

**CITY OF BROOKSVILLE  
BUDGET WORKSHOP**

**AGENDA**

August 10, 2010

6:30 P.M.

**A. CALL TO ORDER**

**B. FY2010/11 OTHER THAN GENERAL FUND BUDGET**

Review of other than General Fund projections for FY2010/11.

**1. Department of Public Works**

- a) Solid Waste
- b) Water & Sewer
- c) Fleet Maintenance

Presentation: Director of Public Works and Staff

**2. Traffic Camera Funds**

Presentation: Police Chief and Staff

**3. Special Revenue Funds**

Presentation: City Manager Norman-Vacha, Finance Director  
Steve Baumgartner & Department Heads

**3. Capital Projects**

Presentation: City Manager Norman-Vacha, Finance Director  
Steve Baumgartner & Department Heads

**4. Trust & Agency Fund**

Presentation: City Manager Norman-Vacha, Finance Director  
Steve Baumgartner & Department Heads

Attachment: Budget

**F. ADJOURNMENT**

*Meeting agendas and supporting documentation are available from the City Clerk's office, and online at [www.cityofbrooksville.us](http://www.cityofbrooksville.us). Persons with disabilities needing assistance to participate in any proceedings should contact the City Clerk's office 48 hours in advance of the meeting at 352-540-3810.*

The seal of the City of Brooksville, Florida, is a circular emblem. It features an eagle with spread wings perched atop a central dome. The eagle is flanked by two flags: the United States flag on the left and the Florida state flag on the right. The circular border of the seal contains the text "THE CITY OF BROOKSVILLE FLORIDA" with stars separating the words. At the bottom of the seal is a banner with the text "Established in 1856".

**ALL FUNDS OTHER THAN  
GENERAL  
FUND**

**Budget Workshop  
FY2010 - 2011**

## ***Special Revenue Funds***

Police Special Education Fund 104  
Parks & recreation – Transportation 105  
Local Option Gas Tax Fund 108  
Law Enforcement Investigative Trust Fund 109  
Road Impact Fees Fund 110  
Law Enforcement Impact Fees Fund 112  
Public Building Impact Fees Fund 113  
Fire/EMS Impact Fees Fund 114  
Parks Impact Fees Fund 115  
Law Enforcement Trust Fund 116  
Justice Assistance Grant (JAG) Fund 118  
Police Special Communications Fund 119 (1)  
Good Neighbor Trail Fund 120  
Fire Grants and Donations Fund 122  
Police Grants and Donations Fund 123  
Major Storm Readiness Fund 124  
Cost Recovery Fund 127  
Traffic Camera Fund 128  
First Tee Fund 129  
Friends of the Children Fund 130  
CDBG (Commerical Revitalization) Grant Fund 131  
Tree/Streetscaping Fund 134  
Enrichment Center Fund 139  
FDOT/US 41/SR 50 Landscaping Fund 140  
TOPS (Transportation Outreach Program) Grant Fund 142  
Total All Special Revenue Funds - SUMMARY

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26

**POLICE SPECIAL EDUCATION FUND 104**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	3,718	2,314	3,133	4,000	7,000
Miscellaneous	0	-111	-94	0	0
Interest Income	427	231	67	161	25
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	10,423	14,568	15,712	18,459	24,071
<b>Total Income</b>	<b>\$14,568</b>	<b>\$17,002</b>	<b>\$18,818</b>	<b>\$22,620</b>	<b>\$31,096</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	1,290	0	15,000	15,000 (1)
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	14,568	15,712	18,818	7,620	16,096
<b>Total Expenditures</b>	<b>\$14,568</b>	<b>\$17,002</b>	<b>\$18,818</b>	<b>\$22,620</b>	<b>\$31,096</b>

**INFORMATION ABOUT POLICE SPECIAL EDUCATION FUND**

**Description:** Used for Police Special Education i.e. Training and education including travel and per diem.

**Revenue Source:** Monthly Traffic Civil Fines (LET/TT-Civil from Hernando County Clerk of Circuit Court)

**Expenditures:** Police Education

(1) Training and education.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52

**PARKS & RECREATION-TRANSPORTATION 105**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	10,035	7,500	0	0	0
Interest Income	14	6	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	246	260	0	0	0
<b>Total Income</b>	<b>\$10,295</b>	<b>\$7,766</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	10,035	7,766	0	0	0
Reserves	260	0	0	0	0
<b>Total Expenditures</b>	<b>\$10,295</b>	<b>\$7,766</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(1) Fund being closed to be accounted for in General Fund. United Way Grant will be reported in General Fund.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**LOCAL OPTION GAS TAX 108**

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11
<b>INCOME</b>					
Intergovernmental Revenue	\$315,545	\$295,914	\$270,676	\$258,524	\$280,000
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	32,563	32,563	30,407	22,893	24,524
<b>Total Income</b>	<b>\$348,108</b>	<b>\$328,477</b>	<b>\$301,083</b>	<b>\$281,417</b>	<b>\$304,524</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	315,545	298,070	276,559	258,524	280,000
Reserves	32,563	30,407	24,524	22,893	24,524
<b>Total Expenditures</b>	<b>\$348,108</b>	<b>\$328,477</b>	<b>\$301,083</b>	<b>\$281,417</b>	<b>\$304,524</b>

**Description:** Local Option Gas Taxes.

**Revenue Source:** Funds are provided from gas taxes collected and distributed by the State of Florida:  
Hernando County has 6 cents tax on 1 to 6 cent Local Option and 2 cents on 1 to 5 cent Local Option. City receives Distribution percentage.

**Expenditures:** Transferred to General Fund for road maintenance expenses.

**LAW ENFORCEMENT INVESTIGATIVE TRUST 109**

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	12,286	35,538	10,000	70,600	
Miscellaneous	0	10,769	34,634	0	0	
Interest Income	457	72	94	260	36	
Special Assessment	0	0	0	0	0	
Transfers In	23,500	1,295	0	0	0	
Prior Year Carry forward	36,535	36,992	41,400	56,530	125,300	
<b>Total Income</b>	<b>\$60,492</b>	<b>\$61,414</b>	<b>\$111,666</b>	<b>\$66,790</b>	<b>\$195,936</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	2,014	8,050	20,000	30,000	(1)
Capital Outlays	23,500	18,000	27,882	0	50,000	(2)
Transfers Out	0	0	0	0	0	
Reserves	36,992	41,400	75,734	46,790	115,936	
<b>Total Expenditures</b>	<b>\$60,492</b>	<b>\$61,414</b>	<b>\$111,666</b>	<b>\$66,790</b>	<b>\$195,936</b>	

(1) This is \$20,000 for firearms & training aids and \$10,000 uncapitalized equipment.

(2) Police Department parking lot and improvements.

**Description:** Law Enforcement Investigative Trust Fund

**Revenue Source:** Property in lieu of forfeiture. This Fund is City created and is not required by the State of Florida.

**Expenditures:** Fund are used for official investigations by the City of Brooksville Police Department.

**ROAD IMPACT FEES FUND 110**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	-9,673	-7,127	0	0
Interest Income	63,907	46,735	17,080	13,962	18,258
FHLB Interest	27,827	5,376	0	0	0
Special Assessment	207,019	301,081	9,850	15,000	10,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,334,432	1,633,185	1,850,359	1,867,675	1,888,420
<b>Total Income</b>	<b>\$1,633,185</b>	<b>\$1,976,704</b>	<b>\$1,870,162</b>	<b>\$1,896,637</b>	<b>\$1,916,678</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	126,345	0	1,000,000	200,000 (1)
Transfers Out	0	0	0	0	0
Reserves	1,633,185	1,850,359	1,870,162	896,637	1,716,678
<b>Total Expenditures</b>	<b>\$1,633,185</b>	<b>\$1,976,704</b>	<b>\$1,870,162</b>	<b>\$1,896,637</b>	<b>\$1,916,678</b>

(1) Providence Blvd. design and engineering \$200,000.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**Description:** Impact Fees for Roads

**Revenue Source:** Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

**Expenditures:** Capital expenditures for Roads. Fund are to be spent within 7 years of receipt.

**LAW ENFORCEMENT IMPACT FEES FUND 112**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	-262	-101	0	0
Interest Income	2,114	810	137	144	33
Special Assessment	10,507	18,763	709	500	700
Transfers In	0	0	0	0	0
Prior Year Carry forward	44,136	13,921	18,606	19,321	20,367
<b>Total Income</b>	<b>\$56,757</b>	<b>\$33,232</b>	<b>\$19,351</b>	<b>\$19,965</b>	<b>\$21,100</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	42,836	14,626	0	0	0
Capital Outlays	0	0	0	0	15,000 (1)
Transfers Out	0	0	0	0	0
Reserves	13,921	18,606	19,351	19,965	6,100
<b>Total Expenditures</b>	<b>\$56,757</b>	<b>\$33,232</b>	<b>\$19,351</b>	<b>\$19,965</b>	<b>\$21,100</b>

(1) Parking lot and improvements.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**Description:** Impact Fees for Law Enforcement

**Revenue Source:** Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

**Expenditures:** Capital expenditures for Law Enforcement purposes. Fund are to be spent within 7 years of receipt. County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

**PUBLIC BUILDING IMPACT FEES FUND 113**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	-2,893	-3,082	0	0
Interest Income	5,387	4,368	1,822	1,914	1,554
FHLB Interest	4,019	1,075	0	0	0
Special Assessment	37,301	34,656	2,495	500	3,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	166,314	213,021	250,227	256,349	255,467
<b>Total Income</b>	<b>\$213,021</b>	<b>\$250,227</b>	<b>\$251,462</b>	<b>\$258,763</b>	<b>\$260,021</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	6,400 (1)
Transfers Out	0	0	0	0	0
Reserves	213,021	250,227	251,462	258,763	253,621
<b>Total Expenditures</b>	<b>\$213,021</b>	<b>\$250,227</b>	<b>\$251,462</b>	<b>\$258,763</b>	<b>\$260,021</b>

(1) Cemetery fence expansion. \$6,400.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
  
D  
S

**Description:** Impact Fees for Public Buildings

**Revenue Source:** Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

**Expenditures:** Capital expenditures for Public Building. Fund are to be spent within 7 years of receipt.

County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

**FIRE/EMS IMPACT FEES FUND 114**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	-919	-759	0	0	
Interest Income	3,004	1,722	551	689	668	
Special Assessment	19,768	10,873	1,385	500	2,600	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	55,144	77,916	89,592	92,265	89,626	
<b>Total Income</b>	<b>\$77,916</b>	<b>\$89,592</b>	<b>\$90,769</b>	<b>\$93,454</b>	<b>\$92,894</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	34,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	77,916	89,592	90,769	93,454	58,894	
<b>Total Expenditures</b>	<b>\$77,916</b>	<b>\$89,592</b>	<b>\$90,769</b>	<b>\$93,454</b>	<b>\$92,894</b>	

(1) 100- kw Generator \$34,000.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
  
N  
D  
S

**Description:** Impact Fees for Fire/EMS

**Revenue Source:** Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

**Expenditures:** Capital expenditures for Fire/EMS. Fund are to be spent within 7 years of receipt.

County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

**PARKS IMPACT FEES FUND 115**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	-916	-1,158	0	0
Interest Income	2,447	1,518	623	809	704
Special Assessment	28,879	17,416	1,986	400	1,200
Transfers In	0	0	0	0	0
Prior Year Carry forward	54,408	85,734	103,752	107,463	106,858
<b>Total Income</b>	<b>\$85,734</b>	<b>\$103,752</b>	<b>\$105,203</b>	<b>\$108,672</b>	<b>\$108,762</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	15,000	35,000 (1)
Transfers Out	0	0	0	0	0
Reserves	85,734	103,752	105,203	93,672	73,762
<b>Total Expenditures</b>	<b>\$85,734</b>	<b>\$103,752</b>	<b>\$105,203</b>	<b>\$108,672</b>	<b>\$108,762</b>

(1) Outdoor sand volleyball court at Tom Varn Park \$15,000; Playground accessibility enhancement \$20,000.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**Description:** Impact Fees for Parks  
**Revenue Source:** Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.  
**Expenditures:** Capital expenditures for Parks and Recreation. Fund are to be spent within 7 years of receipt.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26

**LAW ENFORCEMENT TRUST FUND 116**

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	3,342	0	0	0	
Miscellaneous	12,830	263	68	0	0	
Interest Income	622	337	58	94	10	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	26,463	37,644	22,518	12,562	9,499	
<b>Total Income</b>	<b>\$39,915</b>	<b>\$41,586</b>	<b>\$22,644</b>	<b>\$12,656</b>	<b>\$9,509</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	2,271	10,231	10,935	5,000	5,000	(1)
Capital Outlays	0	7,542	0	0	0	
Transfers Out	0	1,295	0	0	0	
Reserves	37,644	22,518	11,709	7,656	4,509	
<b>Total Expenditures</b>	<b>\$39,915</b>	<b>\$41,586</b>	<b>\$22,644</b>	<b>\$12,656</b>	<b>\$9,509</b>	

(1) Narcotics Enforcement Equipment and Training.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**Description:** Law Enforcement Trust Fund

**Revenue Source:** Confiscated property. This Fund is required by the State of Florida.

**Expenditures:** Fund are used for official investigations by the City of Brooksville Police Department.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

**JUSTICE ASSISTANCE GRANT(JAG) Fund 118**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$16,403	\$14,442	\$42,377	\$193,190	\$55,874	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	28	0	0	0	
<b>Total Income</b>	<b>\$16,403</b>	<b>\$14,470</b>	<b>\$42,377</b>	<b>\$193,190</b>	<b>\$55,874</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	16,375	14,470	8,585	42,234	0	
Capital Outlays	0	0	33,792	150,956	55,874	(2)
Transfers Out	0	0	0	0	0	
Reserves	28	0	0	0	0	
<b>Total Expenditures</b>	<b>\$16,403</b>	<b>\$14,470</b>	<b>\$42,377</b>	<b>\$193,190</b>	<b>\$55,874</b>	

(1) Marked Patrol Car Purchase Program Grant \$55,874.

(2) Marked Patrol Car Purchase Program, 2 cars at \$27,937 each for a total of \$55,874.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**Description:** Justice Assistance Grants (JAG)

**Revenue Source:** Department of Justice and FDLE Grants

**Expenditures:** Fund are used for law enforcement purposes by the City of Brooksville Police Department.

**POLICE SPECIAL COMMUNICATIONS FUND 119 (1)**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	246	41	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	4,211	4,457	0	0	0
<b>Total Income</b>	<b>\$4,457</b>	<b>\$4,498</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	4,450	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	48	0	0	0
Reserves	4,457	0	0	0	0
<b>Total Expenditures</b>	<b>\$4,457</b>	<b>\$4,498</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(1) Closing Fund at close of fiscal year 07 08. Transferring remaining funds to Fund #104.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

**GOOD NEIGHBOR TRAIL FUND 120 \***

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11
<b>INCOME</b>					
Intergovernmental Revenue	\$156	\$0	\$317,387	\$0	\$0
Metropolitan Planning Organization	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	-979	980	0	0
Interest Income	3,996	2,123	460	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	4,942	23,250	0
Prior Year Carry forward	68,246	72,242	73,386	2,038	2,038
<b>Total Income</b>	<b>\$72,398</b>	<b>\$73,386</b>	<b>\$397,155</b>	<b>\$25,288</b>	<b>\$2,038</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	156	0	393,146	23,250	0
Transfers Out	0	0	0	0	0
Reserves	72,242	73,386	4,009	2,038	2,038
<b>Total Expenditures</b>	<b>\$72,398</b>	<b>\$73,386</b>	<b>\$397,155</b>	<b>\$25,288</b>	<b>\$2,038</b>

(1) Transfer in from fund 308 Multi Year Capital Project Accumulation \$23,250 in 09/10 via budget amendment.  
 (2) Engineering and design phase 2B \$23,250.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**Description:** Good Neighbor Trail Fund  
**Revenue Source:** Original funding was from CSX RR settlement;  
**Expenditures:** Good Neighbor Trail expenses

**Fire Grants & Donations Fund 122**

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	\$0	\$0	0	0	0	
Miscellaneous	\$0	\$0	159	400	2,140	
Interest Income	0	0	0	32	5	
Loan Proceeds	0	0	0	0	0	
Transfers In	0	0	4,410	0	4,296	(1)
Prior Year Carry forward	0	0	0	4,309	5,732	
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,569</b>	<b>\$4,741</b>	<b>\$12,173</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	559	1,000	423	(2)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	0	0	4,010	3,741	11,750	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,569</b>	<b>\$4,741</b>	<b>\$12,173</b>	

(1) Transfer in from Fund 127 Cost Recovery Fund for \$4,296.

