

**CITY OF BROOKSVILLE
FINAL PUBLIC HEARING
FISCAL YEAR 2012/13 BUDGET
201 Howell Avenue
Brooksville, FL 34601**

AGENDA

SEPTEMBER 26, 2012

6:30 P.M.

- A. **CALL TO ORDER**
- B. **INVOCATION AND PLEDGE OF ALLEGIANCE**
- C. **PUBLIC HEARING - PRESENTATION OF PROPOSED BUDGET FOR FISCAL YEAR STARTING OCTOBER 1, 2012**

1. **Public Announcement** - Ad Valorem Tax Rate (TRIM Notice)
Pursuant to Section 200.069, F.S., "Notice of Proposed Property Taxes" (TRIM NOTICE) the proposed ad valorem rate for the Fiscal Year 2012/13 was advertised to be a maximum of 7.5000 mils. This millage rate would be a 13.92% increase over the current year's rolled-back rate of 6.5834 mils. After reviewing revenue projections and proposed expenditure levels for the 2012/13 Fiscal Year, the General Fund budget is balanced at a proposed rate of 6.600 mils, which is 00.2521% more than the current year's rolled-back rate.

2. **Public Hearing - Fiscal Year 2012/13 Proposed Budget**

a. **Consideration of the Recommended 2012/13 Fiscal Year Budget**

Review of balanced budget, together with consideration of additional proposed changes.

| | |
|-----------------|--|
| Presentation: | City Manager |
| Recommendation: | Amend Budget as Recommended Following Public Input |
| Attachment: | Memo from City Manager dated 09/24/12, Proposed Budget |

CITIZENS INPUT

b. **Resolution No. 2012-10 for FY2012/13 Fire Assessment**

Consideration of Resolution for the imposition and collection of Special Assessments to fund Fire Protection Services at approximately \$400,000.

| | |
|-----------------|--|
| Presentation: | City Attorney |
| Recommendation: | Approval of Resolution upon roll-call vote |
| Attachments: | Proposed Resolution |

FINAL BUDGET HEARING – SEPTEMBER 26, 2012

c. **Resolution No. 2012-11 for FY2012/13 Ad Valorem Millage**

Consideration of proposed resolution levying a General Fund Ad Valorem Millage Rate of 6.600 mils.

[Note: Restatement of Public Announcement required if millage rate adjustment]

Presentation: Assistant Finance Director
Recommendation: Approval of Resolution upon roll call vote (following public input)
Attachment: Proposed Resolution

d. **Ordinance No. 832 - Recommended Budget for FY2012/13**

Consideration of second and final reading of proposed budget effective October 1, 2012.

[FIRST READING 09/12/12]

Presentation: Assistant Finance Director
Recommendation: Approval of second and final reading upon roll call vote (following public input)
Attachment: Proposed Ordinance

D. **ADJOURNMENT**

E. **COMMUNITY REDEVELOPMENT AGENCY BUDGET**

Meeting agendas and supporting documentation are available from the City Clerk's office, and online at 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.

Any person desiring to appeal any decision with respect to any matter considered at this meeting, may need a record of the proceedings including the testimony and evidence upon which the appeal is to be based, and therefore must make arrangements for a court reporter to ensure that a verbatim record of the proceedings is made.



AGENDA ITEM MEMORANDUM

TO: HONORABLE MAYOR AND CITY COUNCILMEN

FROM: T. JENNENE NORMAN-VACHA, CITY MANAGER
JAMES DELACH, ASSISTANT FINANCE DIRECTOR

T. Jennene Norman-Vacha
James Delach

**SUBJECT: CHANGES TO CITY BUDGET FROM PREVIOUS PUBLIC HEARING
AND UNFINISHED DISCUSSIONS & CLEAN-UP FOR FINAL
ADOPTION**

DATE: SEPTEMBER 24, 2012

The following are recommended changes for the fiscal year 2012-13 Budget/budget document, as provided for the September 12, 2012 Public Budget Hearing. Some of the changes represent direction by City Council and other changes are "clean-up" items, updates, and further recommendations by staff.

Council directed change: During the September 12th Public Budget Hearing, City Council directed that staff change the levels of funding for the Fire Department between the General Fund/Ad Valorem revenues and the Fire Assessment revenues. Additionally, Council directed that monies for General Fund reserves would be transferred from the Vehicle Replacement Fund. The revised combination would be as follows:

- 1). increase the millage rate within the General Fund (from 6.5834 mils to 6.600 mils),
- 2). decrease the Fire Assessment rates (from \$600,000 total revenue collections to \$400,000 total revenue collections, and
- 3). transfer monies from reserves of the Vehicle Replacement Fund to balance the change.

The following adjustments are required within the budget document issued for the September 12, 2012, Public Budget Hearing, for the above combined changes:

1. The ad valorem millage rate was increased from the rollback rate of 6.5834 mils to 6.600 mils, resulting in an increase in revenues from \$2,385,899 to \$2,391,915 (increase is \$6,016). This requires revisions to page 14 (millage rate change); page 15 (millage graph); page 17 (ad valorem revenue change); and Summary Pages.

A change in the millage rate also changes the amount of monies designated for the Community Development TIF funding. The change from the rollback rate of 6.5834 mils to 6.600 mils means an additional \$95 for the TIF funds within Fund 615. This requires revisions to page 23 (General Fund – General Government

expenses increased by \$95); page 127 (Fund 615 Community Development Agency TIF Funds, increase in revenues and expenses by \$95); and Summary Pages.

2. Fire Assessment rates were reduced to collect a citywide total of approximately \$400,000 instead of approximately \$600,000. Individual rates changed as follows:

| | <i>Presented for 9-12-12</i> | <i>Revised</i> |
|---------------------------|------------------------------|----------------|
| Tier 1. | | |
| (per \$1,000 improvement) | \$0.78 | \$0.52 |
| Tier 2. | | |
| (fixed rate per parcel) | \$105.24 | \$71.00 |

The Fire Assessment change in rates decreases fire assessment revenues within Fund 143 – Fire Department from \$570,000* to \$380,000* (\$190,000 difference). This requires revision to page 72. *Note: this represents 95% of the total estimated revenue collections.

3. Transferred from Fund 502 – Vehicle Replacement Fund in the amount of \$183,984 to General Fund for reserves/balance of reduction to the Fire Assessment rates/revenues with adjustment to General Fund (decrease of \$190,000 in fire assessment plus \$6,016 increase in ad valorem tax increase equals \$183,984). This requires revisions to pages 110, 111, and 114 (Fund 502 expenses/transfers increase of \$183,984 and decrease in fund balances of \$183,984), as well as page 18 (General Fund revenue detail/transfer in, increase of \$183,984); and Summary Pages.
4. With the adjustment in millage and the transfer from Fund 502 – Vehicle Replacement Fund as outlined above, the General Fund – Fire Department funding/transfer will increase by \$190,000 for a total of \$1,239,366. This requires revisions to page 38 (General Fund – Fire Department expenditure/transfer increase of \$190,000); page 72 (Fund 143 - Fire Department revenues increase of \$190,000); and Summary Pages.

Note: The Summary Pages mentioned above include General Fund Revenues (pg 17-18), General Fund Expenditures (pg 19-22), Vehicle Replacement (pg 112-114) and Trust and Agency Funds (pg 120).

Additional Clean-up and updates recommended by staff:

1. Adjustments due to clerical/mathematical errors:

- ✓ Decrease General Fund - Street Department – transfer out to internal Services line item by \$91. (Revises page 46)
- ✓ Decrease Fund 501 – Internal Service Maintenance, total maintenance revenue and reserves by \$137. (Revises page 106)
- ✓ Decrease Fund 609 – HRA Transfers revenues and expenditures in the amount of \$249. (Revises page 124)

2. Outstanding items previously discussed with City Council:

- ✓ Fund 309 – Capital Improvement Revenue (For 2006 USDA Revenue Bonds) and Fund 201 – Bond & Interest Sinking Debt Service Fund. This involves mobile home licensing revenues as we had previously discussed with Council. The City Attorney's Office has reviewed the Bond covenants of the 2006 USDA Loan for Generators and Shutters to determine if excess monies from the revenue source can be returned to the General Fund if there are monies in excess of the Loan Payment. City Attorney's Office requested an opinion through the City Auditor's Office. Their opinion is provided as Attachment 1. Both have agreed that reserves can be reduced and additional revenues can be transferred to the General Fund.

In accordance with opinion above, staff recommends the following changes:

- Increase Fund 309 – Capital Improvement Revenue (For 2006 USDA Revenue Bonds) Prior Year Carry Forward line item by \$20,000 and adjusted transfer out and reserve line items to provide for balance of \$13,765 as outlined within the City Auditor's recommendation. The transfer out line item will provide normal debt service for the loan in Fund 201 in the amount of \$12,435 and monies to the General Fund in the amount of \$43,504. (Revises page 80 and 84)
- Decrease Fund 201 – Bond & Interest Sinking Debt Service Fund transfers in line item by \$20,000 and decrease bond payments by \$20,000. (Revises pages 76-77)
- Increase both General Fund revenues and reserves in the amount of \$43,504. (Revises pages 17-18 and 21-22)

- ✓ Fund 612 – Cemetery Donor Memorial Wall Trust. We previously discussed the elimination of this fund, with verification of details of establishment and “use” requirements. Attachment 2, provides a summary and documentation regarding the Fund’s initial establishment and requirements. Much of the documentation we have provided are from the City’s past Annual Audits.

We are recommending the closure of this Fund, as the initial monies collected (other than costs for construction) were to be set aside for perpetual care of the Memorial Wall. We feel that this duplicates monies that the City is already setting aside for perpetual care of the Brooksville Cemetery. Past documentation states that the interest income from this Fund was to be transferred in/added for Cemetery expenditures. This was never accomplished.

We recommend that the collected monies, documented in the amount of \$4,153 be transferred to the Cemetery Perpetual Care Fund (605) and the interest income from over the last several years, in the amount of \$3,191 be transferred to the General Fund to be used for a small capital outlay project within the Cemetery Division.

In accordance with opinion above, staff recommends the following changes:

- Decrease Fund 612 – Cemetery Donor Memorial Wall Trust in the amount of \$7,344, with elimination of additional projected interest revenue of \$22 for fiscal year 2012-13. Increase the transfer out in the amount of \$7,344. (Revises pages 120 and 125)
- Increase Fund 605 – Cemetery Perpetual Care transfer in by \$4,153 and decrease the perpetual care transfer in from General Fund in the amount of \$4,153. (Revises pages 120 and 122)
- Increase General Fund transfer in by \$3,191 (from Fund 612) and decrease the General Fund transfer out in the amount of \$4,153; leaving a total of additional Cemetery monies of \$7,344. (Revises pages 17-22)
- Increase General Fund – Cemetery Division capital outlay expenditures by \$7,000 for the repair to Cemetery’s historic gazebo next to Memorial Donor Wall. (Revises page 42)
- Increase General Fund reserves by \$344. (Revises page 22)

3. Cash Carry Forward for outstanding projects budgeted within the fiscal year 2011-12 that will not be completed as of September 30, 2012.

Staff has reviewed current projects/purchases approved within the fiscal year 2011-12 that are not yet complete. Monies associated with the projects/purchases were not previously estimated within the 2012-13 budget documents. Staff recommends Council approval of carry-forward projects/purchases as follows:

- Fund 308 – Multi Year Capital Project Accumulation, increase in the amount of \$13,686 (revenues and expenses) for completion of engineering services for the Pavement Management Plan. (Revises pages 80 & 83)
- Fund 313 – Bond Settlement Fund – Capital Projects, increase in the amount of \$885,476 plus decrease reserves by \$10,000, to increase capital outlay by \$895,846 for the completion of Bond Settlement project within Southern Hills development. (Revises pages 80 & 88)
- Fund 401 – Water and Wastewater Fund, increase in the amount of \$157,052 (revenues and expenditures) for the completion of the CDBG Grant for South Brooksville Water project. (Revises pages 90-92 and 94-95)

4. Requested changes to funds other than General Fund, for accuracy in projections for revenues/expenditures.

Staff recommends the following changes to improve the accuracy of the budget document:

- Fund 109 – Law Enforcement Investigative Trust increase operating expenditures and decrease reserves in the amount of \$16,000 for budgeted expenses for Police Department computers. (Revises pages 50 and 53)
- Fund 116 – Law Enforcement Trust increase revenues in Fines & Forfeitures in the amount of \$10,000 and increase reserves by \$10,000. (Revises pages 50 and 59)
- Fund 123 – Police Grants & Donations decrease reserves in the amount of \$2,500 and increase Capital Outlay in the amount of \$2,500 to reflect price of replacement of K-9. (Revises pages 50 and 63)
- Fund 124 – Major Storm Readiness decrease reserves in the amount of \$13,000 and increase Capital Outlay in the amount of \$13,000 to allow for the replacement of storm ready windows/doors at Police Department not replaced in FY 2011-12 as approved. (Revises pages 50 and 64)

- Fund 401 – Water and Wastewater Fund, decrease reserves in the amount of \$41,787 and increase operating expenses for the completion of outstanding repairs/equipment, including pump for Howell Avenue, gear boxes for Cobb Road plant, and telemetry for water plant. These were not previously budgeted. (Revises pages 90-92 and 94-95)

5. New Fund – Fund 144 – Brownfield Assessment Grant.

Staff recommends approval for inclusion of the US Environmental Protection Agency, Brownfield Assessment Grant in the amount of \$400,000. This would require a \$400,000 increase in revenues to be received through the grant and an increase in operating expenses in the amount of \$400,000. Expenses are projected for travel, supplies and contractual services for Grant compliance. The Grant is expected to be expended over a three (3) year time period; however, prior to approval of contractual services that will be bought before City Council for approval, we are asking that the entire amount be projected this first year, recognizing that remaining balances will fall to subsequent years. (Revises/adds pages 50 and 74a)

6. Changes to General Fund due to adjustment of revenues/expenditures within Prior Year Cash Forward projections.

- On September 13, 2012 we received additional ad valorem tax distribution for fiscal year 2011-12 in the amount of \$96,850. Further review of General Fund revenue projections (other than ad valorem) and expenditure projections for fiscal year 2011-12 indicate an additional net decline of approximately \$6,694, primarily due to decreases in Communication Services revenues of over \$35,000. A combination of the additional ad valorem distribution and the change in projections would result in additional increase in General Fund, Prior Year Carry Forward monies in the amount of \$90,156.

With the additional monies, staff requests the following considerations for General Fund:

- Approval to increase operating expenses within the Technology Services Division budget by \$22,000. This request is being made due to recent change by Bright House Solutions. They have notified staff that beginning October 1, 2012 they will begin charging for fiber connections not previously charged to the City (due to prior

Franchise agreements). The rate would be \$350 per month per connection plus fees and taxes, or an approximate total of \$22,000,

as we have five (5) connections. We remain in review of other options and in negotiations with Bright House Solutions; however, monies were not previously budgeted in FY 2012-13 for this expense.

- Approval to increase operating expenses within the General Government Division budget in the amount of \$7,000 for lease of copier/printer/scan to replace current Lanier copiers (2). The Lanier copier on 2nd floor is over nine (9) years old and the smaller Lanier on the 1st floor is over five (5) years old. Both are copying poorly and should be surplus due to limited maintenance and support of outdated equipment. These copiers support City Council (agendas/documents), City Manager's Office, Finance Department, Customer Services Division and Community Development Department.
- Approval to increase Capital Outlay within the General Government Division budget in the amount of \$20,000 for safety/security improvements within the Customer Services Division area City Hall.
- Approval to increase City Council operating expenses budget in the amount of \$7,000 for community fee waivers for events held within the City, as approved individually by City Council.

We recommend that the remaining funds of \$34,156 be placed within the General Fund reserves.

Other items for Discussion of Council:

Fund 128 – Traffic Infraction Program; City Council indicated that they were interested in allocating/discussing the use of monies within this fund. Staff recommends the delay of specific allocations until February 2013, due to permitting and implementation delays, so that revenues can be more accurately projected.

Changes to pages of the fiscal year 2012-13 Budget/budget document as provided for September 12, 2012 Public Budget Hearing as outlined within this memorandum are provided as Attachment 3.

Attachment 1

From: Oliver & Company

352 796 4045

09/18/2012 13:41

#311 P.002/002



Memorandum

To: Mr. Robert B. Battista, Esq./Hogan Law Firm
From: Ken Deason
Date: September 18, 2012
Subject: Capital Improvement Revenue Bond Series 2006

This memo is in response to your inquiry concerning the above referenced subject matter.

The Maximum Bond Service Requirement is as of any particular date of calculation the largest Bond Service Requirement for the then current or any future bond year. I am interpreting this to include principal and interest. The amount is \$13,765 which is the principal and interest due for the fiscal year ended September 30, 2015.

Excess Funds are discussed on page #29 of the bond documents. When the balance in the Reserve account which is part of the Bond and Interest Sinking Fund is equal to or exceeds \$13,765, any surplus funds in the Revenue Fund may be withdrawn and used by the City for any lawful municipal purpose.

I did not find a definition of "surplus funds" in the bond documents. It is my belief surplus funds of the Revenue Fund would be any amounts remaining after the monthly transfer of principal and interest to the Bond and Interest Sinking Fund provided the Reserve account has a balance of at least \$13,765.

Attachment 2

Memorial Donor Trust Fund # 612

In the fiscal year 1993, a Memorial Donor Trust Fund Account was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the Cemetery enterprise fund. The Cemetery enterprise fund was later changed to the Cemetery general fund.

After going through all of the Audits from 9/30/1994 to the present I have come to the conclusion that the corpus should be \$4,153 and the interest (money made on the fund) on the fund should be \$3,191. The interest and any money that the fund made should go to the Cemetery general fund. Therefore the \$3,191 should go to the Cemetery general fund.

City of Brooksville
 Normal Trial Balance - Trial Balance - Unposted Transactions Included In Report
 From 10/1/2011 Through 9/20/2012

| <u>Account Code</u> | <u>Account Title</u> | <u>Debit Balance</u> | <u>Credit Balance</u> |
|---------------------|-----------------------------|----------------------|-----------------------|
| 10709 | SBA - (Florida Prime) | 7,343.54 | |
| 30060 | Fund Balance- Unreserved | | 7,283.48 |
| 48811 | Interest - SBA | | 12.67 |
| 48871 | Change in Fair Market Value | | 47.39 |
| Report Total | | 7,343.54 | 7,343.54 |
| Report Difference | | 0.00 | |

Memorial Donor Trust Fund # 612

| | |
|--|----------|
| Revenue collected for construction and engraving | \$4,950 |
| Expense for construction and engraving | -\$1,748 |
| Balance as of 9/30/1994 | \$3,202 |
| Beginning Balance | \$3,202 |
| Revenue collected for construction and engraving | \$1,050 |
| Expense for construction and engraving | -\$137 |
| Balance as of 9/30/1995 | \$4,115 |
| Beginning Balance | \$4,115 |
| Revenue collected for construction and engraving | \$600 |
| Expense for construction and engraving | -\$244 |
| Balance as of 9/30/1996 | \$4,471 |
| Beginning Balance | \$4,471 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | -\$104 |
| Balance as of 9/30/1997 | \$4,367 |
| Beginning Balance | \$4,367 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/1998 | \$4,367 |
| Beginning Balance | \$4,367 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | -\$114 |
| Balance as of 9/30/1999 | \$4,253 |
| Beginning Balance | \$4,253 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/2000 | \$4,253 |
| Beginning Balance | \$4,253 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | -\$50 |
| Balance as of 9/30/2001 | \$4,203 |
| Beginning Balance | \$4,203 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | -\$50 |
| Balance as of 9/30/2002 | \$4,153 |

Memorial Donor Trust Fund # 612

| | |
|--|---------|
| Beginning Balance | \$4,153 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/2003 | \$4,153 |
| Beginning Balance | \$4,153 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/2004 | \$4,153 |
| Beginning Balance | \$4,153 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/2005 | \$4,153 |
| Beginning Balance | \$4,153 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/2006 | \$4,153 |
| Beginning Balance | \$4,153 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/2007 | \$4,153 |
| Beginning Balance | \$4,153 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/2008 | \$4,153 |
| Beginning Balance | \$4,153 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/2009 | \$4,153 |
| Beginning Balance | \$4,153 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/2010 | \$4,153 |
| Beginning Balance | \$4,153 |
| Revenue collected for construction and engraving | \$0 |
| Expense for construction and engraving | \$0 |
| Balance as of 9/30/2011 | \$4,153 |

FRDAP SOFTBALL COMPLEX FUND

\$100,000.

This state grant is funding the construction of a softball field complex at Varn/McKethan Park.

SWFWMD WASTE WATER RE-USE PROJECT FUND

\$330,000

This 50% reimbursement grant program is to provide a Waste Water effluent filtration plant and irrigation system for Varn/McKethan Park and the Quarry golf course.

TRUST AND AGENCY FUNDS

BUTTERWECK BOND FUND

\$2,951

Interest generated from a capital contribution to this fund is to be used for the perpetual maintenance of a mausoleum.

It is recommended that this fund be renamed the "BUTTERWECK Cemetery Trust Fund" to be more descriptive and eliminate possible confusion due to the reference to "Bond" in the title. If approved, this change will be reflected in the final budget.

SPECIAL CEMETERY TRUST FUND

\$65,911

The recommended budget reflects the transfer of 50% of lot sales revenue to this fund, which is to be used for future maintenance of the Cemetery when all lots are sold. As this fund is designed as a "perpetual care" (or endowment) account, it is recommended that it be renamed the Cemetery Endowment Fund.

-DONOR MEMORIAL WALL TRUST FUND

\$3,302

The names of donors are inscribed on the Memorial Wall in the Cemetery. Funds in excess of the cost of the inscription are deposited in this Fund, which is to be used for future maintenance costs. As the use of funds is identical to the Cemetery Endowment Care Fund (formerly Special Cemetery Fund), I propose that the \$3,302 balance in this fund be transferred to the Endowment Fund. If this recommendation is approved, it will be reflected in the final budget, and the Donor Memorial Wall Fund will be abolished.

AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1994

| | NONEXPENDABLE TRUST FUNDS | | PENSION TRUST FUNDS | | TOTAL | |
|------------------------------------|---------------------------|----------|---------------------|--------------|--------------|------------|
| | 1994 | 1993 | 1994 | 1993 | 1994 | 1993 |
| OPERATING REVENUES | | | | | | |
| MISCELLANEOUS REVENUE | \$ 4,950 | \$ - | \$ - | \$ - | \$ 43,617 | \$ - |
| CONTRIBUTIONS | | | | | 114,122 | 58,553 |
| TOTAL OPERATING REVENUES | 4,950 | - | - | - | 157,739 | 58,553 |
| OPERATING EXPENSES | | | | | | |
| OTHER SERVICES AND CHARGES | 1,748 | 40 | - | - | 25,161 | 18,070 |
| BENEFIT PAYMENTS | - | - | 2,663 | - | 37,974 | 40,637 |
| TOTAL OPERATING EXPENSES | 1,748 | 40 | 2,663 | - | 63,135 | 53,665 |
| OPERATING INCOME (LOSS) | 3,202 | (40) | (2,663) | 94,604 | 94,604 | 4,888 |
| NONOPERATING REVENUES | | | | | | |
| INTEREST INCOME | - | 57 | 879 | 301 | 301 | 1,517 |
| TOTAL NONOPERATING REVENUES | - | 57 | 879 | 301 | 1,237 | 1,517 |
| NET INCOME (LOSS) | 3,202 | 17 | (1,784) | 94,905 | 96,340 | 6,405 |
| FUND BALANCES AT BEGINNING OF YEAR | - | 2,884 | 29,793 | 905,392 | 938,069 | 931,664 |
| RESIDUAL EQUITY TRANSFER IN | 100 | - | - | - | 100 | - |
| FUND BALANCES AT END OF YEAR | \$ 3,302 | \$ 2,901 | \$ 28,009 | \$ 1,000,297 | \$ 1,034,509 | \$ 938,069 |

CITY OF BROOKSVILLE, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1994

NOTE F - TRUST FUNDS (CONTINUED)

Memorial Donor Trust Fund

In fiscal year 1993, a Memorial Donor Trust Fund Account was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the Cemetery enterprise fund.

During the fiscal year-ended September 30, 1994 \$4,950 was collected for construction and engraving and \$1,748 was expended.

Special Cemetery Fund

This fund was established to account for monies donated to maintain cemetery plots.

NOTE G - RETIREMENT SYSTEM

All full time regular employees of the City participate in the Florida Retirement System ("System"), a statewide retirement plan for state and local governments administered by the State of Florida, Department of Administration, Division of Retirement. This System is a cost sharing multiple-employer public employee retirement system created to provide a retirement and survivor benefit program for participating public employees; social security coverage is also provided to all members.

For the fiscal year ended September 30, 1994, the City was required to contribute the following percentages of covered employees' gross earnings: 17.66% for regular employees, 27.59% for special risk employees, and 26.63% for elected officials. These rates are established on a statewide basis, and reflect increases effective January 1, 1994. Contributions for the fiscal year ended September 30, 1994 were \$442,209. The payroll for the employees covered by the System for the year ended September 30, 1994 was \$1,912,812; the City of Brooksville's total payroll was \$2,424,715.

Membership is compulsory for all full time and part time employees working in regularly established positions within the City government, except firemen and elected City officials. Elected City officials may elect not to participate in the System.

The System provides vesting of benefits after ten years (eight years for elected City officials) of creditable service. Members are eligible for normal retirement when they have met minimum requirements established by the State for each class of membership. Early retirement may be taken any time after vesting; however, there is a 5% benefit reduction for each year prior to normal retirement age or date. Benefits are computed on the basis of age, average final compensation, and service credit. Average final compensation is the average of the five highest fiscal years of earnings.

CITY OF BROOKSVILLE, FLORIDA
 TRUST AND AGENCY FUNDS
 COMBINING BALANCE SHEET
 SEPTEMBER 30, 1994

| | DONOR MEMORIAL WALL FUND | DISBURSEMENTS FUND | PAYROLL FUND | BUTTERWECK BOND FUND | SPECIAL CEMETERY FUND | POLICE RETIREMENT FUND |
|---|-----------------------------|-----------------------|-----------------|-------------------------|--------------------------|---------------------------|
| ASSETS | | | | | | |
| CASH | \$ - | \$ 24,337 | \$ 24,504 | \$ 2,901 | \$ 49,961 | \$ 28,009 |
| INVESTMENTS | - | - | - | - | - | - |
| ACCOUNTS RECEIVABLE | - | - | - | - | - | - |
| DUE FROM OTHER FUNDS | 3,302 | 9,743 | 11,280 | - | - | - |
| TOTAL ASSETS | \$ 3,302 | \$ 34,080 | \$ 35,784 | \$ 2,901 | \$ 49,961 | \$ 28,009 |
| LIABILITIES AND FUND BALANCE | | | | | | |
| LIABILITIES | | | | | | |
| ACCOUNTS PAYABLE | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| DUE TO OTHER FUNDS | - | 1,362 | 4,361 | - | - | - |
| DUE TO OTHER GOV'T AGENCIES | - | 32,718 | - | - | - | - |
| DUE TO EMPLOYEES | - | - | 120 | - | - | - |
| DEPOSITS | - | - | - | - | - | - |
| ACCRUED LIABILITIES | - | - | 31,303 | - | - | - |
| TOTAL LIABILITIES | - | \$ 34,080 | \$ 35,784 | - | - | - |
| FUND BALANCE | | | | | | |
| RESERVED FOR RETIREMENT | - | - | - | - | - | 28,009 |
| UNRESERVED - UNDESIGNATED | 3,302 | - | - | 2,901 | 49,961 | - |
| TOTAL FUND BALANCE | 3,302 | - | - | 2,901 | 49,961 | 28,009 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 3,302 | \$ 34,080 | \$ 35,784 | \$ 2,901 | \$ 49,961 | \$ 28,009 |

CITY OF BROOKSVILLE, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 1995

NOTE F - TRUST FUNDS (CONTINUED)

Memorial Donor Trust Fund

In fiscal year 1993, a Memorial Donor Trust Fund Account was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the Cemetery enterprise fund.

During the fiscal year-ended September 30, 1995 \$1,050 was collected for construction and engraving and \$137 was expended.

Special Cemetery Fund

This fund was established to account for monies donated to maintain cemetery plots.

NOTE G - RETIREMENT SYSTEM

All full time regular employees of the City participate in the Florida Retirement System ("System"), a statewide retirement plan for state and local governments administered by the State of Florida, Department of Administration, Division of Retirement. This System is a cost sharing multiple-employer public employee retirement system created to provide a retirement and survivor benefit program for participating public employees; social security coverage is also provided to all members.

For the fiscal year ended September 30, 1995, the City was required to contribute the following percentages of covered employees' gross earnings: 17.57% for regular employees, 27.49% for special risk employees, and 28.14% for elected officials. These rates are established on a statewide basis, and reflect increases effective January 1, 1995. Contributions for the fiscal year ended September 30, 1995 were \$388,553. The payroll for the employees covered by the System for the year ended September 30, 1995 was \$1,991,723; the City of Brooksville's total payroll was \$2,567,599.

