

AN ORDINANCE TO ADOPT A CITY BUDGET AND TO APPROPRIATE FUNDS
FOR FISCAL YEAR ENDING JUNE 30, 2008

BE IT ORDAINED by the City of Gallatin, Tennessee, that:

SECTION I, APPROVAL OF EXPENDITURES:

A. The governmental funds' expenditures, attached as pages C, D, E, F, H, and O for the City of Gallatin for the year ending June 30, 2008, amounting to:

- (1) \$19,126,801 for operations;
- (2) \$6,208,722 for capital outlay;
- (3) \$199,000 for Community Enhancement and Community Service contributions;
- (4) \$731,681 for general obligation debt service are hereby adopted; and

B. The proprietary funds' expenditures, attached as pages I, J, K, L, M, and N for the City of Gallatin for the year ending June 30, 2008, amounting to:

- (1) \$7,594,083 for operations and \$1,620,000 for capital outlay for the Water and Sewer Fund;
- (2) \$20,467,889 for operations and \$1,625,000 for capital outlay for the Natural Gas Fund; and
- (3) \$973,081 for operations and \$214,700 for capital outlay for the Municipal Golf Course Fund are hereby adopted.

SECTION II, FUNDING OF THE EXPENDITURES:

A. To fund the governmental expenditures, all governmental revenues, attached as pages B, H, and O for the fiscal year ending June 30, 2008, amounting to :

- (1) \$23,234,978 from the General Fund; and
- (2) \$1,082,700 from the Sanitation Fund; and
- (3) \$4,800 from the Industrial Park Fund;

are hereby adopted.

B. To fund the proprietary expenditures, all proprietary revenues, attached as pages I, K, and M for the fiscal year ending June 30, 2008, amounting to:

(1) \$9,180,100 of self-supporting receipts of the Water and Sewer System;

(2) \$21,437,950 of self-supporting receipts of the Natural Gas Systems;

(3) \$789,975 of self-supporting receipts of the Municipal Golf Course;

are hereby adopted.

SECTION III, GAS AND WATER/SEWER SYSTEM PAYMENTS:

The Gas Department of the City of Gallatin shall pay to the General Fund an amount of \$217,983 in-lieu-of taxes, as provided by TCA 7-39-404, and the Water and Sewer Department shall pay to General Fund an amount of \$289,949 in-lieu-of taxes, as provided by TCA 7-34-115(a)(9).

SECTION IV, LIMITATIONS AND AMENDMENTS:

- A. No appropriation listed above in Section I of the budget may be exceeded, without appropriate action of City Council to transfer appropriations or to amend the budget by ordinance. Any such action to amend the budget shall fully describe all changes proposed to the budget and shall include the method to finance the proposed expenditure; and
- B. All purchases shall be made in conformance with the Municipal Purchasing Act of 1983, as amended, and the Director of Finance shall not disburse funds for payment of any purchases without assurance of the required advertising, bidding, or authorized exceptions thereto; and
- C. Expenditures for out-of-town travel must first be approved by the Mayor and only one over-night trip per individual will be allowed per fiscal year unless the Mayor approves additional trips; and
- D. Temporary employees and overtime hours will be approved by the Mayor and requested from a pool contingency for the following departments: Planning, Engineering, Streets, Recorder, Personnel, Codes, Mayor, Police (except School Patrol), Public Works, Animal Control, and Vehicle Maintenance. These departments will report usage to the Mayor on a monthly basis; and

- E. Community Enhancement and Community Service contributions are to be dispensed according to the attached page D; and

- F. All capital expenditures planned on pages F, G, H, J, L, N, and O shall be reviewed and approved by the Mayor before commitment to purchase may be made. Prior to any approval, the requesting department head shall present to the Mayor the written statement of the Director of Finance that adequate funding is currently available. Without prior Council approval, the Mayor shall have no authority to exceed the budgeted amount, delete or reduce a budgeted item in order to increase another budgeted item, or waive required bid procedures.

SECTION V, SELF-FUNDING PROGRAMS:

- A. The Chief of Police is authorized to spend an additional amount for enforcement of drug laws, such expenditures to be limited to and be financed by the amount of funds received in the past or in the future for such purpose under TCA Title 52, Chapter 14. All drug fund monies shall be accounted for in a special revenue fund (TCA 39-17-420); and

- B. The Leisure Services Director or his delegate is authorized to spend an additional amount for self-supporting recreational programs, such expenditures to be limited to the amount of revenues received from same, and the expenditure of any excess funds derived from the self-supporting programs for Park system improvements shall first be approved by the Mayor.

SECTION VI, MISCELLANEOUS PROVISIONS:

- A. The Director of Finance, as custodian of the funds of the City and its enterprises, is authorized to purchase securities for investment as may be allowed by City Charter, City Codes, and/or State law; and is authorized to advance and repay money from one fund of the City to another as may be required from time to time to meet short-term cash requirements and to maximize investment earnings. Notice must be given to the Council committee of any proprietary fund shortfalls; and

- B. The Director of Finance shall file with the Recorder a detailed financial plan used in implementing the budget. Such plan shall project expenditures to support departmental totals included in the budget and shall project revenues summarized in the budget; and a monthly report of actual expenditures and revenues shall be prepared for council for comparison with the plan; and

C. The balance of commitments made in prior fiscal years for capital or special projects included in the Capital Outlay sections (pages F, H, J, L, N) are to be appropriated from fund balances accumulated in prior fiscal years. The expenditures for these projects are hereby adopted and the accumulated surplus from prior fiscal years is hereby appropriated to fund these expenditures.

BE IT FURTHER ORDAINED BY THE CITY OF GALLATIN, TENNESSEE that all laws and ordinances in conflict with this ordinance be and the same are repealed; and this ordinance shall take effect from and after its passage, the public welfare requiring it.

PASSED FIRST READING: _____.

PASSED SECOND READING: _____.