(2) Fire prevention functions, materials, etc.

**Description:** Fire Grants and Donations Fund

**Revenue Source:** Grants and donations to Fire Department

**Expenditures:** Fire Department expenses

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29

**Police Grants & Donations Fund 123**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	\$0	\$0	0	0	0	
Miscellaneous	\$0	\$4,000	7,178	2,000	6,000	
Interest Income	0	0	0	0	0	
Loan Proceeds	0	0	0	0	0	
Transfers In	0	13,791	0	0	6,358	(1)
Prior Year Carry forward	0	0	12,904	12,806	18,885	
<b>Total Income</b>	<b>\$0</b>	<b>\$17,791</b>	<b>\$20,082</b>	<b>\$14,806</b>	<b>\$31,243</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	4,887	3,978	5,000	5,000	(2)
Capital Outlays	0	0	0	0	12,000	(3)
Transfers Out	0	0	4,410	0	0	
Reserves	0	12,904	11,694	9,806	14,243	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$17,791</b>	<b>\$20,082</b>	<b>\$14,806</b>	<b>\$31,243</b>	

- (1) Transfer in from Fund 127 Cost Recovery for \$6,358  
 (2) K-9 Training Program  
 (3) 2 K-9 Dogs (Replacement dollars.)

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**Description:** Police Grants and Donations Fund  
**Revenue Source:** Grants and donations to Police Department  
**Expenditures:** Police Department expenses

**MAJOR STORM READINESS FUND 124**

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	-713	-862	0	0
Interest Income	1,940	1,195	477	568	659
Loan Proceeds	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	101,444	74,222	74,704	76,027	71,855
<b>Total Income</b>	<b>\$103,384</b>	<b>\$74,704</b>	<b>\$74,319</b>	<b>\$76,595</b>	<b>\$72,514</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	29,162	0	0	0	34,000 (1)
Transfers Out	0	0	0	0	0
Reserves	74,222	74,704	74,319	76,595	38,514
<b>Total Expenditures</b>	<b>\$103,384</b>	<b>\$74,704</b>	<b>\$74,319</b>	<b>\$76,595</b>	<b>\$72,514</b>

(1) Generator \$34,000.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**Description:** Major Storm Readiness Fund

**Revenue Source:** \$75,000 sale of BERT I to Jackson County, Mississippi

**Expenditures:** Storm Expenditures as needed

**Cost Recovery Fund 127**

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11
<b>INCOME</b>					
1 Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
2 Fines & Forfeitures	0	0	0	0	0
3 Miscellaneous	0	0	10,586	0	0
4 Interest Income	0	0	0	0	0
5 Special Assessment	0	0	0	0	0
6 Transfers In	0	0	0	0	0
7 Prior Year Carry forward	0	0	0	2,338	10,654
8 <b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,586</b>	<b>\$2,338</b>	<b>\$10,654</b>
<b>EXPENDITURES</b>					
11 Personnel Services	\$0	\$0	\$0	\$0	\$0
12 Operating Expenditures	0	0	0	0	0
13 Capital Outlays	0	0	0	0	0
14 Transfers Out	0	0	0	0	10,654 (1)
15 Reserves	0	0	10,586	2,338	0
16 <b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,586</b>	<b>\$2,338</b>	<b>\$10,654</b>

(1) Transfers to Fund 122 Fire Grants & Donations \$4296, and to Fund 123 Police Grants & Donation \$6,358.  
Closing fund due to change in Florida statutes.

**Description:** City adopted Ordinance No. 766 on 10/06/08 authorizing implementation of a cost recovery program to include recovery of costs and expenses incurred in providing fire personnel, police, emergency medical personnel and certain public works personnel to various incidents requiring response. Since adoption and implementation of Ordinance No. 766, Senate Bill 2282 prohibits fees for first responder services and was passed by the Florida Legislature and signed into law effective 7/01/09. The City Brookville Emergency Services Ordinance will be amended to comply with Senate Bill 2282.

**Revenue Source:** Revenues allowed by Florida Bill 2282 which created Florida Statute 166.0446.

**Expenditures:** As designated by City Council.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

**Traffic Camera Fund 128**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	206,576	697,500	800,000	
Miscellaneous	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	0	0	120,000	371,453	
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$206,576</b>	<b>\$817,500</b>	<b>\$1,171,453</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$25,872	\$177,506	(1)
Operating Expenditures	0	0	69,652	231,500	407,700	(2)
Capital Outlays	0	0	0	0	130,000	(3)
Transfers Out	0	0	0	350,000	200,000	(4)
Reserves	0	0	136,924	210,128	256,247	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$206,576</b>	<b>\$817,500</b>	<b>\$1,171,453</b>	

- (1) Cost of part time red light reviewer, supervisor and 3 Patrol Officer for traffic unit
- (2) Uniforms & equipment for Traffic Unit \$6,500, Computer supplies \$1,200 and Red light co. share of tickets \$400,000.
- (3) 3 new patrol car for traffic unit and 1 replacement patrol car
- (4) Transfer out to General Fund \$100,000 and transfer out to Multi Year Capital Project Accumulation Fund 309 for \$100,000.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
  
S

**Description:** Brooksville Police traffic safety program to make the streets of Brooksville a safer place.

**Revenue Source:** Citations from the red light cameras and citations written by the traffic control officers.

**Expenditures:** Salaries of the officers and equipment to operate the program

<b>First Tee Fund 129</b>					
	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
1	Intergovernmental Revenue	\$0	\$0	\$0	\$0
2	Fines & Forfeitures	0	0	0	0
3	Miscellaneous	0	0	28,000	3,100
4	Interest Income	0	0	0	0
5	Special Assessment	0	0	0	0
6	Transfers In	0	0	20,000	0
7	Prior Year Carry forward	0	0	0	22,087
8	<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$25,187</b>
<b>EXPENDITURES</b>					
11	Personnel Services	\$0	\$0	\$0	\$0
12	Operating Expenditures	0	0	10,000	0
13	Capital Outlays	0	0	0	0
14	Transfers Out	0	0	0	0
15	Reserves	0	0	38,000	25,187
16	<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$25,187</b>
17	(1) Revenues from First Tee Golf Tournament				
18	(2) Transferred in from McKethan Capital Projects Fund 302				
19	(3) Expenses for First Tee golf tournament.				

**Description:** To impact the lives of young people by providing learning facilities and educational programs that promote character development and life-enhancing values through the game of golf.

**Revenue Source:** Annual golf tournament and other fund raising events.

**Expenditures:** First tee programs for area children.

**FRIENDS OF THE CHILDREN FUND 130 (1)**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous-Donations	2,060	258	0	0	0
Interest Income	252	31	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	6,976	3,203	0	0	0
<b>Total Income</b>	<b>\$9,288</b>	<b>\$3,492</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	6,085	3,461	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	31	0	0	0
Reserves	3,203	0	0	0	0
<b>Total Expenditures</b>	<b>\$9,288</b>	<b>\$3,492</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(1) Closing Fund in 07 08; transferring remaining Funds to Fund 302

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22

23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51

**CDBG (COMMERCIAL REVITALIZATION) GRANT 131**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	128,368	128,368	128,368	0	0
<b>Total Income</b>	<b>\$128,368</b>	<b>\$128,368</b>	<b>\$128,368</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	128,368	0	0
Transfers Out	0	0	0	0	0
Reserves	128,368	128,368	0	0	0
<b>Total Expenditures</b>	<b>\$128,368</b>	<b>\$128,368</b>	<b>\$128,368</b>	<b>\$0</b>	<b>\$0</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**Description:** CDBG (Commercial Revitalization Grant) Fund 131

**Revenue Source:** Receivable from CRA to this Fund for downtown redevelopment improvements

**Expenditures:** Community Redevelopment expenditures.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29

**TREE/STREETSCAPING 134**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	50,310	285	1,665	900	1,573
Miscellaneous	0	-703	-596	0	0
Interest Income	0	486	422	667	117
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	37,193	87,003	87,071	89,474	86,189
<b>Total Income</b>	<b>\$87,503</b>	<b>\$87,071</b>	<b>\$88,562</b>	<b>\$91,041</b>	<b>\$87,879</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	500	0	0	30,000	25,000 (1)
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	87,003	87,071	88,562	61,041	62,879
<b>Total Expenditures</b>	<b>\$87,503</b>	<b>\$87,071</b>	<b>\$88,562</b>	<b>\$91,041</b>	<b>\$87,879</b>

(1) Replacement of trees through out the City.

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**Description:** Tree/Streetscaping  
**Revenue Source:** tree removal permits  
**Expenditures:** Replacement of trees within the City of Brooksville.

**The Enrichment Center 139**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$5,000	(1)
Facility Rental Fees	0	0	0	0	5,000	
Miscellaneous	0	0	0	0	1,000	
Interest Income	0	0	0	0	0	
Transfers In	0	0	0	0	5,000	(2)
Prior Year Carry forward	0	0	0	0	0	
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,000</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	15,000	(3)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	1,000	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$16,000</b>	

(1) From the Enrichment Center

(2) Transfer in from The City's Park's Division.

(3) Electric and water expenses.

**Description:** The Enrichment Center

**Revenue Source:** Revenues generated by the building.

**Expenditures:** Maintenance of the building

**FDOT-US41/SR50 LANDSCAPING FUND 140**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$12,100	\$139,000	\$859,391
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,100</b>	<b>\$139,000</b>	<b>\$859,391</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	12,100	139,000	859,391 (1)
Transfers Out	0	0	0	0	0
Reserves	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,100</b>	<b>\$139,000</b>	<b>\$859,391</b>

(1) Phase 2B GNT Trail construction (FDOT/MPO funded)

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47

**TOPS (TRANSPORTATION OUTREACH PROGRAM) GRANT 142**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$61,691	\$406,692	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	-12,488	574	0	0	0
<b>Total Income</b>	<b>\$49,203</b>	<b>\$407,266</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	4,735	0	0	0
Capital Outlays	48,629	401,957	0	0	0
Transfers Out	0	574	0	0	0
Reserves	574	0	0	0	0
<b>Total Expenditures</b>	<b>\$49,203</b>	<b>\$407,266</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

**TOTAL ALL SPECIAL REVENUE FUNDS**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$393,795	\$717,048	\$642,540	\$590,714	\$1,200,265
Metropolitan Planning Organization	0	0	0	0	0
Fines & Forfeitures	54,028	18,227	246,912	712,400	879,173
Miscellaneous	24,925	5,621	39,826	30,400	17,240
Interest Income	84,813	59,675	21,791	19,300	22,069
FHLB Interest	31,846	6,451	0	0	0
Special Assessment	303,474	382,789	16,425	16,900	17,500
Transfers In	23,500	15,086	9,352	43,250	15,654
Prior Year Carry forward	2,094,614	2,515,901	2,799,006	2,760,509	3,133,025
<b>Total Income</b>	<b>\$3,010,995</b>	<b>\$3,720,798</b>	<b>\$3,775,852</b>	<b>\$4,173,473</b>	<b>\$5,284,926</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$25,872	\$177,506
Operating Expenditures	68,067	60,164	101,759	359,734	503,123
Capital Outlays	101,447	553,844	595,288	1,328,206	1,431,665
Transfers Out	325,580	307,784	280,969	608,524	490,654
Reserves	2,515,901	2,799,006	2,797,836	1,851,137	2,681,978
<b>Total Expenditures</b>	<b>\$3,010,995</b>	<b>\$3,720,798</b>	<b>\$3,775,852</b>	<b>\$4,173,473</b>	<b>\$5,284,926</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S  
  
S  
U  
M  
M  
A  
R  
Y

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20

## ***Capital Projects Funds***

McKethan Capital Projects Fund 302  
Public Facilities Repair and Maintenance Fund 306  
City Hall Renovations Fund 307  
Multi-Year Capital Project Accumulation Fund 308  
Capital Improvement Revenue Fund 309  
Bond and Interest Sinking Fund 310  
Total Capital Projects Funds - SUMMARY

**McKETHAN CAPITAL PROJECTS FUND 302**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$5,500	\$29,137	\$2,062	\$0	\$0	
Interest Income	3,702	1,875	540	591	45	
Miscellaneous	0	-899	12	0	15,000	(1)
Transfers In	0	31	0	0	0	
Prior Year Carry forward	78,152	62,652	79,373	52,905	32,242	
<b>Total Income</b>	<b>\$87,354</b>	<b>\$92,796</b>	<b>\$81,987</b>	<b>\$53,496</b>	<b>\$47,287</b>	
<b>EXPENDITURES</b>						
Operating Expenditures	\$0	\$12,270	\$3,893	\$0	\$0	
Capital Outlay	24,702	1,153	25,952	30,000	20,000	(2)
Transfers Out	0	0	0	20,000	0	
Reserves	62,652	79,373	52,142	3,496	27,287	
<b>Total Expenditures</b>	<b>\$87,354</b>	<b>\$92,796</b>	<b>\$81,987</b>	<b>\$53,496</b>	<b>\$47,287</b>	

(1) Private donations \$15,000.

(2) Playground accessibility enhancement \$5,000 and Scoreboard \$15,000.

21 **Description:** Capital Expenditures for Parks, Recreation & Facilities  
 22 **Revenue Source:**  
 23 **Expenditures:** Capital expenses for Parks, Recreation & Facilities

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S

**PUBLIC FACILITIES REPAIR AND MAINTENANCE FUND 306**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Interest Income	1,071	472	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	3,261	0	0	0	0	
Prior Year Carry forward	15,311	19,643	20,115	0	0	
<b>Total Income</b>	<b>\$19,643</b>	<b>\$20,115</b>	<b>\$20,115</b>	<b>\$0</b>	<b>\$0</b>	
<b>EXPENDITURES</b>						
Capital Outlay	\$0	\$0	\$0	\$0	\$0	
Transfers Out	0	0	20,115	0	0	(1)
Reserves	19,643	20,115	0	0	0	
<b>Total Expenditures</b>	<b>\$19,643</b>	<b>\$20,115</b>	<b>\$20,115</b>	<b>\$0</b>	<b>\$0</b>	
(1) Closing Fund and transferring to Fund 308 Multi - Year Capital						

**Description:** Reserves for future Public Facilities projects  
**Revenue Source:** Transfers from General Fund and Closing of City Hall Renovations Fund in 06 07  
**Expenditures:** Capital Expenditures for repair and maintenance on Public Facilities

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S

**CITY HALL RENOVATIONS FUND 307 (1)**

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	15	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,246	0	0	0	0
<b>Total Income</b>	<b>\$3,261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers Out	3,261	0	0	0	0
Reserves	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$3,261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(1) Fund was closed in 06 07 transferred to Public Facilities Repair & Maintenance Fund

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15

**MULTI YEAR CAPITAL PROJECT ACCUMULATION FUND 308**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Interest Income	3,098	1,674	505	2,834	1,341	
Miscellaneous	0	-310	-3,227	0	0	
Transfers In	0	0	223,776	381,660	100,000	(1)
Prior Year Carry forward	111,658	114,756	21,937	246,300	523,537	
<b>Total Income</b>	<b>\$114,756</b>	<b>\$116,120</b>	<b>\$242,991</b>	<b>\$630,794</b>	<b>\$624,878</b>	
<b>EXPENDITURES</b>						
Operating Expenditures	\$0	\$94,183	\$0	\$0	\$0	
Capital Outlay	0	0	0	530,794	515,799	(2)
Transfers Out	0	0	0	0	0	
Reserves	114,756	21,937	242,991	100,000	109,079	
<b>Total Expenditures</b>	<b>\$114,756</b>	<b>\$116,120</b>	<b>\$242,991</b>	<b>\$630,794</b>	<b>\$624,878</b>	

(1) Transfers in of \$100,000 from Traffic Camera Fund 128.  
 (2) F-750 Dump truck(\$85,552) and a Backhoe (\$55,247) For the Street Department.  
 \$75,000, City wide sidewalk plan, \$100,000 Street pavement program, and \$200,000 ESG  
 Energy project match.

