

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

001 General Fund

The General Fund supports many of the core city services. These services include police, parks and recreation, traffic management, road maintenance, housing initiatives, economic development, land use and environmental regulation, and animal services. The general government also provides operating subsidies to Star Metro, the city's transit system, Hilaman Golf Course, and the regional transportation planning agency; and contributes tax increment transfers to the Downtown and Frenchtown community redevelopment agencies.

The General Fund appropriation for fiscal year 2009 is \$133,177,237, which is a decrease of \$1,329,767 compared to the approved fiscal year 2008 budget; however, it is approximately \$1.7 million more than initially projected for the fiscal year, and about \$2.0 million more based on current taxable values at the 3.2115 millage rate. The primary factor for this reduced budget is the recently enacted constitutional amendment and state legislation, which mandates property tax reductions and an approach to calculating rollback of property tax millage rates including the property tax reductions. Because of this, the projected budgets for fiscal years 2009-2012 are reflecting deficits.

To adjust for these impacts, the fiscal year 2009 budget reflects the following personnel restructuring, program elimination or reduction, and fee increases:

- Eliminating 15.5 positions,
- Limiting general employee merit increases to 3%, or \$1,019.20, whichever is greater, for all employees who achieve an annual performance rating of "meets expectations" or above,
- Increasing cemetery plot fees from \$800 to \$937.50, which is 75% of the market rate, and recording all of the revenue in General Fund,
- Reducing the General Government Capital Project Account (GG/CPA) transfer for three capital projects by \$520,500 and substituting alternate funding of gas tax, sales tax 89, and General Government Capital Improvement Fund (GG/CIF),
- Reducing the General Fund contingency from \$100,000 to \$50,000,
- Implementing a \$10 after school fee per week per child at Parks and Recreation community centers,
- Freezing 2.5% of operating expenditures for General Fund departments,
- Eliminating the General Fund contribution of \$59,445 to the Golf Course Fund,
- Increasing the General Fund contribution to the StarMetro Fund by \$95,363,
- Eliminating the funding of the Serinas synchronized swim team coaches and shifted responsibility of funding the coaches to the club,
- Defeasance of \$5 million of Neighborhood Infrastructure debt, reducing debt service by \$1 million annually from FY09 through FY13,
- Savings from the City Manager's April 1, 2008, reorganization,
- Savings from eliminating take home vehicle privileges for 52 vehicles,
- Increasing the traffic violation fines by \$7 to assist in funding the school crossing guard program, and
- Increasing Adult sports fees.

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<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	74,985,931	75,144,690	76,827,762	79,470,767	81,736,983	84,014,094	86,438,578
Operating	8,152,975	10,715,773	10,727,296	11,249,320	11,492,873	11,520,919	11,530,960
Other Services & Charges	1,971,392	2,397,596	2,453,148	2,440,621	2,440,621	2,440,621	2,440,621
Capital Outlay	507,073	264,100	244,100	244,100	244,100	244,100	244,100
Allocated Accounts	18,329,101	18,541,042	19,115,188	19,812,931	20,649,720	21,225,040	21,817,620
Utilities and Other Expenses	5,021,510	5,435,482	4,609,399	5,410,426	5,512,246	5,611,509	5,718,698
Transfers	13,919,490	11,375,831	10,300,333	12,405,603	10,945,789	10,732,624	10,964,866
Contributions to Operations	9,198,601	9,769,038	8,900,011	9,102,268	9,389,515	9,605,051	2,224,850
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Taxes & Franchise Fees	57,188,819	57,032,953	57,271,341	58,813,710	60,130,507	61,437,867	62,776,939
Licenses & Permits	3,810,224	3,092,922	3,307,053	3,333,057	3,359,869	3,387,965	3,417,294
Intergovernmental Revenue	16,238,402	15,680,585	15,371,518	15,501,029	15,696,520	15,924,227	16,160,655
Charges for Services	6,904,446	7,172,293	8,405,907	8,558,404	8,653,976	8,823,804	9,052,224
Fines & Forfeitures	1,249,627	1,393,500	1,561,500	1,575,745	1,590,239	1,604,987	1,619,939
Other Revenues	9,917,855	12,096,216	12,740,939	11,707,493	12,023,270	12,402,554	12,728,423
Other Sources	36,776,699	33,699,500	34,518,979	37,316,539	37,334,261	38,299,736	38,713,764
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	132,086,072	133,643,552	133,177,237	140,136,036	142,411,847	145,393,958	141,380,293
Fund Total Revenue	132,086,072	130,167,969	133,177,237	136,805,977	138,788,642	141,881,140	144,469,238
Fund Balance	0	-3,475,583	0	-3,330,059	-3,623,205	-3,512,818	3,088,945

Fund Expenditures

Expenditure projections are developed by eight major categories. Historically, personnel costs represent the fund's largest direct expenditure and account for a significant percentage of the Allocated Accounts category. The next largest expenditure category is Transfers, which includes the general government capital projects account and debt service.

The Personnel Services category, budgeted at \$76.8 million, supports the 1,116.12 FTE positions that implement general government services and programs. During FY08, city staff met with the City Commission on three separate occasions (February 27th, April 9th, and July 1st) to discuss mid-year FY08 adjustments and planning for the FY09 budget. The result was that twenty General Fund positions were eliminated mid-year FY08. For the FY09 budget, fifteen and one-half positions have been eliminated, while one position has been added.

Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 3.0% merit salary enhancement in FY 2009; general employee pension rates are 9.08% based on an actuarial study; matched annuity pension plan rates are 7.15% based on an actuarial study; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits. Additionally, the current cost of other post employee benefits for retirees is budgeted on a cash basis, while a portion of the present value of other post employment benefits for current employees is budgeted.

Operating expenditures are generally held at the fiscal year 2008 appropriation levels, although a freeze of 2.5% was implemented in FY09. Exceptions are made for contractual service agreements with escalation clauses. One significant decrease is the removal of \$1.34 million to partially fund a liability for post employee benefits as required under GASB No. 45, due to the economic recession and property tax reform. As part of the cost containment efforts in response to property tax reform, program reductions include eliminating the DARE program, reducing the number of cellphones and pagers, eliminating the Police Department's academy tuition

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program, reducing the city's special events costs by one-half, eliminating youth team travel funds, and eliminating the junior girls softball program.

In the Other Services and Charges category, both donations to outside agencies and the contingency set aside remain at the fiscal year 2008 level. The contingency set aside is budgeted at \$50,000 again in FY09. Following the annual review of non-collectible accounts, funding for bad debt is equal to last year's appropriation.

The Capital Outlay category provides funding for fixed assets that have a value of \$750 or more and have a useful life of more than one year. Typical expenditures include the purchase of new vehicles, heavy equipment, and computers not covered in the Fleet and Information Systems and Services (ISS) allocations. In fiscal year 2009, the major expenses are related to replacement equipment for park maintenance, street maintenance, and new equipment for the homeland security unit in the Police Department.

Allocated accounts budget for internal services that are driven primarily by personnel expenditures. In keeping with the overall reduction of low priority and low performing programs, select employee programs (Criminal screenings for internal applicants, employee service awards, employee training, and a hiring and recruitment incentive program) offered by Human Resources and Equity and Workforce Development are being modified or eliminated. The Information Systems Services (ISS) unit is consolidating 150 servers, which will result in savings of \$125,000. Also, sound services overtime will be reduced in ISS, which will result in \$18,487 in savings. Finally, ISS has entered a partnership with the city of Clearwater to renegotiate computer lease contracts with Insight/Hewlett Packard, which will save the city of Tallahassee \$92,300 in FY09.

Utilities and Other Expenses category costs for fiscal year 2009 include rate studies approved March 26, 2008, which include phased-in increases from April of 2008 to FY 2010 for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased power charge rate and base rate will increase by 8.3% effective October 1, 2009. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

Transfers include debt service, cash financing of capital projects, and services offered by Public Works to external governmental agencies. Debt service, at \$9,259,161, is based on debt for bonds issued through 2004, loans from internal sources, and the Sunshine State Governmental Finance Commission (SSGFC). Based on the Capital Improvement Plan, new debt is anticipated in 2011. Cash financing for capital projects, the GG/CPA transfer, is reduced from \$2,000,000 to \$720,000. Public Works anticipates performing services amounting to \$308,847 for external agencies in fiscal year 2009.

Contributions to Operations include coverage of an operating deficit in the StarMetro fund, pass through of tax increment funds to the Frenchtown and Downtown Community Redevelopment Agencies (CRA), and the City's pro rata share of the Capital Regional Transportation Planning Agency (CRPTA). The operating deficit for StarMetro is \$7,680,056, while the tax increment for the Frenchtown and Downtown CRA's is \$720,474 and \$479,940, respectively. The city's FY09 share for CRPTA is \$19,541.

Fund Revenues

Property taxes represent the largest source of General Fund revenues. As the result of phenomenal construction growth and rising property values, revenues from this source exceeded \$35 million in fiscal year 2007 and were expected to continue at a rate of 7-8% annually. However, in July 2007, the Florida Legislature enacted the Property Tax Reduction and Reform Bill, which initiated tax rollback millage impacting the calendar year 2007 taxes. As a result, the City was mandated to reduce its millage rate of 3.7 mill to a rate of 3.1686 mills, nearly \$3.0 million less than anticipated under the former millage rate.

On January 29, 2008, Floridians voted yes on Amendment 1, a constitutional amendment affecting property

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taxes. The four components include: Doubles the existing homestead exemption amount from \$25,000 to \$50,000. The exemption covers the portion of the assessed value between \$50,000 and \$75,000; Up to \$500,000 of accumulated Save-Our-Homes Exemption can be transferred from an existing homestead property to a newly purchased one; creates a new exemption for the first \$25,000 of assessed value for tangible personal property; puts a cap of 10% per year on how much the assessed value of a non-homestead property can increase.

SB 1588 (the Amendment 1 glitch bill), contains the language that changes Florida Statutes 200.185(5)(a) to incorporate the Amendment 1 taxable value impact in calculating the rolled-back rate. Each year, the city is required to calculate and publish the rolled-back rate based on the current taxable value. For example, in FY08 the city was given a taxable value of \$11.2 billion by the Leon County property appraiser and based on our millage rate of 3.1686 mills, we anticipate collecting \$35.4 million in ad valorem, or \$34.3 million (at 97%, which is all we can budget). The Legislature realized this and included language in SB 1588, which makes all local governments add back the "lost" value from Amendment 1. The result is the city having a slightly higher millage rate (3.2115) in FY09 being applied against a lower tax base, creating \$34.8 million in ad valorem, or \$33.7 million at 97%.

The City-owned utilities make contributions to the General Fund from their operations. The electric contribution is set at an amount comparable to 8.3 mills of kilowatt hour (kWh) retail sales. The contribution levels for water and sewer are based on a percentage of the prior three-year average of gross system revenues from each utility. The percentage is set at 20% for water and 4.5% for sewer. The solid waste contribution also is calculated at 0.75% of the prior three-year average of system revenues. The contribution from gas is not related to sales and is set at a fixed rate of \$2,323,000, which is the same amount as FY08. Currently, Stormwater does not make a contribution.

Intergovernmental revenue is budgeted at \$15,371,518, which is 8.5% below fiscal year 2008 adopted revenues. State revenue sharing and Florida 1/2 cent sales tax are down from FY08 by \$704,860 and \$692,775 respectively. The decline is attributed to a statewide decline in the housing industry, dwindling repair and replacement cost from hurricanes, and an economic recession. Federal grant proceeds are essentially the same as fiscal year 2008, with little expectation for significant increases over the next few years.

Revenues from licenses and permits are comprised of occupational licenses and land use environmental fees (LUES). Growth Management LUES programs also are supplemented by a transfer from the Stormwater Fund, which supports two positions in that section.

Charges for Services captures those revenues that are generated by specific activities such as recreation program fees, contractual police services, planning fees, parking, animal services, public works programs, and interlocal agreements with Leon County. The interlocal agreements with the county support operations of the Tallahassee-Leon County Planning Department, the Animal Services Center, and parks and recreation programs.

Revenues of approximately \$12.7 million are projected from miscellaneous, non-operating sources. These include interest on city investments, applied expenses for the wages of city employees whose work is primarily related to capital projects, overhead allocations to other funds, lease of land, rental of buildings, and a one-time transfer of \$1.4 million from the street paving assessment fund, which is being eliminated.

Fines and forfeitures account for approximately \$1.6 million of the general fund. This category has experienced little growth in the last several years primarily due to implementation of Article V, which changed the distribution formula and reduced the percentage of traffic fines received by municipalities from the state. However, the City Commission did agree to increase traffic violations by \$7, which will be used to partially fund school crossing guards.

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Capital Projects Operating Budget Impacts

Operating impacts related to capital projects include the Orange Avenue project, which will require maintenance of asphalt, sidewalks, curb and gutter, landscaped medians, litter removal and mowing of the right of way. Additionally five smaller projects like neighborhood infrastructure or Trojan Trail segments will require new sidewalk, guardrails, pavement, landscape, and stormwater facility maintenance beginning in FY 2009. The fiscal impact is \$115,120. Parks and Recreation and Public Works also indicate impacts in future years, and these will be reviewed during the appropriate budget year.

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Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Personnel Services-account for RSL	0	0	0	0	0	58,231	58,231	58,231
Salaries	52,635,714	53,657,880	52,356,766	54,113,385	56,226,252	58,205,564	59,947,297	61,738,513
Capitalized Wages	-2,629,836	-3,029,667	-2,766,771	-2,950,894	-3,053,226	-3,156,522	-3,255,318	-3,287,174
Salary Enhancements	0	1,473,490	-3,119	1,955,557	1,975,565	1,737,952	1,790,181	1,843,915
Temporary Wages	4,210,286	3,850,492	3,917,236	3,627,364	3,627,364	3,627,364	3,627,364	3,627,364
Overtime	3,658,127	3,576,455	3,797,425	3,283,001	3,283,001	3,283,001	3,283,001	3,283,001
Capitalized Overtime	-279,222	-348,855	-363,400	-312,061	-316,161	-320,261	-324,361	-324,361
Other Salary Items	851,029	918,652	890,107	893,780	893,780	893,780	893,780	893,785
Unemployment Compensation	24,159	86,822	86,822	143,163	95,721	95,721	95,721	95,721
Pension- Current	5,873,532	6,149,611	5,987,465	6,082,530	6,315,756	6,502,073	6,693,967	6,891,631
Pension- MAP	2,589,852	2,718,193	2,603,718	2,543,152	2,629,847	2,707,829	2,788,154	2,870,868
Social Security	8,137	11,912	11,915	33,066	34,343	35,360	36,410	37,492
Mandatory Medicare	729,124	643,609	643,681	645,481	670,217	690,064	710,567	731,658
Health Benefits	5,372,245	6,138,236	5,970,809	5,979,840	6,297,461	6,616,830	6,948,274	7,297,544
Health Benefits-Retirees	393,944	409,329	409,329	421,609	434,257	447,285	447,285	447,285
Flex Benefits	1,548,841	1,667,090	1,602,707	1,584,790	1,590,517	1,590,517	1,590,517	1,590,517
Vacancy factor of 3.0%	0	-1,639,624	0	-1,216,001	-1,233,927	-1,277,805	-1,316,976	-1,357,412
Personnel Services	74,985,931	76,283,625	75,144,690	76,827,762	79,470,767	81,736,983	84,014,094	86,438,578
Advertising	148,256	163,465	168,679	163,465	163,465	163,465	163,465	163,465
Cleaning & Laundry	170,300	201,408	199,212	201,383	201,383	201,383	201,383	201,383
Reproduction	147,461	226,787	141,138	205,854	205,904	205,954	206,004	206,004
Unclassified Professional Svcs	241,241	1,613,109	1,461,418	242,708	162,341	163,244	164,402	164,359
System Collection	314	0	0	0	0	0	0	0
Building Repairs	147,523	153,008	133,935	169,580	169,580	169,580	169,580	169,580
Equipment Repairs	214,511	312,279	271,865	315,776	315,776	315,776	315,776	315,776
Medical Services	20,936	28,288	28,288	28,288	28,288	28,288	28,288	28,288
Educational Services	1,038	21,000	21,000	21,000	21,000	21,000	21,000	21,000
Engineering Services	310	500	500	500	500	500	500	500
Contract Engineering Svcs	0	0	250	0	0	0	0	0
Legal Services	209,336	164,904	215,000	173,068	181,477	190,138	190,138	190,138
Construction Services	30,565	0	0	0	0	0	0	0
Unclassified Contract Svcs	2,734,432	3,796,706	2,910,534	4,195,351	4,535,588	4,736,866	4,759,136	4,770,242
Computer Software	118,357	137,800	150,356	151,390	151,699	152,017	152,017	152,017
Garage Employee Parking	218,161	210,395	210,395	218,162	218,162	218,162	218,162	218,162
Telephone	194,309	259,794	260,729	168,502	168,682	168,762	168,762	168,762
Chem-Med-Lab	118,618	140,052	123,614	136,472	136,472	136,472	136,472	136,472
Food	62,032	53,007	54,625	46,128	46,128	46,128	46,128	46,128
Gasoline	1,631	9,710	9,695	12,695	13,208	13,208	13,208	13,208
Oil & Lubricants	836	1,200	1,709	1,200	1,200	1,200	1,200	1,200
Postage	23,597	30,463	30,109	30,463	30,463	30,463	30,463	30,463
Office Supplies	327,355	337,109	323,543	328,499	328,848	329,208	329,208	329,208
Uniforms & Clothing	289,435	260,225	251,475	260,096	260,096	260,096	260,096	260,096
Unclassified Supplies	1,647,891	2,118,000	1,954,346	2,093,168	2,093,520	2,103,886	2,104,273	2,104,273
Non-Capitalized Furniture	11,318	710	4,824	710	710	710	710	710
Vehicle- Non-Garage	2,795	15,139	15,139	15,139	15,139	15,139	15,139	15,139
Building Supplies	64,210	69,761	42,061	69,761	69,761	69,761	69,761	69,761
Travel & Training	372,904	363,893	368,451	359,062	359,062	359,062	359,062	359,062
Journals & Books	69,673	92,618	109,106	93,413	94,896	111,724	111,724	111,724
Memberships	128,960	156,092	151,938	156,979	159,613	162,222	164,628	164,628
Certificates & Licenses	505	0	0	5,200	5,200	5,200	5,200	5,200
Rent Expense- Bldg & Ops	96,577	725,787	567,332	570,749	570,749	570,749	570,749	570,749
Rent Expense- Land	83,099	155,306	155,306	147,601	147,601	147,601	147,601	147,601
Rent Expense- Machines	130,195	159,596	145,356	155,596	155,596	155,596	155,596	155,596
Unclassified Charges	124,296	243,268	233,845	235,406	237,213	239,313	241,088	240,066
Freeze of operating expenditures	0	0	0	-246,068	0	0	0	0
Operating	8,152,975	12,221,379	10,715,773	10,727,296	11,249,320	11,492,873	11,520,919	11,530,960
Donations	1,876,392	2,306,646	2,302,596	2,308,148	2,295,621	2,295,621	2,295,621	2,295,621
Bad Debt Expense	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000
City Contingency	0	50,000	0	50,000	50,000	50,000	50,000	50,000
Other Services & Charges	1,971,392	2,451,646	2,397,596	2,453,148	2,440,621	2,440,621	2,440,621	2,440,621

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Expenditures	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Office Equipment	8,773	12,400	12,400	10,000	10,000	10,000	10,000	10,000
Computer Equipment	45,970	0	0	0	0	0	0	0
Vehicle Equipment	217,685	0	0	0	0	0	0	0
Unclassified Equipment	234,645	281,700	251,700	234,100	234,100	234,100	234,100	234,100
Capital Outlay	507,073	294,100	264,100	244,100	244,100	244,100	244,100	244,100
Human Resource Expense	1,622,149	1,712,792	1,713,762	1,895,717	1,952,589	2,011,166	2,071,501	2,133,646
Accounting Expense	1,255,822	1,036,015	1,039,810	1,149,870	1,310,681	1,350,001	1,390,502	1,432,216
Purchasing Expense	816,551	766,847	767,863	570,464	587,578	605,205	623,361	642,062
Information Systems Expense	6,591,139	7,195,789	7,202,191	6,881,721	6,978,549	7,187,905	7,403,542	7,625,649
Risk Management Expense	2,508,656	2,422,239	2,422,239	1,961,856	2,020,712	2,081,333	2,143,773	2,208,086
Radio Communications Expense	457,741	468,549	468,549	472,042	486,203	500,789	515,813	531,287
Revenue Collection Expense	843,963	855,259	855,259	1,085,300	1,117,860	1,151,395	1,185,937	1,221,515
Utility Services Expense	62,372	130,438	130,438	150,923	155,451	160,114	164,918	169,865
Environmental	0	0	0	48,058	49,500	50,985	52,514	54,090
Vehicle Garage Expense	3,324,954	3,116,937	3,116,790	1,859,876	1,915,672	1,973,142	2,032,337	2,093,307
Vehicle Fuel	0	0	0	1,984,448	2,043,981	2,105,301	2,168,460	2,233,514
Vehicle Replacement	845,755	824,141	824,141	1,054,913	1,194,156	1,472,382	1,472,382	1,472,382
Allocated Accounts	18,329,101	18,529,006	18,541,042	19,115,188	19,812,931	20,649,720	21,225,040	21,817,620
Utilities - Sewer	94,447	117,073	108,884	101,984	119,071	120,379	120,379	120,379
Utilities - Sanitation	151,419	160,226	159,423	138,767	160,415	160,514	160,514	160,514
Utilities - Stormwater	128,292	131,971	131,965	119,626	144,327	148,882	148,882	148,882
Utilities - Gas	211,372	219,240	220,455	192,892	225,458	226,712	226,712	226,712
Utilities - Water	221,954	204,427	203,629	179,359	209,887	212,769	212,769	212,769
Utilities - Electric	4,146,629	3,230,401	4,524,568	3,774,784	4,448,720	4,540,442	4,639,705	4,746,894
Utilities - Fire Services	54,666	64,539	63,152	65,063	65,624	65,624	65,624	65,624
COGS - Other	12,730	14,934	23,406	36,924	36,924	36,924	36,924	36,924
Utilities and Other Expenses	5,021,510	4,142,811	5,435,482	4,609,399	5,410,426	5,512,246	5,611,509	5,718,698
Debt Service Transfer	10,840,721	10,475,804	10,475,804	9,259,161	10,096,256	8,636,442	8,423,277	8,655,519
Inter-Fund Transfer	3,078,769	1,103,347	900,027	1,041,172	2,309,347	2,309,347	2,309,347	2,309,347
Transfers	13,919,490	11,579,151	11,375,831	10,300,333	12,405,603	10,945,789	10,732,624	10,964,866
Contribution to StarMetro Fund	7,694,659	7,661,518	8,425,270	7,680,056	7,829,731	8,062,321	8,221,042	840,841
Contribution to Golf Course	174,144	170,838	170,838	0	0	0	0	0
Contribution to CRA Frenchtown	582,516	699,489	699,489	720,474	742,088	764,351	787,282	787,282
CRA Downtown Interest Fund	503,196	0	0	0	0	0	0	0
Contribution to CRA Downtown	204,093	457,086	457,086	479,940	503,937	529,134	555,591	555,591
Transfer to MPO Fund	39,993	16,355	16,355	19,541	26,512	33,709	41,136	41,136
Contributions to Operations	9,198,601	9,005,286	9,769,038	8,900,011	9,102,268	9,389,515	9,605,051	2,224,850

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

001 General Fund

Revenues	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Ad Valorem Property Tax	35,442,325	34,358,883	34,358,883	33,734,988	34,489,977	35,061,131	35,607,734	36,162,859
Electricity Tax	10,092,358	12,808,100	11,000,000	11,456,500	11,931,945	12,427,120	12,942,846	13,479,974
Water Tax	1,550,810	1,608,816	1,608,816	1,762,454	1,888,929	1,954,397	2,009,953	2,067,088
Gas Tax	926,751	1,238,564	950,000	968,715	987,121	1,006,369	1,027,201	1,049,697
Fuel Oil Tax	3,035	3,500	15,000	3,500	3,500	3,500	3,500	3,500
Propane Tax	256,613	272,020	272,020	276,100	284,445	288,711	293,041	293,041
Communication	8,916,927	8,917,408	8,828,234	9,069,084	9,227,793	9,389,279	9,553,592	9,720,780
Taxes & Franchise Fees	57,188,819	59,207,291	57,032,953	57,271,341	58,813,710	60,130,507	61,437,867	62,776,939
Occupational Licenses	1,798,831	1,891,472	1,801,472	1,920,000	1,920,000	1,920,000	1,920,000	1,920,000
Taxi Cab Permits	6,343	7,400	7,400	7,400	7,400	7,400	7,400	7,400
Loading Zone Permits	15,248	16,500	16,500	16,500	16,500	16,500	16,500	16,500
Environmental Permits	1,284,831	1,590,483	639,670	725,000	739,500	754,290	769,376	784,763
Contractor Licensinq- Growth	7,429	0	1,404	0	0	0	0	0
Land Use Fees- Growth Mngmt	363,764	550,000	288,632	294,308	299,910	305,758	312,088	318,922
Environmental Analysis I	97,011	81,544	81,544	83,150	84,730	86,383	88,171	89,996
Environmental Analysis II	36,981	39,000	30,000	30,000	30,000	30,000	30,000	30,000
Concurency Fees	181,467	253,922	223,100	227,495	231,817	236,338	241,230	246,513
Environmental Variance Funds	10,679	7,000	3,200	3,200	3,200	3,200	3,200	3,200
Bid Non Fbc Fees	7,640	0	0	0	0	0	0	0
Licenses & Permits	3,810,224	4,437,321	3,092,922	3,307,053	3,333,057	3,359,869	3,387,965	3,417,294
HUD- Community Dvlpmnt Block	382,797	392,091	392,091	406,783	420,500	429,410	438,410	447,599
HUD- Home Program	110,715	109,886	109,886	114,355	117,925	120,071	122,142	124,249
Office of Governer - Tourism	2,172	0	0	0	0	0	0	0
FDOT Grant Revenue	0	31,850	31,850	0	0	0	0	0
FL Housing Fin Agncy SHIP	161,546	159,258	159,258	122,800	122,800	122,800	122,800	122,800
Southwood Golfcart Ord. Req. Ree	150	0	300	300	300	300	300	300
State of FL Revenue Sharing	5,223,969	5,507,082	5,154,251	4,802,222	4,911,907	5,093,758	5,307,766	5,530,224
Mobile Hm License City Share	59,968	67,000	67,000	67,000	67,000	67,000	67,000	67,000
Beverage License	111,486	112,000	112,000	112,000	112,000	112,000	112,000	112,000
Florida 1/2 Cent Sales Tax	9,874,599	10,237,725	9,455,336	9,544,950	9,544,950	9,544,950	9,544,950	9,544,950
City Share County Occ. Licen	144,759	142,590	142,590	145,085	147,624	150,208	152,836	155,510
Payment in Lieu of Taxes	166,241	36,240	56,023	56,023	56,023	56,023	56,023	56,023
Intergovernmental Revenue	16,238,402	16,795,722	15,680,585	15,371,518	15,501,029	15,696,520	15,924,227	16,160,655

