual	Amended	Budget
Number of animals impounded	1160	1195	1669	1750	2002
Number of animals adopted	179	112	129	140	155
Number of animals euthanized	777	765	591	620	709

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PUBLIC SAFETY - ANIMAL CONTROL						
PERSONAL SERVICES						
529.12.00	Salaries and Wages	\$ 52,316	\$ 59,893	\$ 67,771	\$ 77,429	\$ 77,031
529.14.00	Unscheduled Overtime	214	317	389	1,321	2,311
529.21.00	Payroll Taxes	3,608	4,326	4,755	5,422	6,070
529.22.00	Retirement Contributions	2,608	2,975	3,419	3,890	3,967
529.23.00	Group Insurance	21,507	18,429	17,061	27,485	31,956
529.24.00	Worker's Compensation Insurance	2,031	1,496	2,056	2,431	2,986
	Total Personal Services	82,284	87,436	95,451	117,978	124,321
OPERATING EXPENSES						
529.34.00	Other Contract Services	5,006	4,254	2,546	-	3,000
529.34.02	Pest Control	420	420	420	420	500
529.35.00	Investigations	-	375	100	-	1,000
529.40.00	Travel	-	-	20	279	2,520
529.41.00	Communications	1,182	1,003	1,351	812	1,392
529.42.00	Postage	18	49	32	13	100
529.43.00	Utility Services	2,557	2,701	2,592	2,801	2,850
529.45.00	Insurance	1,525	2,000	-	1,509	1,000
529.46.00	Repair and Maintenance Service	1,246	-	-	197	4,000
529.46.01	Repair - Auto	-	1,341	2,181	1,616	1,260
529.46.02	Repair - Buildings	-	-	-	-	-
529.47.00	Printing	135	369	131	256	250
529.51.00	Office Supplies	-	-	30	331	500
529.52.00	Operating Supplies	8,244	6,049	7,810	6,168	9,200
529.52.01	Uniforms	724	454	696	685	1,000
529.52.02	Fuel	1,958	2,593	2,819	2,191	2,400
529.54.00	Dues and Subscriptions	60	115	60	55	150
529.55.00	Training	-	-	-	654	1,000
	Total Operating Expenses	23,075	21,723	20,788	17,987	32,122
CAPITAL OUTLAY						
529.64.00	Equipment	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES		\$ 105,359	\$ 109,159	\$ 116,239	\$ 135,965	\$ 156,443

LEISURE SERVICES

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 325,872	\$ 302,680	\$ 282,210	\$ 345,497	\$ 428,880
Operating Expenses	211,511	211,692	204,478	276,041	307,020
Capital Outlay	9,000	9,300	17,215	44,265	5,000
Total	\$ 546,383	\$ 523,672	\$ 503,903	\$ 665,803	\$ 740,900

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Leisure Services Director	1.00	1.00			
Park & Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Laborer III				1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Recreation Aide I	2.00	2.00	1.00	1.00	1.00
Community Center Manager	1.00	1.00	1.00	1.00	1.00
Site Coordinator	1.00	1.00	1.00	1.00	1.00
Recreation Specialist	2.00	2.00	2.00	2.00	2.00
Custodian	1.00	1.00	1.00	1.00	1.00
Clerk II	1.00	1.00	1.00	1.00	1.00
Total	11.00	11.00	9.00	10.00	10.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

This division operates a wide range of social and recreation activities for the citizens, as well as for nearby county residents. It is committed to providing quality recreation programming and cultural opportunities to the citizens. In conjunction with the Public Works Administration Department, we seek to create and maintain some of the most beautiful parks in Okaloosa County. Consistent with that mission, the city strives to enhance its natural spaces where citizens can pursue leisure activities and coordinate recreational, educational and athletic activities that promote positive community values. Leisure Services is responsible for the planning, coordinating and administration of all city sponsored athletic events conducted at city facilities. Year round athletic programs are offered including baseball, basketball, football, cheerleading, soccer and many more. In addition, the division presents special activities such as Easter in the Park which encompasses a city wide egg hunt, and the 4th of July fireworks festivities.

ACTIVITY OBJECTIVES

1. Continue current schedule of programs and build new programs around our existing facilities.
2. Develop additional programs to increase community participation.
3. Develop and promote programs to encourage senior participation.
4. Provide staff and leadership in our various park sites.
5. Utilize grant funding at every opportunity when available.
6. Use staff and facilities to optimal levels.
7. Provide a variety of quality recreational programs that are affordable and meet the needs of the community.

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Number of ball fields	7	7	7	7	7
Number of tennis courts	3	3	3	3	3
Number of community centers				1	1
Number of other recreation centers	3	3	3	3	3
Number of youth baseball participants	571	628	688	637	701
Number of youth football participants	100	110	139	153	168
Number of youth soccer participants	419	461	477	525	577
Number of youth basketball participants	200	220	255	281	309
Number of cheerleading participants	89	98	73	80	88
Number of summer camp registrations	50	55	83	91	100
Number of senior adult centers				1	1
Number of senior adult weekly participants	18	20	34	50	55
Number of multi-purpose fields	3	3	3	3	3
Number of indoor basketball courts	1	1	1	2	2
Number of youth soccer fields (U6&U8)				1	1
Number of adult softball participants	196	216	256	282	310

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
COMMUNITY SERVICES - LEISURE SERVICES						
PERSONAL SERVICES						
572.12.00	Salaries and Wages	\$ 214,407	\$ 199,995	\$ 193,734	\$ 232,545	\$ 277,589
572.14.00	Unscheduled Overtime	2,111	2,382	3,250	4,419	4,313
572.21.00	Payroll Taxes	15,428	14,855	14,188	16,942	21,566
572.22.00	Retirement Contributions	10,272	26,382	9,832	11,751	14,095
572.23.00	Group Insurance	59,035	43,664	45,741	63,074	85,100
572.24.00	Worker's Compensation Insuranc	24,619	15,402	15,465	16,765	26,217
	Total Personal Services	325,872	302,680	282,210	345,497	428,880
OPERATING EXPENSES						
572.34.00	Other Contract Services	80,554	73,018	56,646	58,065	60,000
572.34.01	Janitorial	260	2,400	1,500	4,950	5,500
572.34.02	Pest Control	1,320	1,350	1,335	1,570	1,350
572.40.00	Travel	150	100	49	119	500
572.41.00	Communications	8,154	7,646	9,504	13,207	14,000
572.42.00	Postage	232	323	234	1,222	1,000
572.43.00	Utility Services	34,964	37,352	39,321	84,437	95,000
572.44.00	Rentals and Leases	2,399	3,434	3,951	2,624	5,000
572.45.00	Insurance	778	3,111		1,716	2,500
572.46.00	Repair and Maintenance Services	21,120	9,083	6,940	11,236	18,150
572.46-01	Repairs - Auto	-	308	528	1,047	1,260
572.46-02	Repairs - Building	-	-	-	-	-
572.47.00	Printing	600	391	911	806	1,000
572.49.00	Other Current Charges	1,153			-	
572.49.01	Refunds		4,532	2,276	4,983	4,000
572.51.00	Office Supplies	2,731	2,551	2,313	4,208	5,000
572.52.00	Operating Supplies	39,652	57,208	71,207	78,753	80,000
572.52.01	Uniforms	14,219	6,247	3,780	3,256	5,775
572.52-02	Fuel	1,662	2,065	2,120	2,291	3,675
572.52-03	Advertising	1,513	548	1,507	1,536	2,310
572.54.00	Dues and Subscriptions	50	25	34	15	1,000
572.55.00	Training		-	322		
	Total Operating Expenses	211,511	211,692	204,478	276,041	307,020
CAPITAL OUTLAY						
572.63-00	Improvements					-
572.64.00	Equipment	9,000	9,300	17,215	44,265	5,000
	Total Capital Outlay	9,000	9,300	17,215	44,265	5,000
TOTAL EXPENDITURES		\$ 546,383	\$ 523,672	\$ 503,903	\$ 665,803	\$ 740,900

LIBRARY

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 198,839	\$ 195,156	\$ 235,313	\$ 301,553	\$ 393,514
Operating Expenses	94,564	104,818	12,685	92,150	122,785
Capital Outlay	35,054	51,651	46,541	41,843	53,000
Total	\$ 328,457	\$ 351,625	\$ 294,539	\$ 435,546	\$ 569,299

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Librarian - Director	1.00	1.00	1.00	1.00	1.00
Librarian - Children's	1.00	1.00	1.00	1.00	1.00
Librarian - Reference	1.00	1.00	1.00	1.00	1.00
Librarian - Cataloguer				1.00	1.00
Clerk III				1.00	1.00
Clerk II	1.00	1.00	1.00	1.00	1.00
Clerk I	2.00	2.00	3.00	3.00	3.00
Aide	2.00	2.00	2.00	2.00	2.00
Total	8.00	8.00	9.00	11.00	11.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

The Robert L. F. Public Library is dedicated to making accessible collections of materials and technology that meets the informational, recreational, business and education needs to the entire community served by the library.

ACTIVITY OBJECTIVES

1. Upgrade public access computers to meet the needs of customers, which includes access to commercial databases and the internet.
2. Support individual personal growth and development by providing materials those are essential and provide up-to-date information.
3. Provide programming that is geared to all age groups that will promote and support the life long-learning experience.
4. Encourage staff to attend all continuing education sessions offered in the field of library applications.
5. Provide the latest information of customers.
6. Provide adult and youth programs to customers on educational, business and recreational topics.
7. Train staff to offer professional and paraprofessional help that meets the customer's needs.