The System provides vesting of benefits after ten years (eight years for elected City officials) of creditable service. Members are eligible for normal retirement when they have met minimum requirements established by the State for each class of membership. Early retirement may be taken any time after vesting; however, there is a 5% benefit reduction for each year prior to normal retirement age or date. Benefits are computed on the basis of age, average final compensation, and service credit. Average final compensation is the average of the five highest fiscal years of earnings.

| | DONOR MEMORIAL WALL FUND | DISBURSEMENTS FUND | PAYROLL FUND | BUTTERWECK BOND FUND | SPECIAL CEMETERY FUND |
|------------------------------------|-----------------------------|-----------------------|-----------------|-------------------------|--------------------------|
| ASSETS | | | | | |
| CASH | \$ - | \$ 8,987 | \$ 15,306 | \$ 2,993 | \$ 52,626 |
| INVESTMENTS | - | - | - | - | - |
| ACCOUNTS RECEIVABLE | - | - | - | - | - |
| DUE FROM OTHER FUNDS | 4,216 | 2,434 | - | - | - |
| TAX REFUND RECEIVABLE | - | - | 6,155 | - | - |
| TOTAL ASSETS | \$ 4,216 | \$ 11,421 | \$ 21,461 | \$ 2,993 | \$ 52,626 |
| LIABILITIES AND FUND BALANCE | | | | | |
| LIABILITIES | | | | | |
| ACCOUNTS PAYABLE | \$ - | \$ - | \$ - | \$ - | \$ - |
| DUE TO OTHER FUNDS | - | 5,362 | 21,461 | - | - |
| DUE TO OTHER GOVT AGENCIES | - | 6,059 | - | - | - |
| DUE TO EMPLOYEES | - | - | - | - | - |
| DEPOSITS | - | - | - | - | - |
| ACCRUED LIABILITIES | - | - | - | - | - |
| TOTAL LIABILITIES | - | \$ 11,421 | \$ 21,461 | - | - |
| FUND BALANCE | | | | | |
| RESERVED FOR RETIREMENT | - | - | - | - | - |
| UNRESERVED - UNDESIGNATED | 4,216 | - | - | 2,993 | 52,626 |
| TOTAL FUND BALANCE | \$ 4,216 | \$ - | \$ - | \$ 2,993 | \$ 52,626 |
| TOTAL LIABILITIES AND FUND BALANCE | \$ 4,216 | \$ 11,421 | \$ 21,461 | \$ 2,993 | \$ 52,626 |

- CONTINUED -

CITY OF BROOKSVILLE, FLORIDA
 PENSION TRUSTS AND NONEXPENDABLE TRUST FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENSES
 AND CHANGES IN FUND BALANCES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1995

| | NONEXPENDABLE TRUST FUNDS | | PENSION TRUST FUNDS | |
|-------------------------------------|---------------------------|----------------------|------------------------|-------------------------------|
| | DONOR MEMORIAL WALL FUND | BUTTERWECK BOND FUND | POLICE RETIREMENT FUND | FIREFIGHTERS' RETIREMENT FUND |
| OPERATING REVENUES | | | | |
| MISCELLANEOUS REVENUE CONTRIBUTIONS | \$ - | \$ - | \$ - | \$ 4,723 |
| | 1,050 | - | - | 102,203 |
| TOTAL OPERATING REVENUES | 1,050 | - | - | 106,926 |
| OPERATING EXPENSES | | | | |
| OTHER SERVICES AND CHARGES | 137 | - | - | 21,883 |
| BENEFIT PAYMENTS | - | - | 2,663 | 36,664 |
| TOTAL OPERATING EXPENSES | 137 | - | 2,663 | 58,547 |
| OPERATING INCOME (LOSS) | 913 | - | (2,663) | 48,379 |
| NONOPERATING REVENUES (EXPENSES) | | | | |
| INTEREST INCOME | - | 92 | 1,328 | 547 |
| TOTAL NONOPERATING REVENUES | - | 92 | 1,328 | 547 |
| NET INCOME (LOSS) | 913 | 92 | (1,335) | 48,926 |
| FUND BALANCE, BEGINNING OF YEAR | 3,303 | 2,901 | 28,008 | 1,000,297 |
| RESIDUAL EQUITY TRANSFER IN | - | - | - | - |
| FUND BALANCE, END OF YEAR | \$ 4,216 | \$ 2,993 | \$ 26,673 | \$ 1,049,223 |

CITY OF BROOKSVILLE, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 1996

NOTE F - TRUST FUNDS (CONTINUED)

| | | |
|---------------------------|--|------|
| Allocation of Forfeitures | Forfeitures shall be used to reduce the Employer's Contribution | |
| Normal Retirement Date | The first day of the month coinciding with or next following his 65th birthday | |
| Distributions | Distributions may be made on or after the Anniversary date following termination of employment | |
| Vesting Schedule | 0-less than 5 years | 0% |
| | 5 years | 50% |
| | 6 years | 60% |
| | 7 years | 70% |
| | 8 years | 80% |
| | 9 years | 90% |
| | 10 years | 100% |

Significant actuarial assumptions used for valuation of liabilities:

| | |
|---------------------------------------|---------------------------------|
| Assumed rate of return on investments | 8.0%/year |
| Projected payroll growth | 6.9%/year |
| Expenses | 1.5% of assets |
| Funding Method | Aggregate Actuarial Cost Method |

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year end of September 30. To be a participant in the plan, the participant must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$300 in claims is reimbursed at 80%; and subsequently, \$1,520 in claims is reimbursed at 50% generating a maximum claim payment of \$1,000 per participant annually. There is a \$3,000 maximum claim payout per family annually.

Memorial Donor Trust Fund

In fiscal year 1993, a Memorial Donor Trust Fund Account was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the Cemetery enterprise fund.

During the fiscal years ended September 30, 1996 and 1995, \$600 and \$1,050, respectively, was collected for construction and engraving and \$244 and \$137, respectively, was expended.

Special Cemetery Fund

This fund was established to account for monies donated to maintain cemetery plots.

CITY OF BROOKSVILLE, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 1997

NOTE F - TRUST FUNDS (CONTINUED)

General Employees' Retirement Plan (Established January 1, 1996) (Continued)

Distributions Distributions may be made on or after the Anniversary date following termination of employment

| | | |
|------------------|---------------------|------|
| Vesting Schedule | 0-less than 5 years | 0% |
| | 5 years | 50% |
| | 6 years | 60% |
| | 7 years | 70% |
| | 8 years | 80% |
| | 9 years | 90% |
| | 10 years | 100% |

Significant actuarial assumptions used for valuation of liabilities:

| | |
|---------------------------------------|---------------------------------|
| Assumed rate of return on investments | 8.0%/year |
| Projected payroll growth | 6.9%/year |
| Expenses | 1.5% of assets |
| Funding Method | Aggregate Actuarial Cost Method |

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year end of September 30. To be a participant in the plan, the participant must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$300 in claims is reimbursed at 80%; and subsequently, \$1,520 in claims is reimbursed at 50% generating a maximum claim payment of \$1,000 per participant annually. There is a \$3,000 maximum claim payout per family annually.

Memorial Donor Trust Fund

In fiscal year 1993, a Memorial Donor Trust Fund Account was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the Cemetery enterprise fund.

During the fiscal years ended September 30, 1997 and 1996, \$0 and \$600, respectively, was collected for construction and engraving and \$84 and \$264, respectively, was expended.

Brooksville Cemetery Endowment Fund

This fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The monies are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

CITY OF BROOKSVILLE, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 1998

NOTE F - TRUST FUNDS (CONTINUED)

General Employees' Retirement Plan (Established January 1, 1996) (Continued)

| | | |
|------------------|--|------|
| Distributions | Distributions may be made on or after the anniversary date following termination of employment | |
| Vesting Schedule | 0-less than 5 years | 0% |
| | 5 years | 50% |
| | 6 years | 60% |
| | 7 years | 70% |
| | 8 years | 80% |
| | 9 years | 90% |
| | 10 years | 100% |

Significant actuarial assumptions used for valuation of liabilities:

| | |
|---------------------------------------|---------------------------------|
| Assumed rate of return on investments | 8.0%/year |
| Projected payroll growth | 6.9%/year |
| Expenses | 1.5% of assets |
| Funding Method | Aggregate Actuarial Cost Method |

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year end of September 30. To be a participant in the plan, the individual must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$300 in claims is reimbursed at 80%; and subsequently, \$1,520 in claims is reimbursed at 50% generating a maximum claim payment of \$1,000 per participant annually. There is a \$3,000 maximum claim payout per family annually.

Memorial Donor Trust Fund

In fiscal year 1993, a Memorial Donor Trust Fund Account was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal years ended September 30, 1998 and 1997, no money was collected for construction and engraving, and \$0 and \$84, respectively, was expended.

Brooksville Cemetery Endowment Fund

Created by Resolution 95-15, this fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The interest earnings received from the investment of the proceeds of sales are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

**CITY OF BROOKSVILLE, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 1999**

NOTE F - TRUST FUNDS (CONTINUED)

General Employees' Retirement Plan (Established January 1, 1996) (Continued)

| | | |
|------------------|--|------|
| Distributions | Distributions may be made on or after the anniversary date following termination of employment | |
| Vesting Schedule | 0-less than 5 years | 0% |
| | 5 years | 50% |
| | 6 years | 60% |
| | 7 years | 70% |
| | 8 years | 80% |
| | 9 years | 90% |
| | 10 years | 100% |

Significant actuarial assumptions used for valuation of liabilities:

| | |
|---------------------------------------|---------------------------------|
| Assumed rate of return on investments | 8.0%/year |
| Projected payroll growth | 6.9%/year |
| Expenses | 1.5% of assets |
| Funding Method | Aggregate Actuarial Cost Method |

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year end of September 30. To be a participant in the plan, the individual must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$300 in claims is reimbursed at 80%; and subsequently, \$1,520 in claims is reimbursed at 50% generating a maximum claim payment of \$1,000 per participant annually. There is a \$3,000 maximum claim payout per family annually.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal years ended September 30, 1999 and 1998, no money was collected for construction and engraving, and \$114 and \$0, respectively, was expended.

Cemetery Endowment Fund

Created by Resolution 95-15, this fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The interest earnings received from the investment of the proceeds of sales are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

**CITY OF BROOKSVILLE, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2000**

NOTE F - TRUST FUNDS (CONTINUED)

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year end of September 30. To be a participant in the plan, the individual must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$300 in claims is reimbursed at 80%; and subsequently, \$1,520 in claims is reimbursed at 50% generating a maximum claim payment of \$1,000 per participant annually. There is a \$3,000 maximum claim payout per family annually.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal years ended September 30, 2000 and 1999, no money was collected for construction and engraving, and \$0 and \$114, respectively, was expended.

Cemetery Endowment Fund

Created by Resolution 95-15, this fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The interest earnings received from the investment of the proceeds of sales are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

NOTE G - RETIREMENT SYSTEM

Pursuant to Chapter 95-338, Laws of Florida, the City of Brooksville declared as its policy and purpose, a revocation of election to participate in the Florida Retirement System for all employees or officers hired on or after January 1, 1996.

The Florida Retirement System ("FRS") is a statewide retirement plan for state and local governments administered by the State of Florida, Department of Management Services, Division of Retirement. The FRS is a cost sharing multiple-employer public employee retirement system created to provide a retirement and survivor benefit program for participating public employees. Social security coverage is also provided to all members. The FRS was created in December 1970 by consolidating the Teachers' Retirement System, the State and County Officers and Employees' Retirement System and the Highway Patrol Pension Fund; the Judicial Retirement System was added in 1972. Retirement legislation is governed by Article X, Section 14 of the State Constitution and Part VII, Chapter 112 of the Florida Statutes.

FRS issues a publicly available financial report annually. Information in this report is provided for the Plan as a whole and does not provide separate financial statements or other information for individual employers. The actuarial valuation is done for the Plan statewide, not for individual participating governmental units. These reports are available through the State Division of Retirement.

**CITY OF BROOKSVILLE, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2001**

NOTE F - TRUST FUNDS (CONTINUED)

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year end of September 30. To be a participant in the plan, the individual must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$750 in claims is reimbursed at 80%; and subsequently, \$1,800 in claims is reimbursed at 50% generating a maximum claim payment of \$1,500 per participant annually. There is a \$3,500 maximum claim payout per family annually.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal years ended September 30, 2001 and 2000, no money was collected for construction and engraving, and \$50 and \$0, respectively, was expended.

Cemetery Endowment Fund

Created by Resolution 95-15, this fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The interest earnings received from the investment of the proceeds of sales are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

NOTE G - RETIREMENT SYSTEM

Pursuant to Chapter 95-338, Laws of Florida, the City of Brooksville declared as its policy and purpose, a revocation of election to participate in the Florida Retirement System for all employees or officers hired on or after January 1, 1996. Effective January 1, 2002, the City elected to again participate in the Florida Retirement System for general employees and officers.

The Florida Retirement System ("FRS") is a statewide retirement plan for state and local governments administered by the State of Florida, Department of Management Services, Division of Retirement. The FRS is a cost sharing multiple-employer public employee retirement system created to provide a retirement and survivor benefit program for participating public employees. Social security coverage is also provided to all members. The FRS was created in December 1970 by consolidating the Teachers' Retirement System, the State and County Officers and Employees' Retirement System and the Highway Patrol Pension Fund; the Judicial Retirement System was added in 1972. Retirement legislation is governed by Article X, Section 14 of the State Constitution and Part VII, Chapter 112 of the Florida Statutes.

FRS issues a publicly available financial report annually. Information in this report is provided for the Plan as a whole and does not provide separate financial statements or other information for individual employers. The actuarial valuation is done for the Plan statewide, not for individual participating governmental units. These reports are available through the State Division of Retirement.

**CITY OF BROOKSVILLE, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2002**

NOTE E – TRUST FUNDS (CONTINUED)

General Employees' Retirement Plan (Established January 1, 1996) (Continued)

| | | |
|------------------|---------------------|------|
| Vesting Schedule | 0-less than 5 years | 0% |
| | 5 years | 50% |
| | 6 years | 60% |
| | 7 years | 70% |
| | 8 years | 80% |
| | 9 years | 90% |
| | 10 years | 100% |

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year end of September 30. To be a participant in the plan, the individual must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$750 in claims is reimbursed at 80%; and subsequently, \$1,800 in claims is reimbursed at 50% generating a maximum claim payment of \$1,500 per participant annually. There is a \$3,500 maximum claim payout per family annually.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal years ended September 30, 2002 and 2001, no money was collected for construction and engraving, and \$50 and \$50, respectively, was expended.

Cemetery Endowment Fund

Created by Resolution 95-15, this fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The interest earnings received from the investment of the proceeds of sales are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

**CITY OF BROOKSVILLE, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2003**

NOTE E – TRUST FUNDS (CONTINUED)

Police Retirement Chapter 185 (Continued)

Description of Valuation Method for Required Contribution:

The valuation method used to determine the required contribution is known as the "Aggregate Actuarial Cost" funding method. Under this method of actuarial valuations, the present value of benefits, less all assets, are equated to the present value of future employer contributions, and of future employee contributions, if any. The required contribution is then expressed as a percentage of current payroll.

Significant actuarial assumptions used to determine the pension obligation include the following:

| | |
|-----------------------------|-------------------------------|
| Investment rate of return | 7.5% |
| Projected salary increases* | 6.7% current; 5.5 % long-term |
| *Includes inflation at | 3.75% |
| Cost-of-living adjustments | 3.0% |

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year end of September 30. To be a participant in the plan, the individual must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$750 in claims is reimbursed at 80%; and subsequently, \$1,800 in claims is reimbursed at 50% generating a maximum claim payment of \$1,500 per participant annually. There is a \$3,500 maximum claim payout per family annually.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal years ended September 30, 2003 and 2002, no money was collected for construction and engraving, and \$0 and \$50, respectively, was expended.

Cemetery Endowment Fund

Created by Resolution 95-15, this fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The interest earnings received from the investment of the proceeds of sales are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

**CITY OF BROOKSVILLE, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2004**

NOTE E – TRUST FUNDS (CONTINUED)

Police Retirement Chapter 185 (Continued)

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal years ended September 30, 2004, no money was collected for construction and engraving, nor was any money expended.

Cemetery Perpetual Care Fund

Created by Resolution 95-15, this fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The interest earnings received from the investment of the proceeds of sales are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

NOTE F – RETIREMENT SYSTEM

Pursuant to Chapter 95-338, Laws of Florida, the City of Brooksville declared as its policy and purpose, a revocation of election to participate in the Florida Retirement System for all employees or officers hired on or after January 1, 1996. Effective January 1, 2002, the City elected to again participate in the Florida Retirement System for general employees and officers.

The Florida Retirement System ("FRS") is a statewide retirement plan for state and local governments administered by the State of Florida, Department of Management Services, Division of Retirement. The FRS is a cost sharing multiple-employer public employee retirement system created to provide a retirement and survivor benefit program for participating public employees. Social security coverage is also provided to all members. The FRS was created in December 1970 by consolidating the Teachers' Retirement System, the State and County Officers and Employees' Retirement System and the Highway Patrol Pension Fund; the Judicial Retirement System was added in 1972. Retirement legislation is governed by Article X, Section 14 of the State Constitution and Part VII, Chapter 112 of the Florida Statutes.

FRS issues a publicly available financial report annually. Information in this report is provided for the Plan as a whole and does not provide separate financial statements or other information for individual employers. The actuarial valuation is done for the Plan statewide, not for individual participating governmental units. These reports are available through the State Division of Retirement.

The Plan's funding policy provides for monthly employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are adequate to accumulate sufficient assets to pay benefits when due. Level percentages of payroll employer contribution rates, established by State law, are determined using the entry-age actuarial funding method. The level percentages of payroll method is also used to amortize the unfunded liability over a period of 30 years, and to amortize each change in actuarial assumptions. Actuarial assumptions included (1) 7.75% investment rate of return; (2) 6.25% projected salary increases; (3) 3.0% inflation; and (4) 3.00% cost-of-living adjustments.

**CITY OF BROOKSVILLE, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2005**

NOTE E – TRUST FUNDS (CONTINUED)

Police Retirement Chapter 185 (Continued)

Description of Valuation Method for Required Contribution:

The valuation method used to determine the required contribution is known as the "Aggregate Actuarial Cost" funding method. Under this method of actuarial valuation, the present value of benefits, less all assets, are equated to the present value of future employer contributions, and of future employee contributions, if any. The required contribution is then expressed as a percentage of current payroll.

Significant actuarial assumptions used to determine the pension obligation include the following:

| | | |
|-----------------------------|-------------------------------|-------|
| Investment rate of return | | 7.5% |
| Projected salary increases* | 6.5% current; 5.5 % long-term | |
| *Includes inflation at | | 3.75% |
| Cost-of-living adjustments | | 0% |

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year end of September 30. To be a participant in the plan, the individual must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$750 in claims is reimbursed at 80%; and subsequently, \$1,800 in claims is reimbursed at 50% generating a maximum claim payment of \$1,500 per participant annually. There is a \$3,500 maximum claim payout per family annually.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal year ended September 30, 2005 no money was collected for construction and engraving, nor was any money expended.

Cemetery Perpetual Care Fund

Created by Resolution 95-15, this fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The interest earnings received from the investment of the proceeds of sales are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

NOTE F – RETIREMENT SYSTEM

Pursuant to Chapter 95-338, Laws of Florida, the City of Brooksville declared as its policy and purpose, a revocation of election to participate in the Florida Retirement System for all employees or officers hired on or after January 1, 1996. Effective January 1, 2002, the City elected to again participate in the Florida Retirement System for general employees and officers.

CITY OF BROOKSVILLE, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2006

NOTE E – TRUST FUNDS (CONTINUED)

Police Retirement Chapter 185 (Continued)

Description of Valuation Method for Required Contribution:

The valuation method used to determine the required contribution is known as the "Aggregate Actuarial Cost" funding method. Under this method of actuarial valuation, the present value of benefits, less all assets, are equated to the present value of future employer contributions, and of future employee contributions, if any. The required contribution is then expressed as a percentage of current payroll.

Significant actuarial assumptions used to determine the pension obligation include the following:

| | |
|-----------------------------|-------------------------------|
| Investment rate of return | 7.5% |
| Projected salary increases* | 6.5% current; 5.5 % long-term |
| *Includes inflation at | 3.75% |
| Cost-of-living adjustments | 0% |

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year end of September 30. To be a participant in the plan, the individual must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$750 in claims is reimbursed at 80%; and subsequently, \$1,800 in claims is reimbursed at 50% generating a maximum claim payment of \$1,500 per participant annually. There is a \$3,500 maximum claim payout per family annually.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal year ended September 30, 2006 no money was collected for construction and engraving, nor was any money expended.

Cemetery Perpetual Care Fund

Created by Resolution 95-15, this fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The interest earnings received from the investment of the proceeds of sales are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

NOTE F – RETIREMENT SYSTEM

Pursuant to Chapter 95-338, Laws of Florida, the City of Brooksville declared as its policy and purpose, a revocation of election to participate in the Florida Retirement System for all employees or officers hired on or after January 1, 1996. Effective January 1, 2002, the City elected to again participate in the Florida Retirement System for general employees and officers.

CITY OF BROOKSVILLE, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2007

NOTE E – TRUST FUNDS (CONTINUED)

Police Retirement Chapter 185 (Continued)

Significant actuarial assumptions used to determine the pension obligation include the following:

| | |
|-----------------------------|--|
| Investment rate of return | 7.5% |
| Projected salary increases* | 8% current; 7%, 6%, 5.5%, 5.2% long-term |
| *Includes inflation at | 3.75% |
| Cost-of-living adjustments | 3% |

The funding activity of the Police Retirement for the current and preceding two years is as follows:

| Year Ending | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
|-------------|---------------------------|-------------------------------|------------------------|
| 9/30/06 | 0 | 100% | 0 |
| 9/30/05 | 0 | 100% | 0 |
| 9/30/04 | 0 | 100% | 0 |

For more information pertaining to the Firefighters' Retirement Plan and the Police Retirement Plan refer to the City of Brooksville, Florida's stand alone financial statements for each plan, which can be obtained by contacting the City of Brooksville, Finance Department, 201 Howell Avenue, Brooksville, Florida 34601-2041.

Self-Insured Dental Plan

Effective March 1, 1991, the City implemented a Self-Insured Dental Plan (the "plan") with a year-end of September 30. To be a participant in the plan, the individual must also be a member of the City's medical program.

Claims submitted within ninety (90) days of services rendered are considered for reimbursement benefit. In a calendar year, each participant must satisfy a \$50 deductible; the next \$750 in claims is reimbursed at 80%; and subsequently, \$1,800 in claims is reimbursed at 50% generating a maximum claim payment of \$1,500 per participant annually. There is a \$3,500 maximum claim payout per family annually.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal year ended September 30, 2007 no money was collected for construction and engraving, nor was any money expended.

Cemetery Perpetual Care Fund

Created by Resolution 95-15, this fund was established to account for 50% of the proceeds received from the sale of any burial space or lot reserved. The interest earnings received from the investment of the proceeds of sales are to be used solely for the upkeep, maintenance and improvement of the Brooksville Cemetery.

**CITY OF BROOKSVILLE, FLORIDA
 NOTES TO THE FINANCIAL STATEMENTS
 SEPTEMBER 30, 2008**

NOTE E – TRUST FUNDS (CONTINUED)

Police Retirement Chapter 185 (Continued)

Significant actuarial assumptions used to determine the pension obligation include the following:

| | |
|---|--------------------|
| Investment rate of return | 7.5% |
| Projected salary increases* | Graduated 3.75% |
| *Includes inflation at Post retirement cost of living adjustment (age 55 to 65) | 3% |

The funding activity of the Police Retirement for the current and preceding two years is as follows:

| <u>Year Ending</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|------------------------|--------------------------------------|--|-----------------------------------|
| 9/30/08 | 8,596 | 100% | 0 |
| 9/30/07 | 594 | 100% | 0 |
| 9/30/06 | 0 | 100% | 0 |

For more information pertaining to the Firefighters' Retirement Plan and the Police Retirement Plan refer to the City of Brooksville, Florida's stand alone financial statements for each plan, which can be obtained by contacting the City of Brooksville, Finance Department, 201 Howell Avenue, Brooksville, Florida 34601-2041.

Self-Insured Dental Plan

Effective October 1, 2007, the City contracted with Blue Cross Blue Shield of Florida Combined Life for dental insurance. The City was no longer self-insured for employee dental claims after September 30, 2007. During the 2007 - 08 fiscal year, the City closed out the claims pertaining to the Self-Insured Dental Plan for 2006 - 07 and the 2007 - 08 Budget was amended to reflect the change from self-insurance to Blue Cross, however the premiums for 2007 - 08 were transferred from the City Departments and paid to Blue Cross from the Self-Insured Dental Fund. Effective October 1, 2008, the Self-Insured Dental Plan Fund was closed.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal year ended September 30, 2008 no money was collected for construction and engraving, nor was any money expended.

Cemetery Perpetual Care Fund

This Fund is used for the future maintenance and improvement of the Brooksville Cemetery. Since 2000 the City has budgeted an annual \$10,000 Transfer from our Cemetery Department to the Cemetery Perpetual Care Fund. In 2006 - 07, the General Fund borrowed \$29,460 to construct a Columbarium at the Cemetery. As of September 30, 2008, the balance remaining is \$21,369. The borrowed funds are being paid back via Columbarium sales.

**CITY OF BROOKSVILLE, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2009**

NOTE E – TRUST FUNDS (CONTINUED)

Police Retirement Chapter 185 (Continued)

Significant actuarial assumptions used to determine the pension obligation include the following:

| | |
|--|-----------|
| Investment rate of return | 7.5% |
| Projected salary increases* | Graduated |
| Includes inflation at | 3.75% |
| Post retirement cost of living adjustment (age 55 to 65) | 3% |

The funding activity of the Police Retirement for the current and preceding two years is as follows:

| <u>Year Ending</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|--------------------|----------------------------------|--------------------------------------|-------------------------------|
| 9/30/09 | 133,434 | 100% | 0 |
| 9/30/08 | 8,596 | 100% | 0 |
| 9/30/07 | 594 | 100% | 0 |

For more information pertaining to the Firefighters' Retirement Plan and the Police Retirement Plan refer to the City of Brooksville, Florida's stand alone financial statements for each plan, which can be obtained by contacting the City of Brooksville, Finance Department, 201 Howell Avenue, Brooksville, Florida 34601-2041.

Health Reimbursement Account (HRA) Fund

Effective October 1, 2008, the City established a HRA Fund in the Trust and Agency Funds in order to pay the annual HRA reimbursement to eligible employees. The annual maximum reimbursement is \$500 for each eligible employee; however, the employee must provide receipts of out of pocket medical expenses in order to receive reimbursement. The City has been providing an HRA benefit for a number of years; however, the HRA benefit was charged to an expense account in each Department. Based on the 2008 - 09 budget, monies are being transferred from each Department to the HRA Fund to reimburse employees directly out of the HRA Fund. In 2008 - 09, the City Funds (General Fund, Water & Sewer, and Solid Waste) transferred \$34,250 to the HRA Fund and the HRA Fund paid out to employees \$30,029. Reserve funds as accumulated will likely be used for health related initiatives for City employees based on direction from the City Manager and the City Council. Future budgets will likely have expenditures budgeted for those initiatives.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal year ended September 30, 2009, no money was collected for construction and engraving, nor was any money expended.

Cemetery Perpetual Care Fund

This Fund is used for the future maintenance and improvement of the Brooksville Cemetery. Since 2000 the City has budgeted an annual \$10,000 Transfer from our Cemetery Department to the Cemetery Perpetual Care Fund. In 2006 - 07, the general Fund borrowed \$29,460 to construct a Columbarium at the Cemetery. As of September 30, 2009, the balance remaining is \$21,369. The borrowed funds were paid back via Columbarium sales.

**CITY OF BROOKSVILLE, FLORIDA
NOTES TO THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2010**

NOTE E – TRUST FUNDS (CONTINUED)

Police Retirement Chapter 185 (Continued)

Significant actuarial assumptions used to determine the pension obligation include the following:

| | |
|--|-----------|
| Investment rate of return | 7.5% |
| Projected salary increases* | Graduated |
| *Includes inflation at | 3.75% |
| Post retirement cost of living adjustment (age 55 to 65) | 3% |

The funding activity of the Police Retirement for the current and preceding two years is as follows:

| <u>Year Ending</u> | <u>Annual Pension Cost (APC)</u> | <u>Percentage of APC Contributed</u> | <u>Net Pension Obligation</u> |
|--------------------|----------------------------------|--------------------------------------|-------------------------------|
| 9/30/10 | \$221,129 | 100% | 0 |
| 9/30/09 | 142,846 | 100% | 0 |
| 9/30/08 | 8,596 | 100% | 0 |

For more information pertaining to the Firefighters' Retirement Plan and the Police Retirement Plan refer to the City of Brooksville, Florida's stand alone financial statements for each plan, which can be obtained by contacting the City of Brooksville, Finance Department, 201 Howell Avenue, Brooksville, Florida 34601-2041.

Health Reimbursement Account (HRA) Fund

Effective October 1, 2008, the City established a HRA Fund in the Trust and Agency Funds in order to pay the annual HRA reimbursement to eligible employees. The annual maximum reimbursement is \$500 for each eligible employee; however, the employee must provide receipts of out of pocket medical expenses in order to receive reimbursement. The City has been providing an HRA benefit for a number of years; however, the HRA benefit was charged to an expense account in each Department. Based on the 2009 - 10 budget, monies are being transferred from each Department to the HRA Fund to reimburse employees directly out of the HRA Fund. In 2009 - 10, the City Funds (General Fund, Water & Sewer, and Solid Waste) transferred \$34,721 to the HRA Fund and the HRA Fund paid out to employees \$25,417. Reserve funds as accumulated will likely be used for health related initiatives for City employees based on direction from the City Manager and the City Council. Future budgets will likely have expenditures budgeted for those initiatives. Carryover reserves in the HRA Fund from the 2009-10 year are \$13,526.

Donor Memorial Wall Trust Fund

In fiscal year 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and groups to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used only for construction and engraving cost. Any excess funds are to be classified as corpus and to remain perpetually intact, with interest income thereon going to the general fund.

During the fiscal year ended September 30, 2010, no money was collected for construction and engraving, nor was any money expended.

Cemetery Perpetual Care Fund

This Fund is used for the future maintenance and improvement of the Brooksville Cemetery. Since 2000 the City has budgeted an annual \$10,000 Transfer from our Cemetery Department to the Cemetery Perpetual Care Fund. In 2006 - 07, the general Fund borrowed \$29,460 to construct a Columbarium at the Cemetery. As of September 30, 2010, the balance remaining is \$21,369. The borrowed funds were paid back via Columbarium sales.