**Description:** Reserves for future large Capital projects  
**Revenue Source:** Transfers from General Fund. (transferred from General Government)  
**Expenditures:** Future Capital Expenditures

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
  
U  
N  
D  
S

**CAPITAL IMPROVEMENT REVENUE FUND 309 (FOR 2006 USDA REVENUE BONDS)**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Mobile Home Licenses	\$31,805	\$32,470	\$34,862	\$31,000	\$35,000	
Interest Income	0	205	21	20	10	
Miscellaneous	0	-34	-29	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	14,468	14,251	11,770	23,675	
<b>Total Income</b>	<b>\$31,805</b>	<b>\$47,109</b>	<b>\$49,105</b>	<b>\$42,790</b>	<b>\$58,685</b>	
<b>EXPENDITURES</b>						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	17,337	32,858	30,000	30,436	36,230	(1)
Reserves	14,468	14,251	19,105	12,354	22,455	
<b>Total Expenditures</b>	<b>\$31,805</b>	<b>\$47,109</b>	<b>\$49,105</b>	<b>\$42,790</b>	<b>\$58,685</b>	

(1) Additional principal payments of \$20,000 in addition to normal debt service to loan with USDA.

**Description:** Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA);  
Mobile Home Licenses are collateral for 2006 Loan. Special Fund is required  
by Bond covenant.

**Revenue Source:** Mobile Home Licenses

**Expenditures:** Necessary funds transferred to Fund 310 for annual debt service and Reserves that are  
required by Bond covenants.

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

**BOND & INTEREST SINKING FUND 310 (FOR 2006 USDA REVENUE BONDS)**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	-169	-252	0	0	
Transfers In	17,337	32,858	30,000	30,436	36,230	
Prior Year Carry forward	0	10,084	22,098	20,790	20,758	
<b>Total Income</b>	<b>\$17,337</b>	<b>\$42,773</b>	<b>\$51,846</b>	<b>\$51,226</b>	<b>\$56,988</b>	
<b>EXPENDITURES</b>						
Bond Payments	\$7,253	\$20,675	\$31,088	\$30,436	\$36,230	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	10,084	22,098	20,758	20,790	20,758	
<b>Total Expenditures</b>	<b>\$17,337</b>	<b>\$42,773</b>	<b>\$51,846</b>	<b>\$51,226</b>	<b>\$56,988</b>	

(1) Additional principal payments of \$20,000 in addition to normal debt service to loan with USDA.

**Description:** Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA);  
This Fund accumulates Debt Service for 2006 Bond (1/12 of interest and principal) and  
1/120 of the Maximum Bond Service Requirement as a Reserve Account per the  
Bond covenants.  
**Revenue Source:** Transfers from Fund 309 (Capital Improvement Revenue Fund)  
**Expenditures:** Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

C  
A  
P  
I  
T  
A  
L  
P  
R  
O  
J  
E  
C  
T  
S  
F  
U  
N  
D  
S

**TOTAL CAPITAL PROJECTS FUND \***

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$37,305	\$61,607	\$36,924	\$31,000	\$35,000
Interest Income	7,886	4,226	1,066	3,445	1,396
Miscellaneous	0	-1,412	-3,496	0	15,000
Transfers In	20,598	32,889	253,776	412,096	136,230
Prior Year Carry forward	208,367	221,603	157,774	331,765	600,212
<b>Total Income</b>	<b>\$274,156</b>	<b>\$318,913</b>	<b>\$446,044</b>	<b>\$778,306</b>	<b>\$787,838</b>
<b>EXPENDITURES</b>					
Bond Payments	\$7,253	\$20,675	\$31,088	\$30,436	\$36,230
Operating Expenditures	\$0	\$106,453	\$3,893	\$0	\$0
Capital Outlay	24,702	1,153	25,952	560,794	535,799
Transfers Out	20,598	32,858	50,115	50,436	36,230
Reserves	221,603	157,774	334,996	136,640	179,579
<b>Total Expenditures</b>	<b>\$274,156</b>	<b>\$318,913</b>	<b>\$446,044</b>	<b>\$778,306</b>	<b>\$787,838</b>

\* Capital Projects Fund does not include all capital expenditures of the City. General Fund and Enterprise Funds also budget for capital expenditures.

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S  
  
S  
U  
M  
M  
A  
R  
Y

## ***Enterprise and Internal Service Fund***

Public Works Department – Water/Sewer Division  
Public Works Department – Solid Waste Division  
Public Works Department – Fleet Maintenance Division  
Vehicle Replacement Fund 502  
Equipment Replacement Fund 503

**WATER WASTEWATER  
ALL FUNDS SUMMARY**

	Actual 07/08	Actual 08/09	Adopted Budget 09/10	Recommended Budget 10/11
<b>REVENUE SUMMARY:</b>				
CHARGES FOR SERVICES	\$3,541,777	\$3,566,062	\$3,542,015	\$3,465,223
WATER IMPACT FEES (CONNECTION FEES)	\$23,578	\$34,068	\$45,000	\$8,000
SEWER IMPACT FEES ( CONNECTION FEES)	\$48,629	\$82,247	\$100,000	\$15,000
INTEREST INCOME	\$101,276	\$64,219	\$59,050	\$29,288
LOANS & GRANT REVENUE, CONTRIBUTIONS, ADJUST	\$399,520	\$1,318,514	\$3,051,595	\$1,263,825
WATER ADVISORY PANEL GRANT	\$56,742	\$0	\$0	\$0
<b>SUBTOTAL</b>	<b>\$4,171,522</b>	<b>\$5,065,110</b>	<b>\$6,797,660</b>	<b>\$4,781,336</b>
TRANSFER IN	\$0	\$0	\$0	\$0
PRIOR CASH CARRY FORWARD	\$4,602,460	\$4,819,579	\$4,980,000	\$5,275,000
<b>TOTAL REVENUES</b>	<b>\$8,773,982</b>	<b>\$9,884,689</b>	<b>\$11,777,660</b>	<b>\$10,056,336</b>
<b>EXPENSE SUMMARY:</b>				
PERSONAL SERVICE	\$955,822	\$1,088,553	\$1,147,501	\$1,024,957
OPERATING EXPENSES	\$1,067,397	\$954,901	\$1,586,513	\$1,018,446
CAPITAL OUTLAY	\$452,648	\$1,358,846	\$3,116,527	\$2,170,875
<b>SUBTOTAL</b>	<b>\$2,475,867</b>	<b>\$3,402,300</b>	<b>\$5,850,541</b>	<b>\$4,214,278</b>
<b>TRANSFERS OUT</b>				
TO GENERAL FUND	\$444,452	\$393,800	\$393,800	\$393,800
TO INTERNAL SERVICE FUND	\$33,937	\$17,328	\$22,241	\$24,400
TO DENTAL PLAN FUND	\$5,555	\$5,674	\$0	\$0
TO DEBT SERVICE ( SINKING FUND )	\$876,285	\$873,156	\$956,400	\$934,209
TO FUND 409 FOR LOC/HANCOCK BANK	\$97,621	\$185,724	\$185,723	\$185,723
TO VEHICLE R&R	\$20,686	\$20,686	\$20,686	\$34,199
TO HRA FUNDING ACCOUNT	\$0	\$0	\$5,831	\$5,977
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,478,536</b>	<b>\$1,496,368</b>	<b>\$1,584,681</b>	<b>\$1,578,308</b>
<b>TOTAL EXPENSE SUMMARY</b>	<b>\$3,954,403</b>	<b>\$4,898,668</b>	<b>\$7,435,222</b>	<b>\$5,792,586</b>
RESERVES METER DEPOSITS	\$498,615	\$492,265	\$510,000	\$385,000
SINKING FUND RESERVES	\$542,991	\$553,489	\$570,000	\$572,000
RESERVE (R & R ) 99 and 2002	\$850,799	\$929,982	\$954,495	\$1,107,515
<b>TOTAL EXPENSES &amp; RESERVES</b>	<b>\$5,846,808</b>	<b>\$6,874,404</b>	<b>\$9,469,717</b>	<b>\$7,857,101</b>
CONNECTION FEES RESERVES	\$1,444,965	\$1,599,361	\$1,336,500	\$1,300,341
RESERVE CAPITAL IMPROVEMENTS	\$110,000	\$111,000	\$111,000	\$111,000
RESERVE FOR CONTINGENCIES	\$1,372,209	\$1,299,924	\$860,443	\$787,894
<b>TOTAL FUND BALANCE</b>	<b>\$8,773,982</b>	<b>\$9,884,689</b>	<b>\$11,777,660</b>	<b>\$10,056,336</b>

W  
A  
T  
E  
R  
  
S  
E  
W  
E  
R  
  
S  
U  
M  
M  
A  
R  
I  
E  
S  
  
A  
L  
L  
  
F  
U  
N  
D  
S

1) ARRA Grant (Federal Stimulus Funds)	\$513,825
SRF Loan	\$750,000
Total Loans and Grants	\$1,263,825

Water & Sewer Summary

Revenue Detail (Fund 401)		'06/07 Actual	'07/08 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
401-000-331-43350	Federal Grant: Sewer Wastewater	55,069	0	0	0	0
401-000-331-43500	Federal Grants: Economic Environment	0	0	0	0	0
401-000-331-43706	Other Federal Grants	59,119	0	0	0	0
401-000-331-44500	State Grants: Economic Environment	0	250,000	0	0	0
401-000-334-44900	Other State Grants			432,312	16,300	0
401-000-337-47000	Withlacoochee Regional Water Supply Grant	0	19,900	19,933	0	0
401-000-342-48242	Hydrant Fees	3,668	3,668	3,736	3,715	3,715
401-000-342-48290	BERT Reimbursement	596	0	0	0	0
401-000-343-48330	Water Revenues	1,761,911	1,874,000	1,748,054	1,782,000	1,736,782
401-000-343-48350	Wastewater (Sewer) Revenues	1,611,368	1,690,000	1,619,554	1,647,000	1,628,721
401-000-343-48361	Penalties	60,896	51,000	56,708	55,000	48,000
401-000-343-48363	Delinquent Account Turn On	19,463	20,000	17,988	19,300	15,270
401-000-343-48364	Disconnect/Reconnect Fees	2,650	2,000	2,513	2,500	3,600
401-000-343-48365	Water Hook Up	36,595	34,000	6,426	8,500	6,800
401-000-343-48366	Sewer Hook Up	12,760	14,000	3,228	4,000	2,835
401-000-343-48367	Cash Over	324	0	73	0	0
401-000-343-48806	Interest-CD	0	0	5,326	0	7,854
401-000-343-48809	Interest - Federated	0	0	10,209	12,000	347
401-000-361-48810	Interest (Savings Account)	11,132	3,000	985	1,000	515
401-000-361-48811	Interest-SBA	27,138	13,000	7,516	10,000	1,813
401-000-361-48813	Interest-FHLB	11,880	0	0	0	0
401-000-361-48845	Gain or Loss From Sale of Fixed Assets	0	0	0	0	0
401-000-361-48860	Contributions and Donations	8,622,320	0	0	0	0
401-000-369-48890	Miscellaneous Revenues	97,041	19,000	12,807	20,000	19,500
presentation only	Loan Proceeds	0	1,485,000	0	600,000	0
401-000-381-49001	Transfer In from 001	32,257	0	0	0	0
401-000-381-49403	Transfer In from 403	16,978	0	0	0	0
401-000-381-49407	Transfer In from 407	0	0	0	0	0
401-000-381-49408	Transfer In from 408	0	0	0	0	0
401-000-381-49409	Transfer In from 409	0	0	0	0	0
401-000-381-49501	Transfer In from 501	0	0	0	0	0
<b>Total Revenues (Fund 401)</b>		<b>\$12,443,165</b>	<b>\$5,478,568</b>	<b>\$3,947,366</b>	<b>\$4,181,315</b>	<b>3,475,752</b>

\*City Council amended 08 09 Budget . Water Revenues were lowered \$53,000 and Wastewater Revenues were lowered \$49,000. CPI rate adjustment was abated for 08 09 FY. This presentation reflects the amendment of the water and sewer rates remaining the same .

Revenue Detail (Fund 404) Water Advisory Panel Grants		'06/07 Actual	'06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
404-000-334-44900	WAP Grant	1,272,734	1,272,734	660,108	0	0
<b>Capital Expenditures (Fund 404)</b>						
404-000-169-19049	Capital Expenditures WAP Grant	0	0	400,000	0	0

Revenue Detail (Fund 405) R & R Fund		'06/07 Actual	'06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
405-000-381-49401	Transfer in from 401 Presentation only)	\$35,328	\$35,328	\$35,328	\$35,328	\$35,328
405-000-381-49401	Transfer in from 401 ( Presentation only)	\$26,652	\$26,652	\$26,652	\$26,652	\$26,652
405-000-381-48808	FMIvT Interest			\$21,713	\$18,000	\$10,100
405-000-361-48811	SBA Interest	\$37,760	\$37,760	\$627	\$800	\$180

Reserves Detail (Fund 405) R & R Fund		'06/07 Actual	'06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
	R&R 2002	\$267,632	\$267,632	\$277,000	\$279,040	\$312,895
	R&R & Reserves 1999	\$517,476	\$517,476	\$642,255	\$675,455	\$794,620
<b>Total Reserves Fund 405</b>		<b>\$785,108</b>	<b>\$785,108</b>	<b>\$919,255</b>	<b>\$954,495</b>	<b>\$1,107,515</b>

Revenue Detail (Fund 406) Debt Service Fund		'06/07 Actual	'06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
406-000-381-49401	Transfer in from 401 (Water portion)	877,243	877,243	497,699	545,148	\$503,489
406-000-381-49401	Transfer in from 401 (Wastewater portion)	0	0	375,457	411,252	\$430,720
<b>Total of Transfers for Debt Service</b>		<b>877,243</b>	<b>877,243</b>		<b>956,400</b>	<b>\$934,209</b>
406-000-381-48808	FMIvT Interest			9,158	6,000	\$3,100
406-000-361-48811	SBA Interest	24,647	24,647	332	250	\$100

Debt Service Payments Detail (Fund 406)		'06/07 Actual	'06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
406-021-536-57199	Interest on 99 Bonds	114,531	114,531	110,455	108,520	\$106,334
406-027-536-57199	Interest on 99 Bonds	86,401	86,401	83,326	81,866	\$80,216
	Principal on 99 Bond (presentation only)	107,000	107,000	114,000	118,000	\$121,000
406-021-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	136,491	136,491	122,362	103,262	\$94,485
406-027-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	102,967	102,967	92,308	77,900	\$71,279
	Principal on 02 Bonds (presentation only)	335,000	335,000	370,000	385,000	\$410,000
406-021-536-57109	Interest on Radio Read Loan Meters	0	0	0	19,850	\$0
406-027-536-57109	Interest on Radio Read Loan Meters	0	0	0	0	\$0
	Principal on Radio Read Meters (presentation only)	0	0	0	36,534	\$0
406-021-536-57110	Interest on 2010 State Revolving Loan Program	0	0	0	0	\$0
406-027-536-57110	Interest on 2010 State Revolving Loan Program	0	0	0	25,468	\$19,408
	Principal on 2010 State Revolving Loan Program (presentation o	0	0	0	0	\$31,487
<b>Total Debt Service Payments</b>		<b>882,390</b>	<b>882,390</b>	<b>892,451</b>	<b>956,400</b>	<b>\$934,209</b>

