

**CITY OF BROOKSVILLE**

*201 Howell Avenue  
Brooksville, Florida 34601-2041  
(352) 540-3810*

*Richard E. Lewis  
Vice Mayor*

*Frankie Burnett  
Council Member*



*Joe Bernardini  
Council Member*

*Joseph E. Johnston, III  
Council Member*

*Lara Bradburn  
Mayor*

**COUNCIL AGENDA  
BUDGET WORKSHOP**

**August 24, 2010**

**6:30 P.M.**

**CITY COUNCIL CHAMBERS - 201 HOWELL AVE.**

*Thomas S. Hogan, Jr.  
City Attorney*

*T. Jennene Norman-Vacha  
City Manager*

*Janice L. Peters  
City Clerk*

**CITY OF BROOKSVILLE  
BUDGET WORKSHOP  
201 Howell Avenue  
Brooksville, FL 34601**

**AGENDA**

August 24, 2010

6:30 P.M.

**A. CALL TO ORDER**

**B. FY2010/11 BUDGET REVIEW**

Review and discussion of Budget for FY2010/11.

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

Attachment: Budget

**C. ADJOURNMENT**

***Below is a listing of changes that have been adjusted within the proposed budget documents, since previously issued:***

1. All Funds - lowered medical insurance rates for employees within all City funds by \$59,261. This reflects returning the rates to current /renewal levels as negotiated by the City Manager with Blue Cross Blue Shield to remain constant/without increase.
2. All Funds – lowered dental insurance rates for employees within all City funds by \$3,435. This reflects a 10% decrease in rates (inclusive of employee dependent charges for premiums) as City Manager has negotiated Florida Combined Life/Blue Cross Blue Shield.
3. All Funds - increased allocations for employees within all City funds by \$11,067 for the addition of long term disability insurance coverage as previously discussed with City Council (both FY 2009-10 and 2010-11).
4. All Funds - lowered transfers to Internal Services (Fleet Maintenance) from all other departments from \$123,669 to \$122,653 to reflect savings realized for employee medical/dental/long-term disability coverage.
5. Fund 001 - changed General Fund millage rate to 5.8690 with corresponding revenues.
6. Fund 001 – corrected/added the titles/positions within Finance to reflect reclassification of Administrative Specialist I to Administration Specialist III and Administrative Assistant II to Accounts Payable/Payroll Specialist as previously reported to Council.
7. Fund 109 - added to footnote for better description of the project to include lighting, security and landscaping.
8. Fund 302 – increased revenues in the amount of \$20,000 from Hernando County Tourist Development grant/award and \$20,000 in capital expenses for fencing, dugout upgrades and press box.

9. Fund 308 - increased the cost of backhoe from \$55,247 to \$62,494 a difference of \$7,247. Also added \$110,966 to revenue from FDOT/Hernando County LAP Grant therefore increasing the expenses to \$143,000 (inclusive of City match monies of \$33,000 available in this fund) for the resurfacing of the Tom Varn Park walking trail.
10. Fund 401 – corrected error in Water and Wastewater wages due to miscalculation.
11. Fund 401 – changed titles/positions of Inspector Technician / CAD to Project Coordinator and one Crew Leader position to Equipment Operator II due to reclassification of positions.
12. Fund 403 - changed division title from Solid Waste to Sanitation as previously discussed.
13. Fund 403 - increased Sanitation revenues for increase due to application of 2010 CPI as discussed with City Council.
14. Fund 403 – corrected error in Sanitation wages due to miscalculation.
15. Fund 409 - correction of ARRA Grant proceeds for grant/loan monies.
16. Fund 501 – completed/corrected the vehicle replacement schedule to include the total City schedule for all vehicles within the Vehicle Replacement Fund. Added summary for the fund.
17. Fund 615 - changed TIF revenues for CRA funding based on millage rate of 5.8690.

Budget Workshop  
August 24, 2010





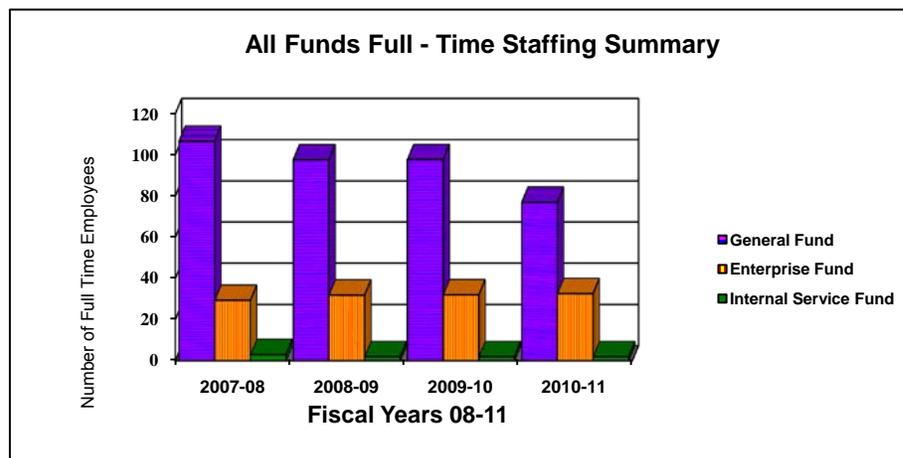
**FISCAL YEAR 2010/2011  
BUDGET WORKSHOP  
AUGUST 24, 2010**

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## ALL FUNDS FULL-TIME STAFFING SUMMARY

	2007-08	2008-09	2009-10	2010-11	% OF TOTAL
<b>GENERAL FUND</b>					
City Council	5.0	5.0	5.0	5.0	3.80%
City Manager's Office	6.0	6.0	6.0	6.0	4.56%
Technology Services	2.0	0.0	0.0	0.0	0.00%
Human Resources	2.0	1.5	1.5	1.0	0.76%
Development	6.0	5.0	5.0	5.0	3.80%
Finance	9.0	6.9	6.9	5.9	4.49%
Police	31.0	27.0	28.0	28.0	21.29%
Fire	18.0	19.0	19.0	0.0	0.00%
Parks & Facilities	5.0	9.5	9.5	9.5	7.22%
Cemetery	2.0	2.0	2.0	2.0	1.52%
Recreation Center	2.0	2.9	2.50	2.50	1.90%
Quarry Golf Course	3.6	4.5	4.5	4.5	3.42%
Building and Grounds	6.0	0.0	0.0	0.0	0.00%
Streets & Drainage Maintenance	9.0	8.3	7.75	7.50	5.70%
<b>Total General Fund</b>	<b>106.6</b>	<b>97.57</b>	<b>97.65</b>	<b>76.90</b>	<b>58.48%</b>
<b>ENTERPRISE FUNDS</b>					
Water & Wastewater Fund	22.3	23.325	23.325	23.91	18.18%
Solid Waste Collection Fund	7.0	8.525	8.650	8.69	6.61%
<b>Total Enterprise Funds</b>	<b>29.3</b>	<b>31.850</b>	<b>31.975</b>	<b>32.60</b>	<b>24.79%</b>
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Maintenance Fund	3.0	2.0	2.0	2.0	1.52%
<b>SPECIAL REVENUE FUNDS</b>					
<b>Total Special Revenue Funds</b>	<b>0.0</b>	<b>0.0</b>	<b>0.5</b>	<b>0.0</b>	<b>0.00%</b>
<b>TRUST &amp; AGENCY FUNDS</b>					
<b>Total Trust &amp; Agency Funds</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>20.0</b>	<b>15.21%</b>
<b>TOTAL FULL-TIME STAFF</b>	<b>138.9</b>	<b>131.42</b>	<b>132.13</b>	<b>131.500</b>	<b>100.0%</b>



## SCHEDULE OF DEBT SERVICE

Fund/Division	Amount Issued	Principal Balance at 9 30 10	Maturity Date	Interest Rate	Due FY 2011	Due FY 2012	Due FY 2013	Due FY 2014	Due FY 2015
1 General Fund/Promissary Note	\$ 633,659	\$ 492,927	05/10/2021	4.23%	\$ 57,269	\$ 57,269	\$ 57,269	\$ 57,269	\$ 57,269
2 General Fund/Promissary Note *	\$ 573,968	\$ 82,979	07/21/2011	3.94%	\$ 86,248	\$ -	\$ -	\$ -	\$ -
3 Capital Improvement Rev. Fund/USDA Loan**	\$ 258,800	\$ 208,000	09/01/2036	4.125%	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total General Fund	\$ 1,466,427	\$ 783,906			\$ 173,517	\$ 87,269	\$ 87,269	\$ 87,269	\$ 87,269
4 Water & Wastewater	\$ 4,630,000	\$ 3,978,000	09/01/2039	3.25%	\$ 213,285	\$ 214,555	\$ 214,695	\$ 213,738	\$ 213,714
5 Water & Wastewater	\$ 2,050,000	\$ 1,762,000	09/01/2039	3.25%	\$ 94,265	\$ 95,063	\$ 94,795	\$ 94,495	\$ 95,162
6 Water & Wastewater (Callable October 1, 2012)	\$ 6,610,000	\$ 4,205,000	10/01/2018	4.34%	\$ 575,764	\$ 574,364	\$ 571,514	\$ 572,814	\$ 572,814
7 Water & Wastewater ***	\$ 1,558,656	\$ 1,291,517	08/15/2018	3.49%	\$ 185,723	\$ 185,723	\$ 185,723	\$ 185,723	\$ 185,723
8 Water & Wastewater (no debt incurred yet; construction in progress) ****	\$ 1,065,095		06 01 2031	2.43%	\$ 67,556	\$ 67,556	\$ 67,556	\$ 67,556	\$ 67,556
Total Water & Wastewater	\$ 15,913,751	\$ 11,236,517			\$ 1,136,593	\$ 1,137,261	\$ 1,134,283	\$ 1,134,326	\$ 1,134,969
TOTAL	\$ 17,380,178	\$ 12,020,423			\$ 1,310,110	\$ 1,224,530	\$ 1,221,552	\$ 1,221,595	\$ 1,222,238

