

# *CITY OF CRESTVIEW*

## *Florida*



*Adopted Budget*

*Fiscal Year 2008-2009*

Adopted 9-24-2008  
Revised 12-03-08





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# CITY OF CRESTVIEW

## TABLE OF CONTENTS

Executive Directory	i
Organizational Chart	ii
City Clerk’s Budget Message	iii
Summary of Resources Graph	2
Summary of Appropriations Graph	3
Budget Summary – All Funds	4
Summary of Staff Graph	5
Capital Outlay	9
<b>GENERAL FUND</b>	
General Fund Receipts and Revenues	13
General Government:	
City Council	15
Mayor	17
City Clerk	19
Administrative Services	22
Code Enforcement	24
Public Works:	
Administration	26
Maintenance – Shop	28
Streets	30
Public Safety:	
Police	32
Fire	35
Animal Control	38
Community Services:	
Leisure Services	40
Library	43
<b>DEBT SERVICE FUND</b>	
Debt Service Fund Revenues and Receipts	46
Debt Service Fund Expenditures	47
Debt Schedules	48
<b>CAPITAL PROJECTS FUND</b>	
Capital Projects Fund Revenues and Receipts	54
Capital Projects Fund Expenditures	55

# CITY OF CRESTVIEW

## TABLE OF CONTENTS

### **UTILITY FUND**

Utility Fund Revenues and Receipts	57
Debt Schedules	58

#### Physical Environment:

City Council	63
City Clerk	66
Administration	68

#### Utility Services:

Maintenance	70
Water	72
Sewer	74
Wastewater Treatment Plant	76

### **WATER CONSTRUCTION FUND**

Water Construction Fund Revenue & Receipts	79
Water Construction Fund Expenditures	80

### **SANITATION FUND**

Sanitation Fund Receipts and Revenues	83
Sanitation Fund Expenditures	84

### **CRESTVIEW REDEVELOPMENT AGENCY FUND**

Crestview Redevelopment Trust Fund Revenue and Receipts	87
Crestview Redevelopment Trust Fund Expenditures	88

### **LAW ENFORCEMENT TRUST FUND**

Law Enforcement Trust Fund Revenues & Receipts	91
Law Enforcement Trust Fund Expenditures	92

### **GLOSSARY**

Glossary of Budget Terms	94
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**CITY OF CRESTVIEW, FLORIDA  
EXECUTIVE DIRECTORY**

**2008-2009**

**COUNCIL**

Charles Wells,	Council Member
Charles Baugh,	Council Member
Linda Parker,	Council Member
Robert Allen,	Council Member
Lillie Conyers,	Council Member

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David Cadle,	Mayor
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Janice Young,	City Clerk
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\*

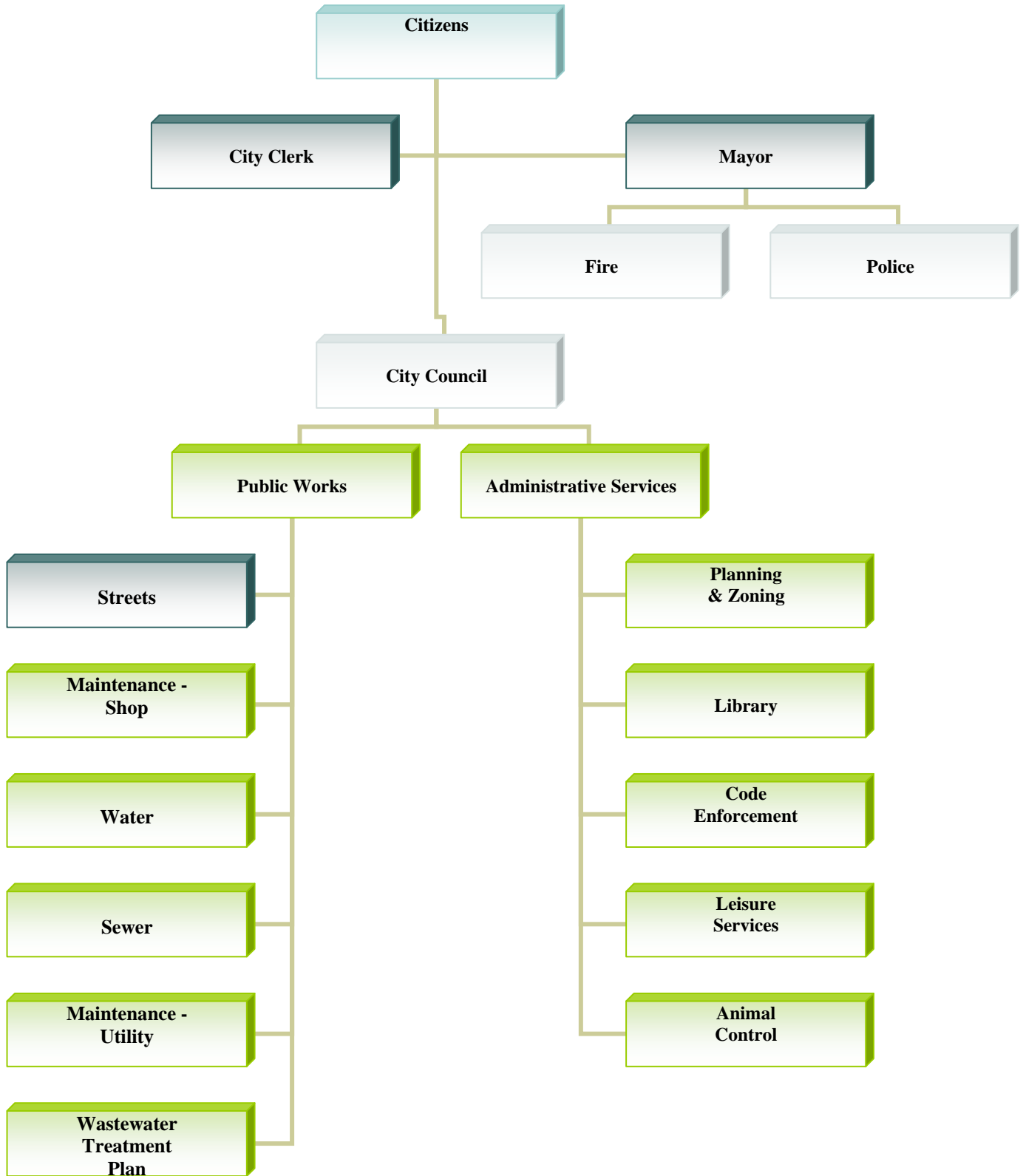
Mike Wing,	Administrative Services Director
Wayne Steele,	Public Works Director
Joseph Traylor,	Fire Chief
Brian Mitchell,	Police Chief

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Patti Mann,	Finance Director
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Ben Holley,	City Attorney
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**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

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September 2008

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, 2008 to September 30, 2009. 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 237 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 includes 3 additional police officer positions for fiscal year 2008-09.

Last fiscal year, 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. We are currently in the second year of a three year plan that increases salaries 7% each year. The intent of this plan is to 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. This concept has proved to be successful as the turnover of employees decreased in FY 2008.

### **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 the net revenues of the water and sewer system.

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.

The \$1,639,000 Public Improvement Revenue Bond, Series 2008 was incurred to finance the acquisition of a building with an interest rate of 3.99%. The bond is secured with half-cent sales tax and other non-ad valorem revenues.

### **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 \$1,627,195 as summarized below:

	Actual 2004-2005	Actual 2005-2006	Actual 2006-2007	Amended 2007-2008	Proposed 2008-2009
Fund Balance, 10/1	\$ 2,929,689	\$ 3,414,143	\$ 5,017,690	\$6,305,527	\$4,895,593
Add: Revenues	10,742,147	11,801,890	12,973,398	13,400,286	12,918,308
Less: Expenditures	(10,129,489)	(9,197,549)	(11,552,890)	(14,810,220)	(16,186,706)
Other Finance Sources	(128,204)	(1,000,791)	(132,671)		
Fund Balance, 9/30	\$ 3,414,143	\$ 5,017,693	\$ 6,305,527	\$ 4,895,593	\$ 1,627,195

## Revenue Trends

### Taxes

Ad valorem tax is the single largest revenue producer for the general fund, accounting for 46% of the current year general fund revenues. The millage rate was set at 5.8466 per thousand dollars of property valuation. There was no change in millage from prior year. Due to a decrease in property values, the millage will produce revenues less than previous year of approximately 6%. 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.

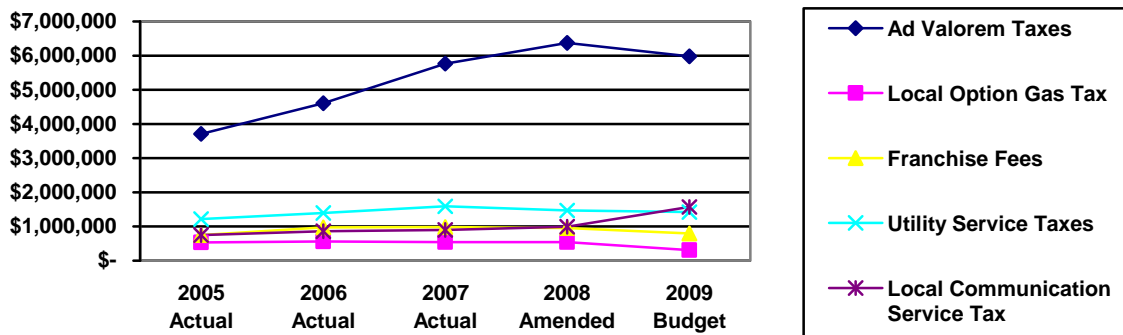
Local Option Gas Tax collected from motor fuel sales in the City comprise 4% of the General Fund Revenues

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 6% of the General Fund revenues. Budget estimates were provided by the Florida Legislative Committee on Intergovernmental Relations.

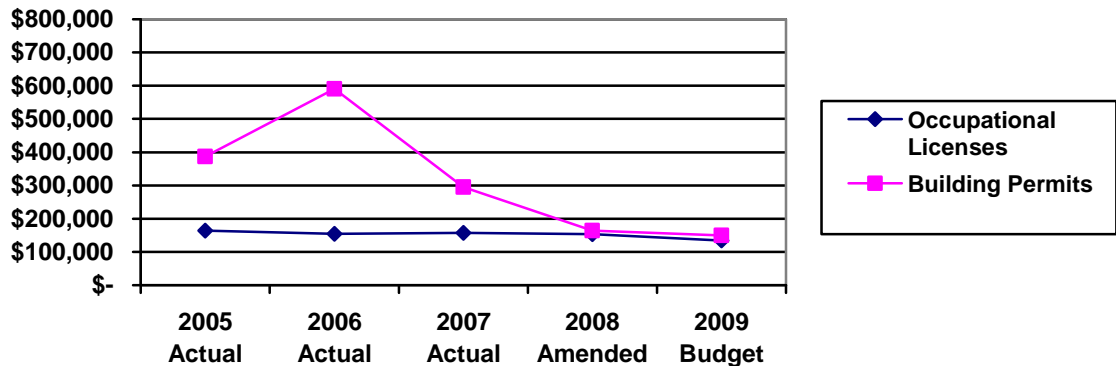
The following graph depicts the five-year trend for Taxes:



### Licenses and Permits

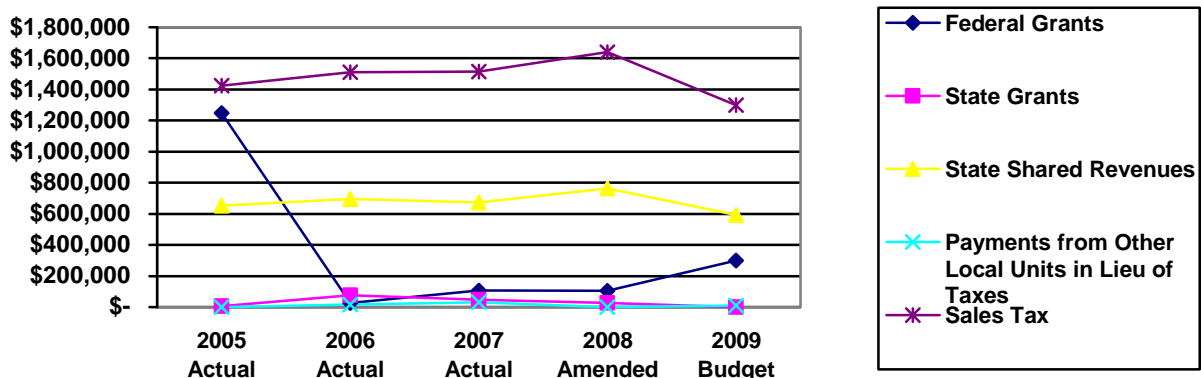
Building Permits and Business Tax Receipts makes up approximately 3% of the General Fund revenues. These revenue are generated due to the growth within the City.

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



**Intergovernmental Revenues**

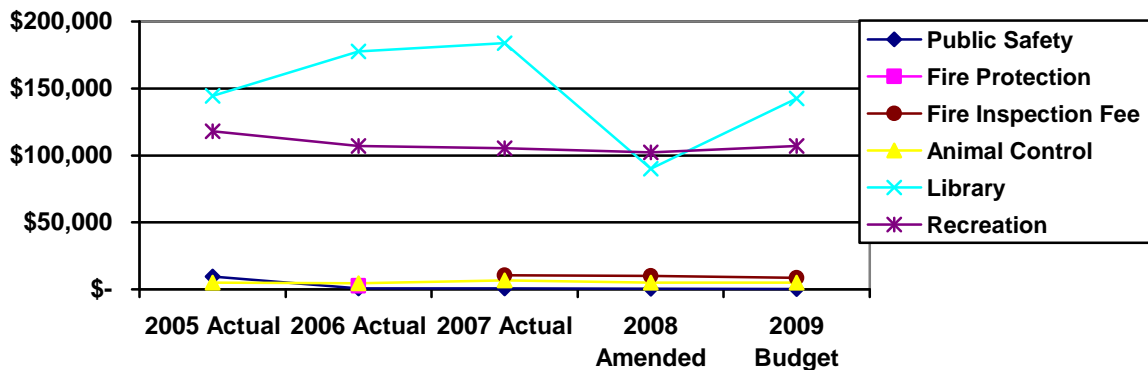
This revenue type accounts for 19% of the General Fund revenues. The largest revenue source is the State Shared Revenue and Half-Cent Sales Tax. Budget estimates are provided by the Florida Legislative Committee on Intergovernmental Relations. The following graph depicts the five-year trend for Intergovernmental Revenues:



**Charges for Services**

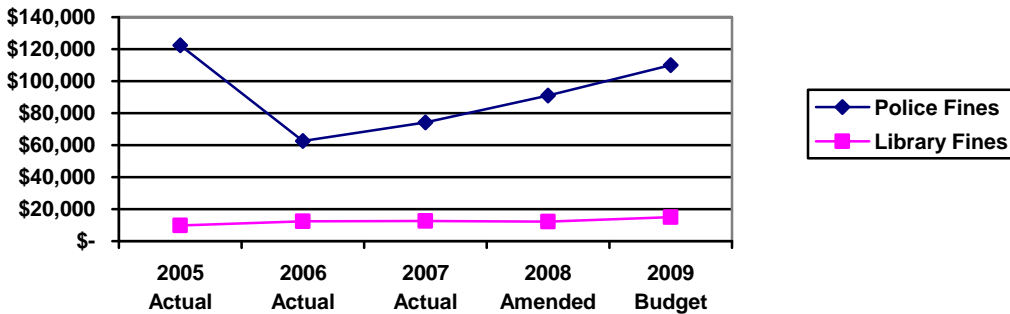
This revenue type comprises 2% of the General Fund revenues. It is unique because this is the only revenue type in the General Fund that is directly tied to services provided. The largest service of this type is the Library Fees which are fees collected for the various recreation programs that is offered 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:



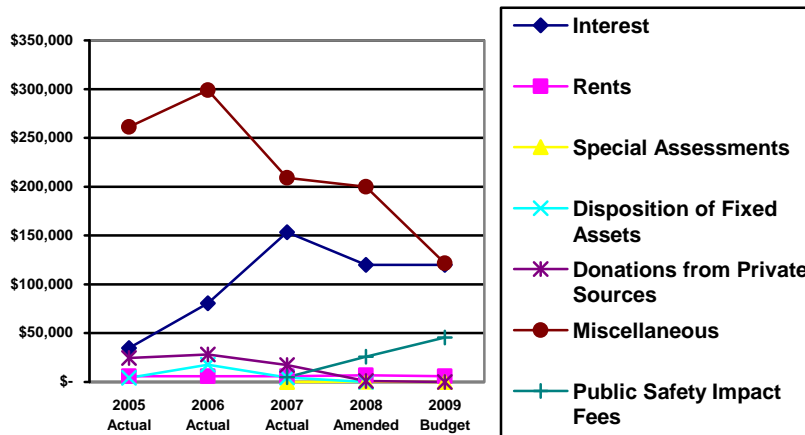
**Fines and Forfeits**

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 2% 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 Transfers 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 one project are on going which are Street Improvements.

## 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 charges, 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 \$15,910,009 as summarized below:

	2005 Actual	2006 Actual	2007 Actual	2008 Amended	2009 Budget
Fund Balance, 10/1	\$ 10,762,155	\$ 13,974,949	\$ 18,788,879	\$ 20,954,615	\$ 18,613,875
Add: Revenues	5,699,939	6,740,042	5,567,722	5,514,704	5,634,981
Less: Expenditures	(2,861,364)	(3,366,545)	(3,941,434)	(7,855,444)	(8,338,847)
Other Finance Sources	374,219	1,440,433	539,448		
Fund Balance, 9/30	<u>\$ 13,974,949</u>	<u>\$ 18,788,879</u>	<u>\$ 20,954,615</u>	<u>\$ 18,613,875</u>	<u>\$ 15,910,009</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 charges) and non-operating revenues (interest earnings, etc).