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

001 General Fund

Revenues	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Planning Fees- Rezoning	64,810	140,000	28,000	28,000	28,000	28,000	28,000	28,000
Co Share of Co Employees	163,008	146,132	146,132	150,516	155,031	159,682	164,473	169,408
Co Contrib w/o Co Empl	626,738	704,954	704,954	726,103	747,886	770,322	793,432	817,235
Leon Co Rent and O&M	29,516	30,265	30,265	30,284	30,284	30,284	30,284	30,284
Police Protection	0	0	0	100,000	100,000	100,000	100,000	100,000
Police Sec FSU/FAMU Football	122,250	154,250	67,950	116,250	122,050	128,150	134,550	141,300
Police - Fingerprint Fees	13,523	13,000	13,000	25,000	25,000	25,000	25,000	25,000
Other Miscellaneous Revenue	1,470	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Sale of Cemetery Lots	0	0	0	309,150	246,250	157,030	157,030	157,030
Parking Meter Receipts	276,936	275,000	275,000	275,000	275,000	275,000	275,000	275,000
Parking Lot Proceeds	54,575	97,500	97,500	390,000	390,000	390,000	390,000	390,000
DIA Garage Revenue	667,254	650,000	650,000	694,700	739,400	739,400	739,400	739,400
Capital Commons Garage	373,483	407,720	407,720	477,552	485,451	493,713	502,136	510,723
Lot Mowing & Clearing	8,663	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Install New Signals-Developer	4,200	0	0	0	0	0	0	0
Traffic Signal Control Maint	62,160	62,160	62,160	63,164	64,151	65,184	66,237	67,307
FDOT ROW Maintenance Contrac	474,027	641,144	494,817	494,817	494,817	494,817	494,817	494,817
Concurrency Counts - PW	52,968	52,968	52,968	52,968	52,968	52,968	52,968	52,968
FSU Traffic Service - PW	9,390	17,500	17,500	17,500	17,500	17,500	17,500	17,500
FSU-Maint of Traffic Signals	7,308	7,308	7,308	7,740	7,956	8,172	8,424	8,424
FDOT-Maint of Traffic Signal	226,465	224,000	224,000	231,000	238,000	245,000	252,200	259,612
Gadsden Cty-Maint of Traff S	2,436	2,508	2,508	2,580	2,652	2,724	2,809	2,897
Animal Shelter- Adoptions	120,718	200,000	135,500	138,955	142,956	146,332	150,166	154,100
Animal Shelter- ARV	4,981	3,569	3,569	3,639	3,708	3,781	3,859	3,839
Animal Shelter- Bite Boardin	6,920	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Animal Shelter- Board	18,173	16,650	16,650	16,978	17,301	17,638	18,003	18,376
Animal Shelter- Forfeited De	10,250	0	0	0	0	0	0	0
Animal Shelter- City Impound	17,690	12,000	12,000	12,236	12,469	12,712	12,975	13,243
Animal Shelter- Miscellaneou	3,607	4,000	4,000	29,825	27,500	27,500	27,500	27,500
Animal Shelter- County Board	16,970	15,290	15,290	15,591	15,887	16,197	16,533	16,876
Animal Shelter- Co Ticket	7,205	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Cnty Animal Services Contract	328,982	453,362	453,362	466,963	480,972	495,401	510,263	525,571
Animal Shelter-Vet Fees Repaid	2,710	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Animal Shelter - Altering Fees	2,034	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Animal Shelter - Traps	285	0	0	0	0	0	0	0
Out of County Drop Off	1,010	600	600	600	600	600	600	600
Internal Vet Services	27,414	17,092	55,248	23,000	24,000	25,000	26,000	27,040
Miscellaneous Recreation Fee	1,019,161	1,138,800	1,076,258	1,323,475	1,363,073	1,403,707	1,425,407	1,468,199
Park Concessions	38,153	38,371	38,371	39,127	39,870	40,648	41,489	42,347
Oven Park Rental	78,687	76,155	76,155	78,895	80,962	83,083	85,259	87,942
Brokaw McDougal House	43,640	45,000	45,000	45,000	46,179	47,389	48,630	49,904
Soccer Field Rental	80,231	73,174	73,174	75,599	77,579	79,612	81,697	83,837
Misc Rec Fees-Enterprise Proi.	1,039	5,000	5,000	5,000	5,131	5,265	5,403	5,545
Gaither Green Fees	116,751	112,635	112,635	118,669	121,778	124,968	128,241	131,601
Gaither Pro Shop Revenues	13,065	12,500	12,500	12,950	13,289	13,637	13,995	14,361
Gaither Concessions	10,580	12,000	12,000	12,000	12,314	12,637	12,968	13,308
Gaither Golf Cart Fees	72,109	71,963	71,963	76,229	78,226	80,275	82,378	84,536
Gaither Improvement Surcharg	0	0	44	0	0	0	0	0
Hilaman Golf Cart Fees	0	0	93	0	0	0	0	0
Swimming Pool Revenues	311,681	357,904	357,904	334,729	337,256	346,256	355,256	365,256
Area Tallahassee Aquatic Clu	-120	0	0	0	0	0	0	0
Online registrations-misc. P&R	50,591	0	0	0	0	0	0	0
County Contrib - Parks and R	840,000	875,700	875,700	912,917	951,716	992,164	1,034,331	1,078,290
Special Events	19,976	20,000	20,000	20,645	21,186	21,741	22,310	22,895
Annual Fees	39,200	35,600	35,600	41,212	42,292	43,399	44,536	45,703
Monthly Fees	2,816	2,863	2,863	3,252	3,337	3,425	3,514	36,306
Tennis Daily Fees	80,086	86,405	86,405	97,871	100,435	103,066	105,766	108,536
Special Programs	47,452	59,250	59,250	66,342	68,565	71,466	73,465	74,565
Pro Shop Contract	7,175	7,099	7,099	7,962	8,171	8,385	8,604	8,830
Lessons Contract	166,706	139,050	139,050	143,222	147,518	151,944	156,502	161,197
Restaurant Contract	1,648	1,400	1,400	1,400	1,437	1,474	1,513	1,553
Other Parks & Rec Revenues	13,868	16,341	16,341	17,975	18,446	18,929	19,425	19,934
Racquet Daily Fees	10,929	11,025	11,025	12,127	12,445	12,771	13,105	13,449
Aerobics Daily Fees	7,700	7,362	7,362	8,098	8,310	8,528	8,751	8,980
Pre-employment testing fees	21,193	23,000	23,000	23,000	23,000	23,000	23,000	23,000
Charges for Services	6,904,446	7,605,669	7,172,293	8,405,907	8,558,404	8,653,976	8,823,804	9,052,224

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

001 General Fund

Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Traffic Fines	756,205	800,000	853,333	1,038,000	1,052,245	1,066,739	1,081,487	1,096,439
Parking Violations	472,160	500,000	516,667	500,000	500,000	500,000	500,000	500,000
Police False Alarm	10,985	13,000	13,000	13,000	13,000	13,000	13,000	13,000
NCS Collection Agency Remit	10,277	10,500	10,500	10,500	10,500	10,500	10,500	10,500
Fines & Forfeitures	1,249,627	1,323,500	1,393,500	1,561,500	1,575,745	1,590,239	1,604,987	1,619,939
Interest	460,514	500,000	600,000	600,000	600,000	600,000	600,000	600,000
Lincoln Center Rent	46,924	58,398	58,398	70,078	84,093	100,912	120,095	145,314
Lease of Land	937	2,000	2,000	2,400	2,880	3,456	4,147	4,977
Smith-Williams Center Rent	0	9,359	9,359	9,359	11,231	13,477	16,172	19,407
Rental of Land & Buildings	777,039	620,409	620,409	624,482	634,129	634,129	685,817	691,017
Renaissance O & M - County	0	220,469	220,469	220,469	220,469	220,469	220,469	220,469
Sale of Land	0	0	927,256	0	0	0	0	0
Sale of Surplus	128,748	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Miscellaneous Revenue	465,823	500,000	700,000	1,975,608	628,642	628,642	628,642	609,712
Cobra Payments	1,050	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Growth Mgmt from Stormwater	33,346	135,834	135,834	139,949	144,201	148,585	153,108	153,108
Overhead Allocation	5,118,109	6,621,291	6,621,291	6,683,462	6,883,966	7,090,485	7,303,199	7,522,296
Trans from Fund Bal - Encumb	827,215	0	0	0	0	0	0	0
Capitalized Overhead	2,058,150	2,678,000	2,100,000	2,313,932	2,396,682	2,481,915	2,569,705	2,660,923
Other Revenues	9,917,855	11,446,960	12,096,216	12,740,939	11,707,493	12,023,270	12,402,554	12,728,423
Transfer From Other Funds	0	0	0	26,086	26,767	27,570	28,397	29,249
Transfer from LEF Fund State	73,536	83,552	83,552	50,000	50,000	50,000	50,000	50,000
Transfer from Second Dollar	125,000	125,000	100,000	125,000	125,000	125,000	125,000	125,000
Transfer from LEF Fund - Fed	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Transfer From Gas Tax Constr	204,260	204,260	204,260	204,260	204,260	204,260	204,260	204,260
Transfer From Stormwater Fun	100,038	0	33,959	638,600	638,600	638,600	638,600	638,600
Transfer From Deficiencies Fd	3,730,216	0	0	0	0	0	0	0
Rickards Scholarship Fund	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
Contribution From Electric Fd	22,600,900	22,893,832	22,893,832	22,637,230	23,962,092	23,177,202	23,522,698	23,488,228
Contribution From Gas Fund	2,300,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000
Contribution From Water Fund	5,578,089	5,811,993	5,811,993	6,012,465	6,806,304	7,235,858	7,619,830	7,903,864
Contribution From Sewer Fund	1,877,404	2,059,263	2,059,263	2,299,866	2,964,842	3,325,687	3,552,190	3,709,036
Contrib from Solid Waste Fun	136,256	138,641	138,641	151,472	164,674	176,084	184,761	191,527
Other Sources	36,776,699	33,690,541	33,699,500	34,518,979	37,316,539	37,334,261	38,299,736	38,713,764
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	132,086,072	134,507,004	133,643,552	133,177,237	140,136,036	142,411,847	145,393,958	141,380,293
Fund Total Revenue	132,086,072	134,507,004	130,167,969	133,177,237	136,805,977	138,788,642	141,881,140	144,469,238
Fund Balance	0	0	-3,475,583	0	-3,330,059	-3,623,205	-3,512,818	3,088,945

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

115 Donations Operating Fund

This fund accounts for charitable donations given to the city to support programs provided by the Police Department's Canine program and the Economic and Community Development Department's Change for Change program.

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Operating	25,731	52,694	50,694	50,694	50,694	50,694	50,694
Transfers	4,500	0	0	0	0	0	0
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Charges for Services	140	0	0	0	0	0	0
Other Revenues	28,042	52,694	50,694	50,694	50,694	50,694	50,694
Other Sources	2,049	0	0	0	0	0	0
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	30,231	52,694	50,694	50,694	50,694	50,694	50,694
Fund Total Revenue	30,231	52,694	50,694	50,694	50,694	50,694	50,694
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

Fund expenditures support miscellaneous costs associated with the programs identified.

Fund Revenues

Fiscal year 2009 charitable donations support the Change for Change program in the Economic and Community Development Department (\$46,494), and the following programs in the Tallahassee Police Department: Child Safety Seat (\$500); Victim Advocates (\$500); and the Canine program \$3,000).

Capital Projects Operating Budget Impacts

This fund has no capital projects in fiscal year 2009.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

115 Donations Operating Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Unclassified Contract Svcs	16,356	0	0	0	0	0	0	0
Unclassified Supplies	0	6,000	0	4,000	4,000	4,000	4,000	4,000
Unclassified Charges	9,375	46,694	52,694	46,694	46,694	46,694	46,694	46,694
Operating	25,731	52,694	52,694	50,694	50,694	50,694	50,694	50,694
Inter-Fund Transfer	4,500	0	0	0	0	0	0	0
Transfers	4,500	0	0	0	0	0	0	0
Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Animal Shelter- County Board	140	0	0	0	0	0	0	0
Charges for Services	140	0	0	0	0	0	0	0
Child Safety Seat Donations	0	500	500	500	500	500	500	500
Dare Donations	0	5,000	5,000	0	0	0	0	0
Victim Advocates	0	500	500	500	500	500	500	500
Canine Donations	0	0	0	3,000	3,000	3,000	3,000	3,000
Change For Change Donations	28,042	46,694	46,694	46,694	46,694	46,694	46,694	46,694
Other Revenues	28,042	52,694	52,694	50,694	50,694	50,694	50,694	50,694
TransfromDonationsProjectFund	2,049	0	0	0	0	0	0	0
Other Sources	2,049	0	0	0	0	0	0	0
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	30,231	52,694	52,694	50,694	50,694	50,694	50,694	50,694
Fund Total Revenue	30,231	52,694	52,694	50,694	50,694	50,694	50,694	50,694
Fund Balance	0	0	0	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

120 Building Inspection Fund

During the 2005 Florida Legislative session, a law was passed which restricted local governments' ability to use building code fee revenues for non-related activities. Provisions of the law state that all fees, fines or investment earnings related to the collection and enforcement of the state's building code should be used solely for carrying out local government building code responsibilities. Local governments must use recognized management, accounting, and oversight practices to ensure that these fees, fines, and investment earnings are maintained and allocated or used solely for the purposes of building code enforcement activities. The law also states that when providing a schedule of fees, all annual revenues derived from those fees cannot exceed the costs of allowable activities and all fees must be consistently charged.

To comply with the law, a separate enterprise fund was established during fiscal year 2006 to account for all activities related to the enforcement of the city's building inspection regulations. Fiscal year 2007 was the first full year of operation for this fund. The Building Inspection Fund accounts for the assets, operations, maintenance, and operating financial transactions of the city's building inspection activities. The Building Inspection Fund is balanced for all five years supported by a loan from the Deficiencies Fund. The total budget for fiscal year 2009 is \$3,283,277 representing a decrease of \$678,587, or 17%, from the approved 2008 budget.

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	2,535,462	2,488,065	2,259,774	2,393,898	2,468,211	2,544,789	2,623,898
Operating	49,832	157,959	126,994	126,917	126,917	126,917	126,917
Capital Outlay	6,500	0	0	0	0	0	0
Allocated Accounts	844,926	1,099,940	710,352	696,364	717,255	738,772	760,809
Transfers	74,025	119,276	186,157	181,126	176,094	171,063	166,032
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Licenses & Permits	2,563,620	2,225,044	2,815,000	2,898,000	2,985,000	3,074,000	3,166,000
Other Revenues	144,879	177,453	175,052	180,304	185,713	191,285	197,024
Other Sources	802,246	1,462,743	293,225	320,001	317,764	316,256	314,632
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	3,510,745	3,865,240	3,283,277	3,398,305	3,488,477	3,581,541	3,677,656
Fund Total Revenue	3,510,745	3,865,240	3,283,277	3,398,305	3,488,477	3,581,541	3,677,656
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

Expenditures in the fiscal year 2009-2013 proforma include:

Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 3.0% merit salary enhancement in FY 2009; general employee pension rates are 9.08% based on an actuarial study; matched annuity pension plan rates are 7.15% based on an actuarial study; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits. Additionally, the future liability for other post employee benefits (retiree health care) is budgeted according to an actuarial study estimating the current expense and future benefit needs.

The rate studies approved March 26, 2008, recommended phased in increases from April of 2008 to FY 2010 for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased power charge rate and base rate will increase by 8.3% effective October 1, 2008. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

City of Tallahassee
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120 Building Inspection Fund

Allocated accounts are increased by approximately 3% for fiscal year 2009 and by 3% for fiscal years 2010 through 2013. Indirect costs are based upon the city's cost allocation plan. Bad debt expenditures remain constant based on projections provided by the Accounting Services Division.

Parking fees of \$25 per month at the Renaissance Building and \$10 per month at other city facilities were approved for all employees excluding fire personnel covered by collective bargaining agreements. These rates are comparable to parking fees paid by employees working in City Hall and the Gemini Building.

Fund Revenues

Fund revenues from licenses and permits total \$2.81 million and are derived from three major sources, building permit fees, contractor licensing, and non-FL building code fees. Additional revenues in the amount of \$175,052 have been budgeted as payments from both the water and sewer utilities for fiscal year 2009 and are estimated to increase by 3% annually for the out years. Proceeds in the amount of \$273,225 from a loan from the Deficiencies Fund is needed to balance the fund for fiscal year 2009.

Capital Projects Operating Budget Impacts

There are no capital projects associated with this fund.

City of Tallahassee
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120 Building Inspection Fund

Expenditures	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Salaries	1,848,710	1,888,182	1,794,567	1,724,079	1,779,597	1,833,969	1,889,969	1,947,654
Salary Enhancements	0	49,283	49,283	54,534	53,387	55,022	56,698	58,430
Temporary Wages	18,439	0	2,000	0	0	0	0	0
Overtime	34,506	20,000	20,000	13,000	12,970	12,939	12,907	12,874
Other Salary Items	18,200	13,960	17,900	13,960	13,960	13,960	13,960	13,960
Pension- Current	169,967	180,911	178,744	157,699	162,520	167,482	172,596	177,867
Pension- MAP	139,497	146,395	144,641	124,111	127,905	131,814	135,845	139,995
Mandatory Medicare	24,715	25,704	25,367	24,372	25,112	25,884	26,673	27,485
Health Benefits	188,365	226,095	221,878	137,809	198,095	208,420	219,100	230,323
Health Benefits-Retirees	13,819	14,491	15,699	0	0	0	0	0
Flex Benefits	79,243	85,056	84,072	61,932	73,740	73,740	73,740	73,740
Vacancy factor of 3.0%	0	-66,086	-66,086	-51,722	-53,388	-55,019	-56,699	-58,430
Personnel Services	2,535,462	2,583,991	2,488,065	2,259,774	2,393,898	2,468,211	2,544,789	2,623,898
Advertising	91	3,183	100	3,183	3,183	3,183	3,183	3,183
Cleaning & Laundry	6,029	6,358	6,250	6,130	6,053	6,053	6,053	6,053
Unclassified Contract Svcs	4,391	2,601	8,671	2,601	2,601	2,601	2,601	2,601
Telephone	-869	0	0	0	0	0	0	0
Office Supplies	6,809	10,102	7,200	10,052	10,052	10,052	10,052	10,052
Unclassified Supplies	10,599	11,174	11,174	4,874	4,874	4,874	4,874	4,874
Travel & Training	18,661	9,844	9,500	9,344	9,344	9,344	9,344	9,344
Journals & Books	1,809	3,346	2,100	3,271	3,271	3,271	3,271	3,271
Memberships	2,312	1,685	2,600	1,635	1,635	1,635	1,635	1,635
Rent Expense- Bldg & Ops	0	110,364	110,364	85,904	85,904	85,904	85,904	85,904
Operating	49,832	158,657	157,959	126,994	126,917	126,917	126,917	126,917
Office Equipment	1,471	0	0	0	0	0	0	0
Computer Equipment	5,029	0	0	0	0	0	0	0
Capital Outlay	6,500	0	0	0	0	0	0	0
Human Resource Expense	41,507	42,281	42,281	45,869	47,245	48,662	50,122	51,626
Accounting Expense	15,191	12,049	12,049	12,916	14,666	15,106	15,559	16,026
Purchasing Expense	2,276	1,969	1,969	1,980	2,039	2,101	2,164	2,229
Information Systems Expense	378,849	561,772	561,772	247,925	218,702	225,263	232,021	238,982
Risk Management Expense	9,132	6,410	6,410	4,971	5,120	5,274	5,432	5,595
Radio Communications Expense	1,069	1,090	1,090	0	0	0	0	0
Revenue Collection Expense	0	8,936	8,936	5,515	5,680	5,851	6,026	6,207
Vehicle Garage Expense	94,240	58,814	58,814	50,047	51,548	53,095	54,688	56,328
Vehicle Fuel	0	0	0	61,895	63,752	65,664	67,634	69,663
Vehicle Replacement	17,317	16,884	16,884	3,864	3,980	4,099	4,222	4,222
Indirect Costs	285,344	389,735	389,735	275,370	283,631	292,140	300,904	309,931
Allocated Accounts	844,926	1,099,940	1,099,940	710,352	696,364	717,255	738,772	760,809
Debt Service Transfer	0	119,276	119,276	186,157	181,126	176,094	171,063	166,032
Inter-Fund Transfer	74,025	0	0	0	0	0	0	0
Transfers	74,025	119,276	119,276	186,157	181,126	176,094	171,063	166,032

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120 Building Inspection Fund

Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Building Permits	2,491,030	3,718,730	2,146,224	2,745,000	2,827,000	2,912,000	3,000,000	3,090,000
Contractor Licensinq- Growth	21,068	25,000	10,978	25,000	25,000	25,000	25,000	25,000
Internet Permitting-Growth Mqt	0	20,000	342	0	0	0	0	0
Bid Non Fbc Fees	51,522	0	67,500	45,000	46,000	48,000	49,000	51,000
Licenses & Permits	2,563,620	3,763,730	2,225,044	2,815,000	2,898,000	2,985,000	3,074,000	3,166,000
Interest	-27,551	0	7,500	0	0	0	0	0
Growth Management from Water	97,973	96,566	96,566	99,463	102,447	105,520	108,686	111,947
Growth Management from Sewer	74,457	73,387	73,387	75,589	77,857	80,193	82,599	85,077
Other Revenues	144,879	169,953	177,453	175,052	180,304	185,713	191,285	197,024
Transfer From Gas Fund	0	0	0	20,000	21,000	22,000	23,000	24,000
Proceeds From Loan	0	28,181	28,181	0	0	0	0	0
Proceeds From Def Fund Advance	802,246	0	1,434,562	273,225	299,001	295,764	293,256	290,632
Other Sources	802,246	28,181	1,462,743	293,225	320,001	317,764	316,256	314,632
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	3,510,745	3,961,864	3,865,240	3,283,277	3,398,305	3,488,477	3,581,541	3,677,656
Fund Total Revenue	3,510,745	3,961,864	3,865,240	3,283,277	3,398,305	3,488,477	3,581,541	3,677,656
Fund Balance	0	0	0	0	0	0	0	0

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130 Fire Services Fund

The Fire Fund supports fire suppression, hazardous material response, urban search and rescue, technical rescue, vehicle extraction, emergency medical care, fire safety code compliance review and enforcement, and varied public education services. The Fire Department serves a population projected to be slightly less than 285,500 persons in fiscal year 2009, who reside in an area that covers 671 square miles.

The fire services fee was established by an ordinance adopted by the city commission with an effective date of October 1, 1999. Leon County officials opted not to implement the fee for county residents, but, rather, to continue its payment for fire services via the interlocal agreement between the two governments.

The city commission approved new rates for all residential, commercial, industrial, and governmental entities within the corporate city limits effective July 1, 2005. Also in 2005, the city and Leon County entered into another agreement whereby the county pays for the department's provision of advanced life support (ALS) services in the unincorporated areas of the county. The agreement supports the salary and benefits of 35 paramedic certified firefighters and one administrative person.

Both the fire services and ALS agreements expire in September 2009 and are in the process of being renegotiated by elected representatives of each local government.

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	18,655,689	19,259,785	19,998,825	20,595,661	21,188,799	21,800,684	22,432,709
Operating	1,044,543	921,739	1,078,332	1,078,569	1,078,640	1,078,713	1,078,713
Other Services & Charges	30,856	30,856	30,856	30,856	30,856	30,856	30,856
Capital Outlay	252,750	111,852	110,400	110,400	110,400	110,400	110,400
Allocated Accounts	4,016,790	4,717,172	5,343,322	5,552,530	5,829,268	5,984,262	6,126,308
Utilities and Other Expenses	341,240	341,358	320,248	325,703	331,405	336,119	341,209
Transfers	699,140	575,000	1,029,701	1,029,912	1,029,733	1,090,225	1,090,181
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Licenses & Permits	353,327	345,044	320,000	320,000	320,000	320,000	320,000
Intergovernmental Revenue	361,937	30,000	30,000	30,000	30,000	30,000	30,000
Charges for Services	22,943,781	23,386,396	23,721,327	23,899,229	24,208,119	24,513,391	24,868,198
Fines & Forfeitures	100	0	0	0	0	0	0
Other Revenues	30,509	-79,997	550,000	566,500	583,495	601,000	619,030
Other Sources	1,351,352	2,276,319	3,290,357	3,907,902	4,457,487	4,966,868	5,373,148
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	25,041,006	25,957,762	27,911,684	28,723,631	29,599,101	30,431,259	31,210,376
Fund Total Revenue	25,041,006	25,957,762	27,911,684	28,723,631	29,599,101	30,431,259	31,210,376
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 3.0% merit salary enhancement in fiscal year 2009; general employee pension rates are 9.08% and matched annuity pension plan rates are 7.15%, both based on actuarial studies; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits.

Other expenditures in the 2009-13 profoma assume:

- The estimated cost of the wage component of the collective bargaining agreement for the firefighters' unit is \$521,835, and \$65,698 for the supervisors' unit. Other benefits for the supervisors' unit represent an additional

City of Tallahassee
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130 Fire Services Fund

\$6,950. The total pension component for both agreements is \$118,897.

- Expenditures for station #15 operations accrue to the city and county based on the percentage of calls responded to within each government's jurisdiction. For fiscal year 2009, the county will be responsible for 70.03% of this unit's budget, based on annual incident responses in 2007.
- The transfer of the three information technology employees (position numbers 2033, 2840 and 6971) in cost center 200702 to the new Public Safety Technology Division (cost center 410511) of the Department of Management and Administration.
- The transfer of the Emergency Management Division (position number 3016) in cost center 200601 out of the Fire Department and establishment as a separate department under the supervision of the assistant city manager.

Fund Revenues

Revenues from fees and assessments account for approximately 90% of the fund's operating revenues in fiscal year 2009. This percentage includes \$550,000 projected from a new motor vehicle assessment (MVA) fee that will be implemented for motor vehicle accidents when fire units must respond and take action at the scene. Revenue estimates assume an October 1, 2008 implementation date, and, while conservative, the level of revenues projected also assume a high quality of data being maintained by Fire Department staff, which is the basis upon which billings to insurance companies are generated. Receipts from this source may fluctuate depending upon implementation date, number of accidents, quality of data, and other related factors.

Revenues also may change as a result of the fee study that is expected to be completed by mid-fiscal year and changes that may be made to the city and county interlocal agreements for advanced life support and general fire services. Current agreements will end in September 2009 and are being renegotiated by elected representatives of both governments. A proposal to merge fire and emergency medical services in Leon County also may be considered, which will affect the fund's position.

Except for addition of the MVA fee, the budget assumes no modifications to the existing fee structure or contractual arrangements with Leon County.

Capital Projects Operating Budget Impacts

The salary and partial benefits of one staff person are funded from the Facilities Management and Maintenance project. No operating impacts are associated with the second project in the department's capital improvement plan.