<u>Legend</u>	<u>Debt Type</u>	<u>Bond Or Note Holder</u>	<u>Issued Fiscal Year</u>
1 Fire Truck (Ladder)	Note Payable	SunTrust	FY2006
2 City Hall Refinance & Park Bldg	Note Payable	SunTrust	FY2003
3 2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA	FY2006
4 Treatment Plant Construction	1999A Bonds	USDA	FY 2000
5 Line Interconnection Construction	1999B Bonds	USDA	FY 2000
6 Refinancing 1988A & 1992	2002 Bonds	Bondholders	FY 2002
7 Hancock Water & Sewer Note Series 2008 \$1,558,655.50	Note Payable	Hancock Bank	FY 2008
8 SRF Loan through American Recovery & Reinvestment Act (ARRA)	2010 Loan	State Revolving Ln.	FY2011

\* City refinanced New City Hall Loan (\$480,986) and added \$92,982 for Park Office and cost of issuing Loan. Promissory Note is held by SunTrust. This loan will be paid off on 7/1/2011.

\*\* USDA Loan for Generators and storm shutters for City Hall. This was an USDA loan/grant. An additional \$15,000 in principal for earlier payoff is estimated annually. Mobile Home License revenues are collateral.

\*\*\* Hancock Bank Water & Sewer Note Series 2008; 10 year note that refinanced the \$2.25 SunTrust Line of Credit that was issued for S..R. 50 West Water & Wastewater Improvements

\*\*\*\* City has been awarded \$1,370,200 ARRA Forgiveness Grant and SRF Loan of \$1,039,627 SRF Loan plus capitalized interest of \$25,468 for Sewer Rehabilitation Program. Loan is for 20 years at 2.43%.

## CITY OF BROOKSVILLE

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Current Year Gross Taxable Value	223,608,049	236,798,225	252,221,165	275,057,175	279,807,297	355,254,847	486,674,322	543,050,744	568,653,310	469,710,996	414,775,643
Prior Year Final Gross Taxable Value	224,602,537	225,960,862	239,021,702	253,713,238	274,404,384	287,393,489	351,157,823	482,065,315	545,843,654	568,431,915	472,475,278
Roll Back Rate	8.0355	7.6339	7.5941	7.5738	7.8700	6.4197	5.5408	6.9484	6.5830	7.4380	7.0202
Proposed Millage Rate	8.0000	8.0000	8.0000	8.0000	7.8700	7.5000	7.5000	6.3230	6.0690	6.0690	5.8690
Difference between Rates	0.0355	-0.3661	-0.4059	-0.4262	0.0000	-1.0803	-1.9592	0.6254	0.5140	1.3690	1.1512
Ad Valorem Revenue at Roll-back Rate	1,815,709	1,799,627	1,799,627	1,915,393	2,202,083	2,280,630	2,696,565	3,773,334	3,743,445	3,493,710	2,911,808
Ad Valorem Revenue at proposed rate	1,807,687	1,791,654	1,791,654	2,017,769	2,202,083	2,664,411	3,650,057	3,433,710	3,451,157	2,850,676	2,434,318
Difference in Ad Valorem Revenue	-8,022	-7,973	-7,973	102,376	0	383,781	953,492	-339,624	-292,288	-643,034	-477,490
Value of a Mill (1.0000)	225,961	235,741	235,741	252,897	279,807	355,255	486,674	543,051	568,653	469,711	414,776
Value of tenth of Mill (0.1000)	22,596	23,574	23,574	25,290	27,981	35,525	48,667	54,305	56,865	46,971	41,478
Value of hundredth of Mill (0.0100)	2,260	2,357	2,357	2,529	2,798	3,553	4,867	5,431	5,687	4,697	4,148

**Millage Rate Matrix:**

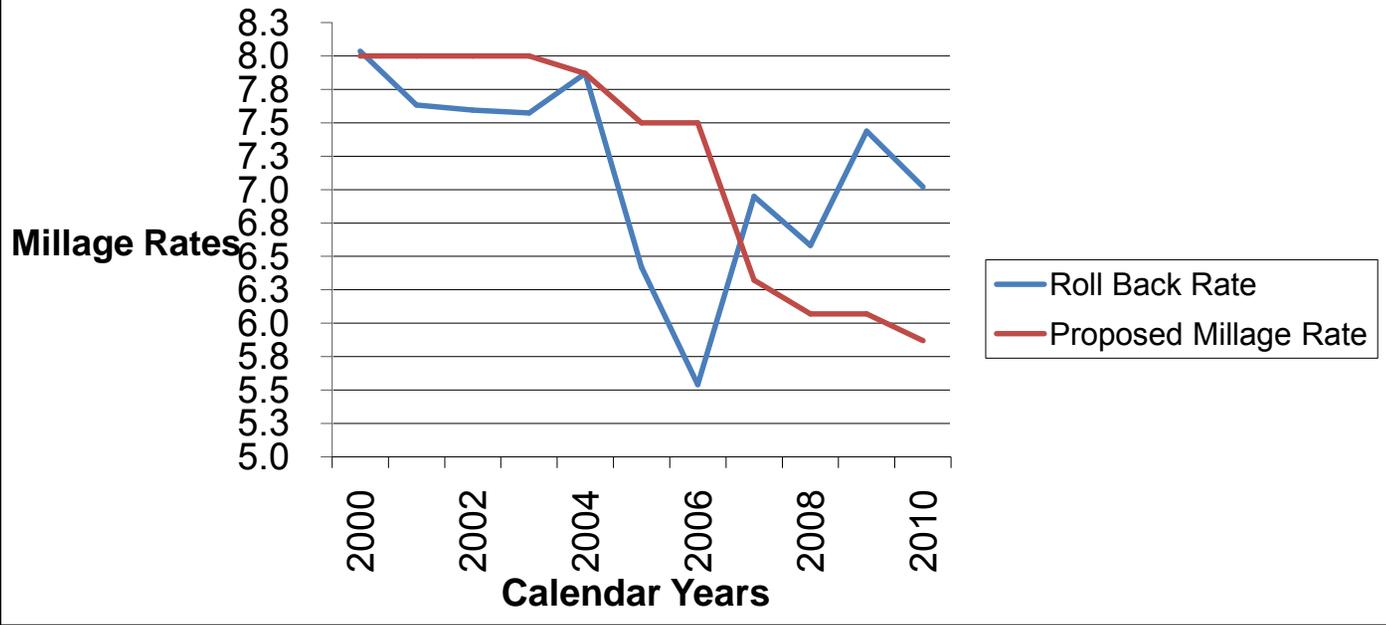
Current Year Taxable Value for budgeting purposes: 414,775,643.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back	Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	4,147,756	1,235,948	7.5000	3,110,817	199,009
9.9000	4,106,279	1,194,471	7.4380	3,085,101	173,293
9.8000	4,064,801	1,152,993	7.4000	3,069,340	157,532
9.7000	4,023,324	1,111,516	7.3000	3,027,862	116,054
9.6000	3,981,846	1,070,038	7.2000	2,986,385	74,577
9.5000	3,940,369	1,028,561	7.0202	2,911,808	0
9.4000	3,898,891	987,083	7.0000	2,903,430	-8,378
9.3000	3,857,413	945,605	6.9000	2,861,952	-49,856
9.2000	3,815,936	904,128	6.8000	2,820,474	-91,334
9.1000	3,774,458	862,650	6.7000	2,778,997	-132,811
9.0000	3,732,981	821,173	6.6000	2,737,519	-174,289
8.9000	3,691,503	779,695	6.5830	2,730,468	-181,340
8.8000	3,650,026	738,218	6.5000	2,696,042	-215,766
8.7000	3,608,548	696,740	6.4000	2,654,564	-257,244
8.6000	3,567,071	655,263	6.3230	2,622,626	-289,182
8.5000	3,525,593	613,785	6.3000	2,613,087	-298,721
8.4000	3,484,115	572,307	6.2000	2,571,609	-340,199
8.2000	3,401,160	489,352	6.1000	2,530,131	-381,677
8.1000	3,359,683	447,875	6.0690	2,517,273	-394,535
8.0000	3,318,205	406,397	5.9690	2,475,796	-436,012
7.9000	3,276,728	364,920	5.8690	2,434,318	-477,490
7.8000	3,235,250	323,442	5.7690	2,392,841	-518,967
7.7000	3,193,772	281,964	5.6000	2,322,744	-589,064
7.6000	3,152,295	240,487	5.5000	2,281,266	-630,542
			5.1921	2,153,557	-758,251