The Sanitation Fund projected fund balance is \$733,463 or 29% of the Sanitation Fund expenses, as summarized below:

	2005 Actual	2006 Actual	2007 Actual	2008 Amended	2009 Budget
Fund Balance, 10/1	\$ 636,894	\$ 727,409	\$ 862,147	\$ 996,466	\$ 668,081
Add: Revenues	1,614,049	1,747,751	1,832,602	1,927,460	2,627,767
Less: Expenditures	(1,528,434)	(1,616,946)	(1,701,858)	(2,255,845)	(2,562,385)
Other Finance Sources	4,900	3,933	3,575		
Fund Balance, 9/30	<u>\$ 727,409</u>	<u>\$ 862,147</u>	<u>\$ 996,466</u>	<u>\$ 668,081</u>	<u>\$ 733,463</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 are inclusive with the Administrative Services Department and conduct 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

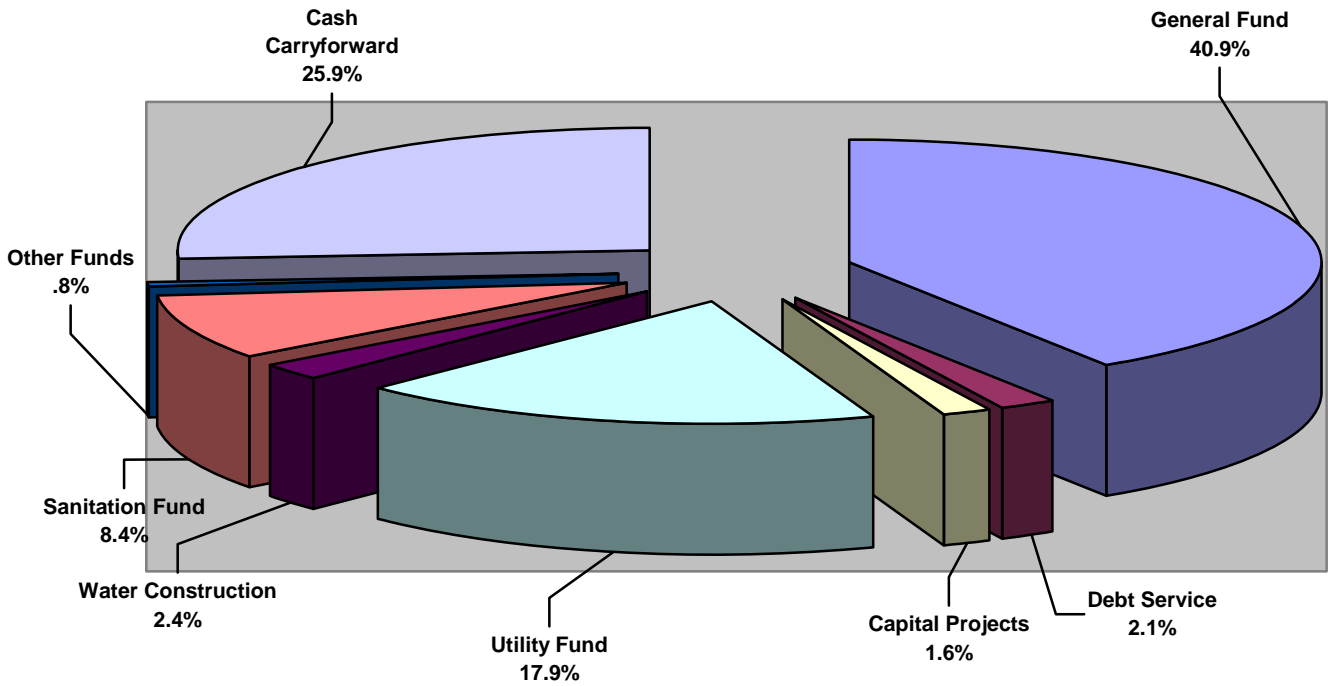
Patti M. Mann  
Finance Director





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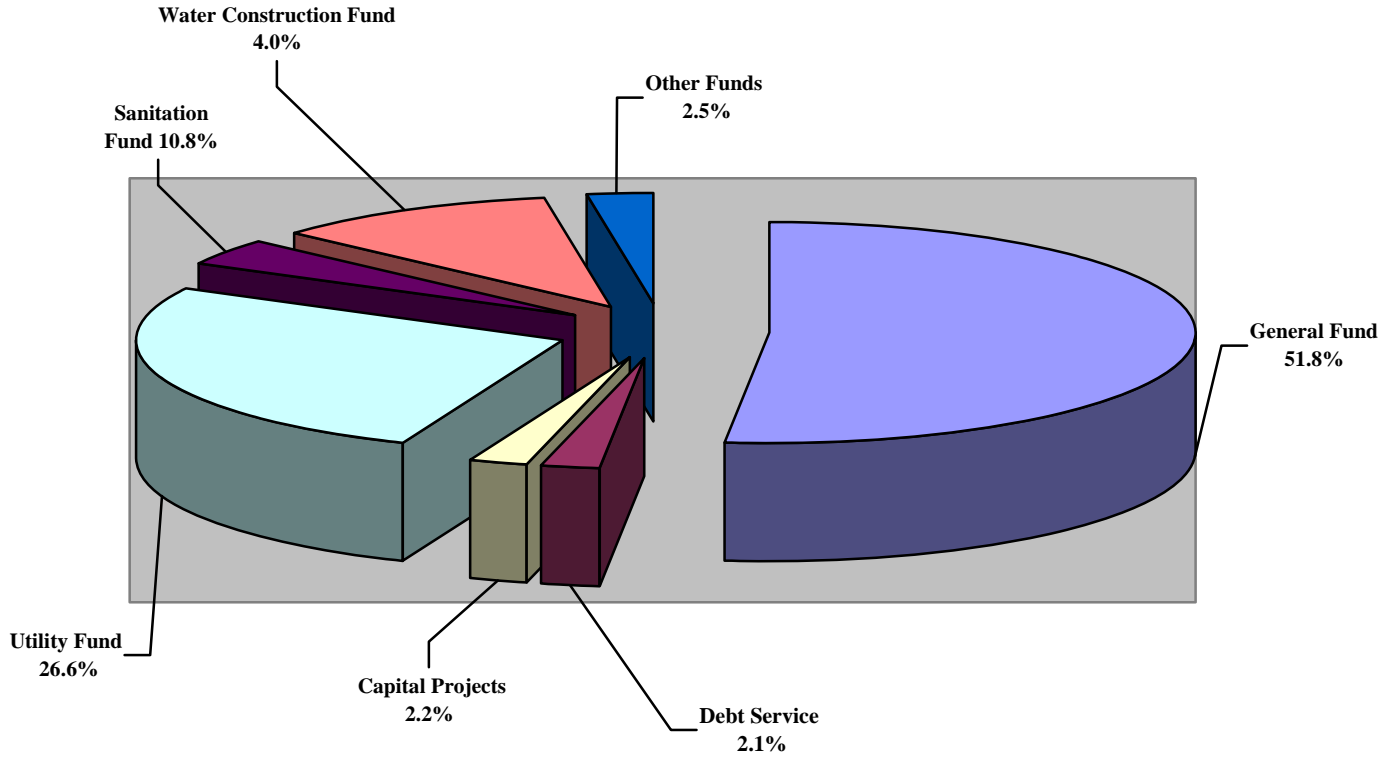
## SUMMARY OF RESOURCES



**TOTAL RESOURCES - \$31,329,213**

	<u>TOTALS</u>	<u>PERCENT OF PERCENT OF BUDGET</u>
General Fund	\$ 12,864,928	40.9%
Debt Service Fund	662,290	2.1%
Capital Projects Fund	500,000	1.6%
Utility Fund	5,634,981	17.9%
Water Construction Fund	755,000	2.4%
Sanitation Fund	2,627,767	8.4%
Other Funds	243,880	0.8%
Cash Carryforward	8,140,367	25.9%
<b>Total Resources</b>	<b><u>\$ 31,429,213</u></b>	<b><u>100.0%</u></b>

## SUMMARY OF APPROPRIATIONS



**TOTAL APPROPRIATIONS - \$31,429,213**

	<b>TOTALS</b>	<b>PERCENT OF BUDGET</b>
General Fund	\$ 16,286,706	51.8%
Debt Service Fund	664,790	2.1%
Capital Projects Fund	700,000	2.2%
Utility Fund	8,350,324	26.6%
Water Construction Fund	1,255,000	4.0%
Sanitation Fund	3,377,767	10.7%
Other Funds	794,626	2.5%
<b>Total Appropriations</b>	<b>\$ 31,429,213</b>	<b>100.00%</b>

**CITY OF CRESTVIEW  
BUDGET SUMMARY  
2008-2009**

*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 <u>BROUGHT FORWARD</u>	\$ 3,421,778	\$ 2,500	\$ 3,965,343	\$ 200,000	\$ 550,746	\$ 8,140,367
<u>ESTIMATED REVENUES:</u>						
TAXES: MILLAGE PER \$1,000						
Ad Valorem Taxes <b>5.8466</b>	5,828,290				153,380	5,981,670
Local Option Taxes	338,833	191,056				529,889
Franchise Fees	820,221	183,409				1,003,630
Utility Service Taxes	1,460,865					1,460,865
Communications Services Tax	873,214					873,214
Licenses and Permits	342,060					342,060
Intergovernmental Revenue	2,463,663	147,310				2,610,973
Charges for Services	265,127		8,059,548			8,324,675
Fines and Forfeitures	125,088				10,000	135,088
Special Assessments	100					100
Miscellaneous Revenue	247,467	140,515	208,200		500	596,682
Other Financing Sources	100,000		750,000	500,000	80,000	1,430,000
<b>TOTAL ESTIMATED REVENUES</b>	<b>12,864,928</b>	<b>662,290</b>	<b>9,017,748</b>	<b>500,000</b>	<b>243,880</b>	<b>23,288,846</b>
<b>TOTAL ESTIMATED REVENUES AND BALANCES BROUGHT FORWARD</b>	<b>\$ 16,286,706</b>	<b>\$ 664,790</b>	<b>\$ 12,983,091</b>	<b>\$ 700,000</b>	<b>\$ 794,626</b>	<b>\$ 31,429,213</b>
<u>EXPENDITURES/EXPENSES:</u>						
General Government Services	\$ 3,244,594				\$ 772,626	\$ 4,017,220
Public Safety	8,641,543				22,000	8,663,543
Physical Environment			11,680,993			11,680,993
Transportation	3,089,784			700,000		3,789,784
Culture & Recreation	1,310,785					1,310,785
Debt Service		664,790	1,302,098			1,966,888
Other Financing Uses						-
<b>TOTAL EXPENDITURES/ EXPENSES</b>	<b>16,286,706</b>	<b>664,790</b>	<b>12,983,091</b>	<b>700,000</b>	<b>794,626</b>	<b>31,429,213</b>
<b>RESERVES</b>						
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<b>\$ 16,286,706</b>	<b>\$ 664,790</b>	<b>\$ 12,983,091</b>	<b>\$ 700,000</b>	<b>\$ 794,626</b>	<b>\$ 31,429,213</b>

**CITY OF CRESTVIEW  
SUMMARY OF STAFF**

	<b>2004-2005 Budgeted Positions</b>	<b>2005-2006 Budgeted Positions</b>	<b>2006-2007 Budgeted Positions</b>	<b>2007-2008 Budgeted Positions</b>	<b>2008-2009 Budgeted Positions</b>
<b>General Government</b>					
<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				
Building Official	1.00	1.00	1.00	1.00	1.00
Planning Official		1.00	1.00	1.00	1.00
Planner	1.00	2.00	2.00	2.00	2.00
Clerk III	2.00	2.00	2.00	2.00	2.00
Building Inspector	1.50	1.50	2.00	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	1.00
Code Enforcement Officer	0.50	0.50			
GIS Tech I			1.00	1.00	1.00
	10.00	12.00	13.00	13.00	13.00
<u>Code Enforcement</u>					
Code Enforcement Officer			1.00	1.00	1.00
			1.00	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	1.50	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	0.00
	4.50	5.00	5.50	5.50	5.00
<b>Public Services</b>					
<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	0.50
Clerk III		0.50	0.50	0.50	0.50
Clerk II	0.50	0.50	0.50	0.50	0.50
	2.00	3.00	3.00	3.00	3.00

**CITY OF CRESTVIEW  
SUMMARY OF STAFF**

	<b>2004-2005 Budgeted Positions</b>	<b>2005-2006 Budgeted Positions</b>	<b>2006-2007 Budgeted Positions</b>	<b>2007-2008 Budgeted Positions</b>	<b>2008-2009 Budgeted Positions</b>
<b>Public Services - Continued</b>					
<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
	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<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	5.00	5.00	5.00	5.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Laborer I	8.00	11.00	11.00	11.00	11.00
Laborer II	4.00				
Laborer III	2.00	6.00	6.00	6.00	6.00
Foreman	1.00	0.00	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	1.00
Tradesman	1.00	1.00	1.00	1.00	1.00
	<b>25.00</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>
<b>Public Safety</b>					
<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	2.00
Clerk III	2.00	2.00	3.00	3.00	2.00
Evidence & Property Clerk	0.00	0.00	0.00	0.00	1.00
Executive Asst.	1.00	1.00	1.00	1.00	1.00
Lieutenant	3.00	7.00	7.00	7.00	6.00
Police Officer	22.00	27.00	35.00	35.00	36.00
Police Sergeant	8.00	4.00	4.00	4.00	5.00
Police Support Commander	1.00	1.00	1.00	1.00	0.00
Corporal	1.00	1.00	1.00	1.00	0.00
Communication Officer	5.00	7.00	9.00	9.00	9.00
Community Service Specialist	1.00	1.00	1.00	1.00	1.00
Investigation Support Tech	0.00	0.00	0.00	0.00	1.00
	<b>46.00</b>	<b>53.00</b>	<b>64.00</b>	<b>64.00</b>	<b>65.00</b>
<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	1.00
Fire Marshal II	1.00	1.00	1.00	1.00	1.00
Captain I	1.00	3.00	3.00	3.00	3.00
Captain II	3.00	3.00	6.00	6.00	6.00

**CITY OF CRESTVIEW  
SUMMARY OF STAFF**

	<b>2004-2005 Budgeted Positions</b>	<b>2005-2006 Budgeted Positions</b>	<b>2006-2007 Budgeted Positions</b>	<b>2007-2008 Budgeted Positions</b>	<b>2008-2009 Budgeted Positions</b>
<b>Public Safety - Continued</b>					
<u>Fire - continued</u>					
Training Chief II	1.00	1.00	1.00	1.00	1.00
Lieutenant	2.00	6.00	9.00	9.00	9.00
Lieutenant I	3.00				
Lieutenant II	1.00				
Firefighter	9.00	9.00	12.00	12.00	24.00
Communication Officer	4.00	4.00	5.00	5.00	5.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Chief Battalion		4.00	3.00	3.00	3.00
Communication Supervisor	1.00	1.00	1.00	1.00	1.00
	<b>29.00</b>	<b>35.00</b>	<b>45.00</b>	<b>45.00</b>	<b>57.00</b>
<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
	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Culture/Recreation</b>					
<u>Parks &amp; Recreation</u>					
Leisure Services Director	1.00				
Park & Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Laborer III			1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Recreation Aide I	2.00	1.00	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
	<b>11.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>
<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	1.00
Clerk III			1.00	1.00	1.00
Clerk II	1.00	1.00	1.00	1.00	1.00
Clerk I	2.00	3.00	3.00	3.00	3.00
Aide	2.00	2.00	2.00	2.00	2.00
	<b>8.00</b>	<b>9.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

**CITY OF CRESTVIEW  
SUMMARY OF STAFF**

	<b>2004-2005 Budgeted Positions</b>	<b>2005-2006 Budgeted Positions</b>	<b>2006-2007 Budgeted Positions</b>	<b>2007-2008 Budgeted Positions</b>	<b>2008-2009 Budgeted Positions</b>
<b>UTILITY FUND</b>					
<b>General Government</b>					
<u>City Council</u>	2.50	2.50	2.50	2.50	2.50
	2.50	2.50	2.50	2.50	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	0.00
Utility Billing Supervisor	1.00	1.00	1.00	1.00	1.00
	7.00	7.00	7.50	7.50	7.00
<b>Public Services</b>					
<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	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
	2.50	3.00	3.00	3.00	3.00
<b>Utility Services</b>					
<u>Maintenance</u>					
Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Operator	1.00				
Electrician	1.00	1.00	2.00	2.00	2.00
Location Specialist	1.00	2.00	2.00	2.00	2.00
Utility Service Worker	1.00	2.00	2.00	2.00	3.00
Equipment Operator I		1.00	1.00	1.00	1.00
	5.00	7.00	8.00	8.00	9.00
<u>Water</u>					
Water Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Operator	1.00	1.00	2.00	2.00	2.00
Mechanic II		1.00	1.00	1.00	2.00
Mechanic I	2.00	2.00	2.00	2.00	1.00
Utility Service Worker	2.00	3.00	3.00	3.00	2.00
Equipment Operator I	1.00				
	7.00	8.00	9.00	9.00	8.00
<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
	2.00	2.00	2.00	2.00	2.00
<b>TOTAL PERSONNEL</b>	<b>173.00</b>	<b>198.00</b>	<b>227.00</b>	<b>227.00</b>	<b>239.00</b>



**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>
<b>GENERAL FUND</b>		
City Council:		
Computer Upgrade	10,000	\$ 10,000
Administrative Services		
Software	10,000	
Computers	8,000	\$ 18,000
Public Works Administration:		
Improvements - Building	48,702	
Update and Replace Computers	15,000	\$ 63,702
Maintenance:		
Improvements - Warehouse Stall	51,250	
New Fuel Tanks	73,329	
Vehicle	25,500	
Compressor, Trf Lift, Rotary Lift	10,467	
Replace Computers	1,499	\$ 162,045
Streets:		
Improvements - Drainage, Street Overlay and Repair	437,935	
Sweeper Truck	198,000	
Tractor	20,000	
Trimmers, Blowers	7,500	\$ 663,435
Police:		
Vehicles	228,000	
Computers	10,500	
Software	7,000	
Weapons	8,350	
Vests	17,200	
Radios	6,400	
Radars	5,100	
Trunk Mounted Gun Locks	3,000	\$ 285,550
Fire:		
Radio Upgrade	20,750	
Vehicles	16,308	
Safety Equipment	5,000	
Hoses	3,000	
Computer Upgrades	10,178	\$ 55,236

**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>
<b>GENERAL FUND</b>		
Leisure Services:		
Computers	\$ 7,000	\$ 7,000
Library:		
Books	\$ 44,000	
Computers	9,000	\$ 53,000
<b>UTILITY FUND:</b>		
City Council:		
Furniture & Equipment	\$ 10,000	\$ 10,000
Public Works Administration:		
Computer Upgrade	\$ 26,623	
Improvement - Building	62,618	\$ 89,241
Maintenance:		
Lift Stations	\$ 203,900	
Trucks	150,000	
Vacuum Pump for Boring Crew	45,000	\$ 398,900
Water:		
Tank	\$ 750,000	
Water Mains	555,000	
Fire Hydrants	125,000	
Generators	22,000	
Light Bars for Truck	6,000	
Arrow Board	6,000	
Message Board	25,000	\$ 1,489,000
Sewer:		
Trunk Sewer Line	\$ 300,000	
Kubota RTV 4x4	13,000	
Light Tower and Generator	22,000	
L.E.D. Light Bars	6,000	
Scissor Lift	11,200	\$ 352,200
Wastewater Treatment Plant:		
Equipment Upgrade	\$ 34,788	\$ 34,788