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Number of patrons	14,906	16,632	17,468	18,341	19,258
Number of circulation	102,313	110,220	133,997	140,697	147,732
Number of materials	39,113	44,190	45,606	47,886	50,281

**CITY OF CRESTVIEW
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
COMMUNITY SERVICES - LIBRARY						
PERSONAL SERVICES						
572.12.00	Salaries and Wages	\$ 157,280	\$ 161,402	\$ 190,830	\$ 240,829	\$ 294,305
572.14.00	Unscheduled Overtime	1,192	716	360	87	500
572.21.00	Payroll Taxes	11,972	12,398	14,419	18,244	22,677
572.22.00	Retirement Contributions	6,804	7,058	8,911	11,159	13,159
572.23.00	Group Insurance	20,640	12,726	19,764	29,906	60,863
572.24.00	Worker's Compensation Insuranc	951	856	1,029	1,328	2,010
	Total Personal Services	198,839	195,156	235,313	301,553	393,514
OPERATING EXPENSES						
572.34.00	Other Contract Services	396	291	770	750	3,000
572.34.01	Janitorial	11,400	11,400	11,400	3,800	2,500
572.34.02	Pest Control	1,375	900	885	825	1,000
572.40.00	Travel	271	1,153	961	1,906	2,310
572.41.00	Communications	3,108	3,783	4,849	4,782	5,000
572.42.00	Postage	9	574	13	794	1,000
572.43.00	Utility Services	46,999	42,297	47,207	31,946	50,000
572.44.00	Rentals and Leases	6,933	11,219	10,964	12,692	12,000
572.46.00	Repair and Maintenance Services	1,446	6,316	7,909	500	5,775
572.49.00	Other Current Charges			-	66	
572.49.01	Refunds		355	-	-	
572.51.00	Office Supplies	1,258	2,975	3,654	5,368	4,200
572.52.00	Operating Supplies	15,101	19,141	24,518	16,649	21,000
572.52.01	Uniforms	8		-	-	
572.54.00	Dues and Subscriptions	6,260	4,389	9,507	12,072	15,000
572.55.00	Training	-	25	45	-	
	Total Operating Expenses	94,564	104,818	122,684	92,150	122,785
CAPITAL OUTLAY						
572.64.00	Equipment	-	8,777	6,138	5,954	9,000
572.66.00	Library Books	35,054	42,874	40,403	35,889	44,000
	Total Capital Outlay	35,054	51,651	46,541	41,843	53,000
TOTAL EXPENDITURES		\$ 328,457	\$ 351,625	\$ 404,539	\$ 435,546	\$ 569,299

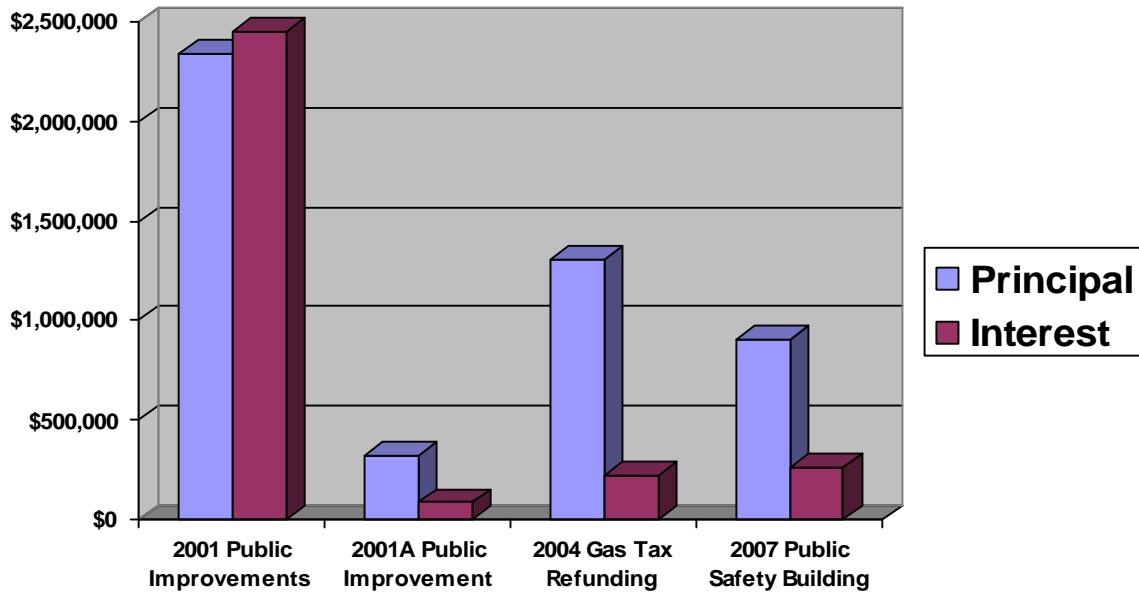
DEBT SERVICE FUND

ANNUAL BUDGET

2007-2008

**CITY OF CRESTVIEW
DEBT SERVICE FUND REVENUES AND RECEIPTS**

FUND 220	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
SALES, USE, AND FUEL TAXES						
312.40	Local Option Gas Tax	216,751	210,964	209,683	191,056	191,056
	Total Sales, Use, and Fuel Taxes	216,751	210,964	209,683	191,056	191,056
STATE SHARED REVENUES						
335.18	Sales Tax	602,486	629,034	215,784	198,834	183,582
	Total State Shared Revenues	602,486	629,034	215,784	198,834	183,582
MISCELLANEOUS REVENUES						
361.10	Interest Earnings	15,546	14,969	231	15,000	10,000
363.22	Public Safety Impact Fees					25,863
369.00	Other	1,788,938	249	-	-	-
	Total Miscellaneou Revenues	1,804,484	15,218	231	15,000	35,863
TOTAL ESTIMATED RECEIPTS		2,623,721	855,216	425,698	404,890	410,501
CASH BALANCE BROUGHT FORWARD		24,120	2,500	2,500	2,500	2,500
TOTAL ESTIMATED RECEIPTS AND BALANCES		\$ 2,647,841	\$ 857,716	\$ 428,198	\$ 407,390	\$ 413,001



**CITY OF CRESTVIEW
DEBT SERVICE FUND EXPENDITURES**

Fund 220	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
DEBT SERVICE EXPENSE						
513.71-00	Principal	\$ 2,282,540	\$ 620,048	\$ 198,001	\$ 178,155	\$ 200,263
513.72-00	Interest	273,518	189,996	198,193	97,988	201,378
513.73-00	Other Debt Service Costs	56,618	475	68	67	11,360
TOTAL DEBT SERVICE EXPENSE		2,612,676	810,519	396,262	276,210	413,001
INTERFUND TRANSFERS						
581.90-00	Transfers	-	-	400,567	-	-
TOTAL INTERFUND TRANSFERS		-	-	400,567	-	-
TOTAL EXPENDITURES		\$ 2,612,676	\$ 810,519	\$ 796,829	\$ 276,210	\$ 413,001

CITY OF CRESTVIEW
2001 Public Improvement Bond
\$1,500,000

	FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
OCTOBER 1	2008	27,000	111,008	138,008
	2009	28,000	109,725	137,725
	2010	30,000	108,395	138,395
	2011	31,000	106,970	137,970
	2012	33,000	105,498	138,498
	2013	34,000	103,930	137,930
	2014	36,000	102,315	138,315
	2015	38,000	100,605	138,605
	2016	40,000	98,800	138,800
	2017	42,000	96,900	138,900
	2018	44,000	94,905	138,905
	2019	46,000	92,815	138,815
	2020	49,000	90,630	139,630
	2021	51,000	88,303	139,303
	2022	54,000	85,880	139,880
	2023	57,000	83,315	140,315
	2024	60,000	80,608	140,608
	2025	63,000	77,758	140,758
	2026	66,000	74,765	140,765
	2027	69,000	71,630	140,630
	2028	73,000	68,353	141,353
	2029	77,000	64,885	141,885
	2030	80,000	61,228	141,228
	2031	85,000	57,428	142,428
	2032	89,000	53,390	142,390
	2033	93,000	49,163	142,163
	2034	98,000	44,745	142,745
	2035	103,000	40,090	143,090
	2036	109,000	35,198	144,198
	2037	114,000	30,020	144,020
	2038	120,000	24,605	144,605
	2039	126,000	18,905	144,905
	2040	133,000	12,920	145,920
	2041	139,000	6,603	145,603
	TOTAL	2,337,000	2,452,283	4,789,283

* Construction of Library

CITY OF CRESTVIEW
2001A Public Improvements Bond
\$2,452,000

	FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
OCTOBER 1	2008	30,286	16,428	46,714
	2009	30,815	14,868	45,684
	2010	32,722	13,281	46,004
	2011	34,659	11,596	46,255
	2012	35,276	9,811	45,088
	2013	38,626	7,994	46,621
	2014	39,311	6,005	45,316
	2015	42,731	3,981	46,712
	2016	<u>34,564</u>	<u>1,780</u>	<u>36,344</u>
	TOTAL	<u><u>318,992</u></u>	<u><u>85,746</u></u>	<u><u>404,737</u></u>

*Construction of Public Safety Building & Park Improvements

**CITY OF CRESTVIEW
2004 GAS TAX REFUNDING
\$1,722,511**

	FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
OCTOBER 1	2008	142,977	48,079	191,056
	2009	148,253	42,803	191,056
	2010	153,723	37,333	191,056
	2011	159,396	31,660	191,056
	2012	165,277	25,779	191,056
	2013	171,376	19,680	191,056
	2014	177,700	13,356	191,056
	2015	<u>184,257</u>	<u>6,799</u>	<u>191,056</u>
	TOTAL	<u><u>1,302,958</u></u>	<u><u>225,490</u></u>	<u><u>1,528,448</u></u>