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130 Fire Services Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Salaries	13,361,677	12,916,956	13,380,658	13,111,172	13,717,156	14,128,623	14,552,476	14,989,004
Capitalized Waqes	-1,804	-37,819	-31,556	-33,957	-34,908	-35,887	-36,895	-37,935
Salary Enhancements	0	527,969	0	605,984	411,494	423,839	436,551	449,669
Firefighter Holiday Pay	0	843,274	0	869,220	903,329	915,957	928,938	942,359
Temporary Waqes	33,588	7,500	19,104	7,500	7,500	7,500	7,500	7,500
Overtime	1,092,179	903,907	1,312,797	403,907	403,907	403,907	403,907	403,907
Capitalized Overtime	-31,890	0	-18,840	0	0	0	0	0
Other Salary Items	294,076	309,243	278,916	325,914	325,914	325,914	325,914	325,914
Pension- Current	2,075,946	2,155,767	2,101,648	2,315,273	2,384,587	2,454,703	2,526,884	2,601,249
Pension- MAP	54,761	57,511	54,980	40,361	41,572	42,819	44,102	45,428
Mandatory Medicare	141,838	135,619	147,411	138,242	142,375	146,546	150,839	155,263
Health Benefits	1,363,382	1,574,406	1,357,530	1,552,635	1,630,161	1,712,304	1,797,894	1,887,777
Health Benefits-Retirees	178,119	563,850	563,850	563,850	563,850	563,850	563,850	563,850
Flex Benefits	93,816	106,596	93,287	98,724	98,724	98,724	98,724	98,724
Personnel Services	18,655,689	20,064,779	19,259,785	19,998,825	20,595,661	21,188,799	21,800,684	22,432,709
Advertisina	400	1,615	400	1,615	1,615	1,615	1,615	1,615
Cleaning & Laundry	13,546	14,000	12,343	14,000	14,000	14,000	14,000	14,000
Reproduction	2,567	7,612	2,807	5,612	5,612	5,612	5,612	5,612
Unclassified Professional Svcs	0	24,990	0	24,990	24,990	24,990	24,990	24,990
Building Repairs	664	0	0	0	0	0	0	0
Equipment Repairs	24,173	39,647	30,469	42,647	42,647	42,647	42,647	42,647
Medical Services	58,681	67,060	60,211	67,060	67,060	67,060	67,060	67,060
Unclassified Contract Svcs	266,510	426,988	298,079	390,591	390,659	390,730	390,803	390,803
Computer Software	22,548	17,185	13,060	3,185	3,185	3,185	3,185	3,185
Telephone	22,068	28,712	29,844	26,231	26,231	26,231	26,231	26,231
Chem-Med-Lab	67,657	56,289	53,332	56,289	56,289	56,289	56,289	56,289
Food	1,715	611	773	611	611	611	611	611
Gasoline	0	0	0	160	329	329	329	329
Oil & Lubricants	0	0	30	0	0	0	0	0
Postage	236	0	0	0	0	0	0	0
Office Supplies	16,631	23,898	14,742	20,938	20,938	20,938	20,938	20,938
Uniforms & Clothing	137,331	127,795	145,195	127,795	127,795	127,795	127,795	127,795
Unclassified Supplies	188,851	141,024	150,204	140,824	140,824	140,824	140,824	140,824
Vehicle- Non-Garage	0	0	-869	0	0	0	0	0
Travel & Training	143,906	84,961	36,264	72,627	72,627	72,627	72,627	72,627
Journals & Books	9,930	15,093	7,779	15,093	15,093	15,093	15,093	15,093
Memberships	3,815	3,470	3,171	2,980	2,980	2,980	2,980	2,980
Certificates & Licenses	312	200	2,708	200	200	200	200	200
Rent Expense- Machines	7,707	0	8,347	12,384	12,384	12,384	12,384	12,384
Unclassified Charges	55,295	52,500	52,850	52,500	52,500	52,500	52,500	52,500
Operating	1,044,543	1,133,650	921,739	1,078,332	1,078,569	1,078,640	1,078,713	1,078,713
Bad Debt Expense	30,856	30,856	30,856	30,856	30,856	30,856	30,856	30,856
Other Services & Charges	30,856	30,856	30,856	30,856	30,856	30,856	30,856	30,856
Computer Equipment	0	0	1,698	0	0	0	0	0
Vehicle Equipment	14,594	0	0	0	0	0	0	0
Unclassified Equipment	238,156	110,400	110,154	110,400	110,400	110,400	110,400	110,400
Capital Outlay	252,750	110,400	111,852	110,400	110,400	110,400	110,400	110,400
Human Resource Expense	385,142	405,318	405,318	424,538	437,274	450,392	463,904	477,821
Accounting Expense	120,844	98,255	98,255	112,398	115,770	119,245	122,823	126,508
Purchasing Expense	36,047	31,043	31,043	31,066	31,998	32,958	33,947	34,965
Information Systems Expense	1,005,145	1,171,095	1,171,095	1,682,149	1,732,612	1,784,591	1,838,130	1,893,275
Risk Management Expense	174,683	135,108	135,108	231,661	238,611	245,769	253,142	260,736
Radio Communications Expense	115,415	119,135	119,135	121,586	125,234	128,991	132,860	136,846
Revenue Collection Expense	63,946	62,817	62,817	63,716	65,627	67,596	69,624	71,713
Utility Services Expense	319,233	860,562	860,562	575,368	592,629	610,408	628,720	647,582
Vehicle Garage Expense	887,230	942,146	943,307	737,454	759,578	782,365	805,836	830,011
Vehicle Fuel	0	0	0	320,671	330,291	340,200	350,406	360,918
Vehicle Replacement	378,801	369,318	369,318	473,467	536,580	662,837	662,837	662,837
Indirect Costs	530,304	521,214	521,214	569,248	586,326	603,916	622,033	623,095
Allocated Accounts	4,016,790	4,716,011	4,717,172	5,343,322	5,552,530	5,829,268	5,984,262	6,126,308

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

130 Fire Services Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Utilities - Sewer	14,884	15,427	16,550	15,731	16,031	16,344	16,344	16,344
Utilities - Sanitation	10,224	7,971	10,300	7,971	7,971	7,971	7,971	7,971
Utilities - Stormwater	14,630	15,080	15,277	15,786	16,492	17,229	17,229	17,229
Utilities - Gas	44,881	39,300	51,305	39,300	39,300	39,300	39,300	39,300
Utilities - Water	14,483	14,600	14,331	14,888	15,172	15,468	15,468	15,468
Utilities - Electric	235,365	163,672	226,795	219,196	223,361	227,717	232,431	237,521
Utilities - Fire Services	6,773	7,376	6,800	7,376	7,376	7,376	7,376	7,376
Utilities and Other Expenses	341,240	263,426	341,358	320,248	325,703	331,405	336,119	341,209
Debt Service Transfer	499,140	673,044	375,000	829,701	829,912	829,733	890,225	890,181
RR&I Transfer	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Transfers	699,140	873,044	575,000	1,029,701	1,029,912	1,029,733	1,090,225	1,090,181
Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fire Inspection Fees	353,327	320,000	345,044	320,000	320,000	320,000	320,000	320,000
Licenses & Permits	353,327	320,000	345,044	320,000	320,000	320,000	320,000	320,000
State Fire Marshal Ofc-grants	321,559	0	0	0	0	0	0	0
Firefighters Supplemental Co	40,378	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Intergovernmental Revenue	361,937	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Fire Services - Residential	9,007,346	9,165,897	9,079,988	9,152,889	9,244,418	9,336,862	9,430,231	9,524,533
Fire Services - Commercial	4,792,044	4,810,521	4,924,784	4,846,504	4,882,727	4,919,194	4,955,904	5,045,904
Fire Services - Governmental	2,472,877	2,534,116	2,470,097	2,550,784	2,567,452	2,584,120	2,600,787	2,617,787
Fire Services - Industrial	247,195	240,000	248,118	240,000	240,000	240,000	240,000	240,000
Fire Services - County Contr	3,263,714	3,298,799	3,298,799	3,440,360	3,343,546	3,370,216	3,397,336	3,427,336
Fire Services - Station 15	706,171	791,318	791,318	784,026	807,451	832,947	854,283	876,339
Leon County EMS Payment	2,419,784	2,538,292	2,538,292	2,671,764	2,778,635	2,889,780	2,999,850	3,101,299
Forfeited Discounts	34,650	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Charges for Services	22,943,781	23,413,943	23,386,396	23,721,327	23,899,229	24,208,119	24,513,391	24,868,198
Fire False Alarm	100	0	0	0	0	0	0	0
Fines & Forfeitures	100	0	0	0	0	0	0	0
Interest	-66,989	0	-80,000	0	0	0	0	0
Other Miscellaneous Revenue	0	0	3	550,000	566,500	583,495	601,000	619,030
Trans from Fund Bal - Encumb	97,498	0	0	0	0	0	0	0
Other Revenues	30,509	0	-79,997	550,000	566,500	583,495	601,000	619,030
Transfer From Deficiencies Fd	462,429	2,534,056	1,383,570	2,374,296	2,961,181	3,475,012	3,958,424	4,337,880
Contribution From Airport Fd	888,923	894,167	892,749	916,061	946,721	982,475	1,008,444	1,035,268
Other Sources	1,351,352	3,428,223	2,276,319	3,290,357	3,907,902	4,457,487	4,966,868	5,373,148
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	25,041,006	27,192,166	25,957,762	27,911,684	28,723,631	29,599,101	30,431,259	31,210,376
Fund Total Revenue	25,041,006	27,192,166	25,957,762	27,911,684	28,723,631	29,599,101	30,431,259	31,210,376
Fund Balance	0	0	0	0	0	0	0	0

400 Electric Operating Fund

The Electric Utility Department of the city's "Your Own Utilities" continues to focus on providing high quality, reliable electric service at a competitive cost that results in an appropriate financial return to the general government. The city's enterprise fund owns, operates and maintains an electric generation, transmission, and distribution system that presently supplies electric power and energy to homes and businesses in a service area consisting of approximately 221 square miles, over 100,000 customers, and approximately 115,700 service points as of the end of fiscal year 2008. Electric generation, transmission, and distribution facilities are located within Leon County and within Wakulla County. During the fiscal year ending September 30, 2008, the utility sold 2,694,106 megawatt hours (MWh) of electric energy to ultimate customers and received operating revenues of nearly \$344.9 million.

The current installed capacity at the Sam O. Purdom Generating Station (the "Purdom Station") is 332 megawatts (MW). The current installed capacity at the Arvah B. Hopkins Generating Station is 525 MW. The C.H. Corn Hydroelectric Plant (the "C.H. Corn Station") consists of three generating units with a total capacity of 11 MW. The peak system capability in winter is 797 MW, with a peak capability of 744 MW in summer. The Electric Utility's existing electric transmission system includes approximately 185 circuit miles of transmission lines that are operated at voltages of 230 kilovolts (kV) and 115 kV.

The 115 kV transmission network forms a 115 kV loop that extends around and through the city limits. Eighteen bulk power primary distribution substations, located at various sites, transform power from the transmission voltage of 115 kV to the distribution network voltage of 12.47 kV. The transmission, distribution and generation facilities are monitored and controlled remotely from the Electric Control Center via microwave system and communication lines network.

"Your Own Utilities" continues to expand its electric distribution, transmission and substation facilities to meet the system load growth and reliability requirements. The Electric Utility Department provides the engineering and design of electric substations, high voltage transmission lines and the distribution system facilities to provide service for an increasing number of customers every year. The department also provides engineering and project management for the relocation of distribution circuits for many city, county and state road construction projects.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

400 Electric Operating Fund

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	20,427,658	20,307,329	22,542,861	23,074,082	23,603,591	24,314,459	25,060,127
Operating	12,743,746	17,107,929	21,343,638	21,828,296	22,292,687	22,627,008	23,238,362
Fuel	219,357,672	227,744,787	313,527,000	299,510,000	288,975,000	287,051,000	295,887,000
Other Services & Charges	1,586,003	1,415,061	1,486,880	1,547,506	1,610,287	1,674,955	1,742,219
Capital Outlay	414,641	777,582	639,401	911,642	685,921	710,427	780,842
Allocated Accounts	17,356,700	17,529,678	19,203,129	19,682,192	20,067,625	20,658,848	21,254,083
Utilities and Other Expenses	379,561	453,541	649,230	661,262	673,816	687,041	701,124
Transfers	47,161,792	55,430,040	60,867,152	68,818,247	69,882,149	69,974,533	73,795,903
Contributions to Operations	22,600,900	22,893,832	22,637,230	23,962,092	23,177,202	23,522,698	23,488,228
Year End Adjustments	4,258,259	3,417,305	0	0	0	0	0
	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
<u>Revenues</u>							
Charges for Services	341,244,302	358,528,639	452,961,156	444,437,635	437,213,440	439,786,543	452,883,862
Other Revenues	5,015,925	8,448,445	3,503,800	3,584,700	3,650,641	3,729,746	3,805,484
Other Sources	26,705	100,000	6,431,565	0	0	0	0
Rate Study Implementation	0	0	0	11,972,984	10,104,197	7,704,680	9,258,542
	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
<u>Fund Summary</u>							
Fund Total Expenditure	346,286,932	367,077,084	462,896,521	459,995,319	450,968,278	451,220,969	465,947,888
Fund Total Revenue	346,286,932	367,077,084	462,896,521	459,995,319	450,968,278	451,220,969	465,947,888
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

Personnel services funding includes salary enhancements increases of three percent or \$1,019.20, whichever is greater, for general government employees who achieve an annual performance rating of "meets expectations" or above. Other adjustments to personnel expenses included cost sharing of the increase in health care premiums between the city and employees, a five percent reduction in overtime, adjustments to the vacancy factor, salary updates, position changes, and intradepartmental transfers. The future liability for other post employee benefits (retiree health care) are budgeted according to an actuarial study estimating the current expense and future benefit needs.

General operating expenditures have been held stable in the five-year projections, except where contracts exist that stipulate an inflationary index or a customer growth factor.

Fuel expenditures for the city's generation portfolio of combined cycle, combustion turbine, and conventional steam are for natural gas expenditures. The resource plan and production simulation models are used to estimate the current and five-year plan for fuel expenditures. In FY 2009, the fuel budget is \$300,314,000, an increase of \$87 million, or 40.8% over the level budgeted in fiscal year 2008.

Debt service requirements are budgeted at \$39 million in FY09 and stay relatively stable at approximately \$42.5 million through fiscal year 2012. Funding in fiscal year 2013 is slightly more than \$45 million.

The balance of system improvements are accomplished by cash funding projects through year-end transfers to the Renewal, Replacement, and Improvement Fund (RR&I). Electric's RR&I fund will be gradually increased until the transfer is the equivalent of system depreciation, or approximately \$26 - \$27 million. \$21.8 million is budgeted in FY09, and it increases to \$28.7 million in fiscal year 2013.

The electric fund transfer to the general fund is an amount not to exceed 8.3 mills per kilowatt-hours (kWh) of retail sales. The kWh will be determined based on the most recently completed fiscal year actual experience.

400 Electric Operating Fund

The amount for FY 2009 is \$2.6 million. Five-year plan transfer amounts are estimated based on kWh forecasts and range between 1.5% and 5.8%.

Fund Revenues

The Electric Fund five-year budget forecast is generally based upon the assumptions utilized in the 2006 Electric Rate Study prepared by R. W. Beck and the Ten Year Site Plan, 2006-2015 prepared by the Electric System Planning Division. Key assumptions are as follows.

The FY 2006 Electric Rate study determined that the current rate revenue generates from nine million to thirty-five million dollars less than required in FY06-08. Based on the number of customers and the energy usage by customer class, existing retail rate revenues were proposed and approved for a phased-in rate increase of 3.1% in April of 2006, 7.4% in FY 2007, and 10.6% in FY 2008. The City Commission approved automatic increases in base rates consistent with increased costs the utility incurs for construction and maintenance, as well as to reflect the city's cost for fuel and purchased power. These rates are effective FY09 and increase the bill of the average customer who uses 1,000 kWh by 8.3%.

The rate study also reviewed various fees and service charges for such customers as street lighting, cut fees, surcharges, and pole rentals and have used the same rate design increases as the residential and customer classes. Phased-in increases are consistent with rate increases previously referenced.

Investment income has been assumed at an annual reinvestment rate of three percent for outstanding balances on bonds, RR&I fund balances, and sinking fund accruals. Other revenues have been assigned to the respective specific category and therefore are reflected at zero. Finally, positive revenue balances from the rate study implementation carried through fiscal year 2008, however, a transfer from the operating reserve was required to balance the fund in fiscal year 2009. A review of the rates is presumed to be enacted to address negative fund balances projected for fiscal years 2010 through 2013.

On April 20, 2007, the Tallahassee City Commission voted to pursue a five-year Integrated Resource Plan (IRP). The intent of a five-year IRP rather than a ten-year IRP was based on the need to evaluate the implementation of an aggressive demand side management program (DSM) included in the IRP. The DSM goals expect to respond to future reliability and system growth in the form of improved plant reliability, new plant technologies, reduced customer demand, and additional transmission for off system purchases/sales.

Funding in the capital improvement plan for various projects supports DSM conservation, energy efficiency, and demand response/control approaches such as: implementation of investigative technologies for renewable generation such as an electric arc plasma furnace, and a plant that relies solely on bio-mass for fuel; programs that raise consumer awareness and positively impact behavior in commercial and residential electric usage that includes smart metering for time of day price signals; and extension or improvement in the life cycle of units such as repowering the Hopkins combustion turbine with a combined cycle unit that has an improved heat efficiency rate of 10 kWh. DSM program savings have been accounted for in the residential and commercial rate revenue.

Capital Projects Operating Budget Impacts

There is no operating impact estimated within the current five-year capital improvement plan and future impacts will be built into the five-year plan as applicable.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

400 Electric Operating Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Salaries	16,261,169	16,646,359	16,696,902	17,340,943	17,888,926	18,316,372	18,865,872	19,431,841
Capitalized Waqes	-3,137,207	-3,254,804	-3,681,903	-3,090,162	-3,198,409	-3,286,367	-3,392,187	-3,493,458
Salary Enhancements	0	435,587	0	547,981	536,673	549,491	565,976	582,975
Temporary Waqes	99,057	213,038	191,458	332,136	206,889	211,896	217,053	222,129
Overtime	2,244,597	1,846,933	2,638,827	1,974,142	2,024,706	2,058,293	2,116,324	2,176,095
Capitalized Overtime	-465,039	-526,053	-882,256	-541,834	-558,089	-574,831	-592,077	-609,839
Other Salary Items	21,251	354,453	20,953	169,195	174,035	179,217	180,837	186,622
Pension- Current	1,502,838	1,506,697	1,523,286	1,628,456	1,677,215	1,715,050	1,766,432	1,819,347
Pension- MAP	1,385,589	1,253,612	1,433,141	1,280,619	1,319,001	1,350,504	1,390,946	1,432,642
Social Security	0	6,478	0	0	0	0	0	0
Mandatory Medicare	203,846	165,366	219,344	186,901	192,495	196,272	202,167	208,230
Health Benefits	1,499,201	1,539,374	1,515,988	1,664,019	1,747,116	1,816,690	1,907,485	2,002,849
Health Benefits-Retirees	259,167	669,342	669,342	983,304	1,012,804	1,037,044	1,068,156	1,100,198
Flex Benefits	553,189	585,287	546,388	587,388	587,388	583,452	583,452	583,452
Vacancy factor of 3.0%	0	-584,141	-584,141	-520,227	-536,668	-549,492	-565,977	-582,956
Personnel Services	20,427,658	20,857,528	20,307,329	22,542,861	23,074,082	23,603,591	24,314,459	25,060,127
Advertising	21,754	38,185	33,435	31,526	32,609	33,729	34,883	36,182
Cleaning & Laundry	22,494	106,293	16,101	138,153	143,550	148,266	153,993	161,172
Reproduction	5,754	12,221	11,278	11,493	11,953	12,424	12,912	14,752
Unclassified Professional Svcs	144,972	951,832	215,038	921,596	959,174	998,087	1,038,169	1,079,861
System Collection	50	0	18	0	0	0	0	0
Building Repairs	643	101,603	8,503	105,778	110,090	114,556	119,158	123,944
Equipment Repairs	3,852,752	6,620,897	6,107,824	7,965,975	7,993,755	7,950,925	7,747,336	7,844,073
Engineering Services	3,416	0	1,500	0	0	0	0	0
Contract Engineering Svcs	20,788	22,722	11,955	23,655	24,621	25,619	26,648	27,719
Legal Services	7,665	216,899	52,500	225,809	235,017	244,551	254,372	264,587
Construction Services	57,858	30,823	24,170	63,321	65,903	68,577	71,331	74,196
Unclassified Contract Svcs	3,695,448	5,698,462	6,536,234	6,919,047	7,163,186	7,413,835	7,658,505	7,924,701
Computer Software	24,544	1,606	16,563	1,672	1,740	1,811	1,884	1,960
Environmental Contractual	47,196	225,773	241,636	229,410	238,748	248,417	258,408	268,769
Telephone	45,758	46,206	72,360	55,649	58,031	60,498	63,039	65,698
Chem-Med-Lab	414,342	423,657	458,429	451,272	470,476	494,094	518,838	537,248
Food	5,789	10,097	5,557	10,513	10,941	11,385	11,843	12,319
Gasoline	1,276	0	1,080	8,755	9,018	9,289	9,568	9,952
Oil & Lubricants	2,114	0	2,646	0	0	0	0	0
Postage	5,215	9,685	4,819	7,349	7,516	7,686	7,860	8,176
Office Supplies	75,309	60,004	54,224	61,757	64,143	66,613	69,150	71,954
Uniforms & Clothing	10,739	18,738	28,793	58,591	20,306	21,139	66,006	66,006
Unclassified Supplies	2,809,157	3,124,625	2,550,557	3,502,498	3,631,445	3,759,667	3,876,333	3,991,623
Non-Capitalized Furniture	719	0	0	0	0	0	0	0
Vehicle- Non-Garage	1,654,856	0	1,410,328	0	0	0	0	0
Building Supplies	14,720	0	7,205	0	0	0	0	0
Safety Materials & Supplies	104,370	69,871	106,086	76,409	83,188	89,246	94,536	99,988
Undefined	-845,280	0	-1,378,920	0	0	0	0	0
Travel & Training	157,107	130,711	130,339	162,082	168,396	174,933	181,657	189,054
Journals & Books	8,151	7,079	2,719	7,370	7,671	7,982	8,303	8,637
Memberships	273,375	232,748	276,135	242,277	252,152	262,377	272,911	283,872
Certificates & Licenses	337	0	250	0	0	0	0	0
Rent Expense- Land	4,421	0	0	0	0	0	0	0
Rent Expense- Machines	70,034	7,186	97,376	7,416	7,653	7,897	8,148	8,483
Unclassified Charges	25,903	51,596	1,191	54,265	57,014	59,084	61,217	63,436
Operating	12,743,746	18,219,519	17,107,929	21,343,638	21,828,296	22,292,687	22,627,008	23,238,362
Fossil Fuel Electric	185,068,825	213,252,000	195,077,530	300,314,000	288,927,000	271,678,000	239,356,000	247,370,000
Gas Supply/ Gas	24	0	0	0	0	0	0	0
Purchased Power	31,688,846	11,853,000	28,331,279	7,413,000	4,783,000	11,497,000	41,895,000	42,717,000
Purchased Power Capacity	2,227,257	5,000,000	2,705,142	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Purch Pwr Cap- Others/City	29,800	0	1,312,116	0	0	0	0	0
Transmission Expense- CR3	176,803	0	163,695	0	0	0	0	0
Transmission Exp- CH Corn	164,949	800,000	152,105	800,000	800,000	800,000	800,000	800,000
Transmiss Use-Others/City	1,168	0	2,920	0	0	0	0	0
Fuel	219,357,672	230,905,000	227,744,787	313,527,000	299,510,000	288,975,000	287,051,000	295,887,000

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

400 Electric Operating Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Assessments & Fees	59,034	57,459	96,279	59,819	62,258	64,784	67,386	70,092
Interest on Deposits	756,952	759,145	727,077	790,333	822,558	855,928	890,301	926,054
Bad Debt Expense	700,000	488,022	488,022	508,071	528,787	550,240	572,337	595,321
Environmental Assessments&	70,018	123,580	103,683	128,657	133,903	139,335	144,931	150,752
Other Services & Charges	1,586,003	1,428,206	1,415,061	1,486,880	1,547,506	1,610,287	1,674,955	1,742,219
Building & Structures	916	0	0	0	0	0	0	0
Office Equipment	10,592	40,002	40,002	41,042	42,109	43,204	44,327	45,480
Computer Equipment	4,639	2,632	2,779	2,700	2,770	2,842	2,916	2,992
Vehicle Equipment	7,328	350,000	350,000	197,583	455,000	213,982	222,755	276,889
Unclassified Equipment	391,167	384,801	384,801	398,076	411,763	425,893	440,429	455,481
Capital Outlay	414,641	777,435	777,582	639,401	911,642	685,921	710,427	780,842
Human Resource Expense	293,991	312,124	312,125	331,906	341,863	352,119	362,683	373,563
Accounting Expense	728,135	679,346	679,346	801,549	825,595	850,363	875,874	902,150
Purchasing Expense	892,911	895,335	895,335	1,070,251	1,102,359	1,135,429	1,169,492	1,204,577
Information Systems Expense	2,001,079	1,609,930	1,609,931	1,779,558	1,832,945	1,887,933	1,944,571	2,002,908
Risk Management Expense	3,374,154	4,518,543	4,518,543	4,921,307	5,068,946	5,221,015	5,377,645	5,538,974
Radio Communications Expense	69,463	78,091	78,091	80,462	82,876	85,362	87,923	90,561
Revenue Collection Expense	725,749	860,394	860,394	760,396	783,208	806,704	830,905	855,832
Utility Services Expense	5,226,979	4,569,129	4,569,129	4,401,884	4,506,305	4,436,188	4,558,172	4,669,971
Environmental	0	0	0	970,116	952,577	976,523	1,001,203	1,026,554
Energy Services	414,913	437,962	437,962	335,004	317,499	327,024	336,835	346,940
Vehicle Garage Expense	1,165,223	1,511,243	1,165,187	754,084	776,707	800,008	824,008	848,728
Vehicle Fuel	0	0	0	523,480	539,184	555,360	572,021	589,181
Vehicle Replacement	394,847	385,374	385,374	445,801	463,977	482,802	502,197	522,365
Indirect Costs	2,069,257	2,018,261	2,018,261	2,027,331	2,088,151	2,150,795	2,215,319	2,281,778
Allocated Accounts	17,356,700	17,875,732	17,529,678	19,203,129	19,682,192	20,067,625	20,658,848	21,254,083
Utilities - Sewer	16,202	13,290	21,322	18,206	18,838	19,492	20,165	20,974
Utilities - Sanitation	105,950	186,158	156,208	350,978	355,439	360,115	365,010	370,144
Utilities - Stormwater	9,581	9,833	10,026	10,237	10,655	11,086	11,531	11,994
Utilities - Gas	11,433	33,980	11,571	35,375	36,817	38,311	39,850	41,450
Utilities - Water	22,533	23,897	15,737	24,879	25,893	26,943	28,026	29,152
Utilities - Electric	212,155	180,444	236,982	205,716	209,624	213,712	218,135	222,912
Utilities - Fire Services	1,706	3,687	1,695	3,839	3,996	4,157	4,324	4,498
Utilities and Other Expenses	379,561	451,289	453,541	649,230	661,262	673,816	687,041	701,124
Debt Service Transfer	30,201,685	36,695,645	33,524,372	39,006,505	42,597,247	42,597,149	42,643,333	45,066,203
RR&I Transfer	16,929,000	21,876,000	21,876,000	21,860,647	26,221,000	27,285,000	27,331,200	28,729,700
Inter-Fund Transfer	31,107	0	29,668	0	0	0	0	0
Transfers	47,161,792	58,571,645	55,430,040	60,867,152	68,818,247	69,882,149	69,974,533	73,795,903
Contribution to General Fund	22,600,900	22,893,832	22,893,832	22,637,230	23,962,092	23,177,202	23,522,698	23,488,228
Contributions to Operations	22,600,900	22,893,832	22,893,832	22,637,230	23,962,092	23,177,202	23,522,698	23,488,228
Transfer to Rate Stabiliz	4,258,259	0	3,417,305	0	0	0	0	0
Year End Adjustments	4,258,259	0	3,417,305	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

400 Electric Operating Fund

Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Residential	148,764,734	162,373,651	156,959,017	196,390,363	193,089,893	190,119,698	190,974,906	195,829,736
General Service- Non-Demand	26,538,709	26,986,744	28,570,440	33,118,112	32,038,696	31,106,840	30,856,478	31,322,344
General Service- Demand	80,022,899	86,999,978	82,555,257	109,662,660	108,314,377	107,295,473	108,560,047	112,494,309
General Service- Large Deman	70,149,751	76,739,749	74,258,518	98,593,946	96,316,973	94,516,444	95,249,874	98,747,355
Gen Service- Interruptible C	4,190,189	2,504,021	4,497,106	6,222,291	5,919,167	5,687,501	5,608,345	5,721,174
General Service- Interruptib	336,424	358,751	351,855	462,078	442,076	426,678	421,770	430,129
General Service- Curtailable	2,951,154	2,863,978	3,027,731	3,652,533	3,504,159	3,387,300	3,353,251	3,419,339
Long Term Contract Discount	-5,780,718	-5,796,557	-5,793,606	-8,115,821	-8,183,527	-8,359,649	-8,405,501	-8,490,171
Public Street Lighting	50	1,949,181	0	2,726,228	2,665,875	2,611,868	2,606,354	2,656,608
Traffic Control	167,778	185,249	173,427	225,074	218,288	212,800	211,598	215,820
Public Outdoor Lighting	3,929,044	1,911,685	4,038,137	2,321,530	2,258,007	2,205,747	2,194,783	2,233,660
Sales for Resale	280,134	0	20,355	0	0	0	0	0
Firm Sales for Resale	2,375,698	0	2,363,558	0	0	0	0	0
Wheeling Revenue	935,548	629,146	679,814	644,245	659,707	675,540	691,753	708,355
Forfeited Discounts	735,473	640,673	796,200	650,219	659,777	669,278	678,782	688,149
Initiating Services	1,007,820	950,278	889,968	964,437	978,615	992,707	1,006,803	1,020,697
Misc Electrical Service	12,266	3,051	15,720	3,097	3,142	3,187	3,233	3,277
Security Light Installation	94,666	105,886	101,159	107,463	109,043	110,613	112,184	113,732
Cut Fees	1,644,476	2,152,053	1,649,850	2,184,119	2,216,225	2,248,139	2,280,062	2,311,527
Surcharge	1,800,715	1,994,300	1,743,527	2,116,653	2,185,986	2,252,745	2,321,827	2,388,363
Pole Rental	434,291	410,452	983,314	550,000	550,000	550,000	550,000	550,000
Other Revenues	4,946	9,777	6,975	10,031	10,292	10,560	10,834	11,116
Bad Check Charges	255,390	221,188	272,569	224,483	227,783	231,063	234,344	237,578
Meter Tampering Fine	82,900	79,958	79,155	81,149	82,342	83,528	84,714	85,883
Sale of Scrap	228,850	53,074	220,419	53,865	54,657	55,444	56,231	57,007
Reimb St Marks Pwdr.	57,832	0	62,674	59,300	60,800	62,400	64,000	65,600
Penalties\Rebates\Refunds	3,844	0	0	0	0	0	0	0
Developer URD outside COT	18,799	0	4,500	0	0	0	0	0
Other Miscellaneous Revenue	640	50,995	1,000	53,101	55,282	57,536	59,871	62,275
Charges for Services	341,244,302	364,377,261	358,528,639	452,961,156	444,437,635	437,213,440	439,786,543	452,883,862
Interest	124,185	2,258,085	3,928,652	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
Wireless Rental	11,947	74,788	69,793	75,903	77,019	78,128	79,237	80,331
Discounts Earned	115	441	0	448	454	461	467	474
Other Miscellaneous Revenue	2,552,991	0	1,750,000	0	0	0	0	0
Trans from Fund Bal - Encumb	0	1,539,304	0	0	0	0	0	0
Capitalized Overhead	2,326,687	3,730,307	2,700,000	2,277,449	2,357,227	2,422,052	2,500,042	2,574,679
Other Revenues	5,015,925	7,602,925	8,448,445	3,503,800	3,584,700	3,650,641	3,729,746	3,805,484
Transfer From General Fund	26,705	0	0	0	0	0	0	0
Transfer from Electric RR&I	0	0	100,000	0	0	0	0	0
Transfer From Electric Op Rs	0	0	0	6,431,565	0	0	0	0
Other Sources	26,705	0	100,000	6,431,565	0	0	0	0
Rate Study Revenue	0	0	0	0	11,972,984	10,104,197	7,704,680	9,258,542
Rate Study Implementation	0	0	0	0	11,972,984	10,104,197	7,704,680	9,258,542
Fund Summary	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Fund Total Expenditure	346,286,932	371,980,186	367,077,084	462,896,521	459,995,319	450,968,278	451,220,969	465,947,888
Fund Total Revenue	346,286,932	371,980,186	367,077,084	462,896,521	459,995,319	450,968,278	451,220,969	465,947,888
Fund Balance	0	0	0	0	0	0	0	0

430 Gas Operating Fund

The City of Tallahassee has owned, operated, and managed a natural gas distribution system since 1956. This system provides firm and interruptible gas service to approximately 25,225 utility customers in and about the corporate limits of the city. Monthly utility reports report the utility customer base consists of 23,819 residential customers and 1,406 commercial customers. The number of active service points, which include locations where gas can be consumed if there were a meter and active utility customers as of September 30, 2008, is 26,587. The majority of available service points (94%) are for residential accounts.