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# ***GENERAL FUND***

## ***ANNUAL BUDGET***

***2008-2009***

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

FUND 001	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>TAXES</b>						
311.00	Ad Valorem Taxes	\$ 3,714,784	\$ 4,604,381	\$ 5,764,761	\$ 6,371,219	\$ 5,828,290
	<b>Total Taxes</b>	3,714,784	4,604,381	5,764,761	6,371,219	5,828,290
<b>SALES, USE, AND FUEL TAXES</b>						
312.40	Local Option Gas Tax	339,284	347,798	350,754	350,590	304,390
	<b>Total Sales, Use, and Fuel Taxes</b>	339,284	347,798	350,754	350,590	304,390
<b>FRANCHISE FEES</b>						
313.10	Electricity	611,381	784,002	822,944	788,721	638,682
313.40	Gas	137,454	184,763	158,634	168,303	154,808
	<b>Total Franchise Fees</b>	748,835	968,765	981,578	957,024	793,490
<b>UTILITY SERVICE TAXES</b>						
314.10	Electricity	1,004,919	1,161,740	1,346,141	1,220,087	1,199,066
314.30	Water	118,281	139,043	136,492	139,736	131,529
314.40	Gas	94,146	95,563	101,740	106,507	86,227
	<b>Total Utility Service Taxes</b>	1,217,346	1,396,346	1,584,372	1,466,330	1,416,822
<b>LOCAL COMMUNICATION SERVICE TAX</b>						
315.00	Communications Services Tax	750,908	860,278	893,887	987,253	1,573,214
	<b>Total Local Communication Service Tax</b>	750,908	860,278	893,887	987,253	1,573,214
<b>LICENSES &amp; PERMITS</b>						
321.00	Business Tax Receipts	164,425	154,475	157,683	153,345	134,793
322.00	Building Permits	387,066	590,738	294,729	164,309	199,808
	<b>Total Licenses &amp; Permits</b>	551,491	745,213	452,412	317,654	334,601
<b>FEDERAL GRANTS</b>						
331.11	CDBG -FY04	553,346	26,513			-
311.12	CDBG - FY03	630,329				-
331.20	Public Safety	65,207			104,065	300,000
331.50	FEMA	-	513	105,882	-	-
	<b>Total Federal Grants</b>	1,248,882	27,026	105,882	104,065	300,000
<b>STATE GRANTS</b>						
334.20	Public Safety	4,821	10,000	46,514	26,288	-
334.50	Economic Environment	2,139	64,971	-	-	-
	<b>Total State Grants</b>	6,960	74,971	46,514	26,288	-
<b>STATE SHARED REVENUES</b>						
335.12	Revenue Sharing	602,084	636,065	626,247	682,254	539,356
335.14	Mobile Home License	8,913	13,123	7,260	10,972	5,904
335.15	Alcoholic Beverage License	7,235	7,796	8,260	10,198	10,288
335.18	Sales Tax	794,275	1,295,536	1,316,840	1,405,698	1,299,732
335.20	Public Safety	3,240	3,340	3,443	3,000	3,000
335.49	Other Transportation	32,619	35,101	28,264	57,438	35,000
	<b>Total State Shared Revenues</b>	1,448,366	1,990,961	1,990,315	2,169,560	1,893,280
<b>PAYMENTS FROM OTHER LOCAL UNITS IN LIEU OF TAXES</b>						
339.00	Payment in Lieu of Taxes	-	15,449	31,061	11,000	11,000
	<b>Total Payments</b>	-	15,449	31,061	11,000	11,000

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

FUND 001	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>PUBLIC SAFETY</b>						
342.10	Public Safety - Fingerprinting	\$ 9,634	\$ 596	\$ 687	\$ 401	\$ 300
342.20	Fire Protection		2,573		-	-
342.50	Fire Inspection Fees	-	-	10,370	10,000	8,500
	<b>Total Public Safety</b>	9,634	3,169	11,057	10,401	8,800
<b>CHARGES FOR SERVICES</b>						
346.40	Animal Control Fees	4,953	4,457	6,768	5,000	5,000
347.10	Library Fees	144,370	177,630	183,887	90,000	142,500
347.20	Recreation Fees	117,938	107,080	105,281	102,332	107,087
	<b>Total Charges for Services</b>	267,261	289,167	295,936	197,332	254,587
<b>FINES AND FORFEITS</b>						
351.00	Police Fines	122,404	62,528	74,207	91,000	110,088
352.00	Library Fines	9,772	12,491	12,682	12,110	15,000
	<b>Total Fines and Forfeits</b>	132,176	75,019	86,889	103,110	125,088
<b>MISCELLANEOUS REVENUES</b>						
361.10	Interest Earnings	34,827	80,651	153,319	120,000	120,000
362.00	Rents & Royalties	6,000	6,000	6,000	7,000	6,000
362.00	Special Assessments	-	-	-	460	100
363.22	Public Safety Impact Fees	-	-	4,800	-	-
364.00	Disposition of Fixed Assets	4,297	17,670	4,746	-	-
366.00	Donations fr Private Sources	24,596	28,293	17,329	1,000	-
369-00	Miscellaneous Revenues	261,093	299,026	209,114	200,000	121,467
	<b>Total Miscellaenous Revenues</b>	330,813	431,640	395,308	328,460	247,567
<b>OTHER SOURCES</b>						
382.10	Transfer From Utility Fund	500,000	-	-	-	100,000
	<b>Total Other Sources</b>	500,000	-	-	-	100,000
<b>TOTAL ESTIMATED RECEIPTS</b>		<b>11,266,742</b>	<b>11,830,183</b>	<b>12,990,726</b>	<b>13,400,286</b>	<b>13,191,129</b>
<b>CASH BALANCE BROUGHT FORWARD</b>		<b>1,298,864</b>	<b>1,362,446</b>	<b>1,639,808</b>	<b>1,409,934</b>	<b>3,421,778</b>
<b>TOTAL ESTIMATED RECEIPTS AND BALANCES</b>		<b>\$ 12,565,606</b>	<b>\$ 13,192,629</b>	<b>\$ 14,630,534</b>	<b>\$ 14,810,220</b>	<b>\$ 16,612,907</b>

**CITY COUNCIL**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 48,164	\$ 48,023	\$ 202,837	\$ 188,804	\$ 213,342
Operating Expenses	317,615	413,964	384,749	579,975	446,913
Capital Outlay	1,403,866	23,333	11,465	1,659,000	10,000
Grants and Aids	8,218	5,700	5,000	10,000	-
Other Uses	652,800	1,029,084	150,000	937,666	526,201
	<b>\$ 2,430,663</b>	<b>\$ 1,520,104</b>	<b>\$ 754,051</b>	<b>\$ 3,375,445</b>	<b>\$ 1,196,456</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
Council Members	2.50	2.50	2.50	2.50	2.50
<b>Total</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>

**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-year 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's annual budget.
3. Encourage continued participation in community activities and governmental affairs.
4. Continue to represent the citizens of Crestview by formulating and enacting public policy and by providing the leadership necessary to meet community needs.

**ACTIVITY MEASUREMENTS**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Number of Regular City Council Meetings	22	25	23	24	24
Number of Council Workshops	8	6	9	5	7
Number of Special City Council Meetings	11	15	10	12	13
Number of Ordinances Adopted	29	103	59	40	35
Number of Resolutions Adopted	45	28	32	25	25

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>GENERAL GOVERNMENT - CITY COUNCIL</b>						
<b>PERSONAL SERVICES</b>						
511.11-00	Executive Salaries	\$ 15,484	\$ 11,550	12,383	12,600	12,600
511.13-00	Regular Salaries	24,472	28,417	31,000	31,000	31,000
511.21-00	Payroll Taxes	3,426	3,047	3,339	3,336	3,335
511.22-00	Retirement Contributions			150,000	126,200	150,000
511.23-00	Group Insurance	4,719	4,935	6,032	15,583	16,322
511.24-00	Worker's Compensation Insurance	63	74	83	85	85
	Total Personal Services	48,164	48,023	202,837	188,804	213,342
<b>OPERATING EXPENSES</b>						
511.31-00	Legal Fees	25,090	26,523	29,877	50,000	35,531
511.32-00	Auditing Fees	26,738	26,600	24,250	30,000	25,000
511.34-00	Other Contract Services	73,792	179,500	87,057	199,000	110,000
511.34-01	Janitorial	3,575	8,044	2,313	4,000	5,184
511.34-02	Pest Control	435	390	400	500	500
511.40-00	Travel	4,599	3,741	4,594	5,200	7,500
511.41-00	Communications	1,254	1,400	1,484	3,500	4,000
511.42-00	Postage	2,676	4,239	4,134	3,000	3,000
511.43-00	Utility Services	4,012	3,638	3,403	5,000	4,500
511.44-00	Rentals and Leases	3,664	3,395	4,150	4,700	5,000
511.45-00	Insurance	94,988	103,251	165,772	200,000	187,698
511.46-00	Repair & Maintenance	2,497	4,271	15,596	8,000	9,500
511.47-00	Printing	501	163	-	30	-
511.49-00	Other Current Charges	40,450	20,338	4,471	18,970	5,000
511.49-01	Refunds	3,941	7,298	11	5,000	-
511.51-00	Office Supplies	1,598	772	964	2,575	2,000
511.52-00	Operating Supplies	16,649	7,578	22,859	24,970	30,000
511.52-03	Advertising	7,489	9,801	4,897	10,000	7,500
511.54-00	Dues and Subscriptions	3,494	2,920	4,585	4,500	4,500
511.55-00	Training	173	100	3,932	1,030	500
	Total Operating Expenses	317,615	413,964	384,749	579,975	446,913
<b>CAPITAL OUTLAY</b>						
511.62-00	Buildings	58,150	-	-	1,644,000	-
511.63-00	Improvements	639,716	23,333	-	-	-
511.64-00	Equipment			11,465	15,000	10,000
511.65-00	Construction in Progress	706,000			-	-
	Total Capital Outlay	1,403,866	23,333	11,465	1,659,000	10,000
<b>GRANTS AND AIDS</b>						
511.82-00	Aids to Private Organizations	8,218	5,700	5,000	10,000	-
	Total Grants and Aids	8,218	5,700	5,000	10,000	-
<b>OTHER USES</b>						
511.95-00	Contingencies	-	-		463,866	526,201
511.97-00	Interfund Transfers	652,800	1,029,084	150,000	273,800	
511.99-00	Reserve				200,000	
	Total Other Uses	652,800	1,029,084	150,000	937,666	526,201
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,430,663</b>	<b>\$ 1,520,104</b>	<b>\$ 754,051</b>	<b>\$ 3,375,445</b>	<b>\$ 1,196,456</b>



**MAYOR**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal	\$ 50,793	\$ 52,242	\$ 57,007	\$ 61,817	\$ 71,235
Operating Expenses	8,550	8,902	12,657	14,512	17,630
Capital Outlay	-	-	-	6,700	1,500
<b>Total</b>	<b>\$ 59,343</b>	<b>\$ 61,144</b>	<b>\$ 69,664</b>	<b>\$ 83,029</b>	<b>\$ 90,365</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
Mayor	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**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**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Number of Regular City Council Meetings	22	25	23	24	24
Number of Council Workshops	8	6	9	5	7
Number of Special City Council Meetings	11	15	10	12	13
Number of Ordinances Adopted	29	103	59	40	35
Number of Resolutions Adopted	45	28	32	25	25

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>GENERAL GOVERNMENT - MAYOR</b>						
<b>PERSONAL SERVICES</b>						
512.11-00	Executive Salaries	\$ 15,000	\$ 15,173	\$ 15,000	\$ 15,000	\$ 15,000
512.12-00	Regular Salaries	23,646	24,943	26,759	30,497	33,672
512.21-00	Payroll Taxes	2,640	2,738	2,866	3,481	3,723
512.22-00	Retirement Contributions	1,143	1,237	1,323	1,525	1,684
512.23-00	Group Insurance	8,162	7,916	10,829	11,005	16,826
512.24-00	Worker's Compensation Insuranc	202	233	230	309	330
	Total Personal Services	<u>50,793</u>	<u>52,242</u>	<u>57,007</u>	<u>61,817</u>	<u>71,235</u>
<b>OPERATING EXPENSES</b>						
512.34-00	Contractual Services	38	-	-	-	-
512.40-00	Travel	182	14	1,428	3,137	3,455
512.41-00	Communications	2,027	2,065	1,925	2,122	2,065
512.42-00	Postage	50	18	157	325	359
512.43-00	Utility Services	1,541	1,676	1,939	1,700	1,977
512.44-00	Rentals and Leases	2,470	2,424	2,325	2,704	2,840
512.46-00	Repair & Maintenance	146	149	229	163	180
512.49-00	Other Current Charges	122	98	-	1,150	2,216
512.51-00	Office Supplies	910	1,553	558	1,000	1,969
512.52-00	Operating Supplies	796	631	3,838	1,787	3,469
512.54-00	Dues and Subscriptions	267	273	258	424	600
	Total Operating Expenses	<u>8,550</u>	<u>8,902</u>	<u>12,657</u>	<u>14,512</u>	<u>19,130</u>
<b>CAPITAL OUTLAY</b>						
512.64-00	Equipment	-	-	-	6,700	-
	Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,700</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>		<u><u>\$ 59,344</u></u>	<u><u>\$ 61,144</u></u>	<u><u>\$ 69,664</u></u>	<u><u>\$ 83,029</u></u>	<u><u>\$ 90,365</u></u>

**CITY CLERK**

<b>Expenditures</b>	<b>2004-2005 Actual</b>	<b>2005-2006 Actual</b>	<b>2006-2007 Actual</b>	<b>2007-2008 Amended</b>	<b>2008-2009 Budget</b>
Personal Services	\$ 209,656	\$ 236,034	\$ 264,844	\$ 321,976	\$ 289,266
Operating Supplies	16,432	19,509	14,276	27,476	23,160
Capital Outlay	-	9,950	-	10,000	-
<b>Total</b>	<b>\$ 226,088</b>	<b>\$ 265,493</b>	<b>\$ 279,120</b>	<b>\$ 359,452</b>	<b>\$ 312,426</b>

<b>PERMANENT POSITIONS</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>
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	1.50	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	-
<b>Total</b>	<b>4.50</b>	<b>5.00</b>	<b>5.50</b>	<b>5.50</b>	<b>5.00</b>

**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.

**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. Prepares routine and special reports as necessary
5. Maintains general ledgers and provide up-to-date budget analysis for all funds and departments.
6. Completes payroll accurately on a weekly bases

**ACTIVITY MEASUREMENTS**

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>
Number of payroll checks prepared	9,071	9,926	11,361	12,497	13,747
Number of accounts payable checks issued	6,072	5,716	6,397	6,062	6,500
Number of Liability Insurance claims filed	24	16	9	8	10
Number of Workers Comp. claims filed	46	38	29	32	35
Number of Occupational Licenses issued	1,003	1,052	1,147	1,083	1,115

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

<b>Fund 001</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-2005 ACTUAL</b>	<b>2005-2006 ACTUAL</b>	<b>2006-2007 ACTUAL</b>	<b>2007-2008 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>GENERAL GOVERNMENT - CITY CLERK</b>						
<b>PERSONAL SERVICES</b>						
513.11-00	Executive Salaries	\$ 60,312	\$ 65,474	\$ 70,021	\$ 78,307	\$ 86,302
513.12-00	Salaries and Wages	106,497	125,037	144,820	171,103	144,298
513.14-00	Unscheduled Overtime	-	39	-	-	-
513.21-00	Payroll Taxes	12,898	14,284	16,460	19,080	17,641
513.22-00	Retirement Contributions	5,285	6,251	6,172	8,555	7,215
513.23-00	Group Insurance	23,767	23,834	26,178	43,240	32,230
513.24-00	Worker's Compensation Insuranc	897	1,115	1,193	1,691	1,580
	Total Personal Services	<u>209,656</u>	<u>236,034</u>	<u>264,844</u>	<u>321,976</u>	<u>289,266</u>
<b>OPERATING EXPENSES</b>						
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	-	-	-	1,500	750
513.41-00	Communications	3,176	3,251	3,355	4,326	4,500
513.42-00	Postage	41	-	16	1,100	1,400
513.43-00	Utilities	1,682	1,828	2,092	2,200	2,500
513.44-00	Rentals & Leases	2,339	2,518	1,499	2,250	2,000
513.45-00	Insurance	79	-	79	200	110
513.46-00	Repair and Maintenance	-	-	850	200	300
513.49-00	Other Current Charges	100	-	133	100	-
513.51-00	Office Supplies	3,649	4,195	2,978	6,000	5,000
513.52-00	Operating Supplies	3,212	2,006	2,654	3,800	5,000
513.52-02	Fuel	-	-	79	150	100
513.52-03	Advertising	31	-	86	150	-
513.54-00	Dues and Subscriptions	395	693	415	500	500
513.55-00	Training	230	3,472	-	5,000	1,000
	Total Operating Expenses	<u>16,432</u>	<u>19,509</u>	<u>14,276</u>	<u>27,476</u>	<u>23,160</u>
<b>CAPITAL OUTLAY</b>						
524.64.00	Equipment	-	9,950	-	10,000	-
	Total Capital Outlay	<u>-</u>	<u>9,950</u>	<u>-</u>	<u>10,000</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>		<b><u>\$ 226,088</u></b>	<b><u>\$ 265,493</u></b>	<b><u>\$ 279,120</u></b>	<b><u>\$ 359,452</u></b>	<b><u>\$ 312,426</u></b>