MAYOR JO ANN GRAVES

ATTEST:

CONNIE KITTRELL, CITY RECORDER

APPROVED AS TO FORM:

JOE H. THOMPSON, CITY ATTORNEY

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**ALL FUNDS
SUMMARY BUDGET INFORMATION**

CATEGORY	GENERAL	ENVIRONMENTAL SERVICES	WATER & SEWER	NATURAL GAS	GOLF COURSE
Revenue	23,234,978	1,082,700	9,180,100	21,437,950	789,975
Operating Expenses	(17,918,889)	(1,402,112)	(7,325,850)	(20,467,889)	(908,081)
Debt Service	(731,681)	-	(268,233)	-	-
Transfers In From/(Out To) Other Funds	(748,549)	576,487	-	-	172,062
Net From Operations	3,835,859	257,075	1,586,017	970,061	53,956
Capital Expenditures	(5,706,850)	(257,075)	(1,620,000)	(1,625,000)	(214,700)
Transfers In From Reserves	1,870,991	-	33,983	654,939	160,744
Surplus (Deficit)	-	-	-	-	-

3600
 1900
 1700

GENERAL FUND REVENUES

CATEGORY	BUDGET	% of	ACTUAL	BUDGET	% of	BUDGET	% of	Dollar	
	05-06	Total	05-06	06-07	Total	07-08	Total	Change	% Change
Property Tax	\$6,300,000	33.9	6,592,916	6,710,000	35.1	\$8,300,000	35.7	1,590,000	23.7
Penalties & Interest	75,000	0.4	70,232	60,000	0.3	155,000	0.7	95,000	158.3
In lieu of tax	862,218	4.6	854,132	882,895	4.6	1,007,536	4.3	124,641	14.1
Local Option Sales Tax	4,500,000	24.2	4,698,219	4,600,000	24.1	5,250,000	22.6	650,000	14.1
Wholesale Beer Tax	575,000	3.1	619,887	600,000	3.1	620,000	2.7	20,000	3.3
Beer Privilege Tax	10,000	0.1	7,972	10,000	0.1	10,000	0.0	-	0.0
Alcohol Privilege Tax	9,500	0.1	7,614	9,500	0.0	9,000	0.0	(500)	-5.3
Wholesale Liquor Tax	135,000	0.7	140,178	140,000	0.7	160,000	0.7	20,000	14.3
Business Taxes	360,000	1.9	388,283	450,000	2.4	450,000	1.9	-	0.0
Cable TV Franchise Tax	200,000	1.1	240,451	240,000	1.3	275,000	1.2	35,000	14.6
Licenses & Permits	461,000	2.5	529,282	502,000	2.6	728,000	3.1	226,000	45.0
Police Supplement Pay	0	0.0	26,454	0	0.0	0	0.0	-	0.0
Fire Supplement Pay	0	0.0	13,300	0	0.0	0	0.0	-	0.0
State Sales Tax	1,450,000	7.8	1,495,432	1,600,000	8.4	1,596,144	6.9	(3,856)	-0.2
State Income Tax	200,000	1.1	126,280	120,000	0.6	214,607	0.9	94,607	78.8
State Beer Tax	12,500	0.1	11,893	13,000	0.1	16,023	0.1	3,023	23.3
State Alcohol Beverage Tax	80,000	0.4	88,829	80,000	0.4	88,354	0.4	8,354	10.4
State Gasoline Motor Tax	550,000	3.0	494,336	550,000	2.9	505,177	2.2	(44,823)	-8.1
State Transportation Tax	55,000	0.3	48,781	55,000	0.3	49,414	0.2	(5,586)	-10.2
State Gas & Motor Fuel Tax	120,000	0.6	122,476	140,000	0.7	125,838	0.5	(14,162)	-10.1
TVA -Gross Receipts Tax	110,000	0.6	173,867	175,000	0.9	123,847	0.5	(51,153)	-29.2
Corporate Excise Tax	40,000	0.2	48,861	50,000	0.3	65,584	0.3	15,584	31.2
Other Taxes	5,000	0.0	3,824	4,500	0.0	4,147	0.0	(353)	-7.8
Grants	473,067	2.5	456,730	0	0.0	0	0.0	-	0.0
Utility Street Cuts	38,000	0.2	70,682	75,000	0.4	75,000	0.3	-	0.0
Chrgs to Enterprise Funds	239,000	1.3	252,288	237,500	1.2	307,758	1.3	70,258	29.6
Police Service Fees	11,000	0.1	13,522	9,000	0.0	9,000	0.0	-	0.0
Fire Protection Fees	500	0.0	1,028	500	0.0	500	0.0	-	0.0
Commercial Plan Review	42,000	0.2	37,412	43,000	0.2	100,000	0.4	57,000	132.6
Leisure Services	68,300	0.4	142,610	107,000	0.6	142,700	0.6	35,700	33.4
Civic Center	417,000	2.2	417,034	406,000	2.1	425,300	1.8	19,300	4.8
Fines and Forfeits	622,700	3.4	830,657	866,100	4.5	1,137,600	4.9	271,500	31.3
Interest Earnings	80,000	0.4	210,349	175,000	0.9	250,000	1.1	75,000	42.9
Property Rental Fees	299,700	1.6	61,710	55,700	0.3	44,350	0.2	(11,350)	-20.4
Transfer-Industrial Pk Fund	3,000	0.0	312,980	0	0.0	4,800	0.0	4,800	100.0
Transfer-Econ Com Dev	75,000	0.4	50,000	75,000	0.4	75,000	0.3	-	0.0
Transfer-Cemetery Fund	2,500	0.0	3,231	0	0.0	3,300	0.0	3,300	100.0
Transfer-Bond Interest	0	0.0	0	0	0.0	200,000	0.9	200,000	100.0
Donations to City	31,500	0.2	42,070	30,000	0.2	0	0.0	(30,000)	-100.0
Miscellaneous	49,200	0.3	263,961	44,400	0.2	706,000	3.0	661,600	1,490.1
TOTAL	\$18,562,685	100.0	\$19,969,762	\$19,116,095	100.0	\$23,234,978	100.0	4,118,883	21.5