CITY OF BROOKSVILLE, FLORIDA
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS
 FOR THE YEAR ENDED SEPTEMBER 30, 2011

| | BUTTERWECK BOND FUND | HRA FUND | DONOR MEMORIAL WALL FUND | TOTAL PRIVATE PURPOSE TRUST FUNDS | FIREMAN'S RETIREMENT | POLICE RETIREMENT | TOTAL PENSION TRUST FUNDS |
|---------------------------------------|----------------------------|-------------|--------------------------------|--|-------------------------|----------------------|------------------------------------|
| ADDITIONS | | | | | | | |
| CONTRIBUTIONS | 0 | 0 | 0 | 0 | 216,416 | 0 | 216,416 |
| EMPLOYER | 0 | 0 | 0 | 0 | 25,139 | 10,545 | 35,684 |
| PLAN MEMBERS | 0 | 0 | 0 | 0 | 92,150 | 123,439 | 215,589 |
| OTHER | 0 | 0 | 0 | 0 | 333,705 | 133,984 | 467,689 |
| TOTAL CONTRIBUTIONS | 0 | 0 | 0 | 0 | (351,039) | (631,477) | (982,516) |
| INVESTMENT EARNINGS | 27 | 0 | 89 | 116 | 240,598 | 499,357 | 739,955 |
| NET INCREASE (DECREASE) IN FAIR VALUE | 0 | 0 | 0 | 0 | 146,965 | 81,391 | 228,356 |
| GAIN ON SALE OF INVESTMENTS | 5 | 0 | 18 | 23 | 36,524 | (50,729) | (14,205) |
| INTEREST/DIVIDENDS | 32 | 0 | 107 | 139 | 0 | 0 | 0 |
| TOTAL INVESTMENT EARNINGS | 0 | 33,750 | 0 | 33,750 | 0 | 433 | 1,404 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MISCELLANEOUS REVENUES | 32 | 33,750 | 107 | 33,889 | 371,200 | 83,688 | 454,888 |
| TOTAL ADDITIONS | 0 | 29,814 | 0 | 29,814 | 286,736 | 0 | 286,736 |
| DEDUCTIONS | 0 | 0 | 0 | 0 | 60,231 | 37,876 | 98,107 |
| BENEFIT PAYMENTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ADMINISTRATIVE EXPENSES | 0 | 0 | 0 | 0 | 346,967 | 37,876 | 384,843 |
| TOTAL DEDUCTIONS | 0 | 29,814 | 0 | 29,814 | 24,233 | 45,812 | 70,045 |
| CHANGE IN NET ASSETS | 32 | 3,936 | 107 | 4,075 | 4,198,382 | 3,013,630 | 7,212,012 |
| NET ASSETS, BEGINNING OF YEAR | 2,175 | 13,526 | 7,177 | 22,878 | 4,222,615 | 3,059,442 | 7,282,057 |
| NET ASSETS, END OF YEAR | 2,207 | 17,462 | 7,284 | 26,953 | 4,222,615 | 3,059,442 | 7,282,057 |

**BROOKSVILLE, FLORIDA
OF THE FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

- TRUST FUNDS (CONTINUED)

Donor Memorial Wall Trust Fund

In 1993, a Donor Memorial Wall Trust Fund was established by Brooksville City Council action. This fund was established to account for the construction of a wall at the Brooksville Cemetery that would allow individuals and families to memorialize deceased individuals by having the deceased individual's name permanently engraved upon the wall. The fund was designed so that all contributions collected for the memorializing of a deceased individual would be used for construction and engraving cost. Any excess funds are to be classified as corpus and to remain intact, with interest income thereon going to the general fund.

For the fiscal year ended September 30, 2011, no money was collected for construction and engraving, nor was any money expended.

Perpetual Care Fund

This fund is used for the future maintenance and improvement of the Brooksville Cemetery. Since 2000 the City has made an annual \$10,000 Transfer from the Cemetery Department to the Cemetery Perpetual Care Fund. In 2006 the general Fund borrowed \$29,460 to construct a Columbarium at the Cemetery. As of September 30, 2011, the balance remaining is \$21,369. The monies repaid were generated via Columbarium sales.

- RETIREMENT SYSTEM

Pursuant to Chapter 95-338, Laws of Florida, the City of Brooksville declared as its policy and purpose, a revocation of its policy to participate in the Florida Retirement System for all employees or officers hired on or after January 1, 1996. On January 1, 2002, the City elected to again participate in the Florida Retirement System for general employees and officers.

Description

The Florida Retirement System is a cost-sharing multiple-employer retirement plan. Benefit provisions are established in Chapter 121, Florida Statutes, which may be amended by the Florida Legislature. A defined contribution plan alternative to the Pension Plan, the Florida System Investment Plan, is available to Florida Retirement System members.

Funding Policy

The Florida Retirement System funding policy provides for monthly employer contributions at actuarially determined rates, expressed as percentages of annual covered payroll, are adequate to accumulate sufficient assets to pay benefits when due based upon plan assumptions. (See below for current rates.) Employer and employee contribution rates are established by state law as a level percentage of payroll. Employer contribution rates are determined using the level-age actuarial cost method. The consulting actuary recommends rates based on the annual valuation, but contribution rates are established by the Florida Legislature. Unfunded actuarial liability as a result of past and present plan benefit changes, assumption changes, or methodology changes, and actuarial gains and losses are being amortized over 30 years, using level percentage of payroll amounts. Only gains reserved for rate stabilization will be amortized on a rolling 10 percent basis, as a level dollar amount. Actuarial assumptions included (1) 7.75% discount rate of return; and (2) 5.85% projected salary increases.



1994-95 **ANNUAL BUDGET /City of Brooksville, Florida**
Detailed Revenue Estimates

FUND: TRUST AND AGENCY FUNDS

603/605/606
607/608

FUND NO

| ACCOUNT No. | ACCOUNT | BUDGET 1993-94 | BUDGET 1994-95 |
|-------------|--|------------------------|------------------------|
| 603 | <u>BUTTERWECK BOND FUND</u> | | |
| 360.00 | MISCELLANEOUS REVENUE | | |
| 361.00 | INTEREST EARNINGS | | |
| 361.10 | Interest on Investments | \$19 | \$19 |
| | TOTAL MISCELLANEOUS REVENUE | <u>19</u> | <u>19</u> |
| 380.00 | NON-REVENUES | | |
| 389.00 | OTHER NON-REVENUES | | |
| 389.10 | Balance From Prior Year | 2,871 | 2,840 |
| | TOTAL NON-REVENUES | <u>2,871</u> | <u>2,840</u> |
| | TOTAL BUTTERWECK BOND FUND | <u>\$2,890</u> | <u>\$2,859</u> |
| 605 | <u>SPECIAL CEMETERY FUND</u> | | |
| 360.00 | MISCELLANEOUS REVENUE | | |
| 361.00 | INTEREST EARNINGS | | |
| 361.10 | Interest on Investments | \$40 | \$45 |
| 361.20 | Interest from SBA | 1,600 | 1,675 |
| | TOTAL INTEREST EARNINGS | <u>1,640</u> | <u>1,720</u> |
| 364.00 | SALE OF ASSETS | | |
| 364.10 | Cemetery Lot Sales | 0 | 0 |
| | TOTAL SALE OF ASSETS | <u>0</u> | <u>0</u> |
| 369.00 | OTHER MISCELLANEOUS REVENUE | | |
| 369.90 | Other Miscellaneous Revenue | 0 | 0 |
| | TOTAL OTHER MISCELLANEOUS REVENUE | <u>0</u> | <u>0</u> |
| | TOTAL MISCELLANEOUS REVENUE | <u>1,640</u> | <u>1,720</u> |
| 380.00 | NON-REVENUES | | |
| 381.00 | TRANSFERS | | |
| 381.45 | Transfer from Cemetery Fund | 0 | 0 |
| | TOTAL TRANSFERS | <u>0</u> | <u>0</u> |
| 389.00 | OTHER NON-REVENUES | | |
| 389.10 | Balance From Prior Year | 47,996 | 49,155 |
| | TOTAL OTHER NON-REVENUES | <u>47,996</u> | <u>49,155</u> |
| | TOTAL NON-REVENUES | <u>47,996</u> | <u>49,155</u> |
| | TOTAL SPECIAL CEMETERY FUND | <u>\$49,636</u> | <u>\$50,875</u> |

City of Brooksville, Florida

TRUST & AGENCY FUNDS SUMMARY

REVENUE SUMMARY:

| | Contributions | Interest | Transfers In | Prior Year Carryforward | Budget 95-96 |
|--------------------------------|------------------|----------------|-----------------|----------------------------|--------------------|
| Butterwick Bond Fund | \$0 | \$50 | \$0 | \$2,901 | \$2,951 |
| Special Cemetery Trust Fund | 0 | 1,950 | 14,000 | 49,961 | 65,911 |
| Donor Memorial Wall Trust Fund | 250 | 0 | 0 | 3,052 | 3,302 |
| Policemens Retirement Fund | 0 | 1,000 | 0 | 26,345 | 27,345 |
| Firefighters Retirement Fund | 100,810 | 300 | 0 | 1,000,297 | 1,101,407 |
| Self Insured Dental Plan Fund | 14,167 | 450 | | 16,126 | 30,743 |
| TOTAL REVENUES | \$115,227 | \$3,750 | \$14,000 | \$1,098,682 | \$1,231,659 |

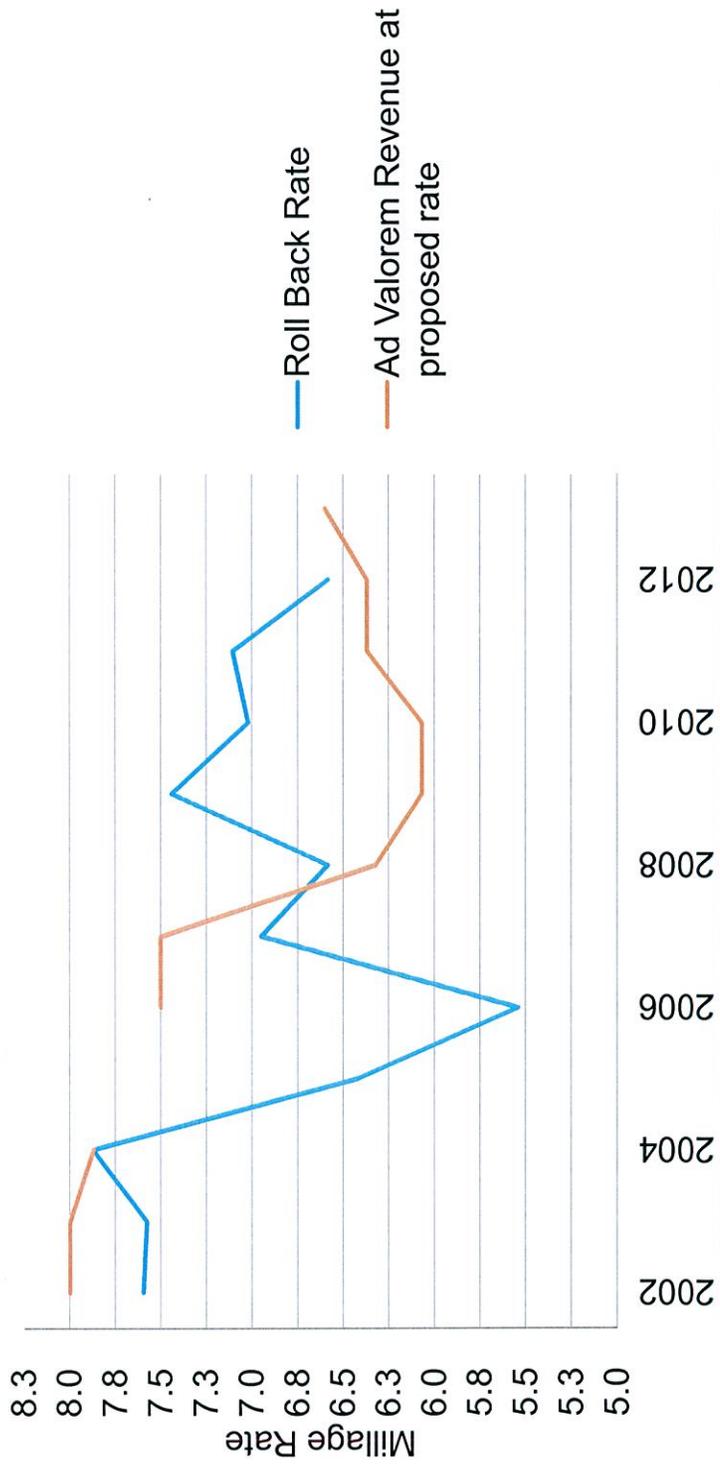
EXPENSE SUMMARY:

| | Personal Services | Operating Expenses | Reserves | Budget 95-96 |
|--------------------------------|----------------------|-----------------------|--------------------|--------------------|
| Butterwick Bond Fund | \$0 | \$2,951 | \$0 | \$2,951 |
| Special Cemetery Trust Fund | 0 | 0 | 65,911 | 65,911 |
| Donor Memorial Wall Trust Fund | 0 | 1,000 | 2,302 | 3,302 |
| Policemens Retirement Fund | 2,663 | 0 | 24,682 | 27,345 |
| Firefighters Retirement Fund | 35,200 | 17,500 | 1,048,707 | 1,101,407 |
| Self Insured Dental Plan Fund | 14,550 | 0 | 16,193 | 30,743 |
| TOTAL EXPENSES | \$52,413 | \$21,451 | \$1,157,795 | \$1,231,659 |

Annual Budget 1995 - 96

Attachment 3

City of Brooksville Millage History for Fiscal Years 2002 - 2012



General Fund Revenue Detail - Fiscal Years 2008-09 to 2012-13

| Revenue Detail | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Budget | 12/13 Projected |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| 001-000-311-40000 Ad Valorem Taxes | \$2,746,645 | \$2,254,739 | \$2,048,884 | \$2,360,194 | \$2,391,915 |
| 001-000-311-40001 Delinq't Ad Valorem | \$381,925 | \$361,391 | \$644,786 | \$200,000 | \$100,000 |
| Total Ad Valorem Taxes | \$3,128,570 | \$2,616,130 | \$2,693,670 | \$2,560,194 | \$2,491,915 |
| 001-000-314-41100 Electricity Public Service Taxes | \$672,993 | \$783,186 | \$717,829 | \$725,000 | \$638,296 |
| 001-000-314-41400 Fuel Oil/Propane Utility Public Taxes | \$28,904 | \$36,790 | \$28,912 | \$30,000 | \$33,000 |
| Total Public Services Taxes | \$701,897 | \$819,976 | \$746,741 | \$755,000 | \$671,296 |
| 001-000-323-40301 Progress Energy Franch Fees | \$706,233 | \$739,233 | \$672,875 | \$700,000 | \$619,045 |
| 001-000-323-40400 Peoples Gas Franchise Fees | \$4,588 | \$6,173 | \$8,025 | \$7,500 | \$7,600 |
| 001-000-323-40200 Comm Service Tax | \$495,665 | \$457,234 | \$415,851 | \$430,316 | \$411,552 |
| Total Franchise Fees | \$1,206,486 | \$1,202,640 | \$1,096,751 | \$1,137,816 | \$1,038,197 |
| 001-000-329-42101 Peddler, Solicitor, Permits | \$45 | \$40 | \$0 | \$0 | \$0 |
| 001-000-322-42200 Building Permits | \$123,831 | \$112,109 | \$95,835 | \$156,250 | \$115,000 |
| 001-000-329-42900 Other Licenses, Fees, and Permits | \$27,425 | \$31,659 | \$33,893 | \$50,000 | \$25,000 |
| Total Licenses and Permits | \$151,301 | \$143,808 | \$129,728 | \$206,250 | \$140,000 |
| 001-000-335-45120 State Rev Shared Proceeds | \$399,882 | \$400,091 | \$401,789 | \$382,413 | \$381,693 |
| 001-000-335-45150 Alcoholic Beverage Licenses | \$1,879 | \$9,845 | \$7,447 | \$10,000 | \$7,500 |
| 001-000-335-45180 Local Govt Half Cent Sales Tax | \$326,568 | \$337,566 | \$339,796 | \$328,516 | \$321,043 |
| Total State Shared Revenue | \$728,329 | \$747,502 | \$749,032 | \$720,929 | \$710,236 |
| 001-000-335-45520 Firefighters Suppl Comp | \$1,200 | \$2,244 | \$3,137 | \$2,300 | \$2,300 |
| Total Local Intergovernmental | \$1,200 | \$2,244 | \$3,137 | \$2,300 | \$2,300 |
| 001-000-331-43200 Federal Grants: Public Safety | \$3,958 | \$45,294 | \$46,035 | \$45,000 | \$0 |
| 001-000-331-43706 Federal Grants: Other | \$30,790 | \$0 | \$0 | \$0 | \$0 |
| 001-000-334-47000 Grants From Other Local Units | \$0 | \$394,000 | \$6,000 | \$0 | \$0 |
| 001-000-339-48000 Brooksville Housing Authority-in lieu of taxes | \$6,289 | \$8,125 | \$0 | \$4,000 | \$0 |
| Total Intergovernmental Revenue | \$41,037 | \$447,419 | \$52,035 | \$49,000 | \$0 |
| 001-000-342-48240 Accident Reports | \$1,130 | \$1,718 | \$2,115 | \$2,500 | \$2,100 |
| 001-000-342-48242 Hydrant Fees | \$7,940 | \$7,704 | \$7,704 | \$7,800 | \$13,500 |
| 001-000-343-48691 Cemetery Transfer Fee | \$150 | \$75 | \$50 | \$0 | \$50 |
| 001-000-343-48692 Cemetery Staking Plots | \$1,250 | \$800 | \$775 | \$800 | \$800 |
| 001-000-343-48694 Cemetery Donor Memorial Fees | \$1,850 | \$0 | \$0 | \$0 | \$0 |
| 001-000-347-48723 Facility Rental Fee | \$11,028 | \$13,609 | \$10,149 | \$12,000 | \$6,000 |
| 001-000-347-48725 Instructional Fees - JBCC | \$1,382 | \$2,076 | \$1,261 | \$1,500 | \$1,000 |
| 001-000-347-48726 Adult Fees (daily) - JBCC | \$237 | \$0 | \$0 | \$0 | \$0 |
| 001-000-347-48729 Membership - QGC | \$20,472 | \$12,936 | \$8,212 | \$0 | \$0 |
| 001-000-347-48730 Green Fee - QGC | \$70,905 | \$49,852 | \$48,554 | \$0 | \$0 |
| 001-000-347-48731 Driving Range Fees - QGC | \$15,863 | \$10,140 | \$10,049 | \$0 | \$0 |
| 001-000-347-48732 Cart Rentals - QGC | \$1,145 | \$778 | \$1,224 | \$0 | \$0 |
| 001-000-347-48733 Refreshment Sales - QGC | \$3,777 | \$2,018 | \$1,991 | \$0 | \$0 |
| 001-000-347-48734 Golf Supplies & Wear Sales - QGC | \$6,176 | \$4,155 | \$3,005 | \$0 | \$0 |
| 001-000-347-48737 League Fees Softball | \$36,300 | \$25,660 | \$24,683 | \$24,000 | \$24,000 |
| 001-000-347-48738 Practice Lessons Softball | \$1,440 | \$1,380 | \$550 | \$1,000 | \$700 |
| 001-000-347-48739 Tournament Fees | \$693 | \$475 | \$1,200 | \$1,600 | \$1,200 |
| 001-000-347-48741 Tennis Court Fees | \$2,813 | \$2,596 | \$1,089 | \$2,000 | \$2,000 |
| 001-000-347-48743 Pavilion Facility Fees | \$2,460 | \$2,550 | \$2,808 | \$2,500 | \$2,500 |
| 001-000-347-48744 Batting Cage Fees | \$5,532 | \$3,824 | \$412 | \$0 | \$0 |
| 001-000-347-48745 Discount QGC | -\$1,522 | -\$639 | -\$4,305 | \$0 | \$0 |
| 001-000-347-48746 Disc Golf | \$1,841 | \$1,957 | \$2,158 | \$0 | \$0 |
| 001-000-347-48747 First Tee | \$0 | \$1,957 | \$0 | \$0 | \$0 |
| 001-000-347-48748 Tournament Fees - QGC | \$0 | \$0 | \$3,471 | \$0 | \$0 |
| 001-000-363-48821 School Board - Tom Varn Park | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$20,000 |
| Total Charges For Service | \$212,862 | \$165,621 | \$147,155 | \$75,700 | \$73,850 |

General Fund Revenue Detail - Fiscal Years 2008-09 to 2012-13

| | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Budget | 12/13 Projected | |
|-------------------|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| 001-000-351-48801 | Court Fines | \$40,885 | \$45,550 | \$42,975 | \$46,000 | \$65,000 |
| 001-000-351-48802 | Safety Violations | \$124 | \$110 | \$140 | \$100 | \$150 |
| 001-000-354-48804 | Parking Tickets | \$4,535 | \$7,045 | \$2,473 | \$4,500 | \$1,000 |
| 001-000-354-48805 | Violations of Local Ordinances | \$2,600 | \$6,650 | \$4,190 | \$5,000 | \$1,000 |
| 001-000-359-48807 | False Alarm Fines | \$700 | \$100 | \$51 | \$100 | \$100 |
| | Total Fines | \$48,844 | \$59,455 | \$49,829 | \$55,700 | \$67,250 |
| 001-000-361-48806 | Interest Certificates of Deposits | \$11,318 | \$11,852 | \$2,787 | \$4,000 | \$0 |
| 001-000-361-48808 | Interest-FMLvT | \$0 | \$19,175 | \$12,848 | \$5,000 | \$9,000 |
| 001-000-361-48809 | Interest Federated | \$9,198 | \$115 | \$3 | \$10 | \$0 |
| 001-000-361-48810 | Interest (Banks) | \$1,679 | \$2,271 | \$1,012 | \$1,000 | \$600 |
| 001-000-361-48811 | Interest on SBA | \$3,667 | \$1,312 | \$1,045 | \$750 | \$750 |
| 001-000-361-48812 | Interest-Tax Collector | \$44 | \$116 | \$0 | \$100 | \$0 |
| | Total Interest | \$25,906 | \$34,841 | \$17,695 | \$10,860 | \$10,350 |
| 001-000-362-48815 | Rent - City Hall (3rd floor) | \$55,647 | \$33,860 | \$71,523 | \$72,000 | \$72,000 |
| | Total Rentals | \$55,647 | \$33,860 | \$71,523 | \$72,000 | \$72,000 |
| 001-000-343-48695 | Cemetery Lot Sales | \$46,984 | \$39,188 | \$21,054 | \$24,000 | \$40,000 |
| 001-000-343-48696 | Cremation Lot Sales | \$1,600 | \$3,795 | \$2,522 | \$800 | \$2,400 |
| 001-000-343-48697 | Cemetery Sales - Special Use Fee | \$1,500 | \$2,500 | \$500 | \$0 | \$250 |
| 001-000-343-48698 | Columbarium | \$0 | \$0 | \$800 | \$0 | \$0 |
| 001-000-369-48897 | Cemetery-Miscellaneous Revenue | \$625 | \$825 | \$1,322 | \$500 | \$2,000 |
| 001-000-369-48899 | JBCC-Miscellaneous Revenue | \$15,260 | \$16,591 | \$2,365 | \$10,000 | \$1,000 |
| 001-000-369-48898 | Quarry Golf Course-Miscellaneous Revenue | \$742 | \$490 | \$270 | \$0 | \$0 |
| 001-000-364-48840 | Sale or Disposal of Fixed Assets | \$4,611 | \$28,218 | \$8,655 | \$7,000 | \$5,000 |
| 001-000-366-48850 | Sale of Surplus Materials | \$4,357 | \$3,267 | \$6,377 | \$3,000 | \$1,000 |
| 001-000-366-48860 | Contributions and Donations - Govern Funds | \$912 | \$127 | \$0 | \$100 | \$200 |
| 001-000-367-48871 | Change in Fair Market Value | -\$7,189 | \$3,381 | \$7,115 | \$9,000 | \$9,000 |
| 001-000-369-48890 | Miscellaneous Revenue | \$0 | \$7,438 | \$37,825 | \$40,000 | \$30,000 |
| 001-000-369-48891 | Street Lighting & Signal Maintenance Revenue | \$0 | \$51,799 | \$51,467 | \$51,800 | \$51,800 |
| 001-000-369-48893 | Vending Machine Commission | \$0 | \$30 | \$0 | \$25 | \$500 |
| 001-000-369-48896 | Police-Miscellaneous Revenue | \$12,156 | \$14,060 | \$8,131 | \$7,500 | \$10,000 |
| 001-000-369-48900 | Parks-Miscellaneous Revenue | \$4,109 | \$3,873 | \$2,525 | \$750 | \$3,000 |
| 001-000-369-48901 | Fire - Miscellaneous Revenue | \$0 | \$1,110 | \$259 | \$300 | \$300 |
| 001-000-369-48892 | CRA Service Fee | \$0 | \$27,950 | \$27,950 | \$27,950 | \$27,950 |
| | Total Other Revenue | \$85,667 | \$204,642 | \$179,137 | \$182,725 | \$184,400 |
| 001-000-381-49108 | Trans In-from Local Option Gas | \$276,559 | \$282,763 | \$279,106 | \$275,000 | \$250,820 |
| 001-000-381-49128 | Trans In from Traffic Camera Fund | \$0 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| 001-000-381-49309 | Trans In from Capital Improvement Revenue | \$0 | \$0 | \$0 | \$0 | \$43,504 |
| 001-000-381-49401 | Trans In from Utilities | \$393,800 | \$393,800 | \$393,800 | \$393,800 | \$393,800 |
| 001-000-381-49403 | Trans In from Solid Waste | \$89,000 | \$89,000 | \$89,000 | \$89,000 | \$89,000 |
| 001-000-381-49502 | Transfer in from Vehicle Replacement Fund 502 | \$0 | \$0 | \$0 | \$0 | \$183,984 |
| 001-000-381-49612 | Transfer in from Memorial Donor Trust Fund | \$0 | \$0 | \$0 | \$0 | \$3,191 |
| | Total Transfers In | \$759,359 | \$865,563 | \$861,906 | \$857,800 | \$1,064,299 |
| | Revenue Before P/Y Carry forward | \$7,147,105 | \$7,343,701 | \$6,798,339 | \$6,686,274 | \$6,526,093 |
| | Prior Year Carry forward | \$1,587,452 | \$1,193,860 | \$504,268 | \$369,395 | \$357,538 |
| | TOTAL REVENUES | \$8,734,557 | \$8,537,561 | \$7,302,607 | \$7,055,669 | \$6,883,631 |

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

| | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Budget | Requested 12/13 Budget | Recommended 12/13 Budget |
|---|--------------------|--------------------|------------------|------------------|------------------------------|--------------------------------|
| GENERAL GOVERNMENT | | | | | | |
| General Government | | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating expenses | \$707,161 | \$762,938 | \$545,846 | \$544,946 | \$566,001 | \$555,487 |
| Capital Outlay | \$25,050 | \$52,915 | \$0 | \$0 | \$0 | \$20,000 |
| Debt Service | \$72,393 | \$72,358 | \$70,367 | \$0 | \$0 | \$0 |
| Transfers | \$212,641 | \$134,160 | \$7,410 | \$23,191 | \$27,300 | \$27,454 |
| | \$1,017,245 | \$1,022,371 | \$623,623 | \$568,137 | \$593,301 | \$602,941 |
| CITY COUNCIL | | | | | | |
| City Council | | | | | | |
| Personal Services | \$58,543 | \$54,135 | \$61,055 | \$66,364 | \$67,621 | \$67,664 |
| Operating expenses | \$15,059 | \$15,394 | \$10,799 | \$11,325 | \$18,200 | \$17,800 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$1,250 | \$1,250 | \$1,250 | \$1,250 | \$1,250 | \$1,250 |
| | \$74,852 | \$70,779 | \$73,104 | \$78,939 | \$87,071 | \$86,714 |
| CITY MANAGER'S OFFICE DEPARTMENT | | | | | | |
| City Manager's Office | | | | | | |
| Personal Services | \$302,837 | \$333,462 | \$343,562 | \$288,428 | \$249,766 | \$249,766 |
| Operating expenses | \$29,393 | \$25,293 | \$16,662 | \$25,400 | \$22,400 | \$21,800 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$1,504 | \$1,820 | \$1,856 | \$1,479 | \$1,000 | \$1,000 |
| | \$333,734 | \$360,575 | \$362,080 | \$315,307 | \$273,166 | \$272,566 |
| Technology Services | | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating expenses | \$87,141 | \$92,186 | \$73,908 | \$80,000 | \$72,000 | \$94,000 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$241 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$87,382 | \$92,186 | \$73,908 | \$80,000 | \$72,000 | \$94,000 |
| Human Resources | | | | | | |
| Personal Services | \$43,691 | \$8,304 | \$52,827 | \$51,109 | \$51,498 | \$51,498 |
| Operating expenses | \$16,600 | \$7,662 | \$10,514 | \$4,950 | \$4,950 | \$4,950 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$491 | \$570 | \$606 | \$479 | \$250 | \$250 |
| | \$60,782 | \$16,536 | \$63,947 | \$56,538 | \$56,698 | \$56,698 |
| Business Development | | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$40,920 | \$40,920 |
| Operating expenses | \$0 | \$0 | \$0 | \$13,000 | \$56,820 | \$14,650 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$250 | \$250 |
| | \$0 | \$0 | \$0 | \$13,000 | \$97,990 | \$55,820 |
| DEVELOPMENT DEPARTMENT | | | | | | |
| Development | | | | | | |
| Personal Services | \$261,484 | \$281,743 | \$225,115 | \$212,566 | \$223,627 | \$213,860 |
| Operating expenses | \$134,453 | \$145,075 | \$113,235 | \$153,700 | \$150,955 | \$121,225 |
| Capital Outlay | \$0 | \$2,800 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$1,492 | \$1,570 | \$1,606 | \$1,229 | \$1,154 | \$1,154 |
| | \$397,429 | \$431,188 | \$339,956 | \$367,495 | \$375,736 | \$336,239 |