**ADMINISTRATIVE SERVICES**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 518,423	\$ 587,819	\$ 680,011	\$ 782,126	\$ 835,462
Operating Expenses	82,095	124,180	94,810	103,675	90,435
Capital Outlay		60,657	-	20,000	18,000
<b>TOTAL</b>	<b>\$ 600,518</b>	<b>\$ 772,656</b>	<b>\$ 774,821</b>	<b>\$ 905,801</b>	<b>\$ 943,897</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
Administrative Services Director	1.00	1.00	1.00	1.00	1.00
Assistant Planning Director	1.00				
Building Official	1.00	1.00	1.00	1.00	1.00
Planning Official		1.00	1.00	1.00	1.00
Planner	1.00	2.00	2.00	2.00	2.00
Clerk III	2.00	2.00	2.00	2.00	2.00
Building Inspector	1.50	1.50	2.00	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	1.00
Code Enforcement Officer	0.50	0.50			
GIS Tech I			1.00	1.00	1.00
<b>Total</b>	<b>10.00</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>

**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**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Number of Building Permits issued	3,114	2,995	1,738	807	800
Number of Building Inspections performed	12,456	11,980	10,428	4,842	4,500

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2004-2005 ACTUAL	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 AMENDED	2008-2009 BUDGET
<b>GENERAL GOVERNMENT - ADMINISTRATIVE SERVICES</b>						
<b>PERSONAL SERVICES</b>						
515.12-00	Salaries and Wages	\$ 362,664	\$ 441,718	\$ 501,150	\$ 567,450	\$ 622,773
515.14-00	Unscheduled Overtime	29	-	-	-	-
515.21-00	Payroll Taxes	27,292	31,945	36,310	43,410	47,642
515.22-00	Retirement Contributions	55,408	22,063	24,870	28,373	31,139
515.23-00	Group Insurance	60,430	77,604	105,430	125,264	115,304
512.24-00	Worker's Compensation Insuranc	12,600	14,488	12,251	16,879	18,604
512.25-00	Unemployment Compensations	-	-	-	750	-
	Total Personal Services	518,423	587,818	680,011	782,126	835,462
<b>OPERATING EXPENSES</b>						
515.34-00	Other Contract Services	1,883	6,151	927	1,250	2,000
515.34-01	Janitorial	5,400	5,400	2,875	4,000	5,000
515.34-02	Pest Control	220	240	220	525	300
515.40-00	Travel	2,282	1,433	1,902	3,400	2,000
515.41-00	Communications	7,223	9,110	9,776	10,000	7,000
515.42-00	Postage	1,607	1,140	1,358	1,500	2,000
515.43-00	Utilities	5,341	5,789	6,625	6,000	7,260
515.44-00	Rentals & Leases	7,532	8,028	12,027	8,750	9,000
515.45-00	Insurance	2,693	673	2,685	1,500	1,500
515.46-00	Repair and Maintenance	1,061	2,480	7,474	3,570	3,000
515.46-01	Repair - Auto	1,351	2,965	1,669	2,625	2,625
515.46-02	Repairs - Building	-	-	-	-	-
515.47-00	Printing	126	728	110	900	250
515.49-00	Other Current Charges	12,108	9,824	7,654	11,000	7,500
515.49-01	Refunds	1,280	6,955	240	2,000	-
515.51-00	Office Supplies	2,709	8,437	10,519	6,000	6,000
515.52-00	Operating Supplies	12,321	15,440	11,213	13,000	10,000
515.52-01	Uniforms	75	272	1,100	1,155	1,000
515.52-02	Fuel	1,184	1,488	3,089	4,500	4,000
515.52-03	Advertising	8,301	30,281	9,079	15,000	15,000
515.54-00	Dues and Subscriptions	3,924	3,063	1,874	2,500	1,500
515.55-00	Training	3,474	4,284	2,394	4,500	3,500
	Total Operating Expenses	82,095	124,181	94,810	103,675	90,435
<b>CAPITAL OUTLAY</b>						
515.64-00	Equipment	-	36,157	-	10,000	8,000
515.67-00	Capitalized Software	-	24,500	-	10,000	10,000
	Total Capital Outlay	-	60,657	-	20,000	18,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 600,518</b>	<b>\$ 772,656</b>	<b>\$ 774,821</b>	<b>\$ 905,801</b>	<b>\$ 943,897</b>

**CODE ENFORCEMENT**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ -	\$ -	\$ 51,485	\$ 59,794	\$ 64,332
Operating Expenses	-	-	3,215	12,347	9,100
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,700</b>	<b>\$ 72,141</b>	<b>\$ 73,432</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
Code Enforcement Officer			1.00	1.00	1.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

**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**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>
Number of Code Enforcement Cases	142	164	158	162	167



**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

<b>Fund 001</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>GENERAL GOVERNMENT - CODE ENFORCEMENT</b>						
<b>PERSONAL SERVICES</b>						
524.12.00	Salaries and Wages	\$ -	\$ -	\$ 34,668	\$ 39,006	\$ 43,099
524.14.00	Unscheduled Overtime			-		-
524.21.00	Payroll Taxes			2,502	2,984	3,297
524.22.00	Retirement Contributions			1,719	1,950	2,155
524.23.00	Group Insurance			9,428	10,891	10,297
524.24.00	Worker's Compensation Insurance			3,168	4,963	5,484
	Total Personal Services	-	-	51,485	59,794	64,332
<b>OPERATING EXPENSES</b>						
524.34.00	Other Contract Services			-	100	-
524.40.00	Travel			-	3,697	2,000
524.41.00	Communications			1,037	1,500	1,000
524.42.00	Postage			-	100	100
524.43.00	Utilities			-	-	-
524.44.00	Rentals & Leases			-	-	-
524.45.00	Insurance			505	500	400
524.46.00	Repair and Maintenance Services			-	250	-
524.46.01	Repair - Auto			134	1,000	1,000
524.51.00	Office Supplies			-	500	300
524.52.00	Operating Supplies			395	1,500	500
524.52.01	Uniforms			-	-	300
524.52.02	Fuel			1,009	1,500	2,000
524.54.00	Dues and Subscriptions			-	400	300
524.55.00	Training			135	1,300	1,200
	Total Operating Expenses	-	-	3,215	12,347	9,100
<b>CAPITAL OUTLAY</b>						
524.64.00	Equipment			-	-	-
	Total Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,700</b>	<b>72,141</b>	<b>73,432</b>

**PUBLIC WORKS ADMINISTRATION**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 111,125	\$ 158,799	\$ 178,790	\$ 206,578	\$ 222,998
Operating Expenses	87,416	71,555	82,320	81,130	176,681
Capital Outlay	169,254	16,088	45,090	16,335	63,702
<b>Total</b>	<b>\$ 367,795</b>	<b>\$ 246,442</b>	<b>\$ 306,200</b>	<b>\$ 304,043</b>	<b>\$ 463,381</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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	0.50
Clerk III		0.50	0.50	0.50	0.50
Clerk II	0.50	0.50	0.50	0.50	0.50
<b>Total</b>	<b>2.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**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**

<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
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NA

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

<b>Fund 001</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>GENERAL GOVERNMENT - PUBLIC WORKS ADMINISTRATION</b>						
<b>PERSONAL SERVICES</b>						
519.12.00	Salaries and Wages	\$ 84,342	\$ 119,326	\$ 133,935	\$ 149,440	\$ 156,798
519.14.00	Unscheduled Overtime	-	14	82	-	-
519.21.00	Payroll Taxes	6,359	8,850	9,896	11,432	11,995
519.22.00	Retirement Contributions	2,534	4,232	4,699	7,472	7,840
519.23.00	Group Insurance	11,127	17,173	21,929	25,327	34,640
519.24.00	Worker's Compensation Insurance	6,763	9,205	8,249	12,907	11,725
	Total Personal Services	<u>111,125</u>	<u>158,800</u>	<u>178,790</u>	<u>206,578</u>	<u>222,998</u>
<b>OPERATING EXPENSES</b>						
519.33.00	Engineering Fees	-	-	-	-	22,960
519.34.00	Contractual Services	120	84	498	-	31,500
519.34.01	Janitorial	6,328	3,660	2,570	3,186	7,500
519.34.02	Pest Control	-	813	725	538	1,502
519.40.00	Travel	-	17	47	-	5,874
519.41.00	Communications	14,842	9,283	9,896	7,263	10,886
519.42.00	Postage	745	62	13	289	1,845
519.43.00	Utility Services	10,092	7,587	10,798	7,148	11,338
519.44.00	Rentals & Leases	6,686	7,549	8,016	8,865	10,000
519.45.00	Insurance	2,720	2,078	1,030	1,890	2,000
519.46.00	Repair & Maintenance	537	22,053	27,943	34,206	40,000
519.46.01	Repair - Auto	2,720	1,352	708	685	3,334
519.46.02	Repair - Buildings	19,357	2,015	3,448	4,102	-
519.51.00	Office Supplies	2,088	824	1,234	1,842	3,817
519.52.00	Operating Supplies	11,136	7,299	10,503	4,918	9,125
519.52.01	Uniforms	2,311	1,592	1,701	1,953	2,500
519.52.02	Fuel	7,003	4,702	2,734	3,079	7,500
519.52.03	Advertising	215	244	-	378	1,000
519.54.00	Dues and Subscriptions	516	341	456	898	1,500
519.55.00	Training	-	-	-	-	2,500
	Total Operating Expenses	<u>87,416</u>	<u>71,555</u>	<u>82,320</u>	<u>81,240</u>	<u>176,681</u>
<b>CAPITAL OUTLAY</b>						
519.62.00	Buildings	109,951	-	-	-	-
519.63.00	Improvements	49,654	5,475	45,090	42,350	48,702
519.64.00	Equipment	-	10,612	-	12,100	15,000
519.65.00	Construction in Progress	9,649	-	-	-	-
	Total Capital Outlay	<u>169,254</u>	<u>16,087</u>	<u>45,090</u>	<u>54,450</u>	<u>63,702</u>
<b>TOTAL EXPENDITURES</b>		<b><u>\$ 367,795</u></b>	<b><u>\$ 246,442</u></b>	<b><u>\$ 306,200</u></b>	<b><u>\$ 342,268</u></b>	<b><u>\$ 463,381</u></b>

**MAINTENANCE**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>
Personal Services	\$ 199,819	\$ 213,794	\$ 192,893	\$ 226,031	\$ 250,665
Operating Expenses	25,708	33,333	40,961	41,049	129,378
Capital Outlay	5,150	-	-	15,700	162,045
<b>Total</b>	<b>\$ 230,677</b>	<b>\$ 247,127</b>	<b>\$ 233,854</b>	<b>\$ 282,780</b>	<b>\$ 542,088</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

**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 buildings throughout the City.

**ACTIVITY OBJECTIVES**

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

**ACTIVITY MEASUREMENTS**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
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NA

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

<b>Fund 001</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>GENERAL GOVERNMENT - MAINTENANCE</b>						
<b>PERSONAL SERVICES</b>						
512.12.00	Salaries and Wages	\$ 134,596	\$ 149,534	\$ 135,755	\$ 152,658	\$ 168,471
512.14.00	Unscheduled Overtime	873	784	110	175	4,975
512.21.00	Payroll Taxes	9,860	10,613	9,689	12,023	13,269
512.22.00	Retirement Contributions	6,789	6,640	5,238	7,858	8,672
512.23.00	Group Insurance	37,755	32,911	34,038	39,102	39,591
512.24.00	Worker's Compensation Insuranc	9,945	13,312	8,063	14,215	15,687
	Total Personal Services	<u>199,818</u>	<u>213,794</u>	<u>192,893</u>	<u>226,031</u>	<u>250,665</u>
<b>OPERATING EXPENSES</b>						
519-34.00	Contractual Services	-	-	441	-	500
512.34.01	Janitorial	700	1,680	1,744	2,208	-
512.34.02	Pest Control	-	-	-	486	-
512.40.00	Travel	120	-	60	-	-
512.41.00	Communications	-	-	-	-	-
512.43.00	Utility Services	3,895	5,485	3,315	8,496	8,751
512.45.00	Insurance	568	7,576	4,828	249	500
512.46.00	Repair and Maintenance Service	1,488	3,499	8,564	3,916	10,000
512.46.01	Repair - Auto	1,057	1,435	1,459	1,371	2,000
512.46.02	Repair - Building	-	-	-	-	84,186
512.51.00	Office Supplies	28	200	9	-	-
512.52.00	Operating Supplies	13,009	8,641	14,863	16,735	15,585
512.52.01	Uniforms	1,891	1,922	3,532	3,743	4,298
512.52.02	Fuel	2,159	2,367	2,146	3,845	4,058
512.52.03	Advertising	38	130	-	-	-
512.53.00	Dues and Subscriptions	-	-	-	-	-
512.54.00	Training	756	398	-	-	-
	Total Operating Expenses	<u>25,709</u>	<u>33,333</u>	<u>40,961</u>	<u>41,049</u>	<u>129,378</u>
<b>CAPITAL OUTLAY</b>						
512.63.00	Improvements				9,650	124,579
512.64.00	Equipment	5,150	-	-	6,050	37,466
	Total Capital Outlay	<u>5,150</u>	<u>-</u>	<u>-</u>	<u>15,700</u>	<u>162,045</u>
<b>TOTAL EXPENDITURES</b>		<b><u>\$ 230,677</u></b>	<b><u>\$ 247,127</u></b>	<b><u>\$ 233,854</u></b>	<b><u>\$ 282,780</u></b>	<b><u>\$ 542,088</u></b>

**STREETS**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 781,764	\$ 865,640	\$ 1,038,631	\$ 1,316,787	\$ 1,407,752
Operating Expenses	734,176	534,679	620,874	595,604	917,347
Capital Outlay	185,944	73,998	276,113	372,250	663,435
<b>Total</b>	<b>\$ 1,701,884</b>	<b>\$ 1,474,317</b>	<b>\$ 1,935,618</b>	<b>\$ 2,284,641</b>	<b>\$ 2,988,534</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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	5.00	5.00	5.00	5.00
Equipment Operator II	1.00	1.00	1.00	1.00	1.00
Laborer I	8.00	11.00	11.00	11.00	11.00
Laborer II	4.00				
Laborer III	2.00	6.00	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	1.00
Tradesman	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>25.00</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>	<b>31.00</b>

**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**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Paved Streets	100.3	102.3	122	147	147
Unpaved Streets	17.8	17.7	17.7	17.7	17.7

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

<b>Fund 001</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>ROAD AND STREET FACILITIES - STREET</b>						
<b>PERSONAL SERVICES</b>						
541.12.00	Salaries and Wages	\$ 518,501	\$ 590,333	\$ 687,164	\$ 816,382	\$ 885,959
541.14.00	Unscheduled Overtime	10,492	6,046	4,756	34,823	35,823
541.21.00	Payroll Taxes	39,031	43,727	50,289	65,117	70,516
541.22.00	Retirement Contributions	26,004	29,722	34,342	42,560	46,089
541.23.00	Group Insurance	138,182	134,230	196,141	253,831	256,662
541.24.00	Worker's Compensation Insuranc	49,554	61,582	65,939	104,074	112,703
	Total Personal Services	781,764	865,640	1,038,631	1,316,787	1,407,752
<b>OPERATING EXPENSES</b>						
541.33.00	Engineering Fees	16,234	7,162	750	667	-
541.34.00	Other Contract Services	311,794		-	-	500
541.40.00	Travel	28		-	44	-
541.42.00	Postage			9	-	-
541.43.00	Utility Services	173,763	238,704	320,345	312,991	328,641
541.44.00	Rentals and Leases	342	1,483	1,260	893	15,000
541.45.00	Insurance	26,026	33,100	23,061	10,014	20,000
541.46.00	Repair and Maintenance Service	27,753	36,730	30,954	64,827	100,000
541.46.01	Repair - Auto	28,307	30,861	27,953	15,782	25,000
541.51.00	Office Supplies	101	133	-	-	-
541.52.00	Operating Supplies	46,632	45,250	62,643	40,285	50,359
541.52.01	Uniforms	10,929	13,674	11,522	11,035	15,000
541.52.02	Fuel	39,659	54,852	55,958	75,647	87,847
541.52.03	Advertising		536	69	-	-
541.53.00	Road Materials and Supplies	51,561	72,194	85,311	62,966	225,000
541.54.00	Dues and Subscriptions			-	-	-
541.55.00	Training	1,047		1,039	453	-
	Total Operating Expenses	734,176	534,679	620,874	595,604	867,347
<b>CAPITAL OUTLAY</b>						
541.63.00	Improvements	73,270	12,008	113,116	201,500	487,935
541.64.00	Equipment	112,674	61,990	162,997	170,750	225,500
	Total Capital Outlay	185,944	73,998	276,113	372,250	713,435
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,701,884</b>	<b>\$ 1,474,317</b>	<b>\$ 1,935,618</b>	<b>\$ 2,284,641</b>	<b>\$ 2,988,534</b>

**POLICE**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 1,774,304	\$ 2,056,231	\$ 2,425,655	\$ 3,279,365	\$ 3,530,579
Operating Expenses	382,889	433,371	571,232	628,875	809,700
Capital Outlay	176,483	120,128	316,704	205,301	286,828
<b>Total</b>	<b>\$ 2,333,676</b>	<b>\$ 2,609,730</b>	<b>\$ 3,313,591</b>	<b>\$ 4,113,541</b>	<b>\$ 4,627,107</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
Police Chief	1.00	1.00	1.00	1.00	1.00
Assistant Police Chief	1.00	1.00	1.00	2.00	2.00
Clerk III	2.00	2.00	3.00	2.00	2.00
Evidence & Property Clerk	0.00	0.00	0.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Lieutenant	3.00	7.00	7.00	6.00	7.00
Investigation Support Tech	0.00	0.00	0.00	1.00	1.00
Police Officer	22.00	27.00	35.00	33.00	36.00
Police Sergeant	8.00	4.00	4.00	5.00	4.00
Police Support Commander	1.00	1.00	1.00	0.00	0.00
Corporal	1.00	1.00	1.00	0.00	0.00
Communication Officer	5.00	7.00	9.00	9.00	9.00
Community Service Specialist	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>46.00</b>	<b>53.00</b>	<b>64.00</b>	<b>62.00</b>	<b>65.00</b>

**SIGNIFICANT EXPENDITURE CHANGE**

Three (3) Police Officer Positions Requested.