GENERAL FUND OPERATING EXPENDITURES

CATEGORY	BUDGET	% of	ACTUAL	BUDGET	% of	BUDGET	% of	Dollar	
	05-06	Total	05-06	06-07	Total	07-08	Total	Change	% Change
City Admin Total	223,925	1.4	235,042	245,303	1.4	265,295	1.4	19,992	8.1
Mayor Total	157,396	1.0	150,427	171,160	1.1	219,049	1.1	47,889	28.0
Planning Total	312,470	1.9	289,320	438,262	2.4	463,214	2.4	24,952	5.7
Planning Comm Total	20,954	0.1	20,718	26,300	0.1	21,254	0.1	(5,046)	-19.2
Finance Total	368,961	2.2	357,939	385,095	2.1	404,023	2.1	18,928	4.9
I.T. Total	84,252	0.5	95,891	198,091	1.1	202,375	1.0	4,284	2.2
Recorder Total	231,991	1.4	262,730	326,164	2.0	378,354	2.0	52,190	16.0
City Attny Total	192,308	1.2	208,767	213,145	1.1	218,348	1.1	5,203	2.4
Insurance Total	528,000	3.2	406,872	607,500	4.1	772,600	4.0	165,100	27.2
Personnel Total	192,121	1.2	177,693	201,564	1.1	214,457	1.1	12,893	6.4
Codes Total	364,746	2.2	333,354	437,646	2.7	521,484	2.7	83,838	19.2
ECD Total	206,359	1.3	184,997	213,343	1.2	221,429	1.1	8,086	3.8
Gen Govt Bldg Total	243,715	1.5	216,760	299,768	1.8	350,287	1.8	50,519	16.9
Police Total	4,282,158	26.0	4,240,894	4,852,294	26.8	5,162,046	26.6	309,752	6.4
Police-Spcl Funds Total	14,000	0.1	7,764	19,000	0.1	19,000	0.1	-	0.0
Auxillary Police Total	-	-	2,955	-	-	-	-	-	0.0
Gov Hwy Sfty Grant #1 Total	-	-	-	-	0.0	2,081	0.0	2,081	100.0
Gov Hwy Sfty Grant #2 Total	-	-	-	-	0.1	16,820	0.1	16,820	100.0
Gov Hwy Sfty Grant #3 Total	-	-	-	-	0.1	12,767	0.1	12,767	100.0
Gov Hwy Sfty Grant #4 Total	-	-	-	-	0.5	34,949	0.2	34,949	100.0
D.O.J. Grant Total	35,231	0.2	33,187	-	0.0	1,234	0.0	1,234	100.0
JAG Grant-2006 Total	-	-	-	-	0.0	8,166	0.0	8,166	100.0
Fire Dept Total	2,729,864	16.6	2,698,873	3,193,794	17.4	3,354,994	17.3	161,200	5.0
Public Works Admin Total	138,564	0.8	139,305	142,179	0.8	149,442	0.8	7,263	5.1
Animal Control Total	45,510	0.3	42,248	47,854	0.3	49,954	0.3	2,100	4.4
Street Maint Total	1,002,059	6.1	974,690	1,134,141	6.2	1,188,841	6.1	54,700	4.8
Street Lighting Total	231,500	1.4	293,131	271,615	1.5	281,577	1.5	9,962	3.7
Vehicle Maint Total	348,437	2.1	314,456	366,986	2.0	380,177	2.0	13,191	3.6
Engineering Total	335,555	2.0	315,978	351,909	2.0	378,987	2.0	27,078	7.7
Trans to Sanitation Total	1,294,778	7.9	1,358,603	515,036	2.5	748,549	3.9	233,513	45.3
Community Enhancement Total	123,000	0.7	117,250	122,500	0.7	129,000	0.7	6,500	5.3
Community Service Total	26,750	0.2	25,000	70,000	0.4	70,000	0.4	-	0.0
Leisure Serv Admin Total	270,205	1.6	252,987	346,050	1.9	368,081	1.9	22,031	6.4
Mun Pool Total	50,998	0.3	45,410	51,648	0.3	54,026	0.3	2,378	4.6
Self-Supporting Rec Total	77,609	0.5	116,370	76,609	0.4	74,482	0.4	(2,127)	-2.8
Park Maint Total	880,080	5.3	885,509	975,980	5.5	1,055,122	5.4	79,142	8.1
Civic Center Total	908,365	5.5	944,776	806,011	4.6	874,973	4.5	68,962	8.6
Debt Service	570,645	3.5	570,645	865,045	1.4	731,681	3.8	(133,364)	-15.4
Grand Total	16,492,506	100.0	16,320,541	17,971,992	97.5	19,399,119	100.0	1,427,127	7.9
	16,492,506	-	16,320,541	17,971,992	-	19,382,787			

ENHANCEMENTS

ORGANIZATION	BUDGET 06-07		BUDGET 07-08		BUDGET COMPARISON	
	Dollar Amount	% of Total	Dollar Amount	% of Total	Dollar Change	% Change
SUMNER COUNTY:						
Emergency Mgmt Agency	0	0.00	0	0.00	0	0.00
Library	20,000	15.50	20,000	15.50	0	0.00
Health Department	11,000	8.53	11,000	8.53	0	0.00
Museum Association	5,000	3.88	5,000	3.88	0	0.00
HATS, Inc.	2,500	1.94	2,500	1.94	0	0.00
Senior Citizens	22,000	17.05	22,000 ✓ 7-11	17.05	0	0.00
Good Neighbor Mission	4,000	3.10	4,000	3.10	0	0.00
Gallatin Day Care	5,000	3.88	5,000	3.88	0	0.00
Day Care Utility & Dumpster	11,000	8.53	11,000	8.53	0	0.00
Gallatin Child Care Center	0	0.00	0	0.00	0	0.00
Alcohol & Drug Council	0	0.00	0	0.00	0	0.00
So Sudanese Youth Connect	1,000	0.78	1,000	0.78	0	0.00
Gallatin Arts Council	0	0.00	0	0.00	0	0.00
UDC-Trousdale Place	5,000	3.88	5,000	3.88	0	0.00
TRAC	5,000	3.88	5,000	3.88	0	0.00
VORP	500	0.39	500	0.39	0	0.00
Cumberland CPC	0	0.00	0	0.00	0	0.00
COMPASS	0	0.00	0	0.00	0	0.00
Literacy Council	1,500	1.16	1,500	1.16	0	0.00
Cumberland Mental Health	0	0.00	0	0.00	0	0.00
CASA	5,500	4.26	5,500	4.26	0	0.00
Rosemont maint	20,000	15.50	20,000	15.50	0	0.00
Rosemont Reception Hall	0	0.00	0	0.00	0	0.00
STARS	0	0.00	0	0.00	0	0.00
Homesafe	0	0.00	0	0.00	0	0.00
Mid-Cumberland Meals on Wheels	0	0.00	0	0.00	0	0.00
Gallatin Shalom Zone	0	0.00	0	0.00	0	0.00
Vol State (TSBDC)	5,000	3.88	5,000	3.88	0	0.00
SUB - TOTAL	129,000	100.00	129,000	100.00	0	0.00
SERVICE						
=====						
Chamber of Commerce	25,000	35.71	25,000	35.71	0	0.00
Chamber of Comm.-July 4th	5,000	7.14	5,000	7.14	0	0.00
Greater Gallatin	20,000	28.57	20,000	28.57	0	0.00
Forward Sumner	0	0.00	0	0.00	0	0.00
Keep America Beautiful	20,000	28.57	20,000	28.57	0	0.00
SUB - TOTAL	70,000	100.00	70,000	100.00	25,000	35.71
GRAND TOTAL	199,000		199,000		25,000	12.56