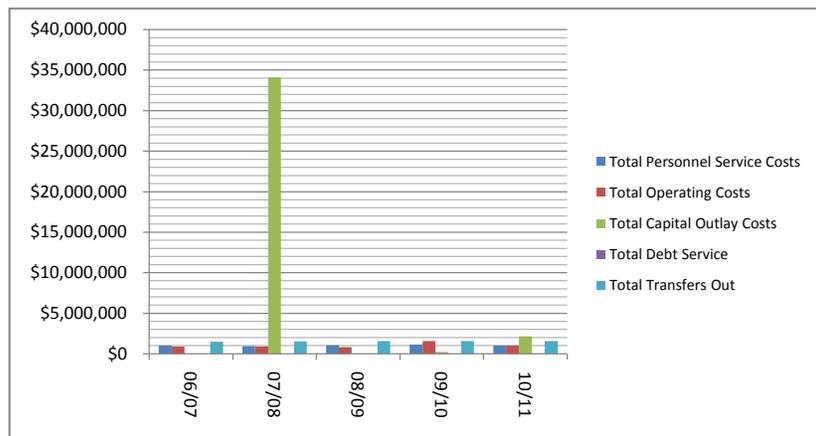
Reserves Detail (Fund 406)		'06/07 Actual	'06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
<b>Total Reserves Fund 406</b>		<b>85,537</b>	<b>85,537</b>	<b>556,637</b>	<b>570,000</b>	<b>\$572,000</b>

Water & Sewer Summary

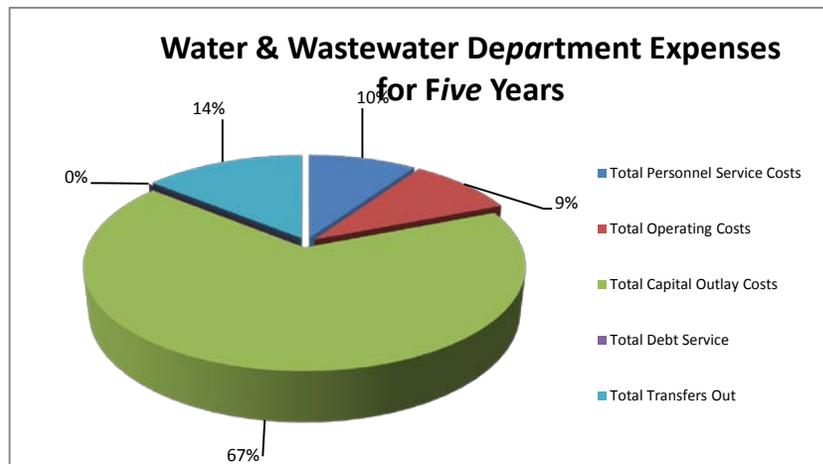
Revenue Detail (Fund 407) Water Connection Fees		06/07 Actual	06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
407-000-343-48368	Water/Sewer Connection Fees	128,637	128,637	34,068	45,000	\$8,000
407-000-361-48811	Interest-SBA	16,662	16,662	2,595	3,500	\$400
Total Revenues (Fund 407)		\$145,299	\$145,299	\$36,663	\$48,500	\$8,400
<b>Capital Expenditures (Fund 407)</b>						
Capital Expenditures ( see Capital Needs Plans)		0		355,900	223,900	\$332,000
407-021-581-56401	Transfer Out to 401	510,155				
Adjustments thru Balance Sheet accounts		0	50,964	0	0	\$0
<b>Reserves Detail (Fund 407)</b>						
<b>Water Connection Fees</b>						
Ending Reserves		\$423,725	\$423,725	\$27,250	\$91,500	\$18,400
Revenue Detail (Fund 408) Sewer Connection Fees		06/07 Actual	06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
408-000-343-48368	Water/Sewer Connection Fees	\$50,475	\$50,475	\$82,247	\$100,000	\$15,000
408-000-361-48806	Interest-CD			\$0	\$0	\$0
408-000-361-48811	Interest-SBA	\$30,204	\$30,204	\$5,722	\$7,500	\$3,354
408-000-361-48813	Interest-FHLB	\$2,970	\$2,970	\$0	\$0	\$1,525
Total Revenues		\$83,649	\$83,649	\$87,969	\$107,500	\$19,879
Adjustments thru Balance Sheet accounts		\$315,031	\$315,031			
<b>Capital Expenditures (Fund 408)</b>						
Capital Expenditures ( see Capital Needs Plans)		\$240,125	\$240,125	\$102,000	\$102,000	\$0
408-021-581-56401	Transfer Out to 401	\$0				
Adjustments thru Balance Sheet accounts				\$0	\$0	\$0
<b>Reserves Detail (Fund 408)</b>						
<b>Sewer Connection Fees</b>						
Ending Reserves		\$1,084,563	\$1,084,563		\$1,245,000	\$1,281,941
Revenue Detail (Fund 409) Water and Wastewater Construction		06/07 Actual	06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
409-000-331-43350	Federal Grant: Sewer Wastewater			\$113,870	\$1,370,200	\$0
409-000-331-44900	Other State Grants			\$0	\$0	\$513,825
409-000-381-49401	Transfer in from 401 for LOC Debt Service	\$37,050	\$37,050	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for LOC Debt Service Interest Only	\$27,950	\$27,950	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I	\$0		\$105,862	\$105,862	\$105,862
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I	\$0		\$79,861	\$79,861	\$79,861
409-000-337-49740	Grants from Other Sources (Re-use from Landmar)	\$84,324	\$84,324	\$92,291	\$0	\$0
409-000-229-20909	Loan Proceeds (liability-presentation only)	\$1,558,656	\$1,558,656	\$1,200,000	\$1,065,095	\$236,175
409-000-381-48810	Interest Earnings	\$0	\$0	\$0	\$0	\$0
<b>Expense Detail (Fund 409)</b>						
409-021-536- 57100	Interest Expense for SunTrust Line of Credit	\$38,422	\$38,422	\$0	\$0	\$0
409-027-536- 57100	Interest Expense for SunTrust Line of Credit	\$28,985	\$28,985	\$0	\$0	\$0
409-021-536- 57100	Interest Expense for Hancock Bank	\$0		\$29,734	\$27,411	\$24,638
409-027-536- 57100	Interest Expense for Hancock Bank	\$0		\$22,431	\$20,678	\$18,585
Principal on Hancock Bank Loan (presentation only)		\$0		\$132,568	\$137,634	\$142,500
Transfer Out to 401						
Amortization Expense		\$0				
<b>Capital Expenditures (Fund 409)</b>						
409-000-169-19049	Capital Sewer Rehab (ARRA Grant & SRF loan funding)	\$0	\$0	\$3,995,483	\$2,409,827	\$750,000
Reserves		-\$35,095	-\$35,095		\$117,000	\$196,262

### Water & Wastewater Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$1,017,943	\$950,481	\$1,072,598	\$1,155,140	\$1,024,957
Total Operating Costs	\$905,291	\$894,406	\$809,813	\$1,556,459	\$1,018,446
Total Capital Outlay Costs	\$0	\$34,116,943	\$0	\$233,385	\$2,170,875
Total Debt Service	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$1,485,576	\$1,540,516	\$1,558,485	\$1,584,792	\$1,578,308
Total Expenditures	\$3,408,810	\$37,502,346	\$3,440,896	\$4,529,776	\$5,792,586



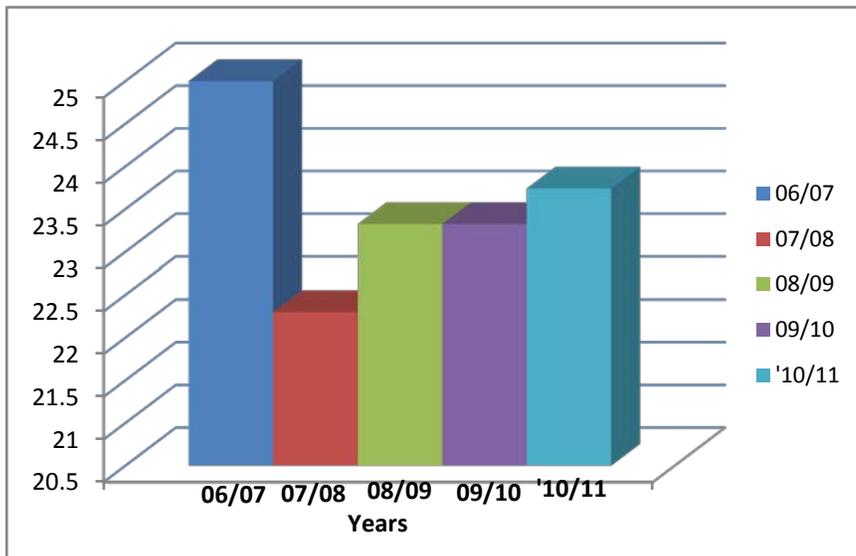
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



This Graph shows percentage each type of expense had in the same five year period.

# Water & Wastewater Department FTE

06/07	07/08	08/09	09/10	2011 FTE Requested
0	0	0	0	0.3334
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
1	0.3	0	0	0
4	4	4	4	4
1	1	1	1	1
3	2	2	2	2
4	4	6	6	6
1	1	1	1	1
1	1	1	1	1
2	2	1	1	1
1	0	0	0	0
1	1	0.75	0.75	1
1	1	0	0	0
1	1	1	1	1
1	1	1	1	1
<b>25</b>	<b>22.3</b>	<b>21.75</b>	<b>21.75</b>	<b>22.3334</b>
0	0	0.45	0.45	0.45
0	0	1.125	1.125	1.125
<b>0</b>	<b>0</b>	<b>1.575</b>	<b>1.575</b>	<b>1.575</b>
<b>25</b>	<b>22.3</b>	<b>23.325</b>	<b>23.325</b>	<b>23.9084</b>



## Water & Wastewater Combined Budget 10/11

Description	Object	Fund	Actual 2007	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Regular Salaries & Wages	51200	401	\$589,869	\$559,421	\$601,735	\$764,517	\$651,523
Overtime - Unscheduled	51400	401	\$55,214	\$38,484	\$49,176	\$41,000	\$50,000
Incentive/ Special Pay	51500	401	\$0	\$35	\$65	\$0	\$0
Vacation Pay	51601	401	\$38,248	\$38,439	\$39,028	\$0	\$0
Sick Pay	51602	401	\$23,413	\$20,029	\$28,233	\$0	\$0
Holiday Pay	51603	401	\$31,718	\$30,128	\$32,560	\$0	\$0
Bereavement Pay	51605	401	\$1,987	\$546	\$607	\$0	\$0
Bert PAY - Stipend	51609	401	\$516	\$0	\$0	\$0	\$0
On Call Beeper Pay	51610	401	\$3,310	\$3,458	\$3,445	\$2,964	\$2,200
FICA Taxes	52100	401	\$56,027	\$50,896	\$56,637	\$61,849	\$49,841
Retirement Contributions	52200	401	\$76,020	\$69,097	\$77,058	\$83,895	\$72,751
Health Insurance	52300	401	\$68,970	\$77,441	\$127,156	\$150,587	\$162,679
Life Insurance	52301	401	\$5,172	\$4,554	\$5,411	\$7,568	\$6,567
HRA-Health Reimbursement Account	52302	401	\$11,719	\$12,262	\$0	\$0	\$0
Dental employee	52320	401	\$0	\$0	\$7,521	\$8,559	\$7,027
Workers Comp Insurance	52400	401	\$55,760	\$45,691	\$42,653	\$34,201	\$22,369
W/Comp Claims	52410	401	\$0	\$0	\$1,314	\$0	\$0
<b>Total Personnel Service Costs</b>			<b>\$1,017,943</b>	<b>\$950,481</b>	<b>\$1,072,598</b>	<b>\$1,155,140</b>	<b>\$1,024,957</b>

## Water & Wastewater Combined Budget 10/11

Description	Object	Fund	Actual 2007	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Unemployment Compensation	52500	401	\$2,775	\$5,341	\$10,123	\$0	\$0
Medical Services	53101	401	\$2,347	\$1,310	\$2,623	\$3,000	\$500
Other Contractual Services	53400	401	\$80,185	\$67,274	\$96,070	\$700,224	\$116,394
Contract Labor	53401	401	\$38,777	\$38,874	\$0	\$3,000	\$10,000
Laboratory Services	53402	401	\$8,985	\$12,286	\$10,043	\$10,528	\$11,000
Travel and Per Diem	54000	401	\$144	\$416	\$56	\$200	\$200
Communication & Freight Charge	54100	401	\$11,488	\$11,260	\$10,954	\$13,005	\$13,000
Postage	54110	401	\$130	\$16,237	\$15,458	\$16,500	\$16,500
Automotive Repair Service	54210	401	\$5,367	\$6,022	\$9,077	\$7,000	\$7,500
Electric	54300	401	\$233,945	\$201,064	\$253,376	\$265,000	\$260,000
Water	54303	401	\$7,501	\$7,882	\$7,967	\$8,000	\$8,000
Water Distribution	54315	401	\$26,277	\$83,986	\$56,335	\$22,000	\$22,000
Effluent Disposal Permit	54314	401	\$30,240	\$30,455	\$32,714	\$28,000	\$28,000
Sewerage collection	54316	401	\$5,015	\$8,227	\$3,758	\$5,700	\$5,000
Equipment & Vehicle Rental	54400	401	\$2,207	\$1,016	\$1,397	\$3,000	\$4,000
Rentals & Leases	54401	401	\$63	\$0	\$200	\$0	\$700
General Business Insurance	54500	401	\$62,631	\$62,644	\$50,361	\$115,737	\$149,652
Pollution/Environment Insurance	54510	401	\$16,863	\$14,549	\$8,925	\$5,200	\$5,200
Insurance Claims & Deductibles	54560	401	\$3,466	\$0	\$962	\$0	\$0
Repair & Maintenance Services	54600	401	\$3,598	\$8,019	\$2,530	\$6,000	\$5,500
Apparatus-Repair & Maint	54610	401	\$19,357	\$57,994	\$14,226	\$90,000	\$88,000
Printing & Binding Services	54700	401	\$1,730	\$1,798	\$2,336	\$1,800	\$1,500
Advertising Activities	54800	401	\$430	\$0	\$17	\$0	\$0
Other Current Charges	54900	401	\$1,940	\$3,076	\$5,953	\$10,000	\$10,500
Office Supplies	55100	401	\$5,058	\$3,402	\$2,001	\$3,000	\$3,000
Operating Supplies	55210	401	\$2,667	\$2,283	\$3,638	\$1,000	\$2,000
Computer Supplies	55220	401	\$1,186	\$1,351	\$524	\$0	\$0
Laboratory Supplies	55221	401	\$3,585	\$4,400	\$5,132	\$3,000	\$3,000
Repair & Maintenance Supplies	55223	401	\$52,458	\$20,195	\$16,007	\$11,000	\$12,500
Replacement Water Meters	55224	401	\$51,484	\$16,317	\$15,053	\$20,000	\$15,000
Chemicals Supplies	55225	401	\$43,271	\$47,338	\$48,807	\$69,265	\$69,500
Safety Supplies & Gear	55226	401	\$4,012	\$5,146	\$3,317	\$3,700	\$7,100
Safety Marking Devices	55227	401	\$0	\$0	\$0	\$0	\$800
Apparatus Supplies	55228	401	\$32,729	\$28,638	\$37,950	\$33,000	\$39,700
Clothing & Uniforms	55230	401	\$6,910	\$6,595	\$6,993	\$7,400	\$7,400
Connections-supplies	55231	401	\$18,288	\$14,245	\$9,218	\$7,000	\$5,000
Barricades	55235	401	\$1,079	\$1,080	\$0	\$2,000	\$1,800
Institutional Supplies	55240	401	\$2,061	\$594	\$827	\$1,200	\$1,000
Fuels & Lubricants	55250	401	\$47,688	\$51,384	\$37,319	\$41,350	\$46,000
Tags & Titles	55251	401	\$142	\$0	\$0	\$0	\$500
Small Tools	55252	401	\$8,465	\$3,608	\$3,721	\$6,000	\$5,500
Auto Repair Supplies ( in-house)	55253	401	\$19,441	\$8,684	\$12,504	\$10,000	\$12,500
Books, Publications, Subscription & Membership	55400	401	\$787	\$924	\$813	\$1,000	\$1,000
Training and Education	55410	401	\$1,701	\$1,578	\$1,548	\$3,650	\$3,000
Uncapitalized Equipment	55500	401	\$14,750	\$17,116	\$4,482	\$19,000	\$19,000
Meter Deposit Interest	59300	401	\$21,140	\$10,104	\$3,821	\$0	\$0
Refund to Customer	59400	401	\$57	\$0	\$0	\$0	\$0
Collection Charges	59991	401	\$871	\$1,826	\$675	\$0	\$0
Bad Debt Expenses	59992	401	\$0	\$7,868	\$0	\$0	\$0
<b>Total Operating Costs</b>			<b>\$905,291</b>	<b>\$894,406</b>	<b>\$809,813</b>	<b>\$1,556,459</b>	<b>\$1,018,446</b>
Improvements Other Than Buildings	19031	401	\$0	\$33,116,552	\$0	\$175,000	\$6,000
Machinery & Equipment	19037	401	\$0	\$622,333	\$0	\$58,385	\$96,550
Water & Wastewater CIP	19049	401	\$0	\$378,058	\$0	\$0	\$2,068,325
<b>Total Capital Outlay Costs</b>			<b>\$0</b>	<b>\$34,116,943</b>	<b>\$0</b>	<b>\$233,385</b>	<b>\$2,170,875</b>
Principal	57200	401	\$0	\$0	0	0	0
Interest	57100	401	\$0	\$0	\$0	\$0	\$0
<b>Total Debt Service Costs</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfer Out to 001	56001	401	\$393,351	\$444,452	\$393,780	\$393,800	\$393,800
Transfer Out to 405	56405	401	\$61,980	\$61,980	\$61,980	\$0	\$0
Transfer Out to 406	56406	401	\$877,243	\$876,285	\$873,156	\$956,400	\$934,209
Transfer Out to 409	56409	401	\$65,000	\$97,621	\$185,724	\$185,723	\$185,723
Transfer Out to 501	56501	401	\$38,753	\$54,624	\$17,328	\$22,352	\$24,400
Transfer Out to 502	56502	401	\$44,449	\$0	\$20,686	\$20,686	\$34,199
Transfer Out to 608	56608	401	\$4,800	\$5,554	\$0	\$0	\$0
Transfer Out to 609	56609	401	\$0	\$0	\$5,831	\$5,831	\$5,977
<b>Total Transfers Out</b>			<b>\$1,485,576</b>	<b>\$1,540,516</b>	<b>\$1,558,485</b>	<b>\$1,584,792</b>	<b>\$1,578,308</b>
<b>Total Expenses</b>			<b>\$3,408,810</b>	<b>\$37,502,346</b>	<b>\$3,440,896</b>	<b>\$4,529,776</b>	<b>\$5,792,586</b>