**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**

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>
Number of calls for service	34,185	32,594	42,935	54,097	67,623
Number of traffic crashes	270	1015	881	314	975
Response time (in minutes)	3	5.3	4.8	4.9	7

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>PUBLIC SAFETY - POLICE</b>						
<b>PERSONAL SERVICES</b>						
521.12.00	Salaries and Wages	\$ 1,262,087	\$ 1,478,368	\$ 1,719,097	\$ 2,224,254	\$ 2,401,487
522.14.00	Unscheduled Overtime	33,316	31,419	35,983	81,295	85,841
521.21.00	Payroll Taxes	91,587	109,452	127,616	176,275	190,281
521.22.00	Retirement Contributions	61,058	74,580	83,530	115,277	124,366
521.23.00	Group Insurance	252,376	271,587	366,072	529,493	578,542
521.24.00	Worker's Compensation Insurance	73,880	90,825	93,357	147,771	150,062
521.25.00	Unemployment Compensation	-	-	-	5,000	-
	Total Personal Services	1,774,304	2,056,231	2,425,655	3,279,365	3,530,579
<b>OPERATING EXPENSES</b>						
521.31.00	Legal Fees	187	-	-	-	1,000
521.34.00	Other Contract Services	5,707	5,398	10,471	10,744	12,500
521.34.01	Janitorial	8,540	8,970	4,866	3,510	23,500
521.34.02	Pest Control	660	650	610	447	700
521.35.00	Investigations	100	200	-	-	-
521.40.00	Travel	3,873	1,935	6,147	12,512	18,500
521.41.00	Communications	35,622	33,423	48,862	43,322	45,500
521.42.00	Postage	1,133	1,117	1,670	2,508	3,000
521.43.00	Utility Services	13,963	16,723	18,012	17,394	22,000
521.44.00	Rentals and Leases	7,534	6,723	67,259	10,571	15,000
521.45.00	Insurance	42,849	37,865	27,642	38,000	32,000
521.46.00	Repair and Maintenance Services	10,899	357	14,008	11,376	15,000
521.46.01	Repair - Auto	54,112	66,484	75,412	98,911	90,000
521.46.02	Repair - Building	1,849	-	619	-	-
521.46.03	Repair - Software	14,374	14,258	14,152	21,155	16,000
521.46.04	Repair - Auto Striping	-	-	-	5,880	-
521.47.00	Printing	781	688	1,369	2,516	7,500
521.49.00	Other Current Charges	3	-	-	-	-
521.51.00	Office Supplies	5,019	5,934	6,284	10,855	11,000
521.52.00	Operating Supplies	45,800	53,260	92,747	54,100	82,500
521.52.01	Uniforms	37,982	51,943	52,759	47,708	66,000
521.52.02	Fuel	81,472	122,717	114,256	181,008	276,000
521.52.03	Advertising	566	-	481	1,367	2,000
521.52.04	Ammunition	3,905	-	1,868	9,188	10,000
521.52.06	Medical (Physical/Drug Screen)	563	2,101	1,043	716	2,500
521.52.07	Auxilliary	-	-	-	991	5,000
521.52.08	SWAT	-	-	-	11,622	10,000
521.52.09	Explorers	-	-	-	5,053	5,000
521.52.10	Investigations	-	-	-	7,262	7,500
521.52.11	K-9	-	-	-	-	5,000
521.52.12	Crime Prevention	-	-	-	-	2,500
521.54.00	Dues and Subscriptions	2,739	1,371	2,216	4,647	4,000
521.55.00	Training	2,657	1,254	8,479	15,512	18,500
	Total Operating Expenses	382,889	433,371	571,232	628,875	809,700
<b>CAPITAL OUTLAY</b>						
521.64.00	Equipment	176,483	120,128	316,704	198,301	279,828
521.67.00	Capitalized Software	-	-	-	7,000	7,000
	Total Capital Outlay	176,483	120,128	316,704	205,301	286,828
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,333,676</b>	<b>\$ 2,609,730</b>	<b>\$ 3,313,591</b>	<b>\$ 4,113,541</b>	<b>\$ 4,627,107</b>

**FIRE**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 1,477,533	\$ 1,680,991	\$ 2,132,398	\$ 2,846,179	\$ 3,387,760
Operating Expenses	239,370	274,050	375,024	323,676	404,425
Capital Outlay	79,492	-	162,868	210,565	55,236
Debt Services	49,895	49,895	49,895	49,895	49,895
<b>Total</b>	<b>\$ 1,846,290</b>	<b>\$ 2,004,936</b>	<b>\$ 2,720,185</b>	<b>\$ 3,430,315</b>	<b>\$ 3,897,316</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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	1.00
Fire Marshall II	1.00	1.00	1.00	1.00	1.00
Captain I	1.00	3.00	3.00	3.00	3.00
Captain II	3.00	3.00	6.00	6.00	6.00
Training Chief II	1.00	1.00	1.00	1.00	1.00
Lieutenant	2.00	6.00	9.00	9.00	9.00
Lieutenant I	3.00				
Lieutenant II	1.00				
Firefighter	9.00	9.00	12.00	12.00	24.00
Communication Officer	4.00	4.00	5.00	5.00	5.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Chief Battalion		4.00	3.00	3.00	3.00
Communication Supervisor	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>29.00</b>	<b>35.00</b>	<b>45.00</b>	<b>45.00</b>	<b>57.00</b>

**SIGNIFICANT EXPENDITURE CHANGE**

This department was awarded a grant by the Department of Homeland Security for staffing for adequate fire and emergency response. This resulted with an increase of twelve (12) new firefighters. The grant will cover a percentage of the expenditure for years 1-5.

**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 oversight 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**

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>
Number of fire and other responses	2,295	2,351	2,836	2,900	3,000

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>PUBLIC SAFETY - FIRE CONTROL</b>						
<b>PERSONAL SERVICES</b>						
522.12.00	Salaries and Wages	\$ 979,089	\$ 1,127,087	\$ 1,425,281	\$ 1,818,080	\$ 2,148,230
522.14.00	Unscheduled Overtime	58,852	29,433	6,634	64,923	89,646
522.14.01	Scheduled Overtime	30,509	48,468	87,133	107,948	108,000
522.21.00	Payroll Taxes	78,804	87,320	109,561	142,578	179,460
522.22.00	Retirement Contributions	56,126	62,453	75,147	93,188	117,294
522.23.00	Group Insurance	202,403	222,134	325,685	434,445	526,311
522.24.00	Worker's Compensation Insurance	71,555	103,822	102,957	185,017	218,819
522.25.00	Unemployment Compensation	195	274	-	-	
	Total Personal Services	1,477,533	1,680,991	2,132,398	2,846,179	3,387,760
<b>OPERATING EXPENSES</b>						
522.34-01	Contractual Services	-	-	1,651	-	-
522.34.01	Janitorial	6,570	6,570	7,158	9,036	16,175
522.34.02	Pest Control	480	455	485	627	750
522.40.00	Travel	6,444	2,252	9,683	2,827	5,000
522.41.00	Communications	30,745	23,415	28,241	28,508	30,000
522.42.00	Postage	217	196	191	295	-
522.43.00	Utility Services	12,588	12,357	13,477	15,412	20,000
522.44.00	Rentals and Leases	2,377	2,143	64,370	8,271	9,000
522.45.00	Insurance	8,428	5,888	5,636	7,980	8,500
522.46.00	Repair and Maintenance Services	23,403	3,500	24,045	6,732	35,000
522.46.01	Repair - Auto	31,155	45,134	34,912	52,024	50,000
522.46.03	Repair - Software	299		3,230	9,509	6,500
522.47.00	Printing	3,408	183	-	4,040	6,000
522.49-00	Other Current Charges	-	-	43	-	-
522.51.00	Office Supplies	59,251	3,562	4,758	1,679	4,000
522.52.00	Operating Supplies	26,677	98,405	84,358	78,535	75,000
522.52.01	Uniforms	16,053	27,368	34,860	26,624	35,000
522.52.02	Fuel	570	25,163	37,171	52,275	50,000
522.52.03	Advertising	-	30	288	184	-
522.52-05	Employee Uniform Allowance	-		-	-	20,500
522.52.06	Medical (Physical/Drug Screen)		2,826	891	3,215	5,000
522.54.00	Dues and Subscriptions	5,473	5,870	8,501	9,152	8,000
522.55.00	Training	5,231	8,734	11,075	6,751	20,000
	Total Operating Expenses	239,369	274,050	375,024	323,676	404,425
<b>CAPITAL OUTLAY</b>						
522.64.00	Equipment	79,492		162,868	210,565	55,236
	Total Capital Outlay	79,492	-	162,868	210,565	55,236
<b>DEBT SERVICES</b>						
522.71.00	Bond Principal	36,310	38,285	40,392	42,564	44,879
522.72.00	Bond Interest	13,586	11,610	9,503	7,331	5,016
	Total Debt Services	49,896	49,895	49,895	49,895	49,895
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,846,290</b>	<b>\$ 2,004,936</b>	<b>\$ 2,720,185</b>	<b>\$ 3,430,315</b>	<b>\$ 3,897,316</b>

**ANIMAL CONTROL**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 87,436	\$ 94,451	\$ 119,156	\$ 124,321	\$ 142,699
Operating Expenses	17,094	18,142	18,084	15,316	24,421
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$ 104,530</b>	<b>\$ 112,593</b>	<b>\$ 137,240</b>	<b>\$ 139,637</b>	<b>\$ 167,120</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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
<b>Total</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**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**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Number of animals impounded	1195	1669	1110	616	750
Number of animals adopted	112	129	100	84	100
Number of animals euthanized	765	591	797	403	500

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

Fund 001	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>PUBLIC SAFETY - ANIMAL CONTROL</b>						
<b>PERSONAL SERVICES</b>						
522.12.00	Salaries and Wages	\$ 59,893	\$ 67,771	\$ 78,450	\$ 77,031	\$ 90,651
522.14.00	Unscheduled Overtime	317	389	1,338	2,311	2,720
522.21.00	Payroll Taxes	4,326	4,755	5,486	6,070	7,143
522.22.00	Retirement Contributions	2,975	3,419	3,937	3,967	4,669
522.23.00	Group Insurance	18,429	17,061	27,485	31,956	34,003
522.24.00	Worker's Compensation Insurance	1,496	2,056	2,460	2,986	3,513
	Total Personal Services	87,436	95,451	119,156	124,321	142,699
<b>OPERATING EXPENSES</b>						
522.34-01	Contractual Services	4,254	2,546	-	-	-
522.34.02	Pest Control	420	420	420	420	600
522.35.00	Investigations	-	-	-	-	-
522.40.00	Travel	-	20	279	778	2,000
522.41.00	Communications	1,003	1,351	889	869	1,000
522.42.00	Postage	49	32	13	-	50
522.43.00	Utility Services	2,701	2,592	2,801	2,972	3,121
522.45.00	Insurance	2,000	-	1,509	445	500
522.46.00	Repair and Maintenance Services	-	-	197	1,037	500
522.46.01	Repair - Auto	1,341	2,181	1,616	713	1,500
522.46.02	Repairs - Buildings	-	-	-	-	-
522.47.00	Printing	369	131	256	193	250
522.51.00	Office Supplies	-	30	331	17	400
522.52.00	Operating Supplies	6,049	7,810	6,188	3,136	9,000
522.52.01	Uniforms	454	696	685	103	750
522.52.02	Fuel	2,593	2,819	2,191	4,100	4,000
522.54.00	Dues and Subscriptions	115	60	55	-	-
522.55.00	Training	-	-	654	533	750
	Total Operating Expenses	17,094	18,142	18,084	15,316	24,421
<b>CAPITAL OUTLAY</b>						
522.64.00	Equipment	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 104,530</b>	<b>\$ 113,593</b>	<b>\$ 137,240</b>	<b>\$ 139,637</b>	<b>\$ 167,120</b>

**LEISURE SERVICES**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 302,680	\$ 282,210	\$ 351,204	\$ 430,055	\$ 458,864
Operating Expenses	211,692	204,478	294,052	208,758	258,000
Capital Outlay	9,300	17,215	26,737	6,100	7,000
<b>Total</b>	<b>\$ 523,672</b>	<b>\$ 503,903</b>	<b>\$ 671,993</b>	<b>\$ 644,913</b>	<b>\$ 723,864</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
Leisure Services Director	1.00				
Park & Recreation Specialist	1.00	1.00	1.00	1.00	1.00
Laborer III			1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Recreation Aide I	2.00	1.00	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
<b>Total</b>	<b>11.00</b>	<b>9.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

**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 4<sup>th</sup> 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

	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Amended</b>	<b>Budget</b>
Number of ball fields	7	7	7	7	7
Number of tennis courts	3	3	3	3	3
Number of community centers			1	1	1
Number of other recreation centers	3	3	3	3	3
Number of youth baseball participants	628	688	637	639	675
Number of youth football participants	110	139	182	216	228
Number of youth soccer participants	461	477	430	395	415
Number of youth basketball participants	220	255	276	280	289
Number of cheerleading participants	98	73	94	99	115
Number of summer camp registrations	55	83	129	136	140
Number of senior adult centers			1	1	1
Number of senior adult weekly participants	20	34	50	45	55
Number of multi-purpose fields	3	3	3	3	3
Number of indoor basketball courts	1	1	2	2	2
Number of youth soccer fields (U6&U8)			1	1	2
Number of adult softball participants	216	256	360	300	350

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

<b>Fund 001</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>COMMUNITY SERVICES - LEISURE SERVICES</b>						
<b>PERSONAL SERVICES</b>						
572.12.00	Salaries and Wages	\$ 199,995	\$ 193,734	\$ 237,732	\$ 277,589	\$ 307,046
572.14.00	Unscheduled Overtime	2,382	3,250	4,419	5,488	6,141
572.21.00	Payroll Taxes	14,855	14,188	17,137	21,566	23,959
572.22.00	Retirement Contributions	26,382	9,832	11,887	14,095	15,659
572.23.00	Group Insurance	43,664	45,741	63,074	85,100	76,932
572.24.00	Worker's Compensation Insuranc	15,402	15,465	16,955	26,217	29,127
	Total Personal Services	302,680	282,210	351,204	430,055	458,864
<b>OPERATING EXPENSES</b>						
572.34.00	Other Contract Services	73,018	56,646	58,065	50,203	62,000
572.34.01	Janitorial	2,400	1,500	4,950	2,867	6,000
572.34.02	Pest Control	1,350	1,335	1,570	2,240	2,400
572.40.00	Travel	100	49	119	-	-
572.41.00	Communications	7,646	9,504	13,478	11,531	12,500
572.42.00	Postage	323	234	1,222	841	1,000
572.43.00	Utility Services	37,352	39,321	84,501	60,260	60,000
572.44.00	Rentals and Leases	3,434	3,951	2,624	2,526	3,500
572.46.00	Insurance	3,111	-	1,716	1,525	1,750
572.46.00	Repair and Maintenance Service	9,083	6,940	11,236	2,727	10,000
572.46-01	Repairs - Auto	308	528	1,047	1,763	2,500
572.47-00	Printing	391	911	806	607	750
572.49.01	Refunds	4,532	2,276	5,132	6,253	4,000
572.51.00	Office Supplies	2,551	2,313	4,208	2,499	4,000
572.52.00	Operating Supplies	57,208	71,207	96,281	53,767	75,000
572.52.01	Uniforms	6,247	3,780	3,256	3,454	5,000
572.52-02	Fuel	2,065	2,120	2,291	3,492	4,000
572.52-03	Advertising	548	1,507	1,536	2,177	3,100
572.54.00	Dues and Subscriptions	25	34	14	26	500
572.55.00	Training	-	322	-	-	-
	Total Operating Expenses	211,692	204,478	294,052	208,758	258,000
<b>CAPITAL OUTLAY</b>						
572.63.00	Improvements	-	-	-	-	-
572.64.00	Equipment	9,300	17,215	26,737	6,100	7,000
	Total Capital Outlay	9,300	17,215	26,737	6,100	7,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 523,672</b>	<b>\$ 503,903</b>	<b>\$ 671,993</b>	<b>\$ 644,913</b>	<b>\$ 723,864</b>

## LIBRARY

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 195,156	\$ 235,313	\$ 305,417	\$ 364,429	\$ 411,005
Operating Expenses	104,818	122,684	100,349	121,246	122,916
Capital Outlay	51,651	46,541	46,084	53,000	53,000
<b>Total</b>	<b>\$ 351,625</b>	<b>\$ 404,538</b>	<b>\$ 451,850</b>	<b>\$ 538,675</b>	<b>\$ 586,921</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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	1.00
Clerk III			1.00	1.00	1.00
Clerk II	1.00	1.00	1.00	1.00	1.00
Clerk I	2.00	3.00	3.00	3.00	3.00
Aide	2.00	2.00	2.00	2.00	2.00
<b>Total</b>	<b>8.00</b>	<b>9.00</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

### 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

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Number of patrons	16,632	17,468	19,500	21,000	25,000
Number of circulation	110,220	133,997	134,251	142,551	145,000
Number of materials	44,190	45,606	47,720	49,597	52,000

**CITY OF CRESTVIEW  
GENERAL FUND EXPENDITURES**

<b>Fund 001</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>COMMUNITY SERVICES - LIBRARY</b>						
<b>PERSONAL SERVICES</b>						
572.12.00	Salaries and Wages	\$ 161,402	\$ 190,830	\$ 244,310	\$ 294,305	\$ 321,370
572.14.00	Unscheduled Overtime	716	360	87	278	-
572.21.00	Payroll Taxes	12,398	14,419	18,471	22,677	24,585
572.22.00	Retirement Contributions	7,058	8,911	11,299	13,159	14,288
572.23.00	Group Insurance	12,726	19,764	29,906	32,000	48,583
572.24.00	Worker's Compensation Insuranc	856	1,029	1,344	2,010	2,179
	Total Personal Services	195,156	235,313	305,417	364,429	411,005
<b>OPERATING EXPENSES</b>						
572.34.00	Other Contract Services	291	770	750	640	-
572.34.01	Janitorial	11,400	11,400	3,800	1,600	3,000
572.34.02	Pest Control	900	885	825	900	1,200
572.40.00	Travel	1,153	961	1,906	865	2,000
572.41.00	Communications	3,783	4,849	4,826	4,300	4,816
572.42.00	Postage	574	13	794	1,280	1,200
572.43.00	Utility Services	42,297	47,207	31,964	50,000	53,000
572.44.00	Rentals and Leases	11,219	10,964	12,692	16,204	12,000
572.46.00	Repair and Maintenance Service	6,316	7,909	500	1,561	5,500
572.49.00	Other Current Charges		-	66	-	
572.49.01	Refunds	355	-	-		
572.51.00	Office Supplies	2,975	3,654	5,368	3,427	4,200
572.52.00	Operating Supplies	19,141	24,518	24,786	24,477	21,000
572.54.00	Dues and Subscriptions	4,389	9,507	12,072	15,992	15,000
572.55.00	Training	25	45	-	-	
	Total Operating Expenses	104,818	122,684	100,349	121,246	122,916
<b>CAPITAL OUTLAY</b>						
572.64.00	Equipment	8,777	6,138	-	9,000	9,000
572.66.00	Library Books	42,874	40,403	46,084	44,000	44,000
	Total Capital Outlay	51,651	46,541	46,084	53,000	53,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 351,625</b>	<b>\$ 404,539</b>	<b>\$ 451,850</b>	<b>\$ 538,675</b>	<b>\$ 586,921</b>