Gas utility customers include four types, the majority being residential (94%), commercial (6%) and small interruptible and contract customers, which account for the balance. The department continues to provide interruptible services to several commercial customers in addition to special and flexible contract customers. Under special contracts, the utility is permitted to lower its margin in order to compete in terms of cost with alternative fuels. This type of contract allows the Gas Utility to respond to changing market conditions where customer acquisition or retention is economically feasible. Customers are required to submit documentation supporting the quantity, quality, availability, and cost of alternative fuels.

Rate indicators for the fund continue to show declining system growth, mild heating degree-day deficiencies, rising fuel expenses, moderate local and national economic growth, and rising cost of goods and services. During fiscal year 2008, the City Commission approved a gas rate study. Average residential customer natural gas bill increased by \$2.50 on April 1, 2008 and will increase by \$1.10 on October 1, 2009.

The Gas Fund accounts for the assets, operations, maintenance, and operating financial transactions of the city-owned gas system and is currently balanced for all five years. The department's approved budget is both realistic and moderately in line with the fund's five-year financial plan.

The 2009 fiscal year budget reflects expenditures in the amount of \$47.3 million, representing an increase of \$10.9 million from the 2008 approved budget. This is primarily due to the increase in estimated fuel expenses. In FY 2009, the fuel budget is \$29.1 million versus fiscal year 2008 fuel forecast of \$23.9 million. These estimates are based on the New York Mercantile Exchange (NYMEX) natural gas closing price as of June 12, 2008. The \$5.2 million increase in fuel forecast can be attributed to the higher fuel costs.

The major source of revenues for the gas fund is metered sales that represent approximately 95% of the operating revenues. Remaining revenue is generated from service initiations, fees and charges, a surcharge, and non-operating sources such as system charge and interest earnings.

The city's finance policy regarding the funding level for capital expenditures from operating revenues were changed for all the utilities during fiscal year 2006. The new policy provides for phasing-in additional funding for capital expenditures equal to annual depreciation expenses. The target amount for FY 2009 includes \$1.8 million, with an annual increase of \$100,000 for the next three years.

The capital improvement program for fiscal year 2009 is being funded with available cash balances in the amount of \$1.3 million, \$1.8 million in bonds, and a little over a three quarter million dollars (\$771,915) is being transferred from the fund's repair, replacement, and improvement fund. For fiscal year 2009, the Gas Utility capital budget is \$3,876,023. Over the five-year period from FY 2009-FY 2013, funding for gas improvements total \$22,904,778.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

430 Gas Operating Fund

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	2,278,695	2,045,042	2,230,914	2,317,684	2,361,400	2,375,652	2,426,272
Operating	427,712	916,224	967,504	967,574	967,574	967,574	967,753
Fuel	21,125,664	23,181,947	29,130,507	26,960,451	26,421,329	26,273,027	26,229,209
Other Services & Charges	83,071	84,500	82,411	82,411	82,411	82,411	82,411
Allocated Accounts	2,925,791	2,252,374	2,387,970	2,518,204	2,605,597	2,681,629	2,759,695
Utilities and Other Expenses	55,814	66,472	61,577	62,096	62,639	63,227	63,862
Transfers	4,740,765	5,182,591	5,212,761	5,478,838	5,682,740	5,874,883	5,883,414
Contributions to Operations	2,300,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000
Year End Adjustments	0	0	4,952,417	3,706,949	2,954,595	3,108,633	3,796,701
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Charges for Services	32,077,576	34,959,244	46,479,574	43,486,420	42,482,101	42,648,895	43,378,723
Other Revenues	572,616	570,219	869,487	930,787	979,184	1,101,141	1,153,594
Other Sources	1,287,319	522,687	0	0	0	0	0
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	33,937,511	36,052,150	47,349,061	44,417,207	43,461,285	43,750,036	44,532,317
Fund Total Revenue	33,937,511	36,052,150	47,349,061	44,417,207	43,461,285	43,750,036	44,532,317
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 3.0% merit salary enhancement in FY 2009; general employee pension rates are 9.08% based on an actuarial study; matched annuity pension plan rates are 7.15% based on an actuarial study; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits. Additionally, the future liability for other post employee benefits (retiree health care) is budgeted according to an actuarial study estimating the current expense and future benefit needs.

The rate studies approved March 26, 2008, recommended phased in increases from April of 2008 to FY 2010 for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased power charge rate and base rate will increase by 8.3% effective October 1, 2008. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

Operational and maintenance costs have experienced moderate increases.

No capital outlay funds have been budgeted for the entire five-year plan.

An analysis for uncollectible accounts receivable was completed as of September 30, 2005. Based upon the review performed, the allowance balances for the Gas Fund are at a reasonable level. Bad debt continues to be held at a constant \$65,000 for the five-year period.

The utility's contribution to the General Fund is established in accordance with the financial policy and is proposed at \$2,323,000 for the five-year period.

Fund Revenues

Residential growth is forecast to increase by approximately 1.5% annually. Commercial growth and interruptible

430 Gas Operating Fund

rates are forecast to increase by one percent annually. Other miscellaneous revenues are also projected to increase by 1.5% annually.

Capital Projects Operating Budget Impacts

There are no operating impacts within the current five-year capital improvement plan and future impacts will be built into the five-year plan as applicable.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

430 Gas Operating Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Salaries	1,785,470	1,776,426	1,792,117	1,808,263	1,865,404	1,921,366	1,979,009	2,038,378
Capitalized Waqes	-220,204	-532,776	-532,776	-407,571	-398,134	-434,498	-502,827	-537,500
Salary Enhancements	0	46,364	15,600	57,140	55,962	57,642	59,374	61,155
Temporary Waqes	15,293	14,500	10,500	14,500	14,500	14,500	14,500	14,500
Overtime	85,693	94,000	82,000	91,675	91,675	91,675	91,675	91,675
Capitalized Overtime	-10,137	0	-10,000	0	0	0	0	0
Other Salary Items	10,284	9,273	8,540	9,034	9,034	9,034	9,034	9,034
Pension- Current	166,045	170,659	165,617	170,196	175,281	180,516	185,902	191,459
Pension- MAP	141,854	138,098	142,818	134,022	138,024	142,144	146,391	150,763
Mandatory Medicare	19,061	17,708	20,323	20,191	20,795	21,412	22,052	22,708
Health Benefits	193,365	197,819	197,778	210,873	221,404	232,601	244,226	256,438
Health Benefits-Retirees	12,679	74,960	74,960	95,419	98,281	101,229	104,266	107,394
Flex Benefits	79,292	81,720	77,565	81,420	81,420	81,420	81,420	81,420
Vacancy factor of 3.0%	0	0	0	-54,248	-55,962	-57,641	-59,370	-61,152
Personnel Services	2,278,695	2,088,751	2,045,042	2,230,914	2,317,684	2,361,400	2,375,652	2,426,272
Advertising	2,745	5,824	3,500	5,824	5,824	5,824	5,824	5,824
Cleaning & Laundry	10,394	9,929	9,450	9,929	9,929	9,929	9,929	9,929
Reproduction	1,045	1,466	1,095	1,466	1,466	1,466	1,466	1,466
Unclassified Professional Svcs	75,313	135,500	130,000	130,500	130,500	130,500	130,500	130,500
System Dispatch Services	111,300	111,300	111,300	111,300	111,300	111,300	111,300	111,300
Building Repairs	3,153	2,188	3,000	2,188	2,188	2,188	2,188	2,188
Equipment Repairs	713	7,220	1,000	7,220	7,220	7,220	7,220	7,220
Construction Services	999	0	0	0	0	0	0	0
Unclassified Contract Svcs	44,616	87,857	36,000	77,157	77,157	77,157	77,157	77,336
Telephone	12,853	16,000	16,000	17,921	17,921	17,921	17,921	17,921
Chem-Med-Lab	-410	57	57	407	407	407	407	407
Food	1,132	1,050	1,600	1,050	1,050	1,050	1,050	1,050
Gasoline	4	1,668	113	1,402	1,472	1,472	1,472	1,472
Postage	931	1,087	900	1,087	1,087	1,087	1,087	1,087
Office Supplies	5,320	5,500	5,424	5,700	5,700	5,700	5,700	5,700
Uniforms & Clothing	6,124	6,228	6,300	6,228	6,228	6,228	6,228	6,228
Unclassified Supplies	55,375	71,064	55,375	71,336	71,336	71,336	71,336	71,336
Travel & Training	24,517	20,474	20,900	21,274	21,274	21,274	21,274	21,274
Journals & Books	1,348	1,543	1,500	1,543	1,543	1,543	1,543	1,543
Memberships	65,354	39,775	65,210	39,975	39,975	39,975	39,975	39,975
Certificates & Licenses	0	0	0	5,000	5,000	5,000	5,000	5,000
Rent Expense- Machines	4,824	8,997	7,500	8,997	8,997	8,997	8,997	8,997
Unclassified Charges	65	440,000	440,000	440,000	440,000	440,000	440,000	440,000
Operating	427,712	974,727	916,224	967,504	967,574	967,574	967,574	967,753
COGS- Natural Gas	21,125,664	23,934,951	23,181,947	29,130,507	26,960,451	26,421,329	26,273,027	26,229,209
Fuel	21,125,664	23,934,951	23,181,947	29,130,507	26,960,451	26,421,329	26,273,027	26,229,209
Interest on Deposits	18,071	16,931	19,500	17,411	17,411	17,411	17,411	17,411
Bad Debt Expense	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000
Other Services & Charges	83,071	81,931	84,500	82,411	82,411	82,411	82,411	82,411
Human Resource Expense	42,480	46,330	46,330	49,704	51,195	52,731	54,313	55,942
Accounting Expense	59,157	55,333	55,333	54,728	62,145	64,009	65,930	67,908
Purchasing Expense	41,166	55,343	55,343	35,148	36,202	37,289	38,407	39,559
Information Systems Expense	358,380	243,491	243,491	260,074	229,419	236,302	243,391	250,692
Risk Management Expense	52,405	39,878	39,878	36,143	37,227	38,344	39,494	40,679
Radio Communications Expense	9,974	10,170	10,170	10,013	10,313	10,623	10,941	11,270
Revenue Collection Expense	79,425	85,984	85,984	82,856	85,342	87,902	90,539	93,255
Utility Services Expense	1,453,632	940,042	940,042	986,469	1,123,534	1,157,240	1,191,958	1,227,716
Environmental	0	0	0	83,550	86,225	88,812	91,477	94,221
Energy Services	373,440	384,643	384,643	268,003	254,421	262,054	269,916	277,771
Vehicle Garage Expense	174,126	117,235	117,235	83,704	86,215	88,802	91,466	94,210
Vehicle Fuel	0	0	0	99,425	102,408	105,480	108,644	111,904
Vehicle Replacement	40,735	39,715	39,715	50,915	57,702	71,279	71,279	71,279
Indirect Costs	240,870	234,210	234,210	287,238	295,855	304,731	313,873	323,289
Allocated Accounts	2,925,791	2,252,374	2,252,374	2,387,970	2,518,204	2,605,597	2,681,629	2,759,695

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

430 Gas Operating Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Utilities - Sanitation	22,945	25,603	24,500	28,235	28,235	28,235	28,235	28,235
Utilities - Stormwater	2,312	2,312	2,312	2,425	2,425	2,425	2,425	2,425
Utilities - Gas	1,849	1,742	10,500	2,178	2,178	2,178	2,178	2,178
Utilities - Water	1,362	1,378	1,378	445	445	445	445	445
Utilities - Electric	26,392	25,271	26,812	27,341	27,860	28,403	28,991	29,626
Utilities - Fire Services	953	953	970	953	953	953	953	953
Utilities and Other Expenses	55,814	57,259	66,472	61,577	62,096	62,639	63,227	63,862
Debt Service Transfer	2,634,403	2,453,259	2,453,259	3,296,761	3,528,838	3,532,740	3,524,883	3,533,414
RR&I Transfer	1,650,000	2,284,046	2,284,046	1,916,000	1,950,000	2,150,000	2,350,000	2,350,000
Inter-Fund Transfer	456,362	0	445,286	0	0	0	0	0
Transfers	4,740,765	4,737,305	5,182,591	5,212,761	5,478,838	5,682,740	5,874,883	5,883,414
Contribution to General Fund	2,300,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000
Contributions to Operations	2,300,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000	2,323,000
Transfer to RR&I	0	0	0	4,952,417	3,706,949	2,954,595	3,108,633	3,796,701
Year End Adjustments	0	0	0	4,952,417	3,706,949	2,954,595	3,108,633	3,796,701
Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Meter Tampering Fine	608	0	0	0	0	0	0	0
Residential	11,718,264	12,270,706	12,070,706	17,995,139	17,363,373	17,265,481	17,489,095	17,869,894
Non-Residential	10,170,497	11,640,253	11,440,253	14,276,473	13,359,366	12,961,190	12,863,890	13,134,306
Interruptible	1,731,739	2,135,037	2,135,037	2,715,661	2,456,613	2,365,413	2,338,442	2,386,725
Flexible Contract Interrupti	8,111,994	8,876,441	8,874,846	11,055,515	9,860,406	9,436,534	9,496,894	9,521,922
Forfeited Discounts	65,186	134,334	134,334	134,903	135,475	136,049	136,625	137,199
Initiating Services	126,015	144,197	144,197	146,262	148,357	150,483	152,640	154,830
Tapping Fees	11,650	13,770	13,770	13,967	14,167	14,370	14,576	14,789
Cut Fees	35,625	36,108	36,108	36,625	37,150	37,682	38,222	38,769
Surcharge	105,920	108,973	108,973	103,994	110,464	113,835	117,431	119,194
Other Miscellaneous Revenue	78	1,020	1,020	1,035	1,049	1,064	1,080	1,095
Charges for Services	32,077,576	35,360,839	34,959,244	46,479,574	43,486,420	42,482,101	42,648,895	43,378,723
Interest	315,485	259,434	262,881	264,623	269,915	275,313	280,820	290,649
Other Miscellaneous Revenue	34	0	0	332,791	336,198	339,648	343,144	343,144
Trans from Fund Bal - Encumb	438	0	0	0	0	0	0	0
Capitalized Overhead	256,659	307,338	307,338	272,073	324,674	364,223	477,177	519,801
Other Revenues	572,616	566,772	570,219	869,487	930,787	979,184	1,101,141	1,153,594
Transfer From General Fund	12,356	0	0	0	0	0	0	0
Transfer From Gas Fund	998,224	0	0	0	0	0	0	0
Transfer from Gas RR&I Fund	0	522,687	522,687	0	0	0	0	0
Trans Frm Gas 2001 Cus Debt Se	276,739	0	0	0	0	0	0	0
Other Sources	1,287,319	522,687	522,687	0	0	0	0	0
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	33,937,511	36,450,298	36,052,150	47,349,061	44,417,207	43,461,285	43,750,036	44,532,317
Fund Total Revenue	33,937,511	36,450,298	36,052,150	47,349,061	44,417,207	43,461,285	43,750,036	44,532,317
Fund Balance	0	0	0	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

460 Water Operating Fund

The Water Division delivers potable water from pumping stations to city residents as well as to adjacent communities. The division owns, operates, and maintains a water production and distribution system that services Tallahassee and portions of Leon and Wakulla counties. As of September 2008, water infrastructure includes 28 deep wells, eight elevated water storage tanks, and approximately 1,170 miles of water main. Approximately 7.4 billion gallons of water have been sold to 75,831 customers.

The water capital improvement plan (CIP) for fiscal years 2009-13 chiefly entails projects to maintain, replace, and upgrade water system infrastructure, including water supply wells, storage tanks, and distribution facilities. An update to the master water plan was implemented in fiscal year 2008 to determine system expansion requirements in response to the city-county franchise agreement, and \$2 million is included annually in the 5-year CIP to fund specific expansion projects that are identified. Other major projects include: Water Storage Design and Construction for the design and construction of an elevated water storage tank; the expansion/upgrade of the water quality laboratory building to alleviate crowded conditions; and the facility needs assessment to address a consolidated site and facilities for Distribution and Collection Division resources.

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	3,934,218	3,303,016	4,835,209	4,985,920	5,172,452	5,353,878	5,544,247
Operating	2,757,575	2,738,818	3,445,524	3,498,232	3,574,770	3,649,359	3,691,588
Other Services & Charges	893,731	676,590	687,500	687,500	687,500	687,500	687,500
Capital Outlay	142,359	204,275	183,000	4,500	4,500	4,500	4,500
Allocated Accounts	4,814,107	5,012,217	5,576,662	5,767,332	5,992,988	6,161,570	6,315,719
Utilities and Other Expenses	2,374,597	2,302,096	2,347,433	2,392,075	2,438,761	2,489,049	2,543,352
Transfers	3,683,107	5,211,437	5,684,058	7,642,187	8,414,301	8,771,519	8,770,425
Contributions to Operations	5,578,089	5,811,993	6,012,465	6,225,337	6,652,074	6,918,911	7,286,589
Year End Adjustments	2,760,138	996,098	1,454,121	0	1,193,699	505,039	120,693
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Charges for Services	24,198,706	23,145,013	27,120,953	28,027,182	30,903,170	31,259,577	31,626,447
Other Revenues	2,201,615	2,592,527	2,586,019	2,656,901	2,708,875	2,762,748	2,819,166
Other Sources	537,600	519,000	519,000	519,000	519,000	519,000	519,000
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	26,937,921	26,256,540	30,225,972	31,203,083	34,131,045	34,541,325	34,964,613
Fund Total Revenue	26,937,921	26,256,540	30,225,972	31,203,083	34,131,045	34,541,325	34,964,613
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

The most significant expenditure increases above those budgeted in fiscal year 2008 are attributable to debt service expenses and the anticipated cost of electricity.

Other expenditure changes assume:

- Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 3.0% merit salary enhancement in FY 2009; general employee pension rates are 9.08% based on an actuarial study; matched annuity pension plan rates are 7.15% based on an actuarial study; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits. Additionally, the future liability for other post employee benefits (retiree health care) is budgeted according to an actuarial study estimating the current expense and future benefit needs.
- The rate studies approved March 26, 2008, recommended phased in increases from April of 2008 to FY 2010

460 Water Operating Fund

for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased power charge rate and base rate will increase by 8.3% effective October 1, 2008. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

- Funding for cash-financed repairs, replacements, and improvements (RR&I) are based on anticipated levels of activity in the capital improvement plan.
- The proforma presumes implementation of customer rates at levels sufficient to support revenue requirements as shown in all years of the proforma in accordance with the 2008 rate study.
- Other miscellaneous expenditures have increased by annual changes in the consumer price index or customer growth, as appropriate.
- The fund's contribution to the General Fund is equivalent to twenty percent of gross water revenues, less surcharge revenue, averaged over a three-year period.

Fund Revenues

Water system revenues include water sales, development fees, various water service fees, and other miscellaneous fees. The 2008-2009 projection reflects increases in metered water sales from account growth and from increased revenues related to the rate increase approved in fiscal year 2008, which is anticipated to take effect January 1, 2009. Rates are anticipated to increase by 12.9%.

Existing projects and expansion of the capital improvement plan have placed additional financial pressure on rates, which are being addressed by the rate study discussed in the preceding section.

Capital Projects Operating Budget Impacts

No fiscal year 2008 projects have additional operating impacts.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

460 Water Operating Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Salaries	3,374,594	3,452,816	2,990,470	3,941,356	4,065,903	4,187,883	4,313,509	4,442,926
Capitalized Waqes	-1,087,984	-1,083,725	-1,247,996	-1,095,000	-1,114,587	-1,109,625	-1,115,554	-1,118,811
Salary Enhancements	0	89,654	0	124,548	121,984	125,634	129,405	133,289
Temporary Waqes	37,541	99,200	74,284	52,000	52,000	52,000	52,000	52,000
Overtime	450,702	530,334	409,103	409,957	409,957	409,957	409,957	409,957
Capitalized Overtime	-186,929	-277,172	-358,058	-234,704	-239,645	-239,645	-239,645	-239,645
Other Salary Items	8,530	26,563	26,563	19,980	19,980	19,980	19,980	19,980
Pension- Current	301,261	334,124	334,124	372,993	384,073	395,476	407,235	419,340
Pension- MAP	282,187	271,378	271,378	294,779	303,502	312,490	321,745	331,263
Mandatory Medicare	43,715	40,389	40,389	44,116	45,437	46,789	48,191	49,632
Health Benefits	467,399	524,029	524,029	587,839	617,197	648,348	680,748	714,779
Health Benefits-Retirees	51,729	138,824	138,824	217,041	223,552	230,258	237,167	244,281
Flex Benefits	191,472	206,236	206,236	218,544	218,544	218,544	218,544	218,544
Vacancy factor of 3.0%	0	-120,847	-106,330	-118,240	-121,977	-125,637	-129,404	-133,288
Personnel Services	3,934,218	4,231,803	3,303,016	4,835,209	4,985,920	5,172,452	5,353,878	5,544,247
Advertising	234	15,200	0	15,200	15,200	15,200	15,200	15,200
Cleaning & Laundry	22,036	22,572	22,572	22,572	22,572	22,572	22,572	22,572
Reproduction	670	4,110	4,110	4,110	4,110	4,110	4,110	4,110
System Planning Services	797,829	971,923	732,262	1,001,567	1,028,818	1,060,194	1,089,650	1,089,650
System Collection	97,973	96,566	56,623	99,463	102,447	105,520	108,686	111,947
Building Repairs	1,820	5,110	5,110	5,110	5,110	5,110	5,110	5,110
Equipment Repairs	7,044	24,696	24,696	24,696	24,696	24,696	24,696	24,696
Medical Services	56	0	0	0	0	0	0	0
Educational Services	100	0	0	0	0	0	0	0
Engineering Services	66	0	0	0	0	0	0	0
Unclassified Contract Svcs	128,959	168,454	168,454	133,866	133,866	133,866	133,866	133,866
Computer Software	13,810	13,300	1,800	15,300	15,300	15,300	15,300	15,300
Environmental Contractual	0	13,580	13,580	13,580	13,580	13,580	13,580	13,580
Potable Water Monitoring	1,290,572	1,552,114	1,232,566	1,585,920	1,617,610	1,659,699	1,701,666	1,740,634
Telephone	13,720	23,744	24,084	23,744	23,744	23,744	23,744	23,744
Chem-Med-Lab	88,368	56,018	56,018	56,018	56,018	56,018	56,018	56,018
Food	1,787	1,929	2,004	1,929	1,929	1,929	1,929	1,929
Gasoline	215	650	650	682	715	715	715	715
Oil & Lubricants	788	0	1,000	0	0	0	0	0
Postage	256	0	50	0	0	0	0	0
Office Supplies	7,016	12,016	12,016	12,016	12,016	12,016	12,016	12,016
Uniforms & Clothing	25,065	40,602	40,827	40,602	40,602	40,602	40,602	40,602
Unclassified Supplies	202,261	292,580	243,137	292,580	292,580	292,580	292,580	292,580
Non-Capitalized Furniture	9,526	0	0	0	0	0	0	0
Building Supplies	2,402	600	600	600	600	600	600	600
Safety Materials & Supplies	2,460	3,140	3,202	3,140	3,140	3,140	3,140	3,140
Other	0	19,608	7,500	0	0	0	0	0
Travel & Training	13,622	11,507	12,076	11,507	11,507	11,507	11,507	11,507
Journals & Books	7,376	2,182	2,030	2,182	2,182	2,182	2,182	2,182
Memberships	14,438	13,828	14,828	13,828	13,828	13,828	13,828	13,828
Certificates & Licenses	1,583	4,125	4,125	25,375	16,125	16,125	16,125	16,125
Rent Expense- Bldg & Ops	0	37,898	37,898	24,937	24,937	24,937	24,937	24,937
Rent Expense- Machines	2,335	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Unclassified Charges	3,190	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Operating	2,757,575	3,423,052	2,738,818	3,445,524	3,498,232	3,574,770	3,649,359	3,691,588
Interest on Deposits	64,071	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Bad Debt Expense	140,000	140,000	105,057	140,000	140,000	140,000	140,000	140,000
Line Extensions	689,660	475,000	500,283	475,000	475,000	475,000	475,000	475,000
Environmental Assessments&	0	2,500	1,250	2,500	2,500	2,500	2,500	2,500
Other Services & Charges	893,731	687,500	676,590	687,500	687,500	687,500	687,500	687,500
Building & Structures	3,577	0	0	0	0	0	0	0
Computer Equipment	36,430	45,000	45,000	62,500	0	0	0	0
Vehicle Equipment	0	0	1,741	0	0	0	0	0
Unclassified Equipment	102,352	157,534	157,534	120,500	4,500	4,500	4,500	4,500
Capital Outlay	142,359	202,534	204,275	183,000	4,500	4,500	4,500	4,500