GENERAL FUND - DEBT SERVICE

CATEGORY	BUDGET 05-06		BUDGET 06-07		BUDGET 07-08		06-07 & 07-08 BUDGET COMPARISON	
	Dollar Amount	% of	Dollar Amount	% of	Dollar Amount	% of	Dollar Change	% Change
		Total		Total		Total		
G.O. Refunding-Series 2004	116,445	100.0	412,645	100.0	400,895	54.8	-11,750	-2.8
G.O. Improvement-Series 2007	0	0.0	0	0.0	330,786	45.2	330,786	100.0
TOTAL	\$116,445	100.0	\$412,645	100.0	\$731,681	100.0	\$319,036	77.3

GENERAL FUND - SCHEDULE OF DEBT PAYMENTS

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2007-2008	410,000	321,681	731,681
2008-2009	425,000	377,858	802,858
2009-2010	440,000	366,139	806,139
2010-2011	445,000	353,145	798,145
2011-2012	460,000	339,739	799,739
2012-2013	480,000	325,052	805,052
2013-2014	495,000	309,864	804,864
2014-2015	515,000	293,329	808,329
2015-2016	430,000	279,006	709,006
2016-2017	445,000	257,469	702,469
2017-2018	465,000	235,219	700,219
2018-2019	485,000	211,969	696,969
2019-2020	500,000	191,356	691,356
2020-2021	525,000	170,106	695,106
2021-2022	545,000	147,794	692,794
2022-2023	565,000	124,631	689,631
2023-2024	590,000	102,031	692,031
2024-2025	615,000	78,431	693,431
2025-2026	640,000	53,831	693,831
2026-2027	665,000	27,431	692,431
TOTAL	10,140,000	4,566,081	14,706,081

GENERAL FUND - CAPITAL

Department	Object	Description	Approved
61100 CITY ADMIN. - SPECIAL APP	806	LIBRARY LAND PURCHASE O0504-024	14,719
61100 CITY ADMIN. - SPECIAL APP	808	FAST TRAC-SAMICK MUSIC-GRANT	153,236
61100 CITY ADMIN. - SPECIAL APP	960	MONUMENT LANDSCAPING O0212-074	4,375
61100 CITY ADMIN. - SPECIAL APP		CHRISTMAS DOOR PRIZE	1,500
61100 CITY ADMIN. - SPECIAL APP Total			173,830
61310 MAYOR - SPECIAL APP		OFFICE RENOVATIONS	3,000
61310 MAYOR - SPECIAL APP Total			3,000
61400 PLANNER-SPECIAL APP	809	GEN DEVOPMENT PLAN 04-05	100,000
61400 PLANNER-SPECIAL APP	815	HOME GRANT R0309-022	15,497
61400 PLANNER-SPECIAL APP	827	FURNITURE 06-07	8,000
61400 PLANNER-SPECIAL APP	840	SUBDIV REGULATIONS REWRITE 02-03	20,000
61400 PLANNER-SPECIAL APP	854	NE CORRIDOR TRANSIT ALT O0508-053	50,000
61400 PLANNER-SPECIAL APP	858	FEMA UPDATE 04-05	13,125
61400 PLANNER-SPECIAL APP	859	HISTORICAL PRESERVATION GRANT MATCH R0	2,800
61400 PLANNER-SPECIAL APP	860	OFFICE RENOVATIONS 06-07	15,000
61400 PLANNER-SPECIAL APP	863	DOWNTOWN LANDSCAPE/TREES O0207-039	7,500
61400 PLANNER-SPECIAL APP		GREENWAY	300,000
61400 PLANNER-SPECIAL APP		DOWNTOWN STREETScape PHASE I	600,000
61400 PLANNER-SPECIAL APP Total			1,131,922
61500 FINANCE - CAPITAL	827	FURNITURE 06-07	6,000
61500 FINANCE - CAPITAL		FINANCIAL SOFTWARE, TIME/ATTENDANCE HARDW	175,000
61500 FINANCE - CAPITAL Total			181,000
61505 INFORMATION TECH-CAPITAL	867	HARDWARE/SOFTWARE 06-07	2,000
61505 INFORMATION TECH-CAPITAL	870	NETWORKING OFFICES 06-07	5,000
61505 INFORMATION TECH-CAPITAL	871	SERVER PARTS/UPGRADES 06-07	2,000
61505 INFORMATION TECH-CAPITAL	900	COMPUTER 06-07	600
61505 INFORMATION TECH-CAPITAL		EXCHANGE SERVER UPGRADES	30,000
61505 INFORMATION TECH-CAPITAL		GIS PRINTER REPLACEMENT	1,000
61505 INFORMATION TECH-CAPITAL		GIS PLOTTER REPLACEMENT	9,000
61505 INFORMATION TECH-CAPITAL Total			49,600
61510 RECORDER - SPECIAL APP	827	FURNITURE 06-07	2,325
61510 RECORDER - SPECIAL APP	904	COURT SOFTWARE/HDW 06-07	80,000
61510 RECORDER - SPECIAL APP	907	CARPET 06-07	4,800
61510 RECORDER - SPECIAL APP		COMPUTER SYSTEM UPGRADES	3,565
61510 RECORDER - SPECIAL APP Total			90,690
61670 CODES ADMIN - SPECIAL APP		2WD VEHICLE FOR MECHANICAL INSPECTOR	8,000
61670 CODES ADMIN - SPECIAL APP		COMPUTERS	2,800
61670 CODES ADMIN - SPECIAL APP		CODE MANUALS AND NFPA STANDARDS	3,000
61670 CODES ADMIN - SPECIAL APP		TRAINING EQUIPMENT/MATERIALS	600
61670 CODES ADMIN - SPECIAL APP Total			14,400
61700 ECONOMIC DEVELMT AGENCY-CAPITAL	810	FORWARD SUMNER O0611-078	15,000
61700 ECONOMIC DEVELMT AGENCY-CAPITAL		INDUSTRIAL DEVELOPMENT BOARD	10,000
61700 ECONOMIC DEVELMT AGENCY-CAPITAL		OFFICE REFURBISHING	2,000
61700 ECONOMIC DEVELMT AGENCY-CAPITAL Total			27,000
61800 GOV'T BUILDING - CAPITAL		CITY HALL RENOVATIONS	18,000
61800 GOV'T BUILDING - CAPITAL		HVAC CONTROLS UPGRADE	15,000
61800 GOV'T BUILDING - CAPITAL		VENT FAN FOR KITCHEN	3,000
61800 GOV'T BUILDING - CAPITAL		PAINTING	5,000
61800 GOV'T BUILDING - CAPITAL Total			41,000