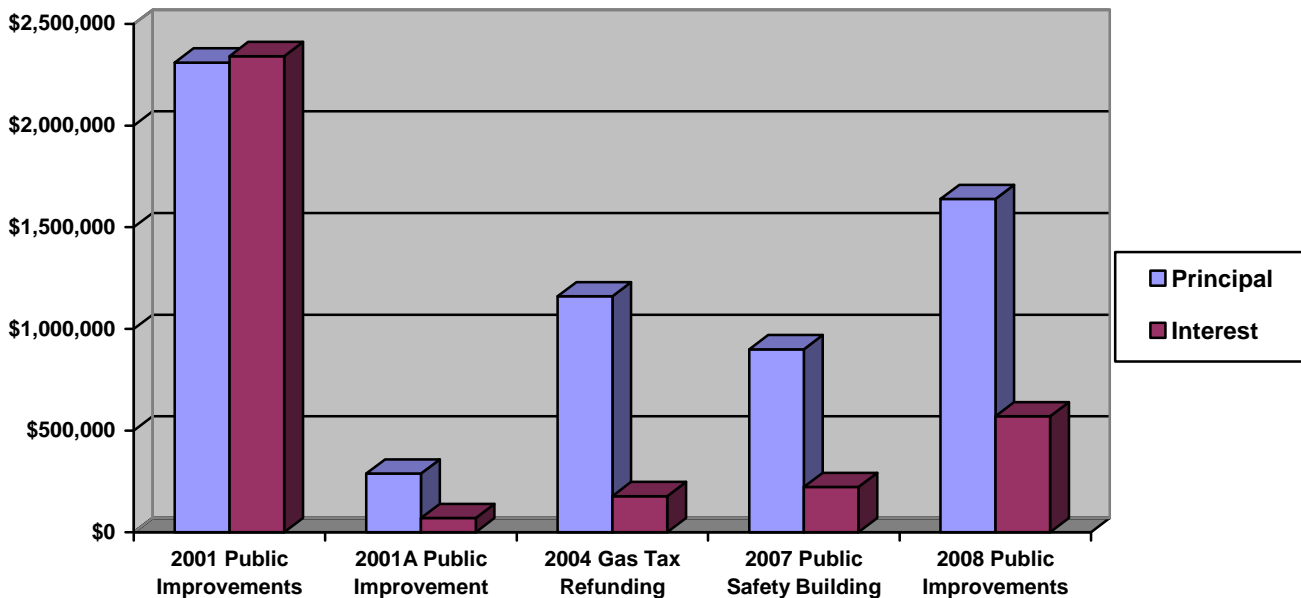
***DEBT SERVICE FUND***

***ANNUAL BUDGET***

***2008-2009***

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

FUND 220	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>SALES, USE, AND FUEL TAXES</b>						
312.40	Local Option Gas Tax	\$ 210,964	\$ 209,683	\$ 191,056	\$ 191,056	\$ 191,056
	<b>Total Sales, Use, and Fuel Taxes</b>	210,964	209,683	191,056	191,056	191,056
<b>FRANCHISE FEES</b>						
313.10	Electricity	-	-	-	-	183,409
		-	-	-	-	183,409
<b>STATE SHARED REVENUES</b>						
335.18	Sales Tax	629,034	215,784	198,834	233,582	147,310
	<b>Total State Shared Revenues</b>	629,034	215,784	198,834	233,582	147,310
<b>MISCELLANEOUS REVENUES</b>						
361.10	Interest Earnings	14,969	231	1,998	10,000	10,000
363.22	Public Safety Impact Fees				25,863	45,600
369.00	Other	249	-	-	-	84,915
	<b>Total Miscellaneous Revenues</b>	15,218	231	1,998	35,863	140,515
<b>TOTAL ESTIMATED RECEIPTS</b>		<b>855,216</b>	<b>425,698</b>	<b>391,888</b>	<b>460,501</b>	<b>662,290</b>
<b>CASH BALANCE BROUGHT FORWARD</b>		<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>
<b>TOTAL ESTIMATED RECEIPTS AND BALANCES</b>		<b>\$ 857,716</b>	<b>\$ 428,198</b>	<b>\$ 394,388</b>	<b>\$ 463,001</b>	<b>\$ 664,790</b>



**CITY OF CRESTVIEW  
DEBT SERVICE FUND EXPENDITURES**

Fund 220	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>DEBT SERVICE EXPENSE</b>						
513.71-00	Principal	\$ 620,048	\$ 198,001	\$ 206,349	\$ 200,263	\$ 378,982
513.72-00	Interest	189,996	198,193	183,447	279,731	285,708
513.73-00	Other Debt Service Costs	475	68	67	-	100
<b>TOTAL DEBT SERVICE EXPENSE</b>		810,519	396,262	389,863	479,994	664,790
<b>INTERFUND TRANSFERS</b>						
581.90-00	Transfers	-	400,567	-	-	-
<b>TOTAL INTERFUND TRANSFERS</b>		-	400,567	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 810,519</b>	<b>\$ 796,829</b>	<b>\$ 389,863</b>	<b>\$ 479,994</b>	<b>\$ 664,790</b>

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

	FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
OCTOBER 1	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
	<b>TOTAL</b>	<b>2,310,000</b>	<b>2,341,275</b>	<b>4,651,275</b>

\* Construction of Library



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

	FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
OCTOBER 1	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>
	<b>TOTAL</b>	<b>288,706</b>	<b>69,317</b>	<b>358,023</b>

\*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	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>
	<b>TOTAL</b>		<b>1,159,982</b>	<b>177,411</b>

\*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	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
	<b>TOTAL</b>	<b>900,000</b>	<b>222,933</b>	<b>1,122,933</b>

\*Construction of a Public Safety Building

**CITY OF CRESTVIEW  
2008 PUBLIC IMPROVEMENT REVENUE BOND  
\$1,639,000**

	FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE
OCTOBER 1	2009	81,914	65,396	147,310
	2010	85,183	62,128	147,310
	2011	88,581	58,729	147,310
	2012	92,116	55,195	147,310
	2013	95,791	51,519	147,310
	2014	99,613	47,697	147,310
	2015	103,588	43,722	147,310
	2016	107,721	39,589	147,310
	2017	112,019	35,291	147,310
	2018	116,489	30,822	147,310
	2019	121,137	26,174	147,310
	2020	125,970	21,340	147,310
	2021	130,996	16,314	147,310
	2022	136,223	11,087	147,310
	2023	141,658	5,652	147,310
	<b>TOTAL</b>	<b>1,639,000</b>	<b>570,656</b>	<b>2,209,656</b>

Purchase of Building

# ***CAPITAL PROJECTS FUND***

## ***ANNUAL BUDGET***

***2008-2009***

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

FUND 338	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 AMENDED	2007-08 AMENDED	2008-09 BUDGET
<b>TAXES</b>						
311.00-00	Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Sales, Use and Fuel Taxes	-	-	-	-	-
<b>INTERGOVERNMENTAL REVENUE</b>						
334.21-00	Department of Environmental Protection	63,166	-	-	-	-
334.50-00	Economic Environment	-	159,637	-	-	-
334.70-00	Culture/Recreation	-	750,000	-	-	-
	Total State Shared Revenues	63,166	909,637	-	-	-
<b>MISCELLANEOUS REVENUES</b>						
361.10-00	Interest Earnings	7,728	15,304	3,947	2,552	-
366.00-00	Donations from Private Sources	439	11	-	-	-
369.00-00	Miscellaneous	-	2,968	257	-	-
369.00-00	Reimbursements	7,550	-	-	-	-
	Total Miscellaneous Revenues	15,717	18,283	4,204	2,552	-
<b>INTERFUND TRANSFERS</b>						
381.00-00	Transfers	729,329	1,472,430	150,000	200,000	500,000
	Total Other Miscellaneous Revenue	729,329	1,472,430	150,000	200,000	500,000
<b>DEBT PROCEEDS</b>						
384.00-00	Proceeds	-	-	899,250	-	-
	Total Other Miscellaneous Revenue	-	-	899,250	-	-
<b>TOTAL ESTIMATED RECEIPTS</b>		808,212	2,400,350	1,053,454	202,552	500,000
<b>CASH BALANCE BROUGHT FORWARD</b>		831,813	1,255,262	1,055,897	500,000	200,000
<b>TOTAL ESTIMATED RECEIPTS AND BALANCES</b>		<b>\$ 1,640,025</b>	<b>\$ 3,655,612</b>	<b>\$ 2,109,351</b>	<b>\$ 702,552</b>	<b>\$ 700,000</b>

**CITY OF CRESTVIEW  
CAPITAL PROJECTS FUND EXPENDITURES**

<b>Fund 338</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>CAPITAL PROJECTS</b>						
<b>OPERATING EXPENSES</b>						
541.31-03	Engineering Fees	-	2,320		-	-
511.49.03	Bad Debt	-	-	7,385	-	-
571.46-00	Repair and Maintenance	15,389	19,963		-	-
571.49-00	Other Current Charges	71,365	-		-	-
572.52-57	Operating Supplies	5,295	-	12,973	-	-
	Total Operating Expenses	92,049	22,283	20,358	-	-
<b>CAPITAL OUTLAY</b>						
572.62-00	Buildings	-	-	59,683	849,129	-
572.63.00	Improvements	321,486	639,669	226,633	295,704	700,000
572.64.51	Equipment	20,322	10,300	50,549	-	-
572.65-00	Construction in Progress	-	1,575,341	139,132	-	-
	Total Capital Outlay	341,808	2,225,310	475,997	1,144,833	700,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 433,857</b>	<b>\$ 2,247,593</b>	<b>\$ 496,355</b>	<b>\$ 1,144,833</b>	<b>\$ 700,000</b>

The City currently has the following ongoing project:

- Street Improvements

***UTILITY FUND***

***ANNUAL BUDGET***

***2008-2009***



**UTILITY FUND  
ESTIMATED REVENUES AND RECEIPTS**

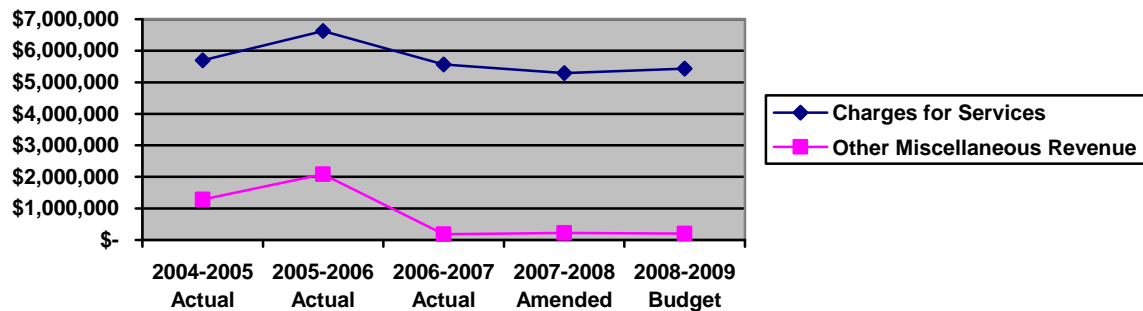
**CHARGES FOR SERVICES**

343-02-00	Water Connection Fee	\$ 345,665	\$ 457,310	\$ 97,910	\$ 54,750	\$ 50,000
343.03-00	Water Transfer Fee	2,885	3,060	3,726	3,731	3,700
343.30-00	Water Revenue	2,063,175	2,503,290	2,451,342	2,357,075	2,427,787
343.30-01	Delinquent Service Charge	29,150	29,655	32,755	37,540	42,796
343.50-00	Sewer Revenue	2,519,954	2,638,781	2,655,009	2,653,105	2,732,698
343.50-01	Sewer Connection Fee	596,239	791,660	145,855	80,505	75,000
343.90-00	Penalties	142,870	206,367	181,126	105,851	105,000
<b>Total Charges for Services</b>		<b>5,699,938</b>	<b>6,630,123</b>	<b>5,567,722</b>	<b>5,292,557</b>	<b>5,436,981</b>

**OTHER MISCELLANEOUS REVENUE**

361-10-00	Interest	41,292	41,942	47,462	18,755	20,000
363.23-00	Water Impact Fees	428,786	474,437	105,250	89,875	75,000
363.23-05	Sewer Impact Fees	788,518	1,432,307	-	80,952	75,000
369.00-00	Other	14,975	121,048	25,223	27,565	23,000
369.10-00	Bad Debt Collections	3,413	11,764	6,614	5,000	5,000
369.40-00	Prior Year Reimbursements	5,416	-	-	-	-
<b>Total Other Miscellaneous Revenue</b>		<b>1,282,400</b>	<b>2,081,498</b>	<b>184,549</b>	<b>222,147</b>	<b>198,000</b>

<b>TOTAL ESTIMATED RECEIPTS</b>	6,982,338	8,711,621	5,752,271	5,514,704	5,634,981
<b>CASH BALANCE BROUGHT FORWARD</b>	495,125	1,101,638	1,821,362	2,340,740	2,715,343
<b>TOTAL ESTIMATED RECEIPTS AND BALANCES</b>	<b>\$ 7,477,463</b>	<b>\$ 9,813,259</b>	<b>\$ 7,573,633</b>	<b>\$ 7,855,444</b>	<b>\$ 8,350,324</b>



**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	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
	<b>TOTAL</b>	<b><u>\$ 4,499,000</u></b>	<b><u>\$ 3,482,100</u></b>	<b><u>\$ 7,981,100</u></b>

\*Construction of Extensions, Additions & Improvements

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

	<u>FISCAL YEAR ENDING</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
OCTOBER 1	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
	<b>TOTAL</b>	<b><u>\$ 738,000</u></b>	<b><u>\$ 575,415</u></b>	<b><u>\$ 1,313,415</u></b>

\* Water and Sewer Improvements

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

	<u>FISCAL YEAR ENDING</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
OCTOBER 1	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	93,451	4,813	98,264
	<b>TOTAL</b>	<b><u>\$ 780,574</u></b>	<b><u>\$ 187,414</u></b>	<b><u>\$ 967,988</u></b>

\* Construction of Water Well and Tank

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

	<u>FISCAL YEAR ENDING</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
OCTOBER 1	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>
	<b>TOTAL</b>	<b><u>\$ 1,485,000</u></b>	<b><u>\$ 175,810</u></b>	<b><u>\$ 1,660,810</u></b>

\* Restructure of 1996 Water & Sewer Revenue Bond

**CITY OF CRESTVIEW  
2008 STATE REVOLVING FUND  
\$7,817,800**

	<u>FISCAL YEAR ENDING</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>
OCTOBER 1	2009	302,716	197,791	500,506
	2010	310,374	190,132	500,506
	2011	318,227	182,279	500,506
	2012	326,278	174,228	500,506
	2013	334,533	165,973	500,506
	2014	342,996	157,510	500,506
	2015	351,674	148,832	500,506
	2016	360,572	139,934	500,506
	2017	369,694	130,812	500,506
	2018	379,047	121,459	500,506
	2019	388,637	111,869	500,506
	2020	398,470	102,036	500,506
	2021	408,551	91,955	500,506
	2022	418,887	81,619	500,506
	2023	429,485	71,021	500,506
	2024	466,719	33,760	500,479
	2025	482,311	18,195	500,506
	2026	464,362	36,144	500,506
	2027	476,110	24,396	500,506
	2028	488,156	12,350	500,506
	<b>TOTAL</b>	<b><u>\$ 7,817,800</u></b>	<b><u>\$ 2,192,293</u></b>	<b><u>\$ 10,010,093</u></b>

**CITY COUNCIL**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 17,640	\$ 17,439	\$ 118,331	\$ 133,197	\$ 154,971
Operating Expenses	224,870	228,111	581,086	574,609	589,315
Capital Outlay	67,804	-	156,106	30,716	10,000
Debt Service	854,921	728,285	727,315	825,432	1,302,098
Other Uses	1,490,600	1,700,860	955,000	231,500	350,000
<b>TOTAL</b>	<b>\$ 2,655,835</b>	<b>\$ 2,674,695</b>	<b>\$ 2,537,838</b>	<b>\$ 1,795,454</b>	<b>\$ 2,406,384</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Number of Regular City Council Meetings	22	25	24	24	24
Number of Council Workshops	8	6	3	7	7
Number of Special City Council Meetings	11	15	10	13	13
Number of Ordinances Adopted	29	103	25	35	35
Number of Resolutions Adopted	45	28	24	23	23