ROLLED-BACK RATE

10/11 millage Rate

### Millage Trends For Calendar Years 2000 - 2010



## GENERAL FUND REVENUE DETAIL Budgeted 10/11

Revenue Detail		06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	10/11 Requested
001-000-311-40000	Ad Valorem Taxes	\$3,303,123	\$3,034,014	\$2,746,645	\$2,608,142	\$2,097,203
001-000-311-40001	Delinq't Ad Valorem	\$196,501	\$272,308	\$381,925	\$100,000	\$215,400
	<b>Total Ad Valorem Taxes</b>	<b>\$3,499,624</b>	<b>\$3,306,322</b>	<b>\$3,128,570</b>	<b>\$2,708,142</b>	<b>\$2,312,603</b>
001-000-314-41100	Electricity Public Service Taxes	\$564,326	\$605,699	\$672,993	\$693,000	\$750,000
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$30,594	\$34,430	\$28,904	\$33,400	\$34,000
	<b>Total Public Services Taxes</b>	<b>\$594,920</b>	<b>\$640,129</b>	<b>\$701,897</b>	<b>\$726,400</b>	<b>\$784,000</b>
001-000-323-40301	Progress Energy Franch Fees	\$574,367	\$594,958	\$706,233	\$704,000	\$750,000
001-000-323-40400	Peoples Gas Franchise Fees	\$19,530	\$5,553	\$4,588	\$5,000	\$6,000
001-000-323-40200	Comm Service Tax	\$500,409	\$524,381	\$495,665	\$484,854	\$412,494
	<b>Total Franchise Fees</b>	<b>\$1,094,306</b>	<b>\$1,124,892</b>	<b>\$1,206,486</b>	<b>\$1,193,854</b>	<b>\$1,168,494</b>
001-000-316-42100	Local Business Tax	\$48,927	\$15,496	\$0	\$0	\$0
001-000-329-42101	Peddler, Solicitor, Permits	\$1,312	\$820	\$45	\$1,000	\$0
001-000-329-42102	Tree Removal Permit	\$420	\$308	\$0	\$0	\$0
001-000-329-42104	Monument Permits-Cemetery	\$0	\$0	\$0	\$0	\$0
001-000-322-42200	Building Permits	\$183,685	\$128,932	\$123,831	\$185,000	\$125,000
001-000-329-42900	Other Licenses, Fees, and Permits	\$69,186	\$37,402	\$27,425	\$35,000	\$20,000
	<b>Total Licenses and Permits</b>	<b>\$303,530</b>	<b>\$182,958</b>	<b>\$151,301</b>	<b>\$221,000</b>	<b>\$145,000</b>
001-000-335-45120	State Rev Shared Proceeds	\$408,677	\$404,209	\$399,882	\$372,486	\$381,464
001-000-335-45140	Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0
001-000-335-45150	Alcoholic Beverage Licenses	\$6,098	\$7,120	\$1,879	\$6,000	\$8,000
001-000-335-45180	Local Govt Half Cent Sales Tax	\$403,998	\$361,789	\$326,568	\$305,943	\$332,682
	<b>Total State Shared Revenue</b>	<b>\$818,773</b>	<b>\$773,118</b>	<b>\$728,329</b>	<b>\$684,429</b>	<b>\$722,146</b>
001-000-335-45520	Firefighters Suppl Comp	\$6,765	\$1,200	\$1,200	\$7,000	\$2,000
001-000-341-48180	County Occupational License	\$2,185	\$0	\$0	\$0	\$0
	<b>Total Local Intergovernmental</b>	<b>\$8,950</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$7,000</b>	<b>\$2,000</b>
001-000-331-43200	Federal Grants: Public Safety	\$0	\$2,707	\$3,958	\$40,916	\$45,466
001-000-331-43500	Federal Grants: Economic Environment	\$19,432	\$0	\$0	\$0	\$0
001-000-331-43706	Federal Grants: Other	\$0	\$176,640	\$30,790	\$0	\$0
001-000-334-44500	State Grants: Economic Environment	\$0	\$0	\$0	\$0	\$0
001-000-334-44700	State Grants: Culture/Recreation	\$0	\$5,500	\$0	\$0	\$0
001-000-334-47000	Grants From Other Local Units	\$4,004	\$4,855	\$0	\$0	\$0
001-000-339-48000	Brooksville Housing Authority-in lieu of taxes	\$0	\$0	\$6,289	\$5,000	\$5,000
	<b>Total Intergovernmental Revenue</b>	<b>\$23,436</b>	<b>\$189,702</b>	<b>\$41,037</b>	<b>\$45,916</b>	<b>\$50,466</b>
001-000-341-48190	Election Qualification Fees	\$0	\$972	\$0	\$0	\$0
001-000-342-48240	Accident Reports	\$763	\$876	\$1,130	\$1,375	\$800
001-000-342-48242	Hydrant Fees	\$7,860	\$7,140	\$7,940	\$7,900	\$7,900
001-000-342-48290	BERT Reimbursement	\$5,959	\$0	\$0	\$0	\$0
001-000-343-48690	Cremation Vault	\$0	\$0	\$0	\$0	\$0
001-000-343-48690	Fire Misc. Revenue	\$0	\$0	\$0	\$0	\$0
001-000-343-48691	Cemetery Transfer Fee	\$50	\$0	\$150	\$0	\$0
001-000-343-48692	Cemetery Staking Plots	\$700	\$850	\$1,250	\$1,000	\$700
001-000-343-48694	Cemetery Donor Memorial Fees	\$0	\$0	\$1,850	\$0	\$0
001-000-343-48693	Cemetery Monument Sales	\$0	\$0	\$0	\$0	\$0
001-000-347-48723	Facility Rental Fee	\$14,538	\$11,345	\$11,028	\$14,500	\$15,000
001-000-347-48725	Instructional Fees - JBCC	\$2,594	\$3,836	\$1,382	\$1,400	\$2,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$1,519	\$91	\$237	\$200	\$0
001-000-347-48728	Concession Stand Proceeds	\$37	\$97	\$0	\$0	\$0
001-000-347-48729	Membership - QGC	\$28,969	\$23,968	\$20,472	\$23,000	\$20,000
001-000-347-48730	Green Fee - QGC	\$70,173	\$74,120	\$70,905	\$71,000	\$63,000
001-000-347-48731	Driving Range Fees - QGC	\$16,716	\$16,875	\$15,863	\$17,500	\$14,000
001-000-347-48732	Cart Rentals - QGC	\$762	\$966	\$1,145	\$900	\$900
001-000-347-48733	Refreshment Sales - QGC	\$5,019	\$3,590	\$3,777	\$4,000	\$3,500
001-000-347-48734	Golf Supplies & Wear Sales - QGC	\$6,968	\$6,141	\$6,176	\$8,000	\$5,000
001-000-347-48737	League Fees Softball	\$10,100	\$21,056	\$36,300	\$23,600	\$30,000
001-000-347-48738	Practice Lessons Softball	\$720	\$1,005	\$1,440	\$1,200	\$1,400
001-000-347-48739	Tournament Fees	\$0	\$230	\$693	\$0	\$200
001-000-347-48741	Tennis Court Fees	\$2,915	\$3,301	\$2,813	\$2,500	\$2,500
001-000-347-48743	Pavilion Facility Fees	\$2,660	\$2,310	\$2,460	\$2,400	\$2,600
001-000-347-48744	Batting Cage Fees	\$5,553	\$6,376	\$5,532	\$5,500	\$4,500
001-000-347-48745	Discount QGC	\$0	\$1,695	-\$1,522	\$0	-\$1,500
001-000-347-48746	Disc Golf	\$1,671	\$1,162	\$1,841	\$1,500	\$3,000
001-000-347-48747	First Tee	\$0	\$0	\$0	\$0	\$0
001-000-349-48760	Other Chg for Services BHA/Police	\$33,020	\$0	\$0	\$0	\$0
001-000-362-48820	Rental Fees/Signs	\$0	\$3,500	\$0	\$0	\$0
001-000-363-48821	School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	<b>Total Charges For Service</b>	<b>\$239,266</b>	<b>\$211,502</b>	<b>\$212,862</b>	<b>\$207,475</b>	<b>\$195,500</b>