*Refunding Outstanding Gas Tax Refunding Revenue Bond, Series 2000

**CITY OF CRESTVIEW
2007 PUBLIC SAFETY FACILITIES FEES
\$900,000**

	FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
OCTOBER 1	2008		25,863	25,863
	2009	90,000	40,515	130,515
	2010	90,000	36,454	126,454
	2011	90,000	32,412	122,412
	2012	90,000	28,438	118,438
	2013	90,000	24,309	114,309
	2014	90,000	20,258	110,258
	2015	90,000	16,206	106,206
	2016	90,000	12,187	102,187
	2017	90,000	8,103	98,103
	2018	90,000	4,051	94,051

*Construction of a Public Safety Building

CAPITAL PROJECTS FUND

ANNUAL BUDGET

2007-2008

**CITY OF CRESTVIEW
CAPITAL PROJECTS FUND REVENUES AND RECEIPTS**

FUND 338	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
TAXES						
311.00-00	Ad Valorem Taxes	\$ 40,000	\$ -	\$ -	\$ -	-
	Total Sales, Use and Fuel Taxes	40,000	-	-	-	-
INTERGOVERNMENTAL REVENUE						
334.21-00	Department of Environmental Protection	136,834	63,166	-	-	-
334.50-00	Economic Environment	-	-	159,637	-	-
334.70-00	Culture/Recreation	-	-	750,000	-	-
	Total State Shared Revenues	136,834	63,166	909,637	-	-
MISCELLANEOUS REVENUES						
361.10-00	Interest Earnings	6,443	7,728	15,304	1,898	1,000
366.00-00	Donations from Private Sources	28,450	439	11	-	-
369.00-00	Miscellaneous	12	-	2,968	-	-
369.00-00	Reimbursements	-	7,550	-	-	-
	Total Miscellaneous Revenues	34,905	15,717	18,283	1,898	1,000
INTERFUND TRANSFERS						
381.00-00	Transfers	216,000	729,329	1,472,430	150,000	200,000
	Total Other Miscellaneous Revenue	216,000	729,329	1,472,430	150,000	200,000
TOTAL ESTIMATED RECEIPTS		427,739	808,212	2,400,350	151,898	201,000
CASH BALANCE BROUGHT FORWARD		909,628	831,813	1,255,262	1,055,897	500,000
TOTAL ESTIMATED RECEIPTS AND BALANCES		\$ 1,337,367	\$ 1,640,025	\$ 3,655,612	\$ 1,207,795	\$ 701,000

**CITY OF CRESTVIEW
CAPITAL PROJECTS FUND EXPENDITURES**

Fund 338	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
CAPITAL PROJECTS						
OPERATING EXPENSES						
541-34-00	Contractual Services	\$ 5,393	\$ -	\$ -	\$ -	-
541.31-03	Engineering Fees	-	-	2,320	8,147	-
571.46-00	Repairs & Maintenance	3,077	15,389	19,963		
511.49-00	Other Current Charges	-	71,365		7,385	
572.52-57	Operating Supplies	-	5,295			
	TOTAL OPERATING EXPENSES	8,470	92,049	22,283	15,532	-
CAPITAL OUTLAY						
572.63-00	Improvements	\$ 418,387	\$ 321,486	\$ 639,669	\$ 341,984	\$ 599,122
572-64.51	Equipment	18,653	20,322	10,300	60,232	
572-65-00	Construction In Progress			1,575,341	81,784	101,878
	TOTAL CAPITAL OUTLAY	437,040	341,808	2,225,310	484,000	701,000
INTERFUND TRANSFERS						
581.90-00	Transfers	-	-	-	-	-
	TOTAL INTERFUND TRANSFERS	-	-	-	-	-
	TOTAL	\$ 445,510	\$ 433,857	\$ 2,247,593	\$ 499,532	\$ 701,000

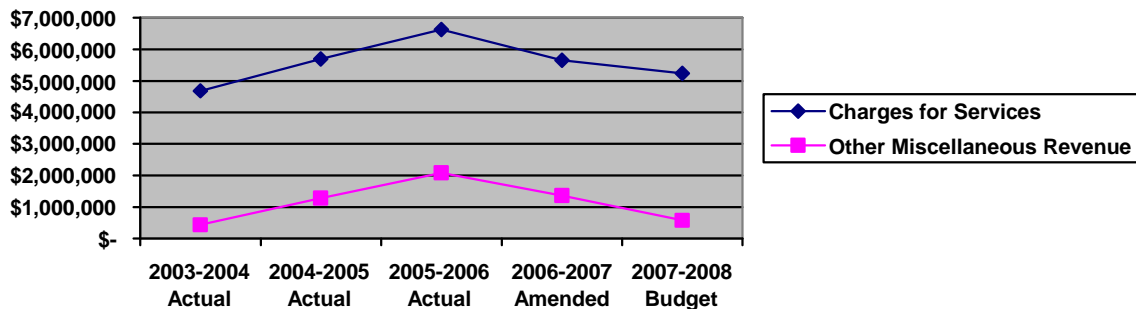
The City currently has the following ongoing projects:

- Fairview Park Improvements
- Street Improvements
- Public Safety Building

UTILITY FUND
ANNUAL BUDGET
2007-2008

**UTILITY FUND
ESTIMATED REVENUES AND RECEIPTS**

FUND 440	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
CHARGES FOR SERVICES						
343-02-00	Water Connection Fee	\$ 145,095	\$ 345,665	\$ 457,310	\$ 400,000	\$ 100,000
343.03-00	Water Transfer Fee	2,950	2,885	3,060	3,160	3,160
343.30-00	Water Revenue	1,917,353	2,063,175	2,503,290	2,157,498	2,284,000
343.30-01	Delinquent Service Charge	26,730	29,150	29,655	28,507	29,000
343.40-00	Garbage Fees	20,808	-	-	-	-
343.50-00	Sewer Revenue	2,310,522	2,519,954	2,638,781	2,344,993	2,537,000
343.50-01	Sewer Connection Fee	134,585	596,239	791,660	600,000	150,000
343.90-00	Penalties	128,199	142,870	206,367	125,000	150,000
Total Charges for Services		4,686,242	5,699,938	6,630,123	5,659,158	5,253,160
OTHER MISCELLANEOUS REVENUE						
361-10-00	Interest	26,444	41,292	41,942	35,974	35,000
363.23-00	Water Impact Fees	257,736	428,786	474,437	435,000	200,000
363.23-05	Sewer Impact Fees	133,625	788,518	1,432,307	800,000	300,000
369.00-00	Other	5,990	14,975	121,048	99,398	35,000
369.10-00	Bad Debt Collections	7,656	3,413	11,764		5,000
369.40-00	Prior Year Reimbursements	-	5,416			
Total Other Miscellaneous Revenue		431,450	1,282,400	2,081,498	1,370,372	575,000
TOTAL ESTIMATED RECEIPTS		5,117,692	6,982,338	8,711,621	7,029,530	5,828,160
CASH BALANCE BROUGHT FORWARD		559,956	495,125	1,101,638	1,821,362	2,340,740
TOTAL ESTIMATED RECEIPTS AND BALANCES		\$ 5,677,648	\$ 7,477,463	\$ 9,813,259	\$ 8,850,892	\$ 8,168,900



CITY OF CRESTVIEW
1992 Wastewater Revenue
\$5,477,000

	<u>FISCAL YEAR</u> <u>ENDING</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT</u> <u>SERVICE</u>
OCTOBER 1	2008	90,000	229,450	319,450
	2009	94,000	224,950	318,950
	2010	99,000	220,250	319,250
	2011	104,000	215,300	319,300
	2012	109,000	210,100	319,100
	2013	115,000	204,650	319,650
	2014	120,000	198,900	318,900
	2015	126,000	192,900	318,900
	2016	133,000	186,600	319,600
	2017	139,000	179,950	318,950
	2018	146,000	173,000	319,000
	2019	154,000	165,700	319,700
	2020	161,000	158,000	319,000
	2021	169,000	149,950	318,950
	2022	178,000	141,500	319,500
	2023	186,000	132,600	318,600
	2024	196,000	123,300	319,300
	2025	206,000	113,500	319,500
	2026	216,000	103,200	319,200
	2027	227,000	92,400	319,400
	2028	238,000	81,050	319,050
	2029	250,000	69,150	319,150
	2030	263,000	56,650	319,650
	2031	275,000	43,500	318,500
	2032	290,000	29,750	319,750
	2033	305,000	15,250	320,250
	TOTAL	\$ 4,589,000	\$ 3,711,550	\$ 8,300,550

*Construction of Extensions, Additions & Improvements

**CITY OF CRESTVIEW
1997 WATER & SEWER BOND
\$862,000**

	<u>FISCAL YEAR</u> <u>ENDING</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT</u> <u>SERVICE</u>
OCTOBER 1	2008	13,000	33,795	46,795
	2009	14,000	33,210	47,210
	2010	14,000	32,580	46,580
	2011	15,000	31,950	46,950
	2012	16,000	31,275	47,275
	2013	16,000	30,555	46,555
	2014	17,000	29,835	46,835
	2015	18,000	29,070	47,070
	2016	18,000	28,260	46,260
	2017	20,000	27,450	47,450
	2018	20,000	26,550	46,550
	2019	21,000	25,650	46,650
	2020	22,000	24,705	46,705
	2021	23,000	23,715	46,715
	2022	24,000	22,680	46,680
	2023	25,000	21,600	46,600
	2024	26,000	20,475	46,475
	2025	28,000	19,305	47,305
	2026	29,000	18,045	47,045
	2027	30,000	16,740	46,740
	2028	32,000	15,390	47,390
	2029	33,000	13,950	46,950
	2030	34,000	12,465	46,465
	2031	36,000	10,935	46,935
	2032	37,000	9,315	46,315
	2033	39,000	7,650	46,650
	2034	41,000	5,895	46,895
	2035	43,000	4,050	47,050
	2036	47,000	2,115	49,115
	TOTAL	<u>\$ 751,000</u>	<u>\$ 609,210</u>	<u>\$ 1,360,210</u>