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

460 Water Operating Fund

Expenditures	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Human Resource Expense	108,553	115,822	115,822	119,634	123,223	126,920	130,727	134,649
Accounting Expense	140,363	115,008	115,008	128,199	132,045	136,006	140,086	144,289
Purchasing Expense	160,180	161,367	161,367	182,996	188,486	194,140	199,965	205,964
Information Systems Expense	549,283	303,405	303,405	352,986	363,576	374,483	385,717	397,289
Risk Management Expense	302,570	394,548	394,548	333,105	343,098	353,391	363,993	374,913
Radio Communications Expense	27,785	29,057	29,057	28,609	29,467	30,351	31,262	32,200
Revenue Collection Expense	62,303	64,423	64,423	67,670	69,700	71,791	73,945	76,163
Utility Services Expense	1,834,095	2,358,651	2,358,651	2,370,753	2,441,876	2,515,132	2,590,586	2,668,304
Environmental	0	0	0	68,079	70,121	72,225	74,392	76,624
Energy Services	39,796	40,990	40,990	53,601	55,209	56,865	56,865	56,865
Vehicle Garage Expense	893,887	672,815	675,193	580,714	598,135	616,079	634,562	653,599
Vehicle Fuel	0	0	0	477,064	491,376	506,117	521,301	536,940
Vehicle Replacement	181,000	176,469	176,469	226,234	256,391	316,720	316,720	316,720
Indirect Costs	514,292	577,284	577,284	587,018	604,628	622,767	641,450	641,201
Allocated Accounts	4,814,107	5,009,839	5,012,217	5,576,662	5,767,332	5,992,988	6,161,570	6,315,719
Utilities - Sanitation	473	2,350	2,350	2,350	2,350	2,350	2,350	2,350
Utilities - Stormwater	4,122	4,511	4,511	4,724	4,935	5,155	5,155	5,155
Utilities - Water	4,945	1,300	1,300	1,300	1,300	1,300	1,300	1,300
Utilities - Electric	2,364,566	2,525,188	2,293,267	2,338,444	2,382,875	2,429,341	2,479,629	2,533,932
Utilities - Fire Services	491	615	668	615	615	615	615	615
Utilities and Other Expenses	2,374,597	2,533,964	2,302,096	2,347,433	2,392,075	2,438,761	2,489,049	2,543,352
Debt Service Transfer	1,285,609	3,169,384	2,174,049	2,334,058	3,942,187	4,364,301	4,371,519	4,370,425
RR&I Transfer	2,272,150	3,000,000	3,000,000	3,350,000	3,700,000	4,050,000	4,400,000	4,400,000
Inter-Fund Transfer	125,348	0	37,388	0	0	0	0	0
Transfers	3,683,107	6,169,384	5,211,437	5,684,058	7,642,187	8,414,301	8,771,519	8,770,425
Contribution to General Fund	5,578,089	5,811,993	5,811,993	6,012,465	6,225,337	6,652,074	6,918,911	7,286,589
Contributions to Operations	5,578,089	5,811,993	5,811,993	6,012,465	6,225,337	6,652,074	6,918,911	7,286,589
Transfer to RR&I	2,760,138	0	996,098	1,454,121	0	1,193,699	505,039	120,693
Year End Adjustments	2,760,138	0	996,098	1,454,121	0	1,193,699	505,039	120,693

City of Tallahassee
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460 Water Operating Fund

Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Meter Tampering Fine	4,925	0	6,651	0	0	0	0	0
Residential	12,961,332	13,449,190	12,339,864	14,010,965	14,759,526	16,421,262	16,589,289	16,759,095
Commercial	7,756,471	8,095,952	7,425,203	8,322,789	8,413,572	9,388,618	9,492,957	9,598,456
Forfeited Discounts	77,143	87,687	94,296	89,266	90,873	92,509	94,078	95,674
Initiating Services	580,541	577,422	428,023	587,816	598,396	609,168	616,282	623,479
Tapping Fees	1,034,927	1,269,576	916,494	1,292,428	1,315,692	1,339,375	1,363,484	1,388,027
Cut Fees	128,087	192,734	136,814	196,203	199,735	203,330	206,990	210,716
Surcharge	1,393,120	1,110,455	1,306,207	1,176,311	1,177,032	1,237,000	1,240,000	1,243,038
Surcharge- Outside Leon Co	68,135	96,551	66,624	212,772	212,432	319,947	333,241	352,236
Hydrant Rental	60,597	52,500	52,500	52,500	52,500	52,500	52,500	52,500
Other Revenues	325	25,000	163,354	25,450	25,900	26,000	26,200	26,200
System Dispatch Services	55,650	55,650	55,650	55,650	55,650	55,650	55,650	55,650
Developer-Installed Line Ins	3,111	16,600	42,199	16,900	17,200	17,500	17,800	17,800
Other Miscellaneous Revenue	15,420	1,000	22,966	1,000	1,000	1,000	1,000	1,000
Laboratory Sample Test Fees	58,922	0	88,168	80,000	80,000	80,000	80,000	80,000
System Planning	0	0	0	1,000,903	1,027,674	1,059,311	1,090,106	1,122,576
Charges for Services	24,198,706	25,030,317	23,145,013	27,120,953	28,027,182	30,903,170	31,259,577	31,626,447
Interest	552,318	775,000	604,696	813,750	854,450	897,150	942,050	989,297
Wireless Rental	518,367	384,855	637,621	391,782	398,834	406,013	414,986	424,157
Other Miscellaneous Revenue	3,014	0	202,642	0	0	0	0	0
Trans from Fund Bal - Encumb	87,265	0	87,345	0	0	0	0	0
Capitalized Overhead	1,040,651	1,360,897	1,060,223	1,380,487	1,403,617	1,405,712	1,405,712	1,405,712
Other Revenues	2,201,615	2,520,752	2,592,527	2,586,019	2,656,901	2,708,875	2,762,748	2,819,166
Transfer From General Fund	18,600	0	0	0	0	0	0	0
Transfer From Water System C	519,000	519,000	519,000	519,000	519,000	519,000	519,000	519,000
Other Sources	537,600	519,000	519,000	519,000	519,000	519,000	519,000	519,000
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	26,937,921	28,070,069	26,256,540	30,225,972	31,203,083	34,131,045	34,541,325	34,964,613
Fund Total Revenue	26,937,921	28,070,069	26,256,540	30,225,972	31,203,083	34,131,045	34,541,325	34,964,613
Fund Balance	0	0	0	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

500 Sewer Operating Fund

The sanitary sewer collection system is comprised of approximately 675 miles of gravity pipe and is connected to over 15,000 manholes. Over 85 pumping stations using approximately 100 miles of force main to support the gravity system. The sanitary sewer collection system is projected to serve approximately 65,300 customers in fiscal year 2009.

The system transports raw sewage from homes and businesses in Tallahassee to one of two wastewater treatment facilities – the Lake Bradford Road (LBR) Wastewater Treatment Facility or the Thomas P. Smith (TPS) Water Reclamation Facility. LBR has a design capacity of 4.5 million gallons per day (MGD) and TPS can treat 27.5 MGD and is capable of handling peak flows up to 55 MGD.

The paramount challenge facing the fund during the next five to six years is implementation of the advanced wastewater treatment (AWT) improvements at the LBR and TPS treatment facilities. The estimated total capital cost is \$160 million. AWT improvements are required by the settlement agreement reached in December 2006 with the petitioners who objected to renewal of the city's operating permits for both facilities. AWT facilities will produce treated wastewater that meets quality standards for public access reuse, which the TRRF project addresses. A feasibility study will be conducted during the next year to determine the extent and cost of the reuse system. The study will also consider residential irrigation use.

The sewer system also requires significant capital investment to address replacement and rehabilitation of aging infrastructure and system expansion to provide central sewer service to meet growth in both the city and the unincorporated area.

Expenditures	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Personnel Services	10,432,229	10,297,085	11,978,031	12,333,353	12,706,716	13,093,602	13,497,381
Operating	2,576,973	3,135,785	3,644,109	3,628,867	3,634,325	3,636,293	3,639,472
Other Services & Charges	1,222,626	1,191,500	1,002,500	1,002,500	1,002,500	1,002,500	1,002,500
Capital Outlay	138,983	138,900	147,400	0	0	0	0
Allocated Accounts	5,790,166	5,762,984	6,090,047	6,306,452	6,571,555	6,763,389	6,926,198
Utilities and Other Expenses	4,078,110	4,159,168	4,697,229	4,768,888	4,843,633	4,922,855	5,002,957
Transfers	9,138,249	14,872,313	19,687,552	25,108,127	28,590,621	29,610,301	29,602,622
Contributions to Operations	1,877,404	2,059,262	2,299,866	2,694,578	3,024,734	3,256,429	3,432,632
Year End Adjustments	1,947,991	2,389,662	2,240,442	0	926,596	0	0
Revenues	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Charges for Services	33,341,428	39,602,736	47,961,655	51,178,107	57,198,670	57,814,147	58,442,521
Other Revenues	1,477,952	2,094,304	1,525,521	1,762,341	1,802,010	1,835,221	1,869,162
Other Sources	2,384,250	2,309,619	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Rate Study Implementation	0	0	0	602,317	0	336,001	492,079
Fund Summary	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Fund Total Expenditure	37,202,730	44,006,659	51,787,176	55,842,765	61,300,680	62,285,369	63,103,762
Fund Total Revenue	37,203,630	44,006,659	51,787,176	55,842,765	61,300,680	62,285,369	63,103,762
Fund Balance	900	0	0	0	0	0	0

Fund Expenditures

The fund's expenditures continue to be driven by debt service and operations and maintenance costs associated with capital infrastructure improvements, some of which are discussed above.

Other factors affecting expenditures for FY 2009 assume:

500 Sewer Operating Fund

- Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 3.0% merit salary enhancement in FY 2009; general employee pension rates are 9.08% based on an actuarial study; matched annuity pension plan rates are 7.15% based on an actuarial study; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits. Additionally, the future liability for other post employee benefits (retiree health care) is budgeted according to an actuarial study estimating the current expense and future benefit needs.

- Additionally, the future liability for other post employee benefits (retiree health care) is budgeted according to an actuarial study estimating the current expense and future benefit needs.

- The rate studies approved March 26, 2008, recommended phased in increases from April of 2008 to FY 2010 for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased power charge rate and base rate will increase by 8.3% effective October 1, 2008. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

- Other miscellaneous expenditures have increased by annual changes in the consumer price index or customer growth, as appropriate.

Fund Revenues

As part of the sewer rate study that was approved in fiscal year 2008, a rate increase of 15% became effective April 1, 2008 and will increase by 14% effective January 1, 2009.

Wastewater system revenues include monthly sewer service charges, which are based on water consumption rates, development fees, the sale of effluent and other miscellaneous fees. The system is expected to generate revenue of approximately \$47 million in fiscal year 2009.

Increases in capital costs due, primarily, to the settlement agreement regarding the city's wastewater operating permits, are expected to continue to place additional upward pressure on rates through fiscal year 2009. These costs will be addressed by the sewer rate study.

Capital Projects Operating Budget Impacts

Operating expenses of related to TPS headworks improvements (\$10,000 annually for additional chemical and utility expenses) are included in the proforma.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

500 Sewer Operating Fund

Expenditures	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Salaries	7,812,864	8,276,801	7,733,471	8,486,711	8,754,891	9,017,540	9,288,064	9,566,707
Capitalized Waqes	-755,428	-615,473	-771,416	-585,189	-603,701	-612,667	-621,379	-626,752
Salary Enhancements	0	281,480	-86,580	230,416	224,997	232,700	240,679	248,873
Temporary Waqes	31,698	31,388	11,472	21,388	21,388	21,388	21,388	21,388
Overtime	743,097	738,324	755,874	684,359	691,309	691,309	691,309	691,309
Capitalized Overtime	-215,768	-125,743	-198,968	-135,416	-139,302	-140,896	-141,312	-141,312
Other Salary Items	7,800	27,057	14,080	31,685	31,685	31,685	31,685	31,685
Pension- Current	723,225	793,112	622,395	795,652	819,499	844,058	869,361	895,429
Pension- MAP	646,818	641,794	625,917	623,247	641,923	661,167	680,990	701,395
Mandatory Medicare	93,908	91,910	92,628	93,180	95,962	98,829	101,795	104,831
Health Benefits	908,915	1,128,355	847,448	1,156,554	1,214,318	1,275,724	1,339,474	1,406,444
Health Benefits-Retirees	66,490	325,766	320,000	436,658	449,643	463,018	476,802	490,999
Flex Benefits	368,610	395,524	330,764	393,387	393,387	393,387	393,387	393,387
Vacancy factor of 3.0%	0	-289,688	0	-254,601	-262,646	-270,526	-278,641	-287,002
Personnel Services	10,432,229	11,700,607	10,297,085	11,978,031	12,333,353	12,706,716	13,093,602	13,497,381
Advertising	19,898	35,500	20,000	35,750	35,750	35,750	35,750	35,750
Cleaning & Laundry	33,468	43,784	34,340	39,159	39,159	39,159	39,159	39,159
Reproduction	3,452	7,091	2,564	8,691	6,691	6,691	6,691	6,691
Unclassified Professional Svcs	160	200	35,000	200	200	200	200	200
System Collection	74,457	73,387	73,387	75,589	77,857	80,193	82,599	85,077
Building Repairs	15,235	25,551	18,824	27,398	27,398	27,398	27,398	27,398
Equipment Repairs	106,463	149,550	136,848	246,550	246,550	246,550	246,550	246,550
Medical Services	309	2,500	212	3,022	3,022	3,022	3,022	3,022
Educational Services	12	0	0	0	0	0	0	0
Engineering Services	3,294	3,800	0	3,800	3,800	3,800	3,800	3,800
Contract Engineering Svcs	5,140	0	8,376	0	0	0	0	0
Legal Services	0	100,000	21,876	0	0	0	0	0
Unclassified Contract Svcs	339,669	932,027	841,118	842,244	827,886	828,547	829,228	829,228
Computer Software	22,599	34,543	30,088	30,325	30,325	30,325	30,325	30,325
Environmental Contractual	0	15,520	-27,160	15,520	15,520	15,520	15,520	15,520
Utilities- Electric	852	0	0	0	0	0	0	0
Telephone	28,480	31,499	29,628	31,889	31,889	31,889	31,889	31,889
Chem-Med-Lab	1,018,026	1,207,416	950,217	1,243,898	1,243,898	1,243,898	1,243,898	1,243,898
Food	3,223	2,986	2,986	2,990	2,996	2,996	2,996	2,996
Gasoline	256	0	0	0	0	0	0	0
Oil & Lubricants	8,776	0	0	7,000	7,000	7,000	7,000	7,000
Postage	1,975	2,726	2,260	2,926	2,926	2,926	2,926	2,926
Office Supplies	42,279	35,012	40,456	39,862	39,862	39,862	39,862	39,862
Uniforms & Clothing	28,943	55,625	34,460	40,246	40,246	40,246	40,246	40,246
Unclassified Supplies	743,425	763,706	760,820	742,230	742,230	742,230	742,230	742,230
Non-Capitalized Furniture	4,941	0	9,572	1,274	1,274	1,274	1,274	1,274
Building Supplies	521	0	936	6,639	6,639	6,639	6,639	6,639
Safety Materials & Supplies	13,088	13,360	13,928	16,110	16,110	16,110	16,110	16,110
Other	0	28,343	0	0	0	0	0	0
Travel & Training	31,954	32,628	48,844	33,128	33,128	33,128	33,128	33,128
Journals & Books	1,465	4,595	1,481	4,595	4,595	4,595	4,595	4,595
Memberships	5,908	35,168	24,004	36,078	36,078	36,078	36,078	36,078
Certificates & Licenses	5,144	6,775	5,220	32,220	30,420	32,220	30,420	30,420
Rent Expense- Bldg & Ops	0	37,888	0	46,332	46,974	47,635	48,316	49,017
Rent Expense- Machines	12,021	16,744	15,000	17,744	17,744	17,744	17,744	17,744
Unclassified Charges	1,541	700	500	10,700	10,700	10,700	10,700	10,700
Operating	2,576,973	3,698,624	3,135,785	3,644,109	3,628,867	3,634,325	3,636,293	3,639,472
Bad Debt Expense	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Line Extensions	1,021,626	800,000	989,000	800,000	800,000	800,000	800,000	800,000
Environmental Assessments&	1,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Other Services & Charges	1,222,626	1,002,500	1,191,500	1,002,500	1,002,500	1,002,500	1,002,500	1,002,500
Office Equipment	1,245	0	0	0	0	0	0	0
Computer Equipment	13,575	10,000	10,000	10,000	0	0	0	0
Unclassified Equipment	124,162	128,900	128,900	137,400	0	0	0	0
Capital Outlay	138,983	138,900	138,900	147,400	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

500 Sewer Operating Fund

Expenditures	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Human Resource Expense	202,034	211,952	211,952	220,873	227,499	234,324	241,354	248,595
Accounting Expense	290,614	241,497	241,497	265,427	273,390	281,592	290,040	298,741
Purchasing Expense	225,770	197,957	197,957	175,650	180,920	186,347	191,938	197,696
Information Systems Expense	1,004,749	684,453	684,453	794,171	817,996	842,536	867,812	893,846
Risk Management Expense	574,869	629,809	629,809	628,192	647,038	666,449	686,442	707,036
Radio Communications Expense	43,103	43,949	43,949	43,270	44,568	45,905	47,282	48,701
Revenue Collection Expense	85,043	88,973	88,973	86,522	89,118	91,791	94,545	97,381
Utility Services Expense	1,504,837	1,648,015	1,648,015	1,558,288	1,605,037	1,653,188	1,702,784	1,753,868
Environmental	0	0	0	275,408	283,670	292,180	300,945	309,973
Vehicle Garage Expense	868,980	829,991	987,192	544,660	561,000	577,830	595,165	613,020
Vehicle Fuel	0	0	0	428,086	440,929	454,156	467,781	481,815
Vehicle Replacement	261,634	255,083	255,083	326,260	369,751	456,753	465,142	465,142
Indirect Costs	728,533	774,104	774,104	743,240	765,537	788,503	812,159	810,386
Allocated Accounts	5,790,166	5,605,783	5,762,984	6,090,047	6,306,452	6,571,555	6,763,389	6,926,198
Utilities - Sewer	5,680	7,250	6,912	7,395	7,543	7,694	7,848	7,848
Utilities - Sanitation	715,185	360,815	412,232	383,925	386,075	388,225	390,375	390,375
Utilities - Stormwater	27,480	27,802	31,976	29,926	31,228	32,588	32,774	32,774
Utilities - Gas	123,898	773,000	199,012	731,000	733,000	735,000	737,000	737,000
Utilities - Water	61,295	63,847	120,112	75,322	75,838	76,378	76,928	76,928
Utilities - Electric	3,138,843	3,155,517	3,382,708	3,462,348	3,527,886	3,596,425	3,670,602	3,750,704
Utilities - Fire Services	5,729	6,508	6,216	7,313	7,318	7,323	7,328	7,328
Utilities and Other Expenses	4,078,110	4,394,739	4,159,168	4,697,229	4,768,888	4,843,633	4,922,855	5,002,957
Debt Service Transfer	6,182,743	12,315,845	11,423,128	12,687,552	16,108,127	18,590,621	18,610,301	18,602,622
RR&I Transfer	2,610,000	5,200,000	3,411,797	7,000,000	9,000,000	10,000,000	11,000,000	11,000,000
Inter-Fund Transfer	345,506	0	37,388	0	0	0	0	0
Transfers	9,138,249	17,515,845	14,872,313	19,687,552	25,108,127	28,590,621	29,610,301	29,602,622
Contribution to General Fund	1,877,404	2,059,262	2,059,262	2,299,866	2,694,578	3,024,734	3,256,429	3,432,632
Contributions to Operations	1,877,404	2,059,262	2,059,262	2,299,866	2,694,578	3,024,734	3,256,429	3,432,632
Transfer to RR&I	1,947,991	0	2,389,662	2,240,442	0	926,596	0	0
Year End Adjustments	1,947,991	0	2,389,662	2,240,442	0	926,596	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

500 Sewer Operating Fund

Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Other Revenues	0	0	337	0	0	0	0	0
Residential	17,231,177	21,926,404	20,169,492	25,140,130	26,149,100	30,430,749	30,736,640	31,045,679
Commercial	12,445,234	16,165,695	14,398,723	18,181,377	20,280,565	21,824,414	22,038,428	22,254,541
Forfeited Discounts	108,158	127,891	172,753	130,193	132,537	134,922	137,351	142,000
Tapping Fees	327,037	129,648	263,274	131,982	134,357	136,776	139,238	143,967
Diester Fees	296,153	473,415	339,029	481,937	490,612	499,443	508,433	518,603
Surcharge	583,966	537,001	688,348	925,260	960,399	1,067,499	1,076,912	1,086,407
Other Revenues	41,192	25,500	784,556	25,959	26,426	26,902	27,386	27,879
Laboratory Sample Test Fees	56,298	94,750	81,000	94,750	94,750	94,750	94,750	94,750
Potable Water Monitoring	1,290,572	1,552,114	1,552,114	1,591,196	1,623,184	1,665,606	1,707,887	1,751,241
System Dispatch Services	55,650	55,650	55,650	55,650	55,650	55,650	55,650	55,650
Strong Waste Surcharge	2,342	3,000	1,982	3,054	3,109	3,165	3,222	3,280
System Planning	797,829	971,923	971,923	1,001,567	1,028,818	1,060,194	1,089,650	1,119,924
Developer-Installed Line Ins	77,405	129,000	85,510	132,000	132,000	132,000	132,000	132,000
Other Miscellaneous Revenue	28,415	66,600	38,045	66,600	66,600	66,600	66,600	66,600
Charges for Services	33,341,428	42,258,591	39,602,736	47,961,655	51,178,107	57,198,670	57,814,147	58,442,521
Interest	737,309	738,950	861,954	750,000	965,000	995,000	1,020,000	1,045,628
Water System Charge- Inside	-450	0	0	0	0	0	0	0
Discounts Earned	195	0	60	0	0	0	0	0
Other Miscellaneous Revenue	24	66,750	165,603	66,210	66,750	66,750	66,750	66,750
Trans from Fund Bal - Encumb	0	0	263,587	0	0	0	0	0
Capitalized Overhead	740,874	751,969	803,100	709,311	730,591	740,260	748,471	756,784
Other Revenues	1,477,952	1,557,669	2,094,304	1,525,521	1,762,341	1,802,010	1,835,221	1,869,162
Transfer From General Fund	84,250	0	0	0	0	0	0	0
Transfer From Sewer System C	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Trans Frm Sewer 1995 Cusrb	0	0	9,619	0	0	0	0	0
Other Sources	2,384,250	2,300,000	2,309,619	2,300,000	2,300,000	2,300,000	2,300,000	2,300,000
Rate Study Revenue	0	0	0	0	602,317	0	336,001	492,079
Rate Study Implementation	0	0	0	0	602,317	0	336,001	492,079
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	37,202,730	46,116,260	44,006,659	51,787,176	55,842,765	61,300,680	62,285,369	63,103,762
Fund Total Revenue	37,203,630	46,116,260	44,006,659	51,787,176	55,842,765	61,300,680	62,285,369	63,103,762
Fund Balance	900	0	0	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

540 Airport Operating Fund

Tallahassee Regional Airport is owned and managed by the City of Tallahassee and occupies nearly 2,750 acres within the city limits. The Aviation Fund includes the commercial passenger facility; a general aviation terminal; fire and police units; and administrative, operations, and maintenance staff. The fund's operating budget consists of routine expenditures associated with management of an airport such as personnel services, contractual obligations, and operations and maintenance expenditures. The capital improvement program includes all projects related to airfields, terminal buildings, access roadways, and parking lots. The Aviation Fund is self-supporting and does not receive a subsidy from, nor make a transfer to, the General Fund. The Tallahassee Regional Airport is a user-based facility, and residents who do not use the airport do not contribute to the costs of its operations.

The fiscal year 2009–2013 capital improvement program totals more than \$62.9 million. The Aviation Department anticipates receiving over \$33 million in federal assistance over the next five years, mainly for runway and taxiway improvements, terminal improvements, and security enhancements in the terminal and around the airfield perimeter. Funding of nearly \$6 million also is anticipated from the Florida Department of Transportation to help fund these and other improvements. Drainage enhancements are planned to assist in providing for safe operations on the airfield during periods of inclement weather. The department also will rely on its own resources to finance airport improvements, including \$23.9 million in airport (mainly passenger facility charge and repair, replacement and improvement) funds, and \$0.8 million in private investments.

Excess revenues that remain in the fund, after all allowable expenditures have been accounted for, are distributed to prepaid fee credit and airport system capital accounts. The prepaid fee credit is used by airlines to reduce airport rental rates and fund capital improvements. The airport system capital account, which is the city's portion of surplus operating funds, helps support the department's capital improvement program.

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	4,144,867	4,364,548	4,549,143	4,695,843	4,831,774	4,972,643	5,117,804
Operating	1,404,628	1,445,624	1,589,252	1,489,252	1,389,252	1,289,252	1,189,252
Other Services & Charges	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Capital Outlay	2,275	0	0	0	0	0	0
Allocated Accounts	1,679,186	1,661,770	1,774,525	1,775,179	1,834,518	1,888,525	1,944,153
Utilities and Other Expenses	1,042,296	1,131,049	1,232,448	1,264,649	1,296,956	1,310,872	1,325,900
Transfers	1,275,297	1,300,163	1,296,756	1,295,785	1,296,888	1,302,743	1,307,338
Contributions to Operations	888,923	892,749	919,434	950,297	986,175	1,004,623	1,013,195
Year End Adjustments	2,546,565	1,836,235	1,605,262	1,701,369	1,587,124	1,390,729	1,151,002
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Charges for Services	12,664,057	12,527,575	12,928,603	13,131,956	13,179,543	13,104,753	12,982,268
Other Revenues	239,449	134,563	68,217	70,418	73,144	84,634	96,376
Other Sources	110,532	0	0	0	0	0	0
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	13,014,038	12,662,138	12,996,820	13,202,374	13,252,687	13,189,387	13,078,644
Fund Total Revenue	13,014,038	12,662,138	12,996,820	13,202,374	13,252,687	13,189,387	13,078,644
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

Expenditures in the fiscal year 2009-13 proforma assume:

Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 3.0% merit salary enhancement in FY 2009; general employee pension rates are 9.08% based on an actuarial study;

540 Airport Operating Fund

matched annuity pension plan rates are 7.15% based on an actuarial study; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits. Additionally, the future liability for other post employee benefits (retiree health care) is budgeted according to an actuarial study estimating the current expense and future benefit needs.

The rate studies approved March 26, 2008, recommended phased in increases from April of 2008 to FY 2010 for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased power charge rate and base rate will increase by 8.3% effective October 1, 2008. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

Allocated accounts are increased by approximately 3% for fiscal year 2009, and by 3% for fiscal years 2010 through 2013. Indirect costs are based upon the city's cost allocation plan. Bad debt expenditures remain constant based on projections provided by the Accounting Services Division. Capital outlay items stand on their merits each fiscal year based on need and justification. Debt service expense is based upon the projected level of debt required each year to support facility enhancements and other infrastructure improvements.

A number of various expenditures have increased by annual changes in the consumer price index or customer growth, as appropriate. Expenditure account increases were also driven by changes in existing contractual agreements.

Fund Revenues

Airline rental rates, usage charges, and revenue derived from the lease of airport land and buildings to airlines, rental car agencies, and other commercial enterprises have been projected to remain constant. Other revenue sources show slight increases due to anticipated passenger growth and changes in the consumer price index, as appropriate.

For FY 2009, scheduled landing fees are projected to realize a 13% increase from FY 2008. Mild increases in private and commercial aircraft using the airport facility have been projected; therefore, more revenues are anticipated.

Revenues from rental car concessions are budgeted to remain constant. These revenues are driven by contractual agreements with rental car vendors.

Terminal building rental revenues are budgeted to remain constant due to no anticipated changes in rental agreements.