## GENERAL FUND REVENUE DETAIL Budgeted 10/11

Revenue Detail	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	10/11 Requested
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### GENERAL FUND REVENUE DETAIL

Revenue Detail	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	10/11 Requested
001-000-351-48801 Court Fines	\$34,113	\$30,102	\$40,885	\$32,000	\$50,000
001-000-351-48802 Safety Violations	\$787	\$133	\$124	\$100	\$100
001-000-354-48804 Parking Tickets	\$598	\$609	\$4,535	\$3,000	\$8,000
001-000-354-48805 Violations of Local Ordinances	\$2,250	\$0	\$2,600	\$0	\$3,500
001-000-359-48807 False Alarm Fines	\$100	\$3,427	\$700	\$150	\$300
<b>Total Fines</b>	<b>\$37,848</b>	<b>\$34,271</b>	<b>\$48,844</b>	<b>\$35,250</b>	<b>\$61,900</b>
001-000-361-48806 Interest Certificates of Deposits	\$0	\$0	\$11,318	\$18,000	\$12,000
001-000-361-48808 Interest-FMlvt	\$0	\$0	\$0	\$0	\$11,000
001-000-361-48809 Interest Federated	\$0	\$32,345	\$9,198	\$15,000	\$300
001-000-361-48810 Interest (Banks)	\$25,965	\$34,541	\$1,679	\$1,300	\$2,500
001-000-361-48811 Interest on SBA	\$103,400	\$22,976	\$3,667	\$5,000	\$1,000
001-000-361-48812 Interest-Tax Collector	\$3,065	\$2,933	\$44	\$2,000	\$300
001-000-361-48813 Interest- FHLB (Variable)	\$7,425	\$0	\$0	\$0	\$0
001-000-361-48814 Interest- FHLB (Fixed)	\$15,699	\$4,301	\$0	\$0	\$0
001-000-363-48830 Impact Fees - Interest	\$251	\$0	\$0	\$0	\$0
<b>Total Interest</b>	<b>\$155,805</b>	<b>\$97,096</b>	<b>\$25,906</b>	<b>\$41,300</b>	<b>\$27,100</b>
001-000-362-48815 Rent - City Hall (3rd floor)	\$57,221	\$58,938	\$55,647	\$0	\$72,000
001-000-362-48816 Antenna Space Rental	\$2,583	\$0	\$0	\$0	\$0
<b>Total Rentals</b>	<b>\$59,804</b>	<b>\$58,938</b>	<b>\$55,647</b>	<b>\$0</b>	<b>\$72,000</b>
001-000-343-48695 Cemetery Lot Sales	\$50,083	\$38,198	\$46,984	\$40,000	\$35,000
001-000-343-48696 Cremation Lot Sales	\$1,600	\$1,600	\$1,600	\$800	\$1,600
001-000-343-48697 Cemetery Sales - Special Use Fee	\$0	\$1,000	\$1,500	\$0	\$0
001-000-343-48698 Columbarium	\$5,700	\$3,091	\$0	\$500	\$0
001-000-369-48897 Cemetery-Miscellaneous Revenue	\$1,040	\$800	\$625	\$500	\$600
001-000-369-48899 JBCC-Miscellaneous Revenue	\$11,289	\$18,273	\$15,260	\$8,000	\$20,000
001-000-347-48747 The First Tee Grant	\$10,189	\$0	\$0	\$0	\$0
001-000-369-48898 Quarry Golf Course-Miscellaneous Revenue	\$992	\$646	\$742	\$800	\$800
001-000-364-48840 Sale or Disposal of Fixed Assets	\$4,872	\$20,837	\$4,611	\$1,000	\$1,000
001-000-366-48850 Sale of Surplus Materials	\$730	\$2,849	\$4,357	\$2,000	\$3,000
001-000-366-48860 Contributions and Donations - Govern Funds	\$500	\$2,590	\$912	\$0	\$150
001-000-367-48870 Gain or Loss on Sales of Investments	\$0	-\$375.00	\$0	\$0	\$0
001-000-367-48871 Change in Fair Market Value	\$0	-\$5,831.00	-\$7,189	\$0	\$15,000
001-000-369-48890 Miscellaneous Revenue	\$85,940	\$84,172	\$0	\$20,000	\$15,000
001-000-369-48891 Street Lighting & Signal Maintenance Revenue	\$0	\$0	\$0	\$48,000	\$51,799
001-000-369-48893 Vending Machine Commission	\$396	\$203	\$0	\$100	\$50
001-000-369-48896 Police-Miscellaneous Revenue	\$4,775	\$5,160	\$12,156	\$7,500	\$15,000
001-000-369-48900 Parks-Miscellaneous Revenue	\$5,305	\$958	\$4,109	\$2,000	\$2,000
001-000-369-48892 CRA Service Fee	\$20,069	\$27,950	\$0	\$27,950	\$27,950
presentation only	\$0	\$0	\$0	\$0	\$0
<b>Total Other Revenue</b>	<b>\$203,480</b>	<b>\$202,121</b>	<b>\$85,667</b>	<b>\$159,150</b>	<b>\$188,949</b>
001-000-381-49105 Trans In-from Parks & Rec Trans	\$10,035	\$7,767	\$0	\$0	\$0
001-000-381-49108 Trans In-from Local Option Gas	\$315,545	\$298,071	\$276,559	\$258,524	\$270,564
001-000-381-49128 Trans In from Traffic Camera Fund	\$0	\$0	\$0	\$100,000	\$100,000
001-000-381-49309 Trans in from Capital Imprv. Rev. Fund	\$0	\$0	\$0	\$0	\$0
001-000-381-49401 Trans In from Utilities	\$393,800	\$444,452	\$393,800	\$393,800	\$393,800
001-000-381-49403 Trans In from Solid Waste	\$89,000	\$104,104	\$89,000	\$89,000	\$89,000
001-000-383-49724 Installment Purch. Proceeds/ Capital Lease	\$129,400	\$0	\$0	\$0	\$0
001-000-381-49403 Debt Proceeds- Govern Funds	\$0	\$0	\$0	\$0	\$0
Other Transfers In	\$45	\$574	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$937,825</b>	<b>\$854,968</b>	<b>\$759,359</b>	<b>\$841,324</b>	<b>\$853,364</b>
<b>Revenue Before P/Y Carry forward</b>	<b>\$7,977,567</b>	<b>\$7,677,217</b>	<b>\$7,147,105</b>	<b>\$6,871,240</b>	<b>\$6,583,522</b>
<b>Prior Year Carry forward</b>	<b>\$1,258,865</b>	<b>\$1,540,057</b>	<b>\$1,587,452</b>	<b>\$1,484,900</b>	<b>\$1,016,878</b>
<b>TOTAL REVENUES</b>	<b>\$9,236,432</b>	<b>\$9,217,274</b>	<b>\$8,734,557</b>	<b>\$8,356,140</b>	<b>\$7,600,400</b>

**GENERAL FUND REVENUE SOURCES SUMMARY**

	<b>06/07</b>	<b>07/08</b>	<b>08/09</b>	<b>09/10</b>	<b>10/11</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Requested</b>
<b>REVENUE</b>					
1 Taxes and Fees	\$4,593,930	\$4,431,214	\$4,335,056	\$3,901,996	\$3,481,097
2 Public Service Tax	\$594,920	\$640,129	\$701,897	\$726,400	\$784,000
3 Licenses and Permits	\$303,530	\$182,958	\$151,301	\$221,000	\$145,000
4 Intergovern'l Revenue	\$851,159	\$964,020	\$770,566	\$737,345	\$774,612
5 Charges For Services	\$239,266	\$211,502	\$212,862	\$207,475	\$195,500
6 Fines and Forfeits	\$37,848	\$34,271	\$48,844	\$35,250	\$61,900
7 Miscellaneous Revenue	\$263,284	\$261,059	\$141,314	\$159,150	\$260,949
8 Interest Income	\$155,805	\$97,096	\$25,906	\$41,300	\$27,100
9 Transfers In & Loans	\$937,825	\$854,968	\$759,359	\$841,324	\$853,364
10 P/Y Fund Balance	\$1,258,865	\$1,540,057	\$1,587,452	\$1,484,900	\$1,016,878
11 <b>TOTAL</b>	<b>\$9,236,432</b>	<b>\$9,217,274</b>	<b>\$8,734,557</b>	<b>\$8,356,140</b>	<b>\$7,600,400</b>