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

| | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Budget | Requested 12/13 Budget | Recommended 12/13 Budget |
|--|--------------------|--------------------|--------------------|--------------------|------------------------------|--------------------------------|
| FINANCE DEPARTMENT | | | | | | |
| Finance | | | | | | |
| Personal Services | \$361,070 | \$345,285 | \$334,022 | \$284,855 | \$287,931 | \$287,931 |
| Operating expenses | \$19,196 | \$21,329 | \$17,595 | \$19,422 | \$18,953 | \$18,753 |
| Capital Outlay | \$23,896 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$1,979 | \$2,046 | \$1,831 | \$1,479 | \$1,250 | \$1,250 |
| | \$406,141 | \$368,660 | \$353,448 | \$305,756 | \$308,134 | \$307,934 |
| POLICE DEPARTMENT | | | | | | |
| Police | | | | | | |
| Personal Services | \$1,478,737 | \$1,590,980 | \$1,671,678 | \$1,763,729 | \$1,765,266 | \$1,821,524 |
| Operating expenses | \$243,219 | \$227,492 | \$245,611 | \$242,180 | \$256,705 | \$250,817 |
| Capital Outlay | \$20,612 | \$0 | \$0 | \$0 | \$30,000 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$59,395 | \$99,703 | \$25,769 | \$20,895 | \$18,297 | \$18,297 |
| | \$1,801,963 | \$1,918,175 | \$1,943,058 | \$2,026,804 | \$2,070,268 | \$2,090,638 |
| FIRE DEPARTMENT | | | | | | |
| Fire | | | | | | |
| Personal Services | \$1,264,737 | \$1,244,088 | \$1,268,422 | \$1,287,707 | \$0 | \$0 |
| Operating expenses | \$109,325 | \$109,557 | \$92,857 | \$72,496 | \$0 | \$0 |
| Capital Outlay | \$0 | \$394,000 | \$0 | \$6,700 | \$0 | \$0 |
| Debt Service | \$57,269 | \$57,269 | \$57,270 | \$57,269 | \$0 | \$0 |
| Transfers | \$78,833 | \$72,583 | \$17,109 | \$8,677 | \$1,239,366 | \$1,239,366 |
| | \$1,510,164 | \$1,877,497 | \$1,435,658 | \$1,432,849 | \$1,239,366 | \$1,239,366 |
| PARKS, RECREATION & FACILITIES DEPARTMENT | | | | | | |
| Parks and Facilities | | | | | | |
| Personal Services | \$446,811 | \$393,894 | \$408,184 | \$448,294 | \$436,982 | \$436,982 |
| Operating Expenses | \$274,863 | \$243,739 | \$274,100 | \$234,049 | \$265,978 | \$220,558 |
| Capital Outlay | \$0 | \$28,212 | \$0 | \$0 | \$15,000 | \$0 |
| Debt Service | \$13,995 | \$13,988 | \$13,603 | \$0 | \$0 | \$0 |
| Transfers | \$15,232 | \$15,981 | \$20,178 | \$15,036 | \$26,511 | \$21,511 |
| | \$750,901 | \$695,814 | \$716,065 | \$697,379 | \$744,471 | \$679,051 |
| Cemetery | | | | | | |
| Personal Services | \$83,371 | \$75,248 | \$80,506 | \$76,754 | \$79,365 | \$79,365 |
| Operating expenses | \$18,316 | \$21,632 | \$27,889 | \$24,014 | \$24,028 | \$24,728 |
| Capital Outlay | \$2,274 | \$0 | \$0 | \$0 | \$7,500 | \$7,000 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$16,731 | \$6,276 | \$11,370 | \$11,008 | \$11,321 | \$7,168 |
| | \$120,692 | \$103,156 | \$119,765 | \$111,776 | \$122,214 | \$118,261 |
| Recreation | | | | | | |
| Personal Services | \$90,247 | \$85,356 | \$56,590 | \$59,271 | \$56,296 | \$56,296 |
| Operating expenses | \$52,146 | \$59,923 | \$41,695 | \$34,697 | \$30,432 | \$29,232 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$16,000 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$625 | \$625 | \$375 | \$375 | \$375 | \$375 |
| | \$143,018 | \$145,904 | \$98,660 | \$94,343 | \$103,103 | \$85,903 |
| Quarry Golf Course | | | | | | |
| Personal Services | \$133,298 | \$147,780 | \$109,701 | \$0 | \$0 | \$0 |
| Operating expenses | \$69,877 | \$61,216 | \$82,143 | \$7,000 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$5,875 | \$5,875 | \$875 | \$5,000 | \$0 | \$0 |
| | \$209,050 | \$214,871 | \$192,719 | \$12,000 | \$0 | \$0 |

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

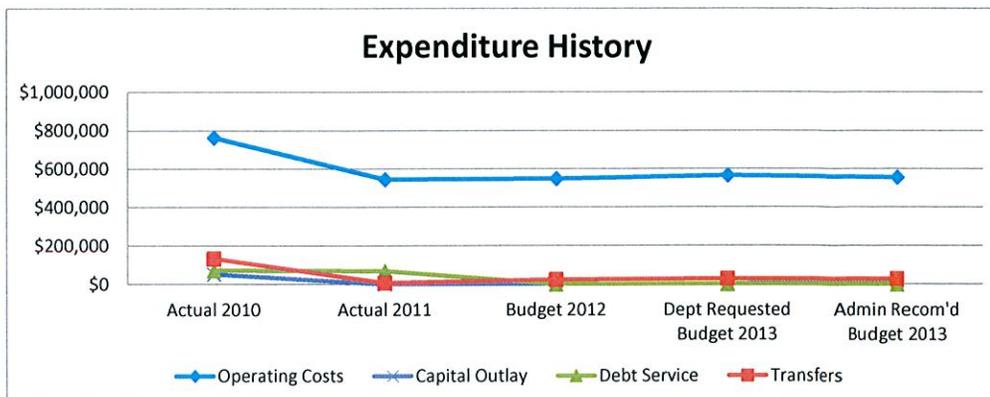
| | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Budget | Requested 12/13 Budget | Recommended 12/13 Budget |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------|--------------------------------|
| PUBLIC WORKS DEPARTMENT | | | | | | |
| Streets and Drainage | | | | | | |
| Personal Services | \$420,940 | \$373,588 | \$336,038 | \$244,264 | \$210,207 | \$236,791 |
| Operating expenses | \$116,714 | \$134,107 | \$140,178 | \$176,534 | \$214,650 | \$166,650 |
| Capital Outlay | \$0 | \$15,982 | \$0 | \$0 | \$188,750 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$35,534 | \$32,925 | \$23,965 | \$18,554 | \$27,825 | \$27,734 |
| | \$573,188 | \$556,602 | \$500,181 | \$439,352 | \$641,432 | \$431,175 |
| Street Lighting and Signal Division | | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating expenses | \$147,958 | \$153,428 | \$150,551 | \$156,943 | \$155,500 | \$155,500 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | \$147,958 | \$153,428 | \$150,551 | \$156,943 | \$155,500 | \$155,500 |
| TOTAL GENERAL FUND | \$7,634,499 | \$8,027,742 | \$7,046,723 | \$6,756,618 | \$6,940,450 | \$6,612,806 |
| Unallocated Reserves | \$1,239,397 | \$504,268 | \$399,242 | \$249,051 | \$249,051 | \$270,825 |
| Total allocated Reserves for Police Pension | \$0 | \$0 | \$0 | \$50,000 | \$50,000 | \$0 |
| Reserve Contingencies | \$1,239,397 | \$504,268 | \$255,886 | \$299,051 | \$299,051 | \$270,825 |

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

| | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Budget | Requested 12/13 Budget | Recommended 12/13 Budget |
|---|-------------------------|-------------------------|-------------------------|-------------------------|--|--|
| GENERAL FUND EXPENDITURE SUMMARY | | | | | | |
| | | | | | Department Requested 12/13 Budget | Administrative Recommended 12/13 Budget |
| Total General Fund | 08/09 Actual | 09/10 Actual | 10/11 Actual | 11/12 Budget | 12/13 Budget | 12/13 Budget |
| General Government | \$1,017,245 | \$1,022,371 | \$623,623 | \$568,137 | \$593,301 | \$602,941 |
| City Council | \$74,852 | \$70,779 | \$73,104 | \$78,939 | \$87,071 | \$86,714 |
| City Manager's Office | \$333,734 | \$360,575 | \$362,080 | \$315,307 | \$273,166 | \$272,566 |
| Technology Services | \$87,382 | \$92,186 | \$73,908 | \$80,000 | \$72,000 | \$94,000 |
| Human Resources Division | \$60,782 | \$16,536 | \$63,947 | \$56,538 | \$56,698 | \$56,698 |
| Economic Development | \$0 | \$0 | \$0 | \$13,000 | \$97,990 | \$55,820 |
| Development | \$397,429 | \$431,188 | \$339,956 | \$367,495 | \$375,736 | \$336,239 |
| Finance Department | \$406,141 | \$368,660 | \$353,448 | \$305,756 | \$308,134 | \$307,934 |
| Police Department | \$1,801,963 | \$1,918,175 | \$1,943,058 | \$2,026,804 | \$2,070,268 | \$2,090,638 |
| Fire Department | \$1,510,164 | \$1,877,497 | \$1,435,658 | \$1,432,849 | \$1,239,366 | \$1,239,366 |
| Parks & Facilities Division | \$750,901 | \$695,814 | \$716,065 | \$697,379 | \$744,471 | \$679,051 |
| Cemetery Division | \$120,692 | \$103,156 | \$119,765 | \$111,776 | \$122,214 | \$118,261 |
| Recreation Division | \$143,018 | \$145,904 | \$98,660 | \$94,343 | \$103,103 | \$85,903 |
| Quarry Golf Course Division | \$209,050 | \$214,871 | \$192,719 | \$12,000 | \$0 | \$0 |
| Streets and Drainage Division | \$573,188 | \$556,602 | \$500,181 | \$439,352 | \$641,432 | \$431,175 |
| Street Lighting and Signal Division | \$147,958 | \$153,428 | \$150,551 | \$156,943 | \$155,500 | \$155,500 |
| TOTAL GENERAL FUND | \$7,634,499 | \$8,027,742 | \$7,046,723 | \$6,756,618 | \$6,940,450 | \$6,612,806 |
| Total General Fund | | | | | | |
| Personal Services | \$4,945,766 | \$4,933,863 | \$4,947,700 | \$4,783,341 | \$3,469,479 | \$3,542,597 |
| Operating expenses | \$2,041,421 | \$2,080,971 | \$1,843,583 | \$1,800,656 | \$1,857,572 | \$1,696,150 |
| Capital Outlay | \$71,832 | \$493,909 | \$0 | \$6,700 | \$257,250 | \$27,000 |
| Debt Service | \$143,657 | \$143,615 | \$141,240 | \$57,269 | \$0 | \$0 |
| Transfers Out | \$431,823 | \$375,384 | \$114,200 | \$108,652 | \$1,356,149 | \$1,347,059 |
| TOTAL GENERAL FUND | \$7,634,499 | \$8,027,742 | \$7,046,723 | \$6,756,618 | \$6,940,450 | \$6,612,806 |
| Unallocated Reserves | \$1,239,397 | \$504,268 | \$399,242 | \$249,051 | \$249,051 | \$270,825 |
| Total allocated Reserves for Police Pension | \$0 | \$0 | \$0 | \$50,000 | \$50,000 | \$0 |
| Reserve Contingencies | \$1,239,397 | \$504,268 | \$255,886 | \$299,051 | \$299,051 | \$270,825 |

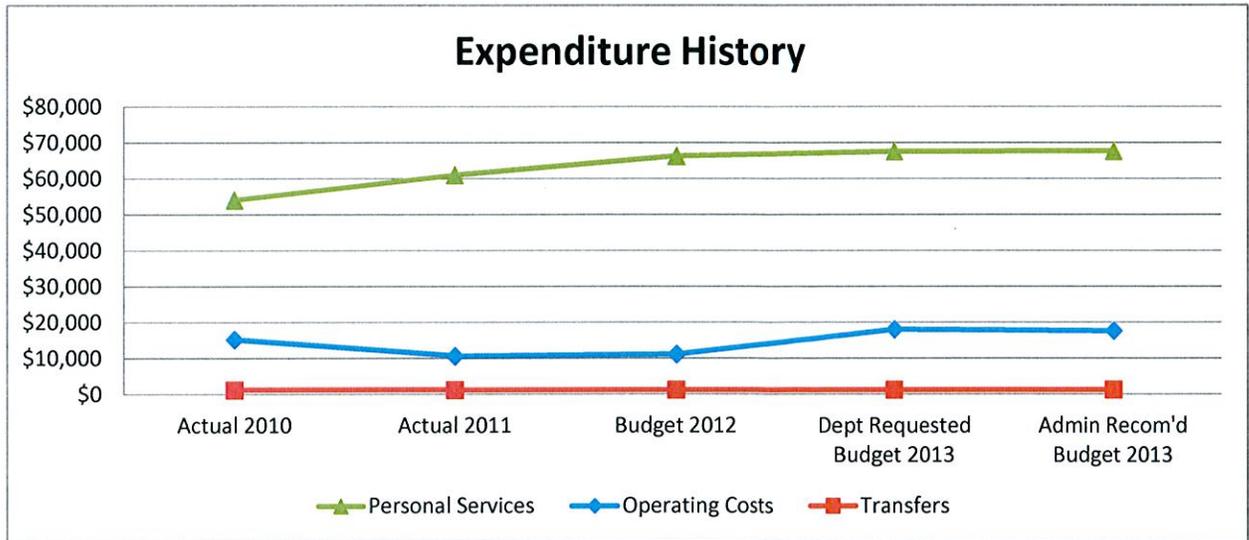
General Government FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

| Description | Object | Actual 2010 | Actual 2011 | Budget 2012 | Dept | |
|---|--------|--------------------|------------------|------------------|-----------------------|---------------------------|
| | | | | | Requested Budget 2013 | Admin Recom'd Budget 2013 |
| Accounting & Auditing | 53200 | \$52,907 | \$62,916 | \$67,000 | \$67,000 | \$67,000 |
| Other Contractual Services | 53400 | \$3,801 | \$3,725 | \$4,500 | \$4,500 | \$4,500 |
| Contract Labor Services | 53401 | \$6,000 | \$3,500 | \$5,000 | \$6,000 | \$6,000 |
| Communication & Freight Charge | 54100 | \$0 | \$311 | \$50 | \$50 | \$50 |
| Postage | 54110 | \$11,398 | \$4,692 | \$9,000 | \$9,000 | \$6,000 |
| Electric | 54300 | \$41,333 | \$39,338 | \$42,000 | \$42,000 | \$38,000 |
| Water | 54303 | \$6,767 | \$5,204 | \$7,000 | \$7,000 | \$7,000 |
| Equipment & Vehicle Rental | 54400 | \$1,012 | \$1,012 | \$2,500 | \$2,500 | \$2,500 |
| General Business Insurance | 54500 | \$131,972 | \$126,464 | \$114,089 | \$125,498 | \$124,500 |
| Pollution/Environment Insurance | 54510 | \$836 | \$1,480 | \$1,300 | \$1,430 | \$1,430 |
| Public Official Liability Ins | 54550 | \$19,530 | \$18,953 | \$19,500 | \$21,450 | \$21,450 |
| Insurance Claims & Deductibles | 54560 | \$0 | \$15,791 | \$2,000 | \$2,000 | \$2,000 |
| Repair & Maintenance Services | 54600 | \$3,133 | \$7,944 | \$3,400 | \$3,400 | \$10,400 |
| Printing & Binding Services | 54700 | \$110 | \$137 | \$1,000 | \$1,000 | \$1,000 |
| Advertising Activities | 54800 | \$1,133 | \$2,787 | \$1,500 | \$1,500 | \$1,200 |
| Promotional Activities | 54810 | \$8,432 | \$10,580 | \$5,000 | \$5,000 | \$5,000 |
| Other Current Charges | 54900 | \$14,151 | \$14,075 | \$15,000 | \$16,400 | \$16,400 |
| Repair & Maintenance Supplies | 55223 | \$140 | \$0 | \$500 | \$500 | \$500 |
| Fuels & Lubricants | 55250 | \$485 | \$751 | \$400 | \$1,100 | \$1,100 |
| Auto Repair Supplies (in-house) | 55253 | \$0 | \$141 | \$0 | \$500 | \$500 |
| Books, Publicitns, Subscrptn & Membership | 55400 | \$2,122 | \$2,594 | \$1,200 | \$1,200 | \$1,200 |
| Uncapitalized Equipment | 55500 | \$0 | \$1,395 | \$0 | \$0 | \$0 |
| Legal | 53100 | \$376,428 | \$178,930 | \$200,000 | \$200,000 | \$200,000 |
| Contributions | 57301 | \$1,000 | \$0 | \$1,000 | \$0 | \$0 |
| Community Redevelopment TIF | 57301 | \$47,448 | \$43,126 | \$46,973 | \$46,973 | \$37,757 |
| Grants & Aids to Gov't. Agencies | 58100 | \$32,800 | \$0 | \$0 | \$0 | \$0 |
| Total Operating Costs | | \$762,938 | \$545,846 | \$549,912 | \$566,001 | \$555,487 |
| Building and Improvements | 55620 | \$52,915 | \$0 | \$0 | \$0 | \$20,000 |
| Total Capital Outlay Cost | | \$52,915 | \$0 | \$0 | \$0 | \$20,000 |
| Interest | 57100 | \$5,457 | \$830 | \$0 | \$0 | \$0 |
| Principal | 57200 | \$66,901 | \$69,537 | \$0 | \$0 | \$0 |
| Total Debt Service | | \$72,358 | \$70,367 | \$0 | \$0 | \$0 |
| Multi Year Capital Project Account Fund | 56308 | \$131,660 | \$0 | \$0 | \$0 | \$0 |
| Capital Improvement Rev. Note-Loan | 56311 | \$0 | \$4,910 | \$22,191 | \$26,300 | \$26,300 |
| Internal Service Fund | 56501 | \$0 | \$0 | \$0 | \$0 | \$154 |
| HRA Funding Account | 56609 | \$2,500 | \$2,500 | \$1,000 | \$1,000 | \$1,000 |
| Total Transfers Out | | \$134,160 | \$7,410 | \$23,191 | \$27,300 | \$27,454 |
| Total Expenditures | | \$1,022,371 | \$623,623 | \$573,103 | \$593,301 | \$602,941 |



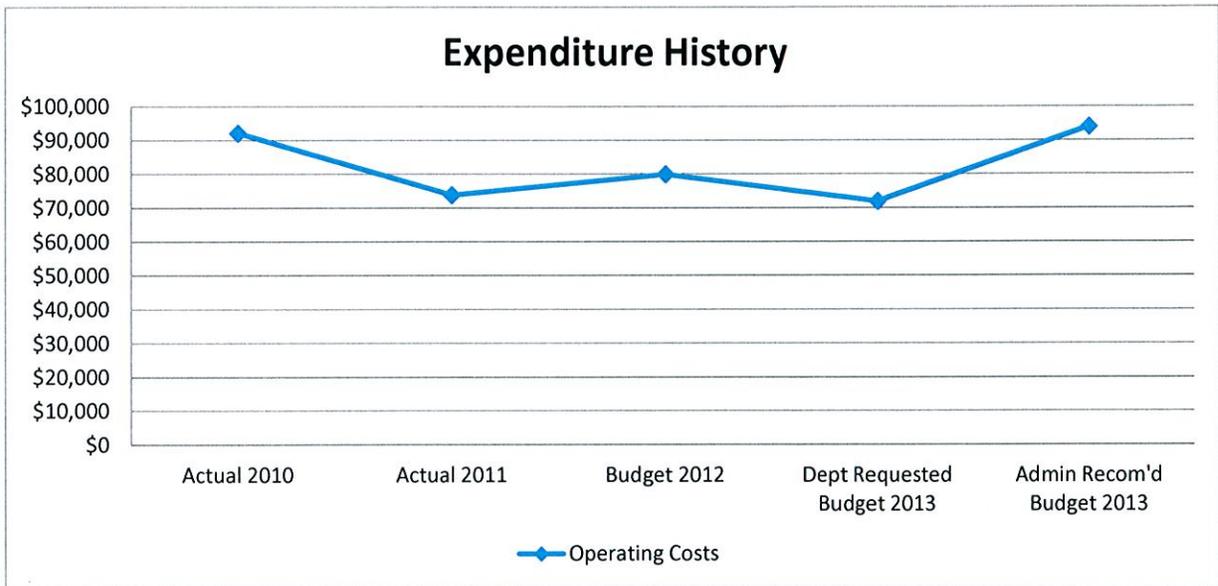
City Council FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

| Description | Object | Actual 2010 | Actual 2011 | Budget 2012 | Dept | Admin |
|---|--------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | Requested | Recom'd |
| | | | | | Budget 2013 | Budget 2013 |
| Medical Services | 53101 | \$98 | \$73 | \$125 | \$0 | \$0 |
| Other Contractual Services | 53400 | \$4,000 | \$4,000 | \$4,100 | \$4,100 | \$4,100 |
| Travel and Per Diem | 54000 | \$1,490 | \$1,068 | \$1,500 | \$2,000 | \$2,000 |
| Communication & Freight Charge | 54100 | \$1,111 | \$1,372 | \$1,500 | \$1,500 | \$1,500 |
| Repair & Maintenance Services | 54600 | \$986 | \$2,073 | \$725 | \$725 | \$725 |
| Printing & Binding Services | 54700 | \$150 | \$300 | \$150 | \$150 | \$150 |
| Other Current Charges | 54900 | \$345 | \$1,087 | \$975 | \$975 | \$975 |
| Office Supplies | 55100 | \$214 | \$116 | \$100 | \$100 | \$100 |
| Computer Supplies | 55220 | \$0 | \$0 | \$100 | \$100 | \$100 |
| Books, Publicitns, Subscript & Membership | 55400 | \$30 | \$0 | \$550 | \$550 | \$150 |
| Training and Education | 55410 | \$395 | \$280 | \$1,500 | \$1,000 | \$1,000 |
| Special Events | 59901 | \$6,575 | \$430 | \$0 | \$7,000 | \$7,000 |
| Total Operating Costs | | \$15,394 | \$10,799 | \$11,325 | \$18,200 | \$17,800 |
| HRA Funding Account | 56609 | \$1,250 | \$1,250 | \$1,250 | \$1,250 | \$1,250 |
| Total Transfers Out | | \$1,250 | \$1,250 | \$1,250 | \$1,250 | \$1,250 |
| Total Expenditures | | \$70,779 | \$73,104 | \$78,939 | \$87,071 | \$86,714 |



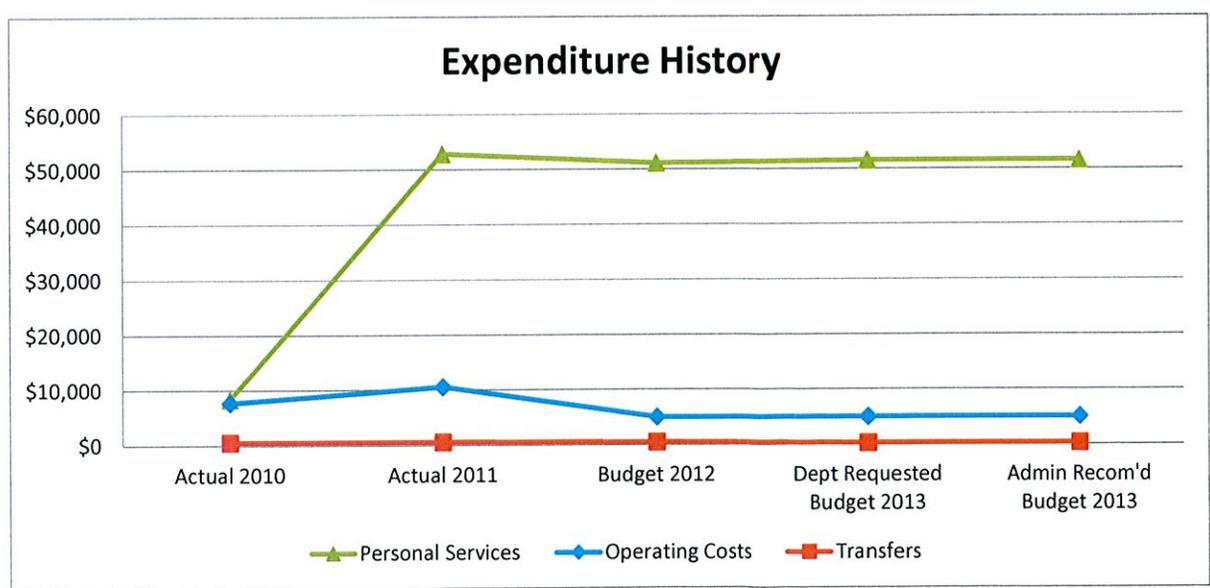
Technology Services FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

| Description | Object | Actual 2010 | Actual 2011 | Budget 2012 | Dept | Admin |
|--------------------------------|--------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | Requested | Recom'd |
| | | | | | Budget 2013 | Budget 2013 |
| Other Contractual Services | 53400 | \$81,950 | \$64,957 | \$60,000 | \$62,000 | \$84,000 |
| Communication & Freight Charge | 54100 | -\$15 | \$0 | \$0 | \$0 | \$0 |
| Other Current Charges | 54900 | \$0 | \$98 | \$0 | \$0 | \$0 |
| Computer Supplies | 55220 | \$0 | \$896 | \$0 | \$0 | \$0 |
| Uncapitalized Equipment | 55500 | \$10,251 | \$7,957 | \$20,000 | \$10,000 | \$10,000 |
| Total Operating Costs | | \$92,186 | \$73,908 | \$80,000 | \$72,000 | \$94,000 |
| Total Expenditures | | \$92,186 | \$73,908 | \$80,000 | \$72,000 | \$94,000 |



Human Resources FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

| Description | Object | Actual 2010 | Actual 2011 | Budget 2012 | Dept | Admin |
|---|--------|-----------------|-----------------|-----------------|-----------------|-----------------|
| | | | | | Requested | Recom'd |
| | | | | | Budget 2013 | Budget 2013 |
| Legal Services | 53100 | \$6,325 | \$7,530 | \$1,000 | \$900 | \$900 |
| Medical Services | 53101 | \$157 | \$117 | \$100 | \$100 | \$100 |
| Other Contractual Services | 53400 | \$508 | \$883 | \$1,200 | \$1,000 | \$1,000 |
| Travel and Per Diem | 54000 | \$0 | \$734 | \$500 | \$700 | \$700 |
| Communication & Freight Charge | 54100 | \$178 | \$466 | \$250 | \$500 | \$500 |
| Postage | 54110 | \$0 | \$0 | \$50 | \$50 | \$50 |
| Printing & Binding Services | 54700 | \$0 | \$30 | \$200 | \$200 | \$200 |
| Advertising Activities | 54800 | \$0 | \$0 | \$100 | \$100 | \$100 |
| Promotional Activities | 54810 | \$0 | \$0 | \$200 | \$200 | \$200 |
| Other Current Charges | 54900 | \$0 | \$0 | \$50 | \$50 | \$50 |
| Office Supplies | 55100 | \$248 | \$210 | \$300 | \$250 | \$250 |
| Computer Supplies | 55220 | \$71 | \$0 | \$100 | \$100 | \$100 |
| Clothing & Uniforms | 55230 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Books, Publications, Subscription & Membr | 55400 | \$0 | \$150 | \$400 | \$300 | \$300 |
| Training and Education | 55410 | \$175 | \$394 | \$500 | \$500 | \$500 |
| Uncapitalized Equipment | 55500 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Operating Costs | | \$7,662 | \$10,514 | \$4,950 | \$4,950 | \$4,950 |
| Internal Service Fund | 56501 | \$320 | \$356 | \$229 | \$0 | \$0 |
| HRA Funding Account | 56609 | \$250 | \$250 | \$250 | \$250 | \$250 |
| Total Transfers Out | | \$570 | \$606 | \$479 | \$250 | \$250 |
| Total Expenditures | | \$16,536 | \$63,947 | \$56,538 | \$56,698 | \$56,698 |

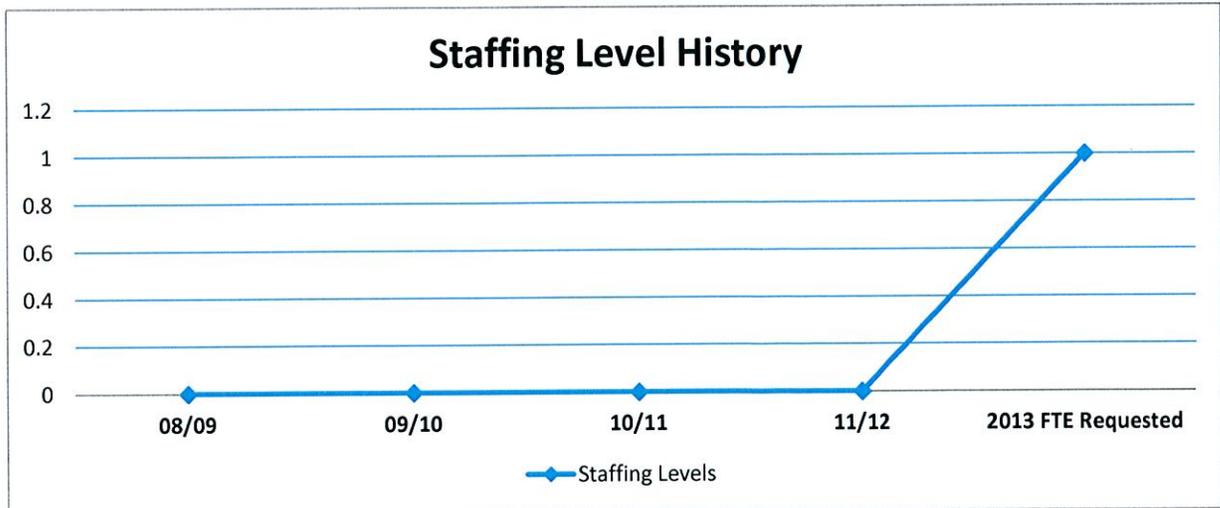


Business Development FY 2012-2013 Budget

Staffing

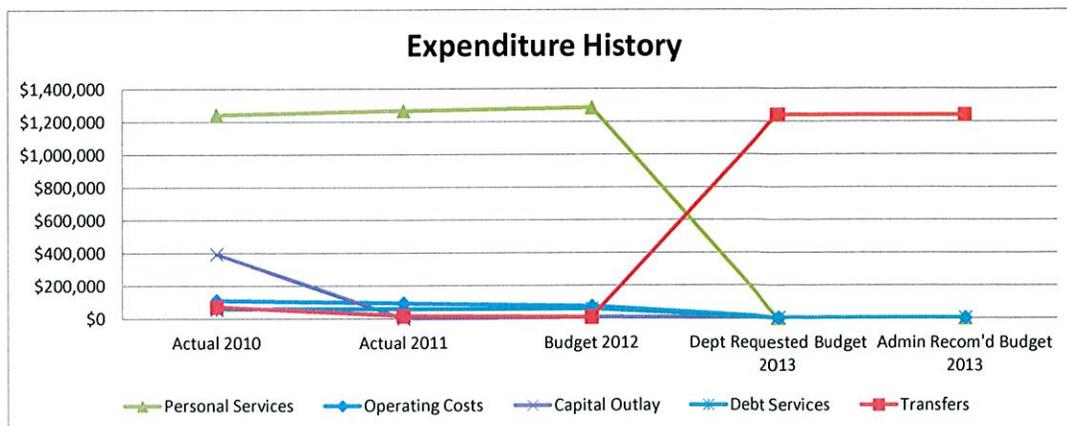
| Description | Object | Actual 2010 | Actual 2011 | Budget 2012 | Dept | Admin |
|-------------------------------------|--------|-------------|-------------|-------------|-----------------|-----------------|
| | | | | | Requested | Recom'd |
| | | | | | Budget 2013 | Budget 2013 |
| Regular Salaries & Wages | 51200 | \$0 | \$0 | \$0 | \$29,931.00 | \$29,931 |
| Overtime - Unscheduled | 51400 | \$0 | \$0 | \$0 | \$500.00 | \$500 |
| FICA Taxes | 52100 | \$0 | \$0 | \$0 | \$2,290.00 | \$2,290 |
| Retirement Contributions | 52200 | \$0 | \$0 | \$0 | \$1,655.00 | \$1,655 |
| Health Insurance | 52300 | \$0 | \$0 | \$0 | \$5,875 | \$5,875 |
| Life Insurance | 52301 | \$0 | \$0 | \$0 | \$187.00 | \$187 |
| Dental employee | 52320 | \$0 | \$0 | \$0 | \$331 | \$331 |
| Long Term Disability | 52303 | \$0 | \$0 | \$0 | \$69.00 | \$69 |
| Workers Comp Insurance | 52400 | \$0 | \$0 | \$0 | \$82.00 | \$82 |
| W/Comp Claims | 52410 | \$0 | \$0 | \$0 | \$0.00 | \$0 |
| Total Personal Service Costs | | \$0 | \$0 | \$0 | \$40,920 | \$40,920 |

| Position Title | 08/09 | 09/10 | 10/11 | 11/12 | 2013 FTE Requested |
|---------------------------------------|----------|----------|----------|----------|--------------------|
| Administrative Assistant II | 0 | 0 | 0 | 0 | 1 |
| Total Full Time | 0 | 0 | 0 | 0 | 1 |
| Total Business Development FTE | 0 | 0 | 0 | 0 | 1 |