**CITY OF CRESTVIEW  
UTILITY FUND EXPENDITURES**

Fund 440	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>PHYSICAL ENVIRONMENT - CITY COUNCIL</b>						
<b>PERSONAL SERVICES</b>						
511.11-00	Executive Salaries	\$ 11,850	\$ 11,550	\$ 12,383	\$ 12,600	\$ 12,600
511.21-00	Payroll Taxes	990	880	947	964	964
511.22-00	Retirement	-	-	98,901	103,965	125,000
511.23-00	Group Insurance	4,719	4,935	6,031	15,583	16,322
511.24-00	Workers' Comp. Insurance	81	74	69	85	85
	Total Personal Services	<u>17,640</u>	<u>17,439</u>	<u>118,331</u>	<u>133,197</u>	<u>154,971</u>
<b>OPERATING EXPENSES</b>						
511.31-00	Legal Fees	7,350	7,389	28,147	36,322	35,531
511.32-00	Auditing Fees	26,737	26,600	24,250	31,000	25,000
511.34-00	Other Contract Services	21,565	16,975	60,331	103,595	100,000
511.34-01	Janitorial	3,575	3,300	3,888	4,365	5,184
511.34-02	Pest Control	185	150	180	160	300
511.40-00	Travel	4,169	2,916	4,060	7,472	5,000
511.41-00	Communications	2,741	3,179	2,020	2,138	3,000
511.42-00	Postage	20,915	20,684	31,226	53,181	57,750
511.43-00	Utility Services	2,562	3,479	3,309	3,508	4,200
511.44-00	Rentals and Leases	3,665	3,396	3,162	4,329	4,500
511.45-00	Insurance	98,877	100,131	281,095	258,859	275,000
511.46-00	Repair and Maintenance	257	3,241	6,846	8,514	5,000
511.49-00	Other Current Charges	8,209	15,263	81,403	22,396	25,000
511.49-01	Refunds	7,267	9,502	61	6,133	6,500
511.51-00	Office Supplies	1,881	516	36	23	100
511.52-00	Operating Supplies	8,434	4,972	37,075	25,696	30,000
511.52-03	Advertising	5,336	4,590	2,515	3,449	3,750
511.54-00	Dues and Subscriptions	972	1,728	4,055	2,287	2,500
511.55-00	Training	173	100	7,427	1,182	1,000
	Total Operating Expenses	<u>224,870</u>	<u>228,111</u>	<u>581,086</u>	<u>574,609</u>	<u>589,315</u>
<b>CAPITAL OUTLAY</b>						
511.61-00	Land	-	-	-		
511.62-00	Buildings	67,804	-	-		
511.63-00	Improvements	-	-	-	22,696	
511.64-00	Equipment	-	-	45,201	8,020	10,000
511.65-00	Construction in Progress	-	-	110,905	-	
		<u>67,804</u>	<u>-</u>	<u>156,106</u>	<u>30,716</u>	<u>10,000</u>
<b>DEBT SERVICE</b>						
511.71-20	1996 Bond Principal	179,342	206,933	220,728	-	-
511.71-21	1992 Bond Principal	77,000	82,000	85,000	90,000	94,000
511.71-22	2001A Bond Principal	75,866	75,866	76,698	81,885	83,315
511.71-27	1997 Bond Principal	11,000	12,000	12,000	13,000	14,000
511.71-28	1993 Bond Principal	131,490	-	-	-	-
511.71-29	2004 Bond Principal	-	-	-	220,000	230,000
511.71-30	2008 State Revolving Principal	-	-	-	-	306,531
511.72-20	1996 Bond Interest	28,093	21,176	10,925	-	-
511.72-21	1992 Bond Interest	241,057	237,800	233,351	229,450	224,950
511.72-22	2001A Bond	-	-	-	44,417	-



**CITY OF CRESTVIEW  
UTILITY FUND EXPENDITURES**

Fund 440	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>PHYSICAL ENVIRONMENT - CITY COUNCIL</b>						
<b>DEBT SERVICE</b>						
511.72-27	1997 Bond Interest	35,288	34,875	33,852	33,795	33,210
511.72-28	1993 Bond Interest	5,545	-	-	-	-
511.72-29	2004 Bond Interest	53,709	53,770	53,770	26,135	37,117
511.72.30	2008 State Revolving Interest	-	-	-	-	193,975
511.73-20	1996 - Other Debt Charges	992	1,008	-	-	-
511.73-26	Other Debt Charges	-	-	991	86,750	85,000
511.73-28	1993 - Other Debt Charges	12,682	-	-	-	-
511.73-29	2004 - Other Debt Charges	2,857	2,857	-	-	-
	Total Debt Service	854,921	728,285	727,315	825,432	1,302,098
<b>OTHER USES</b>						
511.82-00	Aid to Private Organizations	2,500	5,600	5,000	5,000	-
511.95-00	Contingencies	-	-	-	226,500	250,000
511.99-01	Loss on disposal of F/A	1,100	-	-	-	-
581.90-00	Transfers Out	1,487,000	1,695,260	950,000	-	100,000
581.99-00	Reserve	-	-	-	-	-
	Total Other Uses	1,490,600	1,700,860	955,000	231,500	350,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,655,835</b>	<b>\$ 2,674,695</b>	<b>\$ 1,988,055</b>	<b>\$ 1,795,454</b>	<b>\$ 2,406,384</b>

**CITY CLERK**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 262,026	\$ 240,024	\$ 276,363	\$ 340,725	\$ 348,033
Operating Supplies	10,459	24,560	22,295	14,300	17,300
Capital Outlay	5,152			7,000	-
<b>Total</b>	<b>\$ 277,637</b>	<b>\$ 264,584</b>	<b>\$ 298,658</b>	<b>\$ 362,025</b>	<b>\$ 365,333</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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	0.00
<b>Total</b>	<b>7.00</b>	<b>7.00</b>	<b>7.50</b>	<b>7.50</b>	<b>7.00</b>

**SIGNIFICANT EXPENDITURE CHANGE**

Due to the decrease in budget revenues, the management information technician position was eliminated.

**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**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Number of Utility Bills	92,553	98,535	104,900	112,243	120,100

**CITY OF CRESTVIEW  
UTILITY FUND EXPENDITURES**

<b>Fund 440</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>PHYSICAL ENVIRONMENT - CITY CLERK</b>						
<b>PERSONAL SERVICES</b>						
513.12-00	Salaries and Wages	\$ 166,667	\$ 182,908	\$ 209,012	\$ 244,080	\$ 258,299
513.14-00	Unscheduled Overtime	-	39	-	-	-
513.21-00	Payroll Taxes	12,506	13,329	15,381	18,672	19,760
513.22-00	Retirement Contributions	36,853	9,303	9,334	12,203	12,915
513.23-00	Group Insurance	40,025	33,356	41,483	64,270	55,290
513.24-00	Worker's Compensation Insurance	1,142	1,089	1,153	1,500	1,769
513.25-00	Unemployment Compensation	4,833	-	-	-	-
	Total Personal Services	262,026	240,024	276,363	340,725	348,033
<b>OPERATING EXPENSES</b>						
519.34.00	Other Contract Services	1,629	-	-	-	-
519.34.01	Janitorial	-	830	-	-	-
519.40.00	Travel	-	-	-	266	100
519.41.00	Communications	2,190	2,145	2,269	2,001	2,300
519.42.00	Postage	-	-	-	284	200
519.43.00	Utility Services	1,121	1,219	1,395	1,369	1,400
519.44.00	Rentals and Leases	1,021	1,074	514	318	750
519.45.00	Insurance	-	-	-	-	-
519.46.00	Repair and Maintenance Service	571	-	1,054	267	-
513.49-00	Other Current Charges	-	-	100	-	-
513.51-00	Office Supplies	2,890	4,371	4,214	4,062	4,500
519.52.00	Operating Supplies	807	7,086	11,224	4,260	6,500
519.52.01	Uniforms	-	-	610	619	750
519.52.02	Fuel	-	-	645	134	200
519.52.03	Advertising	-	-	86	-	-
519.54.00	Dues and Subscriptions	-	35	185	113	100
519.55.00	Training	230	7,801	-	607	500
	Total Operating Expenses	10,459	24,561	22,295	14,300	17,300
<b>CAPITAL OUTLAY</b>						
519.64.00	Equipment	5,152	-	-	7,000	-
519.65.00	Construction in Progress	9,649	-	-	-	-
	Total Capital Outlay	14,801	-	-	7,000	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 287,286</b>	<b>\$ 264,585</b>	<b>\$ 298,658</b>	<b>\$ 362,025</b>	<b>\$ 365,333</b>

**PUBLIC WORKS ADMINISTRATION**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 112,548	\$ 155,057	\$ 178,694	\$ 204,397	\$ 217,525
Operating Expenses	42,360	70,425	87,207	85,488	167,529
Capital Outlay	169,254	16,088	-	2,512	89,241
<b>Total</b>	<b>\$ 324,162</b>	<b>\$ 241,570</b>	<b>\$ 265,901</b>	<b>\$ 292,397</b>	<b>\$ 474,295</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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
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
<b>Total</b>	<b>2.50</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>

**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**

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

**CITY OF CRESTVIEW  
UTILITY FUND EXPENDITURES**

<b>Fund 440</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>PHYSICAL ENVIRONMENT - ADMINISTRATION</b>						
<b>PERSONAL SERVICES</b>						
533.12-00	Salaries and Wages	\$ 84,247	\$ 115,878	\$ 133,929	\$ 147,592	\$ 156,798
533.14-00	Unscheduled Overtime	-	14	-	-	-
533.21-00	Payroll Taxes	6,356	8,582	9,893	11,291	11,995
533.22-00	Retirement Contributions	2,533	4,209	4,697	7,380	7,840
533.23-00	Group Insurance	11,126	17,172	21,927	25,328	27,408
533.24-00	Worker's Compensation Insurance	8,287	9,203	8,248	12,806	13,484
533.25-00	Unemployment Compensation	-	-	-	-	-
	Total Personal Services	112,549	155,058	178,694	204,397	217,525
<b>OPERATING EXPENSES</b>						
533.33-00	Engineering Fees	-	-	-	-	22,960
533.34-00	Other Contract Services	-	36	99	-	31,500
533.34.01	Janitorial	782	3,660	3,011	2,650	3,000
533.34-02	Pest Control	-	688	725	517	1,000
533.40-00	Travel	-	17	48	-	300
533.41-00	Communications	3,024	8,899	9,159	6,972	7,809
533.42-00	Postage	3,300	62	13	278	417
533.43-00	Utility Services	-	7,747	9,760	6,862	7,685
533.44-00	Rentals and Leases	3,857	7,522	7,958	8,511	8,349
533.45-00	Insurance	340	1,559	304	1,815	1,900
533.46-00	Repair and Maintenance Service	23,312	24,437	35,536	33,990	35,000
533.46-01	Repair - Auto	28	365	684	658	2,000
533.46-02	Repair - Buildings	-	2,015	3,449	3,938	22,264
533.47-00	Printing	-	-	-	-	-
533.51-00	Office Supplies	1,137	825	1,235	1,796	1,613
533.52-00	Operating Supplies	6,479	6,770	10,527	4,605	10,000
533.52-01	Uniforms	-	1,313	1,674	1,875	2,530
533.52-02	Fuel	-	3,972	2,611	2,956	6,325
533.52-03	Advertising	-	197	-	363	835
533.54-00	Dues and Subscriptions	100	341	411	862	1,346
533.55-00	Training	-	-	3	6,840	696
	Total Operating Expenses	42,359	70,425	87,207	85,488	167,529
<b>CAPITAL OUTLAY</b>						
533.62-00	Building	109,951	-	-	-	-
533.63-00	Improvements	49,654	5,475	-	-	62,618
519.64-00	Equipment	-	10,613	-	2,512	26,623
	Total Capital Outlay	49,654	16,088	-	2,512	89,241
<b>TOTAL EXPENDITURES</b>		<b>\$ 204,562</b>	<b>\$ 241,571</b>	<b>\$ 265,901</b>	<b>\$ 292,397</b>	<b>\$ 474,295</b>

**MAINTENANCE**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 207,375	\$ 223,896	\$ 342,934	\$ 411,518	\$ 443,424
Operating Expenses	201,318	243,060	251,492	292,669	375,882
Capital Outlay	52,274	-	200,540	55,000	398,900
<b>Total</b>	<b>\$ 460,967</b>	<b>\$ 466,956</b>	<b>\$ 794,966</b>	<b>\$ 759,187</b>	<b>\$ 1,218,206</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
Foreman	1.00	1.00	1.00	1.00	1.00
Plant Operator	1.00				
Electrician	1.00	1.00	2.00	2.00	2.00
Location Specialist	1.00	2.00	2.00	2.00	2.00
Utility Service Worker	1.00	2.00	2.00	2.00	2.00
Equipment Operator I		1.00	1.00	1.00	1.00
<b>Total</b>	<b>5.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>

**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**

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

**CITY OF CRESTVIEW  
UTILITY FUND EXPENDITURES**

<b>Fund 440</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>PHYSICAL ENVIRONMENT - MAINTENANCE</b>						
<b>PERSONAL SERVICES</b>						
533.12-00	Salaries and Wages	\$ 128,974	\$ 150,799	\$ 233,264	\$ 266,741	\$ 293,928
533.14-00	Unscheduled Overtime	12,772	8,560	8,470	10,870	11,974
533.21-00	Payroll Taxes	10,233	11,623	17,660	21,237	23,402
533.22-00	Retirement Contributions	7,006	7,964	11,826	13,881	15,295
533.23-00	Group Insurance	38,700	33,532	56,360	77,758	76,944
533.24-00	Worker's Compensation Insurance	9,690	11,418	14,817	19,957	21,881
533.25-00	Unemployment Compensation	-	-	537	1,074	-
	Total Personal Services	207,375	223,896	342,934	411,518	443,424
<b>OPERATING EXPENSES</b>						
533.33-00	Engineering Fees	-	1,872	-	-	-
533.34-00	Other Contract Services	-	-	-	-	-
533.40-00	Travel	-	-	-	21	-
533.41-00	Communications	-	-	-	-	-
533.42-00	Postage	-	-	-	-	-
533.43-00	Utility Services	111,837	132,012	136,072	142,964	150,112
533.44-00	Rentals and Leases	30,035	17,564	21,987	23,952	25,048
533.45-00	Insurance	2,168	6,246	4,009	986	1,000
533.46-00	Repair and Maintenance Service	42,748	59,808	54,491	90,905	150,000
533.46-01	Repair - Auto	1,432	2,995	9,276	2,884	7,500
533.46-02	Repair - Buildings	-	-	-	-	-
533.47-00	Printing	-	-	-	-	-
533.49-00	Other Current Charges	-	-	-	800	-
533.51-00	Office Supplies	-	-	-	-	-
533.52-00	Operating Supplies	2,675	6,428	6,599	6,560	15,000
533.52-01	Uniforms	2,311	3,582	3,105	2,607	3,674
533.52-02	Fuel	7,919	12,419	15,876	20,763	23,548
533.52-03	Advertising	-	134	77	-	-
533.54-00	Dues and Subscriptions	-	-	-	-	-
533.55-00	Training	193	-	-	227	-
	Total Operating Expenses	201,318	243,060	251,492	292,669	375,882
<b>CAPITAL OUTLAY</b>						
533.63-00	Improvements	-	-	23,241	5,000	203,900
533.64-00	Equipment	52,274	-	177,299	50,000	195,000
	Total Capital Outlay	52,274	-	200,540	55,000	398,900
<b>TOTAL EXPENDITURES</b>		<b>\$ 460,967</b>	<b>\$ 466,956</b>	<b>\$ 794,966</b>	<b>\$ 759,187</b>	<b>\$ 1,218,206</b>

**WATER**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 219,771	\$ 272,794	\$ 332,423	\$ 375,553	\$ 413,047
Operating Expenses	361,138	382,064	484,355	436,726	605,191
Capital Outlay	184,879	241,967	457,160	429,450	1,489,000
<b>Total</b>	<b>\$ 765,788</b>	<b>\$ 896,825</b>	<b>\$ 1,273,938</b>	<b>\$ 1,241,729</b>	<b>\$ 2,507,238</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
Water Supervisor	1.00	1.00	1.00	1.00	1.00
Plant Operator	1.00	1.00	2.00	2.00	2.00
Mechanic II	1.00	1.00	1.00	1.00	1.00
Mechanic I	2.00	2.00	2.00	2.00	2.00
Utility Service Worker	2.00	3.00	3.00	3.00	3.00
Equipment Operator I	1.00				
<b>Total</b>	<b>7.00</b>	<b>8.00</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

**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.

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Number of Wells	6	7	8	8	9



**CITY OF CRESTVIEW  
UTILITY FUND EXPENDITURES**

<b>Fund 440</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>PHYSICAL ENVIRONMENT - WATER</b>						
<b>PERSONAL SERVICES</b>						
533.12-00	Salaries and Wages	\$ 148,898	\$ 190,192	\$ 227,935	\$ 249,870	\$ 263,141
533.14-00	Unscheduled Overtime	7,600	10,195	11,396	12,494	10,182
533.21-00	Payroll Taxes	11,133	14,452	17,384	20,071	20,909
533.22-00	Retirement Contributions	5,322	7,450	9,232	13,118	13,666
533.23-00	Group Insurance	30,067	37,328	53,740	65,000	86,556
533.24-00	Worker's Compensation Insuran	16,728	13,177	12,736	15,000	18,593
533.25-00	Unemployment Compensation	23	-	-	-	-
	Total Personal Services	219,771	272,794	332,423	375,553	413,047
<b>OPERATING EXPENSES</b>						
533.33-00	Engineering Fees	-	781	11,580	-	-
533.34-00	Other Contract Services	18,500	17,631	-	-	15,000
533.40-00	Travel	171	45	29	192	-
533.41-00	Communications	-	-	-	-	-
533.42-00	Postage	1,711	1,457	-	134	-
533.43-00	Utility Services	102,473	127,207	142,819	149,282	156,746
533.44-00	Rentals and Leases	5,418	6,254	6,565	5,910	7,500
533.45-00	Insurance	10,953	2,561	1,810	4,518	4,500
533.46-00	Repair and Maintenance Service	69,019	60,734	118,688	94,875	194,912
533.46-01	Repair - Auto	7,014	5,247	7,304	6,100	7,500
533.46-02	Repair - Buildings	-	-	-	-	-
533.47-00	Printing	966	1,601	60	-	-
533.51-00	Office Supplies	-	188	-	132	-
533.52-00	Operating Supplies	124,488	133,626	165,080	130,002	175,000
533.52-01	Uniforms	2,910	4,213	3,377	3,637	5,051
533.52-02	Fuel	15,850	19,158	25,910	39,865	38,982
533.52-03	Advertising	-	311	108	150	-
533.54-00	Dues and Subscriptions	475	975	1,000	909	-
533.55-00	Training	1,190	75	25	1,020	-
	Total Operating Expenses	361,138	382,064	484,355	436,726	605,191
<b>CAPITAL OUTLAY</b>						
533.62-00	Buildings	-	-	18,105	-	-
533.63-00	Improvements	160,343	54,263	269,788	225,000	1,430,000
533.64-00	Equipment	24,536	187,704	169,267	204,450	59,000
	Total Capital Outlay	184,879	241,967	457,160	429,450	1,489,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 765,788</b>	<b>\$ 896,825</b>	<b>\$ 1,273,938</b>	<b>\$ 1,241,729</b>	<b>\$ 2,507,238</b>

**SEWER**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ 42,828	\$ 55,560	\$ 69,307	\$ 81,410	\$ 94,511
Operating Expenses	108,435	353,466	65,424	74,918	141,709
Capital Outlay	8,750	-	138,651	511,087	352,200
<b>Total</b>	<b>\$ 160,013</b>	<b>\$ 409,026</b>	<b>\$ 273,382</b>	<b>\$ 667,415</b>	<b>\$ 588,420</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
Electrician	1.00	1.00	1.00	1.00	1.00
Equipment Operator I	1.00	1.00	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

**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**

<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>
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NA