## General Fund Budgeted Expenses 10/11

### GENERAL FUND EXPENDITURE SUMMARY

	06/07	07/08	08/09	09/10	Requested 10/11
	Actual	Actual	Actual	Budget	Budget
<b>Total General Fund</b>					
1 General Government	\$752,417	\$950,208	\$1,017,245	\$810,175	\$623,687
2 City Council	\$61,321	\$60,266	\$74,852	\$90,898	\$91,242
3 City Manager's Office	\$449,658	\$358,580	\$333,734	\$370,207	\$381,867
4 Technology Services	\$98,765	\$92,598	\$87,382	\$82,000	\$82,000
5 Human Resources Division	\$142,381	\$67,768	\$60,782	\$108,250	\$108,432
6 Development	\$417,023	\$414,266	\$397,429	\$474,160	\$420,639
7 Finance Department	\$449,330	\$443,887	\$406,141	\$394,146	\$363,156
8 Police Department	\$1,992,675	\$1,870,360	\$1,801,963	\$1,916,782	\$2,083,678
9 Fire Department	\$1,394,321	\$1,491,182	\$1,510,164	\$1,520,274	\$956,341
10 Parks & Facilities Division	\$443,284	\$751,795	\$750,901	\$740,853	\$718,895
11 Cemetery Division	\$120,281	\$110,073	\$120,692	\$116,340	\$110,556
12 Recreation Division	\$150,656	\$124,139	\$143,018	\$158,269	\$156,478
13 Quarry Golf Course Division	\$226,754	\$174,603	\$209,050	\$231,066	\$256,990
14 Streets and Drainage Division	\$1,211,032	\$720,097	\$573,188	\$557,560	\$532,176
15 Street Lighting and Signal Division	\$0	\$0	\$147,958	\$140,500	\$155,818
16 <b>TOTAL GENERAL FUND</b>	<b>\$7,909,898</b>	<b>\$7,629,822</b>	<b>\$7,634,499</b>	<b>\$7,711,480</b>	<b>\$7,041,955</b>
17					
18 <b>Total General Fund</b>					
19 Personnel Services	\$5,375,474	\$5,079,674	\$4,945,766	\$5,180,453	\$4,010,984
20 Operating expenses	\$1,891,441	\$1,947,392	\$2,041,421	\$1,923,409	\$1,856,158
21 Capital Outlay	\$159,385	\$238,686	\$71,832	\$74,232	\$39,792
22 Debt Service	\$143,743	\$143,685	\$143,657	\$143,519	\$86,249
23 Transfers Out	\$339,855	\$220,385	\$431,823	\$389,867	\$1,048,772
24					
25 <b>TOTAL GENERAL FUND</b>	<b>\$7,909,898</b>	<b>\$7,629,822</b>	<b>\$7,634,499</b>	<b>\$7,711,480</b>	<b>\$7,041,955</b>
26					
27 Unallocated Reserves	\$1,326,534	\$1,606,610	\$1,239,397	\$644,660	\$558,445
28					
29					
30					
31					
32 Total allocated Reserves	\$0	\$0	\$0	\$0	0
33					
34 <b>Reserve Contingencies</b>	<b>\$1,326,534</b>	<b>\$1,606,610</b>	<b>\$1,239,397</b>	<b>\$644,660</b>	<b>\$558,445</b>

## General Fund Budgeted Expenses 10/11

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
<b>GENERAL GOVERNMENT</b>					
35	<b>General Government</b>				
36	\$0	\$0	\$0	\$0	\$0
37	\$595,040	\$703,672	\$707,161	\$553,238	\$548,910
38	\$83,455	\$158,775	\$25,050	\$50,500	\$0
39	\$72,466	\$72,416	\$72,393	\$72,277	\$72,277
40	\$1,456	\$15,345	\$212,641	\$134,160	\$2,500
41					
42	<b>\$752,417</b>	<b>\$950,208</b>	<b>\$1,017,245</b>	<b>\$810,175</b>	<b>\$623,687</b>
43					
44					
45					
46	<b>CITY COUNCIL</b>				
47	<b>City Council</b>				
48	\$43,980	\$51,611	\$58,543	\$71,323	\$71,667
49	\$10,933	\$7,902	\$15,059	\$18,325	\$18,325
50	\$5,976	\$0	\$0	\$0	\$0
51	\$0	\$0	\$0	\$0	\$0
52	\$432	\$753	\$1,250	\$1,250	\$1,250
53	Reserve Contingencies				
54	<b>\$61,321</b>	<b>\$60,266</b>	<b>\$74,852</b>	<b>\$90,898</b>	<b>\$91,242</b>
55					
56					
57	<b>CITY MANAGER'S OFFICE DEPARTMENT</b>				
58	<b>City Manager's Office</b>				
59	\$381,492	\$334,407	\$302,837	\$339,755	\$351,408
60	\$56,549	\$22,300	\$29,393	\$28,603	\$28,603
61	\$9,475	\$0	\$0	\$0	\$0
62	\$0	\$0	\$0	\$0	\$0
63	\$2,142	\$1,873	\$1,504	\$1,849	\$1,856
64	Reserve Contingencies				
65	<b>\$449,658</b>	<b>\$358,580</b>	<b>\$333,734</b>	<b>\$370,207</b>	<b>\$381,867</b>
66	<b>TECHNOLOGY SERVICES</b>				
67	<b>Technology Services</b>				
68	\$77,948	\$41,486	\$0	\$0	\$0
69	\$17,567	\$50,395	\$87,141	\$82,000	\$82,000
70	\$0	\$0	\$0	\$0	\$0
71	\$0	\$0	\$0	\$0	\$0
72	\$3,250	\$717	\$241	\$0	\$0
73	Reserve Contingencies				
74	<b>\$98,765</b>	<b>\$92,598</b>	<b>\$87,382</b>	<b>\$82,000</b>	<b>\$82,000</b>
75					
76					
77	<b>HUMAN RESOURCES DIVISION</b>				
78	<b>Human Resources</b>				
79	\$134,255	\$47,868	\$43,691	\$54,819	\$54,876
80	\$6,944	\$19,033	\$16,600	\$52,832	\$52,950
81	\$0	\$0	\$0	\$0	\$0
82	\$0	\$0	\$0	\$0	\$0
83	\$1,182	\$867	\$491	\$599	\$606
84	Reserve Contingencies				
85	<b>\$142,381</b>	<b>\$67,768</b>	<b>\$60,782</b>	<b>\$108,250</b>	<b>\$108,432</b>

## General Fund Budgeted Expenses 10/11

### GENERAL FUND EXPENDITURE SUMMARY

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
86	<b>DEVELOPMENT DEPARTMENT</b>				
87	<b>Development</b>				
88	\$186,629	\$242,614	\$261,484	\$284,861	\$281,154
89	\$228,828	\$169,783	\$134,453	\$187,700	\$137,879
90	\$0	\$0	\$0	\$0	\$0
91	\$0	\$0	\$0	\$0	\$0
92	\$1,566	\$1,869	\$1,492	\$1,599	\$1,606
93					
94	\$417,023	\$414,266	\$397,429	\$474,160	\$420,639
95					
96					
97	<b>FINANCE DEPARTMENT</b>				
98	<b>Finance</b>				
99	\$412,647	\$422,184	\$361,070	\$369,174	\$338,976
100	\$28,847	\$19,078	\$19,196	\$22,897	\$22,349
101	\$5,310	\$0	\$23,896	\$0	\$0
102	\$0	\$0	\$0	\$0	\$0
103	\$2,526	\$2,625	\$1,979	\$2,075	\$1,831
104					
105	\$449,330	\$443,887	\$406,141	\$394,146	\$363,156
106					
107					
108	<b>POLICE DEPARTMENT</b>				
109	<b>Police</b>				
110	\$1,664,634	\$1,498,348	\$1,478,737	\$1,582,071	\$1,795,897
111	\$232,428	\$253,835	\$243,219	\$233,488	\$262,012
112	\$5,265	\$59,851	\$20,612	\$0	\$0
113	\$0	\$0	\$0	\$0	\$0
114	\$90,348	\$58,326	\$59,395	\$101,223	\$25,769
115					
116	\$1,992,675	\$1,870,360	\$1,801,963	\$1,916,782	\$2,083,678
117					
118					
119					
120	<b>FIRE DEPARTMENT</b>				
121	<b>Fire</b>				
122	\$1,138,913	\$1,228,563	\$1,264,737	\$1,281,895	\$0
123	\$102,601	\$121,413	\$109,325	\$108,138	\$0
124	\$0	\$20,060	\$0	\$0	\$0
125	\$57,269	\$57,270	\$57,269	\$57,270	\$0
126	\$95,538	\$63,876	\$78,833	\$72,971	\$956,341
127					
128	\$1,394,321	\$1,491,182	\$1,510,164	\$1,520,274	\$956,341