Capital Projects Operating Budget Impacts

There is no operating impact within the current five-year capital improvement plan and future impacts will be built into the five-year plan as applicable.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

540 Airport Operating Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Salaries	2,928,739	2,937,865	2,925,807	3,081,011	3,189,247	3,297,929	3,396,719	3,498,474
Capitalized Waqes	-128,333	-123,825	-123,825	-123,825	-123,825	-123,825	-123,825	-123,825
Salary Enhancements	0	79,691	0	108,436	108,684	98,792	101,755	104,810
Temporary Waqes	135,496	225,371	225,371	170,371	170,371	170,371	170,371	170,371
Overtime	306,797	208,402	208,402	198,628	199,342	199,042	199,342	199,342
Capitalized Overtime	-93,259	0	0	0	0	0	0	0
Other Salary Items	33,827	34,773	34,773	33,288	33,288	33,288	33,288	33,288
Pension- Current	310,572	322,950	322,950	331,440	343,047	353,225	363,712	374,511
Pension- MAP	166,898	165,497	165,497	166,227	171,176	176,274	181,529	186,931
Mandatory Medicare	39,005	32,400	32,400	34,352	35,487	36,544	37,638	38,756
Health Benefits	311,200	339,169	339,169	342,985	360,121	378,366	397,266	417,125
Health Benefits-Retirees	31,582	124,732	124,732	172,910	178,077	183,411	188,906	194,565
Flex Benefits	102,342	109,272	109,272	108,972	108,972	108,972	108,972	108,972
Vacancy factor of 3.0%	0	-102,824	0	-75,652	-78,144	-80,615	-83,030	-85,516
Personnel Services	4,144,867	4,353,473	4,364,548	4,549,143	4,695,843	4,831,774	4,972,643	5,117,804
Op Exp -account for RSL	0	0	0	0	-100,000	-200,000	-300,000	-400,000
Advertising	8,330	17,394	17,394	17,394	17,394	17,394	17,394	17,394
Cleaning & Laundry	10,196	12,100	12,100	12,100	12,100	12,100	12,100	12,100
Reproduction	10,834	8,130	8,130	8,130	8,130	8,130	8,130	8,130
Unclassified Professional Svcs	386,647	365,627	365,627	369,627	369,627	369,627	369,627	369,627
System Planning Services	0	0	2,271	0	0	0	0	0
System Collection	190	0	0	0	0	0	0	0
Building Repairs	80,298	93,000	93,000	93,000	93,000	93,000	93,000	93,000
Equipment Repairs	114,353	246,751	246,751	238,411	238,411	238,411	238,411	238,411
Contract Engineering Svcs	860	0	0	0	0	0	0	0
Legal Services	7,744	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Construction Services	1,202	500	500	500	500	500	500	500
Unclassified Contract Svcs	404,362	299,500	304,500	454,500	454,500	454,500	454,500	454,500
Computer Software	4,144	0	2,000	0	0	0	0	0
Telephone	7,421	8,320	8,320	8,320	8,320	8,320	8,320	8,320
Chem-Med-Lab	2,046	700	4,000	700	700	700	700	700
Food	5,850	6,290	6,715	6,290	6,290	6,290	6,290	6,290
Gasoline	2,757	27,407	27,407	27,407	27,407	27,407	27,407	27,407
Oil & Lubricants	756	3,259	3,259	3,259	3,259	3,259	3,259	3,259
Postage	3,124	4,744	4,744	4,744	4,744	4,744	4,744	4,744
Office Supplies	23,298	21,352	21,352	21,352	21,352	21,352	21,352	21,352
Uniforms & Clothing	12,529	18,498	18,498	18,498	18,498	18,498	18,498	18,498
Unclassified Supplies	150,398	125,319	125,469	134,119	134,119	134,119	134,119	134,119
Non-Capitalized Furniture	0	0	914	0	0	0	0	0
Vehicle- Non-Garage	13,494	0	0	0	0	0	0	0
Building Supplies	59,335	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Safety Materials & Supplies	2,471	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Travel & Training	55,062	26,133	26,133	15,797	15,797	15,797	15,797	15,797
Journals & Books	1,405	3,660	3,660	3,660	3,660	3,660	3,660	3,660
Memberships	25,196	27,920	27,920	27,920	27,920	27,920	27,920	27,920
Certificates & Licenses	0	0	0	10,336	10,336	10,336	10,336	10,336
Rent Expense- Machines	10,326	16,188	16,188	16,188	16,188	16,188	16,188	16,188
Unclassified Charges	0	0	1,772	0	0	0	0	0
Operating	1,404,628	1,429,792	1,445,624	1,589,252	1,489,252	1,389,252	1,289,252	1,189,252
Bad Debt Expense	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
City Contingency	0	301,200	0	0	0	0	0	0
Other Services & Charges	30,000	331,200	30,000	30,000	30,000	30,000	30,000	30,000
Computer Equipment	2,275	0	0	0	0	0	0	0
Capital Outlay	2,275	0	0	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

540 Airport Operating Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Human Resource Expense	77,323	78,683	78,683	80,508	82,923	85,411	87,973	90,612
Accounting Expense	109,433	78,412	78,412	88,088	100,025	103,026	106,117	109,300
Purchasing Expense	122,945	91,576	91,576	57,970	59,709	61,500	63,345	65,246
Information Systems Expense	343,067	413,254	413,254	435,321	384,008	395,529	407,395	419,617
Risk Management Expense	390,236	403,821	403,821	462,362	476,233	490,520	505,235	520,393
Radio Communications Expense	24,935	25,425	25,425	25,032	25,783	26,556	27,353	28,174
Revenue Collection Expense	33,761	33,044	33,044	40,354	41,565	42,812	44,096	45,419
Vehicle Garage Expense	193,490	142,422	143,102	124,291	128,020	131,860	135,816	139,891
Vehicle Fuel	0	0	0	95,457	98,321	101,270	104,308	107,438
Vehicle Replacement	19,331	18,847	18,847	24,162	27,383	34,289	34,289	34,289
Indirect Costs	364,666	375,606	375,606	340,980	351,209	361,745	372,597	383,775
Allocated Accounts	1,679,186	1,661,090	1,661,770	1,774,525	1,775,179	1,834,518	1,888,525	1,944,153
Utilities - Sewer	30,612	37,956	37,956	38,704	39,439	40,208	40,208	40,208
Utilities - Sanitation	41,837	45,500	45,500	45,500	45,500	45,500	45,500	45,500
Utilities - Stormwater	241,503	362,637	362,637	380,442	398,247	416,049	416,049	416,049
Utilities - Gas	54,472	0	0	69,000	69,000	69,000	69,000	69,000
Utilities - Water	29,231	43,300	43,300	44,153	44,992	45,869	45,869	45,869
Utilities - Electric	638,878	608,564	634,639	647,141	659,437	672,296	686,212	701,240
Utilities - Fire Services	5,764	7,017	7,017	7,508	8,034	8,034	8,034	8,034
Utilities and Other Expenses	1,042,296	1,104,974	1,131,049	1,232,448	1,264,649	1,296,956	1,310,872	1,325,900
Debt Service Transfer	1,275,297	1,300,163	1,300,163	1,296,756	1,295,785	1,296,888	1,302,743	1,307,338
Transfers	1,275,297	1,300,163	1,300,163	1,296,756	1,295,785	1,296,888	1,302,743	1,307,338
Contribution to Fire Services	888,923	894,167	892,749	919,434	950,297	986,175	1,004,623	1,013,195
Contributions to Operations	888,923	894,167	892,749	919,434	950,297	986,175	1,004,623	1,013,195
Transfer to RR&I	1,399,431	353,013	732,035	652,322	669,002	622,880	544,140	442,447
Transfer to Airline Prepd Crd	1,147,134	535,661	1,104,200	952,940	1,032,367	964,244	846,589	708,555
Year End Adjustments	2,546,565	888,674	1,836,235	1,605,262	1,701,369	1,587,124	1,390,729	1,151,002

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

540 Airport Operating Fund

Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Scheduled Landing Fees	1,000,024	951,637	951,637	1,117,570	1,117,570	1,117,570	1,117,570	1,117,570
Non-Scheduled Landing Fees	161,809	130,000	162,000	160,000	160,000	160,000	160,000	160,000
Airport Applic/Permit Fee	0	15,000	0	15,000	15,000	15,000	15,000	15,000
Apron Fees	102,066	96,425	102,000	100,354	100,354	100,354	100,354	100,354
Tenant Equipment Charges	115,215	115,400	115,400	104,660	104,660	104,660	104,660	104,660
Rental Car Concessions	1,716,075	1,670,567	1,754,095	1,772,754	1,772,754	1,772,754	1,772,754	1,772,754
Restaurant Concessions	130,288	98,750	130,300	130,000	130,000	130,000	130,000	130,000
Ground Transportation	0	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Video Game Room	8,512	12,500	12,500	10,500	10,500	10,500	10,500	10,500
Badging (Security ID)	63,180	10,000	64,000	21,250	21,250	21,250	21,250	21,250
Parking Lot Concessions	2,972,137	2,997,026	2,997,026	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Advertising Concessions	56,014	38,400	50,000	42,300	42,300	42,300	42,300	42,300
Gift Shop	79,400	83,000	83,000	60,000	60,000	60,000	60,000	60,000
Off-Airport Car Rental	158,533	154,000	158,000	154,000	154,000	154,000	154,000	154,000
Passenger Security Charge	1,621,384	1,634,635	1,634,635	1,194,511	1,235,221	1,277,340	1,320,308	1,770,910
Parking Tickets	12,904	18,000	18,000	12,500	12,500	12,500	12,500	12,500
MBE Concessions	5,598	23,250	23,250	23,250	23,250	23,250	23,250	23,250
Telephone Receipts	369	0	0	0	0	0	0	0
Fixed Base Operator Concessi	244,531	310,500	310,500	300,000	300,000	300,000	300,000	300,000
TSA Security	0	0	260,000	408,216	408,216	408,216	408,216	0
ATM Concession	19,550	19,500	19,500	8,000	8,240	8,487	8,742	9,004
T-Hangar Rental	37,815	36,100	38,140	38,640	39,509	39,798	39,798	40,694
Old Terminal Rental	18,842	17,555	75,654	98,526	98,526	98,526	101,482	101,482
FAA Building	313,000	313,000	313,000	313,000	313,000	313,000	313,000	313,000
New Cargo Building	61,459	65,908	65,908	70,433	71,248	71,471	71,696	72,648
New Terminal Rental	1,792,679	1,594,908	1,594,908	2,021,877	2,021,877	2,021,877	2,021,877	2,021,877
FAA Weather Bureau	180,462	174,704	174,704	174,704	174,704	174,704	174,704	174,704
Old Cargo Building Rental	47,252	47,027	47,027	0	0	0	0	0
Terminal Rental - Other	172,853	102,189	175,000	191,385	191,385	191,385	191,385	191,385
Land Lease Commercial	278,914	242,231	315,573	363,213	366,198	371,940	375,216	378,492
Land Lease General	0	1,200	1,200	0	0	0	0	0
Other Miscellaneous Revenue	680	4,200	4,200	4,200	4,200	4,200	4,200	4,200
Prepaid Fee Credit Contrib	1,292,512	867,349	861,418	1,002,760	1,160,494	1,159,461	1,034,991	864,734
Charges for Services	12,664,057	11,859,961	12,527,575	12,928,603	13,131,956	13,179,543	13,104,753	12,982,268
Interest	153,537	103,572	134,563	68,217	70,418	73,144	84,634	96,376
Sale of Surplus	3,516	0	0	0	0	0	0	0
Other Miscellaneous Revenue	29,029	0	0	0	0	0	0	0
Trans from Fund Bal - Encumb	53,367	0	0	0	0	0	0	0
Other Revenues	239,449	103,572	134,563	68,217	70,418	73,144	84,634	96,376
Trans Frm Airport 2004 Bonds	110,532	0	0	0	0	0	0	0
Other Sources	110,532	0	0	0	0	0	0	0
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	13,014,038	11,963,533	12,662,138	12,996,820	13,202,374	13,252,687	13,189,387	13,078,644
Fund Total Revenue	13,014,038	11,963,533	12,662,138	12,996,820	13,202,374	13,252,687	13,189,387	13,078,644
Fund Balance	0	0	0	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

580 StarMetro Operating Fund

The City has operated StarMetro (formerly TalTran), a public transit system, since December 1973. The system, which operates as an enterprise fund, provides fixed route services, special transportation under provisions of the Americans with Disabilities Act (ADA), serves as the Community Transportation Coordinator (CTC) for Leon County, and provides a variety of contract/charter services.

StarMetro's operating fund is balanced for all five years. The approved budget for fiscal year 2009 totals \$15,642,812 and represents an increase of \$205,843 or 1.3% from the 2008 approved budget. The major increase in the department's budget continues to be attributed to the increasing price of fuel. The fuel increase for FY09 totals \$460,117. Historically, fund expenses exceed revenues and a contribution from the General Fund subsidizes the transit system. The budgeted contribution from the General Fund for FY 2009 is \$7,680,056, a decrease of \$745,214 from fiscal year 2008. The General Fund contribution represents 49% of the transit system's operating expenses.

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	8,494,228	8,608,828	8,208,012	8,459,899	8,720,854	8,979,409	9,246,712
Operating	3,041,060	3,126,941	3,219,317	3,219,317	3,219,317	3,219,317	3,219,317
Other Services & Charges	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Allocated Accounts	1,818,729	1,753,946	1,871,384	1,885,222	1,992,914	2,043,470	2,079,663
Utilities and Other Expenses	1,663,928	2,323,742	2,331,265	2,371,763	2,374,602	2,376,212	2,377,952
Transfers	20,749	122,507	10,834	10,846	10,836	14,351	14,348
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Intergovernmental Revenue	2,020,849	1,694,730	1,700,484	1,739,078	1,669,326	1,700,481	1,700,481
Charges for Services	5,378,919	5,817,964	6,262,272	6,380,238	6,588,876	6,713,236	6,830,670
Other Revenues	-53,733	0	0	0	0	0	0
Other Sources	7,694,659	8,425,270	7,680,056	7,829,731	8,062,321	8,221,042	8,408,841
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	15,040,694	15,937,964	15,642,812	15,949,047	16,320,523	16,634,759	16,939,992
Fund Total Revenue	15,040,694	15,937,964	15,642,812	15,949,047	16,320,523	16,634,759	16,939,992
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

The following are expenditure assumptions for StarMetro's fund:

Salary enhancements for general government employees were approved at 3% or \$1,019.20, whichever is greater, for all employees who achieve an annual performance rating of "meets expectations" or above. Other adjustments to personnel expenses included cost sharing of the increase in health care premiums between the city and employees, a 5% reduction in overtime, adjustments to the vacancy factor, salary updates, position changes, and intradepartmental transfers. A lay-off compensation package provides up to six weeks of salary benefits and payment of three months health insurance for employees whose positions will be eliminated.

The rate studies approved March 26, 2008, recommended phased in increases from April of 2008 to FY 2010 for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased power charge rate and base rate will increase by 8.3% effective October 1, 2009. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

580 StarMetro Operating Fund

On November 20, 2007, the City Commission authorized three additional FTE positions, (coach operators) for the department. Fiscal Impact: \$111,027.

Utilities and Other Expenses Category increased by \$538,642. The majority of the increase is attributed to fuel costs that have been adjusted to reflect recent and projected increases in the cost of fuel. The proposed increase for fiscal year 2009 from fiscal year 2008 totals \$460,117 which accounts for the department's overall budget increase from last fiscal year. The increases in electric, sewer, and water rates is minimal.

Allocated accounts, which primarily are driven by personnel costs, are increased by 1.4% in fiscal year 2009 and three percent thereafter. Bad debt expenditures remain constant based on projections provided by the Accounting Services Division. No capital outlay funds have been budgeted for the entire five-year plan.

The General Fund contribution to StarMetro was increased. Fiscal Impact: \$95,363.

Fund Revenues

The following are revenue assumptions over the next five years:

FY 2009 revenues, excluding the General Fund contribution, are estimated at \$7.9 million, or approximately 51% of StarMetro revenue. Fiscal year 2009 total revenues decreased by \$627,993 or 8.6% from fiscal year 2008. The increase is mostly contributed to the revised FSU contract which goes into effect for the upcoming school year.

Federal grant revenue projections are based on the allocation contained in the Federal Register as of March 2008. During FY 2008, StarMetro received reduced federal operating assistance. StarMetro will continue to face this challenge impacting future development. As a result of the Tallahassee region's rapid growth, the Federal Transit Administration (FTA) recognizes this area as a Transportation Management Area (TMA) with StarMetro as the transit system serving a population of over 200,000. For this reason, FTA began to reduce the federal operating allocation that was received in previous years. For 2008, StarMetro received approximately \$400,000 less operating assistance, for a total reduction of \$800,000 since FY 2006. FY 2009 federal assistance totals \$1.7 million and represents an increase of \$105,754 from FY 2008. The department will continue to explore new revenue sources to fund existing expenses.

State grant funding is based upon projections prepared by the Florida Department of Transportation.

Revenue from contract sales for FY 2009 is adjusted per annual route contracts and is projected to increase. Contract revenues for FY 2009 through FY 2013 are projected to increase in accordance with annual projected changes in the Consumer Price Index (CPI).

Capital Projects Operating Budget Impacts

There is no operating impact within the current five-year capital improvement plan and future impacts will be built into the five-year plan as applicable.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

580 StarMetro Operating Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Salaries	5,050,362	5,291,749	5,305,027	5,469,285	5,642,112	5,811,384	5,985,718	6,165,297
Salary Enhancements	0	138,094	0	172,829	169,261	174,347	179,560	184,964
Temporary Wages	316,397	62,349	290,280	62,349	62,349	62,349	62,349	62,349
Overtime	1,085,481	229,776	635,149	239,341	249,193	259,340	259,340	259,340
Other Salary Items	31,373	65,419	65,419	53,358	53,358	53,358	53,358	53,358
Pension- Current	466,884	510,957	510,957	514,068	529,456	545,293	561,592	578,383
Pension- MAP	459,754	413,474	413,474	404,823	416,903	429,378	442,224	455,443
Mandatory Medicare	81,165	65,904	65,904	69,120	71,184	73,320	75,513	77,760
Health Benefits	660,076	801,243	801,243	844,221	886,392	931,287	977,817	1,026,705
Health Benefits-Retirees	33,169	184,543	184,543	35,826	36,899	38,006	39,146	40,321
Flex Benefits	309,568	336,832	336,832	342,792	342,792	342,792	342,792	342,792
Personnel Services	8,494,228	8,100,340	8,608,828	8,208,012	8,459,899	8,720,854	8,979,409	9,246,712
Advertising	50,292	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Cleaning & Laundry	40,210	40,560	40,560	33,834	33,834	33,834	33,834	33,834
Reproduction	51,055	68,150	68,150	207,939	207,939	207,939	207,939	207,939
Unclassified Professional Svcs	57,386	35,000	35,000	14,000	14,000	14,000	14,000	14,000
Building Repairs	24,679	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Equipment Repairs	24,736	35,000	35,000	8,125	8,125	8,125	8,125	8,125
Medical Services	450	0	0	0	0	0	0	0
Construction Services	6,212	0	0	5,000	5,000	5,000	5,000	5,000
Unclassified Contract Svcs	1,887,465	2,192,683	2,061,551	1,999,053	1,999,053	1,999,053	1,999,053	1,999,053
Computer Software	5,483	0	0	0	0	0	0	0
Environmental Contractual	10,383	19,800	19,800	15,000	15,000	15,000	15,000	15,000
Telephone	14,153	8,000	8,000	11,736	11,736	11,736	11,736	11,736
Food	3,301	4,000	4,000	2,000	2,000	2,000	2,000	2,000
Gasoline	96	0	0	0	0	0	0	0
Oil & Lubricants	52,674	46,000	46,000	55,000	55,000	55,000	55,000	55,000
Postage	4,858	4,500	4,500	4,200	4,200	4,200	4,200	4,200
Office Supplies	19,515	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Uniforms & Clothing	46,666	45,155	45,155	41,700	41,700	41,700	41,700	41,700
Unclassified Supplies	87,088	69,611	69,611	72,000	72,000	72,000	72,000	72,000
Non-Capitalized Furniture	11,695	0	0	0	0	0	0	0
Vehicle- Non-Garage	496,827	657,000	560,000	590,466	590,466	590,466	590,466	590,466
Building Supplies	38,238	0	0	30,000	30,000	30,000	30,000	30,000
Safety Materials & Supplies	171	0	0	0	0	0	0	0
Travel & Training	59,422	22,664	22,664	22,664	22,664	22,664	22,664	22,664
Journals & Books	1,945	500	500	300	300	300	300	300
Memberships	8,243	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Rent Expense- Bldg & Ops	268	0	0	1,400	1,400	1,400	1,400	1,400
Rent Expense- Machines	15,802	14,450	14,450	11,700	11,700	11,700	11,700	11,700
Unclassified Charges	21,750	0	0	1,200	1,200	1,200	1,200	1,200
Operating	3,041,060	3,355,073	3,126,941	3,219,317	3,219,317	3,219,317	3,219,317	3,219,317
Bad Debt Expense	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Other Services & Charges	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Human Resource Expense	171,561	197,582	197,582	207,230	213,447	219,850	226,446	233,239
Accounting Expense	104,210	78,007	78,007	83,929	95,303	98,162	101,107	104,140
Purchasing Expense	50,265	49,344	49,344	74,640	76,879	79,186	81,561	84,008
Information Systems Expense	472,786	449,239	449,239	499,508	440,631	453,850	467,465	481,489
Risk Management Expense	332,730	328,945	328,945	216,342	222,832	229,517	236,403	243,495
Radio Communications Expense	44,884	52,666	52,666	55,429	57,092	58,805	60,569	62,386
Revenue Collection Expense	37,481	22,191	22,191	28,326	29,176	30,051	30,953	31,881
Vehicle Garage Expense	9,823	7,074	7,074	1,760	1,813	1,867	1,923	1,981
Vehicle Replacement	175,835	171,436	171,436	219,780	249,076	307,684	307,684	307,684
Indirect Costs	419,154	397,462	397,462	484,440	498,973	513,942	529,360	529,360
Allocated Accounts	1,818,729	1,753,946	1,753,946	1,871,384	1,885,222	1,992,914	2,043,470	2,079,663

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

580 StarMetro Operating Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Utilities - Sewer	10,780	10,771	10,771	10,983	11,191	11,409	11,409	11,409
Utilities - Sanitation	9,578	7,432	7,432	7,432	7,432	7,432	7,432	7,432
Utilities - Stormwater	17,814	21,645	21,645	22,679	23,693	24,692	24,692	24,692
Utilities - Gas	16,293	26,052	26,052	26,052	26,052	26,052	26,052	26,052
Utilities - Water	6,001	6,551	6,551	6,680	6,806	6,940	6,940	6,940
Utilities - Electric	87,296	65,060	73,462	74,910	76,333	77,821	79,431	81,171
Utilities - Fire Services	819	829	829	829	829	829	829	829
Gasoline -StarMetro	1,515,346	1,654,283	2,177,000	2,181,700	2,219,427	2,219,427	2,219,427	2,219,427
Utilities and Other Expenses	1,663,928	1,792,623	2,323,742	2,331,265	2,371,763	2,374,602	2,376,212	2,377,952
Debt Service Transfer	10,363	10,837	10,837	10,834	10,846	10,836	14,351	14,348
Inter-Fund Transfer	10,386	0	111,670	0	0	0	0	0
Transfers	20,749	10,837	122,507	10,834	10,846	10,836	14,351	14,348
Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Federal Transit Adm- Operatr	857,107	500,800	500,800	500,800	500,800	500,800	500,800	500,800
Federal Transit Adm- Planninq	130,000	130,000	130,000	130,000	130,000	130,000	130,000	130,000
FTA 5309 Funds-Capital Grant	43,967	0	0	0	0	0	0	0
FTA Section 5307 Capital	2,935	0	0	0	0	0	0	0
FDOT Operating Assistance	986,840	963,930	1,063,930	1,069,684	1,108,278	1,038,526	1,069,681	1,069,681
Intergovernmental Revenue	2,020,849	1,594,730	1,694,730	1,700,484	1,739,078	1,669,326	1,700,481	1,700,481
Badqinq (Security ID)	1,603	0	0	0	0	0	0	0
Seven Day Unlimited Pass	125,148	109,670	109,670	133,510	137,515	141,641	145,980	150,267
Dial A Ride	72,422	80,916	80,916	84,153	87,519	91,020	94,659	94,659
CTC Revenue	1,822,022	1,704,619	1,704,619	1,738,711	1,738,711	1,756,098	1,756,098	1,756,098
Charter Service Revenue	55,995	74,160	74,160	35,000	35,000	35,000	35,000	35,000
Monthly Pass Revenue	136,153	122,217	122,217	164,539	169,475	174,559	179,796	185,190
FSU Fare Free Contract	230,669	253,897	253,897	0	0	0	0	0
FAMU Fare Free Contract	42,849	265,002	265,002	100,000	100,000	100,000	100,000	100,000
FSU Contract	1,267,875	1,284,177	1,284,177	2,109,344	2,172,624	2,304,937	2,374,085	2,445,307
FAMU Contract	374,763	424,707	424,707	456,104	469,787	483,880	498,397	513,349
Spirit Express Special Cash	17,705	44,000	44,000	44,000	44,000	44,000	44,000	44,000
Regular Fare Cash	675,690	686,810	746,203	792,330	808,345	824,855	841,520	858,617
Fuel Tax Rebate	148,334	142,983	142,983	133,586	133,586	133,586	133,586	133,586
Special Wheels Passes	1,998	1,000	1,000	1,000	1,000	1,000	1,000	1,000
One Day Unlimited Pass	25,039	95,327	95,327	114,958	117,259	120,776	124,399	124,399
Seven Day Reduced Unlimited	45,210	47,586	47,586	33,178	33,178	33,178	33,178	33,178
Reduced Fare Cash	2,630	110,000	110,000	0	0	0	0	0
Ten Ride Dial A Ride Card	70,718	62,884	62,884	65,118	66,420	69,077	71,840	71,840
Bus Advertising Revenue	91,040	94,116	94,116	98,822	103,763	108,951	108,951	108,951
TCC Fare Free Zone	147,127	154,500	154,500	137,919	142,056	146,318	150,747	155,229
Other Miscellaneous Revenue	20,179	0	0	15,000	15,000	15,000	15,000	15,000
Parking Lot Proceeds	3,750	0	0	5,000	5,000	5,000	5,000	5,000
Charges for Services	5,378,919	5,758,571	5,817,964	6,262,272	6,380,238	6,588,876	6,713,236	6,830,670
Interest	-126,795	0	0	0	0	0	0	0
Other Miscellaneous Revenue	46,331	0	0	0	0	0	0	0
Trans from Fund Bal - Encumb	26,731	0	0	0	0	0	0	0
Other Revenues	-53,733	0	0	0	0	0	0	0
Contribution From General Fund	7,694,659	7,661,518	8,425,270	7,680,056	7,829,731	8,062,321	8,221,042	8,408,841
Other Sources	7,694,659	7,661,518	8,425,270	7,680,056	7,829,731	8,062,321	8,221,042	8,408,841
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	15,040,694	15,014,819	15,937,964	15,642,812	15,949,047	16,320,523	16,634,759	16,939,992
Fund Total Revenue	15,040,694	15,014,819	15,937,964	15,642,812	15,949,047	16,320,523	16,634,759	16,939,992
Fund Balance	0	0	0	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

600 Solid Waste Fund

The city provides solid waste collection and disposal for more than 47,300 residential customers, 16,800 commercial customers, and 330 commercial recycling accounts. City resources are used to collect garbage, trash and recyclables from approximately half of the residential customers while the remaining customers receive garbage and trash service from a private contractor hired by the city.

Currently, the City is under a seven-year contract with Waste Pro of Florida, Inc. to provide residential solid waste services in the contracted area of the city. There are currently scheduled changes to the level of residential services at this time.

The Solid Waste Fund is operated on a full cost recovery basis. All operational costs and associated revenues are accounted for within the fund. Any year-end surplus realized by the fund is transferred to the rate stabilization reserve and may be appropriated in future years to defray operating cost increases.