**SOLID WASTE  
ALL FUNDS SUMMARIES**

	Actual 07/08	Actual 08/09	Adopted Budget 09/10	Recommended Budget 10/11
<b>REVENUE SUMMARY:</b>				
CHARGES FOR SERVICES	\$1,319,669	\$1,325,902	\$1,277,800	\$1,281,484
INTEREST INCOME	\$13,152	\$3,787	\$3,500	\$3,130
LOANS & MISC.(presentation only)	\$10,413	\$0	\$0	\$9,484
<b>SUBTOTAL</b>	<b>\$1,343,234</b>	<b>\$1,329,689</b>	<b>\$1,281,300</b>	<b>\$1,294,098</b>
TRANSFER IN	\$1,602	\$0	\$0	\$0
PRIOR YEAR CARRY FORWARD	\$557,284	\$720,125	\$629,785	\$710,000
<b>REVENUE TOTALS</b>	<b>\$1,902,120</b>	<b>\$2,049,814</b>	<b>\$1,911,085</b>	<b>\$2,004,098</b>
<b>EXPENSE SUMMARY:</b>				
PERSONAL SERVICE	\$263,379	\$314,318	\$354,010	\$356,899
OPERATING EXPENSES	\$645,952	\$571,939	\$563,951	\$500,982
<b>CAPITAL OUTLAY</b>				\$0
BUILDINGS	\$0	\$0	\$0	\$5,000
COMPUTER EQUIPMENT	\$0	\$0	\$0	\$0
IMPROVEMENTS OTHER THAN BUILDING	\$0	\$0	\$0	\$5,000
MACHINERY & EQUIPMENT	\$0	\$195,613	\$210,000	\$216,593
OFFICE EQUIPMENT & FURNITURE	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$195,613</b>	<b>\$210,000</b>	<b>\$221,593</b>
<b>DEBT SERVICE</b>	<b>\$62,406</b>	<b>\$39,666</b>	<b>\$24,329</b>	<b>\$0</b>
<b>TRANSFERS</b>				
TO GENERAL FUND	\$104,104	\$89,000	\$89,000	\$89,000
TO VEHICLE REPLACEMENT R&R	\$47,110	\$48,663	\$69,663	\$103,273
TO WATER & SEWER	\$0	\$0	\$0	\$0
TO INTERNAL SERVICE FUND	\$45,961	\$49,305	\$42,839	\$29,507
TO HRA FUNDING ACCOUNT	\$0	\$2,131	\$2,414	\$2,173
<b>TOTAL TRANSFERS</b>	<b>\$197,175</b>	<b>\$189,099</b>	<b>\$203,916</b>	<b>\$223,953</b>
<b>TOTAL EXPENSES</b>	<b>\$1,168,912</b>	<b>\$1,310,635</b>	<b>\$1,356,206</b>	<b>\$1,303,427</b>
REPAIR & REPLACEMENT RESERVES	\$0	\$0	\$0	\$0
RESERVE CAPITAL CONTINGENCIES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENSES &amp; RESERVES</b>	<b>\$1,168,912</b>	<b>\$1,310,635</b>	<b>\$1,356,206</b>	<b>\$1,303,427</b>
RESERVE FOR CONTINGENCIES	\$665,352	\$684,597	\$498,829	\$644,471
RESERVE FOR EQUIPMENT	\$54,773	\$54,582	\$56,050	\$56,200
<b>TOTAL FUND BALANCE</b>	<b>\$1,889,037</b>	<b>\$2,049,814</b>	<b>\$1,911,085</b>	<b>\$2,004,098</b>

S  
O  
L  
I  
D  
  
W  
A  
S  
T  
E  
  
S  
U  
M  
M  
A  
R  
E  
S

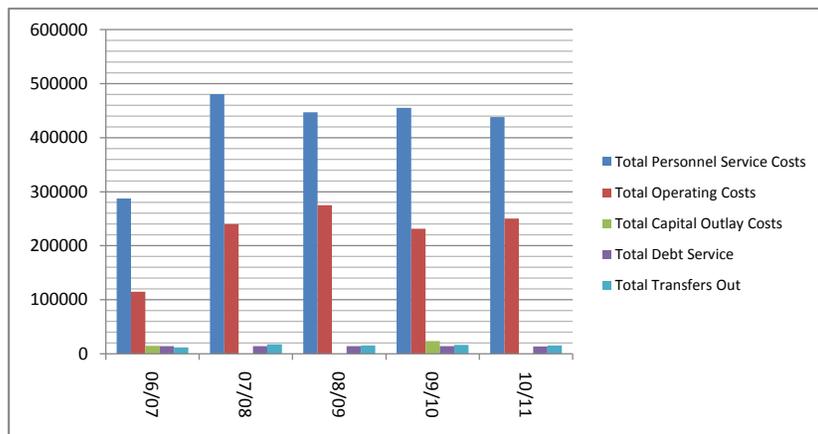
Solid Waste Summary

Revenue Detail (Fund 403)		06/07 Actual	07/08 Actual	08/09 Actual	'09/10 Budget	Requested '10/11
403-000-343-48340	Garbage Solid Waste Revenues	\$425,975	\$455,786	\$447,230	\$424,500	\$440,310
403-000-343-48341	Commercial Solid Waste	\$803,398	\$846,439	\$858,410	\$833,000	\$826,563
403-000-343-48342	Capital Recovery Fee	\$65	\$0	\$491	\$0	\$25
403-000-343-48361	Penalties	\$18,580	\$17,444	\$18,641	\$18,500	\$14,586
	BERT Reimbursement	\$819	\$0	\$0	\$0	\$0
403-000-361-48806	Interest-CD	\$0	\$0	\$0	\$0	\$1,677
403-000-361-48811	Interest-SBA	\$21,766	\$11,538	\$3,322	\$3,000	\$803
403-000-369-48890	Miscellaneous Revenues	\$6,090	\$5,233	\$3,652	\$1,800	\$3,484
	Federal Grants-Economic Envir.	\$0	\$0	\$0	\$0	\$0
	State Grants- Economic Envir.	\$0	\$0	\$0	\$0	\$0
403-000-364-48845	Disposition of Fixed Assets	\$0	\$5,180	\$2,823	\$0	\$6,000
403-000-381-49001	Transfer In from 001	\$1,456	\$1,602	\$0	\$0	\$0
403-000-381-49402	Transfer in from 402	\$0	\$0	\$0	\$0	\$0
403-000-381-49501	Transfer in from 501	\$0	\$0	\$0	\$0	\$0
Presentation Only	Debt Proceeds	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues (Fund 403)</b>		<b>\$1,278,149</b>	<b>\$1,343,222</b>	<b>\$1,334,569</b>	<b>\$1,280,800</b>	<b>\$1,293,448</b>

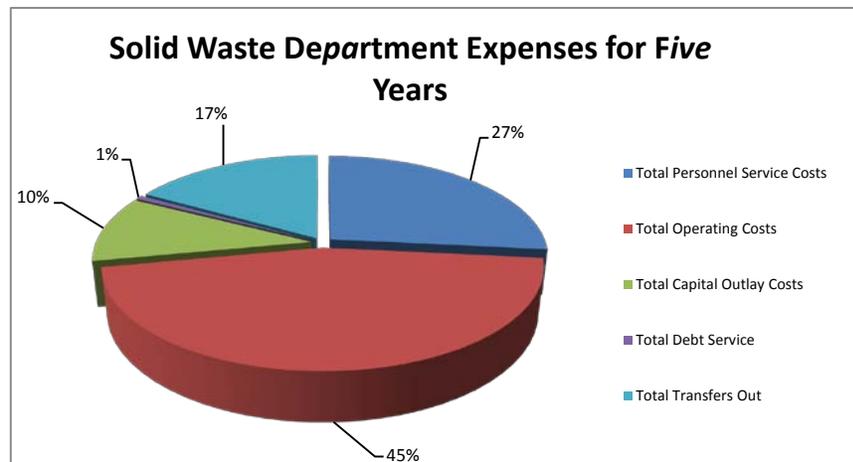
Revenue Detail (Fund 402) Renewal & Replacement Reserves		06/07 Actual	07/08 Actual	08/09 Actual	'09/10 Budget	Requested '10/11
402-000-361-48806	Interest-CD	\$0	\$0	\$0	\$0	\$559
402-000-361-48811	Interest-SBA	\$2,984	\$1,614	\$465	\$500	\$91
	Transfer Out to 403	\$0	\$0	\$0	\$0	\$0
	Transfer Out to 501	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues (Fund 402)</b>		<b>\$2,984</b>	<b>\$1,614</b>	<b>\$465</b>	<b>\$500</b>	<b>\$650</b>

### Solid Waste Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$305,406	\$263,378	\$309,598	\$354,011	\$356,899
Total Operating Costs	\$574,116	\$599,987	\$476,558	\$563,951	\$500,982
Total Capital Outlay Costs	\$0	\$0	\$195,617	\$210,000	\$221,593
Total Debt Service	\$2,163	\$6,753	\$5,005	\$24,329	\$0
Total Transfers Out	\$191,610	\$198,922	\$189,099	\$204,129	\$223,953
Total Expenditures	\$1,073,295	\$1,069,040	\$1,175,877	\$1,356,420	\$1,303,427



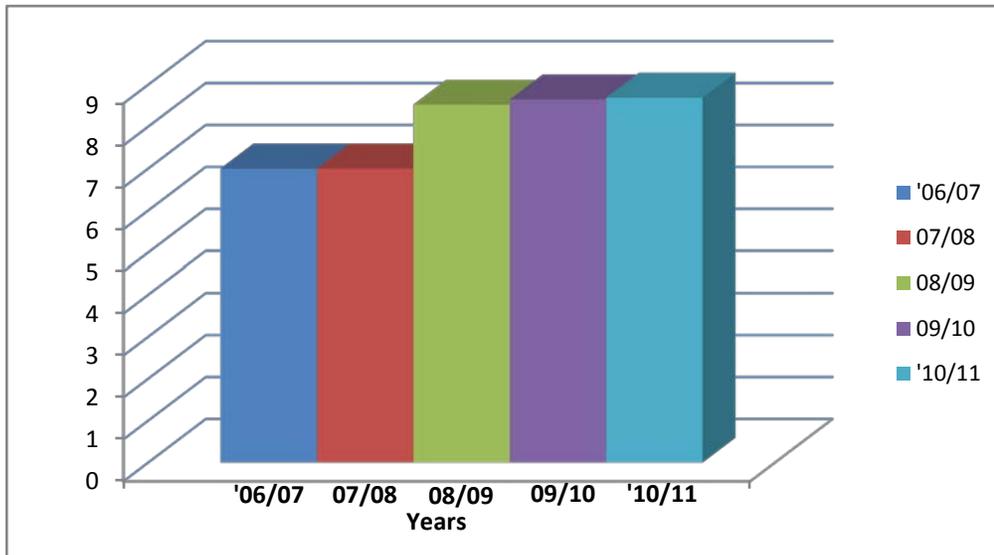
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



This Graph shows percentage each type of expense had in the same five year period.