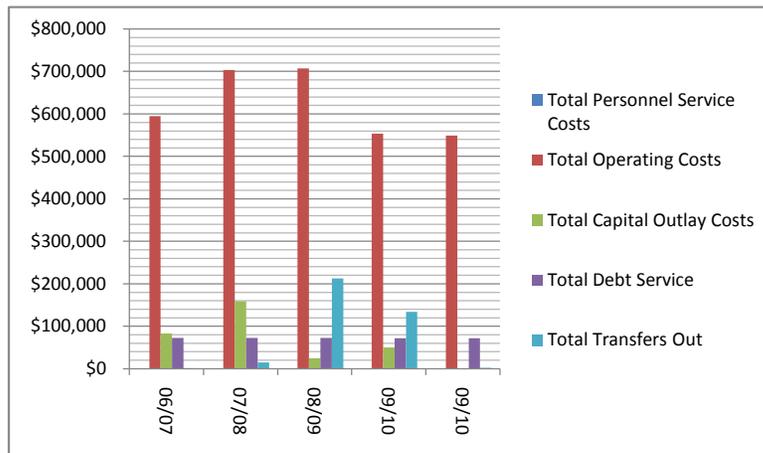
## General Fund Budgeted Expenses 10/11

### GENERAL FUND EXPENDITURE SUMMARY

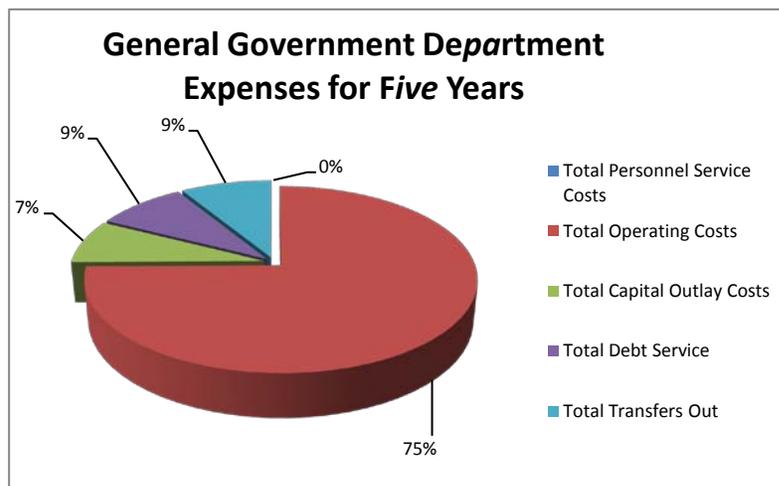
	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
129	<b>PARKS &amp; RECREATION &amp; FACILITIES DEPARTMENT</b>				
130	<b>Parks and Facilities</b>				
131	\$287,397	\$480,177	\$446,811	\$455,199	\$434,575
132	\$114,931	\$239,901	\$274,863	\$231,175	\$250,170
133	\$15,000	\$0	\$0	\$23,732	\$0
134	\$14,008	\$13,999	\$13,995	\$13,972	\$13,972
135	\$11,948	\$17,718	\$15,232	\$16,775	\$20,178
136	Reserve Contingencies				
137	<b>\$443,284</b>	<b>\$751,795</b>	<b>\$750,901</b>	<b>\$740,853</b>	<b>\$718,895</b>
138	<b>Cemetery</b>				
139	\$75,016	\$81,739	\$83,371	\$82,300	\$81,142
140	\$19,394	\$14,528	\$18,316	\$17,694	\$18,044
141	\$11,440	\$0	\$2,274	\$0	\$0
142	\$0	\$0	\$0	\$0	\$0
143	\$14,431	\$13,806	\$16,731	\$16,346	\$11,370
144	Reserve Contingencies				
145	<b>\$120,281</b>	<b>\$110,073</b>	<b>\$120,692</b>	<b>\$116,340</b>	<b>\$110,556</b>
146	<b>Recreation</b>				
147	\$96,497	\$94,194	\$90,247	\$103,528	\$102,537
148	\$42,957	\$29,443	\$52,146	\$54,116	\$53,316
149	\$8,418	\$0	\$0	\$0	\$0
150	\$0	\$0	\$0	\$0	\$0
151	\$2,784	\$502	\$625	\$625	\$625
152	Reserve Contingencies				
153	<b>\$150,656</b>	<b>\$124,139</b>	<b>\$143,018</b>	<b>\$158,269</b>	<b>\$156,478</b>
154					
155	<b>Quarry Golf Course</b>				
156	\$145,448	\$123,447	\$133,298	\$157,003	\$156,385
157	\$73,038	\$50,153	\$69,877	\$68,188	\$65,938
158	\$7,500	\$0	\$0	\$0	\$33,792
159	\$0	\$0	\$0	\$0	\$0
160	\$768	\$1,003	\$5,875	\$5,875	\$875
161	Reserve Contingencies				
162	<b>\$226,754</b>	<b>\$174,603</b>	<b>\$209,050</b>	<b>\$231,066</b>	<b>\$256,990</b>
163					
164					
165	<b>PUBLIC WORKS DEPARTMENT</b>				
166	<b>Streets and Drainage</b>				
167	\$730,618	\$433,036	\$420,940	\$398,525	\$342,367
168	\$361,384	\$245,956	\$116,714	\$124,515	\$159,844
169	\$7,546	\$0	\$0	\$0	\$6,000
170	\$0	\$0	\$0	\$0	\$0
171	\$111,484	\$41,105	\$35,534	\$34,520	\$23,965
172	Reserve Contingencies				
173	<b>\$1,211,032</b>	<b>\$720,097</b>	<b>\$573,188</b>	<b>\$557,560</b>	<b>\$532,176</b>
174					
175					
176	<b>Street Lighting and Signal Division</b>				
177	\$0	\$0	\$0	\$0	\$0
178	\$0	\$0	\$147,958	\$140,500	\$155,818
179	\$0	\$0	\$0	\$0	\$0
180	\$0	\$0	\$0	\$0	\$0
181	\$0	\$0	\$0	\$0	\$0
182	Reserve Contingencies				
	<b>\$0</b>	<b>\$0</b>	<b>\$147,958</b>	<b>\$140,500</b>	<b>\$155,818</b>

## General Government Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$0	\$0	\$0	\$0	\$0
Total Operating Costs	\$595,040	\$703,672	\$707,161	\$553,238	\$548,910
Total Capital Outlay Costs	\$83,455	\$158,775	\$25,050	\$50,500	\$0
Total Debt Service	\$72,466	\$72,416	\$72,393	\$72,277	\$72,277
Total Transfers Out	\$1,456	\$15,345	\$212,641	\$134,160	\$2,500
<b>Total Expenditures</b>	<b>\$752,417</b>	<b>\$950,208</b>	<b>\$1,017,245</b>	<b>\$810,175</b>	<b>\$623,687</b>



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



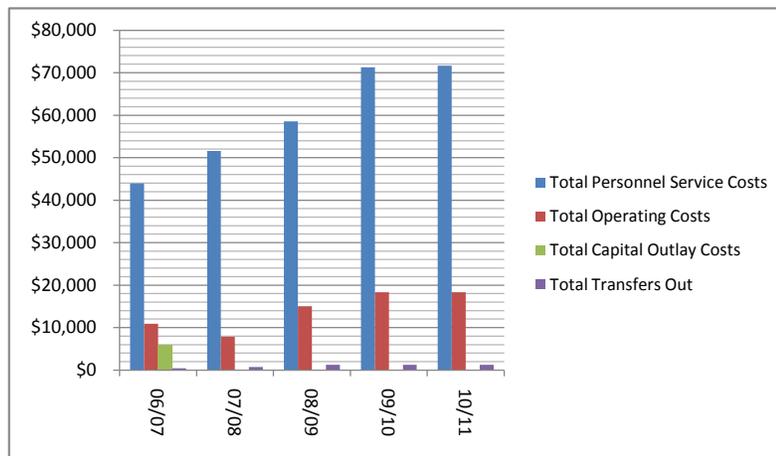
This Graph shows percentage each type of expense had in the same five year period.