Department	Object	Description	Approved
62110 POLICE DEPT. - CAPITAL	944	HDWE/SOFTWARE-SERVER 05-06	8,422
62110 POLICE DEPT. - CAPITAL	946	CRIME SCENE FORENSICS UNIT 05-06	344
62110 POLICE DEPT. - CAPITAL	947	RADIO CONSOLES 06-07	15,721
62110 POLICE DEPT. - CAPITAL	952	EVID RM UPGRADE 06-07	8,756
62110 POLICE DEPT. - CAPITAL		2 FULLY EQUIPPED PATROL CARS	82,000 ✓ 7-11
62110 POLICE DEPT. - CAPITAL		LAN REPLACEMENT (1/4 each year), LAPTOPS, ETC	15,000 ✓ 7-11
62110 POLICE DEPT. - CAPITAL		FURNITURE & FIXTURES	7,000 ✓ 7-11
62110 POLICE DEPT. - CAPITAL		DISPATCH EQUIPMENT (PRINTER, RECALL RECORD	10,500 ✓ 7-11
62110 POLICE DEPT. - CAPITAL		NEW PRECINCT ACCRUAL	25,000 ✓ 7-11
62110 POLICE DEPT. - CAPITAL		UNION HIGH PRECINCT	25,000 ✓ 7-11
62110 POLICE DEPT. - CAPITAL		GENERATOR	50,000 ✓ 7-11
62110 POLICE DEPT. - CAPITAL		HVAC FOR PATROL OFFICES	4,000 ✓ 7-11
62110 POLICE DEPT. - CAPITAL Total			251,743
62220 FIRE DEPT - SPECIAL APP	800	CAPITAL OUTLAY	4,073
62220 FIRE DEPT - SPECIAL APP	950	INSURABLE REPAIRS-FIREHALL#2 05-06	30,280
62220 FIRE DEPT - SPECIAL APP	954	GRANT MATCH 06-07	7,800
62220 FIRE DEPT - SPECIAL APP	962	FIRE HALL #3	100,000
62220 FIRE DEPT - SPECIAL APP		REROOF HEADQUARTERS AND NEW GUTTERS	37,500
62220 FIRE DEPT - SPECIAL APP		GRANT MATCH	6,200
62220 FIRE DEPT - SPECIAL APP		REPLACE EXTRICATION EQUIPMENT FOR 3 STATION	86,400
62220 FIRE DEPT - SPECIAL APP		RENOVATE CHIEF'S OFFICE AT HEADQUARTERS (R	1,500
62220 FIRE DEPT - SPECIAL APP		RADIOS FOR ALL PERSONNEL	6,000
62220 FIRE DEPT - SPECIAL APP		FLOW TESTER UPGRADE FLOW TESTER UPGRADE	4,350
62220 FIRE DEPT - SPECIAL APP		TURNOUT GEAR (20 SETS)	51,000
62220 FIRE DEPT - SPECIAL APP		NEW FIRE CODE (2 SETS) NEW FIRE CODE (2 SETS)	2,100
62220 FIRE DEPT - SPECIAL APP		FUNDING FOR STATION 4	600,000
62220 FIRE DEPT - SPECIAL APP		DESIGN/ARCHITECT FOR STATION 4	12,000
62220 FIRE DEPT - SPECIAL APP Total			949,203
63000 PUBLIC WORKS - CAPITAL	847	NEW SERVICE CENTER YR 1	1,000,000
63000 PUBLIC WORKS - CAPITAL	891	FEMA REIMB-EQUIPMENT 03-04	18,922
63000 PUBLIC WORKS - CAPITAL	898	SERVICE CENTER PLANS 00301-003	6,000
63000 PUBLIC WORKS - CAPITAL		SIDEWALKS FUND	100,000
63000 PUBLIC WORKS - CAPITAL		DRAINAGE FUND	100,000
63000 PUBLIC WORKS - CAPITAL		TRAFFIC CALMING FUND	20,000
63000 PUBLIC WORKS - CAPITAL Total			1,244,922
63120 STREET DEPT - SPECIAL APP	834	ST SIGNS/NUMBERS 00203-012	1,184
63120 STREET DEPT - SPECIAL APP	852	SIDEWALKS-CITY HALL 06-07	5,000
63120 STREET DEPT - SPECIAL APP	976	LEFT TURN LN@KATHY CIRCLE/31 0210-058	2,200
63120 STREET DEPT - SPECIAL APP		1 TON TRUCK FOR SIGN SHOP	30,000 ✓ 7-11
63120 STREET DEPT - SPECIAL APP		PAVEMENT SAW	25,000
63120 STREET DEPT - SPECIAL APP		POST HOLE DIGGER FOR SKID STEER	3,000
63120 STREET DEPT - SPECIAL APP		BACKHOE	90,000
63120 STREET DEPT - SPECIAL APP Total			156,384
63171 VEHICLE MAINT-SPECIAL APP		DOMESTIC AND ASIAN INFO TECH SOFTWARE	1,200
63171 VEHICLE MAINT-SPECIAL APP Total			1,200
63200 ENGINEERING - CAPITAL	817	SR386/SR6 ACCESS CONNECTR 00504-030	103,721
63200 ENGINEERING - CAPITAL	835	N BELVEDERE DR-ENG SVC 05-06	5,000
63200 ENGINEERING - CAPITAL	836	S NIAGRA WAY R.O.W. & CONSTRUCTION 006	31,188
63200 ENGINEERING - CAPITAL	837	T.D.O.T.-AIRPORT RD/RT 25 09601-005	34,383
63200 ENGINEERING - CAPITAL	839	LWR STATION CAMP CRK RD/BRDG	(29,475)
63200 ENGINEERING - CAPITAL	864	MAJOR THOROUGHFARE PLAN 05-06	40,000
63200 ENGINEERING - CAPITAL		REPAVING	300,000
63200 ENGINEERING - CAPITAL		TRUCK REPLACEMENT	10,000
63200 ENGINEERING - CAPITAL		AIRPORT RD WIDENING (APR)	75,000
63200 ENGINEERING - CAPITAL Total			569,817