* Water and Sewer Improvements

CITY OF CRESTVIEW
2001A Public Improvement Bond
\$1,095,000

	<u>FISCAL YEAR</u> <u>ENDING</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT</u> <u>SERVICE</u>
OCTOBER 1	2008	81,885	44,417	126,301
	2009	83,315	40,200	123,515
	2010	88,472	35,909	124,381
	2011	93,708	31,353	125,060
	2012	95,377	26,527	121,904
	2013	104,434	21,615	126,049
	2014	106,285	16,236	122,521
	2015	115,532	10,763	126,295
	2016	<u>93,451</u>	<u>4,813</u>	<u>98,264</u>
	TOTAL	<u>\$ 862,459</u>	<u>\$ 231,830</u>	<u>\$ 1,094,289</u>

* Construction of Water Well and Tank

CITY OF CRESTVIEW
2004 WATER AND SEWER REFUNDING BOND
\$1,705,000

	<u>FISCAL YEAR</u> <u>ENDING</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT</u> <u>SERVICE</u>
OCTOBER 1	2008	220,000	53,770	273,770
	2009	230,000	47,720	277,720
	2010	235,000	40,820	275,820
	2011	245,000	33,770	278,770
	2012	250,000	26,175	276,175
	2013	260,000	18,050	278,050
	2014	<u>265,000</u>	<u>9,275</u>	<u>274,275</u>
	TOTAL	<u>\$ 1,705,000</u>	<u>\$ 229,580</u>	<u>\$ 1,934,580</u>

* Restructure of 1996 Water & Sewer Revenue Bond

CITY COUNCIL

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 18,058	\$ 17,640	\$ 17,439	\$ 118,331	\$ 29,232
Operating Expenses	268,188	224,870	228,111	480,580	512,249
Capital Outlay	47,500	67,804	-	158,293	15,000
Debt Service	757,643	854,921	728,285	755,046	866,317
Other Uses	638,173	1,490,600	1,700,860	955,000	507,500
TOTAL	\$ 1,729,562	\$ 2,655,835	\$ 2,674,695	\$ 2,467,250	\$ 1,930,298

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Council Members	2.50	2.50	2.50	2.50	2.50

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

The City Council is the governing body of the City and is responsible for making the laws and regulations of the City. Policy decisions regarding types and levels of services to be provided are also the responsibility of the Council.

The City Council consists of five council members. They are elected on a citywide basis for a four-term in April. They share equal voting powers.

The City Council appoints various members to advisory boards and the City Attorney, all of whom serve at the direction of the Council

ACTIVITY OBJECTIVES

Review, evaluate and adopt the annual budget

Review, evaluate and adopts the Redevelopment District

Encourage continued participation in community activities and governmental affairs

Continue to represents the citizens of Crestview by formulating and enacting public policy and by providing the leadership necessary to meet community needs.

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Number of Regular City Council Meetings	30	22	25	24	24
Number of Council Workshops	9	8	6	3	7
Number of Special City Council Meetings	13	11	15	10	13
Number of Ordinances Adopted	28	29	103	25	35
Number of Resolutions Adopted	37	45	28	24	23

**CITY OF CRESTVIEW
UTILITY FUND EXPENDITURES**

Fund 440	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PHYSICAL ENVIRONMENT - CITY COUNCIL						
PERSONAL SERVICES						
511.11-00	Executive Salaries	\$ 11,850	\$ 11,850	\$ 11,550	\$ 12,383	\$ 12,600
511.21-00	Payroll Taxes	906	990	880	947	964
511.22-00	Retirement	-	-	-	98,901	
511.23-00	Group Insurance	5,245	4,719	4,935	6,031	15,583
511.24-00	Workers' Comp. Insurance	57	81	74	69	85
	Total Personal Services	18,058	17,640	17,439	118,331	29,232
OPERATING EXPENSES						
511.31-00	Legal Fees	15,114	7,350	7,389	28,147	10,000
511.32-00	Auditing Fees	15,900	26,737	26,600	24,250	30,000
511.34-00	Other Contract Services	36,636	21,565	16,975	60,519	45,000
511.34-01	Janitorial	3,300	3,575	3,300	3,513	4,000
511.34-02	Pest Control	190	185	150	180	200
511.40-00	Travel	3,082	4,169	2,916	3,190	3,500
511.41-00	Communications	1,949	2,741	3,179	2,020	3,370
511.42-00	Postage	20,665	20,915	20,684	31,226	15,000
511.43-00	Utility Services	3,157	2,562	3,479	3,309	3,700
511.44-00	Rentals and Leases	4,303	3,665	3,396	3,162	5,000
511.45-00	Insurance	112,954	98,877	100,131	281,095	325,000
511.46-00	Repair and Maintenance	23,898	257	3,241	6,846	7,500
511.49-00	Other Current Charges	6,860	8,209	15,263	1,528	16,179
511.49-01	Refunds	-	7,267	9,502	-	10,000
511.51-00	Office Supplies	827	1,881	516	36	3,500
511.52-00	Operating Supplies	7,798	8,434	4,972	17,766	18,000
511.52-03	Advertising	1,827	5,336	4,590	2,515	5,000
511.54-00	Dues and Subscriptions	1,078	972	1,728	3,851	3,500
511.55-00	Training	8,650	173	100	7,427	3,800
	Total Operating Expenses	268,188	224,870	228,111	480,580	512,249
CAPITAL OUTLAY						
511.61-00	Land	47,500	-	-	-	-
511.62-00	Buildings	-	67,804	-	-	-
511.63-00	Improvements	-	-	-	100,959	-
511.64-00	Equipment	-	-	-	57,334	15,000
		47,500	67,804	-	158,293	15,000
DEBT SERVICE						
511.71-20	1996 Bond Principal	11,526	179,342	206,933	220,728	
511.71-21	1992 Bond Principal	74,000	77,000	82,000	85,000	90,000
511.71-22	2001A Bond Principal	18,088	75,866	75,866	77,830	81,885
511.71-27	1997 Bond Principal	11,000	11,000	12,000	12,000	13,000
511.71-28	1993 Bond Principal	126,620	131,490		-	
511.71-29	2004 Bond Principal		-	-	-	220,000
511.72-20	1996 Bond Interest	103,509	28,093	21,176	5,518	
511.72-21	1992 Bond Interest	245,322	241,057	237,800	233,700	229,450
511.72-22	2001A Bond	40,045			30,424	44,417
511.72-27	1997 Bond Interest	37,261	35,288	34,875	34,335	33,795

**CITY OF CRESTVIEW
UTILITY FUND EXPENDITURES**

Fund 440	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PHYSICAL ENVIRONMENT - CITY COUNCIL - Continued						
DEBT SERVICE						
511.72-28	1993 Bond Interest	63,335	5,545	-	-	-
511.72-29	2004 Bond Interest	25,086	53,709	53,770	54,520	53,770
511.73-20	1996 - Other Debt Charges	1,851	992	1,008	-	-
511.73-26	Other Debt Charges				991	100,000
511.73-28	1993 - Other Debt Charges		12,682		-	
511.73-29	2004 - Other Debt Charges		2,857	2,857	-	
	Total Debt Service	757,643	854,921	728,285	755,046	866,317
OTHER USES						
511.82-00	Aid to Private Organizations	3,750	2,500	5,600	5,000	7,500
511.95-00	Contingencies	1,250			-	250,000
511.99-01	Loss on Disposal of F/A		1,100		-	
581.90-00	Transfers Out	633,173	1,487,000	1,695,260	950,000	-
581.99-00	Reserve				-	250,000
	Total Other Uses	638,173	1,490,600	1,700,860	955,000	507,500
TOTAL EXPENDITURES		\$ 1,729,562	\$ 2,655,835	\$ 2,674,695	\$ 2,467,250	\$ 1,930,298

CITY CLERK

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 226,221	\$ 262,026	\$ 240,024	\$ 275,791	\$ 340,725
Operating Supplies	9,703	10,459	24,560	22,549	34,900
Capital Outlay	-	5,152		-	7,500
Total	\$ 235,924	\$ 277,637	\$ 264,584	\$ 298,340	\$ 383,125

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Finance Director	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	0.50	0.50	0.50	0.50	0.50
Bookkeeper	1.50	1.50	1.50	1.50	1.50
Risk Management Specialist	0.50	0.50	0.50	0.50	0.50
Clerk III	3.00	3.00	3.00	3.00	3.00
Utility Billing Supervisor	1.00	1.00	1.00	1.00	1.00
Management Information Technician				0.50	0.50
Total	7.00	7.00	7.00	7.50	7.50

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

The City Clerk is responsible for the accounting and reporting of financial activities and the recording and maintaining of the official city records.

The department is organized into three divisions with responsibilities as follows:

Accounting and budgeting encompasses the reporting of all financial transactions, maintaining permanent accounting records, budget presentations, budget monitoring, preparation of special reports and the investment of idle funds. This division is also responsible for the distribution of all monies, payroll transactions, insurance claims, accounts payable, and the property control.

Customer service handles the billing of water, sewer, garbage and occupational licenses. The personnel in this division is often the general public's first contact with City Hall and they provide information with regard to utility services and licenses. They also direct the public to various other offices for additional assistance.

Management Information is a division that oversees the computer needs for the city. The technician gives assistance to the various departments as needed.