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	4,907,685	5,125,319	5,326,351	5,476,317	5,631,787	5,791,823	5,957,301
Operating	5,104,250	5,037,568	5,143,920	5,286,366	5,379,298	5,584,083	5,721,735
Other Services & Charges	145,000	145,000	145,000	145,000	145,000	145,000	145,000
Capital Outlay	71,935	61,835	163,927	163,927	163,927	163,927	163,927
Allocated Accounts	4,248,752	5,153,973	5,146,068	5,336,419	5,588,574	5,724,492	5,864,486
Utilities and Other Expenses	5,433,173	6,384,896	6,424,226	6,469,079	6,275,208	6,497,012	6,673,755
Transfers	7,812	12,000	0	0	0	0	0
Contributions to Operations	136,256	138,641	151,472	164,674	176,084	184,761	191,527
Year End Adjustments	0	0	0	242,190	855,453	1,092,846	1,473,573
	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Revenues							
Charges for Services	18,761,600	20,191,757	22,292,635	23,184,340	24,111,714	25,076,182	26,079,231
Other Revenues	136,885	107,622	95,800	99,632	103,617	107,762	112,073
Other Sources	1,156,379	1,759,853	112,529	0	0	0	0
	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Summary							
Fund Total Expenditure	<u>20,054,864</u>	<u>22,059,232</u>	<u>22,500,964</u>	<u>23,283,972</u>	<u>24,215,331</u>	<u>25,183,944</u>	<u>26,191,304</u>
Fund Total Revenue	<u>20,054,864</u>	<u>22,059,232</u>	<u>22,500,964</u>	<u>23,283,972</u>	<u>24,215,331</u>	<u>25,183,944</u>	<u>26,191,304</u>
Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund Expenditures

The following assumptions are used to forecast Solid Waste Fund expenses.

Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 3.0% merit salary enhancement in FY 2009; general employee pension rates are 9.08% based on an actuarial study; matched annuity pension plan rates are 7.15% based on an actuarial study; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits.

Additionally, the future liability for other post employee benefits (retiree health care) is budgeted according to an actuarial study estimating the current expense and future benefit needs.

The rate studies approved March 26, 2008, recommended phased in increases from April of 2008 to FY 2010 for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

600 Solid Waste Fund

power charge rate and base rate will increase by 8.3% effective October 1, 2009. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

During fiscal year 2005, the disposal fee that the county charged to dispose city's municipal solid waste at the transfer station was \$27.80 per ton while the landfill rate was \$29.00 per ton. In fiscal year 2006, the county increased its transfer station fee to \$28.54 per ton and landfill remained the same at \$29.00. In fiscal year 2007, the county increased its disposal fee at both locations to \$34.00. Current expenditures for FY 2008 reflect an increase in the disposal rate from \$34.00 to \$36.00. Expenditures for FY 2009 assume a disposal rate increase of \$2.00 taking the cost per ton to \$38.00.

The contribution to the general fund is set in accordance with the city's financing policy. This requires solid waste to transfer $\frac{3}{4}$ of 1% (.0075) of the prior three-year average of gross revenues.

Fund Revenues

Projections of future revenue increases during fiscal years 2009 through 2013 assume continued residential and commercial customer growth. Revenues will also be positively impacted by favorable contract terms for the sale of recyclables. The sale price of recycled goods increased due to increased market value, the elimination of processing costs to the city for recycled materials, and the addition of recycling services provided to the state of Florida.

The Solid Waste Fund reflects revenue increases beginning in fiscal year 2009 and continuing through the out years. This increase will be generated by a 16% rate increase for commercial customers, along with an increase in residential garbage fees for additional container usage. For the out years, an annual consumer price index (CPI) adjustment to offset CPI increases in landfill tipping fees and contractual fees paid to Waste Pro is applied. The commercial rates will continue be analyzed to determine what adjustments, if any, are appropriate for future years based on the costs to provide services. Preliminary data from comparable local providers show that the city's commercial rates have not kept pace with current market rates.

Capital Projects Operating Budget Impacts

There are no operating impacts within the current five-year capital improvement plan resulting from capital projects. Any future impacts will be built into the five-year plan as applicable.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

600 Solid Waste Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Salaries	3,009,440	3,229,174	3,229,112	3,294,456	3,398,549	3,500,503	3,605,213	3,713,062
Salary Enhancements	0	152,985	152,985	172,753	170,599	173,654	176,800	180,039
Temporary Wages	82,878	71,008	71,008	45,998	45,998	45,998	45,998	45,998
Overtime	480,111	285,935	285,935	271,639	271,639	271,639	271,639	271,639
Other Salary Items	10,427	9,708	9,996	12,045	12,045	12,045	12,045	12,045
Pension- Current	277,011	311,988	311,988	321,327	330,659	340,162	349,957	360,050
Pension- MAP	261,992	249,830	249,830	290,843	298,114	305,597	313,305	321,252
Mandatory Medicare	36,772	33,323	33,323	38,430	39,464	40,509	41,607	42,734
Health Benefits	494,733	557,913	557,913	587,471	615,326	644,986	675,721	708,014
Health Benefits-Retirees	60,247	132,216	132,216	192,389	198,048	203,876	209,862	216,028
Flex Benefits	194,072	204,036	204,036	197,832	197,832	197,832	197,832	197,832
Vacancy factor of 3.0%	0	-113,023	-113,023	-98,832	-101,956	-105,014	-108,156	-111,392
Personnel Services	4,907,685	5,125,093	5,125,319	5,326,351	5,476,317	5,631,787	5,791,823	5,957,301
Advertising	106,666	116,000	116,228	115,940	115,999	62,273	116,000	116,000
Cleaning & Laundry	19,396	19,686	19,686	22,245	22,245	22,245	22,245	22,245
Reproduction	514	800	800	800	800	800	800	800
Building Repairs	9,754	14,000	7,800	20,000	20,000	20,000	20,000	20,000
Equipment Repairs	22,270	18,420	18,420	22,420	22,420	22,420	22,420	22,420
Unclassified Contract Svcs	4,831,193	4,704,886	4,716,889	4,806,824	4,949,211	5,095,869	5,246,927	5,384,579
Environmental Contractual	0	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Telephone	1,959	4,350	10,986	6,600	6,600	6,600	6,600	6,600
Chem-Med-Lab	6,095	6,280	6,510	6,280	6,280	6,280	6,280	6,280
Food	38	0	0	0	0	0	0	0
Office Supplies	9,267	14,339	14,339	14,339	14,339	14,339	14,339	14,339
Uniforms & Clothing	12,239	20,209	20,209	23,021	23,021	23,021	23,021	23,021
Unclassified Supplies	46,247	74,400	74,400	74,150	74,150	74,150	74,150	74,150
Travel & Training	12,088	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Journals & Books	1,758	1,588	1,588	1,588	1,588	1,588	1,588	1,588
Memberships	1,042	1,461	1,461	1,461	1,461	1,461	1,461	1,461
Rent Expense- Machines	15,583	11,252	11,252	11,252	11,252	11,252	11,252	11,252
Unclassified Charges	8,142	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Operating	5,104,250	5,024,671	5,037,568	5,143,920	5,286,366	5,379,298	5,584,083	5,721,735
Bad Debt Expense	145,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000
Other Services & Charges	145,000	145,000	145,000	145,000	145,000	145,000	145,000	145,000
Office Equipment	773	0	0	0	0	0	0	0
Vehicle Equipment	19,189	0	0	0	0	0	0	0
Unclassified Equipment	51,973	61,835	61,835	163,927	163,927	163,927	163,927	163,927
Capital Outlay	71,935	61,835	61,835	163,927	163,927	163,927	163,927	163,927
Human Resource Expense	111,480	122,656	122,656	122,505	126,180	129,966	133,865	137,880
Accounting Expense	65,782	58,713	58,713	117,741	121,273	124,911	128,659	132,518
Purchasing Expense	20,967	29,416	29,416	19,797	20,391	21,003	21,633	22,282
Information Systems Expense	295,852	193,600	193,600	273,920	282,138	290,601	299,320	308,299
Risk Management Expense	346,297	238,167	238,167	183,210	188,706	194,367	200,199	206,204
Radio Communications Expense	28,498	35,595	35,595	35,045	36,096	37,179	38,295	39,443
Revenue Collection Expense	51,539	49,188	49,188	54,526	56,162	57,847	59,582	61,369
Utility Services Expense	551,431	896,364	896,364	823,359	848,060	873,502	899,707	926,698
Environmental	0	0	0	107,065	106,775	109,978	113,277	116,675
Energy Services	15,626	11,761	11,761	13,400	13,802	14,216	14,216	14,216
Vehicle Garage Expense	2,021,758	2,756,187	2,756,187	1,474,229	1,518,456	1,564,010	1,610,930	1,659,258
Vehicle Fuel	0	0	0	1,045,938	1,077,316	1,109,636	1,142,925	1,177,212
Vehicle Replacement	405,269	405,050	405,050	490,762	544,956	653,368	653,368	653,368
Indirect Costs	334,254	357,276	357,276	384,571	396,108	407,991	408,519	409,062
Allocated Accounts	4,248,752	5,153,973	5,153,973	5,146,068	5,336,419	5,588,574	5,724,492	5,864,486
Utilities - Sewer	5,062	10,179	10,179	10,380	10,577	10,783	10,783	10,783
Utilities - Sanitation	5,383,142	6,328,337	6,328,337	6,366,429	6,410,059	6,214,910	6,436,023	6,612,021
Utilities - Stormwater	6,661	7,370	7,370	7,715	8,060	8,420	8,420	8,420
Utilities - Gas	3,875	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Utilities - Water	1,796	3,657	3,657	3,729	3,800	3,874	3,874	3,874
Utilities - Electric	32,013	39,621	31,489	32,109	32,719	33,357	34,048	34,793
Utilities - Fire Services	623	864	864	864	864	864	864	864
Utilities and Other Expenses	5,433,173	6,393,028	6,384,896	6,424,226	6,469,079	6,275,208	6,497,012	6,673,755

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

600 Solid Waste Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Inter-Fund Transfer	7,812	12,000	12,000	0	0	0	0	0
Transfers	7,812	12,000	12,000	0	0	0	0	0
Contribution to General Fund	136,256	138,641	138,641	151,472	164,674	176,084	184,761	191,527
Contributions to Operations	136,256	138,641	138,641	151,472	164,674	176,084	184,761	191,527
Transfer to Rate Stabiliz	0	0	0	0	242,190	855,453	1,092,846	1,473,573
Year End Adjustments	0	0	0	0	242,190	855,453	1,092,846	1,473,573
Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Two Dav Residential Roll-Out	35,005	17,618	72,296	72,883	75,799	78,830	81,984	85,263
Resid Solid Waste Misc Fees	7,812	6,301	6,301	19,452	20,230	21,039	21,881	22,756
Residential Garbage Fees	8,502,308	8,800,000	8,563,020	8,877,780	9,232,891	9,602,207	9,986,295	10,385,747
Comm Solid Waste Misc Fees	31,095	30,000	81,100	83,641	86,987	90,467	94,085	97,849
Solid Waste Late Payment Chq	60,361	65,010	83,000	83,106	86,430	89,888	93,483	97,222
Commerical Sanitation Fees-9	414,321	413,288	413,288	432,010	449,290	467,262	485,952	505,390
Comm Garbage Fees- Forktaine	5,194,508	5,200,000	5,243,002	6,118,273	6,363,004	6,617,524	6,882,225	7,157,514
Comm Sanitation Rearload Fee	169,915	161,526	182,198	198,596	206,540	214,801	223,393	232,329
Comm Garbage Fees- Roll-Off	2,074,973	1,905,654	2,849,252	2,982,929	3,102,246	3,226,336	3,355,389	3,489,605
Comm Sanitation Fees- Compac	34,784	35,102	44,700	108,032	112,354	116,848	121,522	126,383
Comm Sanitation- Multi-Famil	1,343,102	1,350,000	1,329,962	2,481,960	2,581,238	2,684,488	2,791,867	2,903,542
Commercial Trash Collection	82,757	90,000	84,400	166,390	173,045	179,967	187,166	194,653
Comm Roll-Off Special Servic	95,569	102,787	136,172	138,824	144,377	150,152	156,158	162,405
Recycling Fees	232,526	238,606	235,562	0	0	0	0	0
Sale of Recyclables	484,507	475,000	866,874	528,129	549,254	571,224	594,073	617,836
Other Miscellaneous Revenue	9,138	100,000	630	630	655	681	709	737
Forfeited Discounts	-11,081	0	0	0	0	0	0	0
Charges for Services	18,761,600	18,990,892	20,191,757	22,292,635	23,184,340	24,111,714	25,076,182	26,079,231
Interest	81,913	95,000	107,222	95,000	98,800	102,752	106,862	111,137
Other Miscellaneous Revenue	17	0	400	800	832	865	900	936
Trans from Fund Bal - Encumb	54,955	0	0	0	0	0	0	0
Other Revenues	136,885	95,000	107,622	95,800	99,632	103,617	107,762	112,073
Xfer from Solid Waste Reserve	1,156,379	2,968,349	1,759,853	112,529	0	0	0	0
Other Sources	1,156,379	2,968,349	1,759,853	112,529	0	0	0	0
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	20,054,864	22,054,241	22,059,232	22,500,964	23,283,972	24,215,331	25,183,944	26,191,304
Fund Total Revenue	20,054,864	22,054,241	22,059,232	22,500,964	23,283,972	24,215,331	25,183,944	26,191,304
Fund Balance	0	0	0	0	0	0	0	0

605 Stormwater Fund

The city operates a stormwater utility with a customer base of roughly 74,000 residential customers and 6,600 non-residential customers. Non-residential customers generate more than half of fund revenues. The fund is comprised of three units - Management, Maintenance, and Street Sweeping, the latter two are housed in the Public Works Department, with Management in Underground Utilities. The Management unit is responsible for a number of activities, including administration of the stormwater utility, development of rates, construction of utility infrastructure, and meeting federal and state environmental requirements. The Maintenance unit is located within the Streets and Drainage maintenance division and is responsible for maintenance of stormwater drains and city-owned stormwater ponds. The third unit is the Street Sweeping unit and is responsible for keeping all city streets clean of trash and debris.

Stormwater service is provided on a full cost recovery basis with associated revenues and expenditures accounted for within the Stormwater Fund. Rates are based on an equivalent residential unit (ERU), the base for each residential unit. Commercial rates are established in multiples of the ERU, with the actual amount dependent on the impervious area at the customer's physical location.

The City Commission approved an ordinance change on March 9, 2005 to increase the stormwater fee by \$.34 per ERU for five years to implement the stormwater pollution reduction program (SPRP), beginning in fiscal year 2006. SPRP is designed to reduce pollution in stormwater runoff, with the ultimate goal of preserving the water quality in community lakes.

In August 2006, the Florida Department of Transportation (FDOT) notified the city that it would no longer pay the city's stormwater fee. FDOT ceased making payments in September 2006. The lost revenue from FDOT is less than \$12,000 per year, but the precedent of a state agency determining that it is not required to pay the stormwater fee could be significant. There is a potential impact of \$1 million if other state agencies follow suit.

In fiscal year 2007, the existing street sweeping crew was shifted from the General Fund to the Stormwater Fund. Based on a survey conducted by the city's Streets and Drainage division, a large number of municipalities within the State of Florida use their Stormwater Fund to fully or partially fund street sweeping operations. This trend is directly related to the National Pollution Discharge Elimination System (NPDES) permit program, which controls water pollution by regulating point sources that discharge pollutants. Each program utilizes current revenues to fund operating expenditures and a combination of current revenues and stormwater repair, replacement, and improvement funding to finance on-going major and minor capital improvements.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

605 Stormwater Fund

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	4,486,593	4,982,528	4,780,343	4,922,307	5,069,489	5,221,341	5,378,275
Operating	297,135	507,411	518,434	531,474	563,344	563,344	563,344
Other Services & Charges	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Capital Outlay	40,404	46,110	46,110	46,110	46,110	46,110	46,110
Allocated Accounts	2,483,678	2,970,391	2,962,477	3,087,203	3,216,864	3,306,683	3,399,196
Utilities and Other Expenses	134,417	163,825	163,825	163,825	163,825	163,825	163,825
Transfers	5,154,225	2,566,109	6,505,698	2,095,735	6,117,729	5,177,247	626,006
Contributions to Operations	133,384	135,834	458,949	463,201	467,585	472,108	472,108
Year End Adjustments	1,170,579	3,321,044	445,936	5,251,665	1,235,270	2,529,102	6,830,896
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Charges for Services	13,960,415	14,740,997	15,941,772	16,621,520	16,940,216	17,539,760	17,539,760
Other Revenues	0	12,255	0	0	0	0	0
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	13,960,415	14,753,252	15,941,772	16,621,520	16,940,216	17,539,760	17,539,760
Fund Total Revenue	13,960,415	14,753,252	15,941,772	16,621,520	16,940,216	17,539,760	17,539,760
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

The following assumptions are used to project expenses in the Stormwater Fund:

Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 3.0% merit salary enhancement in FY 2009; general employee pension rates are 9.08% based on an actuarial study; matched annuity pension plan rates are 7.15% based on an actuarial study; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits. Additionally, the future liability for other post employee benefits (retiree health care) is budgeted according to an actuarial study estimating the current expense and future benefit needs.

Utilities and Other Expenses category costs for fiscal year 2009 include rate studies approved March 26, 2008, which include phased-in increases from April of 2008 to FY 2010 for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased power charge rate and base rate will increase by 8.3% effective October 1, 2009. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

The transfer to the General Fund to support two stormwater operating technicians located in the Growth Management Department, increases 3.0% annually in fiscal years 2009 through 2013.

Fund Revenues

Estimated revenues in the Stormwater Fund are based on projected residential and commercial fees. On March 9, 2005, the City Commission approved a phased increase in the residential stormwater fee to fund the Stormwater Pollution Reduction Program (SPRP). This change increases the amount that residential customers pay by \$0.34 equivalent residential unit (ERU) per month, which is roughly \$4.00 per year. Tenets of the city's financing policy allow annual adjustments equivalent to the consumer price index (CPI) for the prior year. Projections incorporating consumer price index adjustments are based on data provided by the Governor's Office of Planning and Budgeting. The city has decided not to pursue the CPI increase in FY 2009.

605 Stormwater Fund

Contract payments from the Florida Department of Transportation (FDOT) and Leon County to perform contract work and sweep all city curbs and gutter roadways are included in fiscal year 2009.

Capital Projects Operating Budget Impacts

There are several flood mitigation projects, which will have minor operating impacts when completed. Other capital projects such as the Total Maximum Daily Load (TMDL) and Stormwater Pollution Reduction Program (SPRP) will potentially have a significant impact on the operating budget in future years, but will be identified as the individual projects near completion.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

605 Stormwater Fund

Expenditures	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Salaries	3,298,006	3,509,012	3,400,336	3,667,405	3,783,243	3,896,676	4,013,534	4,133,876
Capitalized Waqes	-40,994	-4,264	-4,264	-581,437	-598,753	-616,588	-634,957	-653,878
Salary Enhancements	0	91,540	0	115,841	113,448	116,841	120,354	123,966
Temporary Waqes	36,288	81,902	81,902	75,862	78,138	80,482	82,896	85,383
Overtime	42,861	65,810	65,810	65,610	65,610	65,610	65,610	65,610
Capitalized Overtime	-14,389	-9,000	-9,000	-11,505	-11,505	-11,505	-11,505	-11,505
Other Salary Items	1,560	1,560	1,560	1,560	1,560	1,560	1,560	1,560
Pension- Current	301,741	335,912	335,912	343,494	353,799	364,407	375,337	386,592
Pension- MAP	248,017	271,827	271,827	270,489	278,600	286,946	295,550	304,415
Mandatory Medicare	40,102	44,786	44,786	47,566	48,993	50,460	51,978	53,540
Health Benefits	401,364	478,423	478,423	490,393	514,887	540,940	567,970	596,367
Health Benefits-Retirees	1,976	129,680	129,680	219,532	222,228	225,004	227,864	230,809
Flex Benefits	170,059	185,556	185,556	185,556	185,556	185,556	185,556	185,556
Vacancy factor of 3.0%	0	-125,356	0	-110,023	-113,497	-116,900	-120,406	-124,016
Personnel Services	4,486,593	5,057,388	4,982,528	4,780,343	4,922,307	5,069,489	5,221,341	5,378,275
Advertising	951	2,873	2,873	2,873	2,873	2,873	2,873	2,873
Cleaning & Laundry	18,180	19,084	19,084	19,084	19,084	19,084	19,084	19,084
Reproduction	295	800	800	800	800	800	800	800
Building Repairs	0	7,269	7,269	7,269	7,269	7,269	7,269	7,269
Equipment Repairs	47,570	25,914	25,914	25,860	25,860	25,860	25,860	25,860
Unclassified Contract Svcs	117,496	206,373	206,373	242,073	255,113	286,983	286,983	286,983
Computer Software	19,776	14,480	14,480	17,600	17,600	17,600	17,600	17,600
Telephone	3,862	8,754	8,754	8,754	8,754	8,754	8,754	8,754
Chem-Med-Lab	0	38,498	38,498	37,537	37,537	37,537	37,537	37,537
Food	224	440	440	440	440	440	440	440
Office Supplies	8,458	9,383	9,383	9,383	9,383	9,383	9,383	9,383
Uniforms & Clothing	10,096	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Unclassified Supplies	46,302	69,244	69,244	69,244	69,244	69,244	69,244	69,244
Building Supplies	2,448	0	0	0	0	0	0	0
Safety Materials & Supplies	241	0	0	0	0	0	0	0
Travel & Training	9,800	8,838	8,838	8,838	8,838	8,838	8,838	8,838
Journals & Books	1,176	1,613	1,613	1,613	1,613	1,613	1,613	1,613
Memberships	3,893	4,281	4,281	4,281	4,281	4,281	4,281	4,281
Rent Expense- Bldq & Ops	0	69,787	69,787	45,153	45,153	45,153	45,153	45,153
Rent Expense- Machines	6,368	5,280	5,280	3,132	3,132	3,132	3,132	3,132
Operating	297,135	507,411	507,411	518,434	531,474	563,344	563,344	563,344
Bad Debt Expense	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Other Services & Charges	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Computer Equipment	4,875	0	0	0	0	0	0	0
Unclassified Equipment	35,529	46,110	46,110	46,110	46,110	46,110	46,110	46,110
Capital Outlay	40,404	46,110	46,110	46,110	46,110	46,110	46,110	46,110
Human Resource Expense	91,044	97,151	97,151	102,399	105,471	108,635	111,894	115,251
Accounting Expense	47,789	44,102	44,102	43,767	49,700	51,191	52,726	54,308
Purchasing Expense	51,509	32,070	32,070	29,044	29,915	30,813	31,737	32,689
Information Systems Expense	309,052	200,959	200,959	323,555	285,418	293,981	302,800	311,884
Risk Management Expense	0	0	0	76,001	78,281	80,629	83,048	85,540
Radio Communications Expense	4,987	5,085	5,085	5,007	5,157	5,312	5,471	5,635
Revenue Collection Expense	36,081	35,180	35,180	42,264	43,532	44,838	46,183	47,569
Utility Services Expense	510,994	1,073,769	1,073,769	574,867	654,742	674,384	694,616	715,454
Vehicle Garage Expense	821,912	691,057	691,057	583,397	600,899	618,926	637,494	656,618
Vehicle Fuel	0	0	0	303,241	312,338	321,708	331,360	341,300
Vehicle Replacement	127,384	124,196	124,196	159,219	180,443	222,901	222,901	222,901
Indirect Costs	482,927	666,822	666,822	719,716	741,307	763,546	786,452	810,046
Allocated Accounts	2,483,678	2,970,391	2,970,391	2,962,477	3,087,203	3,216,864	3,306,683	3,399,196
Utilities - Sewer	4,905	930	930	930	930	930	930	930
Utilities - Sanitation	125,502	161,359	161,359	161,359	161,359	161,359	161,359	161,359
Utilities - Water	4,010	1,536	1,536	1,536	1,536	1,536	1,536	1,536
Utilities and Other Expenses	134,417	163,825	163,825	163,825	163,825	163,825	163,825	163,825

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

605 Stormwater Fund

Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Debt Service Transfer	0	26,109	26,109	32,698	32,735	32,704	43,311	43,304
Inter-Fund Transfer	5,154,225	2,540,000	2,540,000	6,473,000	2,063,000	6,085,025	5,133,936	582,702
Transfers	5,154,225	2,566,109	2,566,109	6,505,698	2,095,735	6,117,729	5,177,247	626,006
Contribution to General Fund	133,384	135,834	135,834	458,949	463,201	467,585	472,108	472,108
Contributions to Operations	133,384	135,834	135,834	458,949	463,201	467,585	472,108	472,108
Transfer to RR&I	1,170,579	3,404,588	3,321,044	445,936	5,251,665	1,235,270	2,529,102	6,830,896
Year End Adjustments	1,170,579	3,404,588	3,321,044	445,936	5,251,665	1,235,270	2,529,102	6,830,896
Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Residential Stormwater	6,322,465	6,763,997	6,687,782	7,198,923	7,695,101	7,845,155	8,179,782	8,179,782
Commercial Stormwater	7,409,679	7,925,229	7,819,608	8,434,820	8,617,051	8,785,083	9,050,000	9,050,000
Forfeited Discounts	34,326	28,603	39,780	29,941	31,280	31,890	31,890	31,890
FDOT ROW Maintenance Contrac	146,327	146,327	146,327	177,906	177,906	177,906	177,906	177,906
Leon County Street Sweeping	47,618	47,500	47,500	100,182	100,182	100,182	100,182	100,182
Charges for Services	13,960,415	14,911,656	14,740,997	15,941,772	16,621,520	16,940,216	17,539,760	17,539,760
Interest	0	0	12,255	0	0	0	0	0
Other Revenues	0	0	12,255	0	0	0	0	0
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	13,960,415	14,911,656	14,753,252	15,941,772	16,621,520	16,940,216	17,539,760	17,539,760
Fund Total Revenue	13,960,415	14,911,656	14,753,252	15,941,772	16,621,520	16,940,216	17,539,760	17,539,760
Fund Balance	0	0	0	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

615 Golf Course Fund

The Tallahassee Parks, Recreation & Neighborhood Affairs Department manages the Golf Course Fund. The fund accounts for the assets, operation, and maintenance of an 18-hole, city-owned golf course at Hilaman Park. The City of Tallahassee also owns a smaller 9-hole course known as the Jake Gaither Golf Course. Prior to October 1998, the Gaither Course was included in the Golf Course Fund. This course currently is treated as a recreational program with revenues and expenses budgeted in the General Fund.

Based on the findings of a 1998 internal audit, certain aspects of Hilaman's financial operation were modified to allow the course to operate as a private venture rather than as a municipal enterprise. In FY99, the Golf Fund was exempted from city allocated costs (accounting, read-bill-collect, purchasing, etc.) with the exception of garage and indirect charges that were based on a percentage of revenues. As a result of the city's fee study for the FY 2006 indirect costs, the methodology formerly used to determine the indirect costs for the Golf Fund was discontinued. Indirect costs for the Golf Fund are based on a fee study conducted in fiscal year 2006 and include an annual three percent increase.

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	559,022	549,068	589,748	603,529	617,806	632,525	647,726
Operating	164,797	199,621	234,001	234,029	234,058	234,088	234,119
Capital Outlay	18,338	20,000	20,000	20,000	20,000	20,000	20,000
Allocated Accounts	79,833	30,327	21,216	22,135	23,434	24,022	24,022
Utilities and Other Expenses	198,977	235,240	238,177	241,063	244,081	246,329	248,758
Transfers	104,591	121,943	37,347	52,367	52,350	57,978	57,973
Year End Adjustments	0	17,199	2,053	64,354	66,086	63,617	45,961
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Charges for Services	923,854	1,028,499	1,139,213	1,234,081	1,254,351	1,275,026	1,275,026
Other Revenues	27,560	3,264	3,329	3,396	3,464	3,533	3,533
Other Sources	174,144	190,838	0	0	0	0	0
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	<u>1,125,558</u>	<u>1,173,398</u>	<u>1,142,542</u>	<u>1,237,477</u>	<u>1,257,815</u>	<u>1,278,559</u>	<u>1,278,559</u>
Fund Total Revenue	<u>1,125,558</u>	<u>1,222,601</u>	<u>1,142,542</u>	<u>1,237,477</u>	<u>1,257,815</u>	<u>1,278,559</u>	<u>1,278,559</u>
Fund Balance	<u>0</u>	<u>49,203</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Fund Expenditures

Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 3.0% merit salary enhancement in FY 2009; general employee pension rates are 9.08% based on an actuarial study; matched annuity pension plan rates are 7.15% based on an actuarial study; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits. Additionally, the future liability for other post employee benefits (retiree health care) is budgeted according to an actuarial study estimating the current expense and future benefit needs.