Department	Object	Description	Approved
64720 PARK MAINT. - SPECIAL APP	830	RESTROOM COMPLEX 06-07	20,000
64720 PARK MAINT. - SPECIAL APP	925	TRIPLE CREEK PARK 05-06	43,639
64720 PARK MAINT. - SPECIAL APP	927	LWCP GRANT MATCH 00608-062	160,000
64720 PARK MAINT. - SPECIAL APP	934	TRIPLE CRK PARK IMPROVEMENTS 00702-14	200,000
64720 PARK MAINT. - SPECIAL APP		TRIPLE CREEK IMPROVEMENTS	250,000
64720 PARK MAINT. - SPECIAL APP		THOMPSON PARK RENOVATION	50,000
64720 PARK MAINT. - SPECIAL APP		MOWER REPLACEMENT	10,000
64720 PARK MAINT. - SPECIAL APP		VEHICLE REPLACEMENT	15,000
64720 PARK MAINT. - SPECIAL APP		ALARMS FOR BUILDING	5,000
64720 PARK MAINT. - SPECIAL APP Total			753,639
64750 CIVIC CENTER - CAPITAL		RENOVATE LOCKER ROOMS (WOMENS POOL SIDE)	30,000 ✓ 7-9
64750 CIVIC CENTER - CAPITAL		FITNESS EQUIPMENT	15,000 ✓ 7-9
64750 CIVIC CENTER - CAPITAL		GYM AND RACQUETBALL FLOOR REFINISHING	15,000
64750 CIVIC CENTER - CAPITAL		COMPUTER SYSTEM UPGRADES	7,500
64750 CIVIC CENTER - CAPITAL Total			67,500
Grand Total			5,706,850

POLICE DRUG FUND
REVENUES AND EXPENDITURES

CATEGORY	BUDGET	BUDGET	BUDGET	06-07 & 07-08		
	05-06	06-07	07-08	BUDGET COMPARISON		
	Dollar Amount	Dollar Amount	Dollar Amount	% of Total	Dollar Change	% Change
DRUG FINES - TCA 52-1449 & 52-	120,000	200,000	200,000	98.52	-	0
S.O.R. FEE	-	3,000	3,000	1.48	-	0
FORFEITURES	-	-	-	0		0
INTEREST EARNINGS	-	-	-	0		0
	120,000	203,000	203,000	100.00	-	
DRUG FUND SUPPLIES	120,000	200,000	200,000	98.52	-	0
SEX OFFENDER EXPENITURES	-	3,000	3,000	1.48	-	0
	120,000	203,000	203,000	100		
SURPLUS/DEFICIT	-	-	-	-	-	0

ENVIRONMENTAL SERVICES FUND

REVENUES & EXPENDITURES

CATEGORY	BUDGET 05-06	BUDGET 06-07	BUDGET 07-08	06-07 & 07-08 BUDGET COMPARISON		
	Dollar Amount	Dollar Amount	Dollar Amount	% of Total	Dollar Change	% Change
REVENUES:						
Misc. Charges	\$200	700	\$700	0.01	\$0	0.00
Monthly Fee (\$4.00)	450,000	979,200	1,032,000	25.70	52,800	5.39
Sale of Supplies	35,000	37,500	50,000	2.00	12,500	33.33
Transfer from General Fund	1,266,049	515,036	576,487	72.29	61,451	11.93
Total	1,751,249	1,532,436	1,659,187	100.00	126,751	8.27
EXPENDITURES:						
Operating Cost	1,211,249	1,272,436	1,402,112	69.16	129,676	10.19
Resource Authority	450,000	250,000	0	25.70	-250,000	-100.00
Capital Outlay	90,000	10,000	257,075			
Total	\$1,661,249	\$1,522,436	\$1,659,187	100.00	-\$120,324	-7.90