ACTIVITY OBJECTIVES

- Continue to provide high quality service to citizens.
- Provide payments to all vendors accurately and timely.
- Maintain insurance policies and files claims as necessary
- Prepare routine and special reports as necessary

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Number of Utility Bills	90,269	92,553	98,535	107,040	113,462

**CITY OF CRESTVIEW
UTILITY FUND EXPENDITURES**

Fund		2003-04	2004-05	2005-06	2006-07	2007-08
440	ACCOUNT DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	AMENDED	BUDGET
PHYSICAL ENVIRONMENT - CITY CLERK						
PERSONAL SERVICES						
513.12-00	Salaries and Wages	\$ 164,822	\$ 166,667	\$ 182,908	\$ 208,744	\$ 244,080
513.14-00	Unscheduled Overtime	14		39	-	-
513.21-00	Payroll Taxes	11,941	12,506	13,329	15,196	18,672
513.22-00	Retirement Contributions	8,026	36,853	9,303	9,229	12,204
513.23-00	Group Insurance	40,679	40,025	33,356	41,483	64,270
513.24-00	Worker's Compensation Insuranc	739	1,142	1,089	1,139	1,500
513.25-00	Unemployment Compensation	-	4,833		-	
	Total Personal Services	226,221	262,026	240,024	275,791	340,725
OPERATING EXPENSES						
519.34.00	Other Contract Services	76	1,629	-	-	
519.34.01	Janitorial	-		830	-	1,000
519.41.00	Communications	1,480	2,190	2,145	2,269	2,750
519.42.00	Postage	-		-	-	650
519.43.00	Utility Services	1,015	1,121	1,219	1,395	2,500
519.44.00	Rentals and Leases	848	1,021	1,074	514	1,000
519.45.00	Insurance	-	-	-	-	
519.46.00	Repair and Maintenance Service	114	571	-	1,054	
513.49-00	Other Current Charges	-	-	-	924	-
519.51.00	Office Supplies	5,756	2,890	4,371	4,184	7,500
519.52.00	Operating Supplies	401	807	7,086	10,698	10,000
513.52-01	Uniforms	-	-	-	610	-
519.52.02	Fuel	-		-	630	100
519.52.03	Advertising	-		-	86	100
519.54.00	Dues and Subscriptions	13	-	35	185	300
519.55.00	Training	-	230	7,801	-	9,000
	Total Operating Expenses	9,703	10,459	24,560	22,549	34,900
CAPITAL OUTLAY						
519.64.00	Equipment	-	5,152	-	-	7,500
519.65.00	Construction in Progress	-		-	-	
	Total Capital Outlay	-	5,152	-	-	7,500
TOTAL EXPENDITURES		\$ 235,924	\$ 277,637	\$ 264,584	\$ 298,340	\$ 383,125

PUBLIC WORKS ADMINISTRATION

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 106,542	\$ 112,548	\$ 155,057	\$ 176,297	\$ 204,397
Operating Expenses	16,522	42,360	70,425	72,453	110,190
Capital Outlay	52,431	169,254	16,088	12,037	72,600
Total	\$ 175,495	\$ 324,162	\$ 241,570	\$ 260,787	\$ 387,187

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Public Works Director	0.50	0.50	0.50	0.50	0.50
Asst. Public Works Director	0.50	0.50	0.50	0.50	0.50
Executive Assistant			0.50	0.50	0.50
Civil Engineer	0.50	0.50	0.50	0.50	0.50
Clerk III	0.50	0.50	0.50	0.50	0.50
Clerk II	0.50	0.50	0.50	0.50	0.50
Total	2.50	2.50	3.00	3.00	3.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

This department is a multi-functional department that provides supervision and operation of construction of water wells and tanks and the maintenance thereof.

ACTIVITY OBJECTIVES

1. Develop and maintain the optimum public infrastructure system, secure adequate resources and foster planned quality growth.
2. To promote the welfare of the community
3. Committed to providing an environment that encourages private investment in the community and promotes creative solutions for complex problems
4. Improve safety awareness among employees

ACTIVITY MEASUREMENTS

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
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N/A

**CITY OF CRESTVIEW
UTILITY FUND EXPENDITURES**

Fund 440	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PHYSICAL ENVIRONMENT - ADMINISTRATION						
PERSONAL SERVICES						
519.12.00	Salaries and Wages	\$ 76,538	\$ 84,247	\$ 115,878	\$ 131,797	\$ 147,592
519.14.00	Unscheduled Overtime	313	-	14	-	-
519.21.00	Payroll Taxes	5,645	6,356	8,582	9,776	11,291
519.22.00	Retirement Contributions	2,250	2,533	4,209	4,641	7,380
519.23.00	Group Insurance	14,243	11,126	17,172	21,927	25,328
519.24.00	Worker's Compensation Insuranc	7,553	8,287	9,203	8,156	12,806
	Total Personal Services	106,542	112,548	155,057	176,297	204,397
OPERATING EXPENSES						
519.34.00	Other Contract Services	-	-	36	320	500
519.34.01	Janitorial	1,020	782	3,660	2,570	3,600
519.34.02	Pest Control	-	-	688	725	1,089
519.40.00	Travel	-	-	17	47	150
519.41.00	Communications	1,808	3,024	8,899	8,829	10,000
519.42.00	Postage	-	3,300	62	13	100
519.43.00	Utility Services	215	-	7,747	9,760	9,750
519.44.00	Rentals and Leases	4,127	3,857	7,522	7,908	8,580
519.45.00	Insurance	679	340	1,559	304	3,300
519.46.00	Repair and Maintenance Service:	4,931	23,312	24,437	27,128	42,409
519.46.01	Repair - Auto	-	28	365	684	1,500
519.46.02	Repair - Buildings	-	-	2,015	3,449	9,360
519.51.00	Office Supplies	-	1,137	825	1,235	1,402
519.52.00	Operating Supplies	1,552	6,479	6,770	4,766	10,000
519.52.01	Uniforms	467	-	1,313	1,674	2,200
519.52.02	Fuel	1,723	-	3,972	2,627	5,500
519.52.03	Advertising	-	-	197	-	-
519.54.00	Dues and Subscriptions	-	100	341	411	750
519.55.00	Training	-	-	-	3	-
	Total Operating Expenses	16,522	42,360	70,425	72,453	110,190
CAPITAL OUTLAY						
519.61.00	Land	47,500	-	-	-	-
519.62.00	Buildings	-	109,951	-	-	-
519.63.00	Improvements	4,931	49,654	5,475	7,658	54,450
519.64.00	Equipment	-	-	10,613	4,379	18,150
519.65.00	Construction in Progress	-	9,649	-	-	-
	Total Capital Outlay	52,431	169,254	16,088	12,037	72,600
TOTAL EXPENDITURES		\$ 175,495	\$ 324,162	\$ 241,570	\$ 260,787	\$ 387,187

MAINTENANCE

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 195,212	\$ 207,376	\$ 223,896	\$ 335,674	\$ 410,444
Operating Expenses	156,328	201,318	243,062	251,148	365,456
Capital Outlay	75,000	52,274	-	200,540	196,800
Total	\$ 426,540	\$ 460,968	\$ 466,958	\$ 787,362	\$ 972,700

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Foreman	1.00	1.00	1.00	1.00	1.00
Plant Operator	1.00	1.00			
Electrician	1.00	1.00	1.00	2.00	2.00
Location Specialist	1.00	1.00	2.00	2.00	2.00
Utility Service Worker	1.00	1.00	2.00	2.00	2.00
Equipment Operator I			1.00	1.00	1.00
Total	5.00	5.00	7.00	8.00	8.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

This department is a multi-functional department that provides supervision and operation of construction and maintenance of water wells and tanks.

ACTIVITY OBJECTIVES

1. Develop and maintain the optimum public infrastructure system, secure adequate resources and foster planned quality growth.
2. To promote the welfare of the community
3. Committed to providing an environment that encourages private investment in the community and promotes creative solutions for complex problems
4. Improve safety awareness among employees

ACTIVITY MEASUREMENTS

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Adjusted	2007-2008 2007-08
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N/A

**CITY OF CRESTVIEW
UTILITY FUND EXPENDITURES**

Fund 440	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PHYSICAL ENVIRONMENT - MAINTENANCE - UTILITY						
PERSONAL SERVICES						
519.12-00	Salaries and Wages	\$ 114,210	\$ 128,974	\$ 150,799	\$ 226,893	\$ 266,741
519.14-00	Unscheduled Overtime	17,195	12,772	8,560	8,397	10,870
519.21-00	Payroll Taxes	9,268	10,233	11,623	17,211	21,237
519.22-00	Retirement Contributions	6,493	7,007	7,964	11,669	13,881
519.23-00	Group Insurance	41,482	38,700	33,532	56,359	77,758
519.24-00	Worker's Compensation Insurance	6,564	9,690	11,418	14,608	19,957
519.24-00	Unemployment Compensation	-	-	-	537	-
	Total Personal Services	195,212	207,375	223,896	335,674	410,444
OPERATING EXPENSES						
519.33-00	Engineering Fees	-	-	1,872	-	6,050
519.40-00	Travel	6,499	-	-	-	250
519.42-00	Postage	18	-	-	12	127
519.43-00	Utility Services	94,208	111,837	132,012	136,059	135,000
519.44-00	Rentals and Leases	11,484	30,035	17,564	21,987	20,625
519.45-00	Insurance	1,450	2,168	6,246	4,009	8,000
519.46-00	Repair and Maintenance Services	30,772	42,748	59,808	54,258	154,154
519.46-01	Repair - Auto	-	1,432	2,995	9,276	9,000
533.47-00	Printing	-	-	-	-	-
519.49-00	Other Current Charges	-	-	-	-	-
519.52-00	Operating Supplies	6,639	2,675	6,428	6,490	15,000
519.52-01	Uniforms	1,997	2,311	3,582	3,105	3,194
519.52-02	Fuel	3,236	7,919	12,419	15,876	13,456
519.52-03	Advertising	-	-	134	76	500
519.54-00	Dues and Subscriptions	-	-	-	-	-
519.55-00	Training	25	193	-	-	100
	Total Operating Expenses	156,328	201,318	243,060	251,148	365,456
CAPITAL OUTLAY						
519.63-00	Improvements	45,000	-	-	23,241	60,500
519.64-00	Equipment	30,000	52,274	-	177,299	136,300
	Total Capital Outlay	75,000	52,274	-	200,540	196,800
TOTAL EXPENDITURES		\$ 426,540	\$ 460,967	\$ 466,956	\$ 787,362	\$ 972,700