## Solid Waste Department FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Public Works Director	0	0	0	0	0.1667
Operation Supervisor	1	1	1	1	1
Sanitation Operator	4	4	2	2	3
Front Loader Driver/Collector	1	1	2	2	2
Sanitation /Collector	0	0	2	2	2
PW Tech II	0	0	0	0.5	0
Admin Specialist II	1	1	1	0.625	0
<b>Full Time Finance</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8.125</b>	<b>8.1667</b>
Split positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0	0	0.15	0.15	0.15
Admin Specialist III	0	0	0.375	0.375	0.375
<b>Total Split Positions</b>	<b>0</b>	<b>0</b>	<b>0.525</b>	<b>0.525</b>	<b>0.525</b>
<b>Total Finance FTE</b>	<b>7</b>	<b>7</b>	<b>8.525</b>	<b>8.65</b>	<b>8.6917</b>



## Solid Waste Department 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Financial & Administrative Salaries	51102	\$0	\$0	\$0	\$10,001
Regular Salaries & Wages	51200	\$146,140	\$165,867	\$221,863	\$222,210
Overtime - Unscheduled	51400	\$6,005	\$7,869	\$10,000	\$9,000
Vacation Pay	51601	\$10,480	\$10,165	\$0	\$0
Sick Pay	51602	\$7,033	\$5,748	\$0	\$0
Holiday Pay	51603	\$8,975	\$8,544	\$0	\$0
Bereavement Pay	51605	\$0	\$118	\$0	\$0
BERT Pay- Stipend	51609	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$13,067	\$14,671	\$17,470	\$17,764
Retirement Contributions	52200	\$17,935	\$19,482	\$23,395	\$26,358
Health Insurance	52300	\$17,714	\$42,611	\$55,845	\$60,000
Life Insurance	52301	\$1,220	\$1,580	\$2,117	\$2,173
HRA-Health Reimbursement Account	52302	\$1,893	\$0	\$0	\$0
Dental employee	52320	\$0	\$2,338	\$3,221	\$3,189
Workers Comp Insurance	52400	\$32,916	\$29,916	\$20,100	\$16,205
W/Comp Claims	52410	\$0	\$690	\$0	\$0
<b>Total Personnel Service Costs</b>		<b>\$263,378</b>	<b>\$309,598</b>	<b>\$354,011</b>	<b>\$356,899</b>
Unemployment Compensation	52500	\$0	\$2,588	\$0	\$0
Medical Services	53101	\$275	\$1,406	\$500	\$2,000
Other Contractual Services	53400	\$2,995	\$2,892	\$5,242	\$6,100
Contract Labor	53401	\$54,028	\$10,575	\$8,000	\$6,500
Travel and Per Diem	54000	\$0	\$0	\$0	\$500
Communication & Freight Charge	54100	\$1,958	\$3,047	\$2,809	\$2,439
Postage	54110	\$5,196	\$4,926	\$4,163	\$4,500
Automotive Repair Service	54210	\$10,974	\$14,893	\$12,500	\$11,000
Electric	54300	\$2,764	\$3,336	\$3,190	\$3,420
Electric - Street Lighting	54302	\$0	\$0	\$0	\$0
Water	54303	\$1,877	\$1,816	\$1,900	\$1,800
Waste disposal	54311	\$316,465	\$289,904	\$370,000	\$299,750
Dumpsters	54317	\$19,683	\$20,238	\$22,500	\$24,931
Cheyenne Pass Landfill	54318	\$0	\$0	\$0	\$0
Equipment & Vehicle Rental	54400	\$4	\$199	\$0	\$1,000
Rentals & Leases	54401	\$0	\$0	\$0	\$1,920
General Business Insurance	54500	\$41,565	\$31,448	\$19,767	\$19,372
Insurance Claims & Deductibles	54560	\$0	\$320	\$2,000	\$2,000
Repair & Maintenance Services	54600	\$610	\$914	\$500	\$500
Printing & Binding Services	54700	\$652	\$1,310	\$250	\$700
Advertising Activities	54800	\$74	\$26	\$0	\$0
Other Current Charges	54900	\$94	\$25	\$0	\$0
Office Supplies	55100	\$996	\$1,022	\$1,060	\$1,050
Operating Supplies	55210	\$942	\$1,263	\$3,000	\$1,500
Computer Supplies	55220	\$127	\$0	\$0	\$1,500
Repair & Maintenance Supplies	55223	\$2,200	\$3,569	\$4,500	\$4,500
Chemicals Supplies	55225	\$0	\$0	\$0	\$0
Safety Supplies & Gear	55226	\$1,380	\$1,678	\$1,500	\$2,700
Safety Marking Devices	55227	\$78	\$0	\$0	\$500
Clothing & Uniforms	55230	\$2,024	\$2,693	\$2,250	\$2,500
Institutional Supplies	55240	\$291	\$1,333	\$250	\$750
Fuels & Lubricants	55250	\$99,091	\$55,418	\$60,000	\$70,000
Tags & Titles	55251	\$5	\$0	\$70	\$250
Small Tools	55252	\$490	\$1,082	\$1,000	\$1,000
Auto Repair Supplies ( in-house)	55253	\$33,149	\$18,633	\$37,000	\$20,000
Books, Publications, Subscription & Membership	55400	\$0	\$0	\$0	\$300
Uncapitalized Equipment	55500	\$0	\$0	\$0	\$6,000
<b>Total Operating Costs</b>		<b>\$599,987</b>	<b>\$476,558</b>	<b>\$563,951</b>	<b>\$500,982</b>

## Solid Waste Department 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Buildings and Improvements	19025	\$0	\$0	\$210,000	\$5,000
Machinery & Equipment	19037	\$0	\$195,617	\$0	\$216,593
<b>Total Capital Outlay Costs</b>		<b>\$0</b>	<b>\$195,617</b>	<b>\$210,000</b>	<b>\$221,593</b>
Interest	57100	\$6,753	\$5,005	\$4,071	\$0
Principal				\$20,258	
<b>Total Debt Service Costs</b>		<b>\$6,753</b>	<b>\$5,005</b>	<b>\$24,329</b>	<b>\$0</b>
General Fund	56001	\$104,104	\$89,000	\$89,000	\$89,000
Internal Service Fund	56501	\$93,071	\$49,305	\$43,052	\$29,507
Vehicle Replacement Fund	56502	\$0	\$48,663	\$69,663	\$103,273
Self Insured Dental Plan Fund	56608	\$1,747	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$2,131	\$2,414	\$2,173
<b>Total Transfers Out</b>		<b>\$198,922</b>	<b>\$189,099</b>	<b>\$204,129</b>	<b>\$223,953</b>
<b>Total Expenditures</b>		<b>\$1,069,040</b>	<b>\$1,175,876</b>	<b>\$1,356,420</b>	<b>\$1,303,427</b>

**INTERNAL SERVICE**  
**MAINTENANCE FUND #501**

INTERNAL SERVICE FUND MAINTENANCE FUND

	Adopted 06/07	Adopted 07/08	Adopted 08/09	Adopted 09/10	Requested 10/11
<b>Income Maintenance</b>					
Transfers in Maintenance	194,508	184,884	184,884	119,207	123,669 (1)
Interest Income	600	600	600	0	0
Prior Cash Carry Forward	5,000	5,000	5,000	11,000	11,000
<b>Total Maintenance Income</b>	<b>200,108</b>	<b>190,484</b>	<b>190,484</b>	<b>130,207</b>	<b>134,669</b>
<b>Expenses</b>					
Personal Services	137,650	146,400	146,400	92,330	92,920
Operating Expenses	33,282	37,908	37,908	26,377	30,249
Equipment /Building Purchases	23,000	0	0	0	0
Transfer out to Dental Fund	576	576	576	0	0
Transfer out to HRA Funding Account	0	0	0	500	500
<b>Total Maintenance Expense</b>	<b>194,508</b>	<b>184,884</b>	<b>184,884</b>	<b>119,207</b>	<b>123,669</b>
Reserve for Wage Adjustment	0	0	0	0	0
<b>Total Maintenance Reserve</b>	<b>5,600</b>	<b>5,600</b>	<b>5,600</b>	<b>11,000</b>	<b>11,000</b>
<b>Income Vehicle Replacement (New Fund 502 effective 10/1/08)</b>					
Interest Income VRF	47,300	55,000	55,000	0	0
Transfers In	223,491	147,040	147,040	0	0
Prior Cash Carry Forward	900,434	1,153,390	1,153,390	0	0
<b>Total VRF Income</b>	<b>1,171,225</b>	<b>1,355,430</b>	<b>1,355,430</b>	<b>0</b>	<b>0</b>
<b>Transfer out to New Vehicle Replacement IS Fund #502</b>				<b>0</b>	<b>0</b>
<b>Capital Expenditures VRF/IS</b>	<b>102,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total VRF Reserve</b>	<b>1,068,710</b>	<b>1,355,430</b>	<b>1,355,430</b>	<b>0</b>	<b>0</b>
<b>Total Income &amp; prior Cash Forward</b>	<b>1,371,333</b>	<b>1,545,914</b>	<b>1,545,914</b>	<b>130,207</b>	<b>134,669</b>
<b>Total Expenses</b>	<b>297,023</b>	<b>184,884</b>	<b>184,884</b>	<b>119,207</b>	<b>123,669</b>
<b>Total Reserves</b>	<b>1,074,310</b>	<b>1,361,030</b>	<b>1,361,030</b>	<b>11,000</b>	<b>11,000</b>
<b>Total Expenses and Reserves</b>	<b>1,371,333</b>	<b>1,545,914</b>	<b>1,545,914</b>	<b>130,207</b>	<b>134,669</b>

(1) Transfers In, pays for Charges for Services for maintenance of City vehicles.

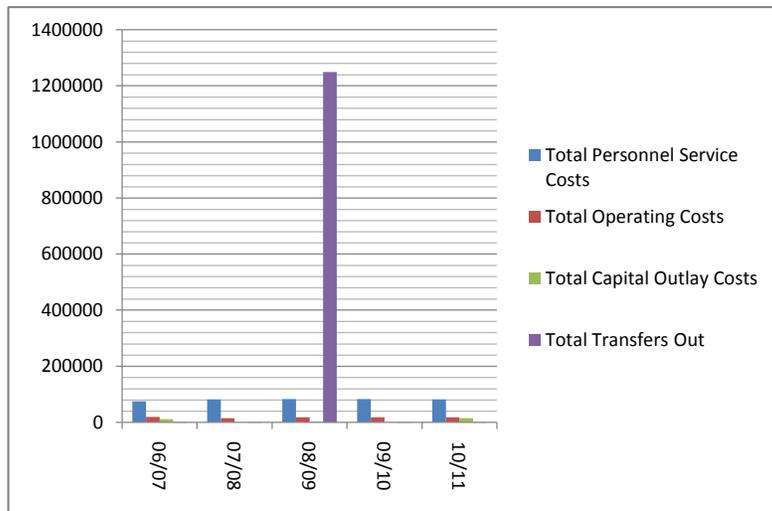
Total Internal  
Serv. Fd.

Dept.	Inter Trans
Administration .29%	\$359
Cemetery .71%	\$878
Community Development .29%	\$359
Finance .29%	\$359
Fire 10.28%	\$12,713
Human Resource .29%	\$359
Parks & Facilities 10.54%	\$13,035
Police 15.71%	\$19,428
Sanitation 23.86%	\$29,507
Streets 18.01%	\$22,272
Water 11.25%	\$13,913
Sewer 8.48%	\$10,487

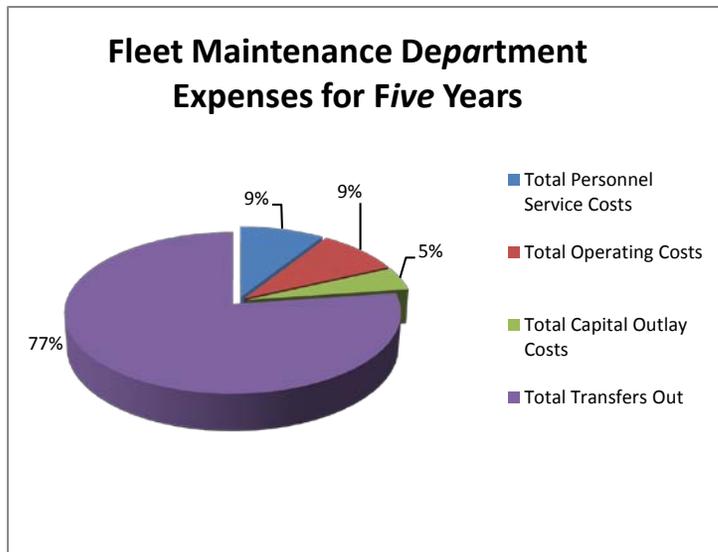
**Totals** **\$123,669**

## Fleet Maintenance Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$143,624	\$132,993	\$92,401	\$92,330	\$92,920
Total Operating Costs	\$28,477	\$34,934	\$27,333	\$26,377	\$30,249
Total Capital Outlay Costs	\$74,742	\$0	\$0	\$0	\$0
Total Transfers Out	\$576	\$750	\$1,249,095	\$500	\$500
Total Expenditures	\$247,419	\$168,677	\$1,368,829	\$119,207	\$123,669



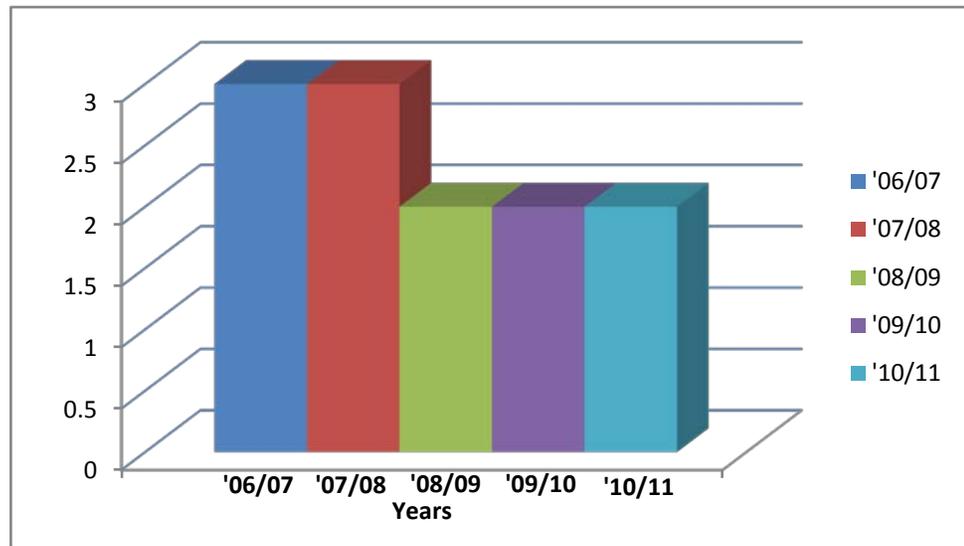
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year. The large transfer amount in 08/09 year is do to moving vehicle replacement from Fleet Maintenance to Fund 502.



This Graph shows percentage each type of expense had in the same five year period.

## Fleet Maintenance Department

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Chief Mechanic	1	1	1	1	1
Park Attendant I	2	2	1	1	1
<b>Total Fleet Maintenance FTE</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>



## Fleet Maintenance Division 10/11 Budget

Description	Object	Requested			
		Actual 2008	Actual 2009	Budget 2010	2011
Regular Salaries & Wages	51200	\$82,586	\$56,042	\$64,273	\$63,773
Overtime - Unscheduled	51400	\$21	\$446	\$500	\$500
Vacation Pay	51601	\$4,970	\$2,465	\$0	\$0
Sick Pay	51602	\$1,907	\$2,325	\$0	\$0
Holiday Pay	51603	\$4,451	\$2,916	\$0	\$0
FICA Taxes	52100	\$7,068	\$4,480	\$4,955	\$4,917
Retirement Contributions	52200	\$9,531	\$6,299	\$6,536	\$6,922
Health Insurance	52300	\$11,388	\$13,051	\$12,912	\$14,000
Life Insurance	52301	\$594	\$443	\$591	\$597
HRA-Health Reimbursement Account	52302	\$3,960	\$0	\$0	\$0
Dental employee	52320	\$0	\$735	\$734	\$734
Workers Comp Insurance	52400	\$6,517	\$3,199	\$1,830	\$1,477
<b>Total Personnel Service Costs</b>		<b>\$132,993</b>	<b>\$92,401</b>	<b>\$92,331</b>	<b>\$92,920</b>
Unemployment Compensation	52500	\$0	\$6,699	\$0	\$0
Medical Services	53101	\$155	\$223	\$150	\$0
Other Contractual Services	53400	\$0	\$68	\$0	\$0
Contract Labor	53401	\$0	\$0	\$0	\$0
Communication & Freight Charge	54100	\$0	\$23	\$420	\$750
Automotive Repair Service	54210	\$540	\$0	\$200	\$500
Electric	54300	\$1,744	\$1,517	\$2,310	\$2,000
Waste disposal	54311	\$0	\$0	\$0	\$0
Equipment & Vehicle Rental	54400	\$1,934	\$2,051	\$1,848	\$2,400
General Business Insurance	54500	\$7,025	\$6,566	\$5,291	\$6,399
Insurance Claims & Deductibles	54560	\$0	\$0	\$500	\$0
Repair & Maintenance Services	54600	\$0	\$614	\$500	\$1,000
Printing & Binding Services	54700	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$17	\$0	\$0	\$0
Office Supplies	55100	\$10	\$0	\$200	\$200
Operating Supplies	55210	\$0	\$0	\$0	\$0
Computer Supplies	55220	\$0	\$0	\$100	\$200
Repair & Maintenance Supplies	55223	\$2,833	\$1,818	\$3,800	\$2,700
Safety Supplies & Gear	55226	\$401	\$571	\$250	\$600
Clothing & Uniforms	55230	\$4,185	\$2,846	\$3,000	\$3,800
Institutional Supplies	55240	\$165	\$170	\$308	\$250
Fuels & Lubricants	55250	\$1,896	\$252	\$2,800	\$1,000
Small Tools	55252	\$3,726	\$1,574	\$500	\$1,500
Auto Repair Supplies ( in-house)	55253	\$3,115	\$2,251	\$1,500	\$1,500
Books, Publications, Subscription & Membership	55400	\$0	\$0	\$50	\$100
Training and Education	55410	\$86	\$90	\$50	\$250
Uncapitalized Equipment	55500	\$7,102	\$0	\$2,600	\$5,100
<b>Total Operating Costs</b>		<b>\$34,934</b>	<b>\$27,333</b>	<b>\$26,377</b>	<b>\$30,249</b>
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Vehicle Replacement Fund	56502	\$0	\$1,248,595	\$0	\$0
HRA Funding Account	56609	\$0	\$500	\$500	\$500
<b>Total Transfers Out</b>		<b>\$0</b>	<b>\$1,249,095</b>	<b>\$500</b>	<b>\$500</b>
<b>Total Expenditures</b>		<b>\$167,927</b>	<b>\$1,368,829</b>	<b>\$119,208</b>	<b>\$123,669</b>