**CITY OF CRESTVIEW  
UTILITY FUND EXPENDITURES**

<b>Fund 440</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>PHYSICAL ENVIRONMENT - SEWER</b>						
<b>PERSONAL SERVICES</b>						
533.12-00	Salaries and Wages	\$ 30,334	\$ 36,041	\$ 43,822	\$ 48,086	\$ 58,047
533.14-00	Unscheduled Overtime	968	2,842	1,877	2,404	2,902
533.21-00	Payroll Taxes	2,363	2,768	3,163	3,862	4,663
533.22-00	Retirement Contributions	1,541	1,971	2,225	2,524	3,047
533.23-00	Group Insurance	6,037	10,235	16,368	21,978	22,766
533.24-00	Worker's Compensation Insurance	1,585	1,703	1,852	2,556	3,086
	Total Personal Services	42,828	55,560	69,307	81,410	94,511
<b>OPERATING EXPENSES</b>						
533.33-00	Engineering Fees	1,370	718	5,260	667	-
533.34-00	Contractual Services	-	-	-	-	500
533.40-00	Travel	-	-	63	-	-
533.44-00	Rentals and Leases	-	-	-	-	4,174
533.45-00	Insurance	4,809	2,144	2,454	2,046	2,500
533.46-00	Repair and Maintenance Service	11,458	26,418	9,227	20,952	50,000
533.46-01	Repair - Auto	9,699	2,416	3,455	4,957	10,000
533.49-00	Other Current Charges	50,116	274,979	-	-	-
533.52-00	Operating Supplies	25,574	38,085	35,834	33,386	50,000
533.52-01	Uniforms	836	1,102	923	947	1,522
533.52-02	Fuel	4,573	7,153	7,903	11,813	23,013
533.52-03	Advertising	-	451	108	150	-
533.54-00	Dues and Subscriptions	-	-	197	-	-
533.55-00	Training	-	-	-	-	-
	Total Operating Expenses	108,435	353,466	65,424	74,918	141,709
<b>CAPITAL OUTLAY</b>						
533.62-00	Buildings	-	-	21,505	-	-
533.63-00	Improvements	-	-	87,208	508,542	300,000
533.64-00	Equipment	8,750	-	29,938	2,545	52,200
	Total Capital Outlay	8,750	-	138,651	511,087	352,200
<b>TOTAL EXPENDITURES</b>		<b>\$ 160,013</b>	<b>\$ 409,026</b>	<b>\$ 273,382</b>	<b>\$ 667,415</b>	<b>\$ 588,420</b>

**WASTEWATER TREATMENT PLANT**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ -	\$ -			
Operating Expenses	566,114	606,331	626,651	672,859	755,660
Capital Outlay	-	79,292	11,165	30,250	34,788
<b>Total</b>	<b>\$ 566,114</b>	<b>\$ 685,623</b>	<b>\$ 637,816</b>	<b>\$ 703,109</b>	<b>\$ 790,448</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-08</b>	<b>2007-08</b>	<b>2008-09</b>
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None

**SIGNIFICANT EXPENDITURE CHANGE**

None

**ACTIVITY DESCRIPTION**

**ACTIVITY OBJECTIVES**

**ACTIVITY MEASUREMENTS**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
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N/A

**CITY OF CESTVIEW  
UTILITY FUND EXPENDITURES**

<b>Fund 440</b>	<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>PHYSICAL ENVIRONMENT - WASTEWATER TREATMENT PLANT</b>						
<b>PERSONAL SERVICES</b>		\$ -	\$ -	\$ -	\$ -	\$ -
Total Personal Services		-	-	-	-	-
<b>OPERATING EXPENSES</b>						
535.34-00	Other Contract Services	543,988	591,962	616,378	656,474	700,000
535.45-00	Insurance	1,019	340	3,018	-	-
535.46-00	Repair and Maintenance Service	15,210	14,028	7,255	16,385	55,660
535.46-01	Repair - Auto	571	-	-	-	-
535.46-02	Repair - Buildings	5,256	-	-	-	-
535.52-00	Operating Supplies	69	-	-	-	-
Total Operating Expenses		566,114	606,331	626,651	672,859	755,660
<b>CAPITAL OUTLAY</b>						
535.63-00	Improvements	-	33,783	-	-	-
535.64-00	Equipment	-	45,509	11,165	30,250	34,788
Total Capital Outlay		-	79,292	11,165	30,250	34,788
<b>TOTAL EXPENDITURES</b>		<b>\$ 566,114</b>	<b>\$ 685,623</b>	<b>\$ 637,816</b>	<b>\$ 703,109</b>	<b>\$ 790,448</b>

***WATER CONSTRUCTION  
FUND***

***ANNUAL BUDGET***

***2008-2009***

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

FUND 332	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>INTERGOVERNMENTAL REVENUE</b>						
331.13-00	Community Development Block Grant	\$ -	\$ 15,000	\$ 388,192	\$ 198,278	\$ -
		-	15,000	388,192	198,278	-
<b>OTHER MISCELLANEOUS REVENUE</b>						
361-10-00	Interest	20,107	32,901	20,545	5,421	5,000
363.23-05	Sewer Impact Fees	22,703	-	326,757	104,000	-
369.00-00	Other				-	-
	<b>Total Other Miscellaneous</b>	42,810	32,901	347,302	109,421	5,000
<b>OTHER SOURCES</b>						
381.00-00	Interfund Transfer	987,000	1,566,327	950,000	-	750,000
384.00-00	Debt Proceeds					
	<b>Total Other Sources</b>	987,000	1,566,327	950,000	-	750,000
<b>TOTAL ESTIMATED RECEIPTS</b>		1,029,810	1,614,228	1,685,494	307,699	755,000
<b>CASH BALANCE BROUGHT FORWARD</b>		900,000	1,197,499	1,400,849	500,000	500,000
<b>TOTAL ESTIMATED RECEIPTS AND BALANCES</b>		<b>\$ 1,929,810</b>	<b>\$ 2,811,727</b>	<b>\$ 3,086,343</b>	<b>\$ 807,699</b>	<b>\$ 1,255,000</b>

**WATER CONSTRUCTION FUND**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ -	\$ -			
Operating Expenses	66	48	1,271	3	
Capital Outlay	104,926	1,750,753	4,959,513	3,715,625	1,219,023
Debt Service	35,447	68,624	46,953	25,414	35,977
Other Uses	-	-	-	-	-
<b>Total</b>	<b>\$ 140,439</b>	<b>\$ 1,819,425</b>	<b>\$ 5,007,737</b>	<b>\$ 3,741,042</b>	<b>\$ 1,255,000</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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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	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Amended	2008-09 Budget
<b>PHYSICAL ENVIRONMENT - WATER AND SEWER</b>						
<b>PERSONAL SERVICES</b>						
None						
<b>OPERATING EXPENSES</b>						
534.49-00	Other Current Charges	66	48	1,271	3	-
	Total Operating	66	48	1,271	3	-
<b>CAPITAL OUTLAY</b>						
533.63-10	Improvements	4,841	-	-	-	-
533.65-00	Construction in Progress	100,085	1,750,753	4,959,513	3,715,625	1,219,023
	Total Capital Outlay	104,926	1,750,753	4,959,513	3,715,625	1,219,023
<b>DEBT SERVICE</b>						
533.71-22	2001A Bond Principal	-	-	-	-	-
533.71-30	State Revolving Loan	-	-	-	-	-
533.72-22	2001A Bond Interest	35,447	68,624	46,953	25,414	35,977
533.71-30	State Revolving Loan	-	-	-	-	-
533.73-22	Other Bond Cost	-	-	-	-	-
	Total Debt Service	35,447	68,624	46,953	25,414	35,977
<b>TOTAL EXPENDITURES</b>		<b>\$ 140,439</b>	<b>\$ 1,819,425</b>	<b>\$ 5,007,737</b>	<b>\$ 3,741,042</b>	<b>\$ 1,255,000</b>

# ***SANITATION FUND***

## ***ANNUAL BUDGET***

***2008-2009***

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

<b>ACCOUNT DESCRIPTION</b>	<b>2004-05 ACTUAL</b>	<b>2005-06 ACTUAL</b>	<b>2006-07 ACTUAL</b>	<b>2007-08 AMENDED</b>	<b>2008-09 BUDGET</b>
<b>ARGES FOR SERVICES</b>					
Garbage Fees	\$ 1,553,709	\$ 1,659,618	\$ 1,755,292	\$ 1,777,347	\$ 2,452,567
Penalties	45,316	72,246	60,616	59,347	50,000
Landfill Fees	-	-	-	-	-
Other Charges	-	-	-	-	-
Franchise Fees	15,024	15,887	16,694	85,722	120,000
<b>Total Charges for Services</b>	<b>1,614,049</b>	<b>1,747,751</b>	<b>1,832,602</b>	<b>1,922,416</b>	<b>2,622,567</b>
<b>HER MISCELLANEOUS REVENUE</b>					
Interest Earnings	6,451	5,278	5,084	5,044	5,200
<b>Total Other Miscellaneous Revenue</b>	<b>6,451</b>	<b>5,278</b>	<b>5,084</b>	<b>5,044</b>	<b>5,200</b>
<b>HER SOURCES</b>					
Interfund Transfer	-	-	-	-	-
<b>Total Other Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ESTIMATED RECEIPTS</b>	<b>1,620,500</b>	<b>1,753,029</b>	<b>1,837,686</b>	<b>1,927,460</b>	<b>2,627,767</b>
<b>CASH BALANCE BROUGHT FORWARD</b>	<b>250,116</b>	<b>436,903</b>	<b>576,078</b>	<b>634,925</b>	<b>750,000</b>
<b>ESTIMATED RECEIPTS AND BALANCES</b>	<b>\$ 1,870,616</b>	<b>\$ 2,189,932</b>	<b>\$ 2,413,764</b>	<b>\$ 2,562,385</b>	<b>\$ 3,377,767</b>

**SANITATION FUND**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	1,523,580	1,614,100	1,679,187	2,579,676	2,749,188
Capital Outlay	-	-	-	-	-
Debt Service	5,059	5,394	5,847	-	-
Other Uses	-	-	-	-	628,579
<b>Total</b>	<b>\$ 1,528,639</b>	<b>\$ 1,619,494</b>	<b>\$ 1,685,034</b>	<b>\$ 2,579,676</b>	<b>\$ 3,377,767</b>

<b>PERMANENT POSITIONS</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>
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None

**SIGNIFICANT EXPENDITURE CHANGES**

The City requested bids on sanitation service and awarded this service to Waste Pro beginning January 1, 2008. There was an increase in charges of approximately 5%.

**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 Pro is 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**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Number of Customers	6,870	7,263	7,623	7,973	8,323

**CITY OF CRESTVIEW  
SANITATION FUND EXPENDITURES**

Fund 441	Account Description	2004-05 Actual	2005-06 Actual	2006-07 Actual	2007-08 Amended	2008-09 Budget
<b>PHYSICAL ENVIRONMENT - SANITATION</b>						
<b>PERSONAL SERVICES</b>						
None						
<b>OPERATING EXPENSES</b>						
534.34-00	Other Contract Services	\$ 1,502,424	\$ 1,588,690	\$ 1,669,417	\$ 2,573,410	\$ 2,700,000
534.39-00	Landfill Charges	4,246	12,038	9,058	6,266	14,400
534.46-00	Repair and Maintenance Services	-	-	-		34,788
534.49-00	Other Current Charges	16,910	13,372	712		-
	Total Operating	<u>1,523,579</u>	<u>1,614,100</u>	<u>1,679,187</u>	<u>2,579,676</u>	<u>2,749,188</u>
<b>CAPITAL OUTLAY</b>						
<b>DEBT SERVICE</b>						
534.71-00	1996 Bond Principal	3,510	4,050	4,338	-	-
534.72-00	1996 Bond Interest	549	414	216	-	-
534.73-00	1996 Other Debt Cost	1,000	929	1,293	-	-
	Total Debt Service	<u>5,059</u>	<u>5,394</u>	<u>5,847</u>	<u>-</u>	<u>-</u>
<b>OTHER USES</b>						
534.95-00	Contingencies	-		-		628,579
534.99-00	Reserve	-		-		
	Total Other Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>628,579</u>
<b>TOTAL EXPENDITURES</b>		<u><u>\$ 1,528,639</u></u>	<u><u>\$ 1,619,494</u></u>	<u><u>\$ 1,685,034</u></u>	<u><u>\$ 2,579,676</u></u>	<u><u>\$ 3,377,767</u></u>

***COMMUNITY  
REDEVELOPMENT  
AGENCY FUND***

***ANNUAL BUDGET***

***2008-2009***

**CITY OF CRESTVIEW  
COMMUNITY REDEVELOPMENT AGENCY FUND**

FUND 665	ACCOUNT DESCRIPTION	2004-05 ACTUAL	2005-06 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>TAXES</b>						
311.00-00	Ad Valorem Taxes (Tax Increment Fund)	\$ 59,040	\$ 86,154	\$ 138,867	\$ 150,462	\$ 153,380
	<b>Total Taxes</b>	<u>59,040</u>	<u>86,154</u>	<u>138,867</u>	<u>150,462</u>	<u>153,380</u>
<b>INTERGOVERNMENTAL REVENUE</b>						
330.00-00	Other Local Government	35,851	52,315	77,992	80,000	80,000
	<b>Total Intergovernmental Revenue</b>	<u>35,851</u>	<u>52,315</u>	<u>77,992</u>	<u>80,000</u>	<u>80,000</u>
<b>CONTRIBUTIONS AND DONATIONS FROM PRIVATE SOURCES</b>						
366.00-00	Donations	-	-	1,000		
	<b>Total Donations from Private Sources</b>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>
<b>TOTAL ESTIMATED RECEIPTS</b>		94,891	138,469	217,859	230,462	233,380
<b>CASH BALANCE BROUGHT FORWARD</b>		96,699	56,022	192,991	192,991	539,246
<b>TOTAL ESTIMATED RECEIPTS AND BALANCES</b>		<u>\$ 191,590</u>	<u>\$ 194,491</u>	<u>\$ 410,850</u>	<u>\$ 423,453</u>	<u>\$ 772,626</u>

**CRESTVIEW REDEVELOPMENT AGENCY FUND**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	-	-	1,000	50	-
Capital Outlay	135,569	-	107,630	-	772,626
Other Uses	500	500	-	-	-
<b>Total</b>	<b>\$ 136,069</b>	<b>\$ 500</b>	<b>\$ 108,630</b>	<b>\$ 50</b>	<b>\$ 772,626</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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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**

	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Amended</b>	<b>2007-08 Budget</b>	<b>2008-09 Budget</b>
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NA



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

Fund 670	Account Description	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget	2008-09 Budget
<b>COMMUNITY REDEVELOPMENT - GENERAL ADMINISTRATION</b>						
<b>PERSONAL SERVICES</b>						
511.12-00	Salaries & Wages	\$ -	\$ -	\$ -	\$ -	\$ -
511.21-00	Payroll Taxes	-	-	-	-	-
511.22-00	Retirement	-	-	-	-	-
511.23-00	Group Insurance	-	-	-	-	-
511.24-00	Workers Compensation	-	-	-	-	-
	Total Personal Services	-	-	-	-	-
<b>OPERATING EXPENSES</b>						
511.33-00	Engineer Fees	-	-	-	-	-
511.46-00	Repair & Maintenance	-	-	-	-	-
511.49-00	Other Current Charges	-	-	1,000	50	-
	Total Operating	-	-	1,000	50	-
<b>CAPITAL OUTLAY</b>						
511.63-00	Improvements	135,569	-	107,630	-	772,626
	Total Capital Outlay	135,569	-	107,630	-	772,626
<b>OTHER USES</b>						
511.82-01	Awning Improvement Grant	500	500	-	-	-
	Total Other Uses	500	500	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 136,069</b>	<b>\$ 500</b>	<b>\$ 108,630</b>	<b>\$ 50</b>	<b>\$ 772,626</b>

***LAW ENFORCEMENT  
TRUST FUND***

***ANNUAL BUDGET***

***2008-2009***

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

FUND 665	ACCOUNT DESCRIPTION	2005-06 ACTUAL	2006-07 ACTUAL	2006-07 ACTUAL	2007-08 AMENDED	2008-09 BUDGET
<b>JUDGMENTS AND FINES</b>						
359.00-00	Other Fines and/or Forfeits	\$ 10,743	\$ 926	\$ 10,926	\$ 21,365	\$ 10,000
	<b>Total Judgments and Fines</b>	<u>10,743</u>	<u>926</u>	<u>10,926</u>	<u>21,365</u>	<u>10,000</u>
<b>MISCELLANEOUS REVENUES</b>						
361.00-00	Interest and other Earnings	-	435	435	801	500
	<b>Total Miscellaneous Revenues</b>	<u>-</u>	<u>435</u>	<u>435</u>	<u>801</u>	<u>500</u>
	<b>TOTAL ESTIMATED RECEIPTS</b>	10,743	1,361	11,361	22,166	10,500
	<b>CASH BALANCE BROUGHT FORWARD</b>	29,611	29,611	25,763	20,000	11,500
	<b>TOTAL ESTIMATED RECEIPTS AND BALANCES</b>	<u>\$ 40,354</u>	<u>\$ 30,971</u>	<u>\$ 37,124</u>	<u>\$ 42,166</u>	<u>\$ 22,000</u>

**LAW ENFORCEMENT TRUST FUND**

<b>Expenditures</b>	<b>2004-05 Actual</b>	<b>2005-06 Actual</b>	<b>2006-07 Actual</b>	<b>2007-08 Amended</b>	<b>2008-09 Budget</b>
Personal Services	\$ -	\$ -			
Operating Expenses	9,190	14,493	15,067	30,936	22,000
Capital Outlay		-	-	-	-
<b>Total</b>	<b>\$ 9,190</b>	<b>\$ 14,493</b>	<b>\$ 15,067</b>	<b>\$ 30,936</b>	<b>\$ 22,000</b>

<b>PERMANENT POSITIONS</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
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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	2004-05 Actual	2005-06 Actual	2006-07 Amended	2007-08 Budget	2008-09 Budget
<b>PUBLIC SAFETY - LAW ENFORCEMENT TRUST FUND</b>						
<b>PERSONAL SERVICES</b>						
None						
<b>OPERATING EXPENSES</b>						
521.49-00	Other Current Charges	\$ 9,190	\$ 3,739	\$ -	\$ -	
521.52-00	Operating Supplies	-	10,754	15,067	30,936	22,000
	Total Operating	9,190	14,493	15,067	30,936	22,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 9,190</b>	<b>\$ 14,493</b>	<b>\$ 15,067</b>	<b>\$ 30,936</b>	<b>\$ 22,000</b>

## 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.