WATER

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 208,040	\$ 219,771	\$ 272,794	\$ 331,206	\$ 406,538
Operating Expenses	324,644	361,138	382,064	482,305	573,962
Capital Outlay	236,000	184,879	241,967	444,221	1,919,050
Total	\$ 768,684	\$ 765,788	\$ 896,825	\$ 1,257,732	\$ 2,899,550

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Water Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Operator	1.00	1.00	1.00	2.00	2.00
Mechanic II			1.00	1.00	1.00
Mechanic I	2.00	2.00	2.00	2.00	2.00
Utility Service Worker	2.00	2.00	3.00	3.00	3.00
Equipment Operator I	1.00	1.00			
Total	7.00	7.00	8.00	9.00	9.00

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

This department is responsible for Water plant operations and providing the highest quality water to the community. It maintains the well fields, laying pipe, repairing water lines, maintaining fire hydrants, installing water meters and reading meters.

ACTIVITY OBJECTIVES

1. Provide the highest quality water to the citizens of Crestview.
2. Maintaining well fields and water distribution to provide quality water to citizens.
3. Remain knowledgeable of and assure an adequate supply of raw water.
4. Upgrade system communications, instrumentation and reporting.

ACTIVITY MEASUREMENTS

1. Improve performance and efficiency.
2. In conjunction with other activities, continue the preventative maintenance program for all City equipment.
3. Improve safety awareness among employees.
4. Reduce time and labor on reading water meters.

	2003-2004 Actual	2004-2005 Actual	2005-2006 Actual	2006-2007 Amended	2007-2008 Budget
Number of Wells	5	6	7	8	9

**CITY OF CRESTVIEW
UTILITY FUND EXPENDITURES**

Fund 440	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PHYSICAL ENVIRONMENT - WATER						
PERSONAL SERVICES						
533.12-00	Salaries and Wages	\$ 136,058	\$ 148,898	\$ 190,192	\$ 223,119	\$ 249,870
533.14-00	Unscheduled Overtime	7,983	7,600	10,195	11,326	12,494
533.21-00	Payroll Taxes	10,075	11,133	14,452	16,733	20,071
533.22-00	Retirement Contributions	4,764	5,322	7,450	8,925	13,118
533.23-00	Group Insurance	35,855	30,067	37,328	53,740	93,137
533.24-00	Worker's Compensation Insuranc	5,543	16,728	13,177	12,456	17,848
533.25-00	Unemployment Compensation	7,762	23	-	4,907	-
	Total Personal Services	<u>208,040</u>	<u>219,771</u>	<u>272,794</u>	<u>331,206</u>	<u>406,538</u>
OPERATING EXPENSES						
533.33-00	Engineering Fees	-	-	781	-	7,500
533.34-00	Other Contract Services	-	18,500	17,631	-	18,150
533.40-00	Travel	87	171	45	29	100
533.41-00	Communications	4,920	-	-	-	-
533.42-00	Postage	65	1,711	1,457	-	1,000
533.43-00	Utility Services	97,754	102,473	127,207	142,819	131,023
533.44-00	Rentals and Leases	3,594	5,418	6,254	6,565	6,875
533.45-00	Insurance	9,438	10,953	2,561	1,810	7,500
533.46-00	Repair and Maintenance Services:	81,758	69,019	60,734	145,113	177,192
533.46-01	Repair - Auto	-	7,014	5,247	7,304	-
533.46-02	Repair - Buildings	-	-	-	-	-
533.47-00	Printing	2,446	966	1,601	60	1,500
533.51-00	Office Supplies	13	-	188	-	227
533.52-00	Operating Supplies	108,319	124,488	133,626	148,185	194,952
533.52-01	Uniforms	2,360	2,910	4,213	3,377	4,392
533.52-02	Fuel	11,358	15,850	19,158	25,910	22,275
533.52-03	Advertising	1,557	-	311	108	250
533.54-00	Dues and Subscriptions	925	475	975	1,000	726
533.55-00	Training	50	1,190	75	25	300
	Total Operating Expenses	<u>324,644</u>	<u>361,138</u>	<u>382,064</u>	<u>482,305</u>	<u>573,962</u>
CAPITAL OUTLAY						
533.63-00	Improvements	225,000	160,343	54,263	349,197	1,714,600
533.64-00	Equipment	11,000	24,536	187,704	95,024	204,450
	Total Capital Outlay	<u>236,000</u>	<u>184,879</u>	<u>241,967</u>	<u>444,221</u>	<u>1,919,050</u>
TOTAL EXPENDITURES		<u>\$ 768,684</u>	<u>\$ 765,788</u>	<u>\$ 896,825</u>	<u>\$ 1,257,732</u>	<u>\$ 2,899,550</u>

SEWER

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 37,843	\$ 42,828	\$ 55,560	\$ 67,919	\$ 81,410
Operating Expenses	144,853	108,435	353,466	64,219	189,980
Capital Outlay	221,660	8,750	-	67,196	442,000
Total	\$ 404,356	\$ 160,013	\$ 409,026	\$ 199,334	\$ 713,390

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
Electrician	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	1.00	1.00	1.00	1.00	1.00
Total	2.00	2.00	2.00	2.00	2.00

SIGNIFICANT EXPENDITURE CHANGE

ACTIVITY DESCRIPTION

This department is responsible for the maintenance, repair and cleaning of plant equipment, sewer mains and lift stations.

ACTIVITY OBJECTIVES

1. Maintain sewer mains and lift stations to insure effective, sanitary conditions.
2. Rehab lift stations.

ACTIVITY MEASUREMENTS

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
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NA

**CITY OF CRESTVIEW
UTILITY FUND EXPENDITURES**

Fund 440	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PHYSICAL ENVIRONMENT - SEWER						
PERSONAL SERVICES						
533.12-00	Salaries and Wages	\$ 27,334	\$ 30,334	\$ 36,041	\$ 42,522	\$ 48,086
533.14-00	Unscheduled Overtime	330	968	2,842	1,877	2,404
533.21-00	Payroll Taxes	2,043	2,363	2,768	3,125	3,862
533.22-00	Retirement Contributions	1,383	1,541	1,971	2,198	2,524
533.23-00	Group Insurance	5,586	6,037	10,235	16,368	21,978
533.24-00	Worker's Compensation Insuranc	1,167	1,585	1,703	1,829	2,556
	Total Personal Services	37,843	42,828	55,560	67,919	81,410
OPERATING EXPENSES						
533.33-00	Engineering Fees	3,890	1,370	718	5,260	7,500
533.34-00	Contractual Services	8,735	-	-	-	-
533.40-00	Travel	-	-	-	63	100
533.44-00	Rentals and Leases	611	-	-	-	-
533.45-00	Insurance	1,666	4,809	2,144	2,454	3,000
533.46-00	Repair and Maintenance Services	25,012	11,458	26,418	9,227	97,658
533.46-01	Repair - Auto	-	9,699	2,416	3,455	7,500
533.49-00	Other Current Charges	62,407	50,116	274,979	-	-
533.52-00	Operating Supplies	36,602	25,574	38,085	34,629	61,213
533.52-01	Uniforms	726	836	1,102	923	1,324
533.52-02	Fuel	5,204	4,573	7,153	7,903	11,435
533.52-03	Advertising	-	-	451	108	150
533.54-00	Dues and Subscriptions	-	-	-	197	100
533.55-00	Training	-	-	-	-	-
	Total Operating Expenses	144,853	108,435	353,466	64,219	189,980
CAPITAL OUTLAY						
533.63-00	Improvements	150,000	-	-	36,053	181,500
533.64-00	Equipment	71,660	8,750	-	31,143	260,500
	Total Capital Outlay	221,660	8,750	-	67,196	442,000
TOTAL EXPENDITURES		\$ 404,356	\$ 160,013	\$ 409,026	\$ 199,334	\$ 713,390

WASTEWATER TREATMENT PLANT

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	638,374	556,114	606,331	626,651	852,400
Capital Outlay	25,000	-	79,292	11,165	30,250
Total	\$ 663,374	\$ 556,114	\$ 685,623	\$ 637,816	\$ 882,650

PERMANENT POSITIONS	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008
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None

SIGNIFICANT EXPENDITURE CHANGE

None

ACTIVITY DESCRIPTION

ACTIVITY OBJECTIVES

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
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N/A