Total Transfers For Vehicle Replacement & Internal Services

Dept.	Inter Trans	Veh Trans	Total
Administration .29%	\$359	\$0	\$359
Cemetery .71%	\$878	\$0	\$878
Community Development .29%	\$359	\$0	\$359
Finance .29%	\$359	\$0	\$359
Fire 10.28%	\$12,713	\$63,815	\$76,528
Human Resource .29%	\$359	\$0	\$359
Parks & Facilities 10.54%	\$13,035	\$0	\$13,035
Police 15.71%	\$19,428	\$76,478	\$95,906
Sanitation 23.86%	\$29,507	\$103,273	\$132,780
Streets 18.01%	\$22,272	\$8,135	\$30,407
Water 11.25%	\$13,913	\$19,493	\$33,406
Sewer 8.48%	\$10,487	\$14,706	\$25,193
Totals	\$123,669	\$285,900	\$409,569

10/11 budget year

Based on expense of \$123,669 for 10/11 budget for Inter. service

Water & Sewer

**FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE**

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/09	Total Accumulated Replacement 09/30/2010	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$3,239	7	\$19,434	\$0	(1)
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$3,385	7	\$20,310	\$0	(1)
					<b>\$46,371</b>		<b>\$6,624</b>		<b>\$39,744</b>	<b>\$0</b>	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$2,605	6	\$16,156	\$18,761	
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$2,524	6	\$15,994	\$18,518	
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$2,524	6	\$15,994	\$18,518	
					<b>\$63,451</b>		<b>\$7,653</b>		<b>\$48,144</b>	<b>\$55,797</b>	
1671	170	0607	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$3,095	4.4	\$11,005	\$14,100	
1703	594	0607	2007 Ford Ranger	Utility	\$12,430	7	\$1,657	5	\$7,457	\$9,114	
1704	595	0607	2007 Ford Ranger	Utility	\$12,430	7	\$1,657	5	\$7,457	\$9,114	
					<b>\$42,055</b>		<b>\$6,409</b>		<b>\$25,919</b>	<b>\$32,328</b>	
		10/11	2011 Ford F-250 Utility bed	Utility	\$24,000	7	\$3,429	1	\$0	\$3,429	
		10/11	2011 Ford F-250 Utility bed	Utility	\$24,000	7	\$3,429	1	\$0	\$3,429	
		10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	1	\$0	\$6,655	
					<b>\$114,550</b>		<b>\$13,513</b>		<b>\$0</b>	<b>\$13,513</b>	
			<b>Total</b>		<b>\$266,427</b>		<b>\$34,199</b>		<b>\$113,807</b>	<b>\$101,638</b>	
			<b>Actual Balance of Vehicle Replacement Schedule</b>							<b>\$101,638</b>	

Vehicle Replacement at 9/30/10	\$122,717	
Add: FY10/11 Annual Replacement Transfer	\$34,199	
Projected interest for 10/11	\$600	
Less Purchases 10/11	-\$48,000	(2)
FY 10/11 Vehicle Replacement Fund Balance	<u>\$109,516</u>	
<b>Recap of Water &amp; Sewer Transfers Out to Vehicle Replacement Fund 10/11</b>		
Vehicle Replacement Schedule	\$101,638	
Contingency	\$7,278	
Projected interest 10/11	\$600	
Vehicles to be purchased	\$0	
Total Vehicle Replacement Account at 09/30/11	<u>\$109,516</u>	
<b>Recap of Water &amp; Sewer Transfers Out to Vehicle Replacement Fund 08/09</b>		
Water	19,493	
Sewer	14,706	
Total Transfers Out	<u>34,199</u>	
(1) Money from these vehicles was used to purchase the two 2011 F-250 Utility bed pick up trucks		
(2) The dump truck was bought with money from reserves and did not come out of the vehicle replacement fund		

**Solid Waste**

**FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE**

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/10	Total Accumulated Replacement 09/30/2011	
1	1596	467	03/04	04 Peterbilt Garbage Truck	Sanitation	\$142,627	10	\$14,263	8	\$99,841	\$114,104
2	1710	468	06/07	08 Peterbilt Garbage Truck	Sanitation	\$148,470	10	\$14,847	5	\$59,388	\$74,235
3	1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$19,553	3	\$39,106	\$58,659
4			09/10	10 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$17,886	2	\$17,886	\$35,772
5			09/10	10 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$2,283	2	\$2,283	\$4,566
			09/10	10 Peterbilt boom truck	Sanitation	\$127,824	10	\$12,782	1	\$0	\$12,782
6			10/11	11 Peterbilt Garbage Truck	Sanitation	\$216,593	10	\$21,659	1	\$0	\$21,659
8						<b>\$1,025,885</b>		<b>\$103,273</b>		<b>\$218,504</b>	<b>\$321,777</b>
10			<b>Total</b>			<b>\$1,025,885</b>		<b>\$103,273</b>		<b>\$218,504</b>	<b>\$321,777</b>
12			Actual Balance of Vehicle Replacement Schedule								<b>\$321,777</b>
15			RESERVE FOR CONTINGENCIES								\$50,000
18			TOTAL FUND BALANCE								\$371,777

INTERNAL SERVICE FUND

4	Vehicle Replacement at 9/30/10	\$294,474
5	Add: FY10/11 Annual Replacement Transfer	\$103,273
6	Contingency TRANSFER	\$0
7	Projected interest for 10/11	\$2,000
9	FY 10/11 Vehicle Replacement Fund Balance	<u>\$399,747</u>
11	<b>Recap of Solid Waste Out to Vehicle Replacement Fund 10/11</b>	
12	<b>Contingency and Schedule Recap at 9/30/10</b>	
15	Vehicle Replacement Schedule	\$321,777
16	Contingency	\$75,970
17	Projected interest 10/11	\$2,000
18	Vehicles to be purchased	\$0
20	Total Vehicle Replacement Account at 9/30/11	<u>\$399,747</u>
22	Solid Waste	103,273
25	Total Transfers Out	<u>103,273</u>

**INTERNAL SERVICE  
EQUIPMENT REPLACEMENT FUND NO. 503**

(1)

I  
N  
T  
E  
R  
N  
A  
L  
  
S  
E  
R  
V  
I  
C  
E  
  
F  
U  
N  
D  
  
E  
Q  
U  
I  
P  
M  
E  
N  
T  
  
R  
E  
P  
L  
A  
C  
E  
M  
E  
N  
T  
  
F  
U  
N  
D

	Approved 09/10	Requested 10/11
<b>Income Equipment Replacement</b>		
Prior Cash Carry Forward	20,050	33,469
Interest Income VRF	100	15
Transfers In from Departments	20,000	0
<b>Total VRF Income</b>	<b>40,150</b>	<b>33,484</b>
<b>Capital Expenditures VRF/IS</b>	<b>0</b>	<b>0</b>
<b>Total VRF Reserve</b>	<b>40,150</b>	<b>33,484</b>

**Detail of Departments' monies being transferred from in 10/11 for new Equipment Replacement Fund:**

Parks & Facilities	\$0
Quarry Golf	\$0
Cemetery	\$0
Streets	<u>\$0</u>
Total	\$0

## ***Trust and Agency Funds***

Butterweck Bond Fund 603  
Cemetery Perpetual Care Fund 605  
Brooksville Fire District 606  
Firefighters' Retirement Fund 607  
Self-Insured Dental Plan Fund 608  
HRA Funding Account Fund 609  
Cemetery Donor Memorial Wall Trust Fund 612  
Police Officers' Retirement Fund 613  
Community Redevelopment Agency 615  
Total Trust & Agency Funds - SUMMARY

**BUTTERWECK BOND FUND 603**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	118	33	-8	17	5
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,056	2,129	2,162	2,216	2,159
<b>Total Income</b>	<b>\$2,174</b>	<b>\$2,162</b>	<b>\$2,154</b>	<b>\$2,233</b>	<b>\$2,164</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Transfer Out	45	0	0	0	0
Reserves	2,129	2,162	2,154	2,233	2,164
<b>Total Expenditures</b>	<b>\$2,174</b>	<b>\$2,162</b>	<b>\$2,154</b>	<b>\$2,233</b>	<b>\$2,164</b>

T  
R  
U  
S  
T  
  
&  
  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D

18 **Description:** Butterweck Bond Fond (private purpose Trust Fund)  
 19 **Revenue Source:** Private donation  
 20 **Expenditures:** expenditures to maintain Butterweck Crypt at Brooksville Cemetery

**CEMETERY PERPETUAL CARE FUND 605**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Contributions	\$0	\$0	\$0	\$0	\$0	
SBA Interest	5,580	3,406	997	2,465	1,443	
FHLB Interest	5,878	0	0	0	0	
Transfers In	10,000	10,000	10,000	10,000	10,000	(1)
Prior Year Carry forward	271,386	292,844	306,250	315,550	328,689	
<b>Total Income</b>	<b>\$292,844</b>	<b>\$306,250</b>	<b>\$317,247</b>	<b>\$328,015</b>	<b>\$340,132</b>	
<b>EXPENDITURES</b>						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Reserves *	292,844	306,250	317,247	328,015	340,132	(2)
<b>Total Expenditures</b>	<b>\$292,844</b>	<b>\$306,250</b>	<b>\$317,247</b>	<b>\$328,015</b>	<b>\$340,132</b>	

(1) Transfers from Cemetery to increase reserves of Cemetery Perpetual Care Fund.

(2) Reserves includes Due From General Fund of \$21,000 (est.) for loan to build Columbarium;  
Cemetery pays back Perpetual Care Fund per the volume of Columbarium sales.

T  
R  
U  
S  
T  
  
&  
  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D

24 **Description:** Cemetery Perpetual Care Fund  
 25 **Revenue Source:** Transfers from General Fund from Cemetery revenue sources  
 26 **Expenditures:** Future reserves are being set aside for future expenditures on behalf of the Brooksville Cemetery.

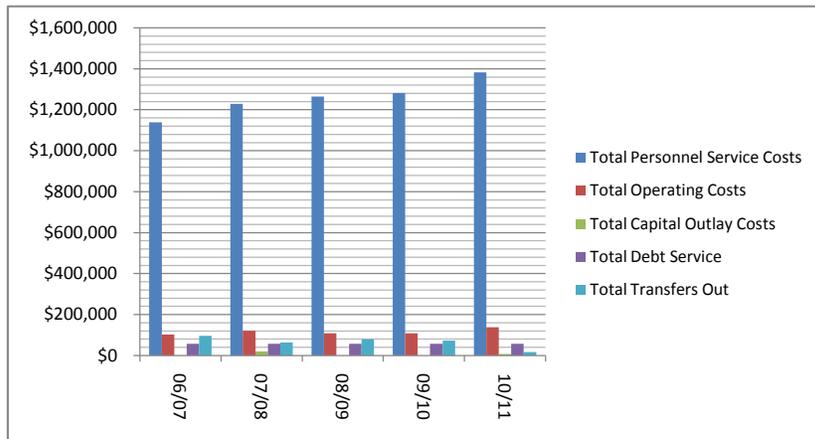
<b>Brooksville Fire District 606</b>					
	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Special Assessments	\$0	\$0	\$0	\$0	\$686,029
SBA Interest	0	0	0	0	0
FHLB Interest	0	0	0	0	0
Transfers In	0	0	0	0	954,479
Prior Year Carry forward	0	0	0	0	0
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,640,508</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$1,382,222
Operating Expenditures	0	0	0	0	138,872
Capital Expenditures	0	0	0	0	8,200
Debt Service	0	0	0	0	57,269
Transfers Out	0	0	0	0	0
Reserves	0	0	0	0	53,945
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,640,508</b>

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
F  
U  
N  
D

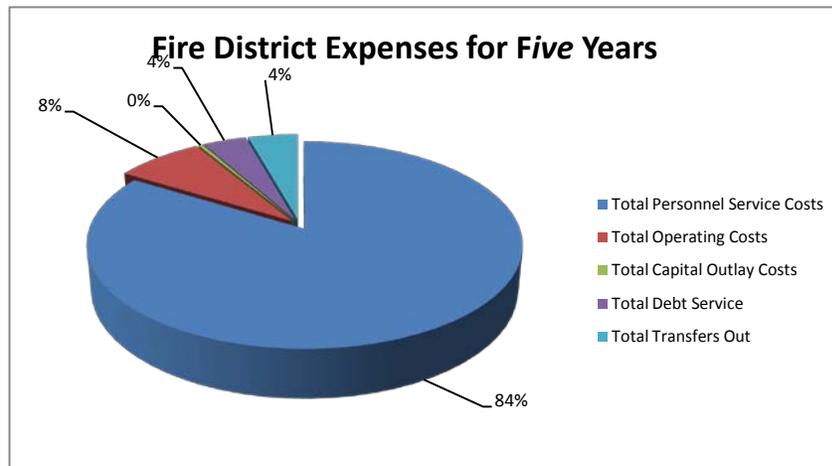
27 **Description:** Brooksville Fire District  
 28 **Revenue Source:** Transfers from General and special assessment.  
 29 **Expenditures:** Expenses to operate a Fire Department  
 30

## Fire District Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$1,138,913	\$1,228,563	\$1,264,737	\$1,281,895	\$1,382,222
Total Operating Costs	\$102,601	\$121,413	\$109,325	\$108,138	\$138,872
Total Capital Outlay Costs	\$0	\$20,060	\$0	\$0	\$8,200
Total Debt Service	\$57,269	\$57,270	\$57,269	\$57,270	\$57,269
Total Transfers Out	\$95,538	\$63,876	\$78,833	\$72,971	\$17,281
<b>Total Expenditures</b>	<b>\$1,394,321</b>	<b>\$1,491,182</b>	<b>\$1,510,164</b>	<b>\$1,520,274</b>	<b>\$1,603,844</b>



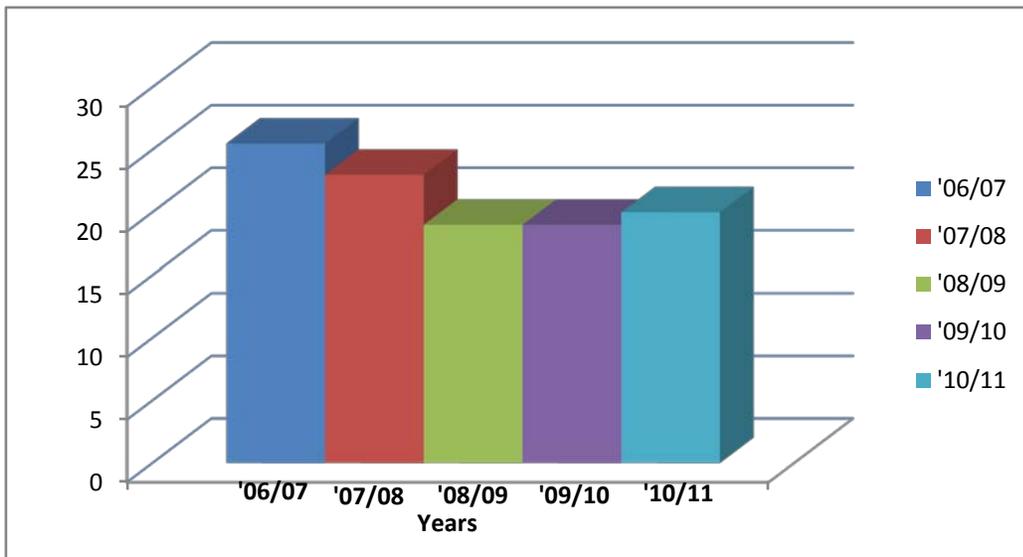
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



This Graph shows percentage each type of expense had in the same five year period.