## General Government 10/11 Budget

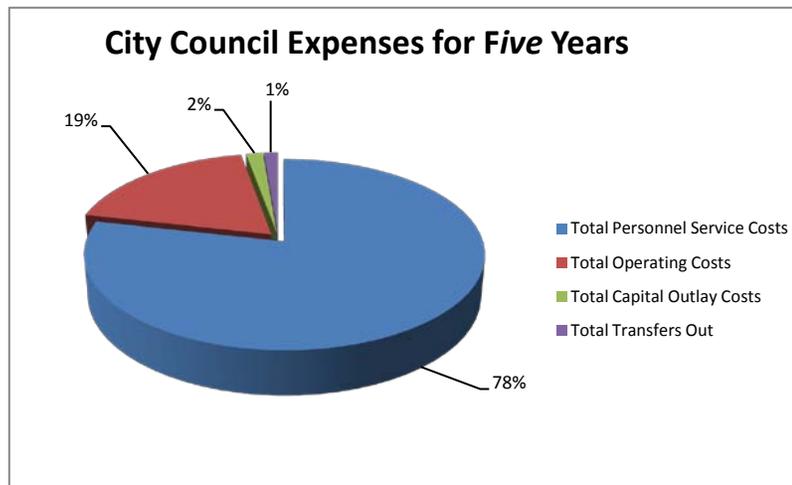
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Health Reimbursement	52302	\$4,216	\$0	\$0	\$0
Professional Service	53100	\$898	\$0	\$0	\$0
Accounting & Auditing	53200	\$60,135	\$62,662	\$67,000	\$67,000
Other Contractual Services	53400	\$3,408	\$3,180	\$9,000	\$5,000
Contract Labor	53401	\$6,000	\$6,000	\$6,000	\$6,000
Communication & Freight Charge	54100	\$1,600	\$78	\$50	\$50
Postage	54110	\$8,173	\$9,303	\$9,800	\$9,000
Electric	54300	\$42,852	\$46,948	\$46,000	\$42,000
Water	54303	\$4,321	\$6,749	\$3,300	\$7,000
Equipment & Vehicle Rental	54400	\$1,396	\$1,012	\$2,500	\$2,500
General Business Insurance	54500	\$240,312	\$200,583	\$132,411	\$132,500
Pollution/Environment Insurance	54510	\$0	\$0	\$1,300	\$1,300
Public Official Liability Ins	54550	\$25,694	\$16,782	\$19,839	\$19,604
Insurance Claims & Deductibles	54560	\$0	\$0	\$2,000	\$2,000
Repair & Maintenance Services	54600	\$3,840	\$3,161	\$3,400	\$3,400
Printing & Binding Services	54700	\$4,627	\$0	\$4,000	\$4,000
Advertising Activities	54800	\$595	\$1,072	\$1,500	\$1,500
Promotional Activities	54810	\$4,164	\$4,039	\$4,975	\$4,975
Other Current Charges	54900	\$17,368	\$14,918	\$16,400	\$16,400
Office Supplies	55100	\$0	\$0	\$0	\$0
Operating Supplies	55210	\$0	\$0	\$0	\$0
Medical Supplies	55211	\$0	\$0	\$0	\$0
Computer Supplies	55220	\$0	\$0	\$0	\$0
Repair & Maintenance Supplies	55223	\$0	\$0	\$2,000	\$2,000
Institutional Supplies	55240	\$0	\$1	\$0	\$0
Fuels & Lubricants	55250	\$0	\$67	\$300	\$300
Books, Publications, Subscription & Membership	55400	\$1,543	\$1,379	\$1,400	\$1,400
Uncapitalized Equipment	55500	\$0	\$1,497	\$0	\$0
Legal	53100	\$226,616	\$204,245	\$170,000	\$180,000
Contributions	57301	\$1,000	\$1,000	\$1,000	\$1,000
Community Redevelopment TIF	57301	\$41,714	\$58,926	\$49,063	\$39,981
Grants & Aids to Gov't. Agencies	58100	\$3,200	\$63,559	\$0	\$0
<b>Total Operating Costs</b>		<b>\$703,672</b>	<b>\$707,161</b>	<b>\$553,238</b>	<b>\$548,910</b>
Building and Improvements	55620	\$158,775	\$0	\$50,500	\$0
Improvements Other Than Building	55630	\$0	\$25,050	\$0	\$0
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
Construction in Progress	55650	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$158,775</b>	<b>\$25,050</b>	<b>\$50,500</b>	<b>\$0</b>
Interest	57100	\$10,491	\$8,028	\$5,376	\$2,740
Principal	57200	61925	\$64,365	\$66,901	\$69,537
<b>Total Debt Service</b>		<b>\$72,416</b>	<b>\$72,393</b>	<b>\$72,277</b>	<b>\$72,277</b>
Police Grants & Donations	56123	\$13,743	\$4,942	\$0	\$0
Multi Year Capital Project Account Fund	56308	\$0	\$203,660	\$131,660	\$0
Solid Waste Operations	56407	\$1,602	\$1,539	\$0	\$0
HRA Funding Account	56609	\$0	\$2,500	\$2,500	\$2,500
<b>Total Transfers Out</b>		<b>\$15,345</b>	<b>\$212,641</b>	<b>\$134,160</b>	<b>\$2,500</b>
<b>Total Expenditures</b>		<b>\$950,208</b>	<b>\$1,017,245</b>	<b>\$810,175</b>	<b>\$623,687</b>

## City Council Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Recommended 10/11 Budget
Total Personnel Service Costs	\$43,980	\$51,611	\$58,543	\$71,323	\$71,667
Total Operating Costs	\$10,933	\$7,902	\$15,059	\$18,325	\$18,325
Total Capital Outlay Costs	\$5,976	\$0	\$0	\$0	\$0
Total Transfers Out	\$432	\$753	\$1,250	\$1,250	\$1,250
<b>Total Expenditures</b>	<b>\$61,321</b>	<b>\$60,266</b>	<b>\$74,852</b>	<b>\$90,898</b>	<b>\$91,242</b>



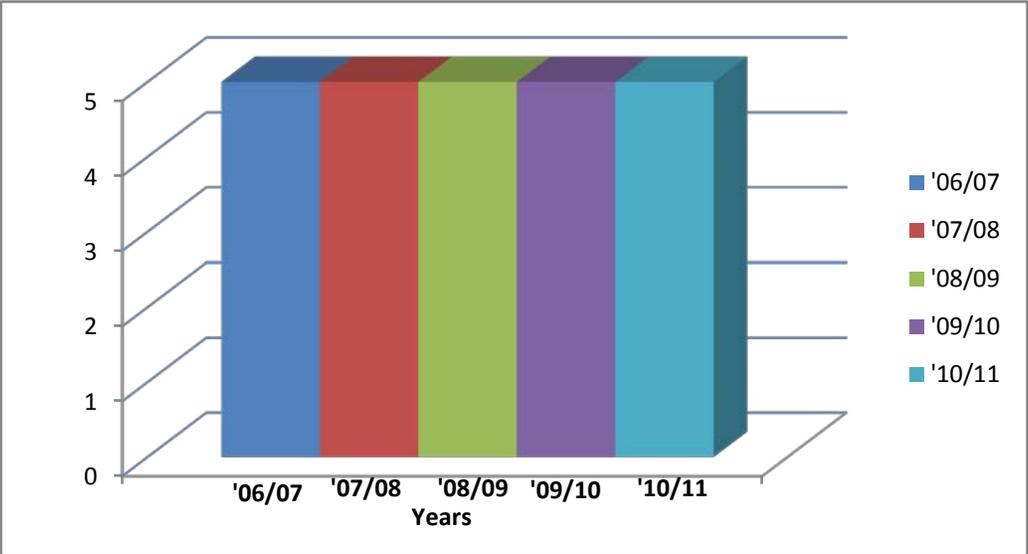
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

# City Council FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Mayor	1	1	1	1	1
Vice Mayor	1	1	1	1	1
Council Member	3	3	3	3	3
<b>Total City Council FTE</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>