CAPITAL OUTLAY

Brush Trailer Refurbishment	7,075
Automated Side-Loaded Refuse Truck	250,000

TOTAL CAPITAL 257,075

WATER & SEWER
REVENUES & EXPENDITURES

CATEGORY	BUDGET	BUDGET	BUDGET	06-07 & 07-08		
	05-06	06-07	07-08	BUDGET COMPARISON		
	Dollar Amount	Dollar Amount	Dollar Amount	% of Total	Dollar Change	% Change
REVENUES:						
Metered Water Sales	\$3,600,000	\$4,000,000	\$4,200,000	45.75	\$200,000	5.00
Sewer Service Sales	2,650,000	2,780,000	2,900,000	31.59	120,000	4.32
Water Sales to Cast.Sp/Beth	650,000	750,000	750,000	8.17	0	0.00
Payment of Bad Debts	4,000	5,000	9,000	0.10	4,000	80.00
Interest Earnings	150,000	100,000	300,000	3.27	200,000	200.00
Water Tap Fees	200,000	350,000	350,000	3.81	0	0.00
Sewer Tap Fees	200,000	350,000	350,000	3.81	0	0.00
Late Pay Penalties	102,000	100,000	100,000	1.09	0	0.00
Backflow Permits	0	0	60,000	0.65	60,000	100.00
Water Repair Charges	10,000	10,000	10,000	0.11	0	0.00
Meter Reconnect Fees	50,000	75,000	78,000	0.85	3,000	4.00
Miscellaneous Income	51,600	67,100	73,100	0.80	6,000	8.94
TOTAL	\$7,667,600	\$8,587,100	\$9,180,100	100.00	\$593,000	6.91

EXPENDITURES:

****WATER****

Treatment Plant	\$664,096	\$831,285	\$886,739	9.66	\$55,454	6.67
Transmission and Distrib.	729,036	921,436	967,195	10.54	45,759	4.97
Accounting & Collections	474,275	504,143	513,660	5.60	9,517	1.89
Administration & General	638,007	650,365	798,001	8.69	147,636	22.70

****SEWER****

Collecting and Pumping	545,086	746,921	779,239	8.49	32,318	4.33
Sewer Rehabilitation	133,548	293,061	293,453	3.20	392	0.13
Treatment Plant	624,316	733,685	818,359	8.91	84,674	11.54
Administration & General	70,944	151,318	142,975	1.56	-8,343	-5.51
Pre-Treatment	88,901	91,362	95,584	1.04	4,222	4.62

****WATER & SEWER****

Depreciation Expense	1,566,194	1,790,099	1,980,067	21.57	189,968	10.61
Interest Expense	295,883	280,283	268,233	2.92	-12,050	-4.30
Misc Financing Costs	26,278	26,278	25,578	0.28	-700	-2.66
EDA Contribution	25,000	25,000	25,000	0.27	0	0.00
TOTAL	\$5,881,564	\$7,045,236	\$7,594,083	100.00	\$129,071	1.83

WATER & SEWER

CAPITAL OUTLAY AND DEBT AMORTIZATION SCHEDULE

<u>CAPITAL OUTLAY</u>	<u>AMOUNT</u>
Water System Improvements	250,000
New and Misc. Equipment Replacement	50,000
Vehicle Replacements or Additions	40,000
Sanitary Sewer System Improvements	1,000,000
Sanitary Sewer Infiltration Abatement Program	250,000
Document Imaging	30,000
TOTAL	<u>1,620,000</u>

DEBT AMORTIZATION:

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2007-2008	540,000	267,533	807,533
2008-2009	540,000	254,364	794,364
2009-2010	540,000	240,320	780,320
2010-2011	540,000	225,426	765,426
2011-2012	535,000	210,033	745,033
2012-2013	540,000	194,683	734,683
2013-2014	540,000	174,345	714,345
2014-2015	545,000	154,689	699,689
2015-2016	550,000	136,091	686,091
2016-2017	555,000	116,603	671,603
2017-2018	560,000	96,470	656,470
2018-2019	285,000	80,758	365,758
2019-2020	300,000	69,358	369,358
2020-2021	310,000	57,058	367,058
2021-2022	325,000	44,038	369,038
2022-2023	340,000	30,063	370,063
2023-2024	355,000	15,443	370,443
TOTAL	<u>7,900,000</u>	<u>2,367,275</u>	<u>10,267,275</u>

NATURAL GAS

REVENUES & EXPENDITURES

CATEGORY	BUDGET	BUDGET	BUDGET	06-07 & 07-08		
	05-06	06-07	07-08	BUDGET COMPARISON		
	Dollar Amount	Dollar Amount	Dollar Amount	% of Total	Dollar Change	% Change
REVENUES:						
Metered Gas Sales	\$17,500,000	\$21,955,000	\$21,100,000	98.42	-\$855,000	-3.89
Interest Earnings	60,000	90,000	65,000	0.30	-25,000	-27.78
Supplier Refunds	0	0	0	0.00	0	0.00
Bad Debt Collections	2,000	2,000	1,000	0.00	-1,000	-50.00
Gas Jobbing	25,000	25,000	20,000	0.09	-5,000	-20.00
Late Payment Penalties	50,000	100,000	105,000	0.49	5,000	5.00
Misc. Income	112,700	144,700	146,950	0.69	2,250	1.55
TOTAL	\$17,749,700	\$22,316,700	\$21,437,950	100.00	-878,750	-3.94
EXPENDITURES:						
Cost of Gas Sold	\$14,500,000	\$18,755,000	\$18,065,000	88.26	-\$690,000	-3.68
Transmission and Distribut.	774,857	933,736	974,803	4.76	41,067	4.40
Administrative and General	487,050	524,875	526,955	2.57	2,080	0.40
Depreciation	670,024	571,498	606,050	2.96	34,552	6.05
Accounting and Collection	194,044	209,302	270,081	1.32	60,779	29.04
Interest Expense	0	0	0	0.00	0	0.00
EDA Contribution	25,000	25,000	25,000	0.12	0	0.00
TOTAL	\$16,650,975	\$21,019,411	\$20,467,889	100.00	-\$551,522	-2.62

NATURAL GAS

CAPITAL OUTLAY AND DEBT AMORTIZATION SCHEDULE

<u>CAPITAL OUTLAY</u>	<u>AMOUNT</u>
Gas Mains and Service Line Extensions	1,500,000
Vehicle Replacements and Additions	45,000
New or Misc. Equipment Replacements	50,000
Document Imaging	30,000
TOTAL	1,625,000

DEBT AMORTIZATION:

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
	0	0	0
TOTAL	0	0	0

GOLF COURSE

REVENUES & EXPENDITURES

CATEGORY	BUDGET	BUDGET	BUDGET	06-07 & 07-08		
	05-06	06-07	07-08	BUDGET COMPARISON		
	Dollar Amount	Dollar Amount	Dollar Amount	% of	Dollar Change	% Change
REVENUES:						
Green Fees	\$371,500	\$372,800	\$425,750	44.26	\$52,950	14.20
Golf Cart Rentals	130,000	100,000	128,000	13.31	28,000	28.00
Equipment Rentals	35,925	37,700	35,400	3.68	-2,300	-6.10
Range Ball Rentals	26,000	26,000	29,000	3.01	3,000	11.54
Food and Drink Sales	106,400	108,750	122,325	12.72	13,575	12.48
Golf Supply Sales	41,000	43,000	49,000	5.09	6,000	13.95
Miscellaneous Income	0	1,000	500	0.05	-500	-50.00
Transfer from General Fund	0	0	172,062	17.89	172,062	100.00
TOTAL	\$710,825	\$689,250	\$962,037	100.00	\$272,787	39.58
EXPENDITURES:						
Course Operation	\$467,357	\$460,659	\$475,369	48.85	\$14,710	3.19
Administration & General	44,990	44,565	64,231	6.60	19,666	44.13
Depreciation	35,000	52,000	65,000	6.68	13,000	25.00
Clubhouse Operation	231,422	248,017	275,006	28.26	26,989	10.88
Cost of Driving Range	3,200	1,700	2,225	0.23	525	30.88
Cost of Golf Carts	600	300	300	0.03	0	0.00
Cost of Food and Drinks	45,800	51,400	59,450	6.11	8,050	15.66
Cost of Golf Supplies Sold	23,400	21,500	24,500	2.52	3,000	13.95
Cost of Credit Card Sales	0	5,000	7,000	0.72	2,000	40.00
TOTAL	\$851,769	\$885,141	\$973,081	100.00	\$87,940	9.94

GOLF COURSE
CAPITAL OUTLAY

<u>CAPITAL OUTLAY</u>	<u>AMOUNT</u>
Fairway Mower	54,000
Heavy Duty Cart	17,000
(2) Utility Vehicles (i.e. Mule)	13,700
(2) Greens Mowers	40,000
Cart Path Repairs	20,000 ✓ 7-9
New Golf Cart Fleet	<u>70,000</u>
TOTAL	<u><u>214,700</u></u>

INDUSTRIAL PARK
REVENUES, EXPENDITURES, AND CAPITAL OUTLAY

CATEGORY	BUDGET	BUDGET	BUDGET	06-07 & 07-08		
	05-06	06-07	07-08	BUDGET COMPARISON		
	Dollar Amount	Dollar Amount	Dollar Amount	% of Total	Dollar Change	% Change
REVENUES:						
INTEREST EARNINGS	\$3,500	\$3,500	\$4,800	100.00	\$1,300	27.08
LAND SALES	700	0	0	0.00	0	0.00
TOTAL	4,200	3,500	4,800	100.00	1,300	27.08

EXPENDITURES:

CAPITAL OUTLAY	\$0	\$236,179	\$244,797	98.08	\$8,618	3.52
LEGAL	0	34,818	0	0.00	-34,818	0.00
TRSFR TO GENERAL FD- INT.& LAND SALES	3,000	3,500	4,800	1.92	1,300	27.08
TOTAL	\$3,000	\$274,497	\$249,597	100	-\$24,900	-9.98

2007 G.O. IMPROVEMENT BONDS
REVENUES AND EXPENDITURES

CATEGORY	BUDGET	BUDGET	BUDGET	06-07 & 07-08		
	05-06	06-07	07-08	BUDGET COMPARISON		
	Dollar Amount	Dollar Amount	Dollar Amount	% of Total	Dollar Change	% Change
REVENUES:						
INTEREST EARNINGS	0	0	200,000	0.00	200,000	100.00
PROCEEDS FROM NOTE	0	0	7,500,000	0.00	7,500,000	100.00
TOTAL	\$0	\$0	\$7,700,000	0.00	\$7,700,000	100.00

EXPENDITURES:						
IMPROVEMENTS	0	0	7,500,000	0.00	7,500,000	100.00
COSTS OF BOND ISSUE	0	0	0	0.00	0	0.00
CONTINGENCY	0	0	0	0.00	0	0.00
TRANSFER TO 110:						
INTEREST EARNINGS	0	0	200,000	0.00	200,000	100.00
TOTAL	\$0	\$0	\$7,700,000	0.00	\$7,700,000	100.00

THOMAS A. WITHERSPOON LOAN FUND
REVENUES AND EXPENDITURES

CATEGORY	BUDGET	BUDGET	BUDGET	06-07 & 07-08		
	05-06	06-07	07-08	BUDGET COMPARISON		
	Dollar Amount	Dollar Amount	Dollar Amount	% of Total	Dollar Change	% Change
REVENUES:						
INCOME	\$0	\$0	\$0	0.00	\$0	0.00
INTEREST ON SAVINGS	1,500	1,500	1,500	0.00	0	0.00
INTEREST EARNED ON LOANS	5,000	5,000	5,000	76.92	0	0.00
TOTAL	\$6,500	\$6,500	\$6,500	76.92	\$0	0.00

EXPENDITURES:						
LEGAL	\$250	\$250	\$250	100.00	\$0	0.00
TOTAL	\$250	\$250	\$250	100.00	\$0	0.00

CEMETARY TRUST FUND
REVENUES AND EXPENDITURES

CATEGORY	BUDGET	BUDGET	BUDGET	06-07 & 07-08		
	05-06	06-07	07-08	BUDGET COMPARISON		
	Dollar Amount	Dollar Amount	Dollar Amount	% of Total	Dollar Change	% Change
REVENUES:						
INTEREST	\$2,500	\$2,500	\$3,300	100.00	\$800	32.00
TOTAL	\$2,500	\$2,500	\$3,300	100.00	\$800	32.00

EXPENDITURES:						
TRANSFER TO OTHER	\$2,500	\$2,500	\$3,300	100.00	\$800	32.00
TOTAL	\$2,500	\$2,500	\$3,300	100.00	\$800	32.00