## Fire District FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Fire Chief	1	1	1	1	1
District Chiefs	3	3	3	3	3
Fire Captains	3	3	3	3	3
Firefighters/Drivers	3	3	3	3	3
Firefighters	7	7	7	7	7
Fire Inspector	0	0	0	0	1
Administrative Asst. III	1	1	1	1	1
<b>Total Full Time</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>19</b>
Reserve Firefighters	7.5	5	1	1	1
<b>Total Reserves</b>	<b>7.5</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total Fire FTE</b>	<b>25.5</b>	<b>23</b>	<b>19</b>	<b>19</b>	<b>20</b>



## Fire District 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Financial & Administrative Salaries	51102	\$61,261	\$60,696	\$71,552	\$71,302
Regular Salaries & Wages	51200	\$585,695	\$591,343	\$694,792	\$726,423
Overtime - Unscheduled	51400	\$23,562	\$29,215	\$30,000	\$30,000
Overtime - Scheduled	51410	\$39,263	\$25,847	\$34,000	\$34,000
Incentive/ Special Pay	51500	\$1,222	\$1,321	\$1,920	\$3,120
Vacation Pay	51601	\$36,390	\$40,710	\$0	\$0
Sick Pay	51602	\$22,868	\$25,331	\$0	\$0
Holiday Pay	51603	\$30,631	\$30,464	\$0	\$5,000
Bereavement Pay	51605	\$886	\$739	\$0	\$0
Reserves - Public Safety	51607	\$25,561	\$33,282	\$25,000	\$24,986
Military Leave	51608	\$2,209	\$418	\$0	\$0
BERT Pay- Stipend	51609	\$0	\$0	\$0	\$0
BERT Pay	51611	\$0	\$0	\$0	\$0
Hazmat Team	51612	\$8,120	\$9,657	\$10,920	\$13,328
FICA Taxes	52100	\$63,173	\$64,235	\$63,816	\$62,937
Retirement Contributions	52200	\$169,067	\$191,701	\$199,229	\$228,610
Health Insurance	52300	\$73,906	\$100,561	\$116,208	\$136,000
Life Insurance	52301	\$3,985	\$1,229	\$1,526	\$8,591
HRA-Health Reimbursement Account	52302	\$10,895	\$0	\$0	\$0
Dental dependent	52310	\$0	\$0	\$0	\$6,973
Dental employee	52320	\$0	\$6,185	\$6,606	\$7,340
Workers Comp Insurance	52400	\$67,994	\$51,803	\$26,326	\$23,610
W/Comp Claims	52410	\$1,875	\$0	\$0	\$0
<b>Total Personnel Service Costs</b>		<b>\$1,228,563</b>	<b>\$1,264,736</b>	<b>\$1,281,895</b>	<b>\$1,382,222</b>

## Fire District 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Unemployment Compensation	52500	\$0	\$0	\$0	\$0
Legal Services	53100	\$0	\$0	\$0	\$0
Medical Services	53101	\$1,063	\$2,184	\$7,120	\$6,870
Medical Supplies	53110	\$0	\$0	\$0	\$0
Other Contractual Services	53400	\$583	\$338	\$250	\$26,400
Travel and Per Diem	54000	\$2,642	\$2,238	\$4,200	\$6,400
Communication & Freight Charge	54100	\$5,779	\$8,850	\$9,888	\$9,068
Postage	54110	\$178	\$209	\$50	\$2,250
Automotive Repair Service	54210	\$6,890	\$3,478	\$7,000	\$7,000
Electric	54300	\$8,857	\$1,796	\$0	\$0
Water	54303	\$3,363	\$3,339	\$0	\$0
Equipment & Vehicle Rental	54400	\$0	\$811	\$0	\$0
Fiduciary Liability Insurance	54540	\$0	\$0	\$130	\$130
Repair & Maintenance Services	54600	\$12,124	\$21,715	\$14,400	\$17,000
Printing & Binding Services	54700	\$248	\$261	\$500	\$1,500
Advertising Activities	54800	\$720	\$0	\$500	\$500
Other Current Charges	54900	\$363	\$1,328	\$700	\$700
BERT Expenditures	54901	\$0	\$0	\$0	\$0
Office Supplies	55100	\$947	\$578	\$1,000	\$800
Operating Supplies	55210	\$2,568	\$2,288	\$675	\$1,275
Medical Supplies	55211	\$1,488	\$1,575	\$2,100	\$2,658
Computer Supplies	55220	\$817	\$229	\$0	\$0
Repair & Maintenance Supplies	55223	\$0	\$0	\$0	\$0
Chemicals Supplies	55225	\$1,702	\$560	\$500	\$500
Safety Supplies & Gear	55226	\$5,787	\$11,974	\$8,635	\$1,645
Clothing & Uniforms	55230	\$8,121	\$7,077	\$5,610	\$6,840
Institutional Supplies	55240	\$0	\$0	\$0	\$0
Fuels & Lubricants	55250	\$20,250	\$12,388	\$14,000	\$14,000
Tags & Titles	55251	\$54	\$0	\$0	\$0
Small Tools	55252	\$1,664	\$1,004	\$1,000	\$900
Auto Repair Supplies ( in-house)	55253	\$8,268	\$7,276	\$4,000	\$4,000
Books, Publications, Subscription & Membership	55400	\$1,230	\$645	\$4,200	\$3,950
Training and Education	55410	\$2,339	\$1,872	\$6,680	\$13,306
Uncapitalized Equipment	55500	\$23,368	\$15,312	\$15,000	\$11,180
<b>Total Operating Costs</b>		<b>\$121,413</b>	<b>\$109,326</b>	<b>\$108,138</b>	<b>\$138,872</b>
Machinery & Equipment	55640	\$20,060	\$0	\$0	\$8,200
<b>Total Capital Outlay Cost</b>		<b>\$20,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,200</b>
Interest	57100	\$25,030	\$23,539	\$21,782	\$20,269
Principal	57200	\$32,240	\$33,730	\$35,488	\$37,000
<b>Total Debt Service</b>		<b>\$57,270</b>	<b>\$57,269</b>	<b>\$57,270</b>	<b>\$57,269</b>
Internal Service Fund	56501	\$8,795	\$5,278	\$4,656	\$12,531
Vehicle Replacement Fund	56502	\$50,555	\$69,055	\$63,815	\$0
Self Insured Dental Plan Fund	56608	\$4,526	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$4,500	\$4,500	\$4,750
<b>Total Transfers Out</b>		<b>\$63,876</b>	<b>\$78,833</b>	<b>\$72,971</b>	<b>\$17,281</b>
<b>Total Expenditures</b>		<b>\$1,491,182</b>	<b>\$1,510,164</b>	<b>\$1,520,274</b>	<b>\$1,603,844</b>

**FIREFIGHTERS' RETIREMENT FUND 607**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Contributions	\$274,923	\$327,859	\$347,590	\$364,122	\$322,614
Interest	135,212	-616,776	125,160	30,000	138,198
Gain or (Loss) on Invest.	344,406	133,376	-69,912	100,000	84,239
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,817,489	4,242,481	3,754,881	3,507,293	3,991,708
<b>Total Income</b>	<b><u>\$4,572,030</u></b>	<b><u>\$4,086,940</u></b>	<b><u>\$4,157,719</u></b>	<b><u>\$4,001,415</u></b>	<b><u>\$4,536,759</u></b>
<b>EXPENDITURES</b>					
Pension Benefits	\$280,738	\$278,891	\$285,563	\$290,000	\$290,000
Operating Expenditures	48,811	53,168	51,639	65,000	55,000
Reserves	4,242,481	3,754,881	3,820,517	3,646,415	4,191,759
<b>Total Expenditures</b>	<b><u>\$4,572,030</u></b>	<b><u>\$4,086,940</u></b>	<b><u>\$4,157,719</u></b>	<b><u>\$4,001,415</u></b>	<b><u>\$4,536,759</u></b>

T  
R  
U  
S  
T  
  
&  
  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D

20 **Description:** Firefighters' Retirement Fund 607 governed by Fl. Statute 175  
 21 **Revenue Source:** Investments income; Firefighters' and City's retirement contributions and  
 22 Chapter 175 contributions from the State of Florida.  
 23 **Expenditures:** Firefighters' pension benefits and contractual services, investment services, etc.

**SELF INSURED DENTAL PLAN FUND 608**

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11
<b>INCOME</b>					
Contributions	\$4,032	\$0	\$0	\$0	\$0
Interest	1,197	520	0	0	0
Transfers In	28,080	34,265	0	0	0
Prior Year Carry forward	11,839	7,848	0	0	0
<b>Total Income</b>	<b>\$45,148</b>	<b>\$42,633</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	37,300	42,633	0	0	0
Reserves	7,848	0	0	0	0
<b>Total Expenditures</b>	<b>\$45,148</b>	<b>\$42,633</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

(1)

(1) At 10/1/08 City contracted with Blue Cross Blue Shield Fl. Combined Life for dental insurance. This fund will be closed in 08 09. Final dental claims and the Blue Cross Blue Shield premiums were charged in 07 08 to this fund. In 08 09 premiums will be charged directly to each Department. An additional transfer will be required in 07 08 than is currently budgeted to close the Fund to zero.

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
F  
U  
N  
D

**HRA Funding Account 609**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	50	0
Transfers In	0	0	34,250	34,721	34,250
Prior Year Carry forward	0	0	0	4,249	13,945
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,250</b>	<b>\$39,020</b>	<b>\$48,195</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	30,029	32,500	25,000
Reserves	0	0	4,221	6,520	23,195
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$34,250</b>	<b>\$39,020</b>	<b>\$48,195</b>

(1) At 10/1/08 The City will start Funding The HRA Funding Account at the rate of 50% of the maximum amount.

**Description:** HRA Funding Account  
**Revenue Source :** Transfers from each Department  
**Expenditures :** Health reimbursement for City of Brooksville employees (retirees and employees families if participating in City medical insurance).

T  
R  
U  
S  
T  
  
&  
  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D

**CEMETERY DONOR MEMORIAL WALL TRUST FUND 612**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	388	109	-25	55	20
Transfers In	0	0	0	0	0
Prior Year Carry forward	6,635	7,023	7,132	7,314	7,125
<b>Total Income</b>	<b>\$7,023</b>	<b>\$7,132</b>	<b>\$7,107</b>	<b>\$7,369</b>	<b>\$7,145</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Reserves	7,023	7,132	7,107	7,369	7,145
<b>Total Expenditures</b>	<b>\$7,023</b>	<b>\$7,132</b>	<b>\$7,107</b>	<b>\$7,369</b>	<b>\$7,145</b>

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D

**Description:** Cemetery Donor Memorial Wall Trust Fund (Private Purpose Trust Fund)  
**Revenue Source:** private donations  
**Expenditures:** Donor Memorial Wall at the Brooksville Cemetery

**POLICE OFFICERS' RETIREMENT FUND 613**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Contributions	\$197,099	\$198,197	\$157,988	\$159,200	\$159,000
Interest	75,686	-407,975	79,738	20,544	93,000
Gain or (Loss) on Invest.	179,523	122,747	33,989	75,000	75,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,124,195	2,543,399	2,414,427	2,464,710	2,931,871
<b>Total Income</b>	<b>\$2,576,503</b>	<b>\$2,456,368</b>	<b>\$2,686,142</b>	<b>\$2,719,454</b>	<b>\$3,258,871</b>
<b>EXPENDITURES</b>					
Pension Benefits	\$1,383	\$1,663	\$2,143	\$2,000	\$2,000
Operating Expenditures	31,721	40,278	36,680	40,000	43,000
Reserves	2,543,399	2,414,427	2,647,319	2,677,454	3,213,871
<b>Total Expenditures</b>	<b>\$2,576,503</b>	<b>\$2,456,368</b>	<b>\$2,686,142</b>	<b>\$2,719,454</b>	<b>\$3,258,871</b>

17 **Description:** Police Officers' Retirement Fund 613 governed by Fl. Statute 185  
18 **Revenue Source:** Investments income; Police Officers' and State of Florida Chapter 185 funding  
19 for retirement contributions.  
20 **Expenditures:** Police Officers' pension benefits and contractual services, investment services, etc.

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D

**COMMUNITY REDEVELOPMENT AGENCY 615**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Contributions	0	0	191,927	0	0	
TIF Funds	105,340	91,364	129,211	108,740	100,063	
Interest	6,104	7,268	2,662	1,920	1,200	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	-113,207	-22,206	44,859	339,143	412,199	
<b>Total Income</b>	<b>-1,763</b>	<b>\$76,426</b>	<b>\$368,659</b>	<b>\$449,803</b>	<b>\$513,462</b>	
<b>EXPENDITURES</b>						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	20,443	31,567	28,793	129,450	100,875	(1)
Capital Expenditures	0	0	0	100,000	350,000	(2)
Reserves	-22,206	44,859	339,866	220,353	62,587	
<b>Total Expenditures</b>	<b>-1,763</b>	<b>\$76,426</b>	<b>\$368,659</b>	<b>\$449,803</b>	<b>\$513,462</b>	

(1) Commercial exterior improvement grants \$100,000, Advertising activities \$500, and dues & books \$375.

(2) Consultant SVCS - Master plan for CRA; Phase 2 streetscape design \$100,000, and Match to CDBG amount for Phase 2 construction project \$250,000.

T  
R  
U  
S  
T  
  
&  
  
A  
G  
E  
N  
Y  
  
F  
U  
N  
D

27 **Description:** Brooksville Community Redevelopment Agency  
 28 **Revenue Source:** Tax Incremental Financing (TIF) from Hernando County and City of Brooksville  
 29 **Expenditures:** Contractual Services to City of Brooksville for management and planning services; Façade  
 30 Grant Program and advertising; Streetscape capital project; Special District Fees and FRA Conference.

**TOTAL OF ALL TRUST & AGENCY FUNDS**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 07/08</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Contributions	\$476,054	\$526,056	\$697,505	\$523,322	\$1,167,643
TIF Funds	105,340	91,364	129,211	108,740	100,063
Interest	224,285	-1,013,415	208,524	55,051	233,866
FHLB Interest	5,878	0	0	0	0
Gain or (Loss) on Invest.	523,929	256,123	-35,923	175,000	159,239
Transfers In	38,080	44,265	10,000	44,721	998,729
Prior Year Carry forward	6,120,393	7,073,518	6,529,711	6,640,475	7,687,696
<b>Total Income</b>	<b>\$7,493,959</b>	<b>\$6,977,911</b>	<b>\$7,539,028</b>	<b>\$7,547,309</b>	<b>\$10,347,236</b>
<b>EXPENDITURES</b>					
Pension Benefits	\$282,121	\$280,554	\$287,706	\$292,000	\$292,000
Personnel Expenses	\$0	\$0	\$0	\$0	\$1,382,222
Operating Expenditures	138,275	167,646	117,112	266,950	362,747
Capital Expenses	0	0	0	100,000	358,200
Debt Service	0	0	0	0	57,269
Transfer Out	45	0	0	0	0
Reserves	7,073,518	6,529,711	7,134,210	6,881,839	7,894,798
<b>Total Expenditures</b>	<b>\$7,493,959</b>	<b>\$6,977,911</b>	<b>\$7,539,028</b>	<b>\$7,540,789</b>	<b>\$10,347,236</b>

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D  
  
S  
U  
M  
M  
A  
R  
Y