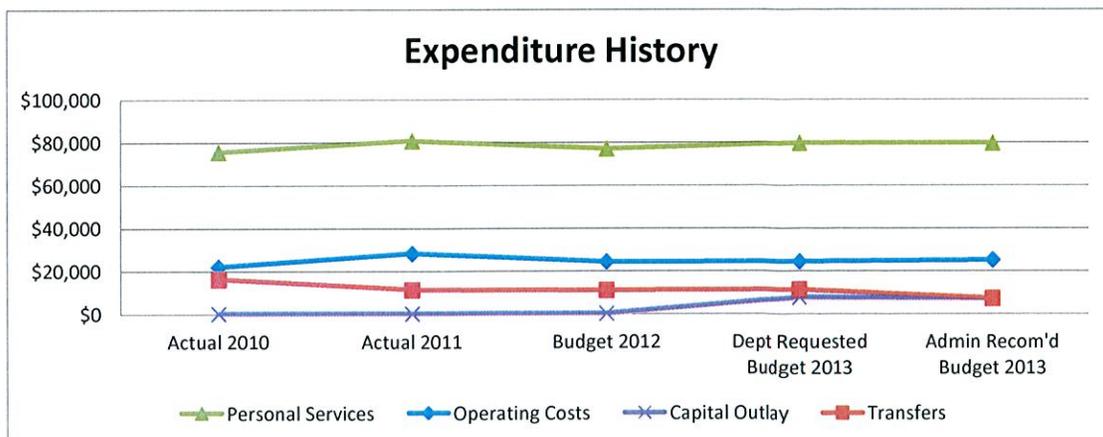
Fire FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

| Description | Object | Actual 2010 | Actual 2011 | Budget 2012 | Dept Requested Admin Recom'd | |
|--|--------|--------------------|--------------------|--------------------|------------------------------|--------------------|
| | | | | | Budget 2013 | Budget 2013 |
| Unemployment Compensation | 52500 | \$825 | \$5,045 | \$0 | \$0 | \$0 |
| Legal Services | 53100 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Medical Services | 53101 | \$4,799 | \$2,651 | \$1,500 | \$0 | \$0 |
| Other Contractual Services | 53400 | \$75 | \$400 | \$0 | \$0 | \$0 |
| Travel and Per Diem | 54000 | \$1,256 | \$3,505 | \$2,500 | \$0 | \$0 |
| Communication & Freight Charge | 54100 | \$10,315 | \$8,336 | \$9,068 | \$0 | \$0 |
| Postage | 54110 | \$157 | \$98 | \$50 | \$0 | \$0 |
| Automotive Repair Service | 54210 | \$7,773 | \$10,090 | \$7,000 | \$0 | \$0 |
| Electric | 54300 | \$0 | \$1,065 | \$0 | \$0 | \$0 |
| Water | 54303 | \$686 | \$1,024 | \$0 | \$0 | \$0 |
| Fiduciary Liability Insurance | 54540 | \$0 | \$131 | \$130 | \$0 | \$0 |
| Repair & Maintenance Services | 54600 | \$18,569 | \$11,531 | \$8,200 | \$0 | \$0 |
| Apparatus - Repair & Maintenance | 54610 | \$0 | \$977 | \$1,800 | \$0 | \$0 |
| Printing & Binding Services | 54700 | \$340 | \$129 | \$300 | \$0 | \$0 |
| Advertising Activities | 54800 | \$514 | \$0 | \$300 | \$0 | \$0 |
| Other Current Charges | 54900 | \$1,269 | \$581 | \$0 | \$0 | \$0 |
| Office Supplies | 55100 | \$700 | \$619 | \$700 | \$0 | \$0 |
| Operating Supplies | 55210 | \$1,825 | \$2,140 | \$1,275 | \$0 | \$0 |
| Medical Supplies | 55211 | \$2,282 | \$635 | \$1,443 | \$0 | \$0 |
| Chemicals Supplies | 55225 | \$367 | \$63 | \$500 | \$0 | \$0 |
| Safety Supplies & Gear | 55226 | \$6,312 | \$2,679 | \$1,645 | \$0 | \$0 |
| Clothing & Uniforms | 55230 | \$6,002 | \$6,253 | \$6,660 | \$0 | \$0 |
| Fuels & Lubricants | 55250 | \$15,882 | \$18,092 | \$14,000 | \$0 | \$0 |
| Small Tools | 55252 | \$1,165 | \$687 | \$500 | \$0 | \$0 |
| Auto Repair Supplies (in-house) | 55253 | \$6,582 | \$6,578 | \$4,000 | \$0 | \$0 |
| Books, Publications, Subscription & Memb | 55400 | \$3,805 | \$3,123 | \$4,795 | \$0 | \$0 |
| Training and Education | 55410 | \$3,615 | \$2,917 | \$3,940 | \$0 | \$0 |
| Uncapitalized Equipment | 55500 | \$14,442 | \$3,508 | \$2,190 | \$0 | \$0 |
| Total Operating Costs | | \$109,557 | \$92,857 | \$72,496 | \$0 | \$0 |
| Building and Improvements | 55620 | \$394,000 | \$0 | \$0 | \$0 | \$0 |
| Machinery & Equipment | 55640 | \$0 | \$0 | \$6,700 | \$0 | \$0 |
| Total Capital Outlay Cost | | \$394,000 | \$0 | \$6,700 | \$0 | \$0 |
| Interest | 57100 | \$22,086 | \$20,569 | \$18,679 | \$0 | \$0 |
| Principal | 57200 | \$35,183 | \$36,701 | \$38,590 | \$0 | \$0 |
| Total Debt Service | | \$57,269 | \$57,270 | \$57,269 | \$0 | \$0 |
| Fire Assessment Fund | 56501 | \$0 | \$0 | \$0 | \$1,239,366 | \$1,239,366 |
| Internal Service Fund | 56501 | \$4,268 | \$12,609 | \$4,177 | \$0 | \$0 |
| Vehicle Replacement Fund | 56502 | \$63,815 | \$0 | \$0 | \$0 | \$0 |
| HRA Funding Account | 56609 | \$4,500 | \$4,500 | \$4,500 | \$0 | \$0 |
| Total Transfers Out | | \$72,583 | \$17,109 | \$8,677 | \$1,239,366 | \$1,239,366 |
| Total Expenditures | | \$1,877,497 | \$1,435,658 | \$1,432,849 | \$1,239,366 | \$1,239,366 |



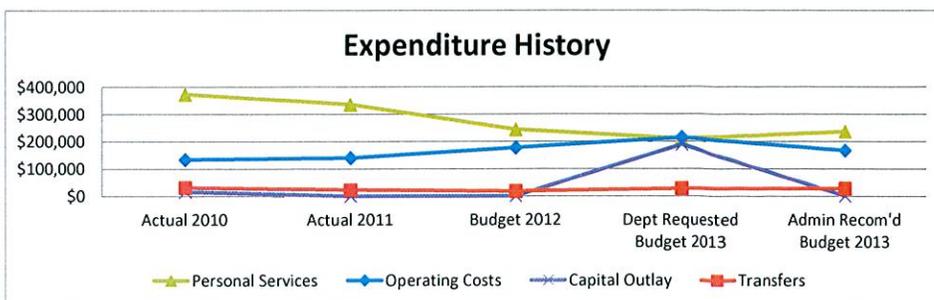
Cemetery FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

| Description | Object | Actual 2010 | Actual 2011 | Budget 2012 | Dept | Admin |
|--|--------|------------------|------------------|------------------|------------------|------------------|
| | | | | | Requested | Recom'd |
| | | | | | Budget 2013 | Budget 2013 |
| Medical Services | 53101 | \$39 | \$29 | \$50 | \$50 | \$50 |
| Other Contractual Services | 53400 | \$239 | \$1,726 | \$1,060 | \$360 | \$360 |
| Communication & Freight Charge | 54100 | \$1,450 | \$1,338 | \$784 | \$1,468 | \$1,468 |
| Postage | 54110 | \$0 | \$0 | \$50 | \$50 | \$50 |
| Automotive Repair Service | 54210 | \$0 | \$0 | \$500 | \$500 | \$500 |
| Electric | 54300 | \$959 | \$940 | \$900 | \$950 | \$950 |
| Water | 54303 | \$4,812 | \$4,906 | \$3,500 | \$5,000 | \$5,000 |
| Equipment & Vehicle Rental | 54400 | \$0 | \$331 | \$0 | \$500 | \$500 |
| Repair & Maintenance Services | 54600 | \$1,762 | \$4,553 | \$3,000 | \$1,180 | \$1,180 |
| Printing & Binding Services | 54700 | \$224 | \$30 | \$500 | \$700 | \$700 |
| Advertising Activities | 54800 | \$471 | \$609 | \$2,000 | \$500 | \$500 |
| Other Current Charges | 54900 | \$0 | \$264 | \$0 | \$0 | \$0 |
| Cemetery Monuments | 54911 | \$725 | \$300 | \$0 | \$300 | \$1,000 |
| Cemetery Lot Buyback | 54912 | \$2,475 | \$2,295 | \$1,600 | \$1,500 | \$1,500 |
| Office Supplies | 55100 | \$118 | \$169 | \$300 | \$350 | \$350 |
| Operating Supplies | 55210 | \$2,715 | \$3,726 | \$2,500 | \$2,500 | \$2,500 |
| Computer Supplies | 55220 | \$232 | \$130 | \$0 | \$0 | \$0 |
| Chemicals Supplies | 55225 | \$0 | \$0 | \$200 | \$200 | \$200 |
| Clothing & Uniforms | 55230 | \$525 | \$464 | \$500 | \$500 | \$500 |
| Fuels & Lubricants | 55250 | \$3,080 | \$5,132 | \$4,500 | \$5,000 | \$5,000 |
| Small Tools | 55252 | \$150 | \$77 | \$150 | \$150 | \$150 |
| Auto Repair Supplies (in-house) | 55253 | \$169 | \$870 | \$300 | \$1,000 | \$1,000 |
| Books, Publications, Subscription & Memb | 55400 | \$0 | \$0 | \$700 | \$400 | \$400 |
| Training and Education | 55410 | \$145 | \$0 | \$0 | \$0 | \$0 |
| Uncapitalized Equipment | 55500 | \$1,342 | \$0 | \$920 | \$870 | \$870 |
| Total Operating Costs | | \$21,632 | \$27,889 | \$24,014 | \$24,028 | \$24,728 |
| Building and Improvements | 55620 | \$0 | \$0 | \$0 | \$7,500 | \$7,000 |
| Total Capital Outlay Cost | | \$0 | \$0 | \$0 | \$7,500 | \$7,000 |
| Internal Service Fund | 56501 | \$776 | \$870 | \$508 | \$821 | \$821 |
| Equipment Replacement Fund | 56503 | \$5,000 | \$0 | \$0 | \$0 | \$0 |
| Cemetery Perpetual Care Fund | 56605 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$5,847 |
| Transfer Out to 609 | 56609 | \$500 | \$500 | \$500 | \$500 | \$500 |
| Total Transfers Out | | \$16,276 | \$11,370 | \$11,008 | \$11,321 | \$7,168 |
| Total Expenditures | | \$113,156 | \$119,765 | \$111,776 | \$122,214 | \$118,261 |



**Streets FY 2012-2013 Budget
Operating, Capital Outlay, Debt & Transfers**

| Description | Object | Actual 2010 | Actual 2011 | Budget 2012 | Dept | Admin |
|--|--------|------------------|------------------|------------------|------------------|------------------|
| | | | | | Requested | Recom'd |
| | | | | | Budget 2013 | Budget 2013 |
| Unemployment Compensation | 52500 | \$7,150 | \$0 | \$0 | \$0 | \$0 |
| Medical Services | 53101 | \$198 | \$734 | \$300 | \$400 | \$400 |
| Other Contractual Services | 53400 | \$48,420 | \$47,444 | \$95,004 | \$121,500 | \$80,000 |
| Contract Labor | 53401 | \$0 | \$0 | \$500 | \$500 | \$500 |
| Travel and Per Diem | 54000 | \$0 | \$0 | \$750 | \$500 | \$500 |
| Communication & Freight Charge | 54100 | \$2,573 | \$2,298 | \$1,300 | \$2,300 | \$2,300 |
| Postage | 54110 | \$2 | \$0 | \$30 | \$100 | \$100 |
| Automotive Repair Service | 54210 | \$3,140 | \$4,802 | \$3,000 | \$3,000 | \$3,000 |
| Electric | 54300 | \$5,267 | \$4,640 | \$5,000 | \$5,000 | \$5,000 |
| Water | 54303 | \$2,487 | \$3,180 | \$2,700 | \$3,500 | \$3,500 |
| Equipment & Vehicle Rental | 54400 | \$1,203 | \$235 | \$1,200 | \$1,200 | \$1,200 |
| Rentals & Leases | 54401 | \$2,110 | \$1,974 | \$2,500 | \$2,500 | \$2,500 |
| Insurance Claims & Deductibles | 54560 | \$966 | \$296 | \$500 | \$500 | \$500 |
| Repair & Maintenance Services | 54600 | \$1,965 | \$538 | \$4,500 | \$4,500 | \$4,500 |
| Printing & Binding Services | 54700 | \$397 | \$588 | \$500 | \$600 | \$600 |
| Advertising Activities | 54800 | \$30 | \$0 | \$100 | \$100 | \$100 |
| Other Current Charges | 54900 | \$3,685 | \$162 | \$0 | \$0 | \$0 |
| Office Supplies | 55100 | \$1,447 | \$1,272 | \$500 | \$1,500 | \$500 |
| Operating Supplies | 55210 | \$5,131 | \$2,940 | \$2,500 | \$2,500 | \$2,500 |
| Computer Supplies | 55220 | \$197 | \$60 | \$0 | \$0 | \$0 |
| Repair & Maintenance Supplies | 55223 | \$14,176 | \$17,091 | \$10,000 | \$11,000 | \$11,000 |
| Chemicals Supplies | 55225 | \$0 | \$585 | \$500 | \$500 | \$500 |
| Safety Supplies & Gear | 55226 | \$2,886 | \$2,769 | \$2,500 | \$2,500 | \$2,500 |
| Safety Marking Devices | 55227 | \$5,890 | \$4,263 | \$4,000 | \$4,000 | \$4,000 |
| Clothing & Uniforms | 55230 | \$2,333 | \$2,353 | \$3,500 | \$3,500 | \$2,500 |
| Barricades | 55235 | \$657 | \$437 | \$750 | \$750 | \$750 |
| Institutional Supplies | 55240 | \$525 | \$906 | \$500 | \$500 | \$500 |
| Fuels & Lubricants | 55250 | \$9,893 | \$16,079 | \$14,200 | \$17,000 | \$17,000 |
| Tags & Titles | 55251 | \$86 | \$271 | \$400 | \$400 | \$400 |
| Small Tools | 55252 | \$2,191 | \$1,264 | \$3,000 | \$3,000 | \$1,500 |
| Auto Repair Supplies (in-house) | 55253 | \$7,723 | \$14,244 | \$4,000 | \$4,000 | \$4,000 |
| Asphalt-hot mix | 55310 | \$0 | \$7,054 | \$5,000 | \$10,000 | \$8,000 |
| Lime rock/Screening | 55311 | \$0 | \$84 | \$500 | \$500 | \$500 |
| Sidewalks | 55312 | \$528 | \$880 | \$2,500 | \$2,500 | \$2,000 |
| Drainage | 55313 | \$602 | \$735 | \$2,500 | \$2,500 | \$2,000 |
| Books, Publications, Subscription & Memb | 55400 | \$26 | \$0 | \$50 | \$50 | \$50 |
| Training and Education | 55410 | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| Uncapitalized Equipment | 55500 | \$223 | \$0 | \$750 | \$750 | \$750 |
| Total Operating Costs | | \$134,107 | \$140,178 | \$176,534 | \$214,650 | \$166,650 |
| Building and Improvements | 55620 | \$0 | \$0 | \$0 | \$8,750 | \$0 |
| Machinery & Equipment | 55640 | \$15,982 | \$0 | \$0 | \$180,000 | \$0 |
| Total Capital Outlay Cost | | \$15,982 | \$0 | \$0 | \$188,750 | \$0 |
| Capital Improvement Rev. Note-Loan | 56311 | \$0 | \$0 | \$1,405 | \$1,665 | \$1,665 |
| Internal Service Fund | 56501 | \$17,540 | \$22,090 | \$15,711 | \$24,722 | \$24,631 |
| Vehicle Replacement Fund | 56502 | \$8,135 | \$0 | \$0 | \$0 | \$0 |
| Equipment Replacement Fund | 56503 | \$5,000 | \$0 | \$0 | \$0 | \$0 |
| HRA Funding Account | 56609 | \$2,250 | \$1,875 | \$1,438 | \$1,438 | \$1,438 |
| Total Transfers Out | | \$32,925 | \$23,965 | \$18,554 | \$27,825 | \$27,734 |
| Total Expenditures | | \$556,602 | \$500,181 | \$439,352 | \$641,432 | \$431,175 |



| TOTAL ALL SPECIAL REVENUE FUNDS | | | | | |
|--|-------------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 |
| INCOME | | | | | |
| Intergovernmental Revenue | \$642,540 | \$529,425 | \$1,704,701 | \$366,899 | \$711,651 |
| Facility Rental Fees | \$0 | \$0 | \$0 | \$5,000 | \$300 |
| Metropolitan Planning Organization | 0 | 0 | 0 | 476,960 | 476,960 |
| Fines & Forfeitures | 246,912 | 950,004 | 69,257 | 2,760,814 | 2,526,132 |
| Miscellaneous | 39,826 | 170,484 | 2,189 | 19,400 | 18,810 |
| Interest Income | 21,791 | 24,219 | 14,064 | 9,740 | 12,190 |
| FHLB Interest | 0 | 0 | 0 | 0 | 0 |
| Special Assessment | 16,425 | 13,550 | 24,536 | 22,000 | 380,000 |
| Transfers In | 9,352 | 43,250 | 15,653 | 5,000 | 1,247,040 |
| Prior Year Carry forward | 2,799,006 | 2,797,841 | 3,182,663 | 2,925,787 | 2,707,549 |
| Total Income | \$3,775,852 | \$4,528,773 | \$5,013,063 | \$6,591,600 | \$8,080,632 |
| EXPENDITURES | | | | | |
| Personnel Services | \$0 | \$15,563 | \$0 | \$55,423 | \$1,386,524 |
| Operating Expenditures | 101,759 | 370,343 | 109,567 | 2,170,206 | 2,587,637 |
| Capital Outlays | 595,288 | 327,439 | 1,394,503 | 975,160 | 1,030,665 |
| Debt Service | 0 | 0 | 0 | 0 | 57,270 |
| Transfers Out | 280,969 | 632,763 | 489,760 | 475,125 | 460,721 |
| Reserves | 2,797,836 | 3,182,665 | 3,019,233 | 2,915,686 | 2,557,815 |
| Total Expenditures | \$3,775,852 | \$4,528,773 | \$5,013,063 | \$6,591,600 | \$8,080,632 |

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

Fund 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

Description: Law Enforcement Investigative Trust Fund

Revenue Source: Property in lieu of forfeiture. This Fund is established by City Policy.

Expenditures: Fund are utilized for equipment, training and investigative department needs.

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|------------------|------------------|------------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Fines & Forfeitures | 35,538 | 8,012 | 60,287 | 64,000 | 60,000 | |
| Miscellaneous | 34,634 | 74,249 | 1,788 | 2,400 | 0 | |
| Interest Income | 94 | 41 | 87 | 0 | 0 | |
| Special Assessment | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 41,400 | 75,734 | 113,244 | 92,000 | 89,794 | |
| Total Income | \$111,666 | \$158,036 | \$175,406 | \$158,400 | \$149,794 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 8,050 | 31,635 | 46,357 | 51,560 | 101,000 | (1) |
| Capital Outlays | 27,882 | 13,155 | 0 | 10,000 | 10,000 | (2) |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 75,734 | 113,246 | 129,049 | 96,840 | 38,794 | |
| Total Expenditures | \$111,666 | \$158,036 | \$175,406 | \$158,400 | \$149,794 | |

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) Computer upgrades, non investigative equipment ,weapons upgrade , training/education, and towing charges.

(2) Investigative equipment .

FUND 116 LAW ENFORCEMENT TRUST

Description: Law Enforcement Trust Fund

Revenue Source: Confiscated property that is not in lieu of forfeiture. This Fund is required by State of Florida Law.

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

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|-----------------|-----------------|-----------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Fines & Forfeitures | 0 | 2,782 | 0 | 0 | 10,000 | |
| Miscellaneous | 68 | 25 | 44 | 0 | 10 | |
| Interest Income | 58 | 9 | 9 | 0 | 0 | |
| Special Assessment | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 22,518 | 11,709 | 14,182 | 8,760 | 14,252 | |
| Total Income | \$22,644 | \$14,525 | \$14,235 | \$8,760 | \$24,262 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 10,935 | 345 | 0 | 5,500 | 5,500 | (1) |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 11,709 | 14,180 | 14,235 | 3,260 | 18,762 | |
| Total Expenditures | \$22,644 | \$14,525 | \$14,235 | \$8,760 | \$24,262 | |

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) Criminal investigation \$500, Training and education \$500 and uncaptalized Narcotics enforcement \$4,500.

Fund 123 Police Grants & Donations

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

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|-----------------|-----------------|-----------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Fines & Forfeitures | \$0 | \$0 | 0 | 0 | 0 | |
| Miscellaneous | \$7,178 | \$9,010 | 1,142 | 6,000 | 1,000 | (1) |
| Interest Income | 0 | 10 | 20 | 0 | 0 | |
| Loan Proceeds | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 0 | 0 | 6,358 | 0 | 0 | |
| Prior Year Carry forward | 12,904 | 11,694 | 20,714 | 39,200 | 17,238 | |
| Total Income | \$20,082 | \$20,714 | \$28,234 | \$45,200 | \$18,238 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 3,978 | 0 | 0 | 5,000 | 5,000 | (2) |
| Capital Outlays | 0 | 0 | 1,022 | 15,000 | 8,500 | (3) |
| Transfers Out | 4,410 | 0 | 0 | 0 | 0 | |
| Reserves | 11,694 | 20,714 | 27,212 | 25,200 | 4,738 | |
| Total Expenditures | \$20,082 | \$20,714 | \$28,234 | \$45,200 | \$18,238 | |

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1)Wal-Mart donation for K-9 Program
(2) K-9 Program
(3) K-9 Dog (Replacement K-9 if required)

FUND 124 MAJOR STORM READINESS

Description: Major Storm Readiness Fund
Revenue Source: \$75,000 sale of BERT I to Jackson County, Mississippi
Expenditures: Storm Expenditures as needed

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 |
|---------------------------|-----------------|-----------------|-----------------|-------------------|--------------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | -862 | 1,356 | -183 | 0 | 0 |
| Interest Income | 477 | 384 | 289 | 200 | 0 |
| Loan Proceeds | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 74,704 | 74,319 | 72,222 | 38,670 | 85,110 |
| Total Income | \$74,319 | \$76,059 | \$72,328 | \$38,870 | \$85,110 |
| EXPENDITURES | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 0 | 3,837 | 0 | 0 | 0 |
| Capital Outlays | 0 | 0 | 0 | 18,005 | 13,000 (1) |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Reserves | 74,319 | 72,222 | 72,328 | 20,865 | 72,110 |
| Total Expenditures | \$74,319 | \$76,059 | \$72,328 | \$38,870 | \$85,110 |

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) Replacement storm windows and doors at the Police station.

FUND 143 Fire Department

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|-----------------|-----------------|-----------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| 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 | 380,000 | (1) |
| Transfers In | 0 | 0 | 0 | 0 | 1,239,366 | (2) |
| Prior Year Carry forward | 0 | 0 | 0 | 0 | 0 | |
| Total Income | \$0 | \$0 | \$0 | \$0 | \$1,619,366 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$1,302,204 | |
| Operating Expenditures | 0 | 0 | 0 | 0 | 144,426 | |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 | |
| Debt Service | 0 | 0 | 0 | 0 | 57,270 | |
| Transfers Out | 0 | 0 | 0 | 0 | 9,526 | |
| Reserves | 0 | 0 | 0 | 0 | 105,940 | |
| Total Expenditures | \$0 | \$0 | \$0 | \$0 | \$1,619,366 | |

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) This is the \$400,000 fire assessment time 95% equals \$380,000.

(2) Transfer in from General Fund.

Fund 144 Brownfields Assessment Grant

Description: Brownfields Assessment Grant
Revenue Source: Brownfield Assessment Grant
Expenditures: Community outreach and assessment projects

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|-----------------|-----------------|-----------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$400,000 | |
| 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 | 0 | 0 | 0 | 0 | 0 | |
| Total Income | \$0 | \$0 | \$0 | \$0 | \$400,000 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 0 | 0 | 0 | 0 | 400,000 | (1) |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | \$0 | \$0 | \$0 | \$0 | \$400,000 | |

SPECIAL REVENUE FUNDS

(1) This amount is for travel, supplies and contractual services.

D
E
B
T
S

E
R
V
I
C
E

F
U
N
D
S

S
U
M
M
A
R
Y

| TOTAL DEBT SERVICE FUND | | | | | |
|--------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| | Actual 08/09 | Actual 08/09 | Actual 09/10 | Budgeted 11/12 | Requested 12/13 |
| INCOME | | | | | |
| Interest Income | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous | \$0 | \$0 | \$0 | \$0 | \$100 |
| Transfers In | \$0 | \$0 | \$47,470 | \$313,384 | \$316,215 |
| Prior Year Carry forward | \$0 | \$0 | \$0 | \$47,470 | \$101,134 |
| Total Income | \$0 | \$0 | \$47,470 | \$360,854 | \$417,449 |
| EXPENDITURES | | | | | |
| Bond Payments | \$0 | \$0 | \$0 | \$261,343 | \$316,215 |
| Operating Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers Out | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reserves | \$0 | \$0 | \$47,470 | \$99,511 | \$101,234 |
| Total Expenditures | \$0 | \$0 | \$47,470 | \$360,854 | \$417,449 |

Description: Debt Service Fund is required by GASB 54. This page represents the total budgets of the Governmental Funds Debt Service Funds.

FUND NO. 201 BOND & INTEREST SINKING DEBT SERVICE (FOR 2006 USDA REVENUE BONDS)

Description: Debt Service 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. This Fund replaces Fund No. 310 due to GASB 54.
Revenue Source: Transfers from Fund 309 (Capital Improvement Revenue Fund)
Expenditures: Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|-----------------|-----------------|-----------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| Mobile Home Licenses | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Interest Income | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 100 | |
| Transfers In | 0 | 0 | 0 | 57,067 | 12,435 | |
| Prior Year Carry forward | 0 | 0 | 0 | 0 | 25,182 | |
| Total Income | \$0 | \$0 | \$0 | \$57,067 | \$37,717 | |
| EXPENDITURES | | | | | | |
| Bond Payments | \$0 | \$0 | \$0 | \$33,508 | \$12,435 | (1) |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 0 | 0 | 0 | 23,559 | 25,282 | |
| Total Expenditures | \$0 | \$0 | \$0 | \$57,067 | \$37,717 | |

D
E
B
T

S
E
R
V
I
C
E

F
U
N
D
S

(1) payments of \$12,435 to normal debt service to loan with USDA.

TOTAL CAPITAL PROJECTS FUNDS *

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 |
|---------------------------|-------------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$36,924 | \$32,927 | \$3,516,016 | \$32,500 | \$32,500 |
| Settlements | \$0 | \$0 | \$3,500,000 | \$0 | \$0 |
| Interest Income | 1,066 | 861 | 8,394 | 0 | 0 |
| Miscellaneous | -3,496 | 3,611 | -727 | 0 | 2,500 |
| Transfers In | 253,776 | 412,161 | 183,474 | 356,317 | 403,780 |
| Prior Year Carry forward | 157,774 | 334,996 | 608,344 | 3,445,907 | 1,616,113 |
| Total Income | \$446,044 | \$784,556 | \$7,815,501 | \$3,834,724 | \$2,054,893 |
| EXPENDITURES | | | | | |
| Bond Payments | \$31,088 | \$29,433 | \$34,605 | \$0 | \$0 |
| Legal | \$0 | \$0 | \$875,000 | \$0 | \$0 |
| Operating Expenditures | \$3,893 | \$0 | \$972 | \$0 | \$0 |
| Capital Outlay | 25,952 | 73,028 | 482,930 | 3,076,176 | 1,489,417 |
| Transfers Out | 50,115 | 73,751 | 1,422,798 | 313,384 | 359,719 |
| Reserves | 334,996 | 608,344 | 4,999,196 | 445,164 | 205,757 |
| Total Expenditures | \$446,044 | \$784,556 | \$7,815,501 | \$3,834,724 | \$2,054,893 |

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

FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION

Description: Reserves for future large Capital projects

Revenue Source: Transfers from General Fund. (transferred from General Government)

Expenditures: Future Capital Expenditures

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|------------------|------------------|------------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$144,419 | \$0 | \$0 | |
| Interest Income | 505 | 806 | 887 | 0 | 0 | |
| Miscellaneous | -3,227 | 2,814 | -1,138 | 0 | 0 | |
| Transfers In | 223,776 | 381,660 | 100,000 | 100,000 | 100,000 | (1) |
| Prior Year Carry forward | 21,937 | 242,991 | 531,993 | 466,779 | 439,483 | |
| Total Income | \$242,991 | \$628,271 | \$776,161 | \$566,779 | \$539,483 | |
| EXPENDITURES | | | | | | |
| Operating Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Capital Outlay | 0 | 73,028 | 310,998 | 391,000 | 430,515 | (2) |
| Transfers Out | 0 | 23,250 | 0 | 0 | 0 | |
| Reserves | 242,991 | 531,993 | 465,163 | 175,779 | 108,968 | |
| Total Expenditures | \$242,991 | \$628,271 | \$776,161 | \$566,779 | \$539,483 | |

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

(1) Transfers in of \$100,000 from Traffic Camera Fund 128.