The rate studies approved March 26, 2008, recommended phased-in increases from April of 2008 to FY 2010 for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased power charge rate and base rate will increase by 8.3% effective October 1, 2008. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

The debt service transfer or internal loan pool (ILP) for Hilaman will be paid off in FY09. This results in a

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

615 Golf Course Fund

reduction of \$84,596. The remaining \$17,347 represents the amount for Johnson Control.

Capital outlay is held constant at \$20,000 for FY 2009 through FY 2013.

Fund Revenues

Revenue projections are based on the consumer price index projections provided by the Governor's Office of Planning and Budgeting.

Revenue projections for fiscal years 2009 through 2013 reflect a slight increase in the number of golf rounds played. Additional revenue increases for green fees and cart fees are \$75,000 for FY09, with an increase to \$150,000 in FY10-12.

A \$2.00 surcharge per round/per person is reflected in revenue account 347225. The FY08 actual revenue collected for this surcharge was \$62,033.

Historically, a transfer from the General Fund covers any operating deficit in the Golf Fund. However, there is currently no General Fund transfer planned in FY09 - FY13. Surplus funds in the Golf RR&I account, as available, are used to cover any projected deficit.

Capital Projects Operating Budget Impacts

There is no operating impact within the current five-year capital improvement plan and future impacts will be built into the five-year plan as applicable.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

615 Golf Course Fund

Expenditures	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Salaries	306,050	333,445	318,117	335,324	345,916	356,296	366,986	377,996
Salary Enhancements	0	8,703	8,703	10,595	10,377	10,688	11,011	11,341
Temporary Wages	108,641	132,997	110,000	132,997	132,997	132,997	132,997	132,997
Overtime	4,823	2,354	2,354	2,236	2,236	2,236	2,236	2,236
Other Salary Items	6,303	1,170	1,170	1,045	1,045	1,045	1,045	1,045
Pension- Current	32,997	32,034	32,034	31,505	32,446	33,419	34,417	35,446
Pension- MAP	27,424	25,920	25,920	24,808	25,551	26,314	27,103	27,912
Mandatory Medicare	6,733	5,026	5,026	5,078	5,230	5,385	5,543	5,709
Health Benefits	46,912	38,460	38,460	37,785	39,674	41,680	43,762	45,949
Flex Benefits	19,140	18,954	18,954	18,435	18,435	18,435	18,435	18,435
Vacancy factor of 3.0%	0	-11,670	-11,670	-10,060	-10,378	-10,689	-11,010	-11,340
Personnel Services	559,022	587,393	549,068	589,748	603,529	617,806	632,525	647,726
Advertising	9,345	4,000	2,500	4,000	4,000	4,000	4,000	4,000
Cleaning & Laundry	2,292	3,279	2,487	3,279	3,279	3,279	3,279	3,279
Reproduction	440	3,524	500	3,524	3,524	3,524	3,524	3,524
Unclassified Professional Svcs	1,981	12,900	2,500	12,900	12,900	12,900	12,900	12,900
Building Repairs	2,749	5,200	2,300	5,200	5,200	5,200	5,200	5,200
Equipment Repairs	36,866	23,900	23,100	23,900	23,900	23,900	23,900	23,900
Unclassified Contract Svcs	3,268	3,508	3,950	3,535	3,563	3,592	3,622	3,653
Telephone	-1	0	0	0	0	0	0	0
Chem-Med-Lab	18,790	31,368	20,668	31,368	31,368	31,368	31,368	31,368
Gasoline	0	3,960	3,960	3,960	3,960	3,960	3,960	3,960
Oil & Lubricants	18	0	0	0	0	0	0	0
Office Supplies	2,264	2,870	2,050	2,870	2,870	2,870	2,870	2,870
Uniforms & Clothing	667	2,562	1,350	2,562	2,562	2,562	2,562	2,562
Unclassified Supplies	58,499	61,219	59,219	61,219	61,219	61,219	61,219	61,219
Vehicle- Non-Garage	0	49,000	49,000	49,000	49,000	49,000	49,000	49,000
Travel & Training	446	912	912	912	912	912	912	912
Journals & Books	172	75	75	75	75	75	75	75
Memberships	1,810	1,510	1,510	1,510	1,510	1,510	1,510	1,510
Rent Expense- Machines	600	1,988	1,988	1,988	1,988	1,988	1,988	1,988
Unclassified Charges	24,590	21,552	21,552	22,199	22,199	22,199	22,199	22,199
Operating	164,797	233,327	199,621	234,001	234,029	234,058	234,088	234,119
Unclassified Equipment	18,338	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Capital Outlay	18,338	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Revenue Collection Expense	0	3,311	3,311	0	0	0	0	0
Vehicle Garage Expense	21,126	6,401	6,401	0	0	0	0	0
Vehicle Replacement	2,185	2,130	2,130	2,731	3,095	3,823	3,823	3,823
Indirect Costs	56,522	67,688	18,485	18,485	19,040	19,611	20,199	20,199
Allocated Accounts	79,833	79,530	30,327	21,216	22,135	23,434	24,022	24,022
Utilities - Sewer	1,628	1,539	1,539	1,569	1,599	1,630	1,630	1,630
Utilities - Sanitation	3,923	4,056	4,056	4,056	4,056	4,056	4,056	4,056
Utilities - Stormwater	16,499	17,309	17,309	18,136	18,947	19,794	19,794	19,794
Utilities - Water	2,181	3,067	3,067	3,127	3,186	3,248	3,248	3,248
Utilities - Electric	62,455	47,700	102,532	104,552	106,538	108,616	110,864	113,293
Utilities - Fire Services	1,455	1,737	1,737	1,737	1,737	1,737	1,737	1,737
COGS - Other	110,836	105,000	105,000	105,000	105,000	105,000	105,000	105,000
Utilities and Other Expenses	198,977	180,408	235,240	238,177	241,063	244,081	246,329	248,758
Debt Service Transfer	84,591	101,943	101,943	17,347	17,367	17,350	22,978	22,973
RR&I Transfer	20,000	20,000	20,000	20,000	35,000	35,000	35,000	35,000
Transfers	104,591	121,943	121,943	37,347	52,367	52,350	57,978	57,973
Transfer to RR&I	0	0	17,199	2,053	64,354	66,086	63,617	45,961
Year End Adjustments	0	0	17,199	2,053	64,354	66,086	63,617	45,961

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

615 Golf Course Fund

Revenues	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Park Concessions	86,666	87,670	87,670	89,423	91,212	93,036	94,897	94,897
Hilaman Improvement Surchara	0	0	0	71,000	71,000	71,000	71,000	71,000
Hilaman Gift Certificate Sal	15,263	11,067	11,067	11,288	11,514	11,744	11,979	11,979
Hilaman Gift Cert. Redeemed	-12,508	0	0	0	0	0	0	0
Hilaman Green Fees	359,414	413,046	393,046	420,559	465,723	473,539	481,512	481,512
Hilaman Annual Golf Fees	35,741	38,524	38,524	39,295	40,081	40,882	41,700	41,700
Hilaman Golf Cart Fees	307,090	354,633	354,633	361,219	405,193	411,805	418,546	418,546
Hilaman Driving Range Fee	32,129	28,042	28,042	28,603	29,175	29,758	30,353	30,353
Hilaman Other Revenues	15,492	14,571	14,571	14,862	15,159	15,463	15,772	15,772
Hilaman Pro Shop Sales	84,072	99,733	99,733	101,727	103,762	105,837	107,954	107,954
Hilaman Non-Golf Activity Fee	335	1,213	1,213	1,237	1,262	1,287	1,313	1,313
Pre-employment testing fees	160	0	0	0	0	0	0	0
Charges for Services	923,854	1,048,499	1,028,499	1,139,213	1,234,081	1,254,351	1,275,026	1,275,026
Interest	4,505	3,264	3,264	3,329	3,396	3,464	3,533	3,533
Trans from Fund Bal - Encumb	23,055	0	0	0	0	0	0	0
Other Revenues	27,560	3,264	3,264	3,329	3,396	3,464	3,533	3,533
Contribution From General Fund	174,144	170,838	190,838	0	0	0	0	0
Other Sources	174,144	170,838	190,838	0	0	0	0	0
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	1,125,558	1,222,601	1,173,398	1,142,542	1,237,477	1,257,815	1,278,559	1,278,559
Fund Total Revenue	1,125,558	1,222,601	1,222,601	1,142,542	1,237,477	1,257,815	1,278,559	1,278,559
Fund Balance	0	0	49,203	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

840 Cemetery Fund

The five city owned and maintained cemeteries are Old City Cemetery, which has historic significance dating back to the late 1820s, Oakland, Roselawn, Greenwood, and Southside. The cemeteries consist of 133 acres; however, the remaining inventory of grave space available for sale is very limited. Currently, Southside is the only location with available space. There are approximately 360 additional burials per year.

The Cemetery Perpetual Care Trust was established in 1985 to provide for long-term maintenance. Funding for the trust was \$100,000 over a five-year period. Appropriations were provided by an initial lump sum from fiscal year 1986 surplus year-end revenues.

A perpetual maintenance fee of \$40 per space, collected at the time of plot sale, was implemented in fiscal year 1987 to help reduce the long-term cost of the cemetery program. Until 1997, revenues collected from the sale of grave spaces accrued to the General Fund. These revenues, along with interest earnings, began accruing to the Cemetery Fund in 1997, and are the source of funding for cemetery maintenance operations into perpetuity.

<u>Expenditures</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Personnel Services	150,563	161,016	188,035	193,628	199,425	205,403	211,581
Operating	140,132	158,280	158,280	158,280	158,280	158,280	158,280
Allocated Accounts	29,487	33,193	65,297	66,955	69,778	71,724	73,729
Utilities and Other Expenses	19,314	18,168	18,305	18,425	18,566	18,707	18,858
Contributions to Operations	0	0	26,086	26,767	27,570	28,397	29,249
Year End Adjustments	42,276	0	0	0	0	0	0
<u>Revenues</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Charges for Services	91,585	66,000	28,659	20,062	13,031	13,031	13,031
Other Revenues	290,188	252,880	292,000	296,000	296,000	296,000	296,000
Other Sources	0	51,777	135,344	147,993	164,588	173,480	182,666
<u>Fund Summary</u>	<u>FY 2007 Actual</u>	<u>FY 2008 Estimate</u>	<u>FY 2009 Budget</u>	<u>FY 2010 Budget</u>	<u>FY 2011 Budget</u>	<u>FY 2012 Budget</u>	<u>FY 2013 Budget</u>
Fund Total Expenditure	381,773	370,657	456,003	464,055	473,619	482,511	491,697
Fund Total Revenue	381,773	370,657	456,003	464,055	473,619	482,511	491,697
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

The following assumptions were used to forecast Cemetery Fund expenses.

- Salaries for general employees are adjusted for a 3.0% merit salary enhancement in FY 2009; general employee pension rates are 9.08% based on an actuarial study; matched annuity pension plan rates are 7.15% based on an actuarial study; health care rates increased by 5.03% in FY09; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries and benefits. Additionally, the future liability for other post employee benefits (retiree health care) is budgeted according to an actuarial study estimating the current expense and future benefit needs.

- The rate studies approved March 26, 2008, recommended phased in increases from April of 2008 to FY 2010 for sewer services at rates of 15%, 14% and 14%. A water rate increase of 12.9% will be implemented effective January 1, 2009, and by an additional 11% in FY 2011. The average residential customer natural gas bill increased by \$2.50 on April 1, 2008, and will increase by \$1.10 on October 1, 2009. The electric fuel/purchased power charge rate and base rate will increase by 8.3% effective October 1, 2008. The base rate increase is in line with the city commission's decision two years ago to allow the utility to automatically adjust costs other than fuel in line with the increase in construction, maintenance and other costs.

840 Cemetery Fund

Fund Revenues

Revenue projections for fiscal year 2009 are based on actual sales in fiscal year 2008 through February 2008 (79 spaces - \$32,976 including perpetual fees and recording costs). There are approximately 1,800 grave spaces available for sale at Southside Cemetery and there are approximately 200 spaces sold there per year.

Declining inventory, pending development of additional cemetery space, will create a dependence on the Perpetual Care Trust beginning in fiscal year 2008 and continuing into future years.

Capital Projects Operating Budget Impacts

There is no operating impact within the current five-year capital improvement plan and future impacts will be built into the five-year plan as applicable.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

840 Cemetery Fund

Expenditures	FY 2007 Actual	FY 2008 Adopted	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Salaries	107,163	98,488	97,611	121,649	125,492	129,258	133,135	137,129
Salary Enhancements	0	2,570	0	4,389	4,327	4,456	4,590	4,728
Temporary Wages	6,613	17,680	17,680	0	0	0	0	0
Overtime	2,056	6,550	6,550	6,223	6,223	6,223	6,223	6,223
Pension- Current	9,189	9,429	9,429	11,395	11,737	12,088	12,452	12,825
Pension- MAP	8,153	7,630	7,630	8,973	9,241	9,519	9,805	10,099
Mandatory Medicare	947	742	742	1,060	1,092	1,125	1,159	1,194
Health Benefits	10,238	10,885	10,885	19,320	20,285	21,313	22,378	23,497
Health Benefits-Retirees	0	4,285	4,285	6,854	7,059	7,271	7,489	7,714
Flex Benefits	6,205	6,204	6,204	8,172	8,172	8,172	8,172	8,172
Vacancy factor of 3.0%	0	-3,447	0	0	0	0	0	0
Personnel Services	150,563	161,016	161,016	188,035	193,628	199,425	205,403	211,581
Cleaning & Laundry	945	1,200	1,200	1,200	1,200	1,200	1,200	1,200
Reproduction	9	214	214	0	0	0	0	0
Equipment Repairs	519	550	550	550	550	550	550	550
Unclassified Contract Svcs	131,400	143,400	143,400	143,400	143,400	143,400	143,400	143,400
Telephone	765	1,449	1,449	1,663	1,663	1,663	1,663	1,663
Office Supplies	79	350	350	350	350	350	350	350
Uniforms & Clothing	509	600	600	600	600	600	600	600
Unclassified Supplies	5,546	10,017	10,017	10,017	10,017	10,017	10,017	10,017
Building Supplies	361	500	500	500	500	500	500	500
Operating	140,132	158,280	158,280	158,280	158,280	158,280	158,280	158,280
Human Resource Expense	3,139	3,261	3,261	3,705	3,816	3,931	4,049	4,170
Accounting Expense	6,491	5,503	5,503	5,757	6,537	6,734	6,936	7,144
Purchasing Expense	3,756	4,033	4,033	2,352	2,423	2,495	2,570	2,647
Information Systems Expense	5,235	5,737	5,737	8,584	7,573	7,800	8,034	8,275
Risk Management Expense	0	0	0	1,156	1,191	1,226	1,263	1,301
Revenue Collection Expense	788	838	838	830	855	881	907	934
Vehicle Garage Expense	7,278	11,091	11,091	2,329	2,399	2,471	2,545	2,621
Vehicle Fuel	0	0	0	7,136	7,350	7,571	7,798	8,032
Vehicle Replacement	2,800	2,730	2,730	3,499	3,965	4,898	4,898	4,898
Indirect Costs	0	0	0	29,949	30,847	31,772	32,725	33,707
Allocated Accounts	29,487	33,193	33,193	65,297	66,955	69,778	71,724	73,729
Utilities - Sanitation	0	0	0	1,000	1,000	1,000	1,000	1,000
Utilities - Stormwater	2,474	0	0	0	0	0	0	0
Utilities - Water	10,480	11,754	11,754	10,764	10,760	10,771	10,771	10,771
Utilities - Electric	6,360	4,644	6,414	6,541	6,665	6,795	6,936	7,087
Utilities and Other Expenses	19,314	16,398	18,168	18,305	18,425	18,566	18,707	18,858
Contribution to General Fund	0	0	0	26,086	26,767	27,570	28,397	29,249
Contributions to Operations	0	0	0	26,086	26,767	27,570	28,397	29,249
Transfer to Fund Balance	42,276	0	0	0	0	0	0	0
Year End Adjustments	42,276	0	0	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

840 Cemetery Fund

	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Revenues	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Sale of Cemetery Lots	81,865	60,000	58,800	0	0	0	0	0
Perpetual Maintenance Fee	9,720	7,800	7,200	28,659	20,062	13,031	13,031	13,031
Charges for Services	91,585	67,800	66,000	28,659	20,062	13,031	13,031	13,031
Interest	290,188	219,976	252,880	292,000	296,000	296,000	296,000	296,000
Trsfr Unappr FB	0	81,111	0	0	0	0	0	0
Other Revenues	290,188	301,087	252,880	292,000	296,000	296,000	296,000	296,000
Transfer - Cemetary Perp Trust	0	0	51,777	135,344	147,993	164,588	173,480	182,666
Other Sources	0	0	51,777	135,344	147,993	164,588	173,480	182,666
Fund Summary	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Fund Total Expenditure	381,773	368,887	370,657	456,003	464,055	473,619	482,511	491,697
Fund Total Revenue	381,773	368,887	370,657	456,003	464,055	473,619	482,511	491,697
Fund Balance	0	0	0	0	0	0	0	0

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Summary

850 Downtown Improvement Authority Op Fund

The Tallahassee Downtown Improvement Authority (TDIA) governing board is composed of eleven members. The Mayor appoints eight citizen members with the concurrence of the City Commission. An appointed member must be an owner of real property within the downtown taxing district and pay ad valorem taxes. There are also three ex-officio members including a City Commissioner, County Commissioner, and the Director of the Tallahassee-Leon County Planning Department.

The TDIA boundaries include a 24-block area bounded by Tennessee, Pensacola, Gadsden, and Bronough Streets. The TDIA has statutory powers “to guide the coordinated, balanced development of the district, promote the general welfare of the area, preserve aesthetic values, prevent congestion, improve traffic, provide pedestrian safety, and provide a way of life which combines the conveniences and the amenities of modern living with the traditions and pleasures of the past.”

A one mill ad valorem levy may be assessed to the properties within the district. Since the inception of the authority, the board has made a one mill levy annually. Although TDIA by-laws provide that the operating budget be submitted to the City Commission for approval, the governing board has exclusive control of the funds received from ad valorem tax and any other funds it may receive such as grants and donations.

<u>Expenditures</u>	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Personnel Services	176,743	146,583	163,233	167,975	172,878	177,925	183,128
Operating	107,858	212,480	115,124	115,124	115,124	115,124	115,124
Capital Outlay	0	0	4,500	4,500	4,500	4,500	4,500
Transfers	0	0	92,636	92,664	92,681	92,710	92,743
Contributions to Operations	0	79,744	0	0	0	0	0
<u>Revenues</u>	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Taxes & Franchise Fees	147,676	204,386	203,560	203,560	203,560	203,560	203,560
Intergovernmental Revenue	0	4,983	4,983	4,983	4,983	4,983	4,983
Charges for Services	0	65,900	72,500	72,500	72,500	72,500	72,500
Other Revenues	136,925	163,538	94,450	99,220	104,140	109,216	114,452
<u>Fund Summary</u>	FY 2007 Actual	FY 2008 Estimate	FY 2009 Budget	FY 2010 Budget	FY 2011 Budget	FY 2012 Budget	FY 2013 Budget
Fund Total Expenditure	284,601	438,807	375,493	380,263	385,183	390,259	395,495
Fund Total Revenue	284,601	438,807	375,493	380,263	385,183	390,259	395,495
Fund Balance	0	0	0	0	0	0	0

Fund Expenditures

In FY08, TDIA implemented or was active in the following programs and projects:

Development

- Assisted property owners and businesses through advocacy, information, and representation.
- Assisted and advised potential and existing downtown tenants, both office and retail.
- Maintained an updated listing of available property for sale and lease.

Marketing/Promotion

- Distributed the Downtown Public Parking Guide.
- Continued the successful full-time management and operation of the downtown marketplace.
- Maintained Downtown web page (tallahasseedowntown.com).

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- Participated in the joint advertisement of the bi-annual visitor guide consisting of the downtown business directory, maps, and calendar of events.
- Advertised downtown retail and restaurants in the FSU 2008-09 University Parent Guide.

Maintenance

- Continued the weekly Saturday alternative service work program for litter clean up and maintenance of public areas downtown, in conjunction with the city's Solid Waste Department.
- Pressure washed downtown sidewalks, Kleman Plaza walkway areas, and Kleman Plaza parking elevator stairwell.

Administration

- Worked with City staff to revise the Vendor and Street Closure policy for approval by the City Commission.
- Submitted revisions to the City's downtown banner policy for review by City legal staff.
- Renewed General Services Administration's Good Neighbor Agreement program.
- Issued vendor and all special event use permits for Gallie Alley and Adams Street Commons.
- Notified downtown property owners and businesses of road and street closings, special events, and other activities that may affect their operation.

Program Objectives for FY 2009

The TDIA will continue efforts to promote and market downtown as a place for commerce and entertainment. This includes advocacy for office, retail, hospitality, and residential development. The DIA will continue to support and develop events that encourage commerce downtown.

Fund Revenues

TDIA's net ad valorem tax receipts for 2008-09 is essentially flat as compared to the prior fiscal year.

Scope of work for 2008-09 includes the following:

1. Promotion of Existing Downtown Events – it is recognized that downtown people traffic increases as a direct result of events held downtown. The DIA works to support and develop existing and new events that will attract visitors and commerce to downtown. These include but are not limited to:

- Football season Downtown Get Downs.
- Saturday Market Place that runs for 41 weeks each year – the Saturday downtown Market Place has become an institution and cultural icon for downtown Tallahassee. The Market Place has increased revenue each year for the last two seasons. The DIA appreciates greatly the support it receives from the City Economic Development Office that allows the Market Place to cover some of its overhead and assures the continuation of an important downtown event. (The DIA also provides support for the Market Place overhead.) It is estimated that this event brings between 80,000 and 100,000 visitors (citizens and others) to downtown Tallahassee each year. The Market Place which averages 50 vendors each weekend and over 100 vendors for the annual "Just One More," which takes place the second weekend in December, is equivalent to a retail operation that generates \$500,000.00 to \$750,000.00 in sales revenue for the vendors each year. In 2008 the downtown Market Place sought sponsorship support for the first time and received community support.
- "Just One More" the DIA's annual art invitational show.

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- Lemoynes – Annual Art in the Park – a premier invitational art show and market.

- Unity in the Community.

- Festival of Lights (Winter Fest).

- 2. Expanded downtown events – The DIA will work with other agencies and organizations for the planning and development for support of additional downtown activities:
 - Expanded Get Down events: International Film Festival; Springtime Tallahassee; Mardi Gras, etc.

 - Market Place - Annual Book Fair.

 - Market Place – Annual French Market.

 - Revival of the Shakespeare Festival.

- 3. Downtown Maintenance – the DIA endeavors to assist constituents with issues relating to downtown upkeep, appearance, solid waste, recycling, and light maintenance. It does this in part by:
 - Annual downtown sidewalk cleaning.

 - GSA pass through grant for “Gallie Alley” cleaning, and light cleaning around some of the downtown dumpsters.

 - Contracting to maintain the (78) potted plants downtown, includes watering, fertilizing, etc. (The DIA will attempt to recover the maintenance cost for the downtown potted plants through prorated cost sharing by property owners).

 - Secure additional recycling bins for downtown.

- 4. Partnerships – The DIA will continue to work with the important agency entities that also work to support downtown commerce. These include but are not limited to:
 - City of Tallahassee.

 - Leon County.

 - CRA – which is a catalyst for future large-scale development downtown.

 - Tallahassee Economic Development Council.

 - Downtown Merchants and Business Association.

 - Greater Tallahassee Area Chamber of Commerce.

 - Tourist Development Council.

 - Tallahassee Leon County Convention and Visitors Bureau.

 - Florida Society of Association Executives.

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5. Downtown Marketing – The following activities will be initiated to support marketing and branding for downtown Tallahassee:

- Partner with the CRA in designing and developing a downtown socio-economic demographics study for use by businesses interested in locating downtown.
- New double banners on Monroe Street – from Tennessee Street to Jefferson Street.
- Banner hardware and banner installation on Adams Street – “Adams Street Commons Entertainment District”.
- Electronic billboard advertising for the Market Place.
- Visitor Guide Advertisements – twice each year.
- PR Retail Grants – DIA limited grants to support initial marketing for new retail ventures downtown.
- Update and produce a new downtown parking map for distribution to agencies and visitors.
- Website – the DIA will launch a redesigned website in 2009.

Capital Projects Operating Budget Impacts

There is no impact on the operating budget resulting from capital projects.

City of Tallahassee
Fiscal Year 2009 Approved Budget - Fund Proforma Account Summary

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Expenditures	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Salaries	148,718	111,197	111,197	119,725	123,508	127,213	131,030	134,960
Salary Enhancements	0	2,903	2,903	3,783	3,706	3,816	3,931	4,048
Other Salary Items	0	0	0	6,320	6,320	6,320	6,320	6,320
Pension- Current	9,426	10,646	10,646	11,215	11,551	11,898	12,255	12,622
Pension- MAP	7,628	8,615	8,615	8,831	9,096	9,369	9,650	9,939
Mandatory Medicare	1,153	1,654	1,654	1,791	1,844	1,900	1,957	2,015
Health Benefits	6,260	7,632	7,632	7,632	8,014	8,426	8,846	9,288
Flex Benefits	3,558	3,936	3,936	3,936	3,936	3,936	3,936	3,936
Personnel Services	176,743	146,583	146,583	163,233	167,975	172,878	177,925	183,128
Unclassified Contract Svcs	93,686	191,878	191,878	77,174	77,174	77,174	77,174	77,174
Telephone	2,640	4,000	4,000	4,500	4,500	4,500	4,500	4,500
Postage	85	400	400	500	500	500	500	500
Office Supplies	1,841	2,000	2,000	3,500	3,500	3,500	3,500	3,500
Travel & Training	1,464	3,500	3,500	3,000	3,000	3,000	3,000	3,000
Journals & Books	416	450	450	450	450	450	450	450
Memberships	2,545	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Rent Expense- Bldg & Ops	5,181	8,252	8,252	24,000	24,000	24,000	24,000	24,000
Operating	107,858	212,480	212,480	115,124	115,124	115,124	115,124	115,124
Office Equipment	0	0	0	4,500	4,500	4,500	4,500	4,500
Capital Outlay	0	0	0	4,500	4,500	4,500	4,500	4,500
Inter-Fund Transfer	0	0	0	92,636	92,664	92,681	92,710	92,743
Transfers	0	0	0	92,636	92,664	92,681	92,710	92,743
Contribution to CRA Downtown	0	79,744	79,744	0	0	0	0	0
Contributions to Operations	0	79,744	79,744	0	0	0	0	0
	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Revenues	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
Ad Valorem Property Tax	147,676	204,386	204,386	203,560	203,560	203,560	203,560	203,560
Taxes & Franchise Fees	147,676	204,386	204,386	203,560	203,560	203,560	203,560	203,560
Payment in Lieu of Taxes	0	4,983	4,983	4,983	4,983	4,983	4,983	4,983
Intergovernmental Revenue	0	4,983	4,983	4,983	4,983	4,983	4,983	4,983
Marketplace	0	65,900	65,900	72,500	72,500	72,500	72,500	72,500
Charges for Services	0	65,900	65,900	72,500	72,500	72,500	72,500	72,500
Interest	10,027	6,000	6,000	8,500	8,500	8,500	8,500	8,500
Other Miscellaneous Revenue	99,810	82,538	82,538	30,950	35,720	40,640	45,716	50,952
Trsfr Unappr FB	27,088	75,000	75,000	55,000	55,000	55,000	55,000	55,000
Other Revenues	136,925	163,538	163,538	94,450	99,220	104,140	109,216	114,452
	FY 2007	FY 2008	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
Fund Summary	Actual	Adopted	Estimate	Budget	Budget	Budget	Budget	Budget
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Fund Total Revenue	284,601	438,807	438,807	375,493	380,263	385,183	390,259	395,495
Fund Balance	0	0	0	0	0	0	0	0