**CITY OF CESTVIEW
UTILITY FUND EXPENDITURES**

Fund 440	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
PHYSICAL ENVIRONMENT - WASTEWATER TREATMENT PLANT						
PERSONAL SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -
Total Personal Services		-	-	-	-	-
OPERATING EXPENSES						
535.34-00	Other Contract Services	617,003	543,988	591,962	616,378	800,000
535.45-00	Insurance	-	1,019	340	3,018	4,000
535.46-00	Repair and Maintenance Services	21,371	15,210	14,028	7,255	48,400
535.46-01	Repair - Auto	-	571	-	-	-
535.46-02	Repair - Buildings	-	5,256	-	-	-
535.52-00	Operating Supplies	-	69	-	-	-
Total Operating Expenses		638,374	566,114	606,331	626,651	852,400
CAPITAL OUTLAY						
535.63-00	Improvements	-	-	33,783	-	-
535.64-00	Equipment	25,000	-	45,509	11,165	30,250
Total Capital Outlay		25,000	-	79,292	11,165	30,250
TOTAL EXPENDITURES		\$ 663,374	\$ 566,114	\$ 685,623	\$ 637,816	\$ 882,650

***WATER CONSTRUCTION
FUND***

ANNUAL BUDGET

2007-2008

**CITY OF CRESTVIEW
WATER CONSTRUCTION FUND REVENUE & RECEIPTS**

FUND 332	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
INTERGOVERNMENTAL REVENUE						
331.13-00	Community Development Block Grant	\$ -	\$ -	\$ 15,000	\$ -	\$ 600,000
		-	-	15,000	-	600,000
OTHER MISCELLANEOUS REVENUE						
361-10-00	Interest	11,213	20,107	32,901	17,258	10,000
363.23-05	Sewer Impact Fees	166,049	22,703	-	481,703	22,703
369.00-00	Other	8				
	Total Other Miscellaneous	177,271	42,810	32,901	498,960	32,703
OTHER SOURCES						
381.00-00	Interfund Transfer	2,554	987,000	1,566,327	950,000	
384.00-00	Debt Proceeds				750,000	6,000,000
	Total Other Sources	2,554	987,000	1,566,327	1,700,000	6,000,000
TOTAL ESTIMATED RECEIPTS		179,826	1,029,810	1,614,228	2,198,960	6,632,703
CASH BALANCE BROUGHT FORWARD		1,100,000	900,000	1,197,499	1,400,849	500,000
TOTAL ESTIMATED RECEIPTS AND BALANCES		\$ 1,279,826	\$ 1,929,810	\$ 2,811,727	\$ 3,599,809	\$ 7,132,703

WATER CONSTRUCTION FUND

Expenditures	2003-04	2004-05	2005-06	2006-07	2007-08
	Actual	Actual	Actual	Amended	Budget
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	100	66	48	45	50
Capital Outlay	427,861	104,926	1,750,753	4,038,528	7,018,236
Debt Service	-	35,447	68,624	48,376	114,417
Other Uses	-	-	-	-	-
Total	\$ 427,961	\$ 140,439	\$ 1,819,425	\$ 4,086,949	\$ 7,132,703

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
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None

SIGNIFICANT EXPENDITURE CHANGES

None

ACTIVITY DESCRIPTION

The Construction Fund was established to account for the expenditure of major improvements to the water and sewer system.

**CITY OF CRESTVIEW
WATER CONSTRUCTION FUND EXPENDITURES**

Fund 332	Account Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
PHYSICAL ENVIRONMENT - WATER AND SEWER						
PERSONAL SERVICES						
None						
OPERATING EXPENSES						
534.49-00	Other Current Charges	100	66	48	45	50
	Total Operating	100	66	48	45	50
CAPITAL OUTLAY						
533.63-10	Improvements	427,861	4,841		-	
533.65-00	Construction in Progress		100,085	1,750,753	4,038,528	7,018,236
	Total Capital Outlay	427,861	104,926	1,750,753	4,038,528	7,018,236
DEBT SERVICE						
533.71-22	2001A Bond Principal		-	-		-
533.71-30	State Revolving Loan					50,000
533.72-22	2001A Bond Interest		35,447	68,624	48,376	44,417
533.71-30	State Revolving Loan					20,000
533.73-22	Other Bond Cost		-	-		-
	Total Debt Service	-	35,447	68,624	48,376	114,417
TOTAL EXPENDITURES		\$ 427,961	\$ 140,439	\$ 1,819,425	\$ 4,086,949	\$ 7,132,703

SANITATION FUND

ANNUAL BUDGET

2007-2008

**CITY OF CRESTVIEW
SANITATION FUND REVENUES AND RECEIPTS**

FUND 441	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
CHARGES FOR SERVICES						
343.00-00	Garbage Fees	\$ 1,434,754	\$ 1,553,709	\$ 1,659,618	\$ 1,613,958	\$ 1,722,733
343.90-00	Penalties	41,644	45,316	72,246	52,095	50,000
343.01-00	Landfill Fees	-	-	-	-	-
343.02-00	Other Charges	-	-	-	-	-
343.90-00	Franchise Fees	12,925	15,024	15,887	11,105	16,124
	Total Charges for Services	1,489,323	1,614,049	1,747,751	1,677,158	1,788,857
OTHER MISCELLANEOUS REVENUE						
361.00-00	Interest Earnings	4,666	6,451	5,278	3,460	5,000
	Total Other Miscellaneous Revenue	4,666	6,451	5,278	3,460	5,000
OTHER SOURCES						
381.00-00	Interfund Transfer	27,792	-	-	-	-
	Total Other Sources	27,792	-	-	-	-
	TOTAL ESTIMATED RECEIPTS	1,521,781	1,620,500	1,753,029	1,680,618	1,793,857
	CASH BALANCE BROUGHT FORWARD	152,023	250,116	436,903	576,078	634,925
	TOTAL ESTIMATED RECEIPTS AND BALANCES	\$ 1,673,804	\$ 1,870,616	\$ 2,189,932	\$ 2,256,696	\$ 2,428,782

SANITATION FUND

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	1,307,343	1,523,580	1,614,100	1,560,905	2,002,625
Capital Outlay	-	-	-	-	-
Debt Service	6,759	5,059	5,394	10,447	-
Other Uses	-	-	-	-	426,157
Total	\$ 1,314,102	\$ 1,528,639	\$ 1,619,494	\$ 1,571,352	\$ 2,428,782

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
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None

SIGNIFICANT EXPENDITURE CHANGES

None

ACTIVITY DESCRIPTION

Contractor is responsible for the pick-up, collection and disposal of residential and commercial garbage, trash and solid waste. Residential garbage is picked up twice each week, recycling picked up once each week and trash pickup is once each week or as frequent as once each day, depending on the customer’s needs.. Roll-off containers are provided to residents for removing and commercial containers are pulled twice each month or as often as needed.

Waste Management is still administrated by the Public Works Director. By contracting, the City was able to decrease cost to the citizens.

ACTIVITY OBJECTIVES

1. Collect garbage, trash and other sold waste in an effective manner.
2. Maintain communications with users to insure public needs are met.
3. Provide efficiently, timely service to our residents and commercial users.
4. Continue to look for more efficient methods of collecting garbage, trash, solid waste and recyclable materials.
5. Continue recycling programs to conform to State of Florida mandates.
6. Improve safety awareness among employees.

ACTIVITY MEASUREMENTS

	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Number of Customers	4,465	4,809	5,098	5,404	5,728

**CITY OF CRESTVIEW
SANITATION FUND EXPENDITURES**

Fund 441	Account Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
PHYSICAL ENVIRONMENT - SANITATION						
PERSONAL SERVICES						
None						
OPERATING EXPENSES						
534.34-00	Other Contract Services	\$ 1,270,931	\$ 1,502,424	\$ 1,588,690	\$ 1,530,012	\$ 1,960,375
534.39-00	Landfill Charges	3,360	4,246	12,038	9,058	12,000
534.46-00	Repair and Maintenance Services				-	30,250
534.49-00	Other Current Charges	33,052	16,910	13,372	21,835	
	Total Operating	<u>1,307,343</u>	<u>1,523,579</u>	<u>1,614,100</u>	<u>1,560,905</u>	<u>2,002,625</u>
CAPITAL OUTLAY						
DEBT SERVICE						
534.71-00	1996 Bond Principal	3,330	3,510	4,050	10,320	-
534.72-00	1996 Bond Interest	2,429	549	414	108	-
534.73-00	1996 Other Debt Cost	1,000	1,000	929	19	-
	Total Debt Service	<u>6,759</u>	<u>5,059</u>	<u>5,394</u>	<u>10,447</u>	<u>-</u>
OTHER USES						
534.95-00	Contingencies	-	-		-	326,157
534.99-00	Reserve	-	-		-	100,000
	Total Other Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>426,157</u>
TOTAL EXPENDITURES		<u>\$ 1,314,102</u>	<u>\$ 1,528,639</u>	<u>\$ 1,619,494</u>	<u>\$ 1,571,352</u>	<u>\$ 2,428,782</u>

***COMMUNITY
REDEVELOPMENT
AGENCY FUND***

ANNUAL BUDGET

2007-2008

**CITY OF CRESTVIEW
COMMUNITY REDEVELOPMENT AGENCY FUND**

FUND 665	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
TAXES						
311.00-00	Ad Valorem Taxes (Tax Increment Fund)	\$ 30,080	\$ 59,040	\$ 86,154	\$ 138,867	\$ 150,000
	Total Taxes	<u>30,080</u>	<u>59,040</u>	<u>86,154</u>	<u>138,867</u>	<u>150,000</u>
INTERGOVERNMENTAL REVENUE						
330.00-00	Other Local Government	49,537	35,851	52,315	77,992	80,000
	Total Intergovernmental Revenue	<u>49,537</u>	<u>35,851</u>	<u>52,315</u>	<u>77,992</u>	<u>80,000</u>
TOTAL ESTIMATED RECEIPTS		79,617	94,891	138,469	216,859	230,000
CASH BALANCE BROUGHT FORWARD		72,493	96,699	56,022	192,991	250,000
TOTAL ESTIMATED RECEIPTS AND BALANCES		<u><u>\$ 152,110</u></u>	<u><u>\$ 191,590</u></u>	<u><u>\$ 194,491</u></u>	<u><u>\$ 409,850</u></u>	<u><u>\$ 480,000</u></u>

CRESTVIEW REDEVELOPMENT AGENCY FUND

Expenditures	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
Personal Services	\$ 39,640	\$ -	\$ -	\$ -	\$ -
Operating Expenses	15,770	-	-	-	-
Capital Outlay	-	135,569	-	-	472,000
Other Uses	-	500	500	1,000	8,000
Total	\$ 55,410	\$ 136,069	\$ 500	\$ 1,000	\$ 480,000

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
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None

SIGNIFICANT EXPENDITURE CHANGES

None

ACTIVITY DESCRIPTION

The Community Redevelopment Agency (City Council) approved the redevelopment plan in September, 1995 and established this fund to record the property tax revenues received from the Tax Increment Financing District and the expenditure of those funds within the district. The base year for the district is 1995 and the base taxable value is \$12,452,562.