(2) Peck Sink Water Course Improvements-Horse Lake Creek Project \$116,829; Pavement Management Program \$313,686.

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

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 are assigned to this Fund due to agreement with USDA.

Expenditures: Necessary funds transferred to Debt Service Fund 201 for annual debt service and Reserves that are required by Bond covenants.

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|-----------------|-----------------|-----------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| Mobile Home Licenses | \$34,862 | \$32,927 | \$32,505 | \$32,500 | \$32,500 | |
| Interest Income | 21 | 6 | 6 | 0 | 0 | |
| Miscellaneous | -29 | 17 | 30 | 0 | 0 | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 14,251 | 19,105 | 21,554 | 20,330 | 37,204 | |
| Total Income | \$49,105 | \$52,055 | \$54,095 | \$52,830 | \$69,704 | |
| EXPENDITURES | | | | | | |
| Bond Payments | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 30,000 | 30,501 | 36,004 | 33,508 | 55,939 | (1) |
| Reserves | 19,105 | 21,554 | 18,091 | 19,322 | 13,765 | |
| Total Expenditures | \$49,105 | \$52,055 | \$54,095 | \$52,830 | \$69,704 | |

(1) To Fund 201 for normal debt service for loan with USDA of \$12,435 and transfer to General Fund of \$43,504

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

No. 313 BOND SETTLEMENT FUND CAPITAL PROJECTS FUND

Description: Capital Projects Fund from the proceeds of the Settlement Agreement between the City of Brooksville and Travelers Casualty and Surety Agreement dated June 7, 2011 by and between the City of Brooksville, Travelers Casualty and Surety Company of Am., Federal Insurance Company d/b/a Chubb Insurance Companies, and Duke Energy Corporation.

Revenue Source: Bond Settlement

Expenditures: Roads and Utilities completion in Southern Hills Plantation

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|-----------------|-----------------|--------------------|--------------------|--------------------|-----|
| INCOME | | | | | | |
| Settlements | \$0 | \$0 | \$3,500,000 | \$0 | \$0 | |
| Interest Income | 0 | 0 | 5,194 | 0 | 0 | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 0 | 0 | 0 | 1,285,676 | 957,880 | |
| Total Income | \$0 | \$0 | \$3,505,194 | \$1,285,676 | \$957,880 | |
| EXPENDITURES | | | | | | |
| Capital Outlay | \$0 | \$0 | \$0 | \$1,285,676 | \$895,846 | (1) |
| Legal | \$0 | \$0 | \$875,000 | \$0 | \$0 | |
| Transfers Out | 0 | 0 | 1,339,324 | 0 | 0 | |
| Reserves | 0 | 0 | 1,290,870 | 0 | 62,034 | |
| Total Expenditures | \$0 | \$0 | \$3,505,194 | \$1,285,676 | \$957,880 | |

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

(1.) Capital Outlay based on Mutual Agreement and Release between City of Brooksville and Travelers Casualty dated June 7, 2011.

**WATER WASTEWATER
ALL FUNDS SUMMARY
All Water & Wastewater Fund Summary**

| | Actual 09/10 | Actual 10/11 | Adopted Budget 11/12 | Requested Budget 12/13 |
|---|--------------------|---------------------|----------------------------|------------------------------|
| REVENUE SUMMARY: | | | | |
| CHARGES FOR SERVICES | \$3,331,867 | \$3,570,164 | \$3,762,397 | \$3,612,271 |
| WATER IMPACT FEES (CONNECTION FEES) | \$16,055 | \$41,069 | \$10,000 | \$12,000 |
| SEWER IMPACT FEES (CONNECTION FEES) | \$18,727 | \$98,737 | \$17,000 | \$20,000 |
| INTEREST INCOME | \$40,152 | \$25,344 | \$17,744 | \$13,635 |
| LOANS & GRANT REV., LONG TERM DEBT, CONTRIBUTIONS | \$825,721 | \$3,965,247 | \$2,050,062 | \$0 |
| SUBTOTAL | \$4,232,522 | \$7,700,561 | \$5,857,203 | \$3,814,958 |
| PRIOR CASH CARRY FORWARD | \$5,088,981 | \$4,975,967 | \$6,414,324 | \$3,605,700 |
| TOTAL REVENUES | \$9,321,503 | \$12,676,528 | \$12,271,527 | \$7,420,658 |

W
A
T
E
R

A
N
D

| | | | | |
|-------------------------|--------------------|--------------------|--------------------|--------------------|
| EXPENSE SUMMARY: | | | | |
| PERSONAL SERVICES | \$1,008,435 | \$1,060,058 | \$1,184,335 | \$1,214,950 |
| OPERATING EXPENSES | \$874,298 | \$2,327,330 | \$1,157,223 | \$1,065,108 |
| CAPITAL OUTLAY | \$961,806 | \$1,535,543 | \$4,699,836 | \$498,052 (1.) |
| SUBTOTAL | \$2,844,539 | \$4,922,931 | \$7,041,394 | \$2,778,110 |

W
A
S
T
E
W
A
T
E
R

S
U
M
M
A
R
I
E
S

| | | | | |
|--|--------------------|--------------------|--------------------|--------------------|
| TRANSFERS OUT | | | | |
| TO GENERAL FUND | \$393,800 | \$393,800 | \$393,800 | \$393,800 |
| TO INTERNAL SERVICE FUND | \$20,489 | \$24,198 | \$20,107 | \$28,030 |
| TO FUND 311 (2011 CAPITAL IMPROVEMENT REV. NOTE) | | \$42,375 | \$228,814 | \$271,184 |
| TO DEBT SERVICE (SINKING FUND) | \$874,467 | \$927,981 | \$954,637 | \$946,731 |
| TO FUND 409 FOR LOCHANCOCK BANK | \$185,724 | \$185,724 | \$185,723 | \$185,723 |
| TO VEHICLE R&R | \$20,686 | \$34,199 | \$39,708 | \$28,960 |
| TO HRA FUNDING ACCOUNT | \$5,831 | \$5,977 | \$6,298 | \$6,485 |
| TOTAL TRANSFERS OUT | \$1,500,997 | \$1,614,254 | \$1,829,087 | \$1,860,913 |

| | | | | |
|--------------------------------------|--------------------|---------------------|---------------------|--------------------|
| TOTAL EXPENSE SUMMARY | \$4,345,536 | \$6,537,185 | \$8,870,481 | \$4,639,023 |
| RESERVES METER DEPOSITS | \$371,305 | \$382,005 | \$390,000 | \$398,000 |
| SINKING FUND RESERVES | \$569,359 | \$558,386 | \$606,335 | \$623,835 |
| RESERVE (R & R) 99 and 2002 | \$1,009,172 | \$962,918 | \$1,152,886 | \$1,183,025 |
| TOTAL EXPENSES & RESERVES | \$6,295,372 | \$8,440,494 | \$11,019,702 | \$6,843,883 |
| CONNECTION FEES RESERVES | \$1,558,408 | \$1,640,615 | \$366,095 | \$457,500 |
| RESERVE CAPITAL IMPROVEMENTS | \$111,000 | \$111,000 | \$111,111 | \$111,111 |
| RESERVE BOND SETTLEMENT FUNDS | | \$1,339,324 | | |
| RESERVE FOR CONTINGENCIES | \$1,356,723 | \$1,145,095 | \$774,619 | \$8,164 |
| TOTAL FUND BALANCE | \$9,321,503 | \$12,676,528 | \$12,271,527 | \$7,420,658 |

A
L
L

F
U
N
D
S

| | |
|--|------------------|
| Southern Hills Delivery & Acceptance Improvements. (Bond Settlment. Funds) | \$358,052 |
| NW Wet. Field Production Well #2 (Operating reserves) | \$0 |
| Hope Hill Well Field #4 Drilling (operating reserves) | \$0 |
| Truck Mounted Crane (operating reserves) | \$110,000 |
| Road Boring Equipment (operating reserves) | \$15,000 |
| DPW Main Office roof replacement split (operating reserves) | \$6,000 |
| DPW warehouse repair split (operating reserves) | \$4,000 |
| Valve Exercising Equipment (operating reserves) | \$5,000 |
| Grand Total | \$498,052 |

1)

Water & Sewer Summary

| Revenue Detail (Fund 401) | | '08/09 Actual | '09/10 Actual | '10/11 Actual | '11/12 Budgeted | Requested '12/13 |
|----------------------------------|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| 401-000-331-43350 | Federal Grant: Sewer Wastewater | 0 | 0 | 0 | 0 | 0 |
| 401-000-331-43500 | Federal Grants: Economic Environment | 0 | 0 | 0 | 0 | 0 |
| 401-000-331-43706 | Other Federal Grants | 0 | 0 | 0 | 0 | 0 |
| 401-000-331-44500 | State Grants: Economic Environment | 0 | 0 | 0 | 0 | 0 |
| 401-000-334-44900 | Other State Grants | 432,312 | 23,988 | 0 | 0 | 0 |
| 401-000-337-47000 | Withlacoochee Regional Water Supply Grant | 19,933 | 0 | 0 | 0 | 0 |
| 401-000-342-48242 | Hydrant Fees | 3,736 | 3,595 | 3,595 | 3,595 | 4,254 |
| 401-000-342-48290 | BERT Reimbursement | 0 | 0 | 0 | 0 | 0 |
| 401-000-343-48330 | Water Revenues | 1,748,054 | 1,653,842 | 1,779,877 | 1,884,719 | 1,807,327 |
| 401-000-343-48350 | Wastewater (Sewer) Revenues | 1,619,554 | 1,548,524 | 1,656,470 | 1,775,383 | 1,694,835 |
| 401-000-343-48361 | Penalties | 56,708 | 46,740 | 53,832 | 49,000 | 58,000 |
| 401-000-343-48363 | Delinquent Account Turn On | 17,968 | 16,488 | 16,963 | 15,600 | 12,955 |
| 401-000-343-48364 | Disconnect/Reconnect Fees | 2,513 | 3,027 | 3,550 | 3,100 | 3,100 |
| 401-000-343-48365 | Water Hook Up | 6,426 | 7,442 | 12,199 | 9,000 | 8,500 |
| 401-000-343-48366 | Sewer Hook Up | 3,226 | 2,431 | 3,909 | 4,000 | 3,000 |
| 401-000-343-48367 | Cash Over | 73 | 0 | (149) | 0 | 0 |
| 401-000-343-48806 | Interest-CD | 5,326 | 7,093 | 2,751 | 0 | 0 |
| 401-000-343-48808 | Interest-FMIVT | 0 | 10,242 | 5,525 | 2,400 | 5,350 |
| 401-000-343-48809 | Interest - Federated | 10,209 | 240 | 2 | 0 | 0 |
| 401-000-361-48810 | Interest (Savings Account) | 985 | 509 | 334 | 0 | 250 |
| 401-000-361-48811 | Interest-SBA | 7,516 | 1,912 | 2,304 | 0 | 200 |
| 401-000-361-48813 | Interest-FHLB | 0 | 0 | 0 | 0 | 0 |
| 401-000-361-48845 | Gain or Loss From Sale of Fixed Assets | 0 | 2,135 | 2,473 | 0 | 0 |
| 401-000-361-48860 | Contributions and Donations | 0 | 0 | 0 | 0 | 0 |
| 401-000-361-48871 | Change in Fair Market Value | 0 | 8,598 | 5,761 | 0 | 0 |
| 401-000-369-48890 | Miscellaneous Revenues | 12,807 | 19,597 | 22,072 | 18,000 | 20,300 |
| presentation only | Loan Proceeds | 0 | 0 | 0 | 0 | 0 |
| 401-000-381-49001 | Transfer In from 001 | 0 | 0 | 0 | 0 | 0 |
| 401-000-381-49403 | Transfer In from 403 | 0 | 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 |
| Total Revenues (Fund 401) | | \$3,947,366 | \$3,356,403 | \$3,571,468 | \$3,764,797 | 3,618,071 |

| Revenue Detail (Fund 404) Water Advisory Panel Grants | | 08/09 Actual | '09/10 Actual | '10/11 Actual | '11/12 Budgeted | Requested '12/13 |
|--|--------------------------------|-----------------|------------------|------------------|--------------------|---------------------|
| 404-000-334-44900 | WAP Grant | 660,108 | 199 | 0 | 0 | 0 |
| Capital Expenditures (Fund 404) | | | | | | |
| 404-000-169-19049 | Capital Expenditures WAP Grant | 660,108 | 0 | 11,924 | 0 | 0 |
| Total Reserves 404 | | | | \$11,924 | \$11,924 | \$11,924 |

| Revenue Detail (Fund 405) R & R Fund | | 08/09 Actual | '09/10 Actual | '10/11 Projected | '11/12 Budgeted | Requested '12/13 |
|---|----------------------|-----------------|------------------|---------------------|--------------------|---------------------|
| 405-000-381-49401 | Transfer in from 401 | \$35,328 | \$35,328 | \$35,328 | \$35,328 | \$35,328 |
| 405-000-381-49401 | Transfer in from 401 | \$26,652 | \$26,652 | \$26,652 | \$26,652 | \$26,652 |
| 405-000-381-48808 | FMIVT Interest | \$21,713 | \$10,202 | \$4,949 | \$5,019 | \$4,000 |
| 405-000-361-48811 | SBA Interest | \$627 | \$182 | \$211 | \$225 | \$150 |

| Reserves Detail (Fund 405) R & R Fund | | | | | | |
|--|--|------------------|--------------------|--------------------|--------------------|--------------------|
| R&R 2002 | | \$274,048 | \$309,866 | \$309,593 | \$288,175 | \$291,111 |
| R&R & Reserves 1999 | | \$655,934 | \$725,388 | \$722,384 | \$864,711 | \$925,424 |
| Total Reserves Fund 405 | | \$929,982 | \$1,035,254 | \$1,031,977 | \$1,152,886 | \$1,183,025 |

| Revenue Detail (Fund 406) Debt Service Fund | | '08/09 Actual | '09/10 Actual | '10/11 Projected | '11/12 Budgeted | Requested '12/13 |
|--|---|------------------|------------------|---------------------|--------------------|---------------------|
| 406-000-381-49401 | Transfer in from 401 (Water portion) | 491,566 | 498,493 | 528,949 | 504,270 | \$502,172 |
| 406-000-381-49401 | Transfer in from 401 (Wastewater portion) | 370,831 | 376,056 | 399,032 | 450,367 | \$444,559 |
| Total of Transfers for Debt Service | | 862,397 | 874,549 | 927,981 | 954,637 | \$946,731 |
| 406-000-381-48808 | FMIVT Interest | 9,158 | 3,200 | 2,616 | 3,400 | \$1,600 |
| 406-000-361-48811 | SBA Interest | 332 | 97 | 112 | 200 | \$85 |

| Debt Service Payments Detail (Fund 406) | | | | | | |
|---|---|----------------|----------------|----------------|----------------|------------------|
| 406-021-536-57199 | Interest on 99 Bonds | 110,455 | 108,521 | 106,147 | 104,492 | \$101,739 |
| 406-027-536-57199 | Interest on 99 Bonds | 83,326 | 81,866 | 80,075 | 82,058 | \$76,751 |
| presentation only | Principal on 99 Bond (presentation only) | 114,000 | 118,000 | 121,000 | 127,000 | \$131,000 |
| 406-021-536-57102 | Interest on 02 Bonds (payment due 10/1 next fy) | 92,308 | 103,262 | 105,675 | 85,138 | \$74,963 |
| 406-027-536-57102 | Interest on 02 Bonds (payment due 10/1 next fy) | 92,308 | 77,900 | 79,720 | 64,226 | \$56,551 |
| presentation only | Principal on 02 Bonds (presentation only) | 370,000 | 385,000 | 410,000 | 425,000 | \$440,000 |
| 406-027-536-57109 | Interest on ARRA Loan WW270200 | 0 | 0 | 0 | 14,283 | \$13,499 |
| 406-027-536-57110 | Interest on SRF Loan WW270201 | 0 | 0 | 11,942 | 9,500 | \$8,828 |
| presentation only | Principal on ARRA Loan WW270200 | 0 | 0 | 0 | 25,826 | \$26,063 |
| presentation only | Principal on SRF Loan WW270201 | 0 | 0 | 0 | 17,114 | \$17,237 |
| Total Debt Service Payments | | 862,397 | 874,549 | 914,559 | 954,637 | \$946,731 |
| Reserves Detail (Fund 406) | | | | | | |
| Total Reserves Fund 406 | | 553,489 | 570,000 | 603,703 | 606,335 | \$654,819 |

Water & Sewer Summary

| Revenue Detail (Fund 407) Water Connection Fees | | '08/09 Actual | '09/10 Actual | '10/11 Projected | '11/12 Budgeted | Requested '12/13 |
|--|-----------------------------|------------------|------------------|---------------------|--------------------|---------------------|
| 407-000-343-48368 | Water/Sewer Connection Fees | 34,068 | 10,205 | 41,069 | 10,000 | \$12,000 |
| 407-000-361-48811 | Interest-SBA | 2,595 | 714 | 549 | 500 | \$200 |

Total Revenues (Fund 407) **\$36,663** **\$10,919** **\$41,618** **\$10,500** **\$12,200**

| Capital Expenditures (Fund 407) | | | | | | |
|---|---------------------|---|--------|---|---------|-----|
| Capital Expenditures (see Capital Needs Plans) | | 0 | 65,000 | 0 | 320,000 | \$0 |
| 407-021-581-56401 | Transfer Out to 401 | 0 | 0 | | 0 | \$0 |
| Adjustments thru Balance Sheet accounts | | 0 | 0 | | 0 | \$0 |

Reserves Detail (Fund 407)
Water Connection Fees **\$365,650** **\$365,650** **\$386,096** **\$10,631** **\$63,200**

Ending Reserves **\$27,250** **\$342,000** **\$0** **\$0** **\$0**

| Revenue Detail (Fund 408) Sewer Connection Fees | | '08/09 Actual | '09/10 Actual | '10/11 Projected | '11/12 Budgeted | Requested '12/13 |
|--|-----------------------------|------------------|------------------|---------------------|--------------------|---------------------|
| 408-000-343-48368 | Water/Sewer Connection Fees | \$82,247 | \$82,247 | \$98,737 | \$17,000 | \$20,000 |
| 408-000-361-48806 | Interest-CD | \$0 | \$0 | \$760 | \$0 | \$0 |
| 408-000-361-48811 | Interest-SBA | \$5,722 | \$5,722 | \$1,740 | \$2,000 | \$1,300 |
| 408-000-361-48813 | Interest-FHLB | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | | \$87,969 | \$87,969 | \$101,237 | \$19,000 | \$21,300 |

| | | | | | | |
|---|---------------------|--|-----|-----------------|------------------|------------------|
| Adjustments thru Balance Sheet accounts | | | | \$0 | \$0 | \$0 |
| Capital Expenditures (Fund 408) | | | | \$0 | \$0 | \$0 |
| Capital Expenditures | | | | \$0 | \$1,000,000 | \$0 |
| 408-000-169-19049 | CIP | | | | | \$10,500 |
| 408-021-581-56401 | Transfer Out to 401 | | | \$0 | \$0 | \$0 |
| Adjustments thru Balance Sheet accounts | | | \$0 | \$0 | \$0 | \$0 |
| Reserves Detail (Fund 408) | | | | \$87,966 | \$355,464 | \$394,300 |

| Revenue Detail (Fund 409) Water and Wastewater Construction | | '08/09 Actual | '08/09 Actual | '10/11 Projected | '11/12 Budgeted | Requested '12/13 |
|--|--|------------------|------------------|---------------------|--------------------|---------------------|
| 409-000-331-43350 | Federal Grant: Sewer Wastewater | \$0 | \$0 | \$0 | \$0 | \$0 |
| 409-000-331-44900 | Other: State Grants | \$0 | \$0 | \$579,666 | \$700,000 | \$157,052 (1) |
| 409-000-381-49401 | Transfer in from 401 for LOC Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| 409-000-381-49401 | Transfer in from 401 for LOC Debt Service Interest Only | \$0 | \$0 | \$0 | \$0 | \$0 |
| 409-000-381-49401 | Transfer in from 401 for Hancock Loan P&I | \$105,862 | \$105,862 | \$0 | \$105,862 | \$105,862 |
| 409-000-381-49401 | Transfer in from 401 for Hancock Loan P&I | \$79,861 | \$79,861 | \$105,862 | \$79,861 | \$79,861 |
| 409-000-389-49740 | Grants from Other Sources (Re-use) | \$206,161 | \$206,161 | \$79,861 | \$1,135,592 | \$0 (2) |
| 409-000-229-20909 | Loan Proceeds (liability-presentation only) | \$0 | \$0 | \$1,339,324 | \$0 | \$0 |
| 409-000-381-49313 | Tr In from Bond Settlement Capital Projects Fund (presentation only) | \$0 | \$0 | \$0 | \$1,339,224 | \$0 (3) |
| 409-000-381-48810 | Interest Earnings | \$0 | \$0 | \$3,491 | \$4,000 | \$500 |

Expense Detail (Fund 409)

| | | | | | | |
|--|--|-----------|-----------|----------|-----------|-----------|
| 409-021-536- 57100 | Interest Expense for SunTrust Lir of Credit | \$0 | \$0 | \$24,275 | \$0 | \$0 |
| 409-027-536- 57100 | Interest Expense for SunTrust Line of Credit | \$0 | \$0 | \$18,312 | \$0 | \$0 |
| 409-021-536- 57100 | Interest Expense for Hancock Bank | \$29,734 | \$29,734 | \$24,275 | \$21,765 | \$18,791 |
| 409-027-536- 57100 | Interest Expense for Hancock Bank | \$22,431 | \$22,431 | \$18,312 | \$16,419 | \$14,176 |
| Principal on Hancock Bank Loan (presentation only) | | \$132,568 | \$132,568 | \$0 | \$147,539 | \$152,756 |

Transfer Out to 401
Amorization Expense
Capital Expenditures (Fund 409)

| | | | | | | |
|-------------------|--------------------------|------------|--|--------------------|-----------------|-----------------|
| 409-000-169-19049 | Construction in Progress | \$0 | | \$0 | \$3,174,916 | \$358,052 (4) |
| Reserves | | \$0 | | \$3,194,088 | \$18,000 | \$14,872 |

- (1) CDBG
- (2) South Florida Water Management District Grant (includes retainages)
- (3) Bond Settlement Funds

| (4) Cobb Road Reuse Plant: | |
|-------------------------------------|-----------|
| Bond Settlement | \$236,448 |
| Funding from SWFWMD | |
| 2010 CDBG Grant | \$157,052 |
| South Brooksville Water lines | \$6,810 |
| Total of Capital in Fund 409 | |

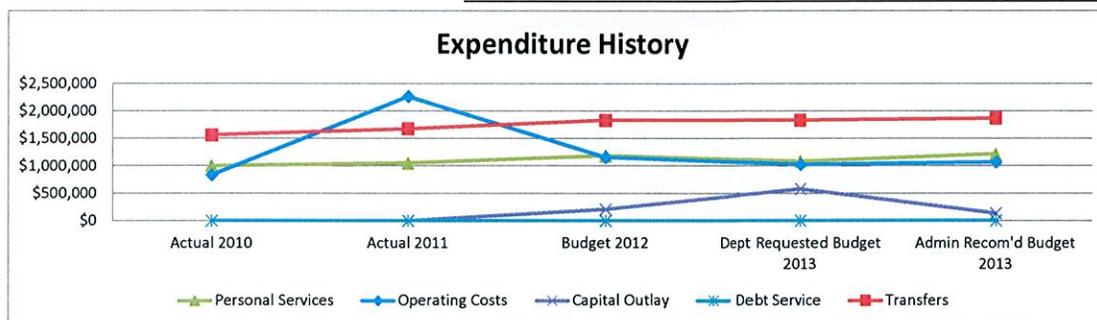
**Public Works - Water & Wastewater FY 2012-2013 Budget
Operating, Capital Outlay, Debt & Transfers**

| Description | Object | Actual 2010 | Actual 2011 | Budget 2012 | Dept Requested | Admin Recom'd |
|--|--------|------------------|--------------------|--------------------|--------------------|--------------------|
| | | | | | Budget 2013 | Budget 2013 |
| Unemployment Compensation | 52500 | \$2,088 | \$1,754 | \$500 | \$0 | \$0 |
| Medical Services | 53101 | \$1,314 | \$2,895 | \$700 | \$1,500 | \$1,500 |
| Other Contractual Services | 53400 | \$80,688 | \$63,723 | \$108,694 | \$97,255 | \$97,255 |
| Contract Labor | 53401 | \$0 | \$488 | \$5,000 | \$2,000 | \$2,000 |
| Laboratory Services | 53402 | \$8,686 | \$13,765 | \$9,000 | \$33,000 | \$33,000 |
| Travel and Per Diem | 54000 | \$0 | \$133 | \$1,350 | \$1,350 | \$1,350 |
| Communication & Freight Charge | 54100 | \$11,785 | \$8,321 | \$9,000 | \$8,000 | \$8,000 |
| Postage | 54110 | \$13,067 | \$15,076 | \$15,000 | \$19,000 | \$19,000 |
| Automotive Repair Service | 54210 | \$5,362 | \$4,686 | \$6,500 | \$6,000 | \$6,000 |
| Electric | 54300 | \$245,536 | \$229,795 | \$250,000 | \$260,000 | \$260,000 |
| Water | 54303 | \$7,833 | \$8,749 | \$7,500 | \$9,300 | \$9,300 |
| Effluent Disposal Permit | 54314 | \$28,610 | \$27,903 | \$25,000 | \$18,000 | \$18,000 |
| Water Distribution | 54315 | \$56,826 | \$36,795 | \$25,000 | \$25,000 | \$25,000 |
| Sewerage Collection | 54316 | \$4,935 | \$4,270 | \$7,500 | \$7,000 | \$7,000 |
| Equipment & Vehicle Rental | 54400 | \$1,761 | \$782 | \$2,000 | \$2,000 | \$2,000 |
| Rentals & Leases | 54401 | \$1,211 | \$2,070 | \$3,000 | \$2,000 | \$2,000 |
| General Business Insurance | 54500 | \$114,024 | \$143,228 | \$147,679 | \$165,447 | \$165,447 |
| Pollution/Environment Insurance | 54510 | \$6,438 | \$7,300 | \$9,700 | \$10,669 | \$10,669 |
| Insurance Claims & Deductibles | 54560 | \$360 | \$0 | \$0 | \$0 | \$0 |
| Repair & Maintenance Services | 54600 | \$4,812 | \$12,971 | \$12,000 | \$12,000 | \$16,315 |
| Apparatus-Repair & Maint | 54610 | \$5,946 | \$19,127 | \$87,000 | \$80,000 | \$99,740 |
| Printing & Binding Services | 54700 | \$2,338 | \$1,454 | \$1,500 | \$800 | \$800 |
| Advertising Activities | 54800 | \$31 | \$0 | \$0 | \$0 | \$0 |
| Other Current Charges | 54900 | \$4,416 | \$6,762 | \$10,500 | \$1,250 | \$1,250 |
| Office Supplies | 55100 | \$2,552 | \$1,810 | \$2,500 | \$2,000 | \$2,000 |
| Operating Supplies | 55210 | \$4,209 | \$4,527 | \$3,500 | \$4,000 | \$4,000 |
| Computer Supplies | 55220 | \$300 | \$0 | \$0 | \$0 | \$0 |
| Laboratory Supplies | 55221 | \$3,880 | \$4,924 | \$4,500 | \$2,700 | \$2,700 |
| Repair & Maintenance Supplies | 55223 | \$24,051 | \$28,575 | \$18,000 | \$30,000 | \$30,000 |
| Replacement Water Meters | 55224 | \$6,861 | \$1,412,921 | \$150,000 | \$0 | \$0 |
| Chemicals Supplies | 55225 | \$66,350 | \$56,478 | \$53,000 | \$72,750 | \$72,750 |
| Safety Supplies & Gear | 55226 | \$6,225 | \$4,772 | \$4,500 | \$3,200 | \$3,200 |
| Safety Marking Devices | 55227 | \$237 | \$0 | \$800 | \$700 | \$700 |
| Apparatus Supplies | 55228 | \$30,570 | \$27,387 | \$39,000 | \$35,000 | \$52,732 |
| Clothing & Uniforms | 55230 | \$5,886 | \$7,439 | \$9,000 | \$6,800 | \$6,800 |
| Connection-Supplies | 55231 | \$3,072 | \$8,832 | \$4,000 | \$4,000 | \$4,000 |
| Barricades | 55235 | \$0 | \$0 | \$1,000 | \$900 | \$900 |
| Institutional Supplies | 55240 | \$1,107 | \$1,513 | \$1,000 | \$3,500 | \$3,500 |
| Fuels & Lubricants | 55250 | \$42,070 | \$51,051 | \$46,000 | \$51,000 | \$51,000 |
| Tages & Titles | 55250 | \$0 | \$0 | \$0 | \$400 | \$400 |
| Small Tools | 55250 | \$5,299 | \$5,147 | \$5,000 | \$5,000 | \$5,000 |
| Auto Repair Supplies (in-house) | 55253 | \$13,459 | \$15,111 | \$11,000 | \$12,000 | \$12,000 |
| Books, Publications, Subscription & Membership | 55400 | \$268 | \$388 | \$1,000 | \$1,000 | \$1,000 |
| Training and Education | 55410 | \$2,774 | \$2,631 | \$5,350 | \$8,200 | \$8,200 |
| Uncapitalized Equipment | 55500 | \$397 | \$1,130 | \$53,700 | \$18,400 | \$18,400 |
| Meter Deposit Interest | 59300 | \$1,384 | \$1,058 | \$150 | \$150 | \$150 |
| Collection Charges | 59991 | \$1,619 | \$1,630 | \$0 | \$0 | \$0 |
| Bad Debt Expenses | 59992 | \$4,569 | \$15,931 | \$100 | \$50 | \$50 |
| Total Operating Costs | | \$835,206 | \$2,265,302 | \$1,157,223 | \$1,023,321 | \$1,065,108 |
| Building and Improvements | 19025 | \$0 | \$0 | \$0 | \$10,000 | \$0 |
| Machinery & Equipment | 19037 | \$0 | \$0 | \$204,920 | \$130,000 | \$130,000 |
| CIP | 19049 | \$0 | \$0 | \$0 | \$440,000 | \$0 |
| Total Capital Outlay Cost | | \$0 | \$0 | \$204,920 | \$580,000 | \$130,000 |

| | | | | | | |
|---------------------|-------|------------|------------|------------|------------|------------|
| Interest | 57100 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Principal | 57200 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | | \$0 | \$0 | \$0 | \$0 | \$0 |

| | | | | | | |
|--|-------|--------------------|--------------------|--------------------|--------------------|--------------------|
| General Fund | 56001 | \$393,800 | \$393,800 | \$393,800 | \$393,800 | \$393,800 |
| 2011 Capital Improvement Rev. Note- Loan | 56311 | \$0 | \$42,375 | \$228,814 | \$228,814 | \$271,184 |
| Utilities R & R | 56405 | \$61,980 | \$61,980 | \$0 | \$0 | \$0 |
| Utilities Bond Fund | 56406 | \$874,467 | \$927,981 | \$954,637 | \$954,637 | \$946,731 |
| SR 50 West Cobb Rd. Expansion | 56409 | \$185,724 | \$185,724 | \$185,723 | \$185,723 | \$185,723 |
| Internal Service Fund | 56501 | \$20,489 | \$24,198 | \$20,107 | \$20,107 | \$28,030 |
| Vehicle Replacement Fund | 56502 | \$20,686 | \$34,199 | \$39,708 | \$39,708 | \$28,960 |
| HRA Funding Account | 56609 | \$5,831 | \$5,977 | \$6,298 | \$6,298 | \$6,485 |
| Total Transfers Out | | \$1,562,977 | \$1,676,234 | \$1,829,087 | \$1,829,087 | \$1,860,913 |

| | | | | | | |
|---------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| Total Expenditures | | \$3,398,699 | \$4,993,864 | \$4,375,565 | \$4,516,465 | \$4,270,971 |
|---------------------------|--|--------------------|--------------------|--------------------|--------------------|--------------------|



INTERNAL SERVICE

MAINTENANCE FUND #501

Fund 501

| | Adopted 08/09 | Adopted 09/10 | Adopted 10/11 | Adopted 11/12 | Requested 12/13 |
|--|------------------|------------------|------------------|------------------|--------------------|
| Income Maintenance | | | | | |
| Transfers in Maintenance | 184,884 | 119,207 | 122,653 | 99,687 | 102,533 (1) |
| Interest Income | 600 | 0 | 0 | 0 | 0 |
| Prior Cash Carry Forward | 5,000 | 11,000 | 11,000 | 7,092 | 6,945 |
| Total Maintenance Income | 190,484 | 130,207 | 133,653 | 106,779 | 109,478 |
| Expenses | | | | | |
| Personal Services | 146,400 | 92,330 | 91,904 | 66,161 | 66,801 |
| Operating Expenses | 37,908 | 26,377 | 30,249 | 33,151 | 35,357 |
| Equipment /Building Purchases | 0 | 0 | 0 | 0 | 0 |
| Transfer out to Dental Fund | 576 | 0 | 0 | 0 | 0 |
| Transfer out to HRA Funding Account | 0 | 500 | 500 | 375 | 375 |
| Total Maintenance Expense | 184,884 | 119,207 | 122,653 | 99,687 | 102,533 |
| Reserve for Wage Adjustment | 0 | 0 | 0 | 0 | 0 |
| Total Maintenance Reserve | 5,600 | 11,000 | 11,000 | 7,092 | 6,945 |
| Income Vehicle Replacement (New Fund 502 effective 10/1/08) | | | | | |
| Interest Income VRF | 55,000 | 0 | 0 | 0 | 0 |
| Transfers In | 147,040 | 0 | 0 | 0 | 0 |
| Prior Cash Carry Forward | 1,153,390 | 0 | 0 | 0 | 0 |
| Total VRF Income | 1,355,430 | 0 | 0 | 0 | 0 |
| Transfer out to New Vehicle Replacement IS Fund #502 | | | | 0 | 0 |
| Capital Expenditures VRF/IS | 0 | 0 | 0 | 0 | 0 |
| Total VRF Reserve | 1,355,430 | 0 | 0 | 0 | 0 |
| Total Income & prior Cash Forward | 1,545,914 | 130,207 | 133,653 | 106,779 | 109,478 |
| Total Expenses | 184,884 | 119,207 | 122,653 | 99,687 | 102,533 |
| Total Reserves | 1,361,030 | 11,000 | 11,000 | 7,092 | 6,945 |
| Total Expenses and Reserves | 1,545,914 | 130,207 | 133,653 | 106,779 | 109,478 |

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

Total Internal
Serv. Fd.

| Dept. | Inter Trans |
|----------------------------|-------------|
| General Government .15% | \$154 |
| Cemetery .80% | \$821 |
| Community Development .15% | \$154 |
| Fire 4.90% | \$5,026 |
| Parks & Facilities 10.30% | \$10,565 |
| Police 11.50% | \$11,797 |
| Sanitation 20.80% | \$21,355 |
| Streets 24.10% | \$24,631 |
| Water 15.60% | \$16,017 |
| Sewer 11.70% | \$12,013 |

INTERNAL SERVICE FUND MAINTENANCE FUND # 5 0 1

REVISED FOR 9/26/12 PAGE 106

**INTERNAL SERVICE
VEHICLE REPLACEMENT FUND NO. 502**

INTERNAL SERVICE FUND VEHICLE REPLACEMENT # 502

REVISÉ FOR 9/26/12 PAGE 110

| | Approved | Approved | Requested |
|------------------------------------|------------------|------------------|------------------|
| | 10/11 | 11/12 | 12/13 |
| Income Vehicle Replacement | | | |
| Prior Cash Carry Forward | 1,331,402 | 1,339,040 | 1,470,338 |
| Interest Income & Sales VRF | 9,600 | 12,600 | 11,600 |
| Transfers In from Departments | 137,472 | 160,519 | 186,370 |
| Less: Purchases | -184,143 | -33,906 | -64,000 |
| Less: Transfers out | | | -186,658 (1) |
| Transfers In from Fund 501 | 0 | 0 | 0 |
| Total VRF Income | 1,294,331 | 1,478,253 | 1,417,650 |
| Capital Expenditures VRF/IS | 0 | 0 | 0 |
| Total VRF Reserve | 1,294,331 | 1,478,253 | 1,417,650 |

(1) This amount is a transfer to General Fund # 001 for \$183,984 and \$2,674. to Fund 118 Justice Assistance Grant.

All Fund Summary

| |
|---|
| FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE |
|---|

| Fund | Purchase Price | Annual Required Transfer | Accumulated Replacement Previous Years 9/30/12 | Total Accumulated Replacement 09/30/2013 |
|--------------|--------------------|--------------------------|--|--|
| General | \$2,612,404 | | \$0 | \$567,412 |
| Sanitation | \$1,567,246 | \$157,410 | \$442,588 | \$599,998 |
| Utilities | \$370,707 | \$28,960 | \$141,346 | \$170,306 |
| Total | \$4,550,357 | \$186,370 | \$1,151,346 | \$1,337,716 |

INTERNAL

| | |
|--|---------------------------|
| Vehicle Replacement at 9/30/12 | \$1,470,338 |
| Add: FY 12/13 Annual Replacement Transfer | \$186,370 |
| Projected interest for 12/13 | \$5,600 |
| Money from sale of vehicles | \$6,000 |
| Less Vehicles to be purchased in 12/13 or transfers | -\$64,000 |
| Transfers out | -\$186,658 |
| FY 12/13 Vehicle Replacement Fund Balance | <u>\$1,417,650</u> |
| Contingency and Schedule Recap at 9/30/13 | |
| Vehicle Replacement Schedule | \$1,337,716 |
| Contingency | \$318,992 |
| Projected interest Trade in 12/13 | \$5,600 |
| Trade in | \$6,000 |
| Less Vehicles to be purchased in 12/13 and Transfers out | (\$64,000) |
| Transfers out | (\$186,658) (1) |
| Total Vehicle Replacement Account at 09/30/13 | <u>\$1,417,650</u> |

SERVICE

FUND

(1) This amount is a transfer to General Fund # 001 for \$183,984 and \$2,674. to Fund 118 Justice Assistance Grant.

Fund 502 for General Fund

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 9/30/12 | Total Accumulated Replacement 09/30/2013 | |
|---------------|-------------|----------------|-------------------------------|--------------|----------------|------|--------------------------|------------|--|--|-------------|
| 613 | 643 | 95/96 | 96 Ford F250 3/4 Ton 4x2 P.U. | Street | \$15,205 | 5 | \$0 | 16 | \$0 | \$0 | (1) |
| | | | | | \$15,205 | | \$0 | | \$0 | \$0 | |
| 158 | 130 | 96/97 | 97 Ford Expedition | Fire | \$28,168 | 7 | \$0 | 16 | \$0 | \$0 | (1) |
| | | | | | \$28,168 | | \$0 | | \$0 | \$0 | |
| 772 | 611 | 97/98 | Dodge Ram Pick Up | DPW Ad | \$22,523 | 7 | \$0 | 15 | \$0 | \$0 | (1) |
| 594 | 610 | 97/98 | 98 Dodge Ram Pick Up | Streets | \$16,408 | 7 | \$0 | 15 | \$0 | \$0 | (1) |
| | | | | | \$38,931 | | \$0 | | \$0 | \$0 | |
| 1315 | 644 | 98/99 | 99 Passenger Van | Streets | \$22,774 | 7 | \$0 | 14 | \$0 | \$0 | (10) |
| | | | | | \$22,774 | | \$0 | | \$0 | \$0 | |
| 1360 | 210 | 99/00 | 00 Crown Victoria | Fire | \$19,848 | 7 | \$0 | 13 | \$0 | \$0 | (1) |
| 1406 | 208 | 99/00 | 00 Rescue Truck | Fire | \$66,100 | 7 | \$0 | 13 | \$0 | \$0 | (1) |
| 1366 | 302 | 99/00 | 00 Van | Streets | \$16,848 | 7 | \$0 | 13 | \$16,848 | \$16,848 | |
| 1373 | 645 | 99/00 | 00 Van | Streets | \$18,513 | 7 | \$0 | 13 | \$0 | \$0 | (10) |
| 1408 | 257 | 99/00 | 00 Fire Engine | Fire | \$230,428 | 15 | \$0 | 13 | \$202,506 | \$202,506 | |
| | | | | | \$351,737 | | \$0 | | \$219,354 | \$219,354 | |
| 1443 | 305 | 00/01 | 01 Ford Focus S/W | MIS | \$15,856 | 7 | \$0 | 12 | \$687 | \$687 | (9) |
| 1499 | 727 | 00/01 | 01 Chevy Lumina | Parks | \$16,432 | 7 | \$0 | 12 | \$0 | \$0 | (7) |
| | | | | | \$32,288 | | \$0 | | \$687 | \$687 | |
| 1477 | 724 | 02/03 | 94 Ford E350 Mini Bus | JBC | \$12,000 | 5 | \$0 | 10 | \$0 | \$0 | (8) |
| | | | | | \$12,000 | | \$0 | | \$0 | \$0 | |
| 1532 | 266 | 04/05 | 94 GMC Box Tr. (Used) | Fire | \$4,500 | 10 | \$0 | 8 | \$3,471 | \$3,471 | |
| 1603 | 161 | 04/05 | 05 Crown Victoria | Police | \$21,658 | 7 | \$0 | 8 | \$0 | \$0 | (3)(11) |
| 1604 | 160 | 04/05 | 05 Crown Victoria | Police | \$21,658 | 7 | \$0 | 8 | \$0 | \$0 | (3)(11) |
| 1654 | 162 | 04/05 | 05 Ford Expedition | Police | \$24,020 | 10 | \$0 | 8 | \$0 | \$0 | (3)(11) |
| 1655 | 163 | 04/05 | 05 Chevrolet Tahoe | Police | \$26,047 | 10 | \$0 | 8 | \$0 | \$0 | (3)(11) |
| 1659 | 166 | 04/05 | 06 Dodge Magnum | Police | \$21,777 | 7 | \$0 | 8 | \$0 | \$0 | (3)(11) |
| 1660 | 169 | 04/05 | 06 Dodge Magnum | Police | \$21,777 | 7 | \$0 | 8 | \$0 | \$0 | (3)(11) |
| | | | | | \$141,437 | | \$0 | | \$3,471 | \$3,471 | |
| 1673 | 693 | 05/06 | 06 Dodge Ram Pick Up | Streets | \$21,048 | 7 | \$0 | 7 | \$15,998 | \$15,998 | |
| 1670 | 694 | 05/06 | 06 Van | Streets | \$19,617 | 7 | \$0 | 7 | \$14,908 | \$14,908 | |
| 1671 | 170 | 05/06 | 06 Dodge Ram 3/4 ton 4X4 | To Utilities | \$25,792 | 7 | \$0 | 7 | \$0 | \$0 | (1) |
| 1672 | 171 | 05/06 | 06 Dodge Charger | Police | \$23,500 | 7 | \$0 | 7 | \$0 | \$0 | (3)(11) |
| 1679 | 268 | 05/06 | 06 Fire Ladder Truck | Fire | \$633,659 | 15 | \$0 | 7 | \$211,220 | \$211,220 | |
| | | | | | \$723,616 | | \$0 | | \$242,126 | \$242,126 | |
| 1700 | 292 | 06/07 | 07 Ford Expedition | Fire | \$27,788 | 10 | \$0 | 6 | \$12,968 | \$12,968 | |
| 1698 | 178 | 06/07 | 07 Dodge Charger | Police | \$23,477 | 7 | \$0 | 6 | \$0 | \$0 | (4)(11) |
| 1699 | 177 | 06/07 | 07 Dodge Charger | Police | \$23,477 | 7 | \$0 | 6 | \$969 | \$969 | (4)(11)(15) |
| 1742 | 179 | 06/07 | 07 Dodge Charger | Police | \$25,542 | 7 | \$0 | 6 | \$0 | \$0 | |
| 1708 | 168 | 06/07 | 06 Ford F 450 Flat Bed | Streets | \$23,500 | 7 | \$0 | 6 | \$13,735 | \$13,735 | |
| | | | | | \$123,784 | | \$0 | | \$27,672 | \$27,672 | |
| 1746 | 136B | 07/08 | 08 Crown Victoria | Police | \$24,852 | 7 | \$0 | 5 | \$3,550 | \$3,550 | (4)(15) |
| 1747 | 137B | 07/08 | 08 Crown Victoria | Police | \$24,852 | 7 | \$0 | 5 | \$3,550 | \$3,550 | (4)(15) |
| 1748 | 139B | 07/08 | 08 Crown Victoria | Police | \$24,852 | 7 | \$0 | 5 | \$4,993 | \$4,993 | (4)(15) |
| 1749 | 147B | 07/08 | 08 Crown Victoria | Police | \$24,852 | 7 | \$0 | 5 | \$7,100 | \$7,100 | (15) |
| | | | | | \$99,408 | | \$0 | | \$19,193 | \$19,193 | |

| | | | | | | | | | | | |
|--------------|------|-------|-------------------------------|-----------|--------------------|----|------------|---|------------------|------------------|----------|
| 1775 | 293 | 08/09 | 09 Fire truck | Fire | \$198,905 | 15 | \$0 | 4 | \$13,260 | \$13,260 | |
| 1761 | 141A | 08/09 | 09 Dodge Charger | Police | \$27,370 | 7 | \$0 | 4 | \$3,910 | \$3,910 | (15) |
| 1762 | 181 | 08/09 | 09 Dodge Charger | Police | \$27,370 | 7 | \$0 | 4 | \$3,910 | \$3,910 | (15) |
| 1763 | 180 | 08/09 | 09 Dodge Charger | Police | \$27,370 | 7 | \$0 | 4 | \$3,910 | \$3,910 | (15) |
| 1764 | 140A | 08/09 | 09 Dodge Charger | Police | \$27,370 | 7 | \$0 | 4 | \$3,910 | \$3,910 | (15) |
| | | | | | \$308,385 | | \$0 | | \$28,900 | \$28,900 | |
| 1780 | 145A | 09/10 | 10 Crown Victoria | Police | \$28,246 | 7 | \$0 | 3 | \$4,035 | \$4,035 | (2)(15) |
| 1781 | 146A | 09/10 | 10 Crown Victoria | Police | \$28,246 | 7 | \$0 | 3 | \$4,035 | \$4,035 | (2)(15) |
| 1782 | 149A | 09/10 | 10 Crown Victoria | Police | \$28,246 | 7 | \$0 | 3 | \$4,035 | \$4,035 | (2)(15) |
| 1783 | 157A | 09/10 | 10 Crown Victoria | Police | \$28,246 | 7 | \$0 | 3 | \$4,035 | \$4,035 | (2)(15) |
| 1784 | 182 | 09/10 | 10 Crown Victoria | Police | \$28,246 | 7 | \$0 | 3 | \$4,035 | \$4,035 | (2)(15) |
| 1785 | 124A | 09/10 | 10 Dodge Charger | Police | \$24,167 | 7 | \$0 | 3 | \$2,917 | \$2,917 | (2)(15) |
| 1788 | 696 | 09/10 | 10 Ford F-150 P/U | Streets | \$15,982 | 7 | \$0 | 3 | \$0 | \$0 | |
| 1786 | 131A | 09/10 | 10 Dodge Charger | Police | \$18,979 | 7 | \$0 | 3 | \$2,917 | \$2,917 | (5)(15) |
| | | | | | \$200,358 | | \$0 | | \$26,009 | \$26,009 | |
| 1810 | 156A | 10/11 | 11 Crown Victoria | Police | \$27,906 | 7 | \$0 | 2 | \$0 | \$0 | (12) |
| 1811 | 151A | 10/11 | 11 Crown Victoria | Police | \$27,906 | 7 | \$0 | 2 | \$0 | \$0 | (12) |
| 1814 | 183 | 10/11 | 11 Crown Victoria | Police | \$26,264 | 7 | \$0 | 2 | \$0 | \$0 | |
| 1815 | 697 | 10/11 | 11 Ford F-350 1 Ton Stake bed | Parks | \$23,652 | 7 | \$0 | 2 | \$0 | \$0 | |
| 1819 | 729 | 10/11 | 11 Ford F-150 P/U | Parks | \$15,557 | 7 | \$0 | 2 | \$0 | \$0 | |
| 1820 | 730 | 10/11 | 11 Ford F-150 P/U | Cemetery | \$15,557 | 7 | \$0 | 2 | \$0 | \$0 | |
| 1813 | 306 | 10/11 | 11 Ford Range Pick up | Com. Dev. | \$15,169 | 7 | \$0 | 2 | \$0 | \$0 | |
| 1821 | | 10/11 | 11 Backhoe | Streets | \$62,494 | 10 | \$0 | 2 | \$0 | \$0 | (13) |
| | | 10/11 | 11 Dump truck | Streets | \$85,552 | 10 | \$0 | 2 | \$0 | \$0 | (13) |
| | | 10/11 | 11 Ford F-150 Pick up | Streets | \$15,410 | 7 | \$0 | 2 | \$0 | \$0 | |
| | | 10/11 | 11 Ford Utility Truck F-250 | Streets | \$23,128 | 7 | \$0 | 2 | \$0 | \$0 | |
| | | | | | \$338,595 | | \$0 | | \$0 | \$0 | |
| | | 11/12 | 12 Crown Victoria | Police | \$27,906 | 7 | \$0 | 1 | \$0 | \$0 | (12)(14) |
| | | 11/12 | 12 Crown Victoria | Police | \$27,906 | 7 | \$0 | 1 | \$0 | \$0 | (12)(14) |
| | | 11/12 | 12 Crown Victoria | Police | \$27,906 | 7 | \$0 | 1 | \$0 | \$0 | |
| | | | | | \$83,718 | | \$0 | | \$0 | \$0 | |
| | | 12/13 | 12 Crown Victoria | Police | \$28,000 | 7 | \$0 | 0 | \$0 | \$0 | (12) |
| | | 12/13 | 12 Crown Victoria | Police | \$32,000 | 7 | \$0 | 0 | \$0 | \$0 | (15) |
| | | 12/13 | 12 Crown Victoria | Police | \$32,000 | 7 | \$0 | 0 | \$0 | \$0 | (15) |
| | | | | | \$92,000 | | \$0 | | \$0 | \$0 | |
| Total | | | | | \$2,612,404 | | \$0 | | \$567,412 | \$567,412 | |

Actual Balance of Vehicle Replacement Schedule

- NOTES:** (1) Vehicles stay in inventory until surplus. When sold proceeds are credited to Fleet Replacement Contingency Fund.
 (2) Bought with grant money
 (3) Money was used to buy 4 Police Vehicles in 08/09 Budget year. (\$109,480)
 (4) Money was used to buy 2010 Crown Victoria for Police Dept. in 09/10 Budget (\$31,117)
 (5) Used the money from 11/7/09 auction (\$9,415.88) Plus the \$31,117 budgeted to buy 2 Dodge Chargers.
 (6) sold at auction on 11/7/09 for \$1,902.20 money still in fund for Finance.
 (7) Used this money to fund Park's & Cemetery's vehicles purchased in 10/11
 (8) Used this money to fund Park's & Cemetery's vehicles purchased in 10/11
 (9) Used this money except \$687 to fund Comm. Develop. Vehicle purchased in 10/11
 (10) Used this money to fund Streets vehicles purchased in 10/11
 (11) Used this money Except for \$969 to fund Police vehicle purchased in 10/11
 (12) Fund 118 JAG Grant funded these vehicles.
 (13) Fund 308 Multi Year Capital Project Accumulation funded these vehicles
 (14) 2 Police cars traded in on new Jag grant cars \$3,000 each for total of \$6,000.
 (15) Trading in cars #'s 177 & 178 for \$3,000 each and all the money from from that rest of the Police cars and interest. We are also transferring \$2,674 to the JAG grant Fund 118. This will leave Police with \$5,028.58 in the Vehicle Replacement Fund.

Fund 502 for General Fund

| | | |
|---|------------------|--|
| Vehicle Replacement at 9/30/12 | \$794,390 | |
| Add: FY12/13 Annual Replacement Transfer (Not being made in current budget year) | \$0 | |
| Projected interest for 12/13 | \$3,000 | |
| Money in fund from sale of vehicles | \$6,000 | |
| Less 12/13 Purchased | -\$64,000 | |
| Transfers out | -\$186,658 | |
| FY 12/13 Vehicle Replacement Fund Balance | <u>\$552,732</u> | |
| | | |
| Contingency and Schedule Recap at 9/30/13 | | |
| Vehicle Replacement Schedule | \$567,412 | |
| Contingency | \$232,978 | |
| Projected interest 12/13 | \$3,000 | |
| Vehicles to be purchased | -\$64,000 | |
| Transfers out | -\$186,658 (1) | |
| Total Vehicle Replacement Account at 12/13 | <u>\$552,732</u> | |
| | | |
| Recap of General Fund Transfers Out to Vehicle Replacement Fund 12/13 | | |
| Administration - MIS | 0 | |
| Police | 0 | |
| Fire | 0 | |
| Parks & JBCC | 0 | |
| Streets | 0 | |
| Cemetery | 0 | |
| Com. Dev. | 0 | |
| Total Transfers Out | <u>0</u> | |

I
N
T
E
R
N
A
L

S
E
R
V
I
C
E

F
U
N
D

(1) This amount is a transfer to General Fund # 001 for \$183,984 and \$2,674. to Fund 118 Justice Assistance Grant.

TOTAL OF ALL TRUST & AGENCY FUNDS

| | Actual 07/08 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 |
|---------------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| INCOME | | | | | |
| Contributions | \$697,505 | \$452,961 | \$467,688 | \$468,164 | \$498,754 |
| Grant Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| TIF Funds | 129,211 | 104,461 | 90,630 | 84,649 | 80,148 |
| Interest | 208,524 | 232,030 | 231,398 | 242,226 | 251,506 |
| Miscellaneous | 0 | 1,207 | 1,509 | 0 | 0 |
| Gain or (Loss) on Invest. | -35,923 | 438,821 | -242,128 | 500,000 | 500,000 |
| Transfers In | 44,250 | 44,721 | 43,750 | 40,995 | 41,682 |
| Prior Year Carry forward | 6,529,711 | 7,138,431 | 7,976,961 | 8,982,712 | 8,893,283 |
| Total Income | \$7,573,278 | \$8,412,632 | \$8,569,808 | \$10,318,746 | \$10,265,373 |
| EXPENDITURES | | | | | |
| Pension Benefits | \$287,706 | \$279,744 | \$288,623 | \$352,000 | \$329,000 |
| Personnel Expenses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 147,141 | 155,924 | 156,292 | 262,025 | 266,825 |
| Capital Expenses | 0 | 0 | 0 | 350,000 | 60,000 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Transfer Out | 0 | 0 | 18,057 | 0 | 7,344 |
| Reserves | 7,138,431 | 7,976,964 | 8,106,836 | 9,354,721 | 9,602,204 |
| Total Expenditures | \$7,573,278 | \$8,412,632 | \$8,569,808 | \$10,318,746 | \$10,265,373 |

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

FUND 605 CEMETERY PERPETUAL CARE

Description: Cemetery Perpetual Care Fund

Revenue Source: Transfers from General Fund from Cemetery revenue sources

Expenditures: Future reserves are being set aside for future expenditures on behalf of the Brooksville Cemetery.

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|------------------|------------------|------------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | |
| SBA Interest | 997 | 1,224 | 786 | 1,000 | 850 | |
| Miscellaneous | 0 | 1,207 | 1,509 | 0 | 0 | |
| Transfers In | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | (1) |
| Prior Year Carry forward | 306,250 | 317,247 | 329,677 | 340,611 | 354,568 | |
| Total Income | \$317,247 | \$329,678 | \$341,972 | \$351,611 | \$365,418 | |
| EXPENDITURES | | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 | |
| Reserves * | 317,247 | 329,678 | 341,972 | 351,611 | 365,418 | (2) |
| Total Expenditures | \$317,247 | \$329,678 | \$341,972 | \$351,611 | \$365,418 | |

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

(1) Transfers from Cemetery of \$5,847 and \$4,153 from closing of Fund 612 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.

Funding Account 609 HRA

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).

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 |
|---------------------------|-----------------|-----------------|-----------------|-------------------|--------------------|
| INCOME | | | | | |
| Contributions | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 34,250 | 34,721 | 33,750 | 30,995 | 31,682 |
| Prior Year Carry forward | 0 | 4,221 | 13,525 | 21,275 | 15,978 |
| Total Income | \$34,250 | \$38,942 | \$47,275 | \$52,270 | \$47,660 |
| EXPENDITURES | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 30,029 | 25,417 | 29,814 | 26,000 | 30,000 |
| Reserves | 4,221 | 13,525 | 17,461 | 26,270 | 17,660 |
| Total Expenditures | \$34,250 | \$38,942 | \$47,275 | \$52,270 | \$47,660 |

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

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

FUND 612 CEMETERY DONOR MEMORIAL WALL TRUST

Description: Cemetery Donor Memorial Wall Trust Fund (Private Purpose Trust Fund)

Revenue Source: private donations

Expenditures: Donor Memorial Wall at the Brooksville Cemetery

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 |
|---------------------------|-----------------|-----------------|-----------------|-------------------|--------------------|
| INCOME | | | | | |
| Contributions | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | -25 | 69 | 107 | 20 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 7,132 | 7,107 | 7,176 | 7,195 | 7,344 |
| Total Income | \$7,107 | \$7,176 | \$7,283 | \$7,215 | \$7,344 |
| EXPENDITURES | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 7,344 (1) |
| Reserves | 7,107 | 7,176 | 7,283 | 7,215 | 0 |
| Total Expenditures | \$7,107 | \$7,176 | \$7,283 | \$7,215 | \$7,344 |

(1) Closing fund transferring corpus of \$4,153 to Fund 605 Cemetery Perpetual Care Fund and interest of \$3,191 to GeneralFund 001.

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

F
U
N
D

Fund 615 COMMUNITY REDEVELOPMENT AGENCY

Description: Brooksville Community Redevelopment Agency

Revenue Source: Tax Incremental Financing (TIF) from Hernando County and City of Brooksville

Expenditures: Contractual Services to City of Brooksville for management and planning services; Façade Grant Program and advertising; Streetscape capital project; Special District Fees and FRA Conference.

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|------------------|------------------|------------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| Contributions | 191,927 | 0 | 0 | 0 | 0 | |
| TIF Funds | 129,211 | 104,461 | 90,630 | 84,649 | 80,148 | |
| Interest | 2,662 | 1,431 | 1,145 | 1,200 | 650 | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 44,859 | 339,866 | 412,395 | 450,697 | 460,988 | |
| Total Income | \$368,659 | \$445,758 | \$504,170 | \$536,546 | \$541,786 | |
| EXPENDITURES | | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 28,793 | 33,363 | 30,258 | 129,025 | 116,825 | (1) |
| Capital Expenditures | 0 | 0 | 18,057 | 350,000 | 60,000 | (2) |
| Reserves | 339,866 | 412,395 | 455,855 | 57,521 | 364,961 | (3) |
| Total Expenditures | \$368,659 | \$445,758 | \$504,170 | \$536,546 | \$541,786 | |

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

(1) Commercial exterior improvement grants & Downtown Beautiful Program \$80,000, Cultural Program \$3,000, dues & books \$475, \$27,950 to City, CRA Webpage \$2,000, other current charges & operating supplies \$400 and Business Recruitment & Retention Incentive Program \$3,000.
 (2) Recreation Master Plan \$20,000, Downtown Gateway Improvements & Wayfindings signage \$40,000.
 (3) Reserves will be allocated to active project plans within a three year time frame.