The fund provides grants to assist with upgrading existing residential and commercial properties and provides for special beautification projects.

ACTIVITY MEASUREMENTS

2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
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NA

**CITY OF CRESTVIEW
COMMUNITY REDEVELOPMENT TRUST FUND EXPENDITURES**

Fund 670	Account Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
COMMUNITY REDEVELOPMENT - GENERAL ADMINISTRATION						
PERSONAL SERVICES						
511.12-00	Salaries & Wages	\$ 32,088	\$ -	\$ -	\$ -	-
511.21-00	Payroll Taxes	2,455	-	-	-	-
511.22-00	Retirement	1,604	-	-	-	-
511.23-00	Group Insurance	3,477	-	-	-	-
511.24-00	Workers Compensation	16	-	-	-	-
	Total Personal Services	39,640	-	-	-	-
OPERATING EXPENSES						
511.33-00	Engineer Fees	\$ 15,770	-	-	-	-
511.46-00	Repair & Maintenance	-	-	-	-	-
511.49-00	Other Current Charges	-	-	-	-	-
	Total Operating	15,770	-	-	-	-
CAPITAL OUTLAY						
511.63-00	Improvements	-	135,569	-	-	472,000
	Total Capital Outlay	-	135,569	-	-	472,000
OTHER USES						
511.82-01	Awning Improvement Grant	-	500	500	1,000	8,000
	Total Other Uses	-	500	500	1,000	8,000
TOTAL EXPENDITURES		\$ 55,410	\$ 136,069	\$ 500	\$ 1,000	\$ 480,000

***LAW ENFORCEMENT
TRUST FUND***

ANNUAL BUDGET

2007-2008

**CITY OF CRESTVIEW
LAW ENFORCEMENT TRUST FUND
REVENUES & RECEIPTS**

FUND 665	ACCOUNT DESCRIPTION	2003-04 ACTUAL	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 BUDGET
JUDGMENTS AND FINES						
359.00-00	Other Fines and/or Forfeits	\$ 5,781	\$ 17,510	\$ 10,743	\$ 10,186	\$ 10,000
	Total Judgments and Fines	5,781	17,510	10,743	10,186	10,000
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	TOTAL ESTIMATED RECEIPTS	5,781	17,510	10,743	10,186	10,000
	CASH BALANCE BROUGHT FORWARD	16,085	21,291	29,611	25,763	20,000
	TOTAL ESTIMATED RECEIPTS AND BALANCES	\$ 21,866	\$ 38,801	\$ 40,354	\$ 35,948	\$ 30,000

LAW ENFORCEMENT TRUST FUND

Expenditures	2003-04	2004-05	2005-06	2006-07	2007-08
	Actual	Actual	Actual	Amended	Budget
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	575	9,190	14,493	15,067	30,000
Capital Outlay	-	-	-	-	-
Total	\$ 575	\$ 9,190	\$ 14,493	\$ 15,067	\$ 30,000

PERMANENT POSITIONS	2003-04	2004-05	2005-06	2006-07	2007-08
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None

SIGNIFICANT EXPENDITURE CHANGES

None

ACTIVITY DESCRIPTION

The Law Enforcement Trust Fund is an expendable trust fund established to record confiscated property forfeiture revenues and the expenditures of those revenues for law enforcement purposes.

**CITY OF CRESTVIEW
LAW ENFORCEMENT TRUST FUND EXPENDITURES**

Fund 665	Account Description	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget
PUBLIC SAFETY - LAW ENFORCEMENT TRUST FUND						
PERSONAL SERVICES						
None						
OPERATING EXPENSES						
521.49-00	Other Current Charges	\$ 250	\$ 9,190	\$ 3,739	\$ -	\$ 14,000
521.52-00	Operating Supplies	325	-	10,754	15,067	16,000
	Total Operating	575	9,190	14,493	15,067	30,000
TOTAL EXPENDITURES		\$ 575	\$ 9,190	\$ 14,493	\$ 15,067	\$ 30,000

GLOSSARY

Accounting and Auditing – All services received from independent Certified Public Accountants, including the annual audit.

Accrual Basis – The basis of accounting in which revenues and expenditures are recorded at the time they are earned or incurred.

Ad Valorem Taxes – Property taxes levied on assessed value of real or personal property.

Adopted Budget – The official budget as approved by the City Council prior to the start of each fiscal year.

Appropriation – Authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which this appropriation can be expended.

Assessed Valuation – A valuation set upon real estate or other property by the County Property Appraiser.

Attrition – A gradual, natural reduction in personnel, as through retirement, resignation or both.

Balanced Budget – A budget in which revenues equal expenditures. The state or local government may set the legal requirements for a balanced budget.

Bond – A certificate of debt issued by the municipality guaranteeing payment of the principal plus interest by a specified date in the future.

Budget – A spending plan that balances revenues and expenditures over a fixed period of time, usually a fiscal year that includes, at least by implication, a work plan.

Budget Amendment – A way of revising budget amounts after the budget has been adopted. Budget amendments may occur frequently throughout the fiscal year, as spending priorities shift.

Budget Calendar – A calendar of specific dates for completing the budget process from beginning preparation to adoption of the budget.

Capital Outlay – Expenditures resulting in the acquisition or addition of fixed assets. Examples include land, buildings, machinery, equipment and vehicles.

Cash Basis of Accounting – Revenues are recognized when cash is received, and expenditures are recognized when cash is disbursed. The balance sheet reflects only cash and fund balance, and the activity statement reflects only cash receipts and disbursements.

CDBG – Community Development Block Grant

Capital Outlay – An expenditure that becomes an addition to the fixed assets of the City.

Construction Fund – A fund established to record the bond proceeds and the expenditure of those proceeds for improvements to the water and wastewater systems.

Debt Service Fund – A fund established to record the resources for and the payment of long-term debt principal and interest.

Encumbrance – Budget authority that is set aside when a purchase order is approved. It assures the supplier that funds will be available when the order is fulfilled.

Expenditures – A decrease in the net financial resources of the City due to the acquisition of goods and services.

FDER – Florida Department of Environmental Regulations.

FDOT – Federal Department of Transportation

Fiscal Year – A twelve-month period to which the annual operating budget applies. The City of Crestview’s fiscal year begins on October 1, and ends on September 30 of each year.

Florida State Statutes (F.S.S.) – A law enacted by the Florida Legislature and set forth in a formal document.

Fund – An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

Fund Balance – The excess of assets over liabilities.

General Fund – A fund established to record all revenues and expenditures except those required to be recorded in another fund. The General Fund is used for the ordinary operations of a government.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards of/and guidelines for the financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompass the conventions, rules, and procedures necessary to define accepted accounting practices and procedures. GAAP provide a standard by which to measure financial presentations.

Grant – Contributions from one governmental unit to another. The contribution is usually made to a specified function, but can at times be used for general purposes.

Interfund transfer – The transfer of money from one fund to another within the governmental unit, including operating transfers and residual equity transfers.

Line Item – An individual expenditure category listing in the budget, such as; salaries, operating supplies equipment, etc.

Law Enforcement Trust Fund – An expendable trust fund established to record confiscated property revenues and the expenditure of those revenues for law enforcement purposes.

LLEBG – Local Law Enforcement Block Grant.

Millage Rate – The tax rate stated in terms of dollars and cents per thousand dollars of assessed property values.

Modified Accrual Basis of Accounting – The basis of accounting in which revenues and expenditures are measured resources available to the City.

Recycling – An operation to collect useful materials from garbage or waste to reprocess in order to have a new use or function.

Operating Budget – A budget for general expenditures such as wages, maintenance, supplies and services.

Ordinance/Resolution – A formal legislative enactment by the governing board of a municipality.

Reserves – An account used to indicate that a portion of a fund balance is reserved for a specific purpose.

Retained Earnings – An equity account reflecting accumulated earning of an enterprise fund.

Revenue – Income of a government from sources, such as tax payments, fees from specific services, receipts from other governments, shared revenues and interest income, fines and forfeitures.

Rolled-Back Rate – This is the tax rate computed in accordance with the “Trim Bill” regulations for an upcoming fiscal year that will yield a dollar amount equal to the amount of property tax levied in the prior year.

Sanitation Fund – A fund established to record solid waste revenues and expenditures. The accrual basis of accounting is used. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed.

“Trim Bill” - “Trim” is an acronym for the “Truth in Millage” state statute governing the determination of millage for taxing authorities. The statute requires strict adherence to a schedule for advertising and holding public hearings; the language in the advertisements; the size of the advertisements; the method of fixing the millage rate; and other millage limitations.

Utility Fund - A fund established to record water and sewer expenditures and revenues. The accrual basis of accounting is used. Revenues are recognized when they are earned and expenses are recognized when they are incurred.