**AGENDA ITEM
MEMORANDUM**

TO: HONORABLE MAYOR AND CITY COUNCILMEN
FROM: T. JENNENE NORMAN-VACHA, CITY MANAGER
JAMES DELACH, ASSISTANT FINANCE DIRECTOR
SUBJECT: FIRE ASSESSMENT – SUPPLEMENTAL ANNUAL
ASSESSMENT RESOLUTION 2012-10
DATE: SEPTEMBER 21, 2012

T. Jennene Norman-Vacha
James M. Delach

GENERAL SUMMARY/BACKGROUND: The City Council, during the Public Budget Hearing on September 12, 2012, directed the reduction of the Fire Assessed Costs by one third (1/3) as a part of the budget process; lowering the collection to approximately \$400,000 annually, citywide.

The reduction may be prorated as to both tiers of the resulting assessment, which results in \$0.52 per \$1,000 of improvements for Tier 1 (relative value of improvement for each Tax Parcel) and \$71.00 per Tax Parcel for Tier 2 (readiness to serve).

This alternative will reduce the amount to be funded by one third (1/3) of that previously approved (\$600,000 annually).

Staff has conferred with the City Attorney and special counsel and determined that the above-referenced rate modification will stay within the parameters outlined by Real Estate Research Consultants, Inc. (RERC) and recently validated by the Circuit Court.

STAFF RECOMMENDATION: Staff recommends approval of Resolution 2012-10, hereby provided as Attachment 1.

RESOLUTION NO. 2012-10

A RESOLUTION OF THE CITY COUNCIL OF BROOKSVILLE, FLORIDA, RELATING TO THE AVAILABILITY AND FUNDING OF FIRE PROTECTION AND RELATED ESSENTIAL SERVICES WITHIN THE CITY; AMENDING RESOLUTION NO. 2012-05 TO MODIFY AND LOWER THE RATES OF FIRE SERVICE ASSESSMENT FOR FISCAL YEAR 2012-13; OTHERWISE RATIFYING AND CONFIRMING CITY RESOLUTION NO. 2012-05; DIRECTING THE CITY MANAGER TO PROCEED WITH COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City of Brooksville, Florida is adopted pursuant to Ordinance No. 830 (the "Assessment Ordinance"), Sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. All capitalized words and terms not otherwise defined herein shall have the meaning set forth in the Assessment

SECTION 3. FINDINGS. It is hereby ascertained, determined and declared as follows:

(A) Through adoption of City Resolution No. 2012-05 on July 2, 2012 (the "Annual Assessment Resolution"), the Council imposed Assessments upon all Tax Parcels not expressly exempted thereunder to fund, in part, the services, facilities and programs associated with the continual readiness to provide fire protection.

(B) The Annual Assessment Resolution provided the estimated Fire Service Assessed Cost to be recovered through Fire Service Assessments for the Fiscal Year commencing October 1, 2012 and the maximum rate of Fire Service Assessment for Tier 1 (relative value of improvements for each Tax Parcel) and Tier 2 (per Tax Parcel for readiness to serve).

(C) During the course of its annual budget deliberations, City Council has determined to collect a lesser amount for the Fire Service Assessed Cost for the Fiscal Year commencing October 1, 2012, and accordingly, to impose a lower rate of Fire Service Assessment for both Tier 1 and Tier 2.

SECTION 4. AMENDMENT OF SECTION 2.01 OF THE ANNUAL ASSESSMENT RESOLUTION. Section 2.01 of the Annual Assessment Resolution is hereby amended as follows, with deletions indicated by strikethrough and additions indicated by underline:

"SECTION 2.01. ESTIMATED FIRE SERVICE ASSESSED COST; RATE OF ASSESSMENT.

(A) The estimated Fire Service Assessed Cost to be recovered through Fire Service Assessments for the Fiscal Year commencing October 1, 2012 is ~~\$256,550~~ \$125,471 (for Tier 1 – relative value of improvement for each Tax Parcel) and ~~\$431,950~~ \$278,178 (for Tier 2 – per Tax Parcel for readiness to serve).

(B) The Fire Service Assessments established in this Annual Assessment Resolution are determined by the assessment rates prepared for consideration by the public and City Council in the preparation of the Fire Service Assessment Roll for the Fiscal Year commencing October 1, 2012.

(C) The rate of Fire Service Assessment is (1) ~~\$0.78~~ \$0.52 per thousand dollars of improvements, or fraction thereof, for each Tax Parcel as reflected in the Tax Roll (Tier 1), plus (2) ~~\$106~~ \$71 per Tax Parcel (Tier 2)."

SECTION 5. RATIFICATION AND CONFIRMATION OF ANNUAL ASSESSMENT RESOLUTION. Except as amended or modified herein, the Annual Assessment Resolution Resolution is hereby ratified and confirmed.

SECTION 6. DIRECTION. The Mayor and any member of the City Council, the City Manager, the City Attorney, the Clerk, the Fire Chief and such other officials, employees or agents of the City as may be designated by the City Manager are hereby directed, authorized and empowered, collectively or individually, to take all action and steps and to execute all instruments, documents, and contracts on behalf of the City that are necessary or desirable in connection with the prompt collection of the Fire Service Assessments based upon the modified and reduced rates provided for herein.

SECTION 7. EFFECTIVE DATE. This Supplement to the Annual Assessment Resolution shall take effect immediately upon its passage and adoption.

PASSED, ADOPTED AND APPROVED as of the _____ day of September 2012.

(SEAL)

CITY COUNCIL OF BROOKSVILLE,
FLORIDA

Attest:

By: _____
Joseph E. Johnston, III, Mayor

By: _____
Janice L. Peters, City Clerk

Approved as to form for the Reliance
of The City of Brooksville Only:

Thomas S. Hogan, Jr., City Attorney

VOTE OF CITY COUNCIL

Bernardini _____
Bradburn _____
Burnett _____
Hohn _____
Johnston _____

RESOLUTION NO. 2012-11

A RESOLUTION LEVYING AN AD VALOREM MILLAGE RATE FOR THE FISCAL YEAR 2012/13 FOR THE OPERATION OF THE VARIOUS DEPARTMENTS AND FUNDS OF THE CITY OF BROOKSVILLE, FLORIDA, AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Brooksville, Florida, has prepared budgets for the various Departments and Funds of said City; and,

WHEREAS, a millage rate of 6.6000 mils would be necessary to generate the projected revenue from ad valorem taxes; and

WHEREAS, Florida Statutes, Sections 129.03 and 200.065, require advertisement of public hearings on the proposed levy of said millage rate and adoption of the Budget Ordinance; and,

WHEREAS, said budget hearings and millage levy hearings have been advertised as required by law, and said hearings have been in accordance with said advertisements; and,

WHEREAS, the City Council of the City of Brooksville has approved the budgets, as prepared and submitted by the City Manager, and will, subsequent to the adoption of this Resolution, adopt said budgets by Ordinance.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, as follows:

1. That it has been determined, in accordance with the provisions and directions as particularly set forth in the Charter of said City, that the General Fund amount to be raised and to be required for the uses and purposes of operation of the City for the fiscal year beginning October 1, 2012, is \$6,436,266.

2. That the aggregate sum of \$2,491,915 of projected ad valorem revenue requires a levy of 6.5834 mils on each dollar of assessed valuation of real property located within the City limits according to the valuation that will appear on the assessment role for the year 2012 as equalized by the Equalization Board, and the above levy is hereby determined and declared to be the tax levy for the uses and purposes stated for the 2012/2013 fiscal year.

3. The 2012/2013 millage rate of 6.600 mils is above the rolled back rate of 6.5834 mils by .2521%. The rolled back rate is a calculation to adjust for the increase in assessed property values and new construction within the City in order to maintain the amount of property tax revenue of the previous year.

4. That the City Manager is hereby authorized and directed to submit a certified copy of this Resolution to the Property Appraiser of Hernando County, Florida, immediately following its adoption.

5. This Resolution shall take effect immediately upon the later of its adoption or 12:01 A.M., October 1, 2012.

PASSED AND ADOPTED THIS 26th day of September, A.D., 2012.

CITY OF BROOKSVILLE

BY: _____
JOSEPH E. JOHNSTON, III, MAYOR

ATTEST: _____
JANICE L. PETERS, CMC, CITY CLERK

APPROVED AS TO LEGAL FORM FOR THE RELIANCE
OF THE CITY OF BROOKSVILLE ONLY:

VOTE OF CITY COUNCIL

BERNARDINI _____
BRADBURN _____
BURNETT _____
HOHN _____
JOHNSTON _____

THOMAS S. HOGAN, JR., THE HOGAN LAW FIRM, LLC
CITY ATTORNEY

ORDINANCE NO. 832

AN ORDINANCE APPROPRIATING CERTAIN MONIES FOR THE GENERAL OPERATIONS OF THE CITY OF BROOKSVILLE, FLORIDA, FROM ITS SEVERAL FUNDS FOR THE TWELVE MONTH PERIOD BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, as follows:

I. **GENERAL APPROPRIATIONS FOR FISCAL YEAR 2012:** That the following sums are hereby estimated as revenues, expenditures and fund balances for the fiscal year beginning October 1, 2012 and ending September 30, 2013.

| | | |
|----|--|---------------------------|
| a) | <u>General Fund</u> | |
| | Fund Balance October 1 | \$357,538 |
| | Revenues | 6,526,093 |
| | TOTAL AVAILABLE FOR APPROPRIATION | <u>\$6,883,631</u> |
| | General Government | \$602,941 |
| | City Council | 86,714 |
| | Administration Department | 272,566 |
| | Technology Services | 94,000 |
| | Human Resource Department | 56,698 |
| | Business Development | 55,820 |
| | Community Redevelopment Department | 336,239 |
| | Finance Department | 307,934 |
| | Police Department | 2,090,638 |
| | Fire Department | 1,239,366 |
| | Parks & Recreation Department | 679,051 |
| | Cemetery | 118,261 |
| | Recreation | 85,903 |
| | Department of Public Works | 431,175 |
| | Street Lighting | 155,500 |
| | General Fund Reserves | 270,825 |
| | TOTAL GENERAL FUND | <u>\$6,883,631</u> |
| b) | <u>Special Revenue Funds</u> | |
| | Police Education Fund (104) | |
| | Fund Balance October 1 | \$18,997 |
| | Revenues | 4,000 |
| | TOTAL AVAILABLE FOR APPROPRIATION | <u>\$22,997</u> |
| | Expenditures | \$10,000 |
| | Reserves | 12,997 |
| | TOTAL APPROPRIATION | <u>\$22,997</u> |

| | |
|--|---------------------------|
| Local Option Gas Tax Fund (108) | |
| Fund Balance October 1 | \$23,698 |
| Revenues | 250,820 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$274,518</u> |
| Expenditures | \$250,820 |
| Reserves | 23,698 |
| TOTAL APPROPRIATION | <u>\$274,518</u> |
| Law Enfnt. Invest. Trust Fund (109) | |
| Fund Balance October 1 | \$89,794 |
| Revenues | 60,000 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$149,794</u> |
| Expenditures | \$111,000 |
| Reserves | 38,794 |
| TOTAL APPROPRIATION | <u>\$149,794</u> |
| Road Impact Fees Fund (110) | |
| Fund Balance October 1 | \$1,946,834 |
| Revenues | 11,000 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$1,957,834</u> |
| Expenditures | \$200,000 |
| Reserves | 1,757,834 |
| TOTAL APPROPRIATION | <u>\$1,957,834</u> |
| Law Enfnt. Impact Fees Fund (112) | |
| Fund Balance October 1 | \$5,967 |
| Revenues | 20 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$5,987</u> |
| Expenditures | \$0 |
| Reserves | 5,987 |
| TOTAL APPROPRIATION | <u>\$5,987</u> |
| Public Bldg. Impact Fees Fund (113) | |
| Fund Balance October 1 | \$262,543 |
| Revenues | 650 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$263,193</u> |
| Expenditures | \$197,700 |
| Reserves | 65,493 |
| TOTAL APPROPRIATION | <u>\$263,193</u> |
| Fire/EMS Impact Fees Fund (114) | |
| Fund Balance October 1 | \$47,798 |
| Revenues | 180 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$47,978</u> |
| Expenditures | \$6,000 |
| Reserves | 41,978 |
| TOTAL APPROPRIATION | <u>\$47,978</u> |

| | |
|--|-------------------------|
| Park Impact Fees Fund (115) | |
| Fund Balance October 1 | \$32,529 |
| Revenues | 190 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$32,719</u> |
| Expenditures | \$30,000 |
| Reserves | 2,719 |
| TOTAL APPROPRIATION | <u>\$32,719</u> |
| Law Enforcement Trust Fund (116) | |
| Fund Balance October 1 | \$14,252 |
| Revenues | 10,000 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$24,262</u> |
| Expenditures | \$5,500 |
| Reserves | 18,762 |
| TOTAL APPROPRIATION | <u>\$24,262</u> |
| Justice Assistance Grant (118) | |
| Fund Balance October 1 | \$0 |
| Revenues | 28,505 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$28,505</u> |
| Expenditures | \$28,505 |
| Reserves | 0 |
| TOTAL APPROPRIATION | <u>\$28,505</u> |
| Good Neighbor Trail Fund (120) | |
| Fund Balance October 1 | \$6,388 |
| Revenues | 476,960 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$483,348</u> |
| Expenditures | \$476,960 |
| Reserves | 6,388 |
| TOTAL APPROPRIATION | <u>\$483,348</u> |
| Fire Grants & Donations Fund (122) | |
| Fund Balance October 1 | \$12,752 |
| Revenues | 2,300 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$15,052</u> |
| Expenditures | \$1,650 |
| Reserves | 13,402 |
| TOTAL APPROPRIATION | <u>\$15,052</u> |
| Police Grants & Donations Fund (123) | |
| Fund Balance October 1 | \$17,238 |
| Revenues | 1,000 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$18,238</u> |
| Expenditures | \$13,500 |
| Reserves | 4,738 |
| TOTAL APPROPRIATION | <u>\$18,238</u> |

| | |
|--|---------------------------|
| Major Storm Readiness Fund (124) | |
| Fund Balance October 1 | \$85,110 |
| Revenues | 0 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$85,110</u> |
| Expenditures | \$13,000 |
| Reserves | 72,110 |
| TOTAL APPROPRIATION | <u>\$85,110</u> |
| Traffic Camera Fund (128) | |
| Fund Balance October 1 | \$39,235 |
| Revenues | 2,449,632 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$2,488,867</u> |
| Expenditures | \$2,179,981 |
| Reserves | 308,886 |
| TOTAL APPROPRIATION | <u>\$2,488,867</u> |
| First Tee Fund (129) | |
| Fund Balance October 1 | \$21,260 |
| Revenues | 15,500 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$36,760</u> |
| Expenditures | \$19,475 |
| Reserves | 17,285 |
| TOTAL APPROPRIATION | <u>\$36,760</u> |
| CDBG Community Revitalization (131) | |
| Fund Balance October 1 | \$0 |
| Revenues | 0 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$0</u> |
| Expenditures | \$0 |
| Reserves | 0 |
| TOTAL APPROPRIATION | <u>\$0</u> |
| Tree/Streetscaping (134) | |
| Fund Balance October 1 | \$78,454 |
| Revenues | 2,650 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$81,104</u> |
| Expenditures | \$25,000 |
| Reserves | 56,104 |
| TOTAL APPROPRIATION | <u>\$81,104</u> |
| The Enrichment Center (ThePMF) (139) | |
| Fund Balance October 1 | \$4,700 |
| Revenues | 10,300 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$15,000</u> |
| Expenditures | \$10,300 |
| Reserves | 4,700 |
| TOTAL APPROPRIATION | <u>\$15,000</u> |

| | |
|--|---------------------------|
| FDOT-Highway Landscaping Grant (140) | |
| Fund Balance October 1 | \$0 |
| Revenues | 30,000 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$30,000</u> |
| Expenditures | \$30,000 |
| Reserves | 0 |
| TOTAL APPROPRIATION | <u>\$30,000</u> |
| Special Fire Assessment Fund (143) | |
| Fund Balance October 1 | \$0 |
| Revenues | 1,619,366 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$1,619,366</u> |
| Expenditures | \$1,513,426 |
| Reserves | 105,940 |
| TOTAL APPROPRIATION | <u>\$1,619,366</u> |
| Brownfields Assessment Grant (144) | |
| Fund Balance October 1 | \$400,000 |
| Revenues | 0 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$400,000</u> |
| Expenditures | \$400,000 |
| Reserves | 0 |
| TOTAL APPROPRIATION | <u>\$400,000</u> |
| c) <u>Capital Projects Funds</u> | |
| McKethan Park (302) | |
| Fund Balance October 1 | \$42,816 |
| Revenues | 2,500 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$45,316</u> |
| Expenditures | \$30,000 |
| Reserves | 15,316 |
| TOTAL APPROPRIATION | <u>\$45,316</u> |
| Multi Year Capital Project Accumulation Fund (308) | |
| Fund Balance October 1 | \$439,483 |
| Revenues | 100,000 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$539,483</u> |
| Expenditures | \$430,515 |
| Reserves | 108,968 |
| TOTAL APPROPRIATION | <u>\$539,483</u> |
| Capital Improvement Revenue Fund (309) | |
| Fund Balance October 1 | \$37,204 |
| Revenues | 32,500 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$69,704</u> |
| Expenditures | \$55,939 |
| Reserves | 13,765 |
| TOTAL APPROPRIATION | <u>\$69,704</u> |

| | |
|---|-------------------------------|
| Bond & Interest Sinking Fund (311) (For 2011 Capt.Impr.Note | |
| Fund Balance October 1 | \$0 |
| Revenues | 303,780 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$303,780</u> |
| Expenditures | \$303,780 |
| Reserves | 0 |
| TOTAL APPROPRIATION | <u>\$303,780</u> |
| 2011 Capital Improvement Loan Fund (312) (Capt. Proj.Fund | |
| Fund Balance October 1 | \$138,730 |
| Revenues | 0 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$138,730</u> |
| Expenditures | \$133,056 |
| Reserves | 5,674 |
| TOTAL APPROPRIATION | <u>\$138,730</u> |
| Bond Settlement Fund (313) (Capital Projects) | |
| Fund Balance October 1 | \$957,880 |
| Revenues | 0 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$957,880</u> |
| Expenditures | \$895,846 |
| Reserves | 62,034 |
| TOTAL APPROPRIATION | <u>\$957,880</u> |
| Bond & Interest Sinking Debt Service Fund (201) (For USDA Revenue Bonds) | |
| Fund Balance October 1 | \$25,182 |
| Revenues | 12,535 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$37,717</u> |
| Expenditures | \$12,435 |
| Reserves | 25,282 |
| TOTAL APPROPRIATION | <u>\$37,717</u> |
| Bond & Interest Sinking Debt Service Fund (202) (For 2011 Series Revenue Note) | |
| Fund Balance October 1 | \$75,952 |
| Revenues | 303,780 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$379,732</u> |
| Expenditures | \$303,780 |
| Reserves | 75,952 |
| TOTAL APPROPRIATION | <u>\$379,732</u> |
| d) | <u>Proprietary Fund Funds</u> |
| Public Works - Water & Wastewater (ALL) | |
| Fund Balance October 1 | \$3,605,700 |
| Revenues | 3,814,958 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$7,420,658</u> |
| Expenditures | \$4,639,023 |
| Reserves | 2,781,635 |
| TOTAL APPROPRIATION | <u>\$7,420,658</u> |

| | |
|---|---------------------------|
| Public Works - Solid Waste Collection (403) | |
| Fund Balance October 1 | \$440,124 |
| Revenues | 1,369,584 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$1,809,708</u> |
| Expenditures | \$1,509,455 |
| Reserves | 300,253 |
| TOTAL APPROPRIATION | <u>\$1,809,708</u> |
| Public Works - Vehicle Maint. Internal Service Fund (501) | |
| Fund Balance October 1 | \$6,945 |
| Revenues | 102,533 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$109,478</u> |
| Expenditures | \$102,533 |
| Reserves | 6,945 |
| TOTAL APPROPRIATION | <u>\$109,478</u> |
| Vehicle Replacement Internal Service Fund (502) | |
| Fund Balance October 1 | \$1,470,338 |
| Revenues | 197,970 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$1,668,308</u> |
| Expenditures | \$250,658 |
| Reserves | 1,417,650 |
| TOTAL APPROPRIATION | <u>\$1,668,308</u> |
| Equipment Replacement Internal Service Fund (503) | |
| Fund Balance October 1 | \$15,429 |
| Revenues | 20 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$15,449</u> |
| Expenditures | \$12,935 |
| Reserves | 2,514 |
| TOTAL APPROPRIATION | <u>\$15,449</u> |
| e) <u>Trust and Agency Funds</u> | |
| Butterweck Bond Fund (603) | |
| Fund Balance October 1 | \$2,213 |
| Revenues | 6 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$2,219</u> |
| Expenditures | \$0 |
| Reserves | 2,219 |
| TOTAL APPROPRIATION | <u>\$2,219</u> |
| Special Cemetery Perpetual Care Fund (605) | |
| Fund Balance October 1 | \$354,568 |
| Revenues | 10,850 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$365,418</u> |
| Expenditures | \$0 |
| Reserves | 365,418 |
| TOTAL APPROPRIATION | <u>\$365,418</u> |

| | |
|--|---------------------------|
| Firefighters' Retirement Fund (607) | |
| Fund Balance October 1 | \$4,618,410 |
| Revenues | 769,878 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$5,388,288</u> |
| Expenditures | \$395,000 |
| Reserves | 4,993,288 |
| TOTAL APPROPRIATION | <u>\$5,388,288</u> |
| HRA Funding Account (609) | |
| Fund Balance October 1 | \$15,978 |
| Revenues | 31,682 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$47,660</u> |
| Expenditures | \$30,000 |
| Reserves | 17,660 |
| TOTAL APPROPRIATION | <u>\$47,660</u> |
| Donor Memorial Wall Fund (612) | |
| Fund Balance October 1 | \$7,344 |
| Revenues | 0 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$7,344</u> |
| Expenditures | \$7,344 |
| Reserves | 0 |
| TOTAL APPROPRIATION | <u>\$7,344</u> |
| Policemen's Retirement Fund (613) | |
| Fund Balance October 1 | \$3,433,782 |
| Revenues | 478,876 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$3,912,658</u> |
| Expenditures | \$54,000 |
| Reserves | 3,858,658 |
| TOTAL APPROPRIATION | <u>\$3,912,658</u> |
| Community redevelopment Agency (615) | |
| Fund Balance October 1 | \$460,988 |
| Revenues | 80,148 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>\$541,786</u> |
| Expenditures | \$176,825 |
| Reserves | 364,961 |
| TOTAL APPROPRIATION | <u>\$541,786</u> |

II. TRANSFERS: Any sum, or sums, appropriated within the various departments and funds of the City of Brooksville, if not required for such purpose may be applied to the expense of the Department to which said sums are appropriated or the fund from which it was appropriated.

III. EXPENDITURES: Expenditures authorized under this Ordinance shall be processed with the approval of the City Manager or designee. Payments made shall be by electronic transfer or by check drawn by the Director of Finance and signed by the City Manager or City Clerk and the Mayor or Vice Mayor.

IV. BUDGET OVER-EXPENDITURES: Under no circumstances may a Departmental Appropriation be over-expended without the consent and approval of the City Council. Consent and approval of the City Council may be given during duly called and constituted sessions of said Council identifying said budget amendments or adjustments.

V. ENCUMBRANCES UNDER CONTRACT: That valid commitments for goods and services which remain uncompleted as of September 30, 2012, shall not lapse, but shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2012, and ending September 30, 2013.

VI. ENCUMBRANCES NOT UNDER CONTRACT: That City Council approved funds as of September 30, 2012, shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2012, and ending September 30, 2013.

VII. EFFECTIVE DATE: This Ordinance shall become effective immediately upon the later of its adoption or 12:01 A.M., October 1, 2012 as required by the Code of the City of Brooksville, Florida and applicable State Law.

VIII. REPEALER: All Ordinances, or parts of Ordinances, in conflict herewith are hereby expressly repealed.

CITY OF BROOKSVILLE

Attest: _____ By: _____
Janice L. Peters, CMC, City Clerk Joseph E. Johnston, III, Mayor

PASSED on First Reading September 12, 2012
NOTICE Published on September 16, 2012
PASSED on Second & Final Reading _____

APPROVED AS TO FORM FOR THE RELIANCE
OF THE CITY OF BROOKSVILLE ONLY:

VOTE OF COUNCIL:

Bernardini _____
Bradburn _____
Burnett _____
Hohn _____
Johnston _____

Thomas S. Hogan, The Hogan Law Firm, LLC
City Attorney

**CITY OF BROOKSVILLE
COMMUNITY REDEVELOPMENT AGENCY (CRA)
201 Howell Avenue
Brooksville, FL 34601**

AGENDA

September 26, 2012

6:30 P.M.

A. CALL TO ORDER

B. REGULAR AGENDA

1. **Resolution No. CRA 2012-11 Community Redevelopment Agency Budget.**
Ratification of CRA Budget.

| | |
|-----------------|---|
| Presentation: | Director of Community Development |
| Recommendation: | Approval of Resolution upon roll call vote |
| Attachments: | Memo from Director of Community Development dated 09/26/12; Proposed Resolution |

C. ADJOURNMENT

Meeting agendas and supporting documentation are available from the City Clerk's office, and online at 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 352/540-3853.



**AGENDA ITEM
MEMORANDUM**

TO: COMMUNITY REDEVELOPMENT AGENCY MEMBERS
VIA: T. JENNENE NORMAN-VACHA
CITY MANAGER
FROM: BILL GEIGER, CRA EXECUTIVE DIRECTOR *BJ*
SUBJECT: RESOLUTION TO ADOPT CRA BUDGET FOR FY 2012-2013
DATE: SEPTEMBER 26, 2012

GENERAL SUMMARY: Attached is Resolution No. CRA 2012-11, providing for the adoption of the FY2012-13 budget for the City of Brooksville Community Redevelopment Agency (CRA). The Brooksville City Council is adopting its budget on September 26, 2012, which includes the CRA budget. Florida Statutes require that the CRA formally adopt its budget by resolution.

SB **BUDGET IMPACT:** Action establishes the CRA budget for 2012-2013 fiscal year.

LEGAL NOTE: Adoption of the CRA budget is a matter of Statutory and fiscal policy.

STAFF RECOMMENDATION: Approve Resolution No. CRA 2012-11.

ATTACHMENTS: Resolution No. CRA 2012-11

RESOLUTION NO. 2012-11

A RESOLUTION ADOPTING THE ANNUAL BUDGET FOR THE CITY OF BROOKSVILLE COMMUNITY REDEVELOPMENT AGENCY FOR THE 2012-2013 FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Community Redevelopment Agency (CRA) of the City of Brooksville, Florida (the "CRA") was created pursuant to Part III, Chapter 163, Florida Statutes; and

WHEREAS, the Community Redevelopment Agency is a dependent special district under Chapter 189, Florida Statutes (2006), known as the Uniform Special District Accountability Act (the "Special District Act"); and

WHEREAS, the Special District Act requires all special districts, including dependent special districts such as the Community Redevelopment Agency, to adopt a budget for each fiscal year by resolution;

WHEREAS, the Community Redevelopment Agency of the City of Brooksville desires to comply with the requirements of the Act and takes this action in order to do so;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF BROOKSVILLE COMMUNITY REDEVELOPMENT AGENCY, BROOKSVILLE, FLORIDA, AS FOLLOWS:

SECTION 1. Authority.

The City of Brooksville Community Redevelopment Agency has the authority to adopt this Resolution pursuant to the State of Florida Special District Act.

SECTION 2. Adoption of Budget.

The governing body of the City of Brooksville Community Redevelopment Agency does hereby approve and adopt a budget attached hereto as Exhibit "A" for the Community Redevelopment Agency for Fiscal Year 2012/13; Beginning October 1, 2012 and ending September 30, 2013.

SECTION 3. Severability.

If any section, subsection, sentence, clause, phrase or portion of this Resolution is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portion hereto.

SECTION 4. Effective Date.

This Resolution shall become effective immediately upon passage and adoption, and the budget adopted and approved by this resolution shall be effective as of October 1, 2012.

PASSED AND ADOPTED this 26th day of September, 2012.

CITY OF BROOKSVILLE
Community Redevelopment Agency

BY _____
Joseph E. Johnston III, Chair

ATTEST: _____
Janice L. Peters, CMC, City Clerk

APPROVED AS TO FORM FOR THE
RELIANCE OF THE CRA ONLY

VOTE OF BOARD

Bernardini _____
Bradburn _____
Burnett _____
Hohn _____
Johnston _____

Thomas S. Hogan, Jr., The Hogan Law Firm
CRA Attorney

EXHIBIT A

Fund 615 COMMUNITY REDEVELOPMENT AGENCY

Description: Brooksville Community Redevelopment Agency

Revenue Source: Tax Incremental Financing (TIF) from Hernando County and City of Brooksville

Expenditures: Contractual Services to City of Brooksville for management and planning services; Façade Grant Program and advertising; Streetscape capital project; Special District Fees and FRA Conference.

| | Actual 08/09 | Actual 09/10 | Actual 10/11 | Budgeted 11/12 | Requested 12/13 | |
|---------------------------|------------------|------------------|------------------|-------------------|--------------------|-----|
| INCOME | | | | | | |
| Contributions | 191,927 | 0 | 0 | 0 | 0 | |
| TIF Funds | 129,211 | 104,461 | 90,630 | 84,649 | 80,148 | |
| Interest | 2,662 | 1,431 | 1,145 | 1,200 | 650 | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 44,859 | 339,866 | 412,395 | 450,697 | 460,988 | |
| Total Income | \$368,659 | \$445,758 | \$504,170 | \$536,546 | \$541,786 | |
| EXPENDITURES | | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 28,793 | 33,363 | 30,258 | 129,025 | 116,825 | (1) |
| Capital Expenditures | 0 | 0 | 18,057 | 350,000 | 60,000 | (2) |
| Reserves | 339,866 | 412,395 | 455,855 | 57,521 | 364,961 | (3) |
| Total Expenditures | \$368,659 | \$445,758 | \$504,170 | \$536,546 | \$541,786 | |

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

- (1) Commercial exterior improvement grants & Downtown Beautiful Program \$80,000, Cultural Program \$3,000, dues & books \$475, \$27,950 to City, CRA Webpage \$2,000, other current charges & operating supplies \$400 and Business Recruitment & Retention Incentive Program \$3,000.
 (2) Recreation Master Plan \$20,000, Downtown Gateway Improvements & Wayfindings signage \$40,000.
 (3) Reserves will be allocated to active project plans within a three year time frame.