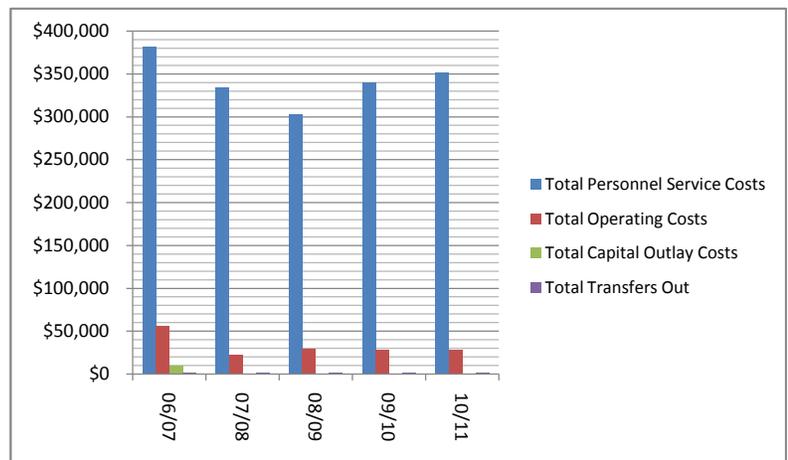


## City Council 10/11 Budget

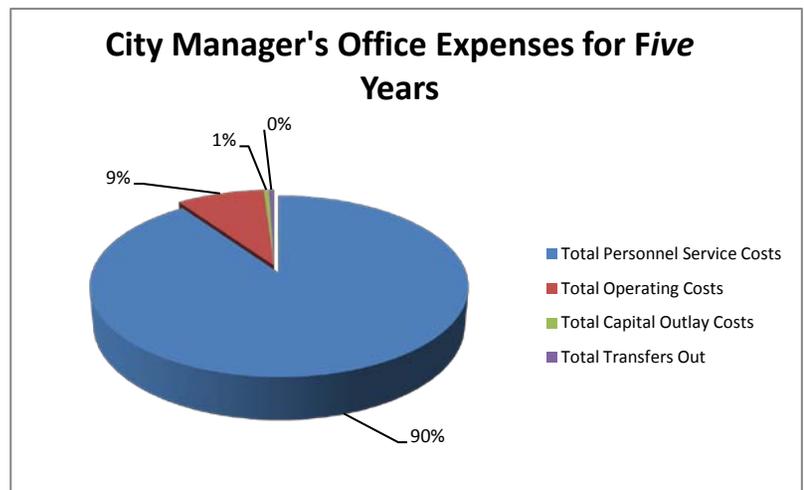
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Legislative Salaries	51100	\$29,400	\$29,400	\$29,400	\$29,400
FICA Taxes	52100	\$2,249	\$1,905	\$2,249	\$2,250
Retirement Contributions	52200	\$4,860	\$4,860	\$5,016	\$5,482
Health Insurance	52300	\$13,660	\$20,119	\$32,280	\$32,270
Life Insurance	52301	\$279	\$597	\$468	\$467
HRA-Health Reimbursement Account	52302	\$1,000	\$0	\$0	\$0
Dental employee	52320	\$0	\$1,500	\$1,835	\$1,655
Long Term Disability		\$0	\$0	\$0	\$68
Workers Comp Insurance	52400	\$163	\$162	\$75	\$75
<b>Total Personnel Service Costs</b>		<b>\$51,611</b>	<b>\$58,543</b>	<b>\$71,323</b>	<b>\$71,667</b>
Medical Services	53101	\$98	\$98	\$125	\$125
Other Contractual Services	53400	\$3,495	\$3,267	\$4,100	\$4,100
Travel and Per Diem	54000	\$335	\$1,623	\$1,500	\$1,500
Communication & Freight Charge	54100	\$1,301	\$1,274	\$1,500	\$1,500
Repair & Maintenance Services	54600	\$0	\$0	\$725	\$725
Printing & Binding Services	54700	\$258	\$120	\$150	\$150
Other Current Charges	54900	\$338	\$859	\$975	\$975
Office Supplies	55100	\$53	\$162	\$100	\$100
Computer Supplies	55220	\$127	\$0	\$100	\$100
Clothing & Uniforms	55230	\$0	\$0	\$0	\$0
Books, Publications, Subscription & Membership	55400	\$1,031	\$39	\$550	\$550
Training and Education	55410	\$450	\$37	\$1,500	\$1,500
Uncapitalized Equipment	55500	\$416	\$0	\$0	\$0
Special Events	59901	\$0	\$7,580	\$7,000	\$7,000
<b>Total Operating Costs</b>		<b>\$7,902</b>	<b>\$15,059</b>	<b>\$18,325</b>	<b>\$18,325</b>
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Internal Service Fund	56501	\$0	\$0	\$0	\$0
Vehicle Replacement Fund	56502	\$0	\$0	\$0	\$0
Self Insured Dental Plan Fund	56608	\$753	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$1,250	\$1,250	\$1,250
<b>Total Transfers Out</b>		<b>\$753</b>	<b>\$1,250</b>	<b>\$1,250</b>	<b>\$1,250</b>
<b>Total Expenditures</b>		<b>\$60,266</b>	<b>\$74,852</b>	<b>\$90,898</b>	<b>\$91,242</b>

### City Manager's Office Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$381,492	\$334,407	\$302,837	\$339,755	\$351,408
Total Operating Costs	\$56,549	\$22,300	\$29,393	\$28,603	\$28,603
Total Capital Outlay Costs	\$9,475	\$0	\$0	\$0	\$0
Total Transfers Out	\$2,142	\$1,873	\$1,754	\$1,849	\$1,856
<b>Total Expenditures</b>	<b>\$449,658</b>	<b>\$358,580</b>	<b>\$333,984</b>	<b>\$370,207</b>	<b>\$381,867</b>



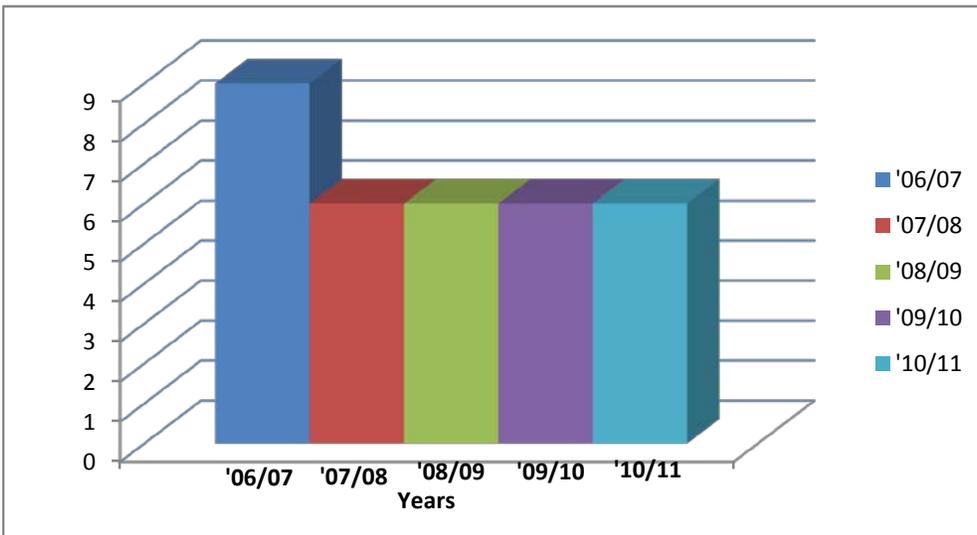
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## City Manager's Office Department FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
City Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Assistant To The City Manager	1	0	0	0	0
Administrative Assistant II	2	2	2	1	1
Administrative Assistant I	1	1	0	0	0
Administrative Assistant III	0	0	0	1	1
Environmental Specialist	1	0	0	0	0
Manager Analyst	0	0	1	1	1
<b>Total Full time City Manager's Office</b>	<b>8</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
Part Time Intern	1	0	0	0	0
<b>Total Part Time</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total City Manager's Office FTE</b>	<b>9</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>

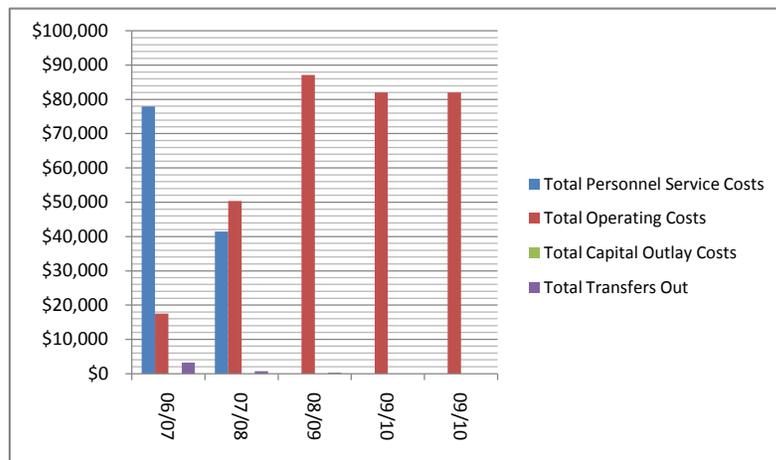


## City Manager's Office 10/11 Budget

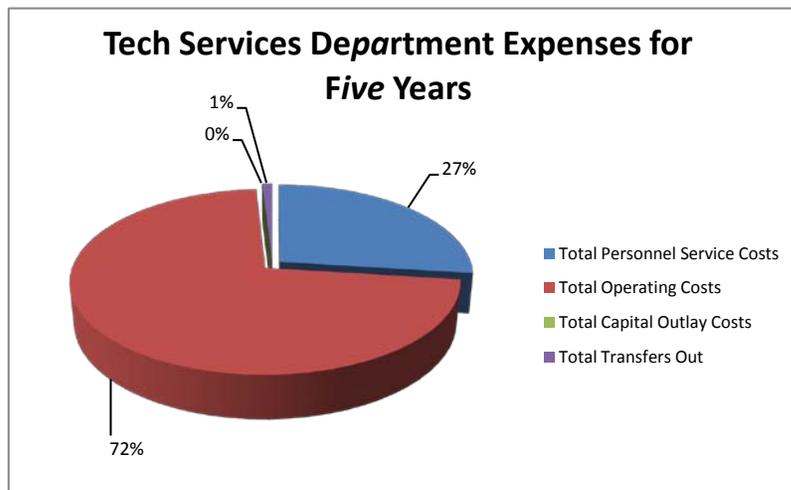
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Executive Salaries	51101	\$133,571	\$78,079	\$87,818	\$89,336
Regular Salaries & Wages	51200	\$95,622	\$124,595	\$159,939	\$166,338
Overtime - Unscheduled	51400	\$110	\$2,473	\$1,000	\$1,000
Vacation Pay	51601	\$12,041	\$9,449	\$0	\$0
Sick Pay	51602	\$6,015	\$7,115	\$0	\$0
Holiday Pay	51603	\$11,875	\$10,128	\$0	\$0
Bereavement Pay	51605	\$481	\$1,180	\$0	\$0
FICA Taxes	52100	\$19,801	\$17,857	\$19,030	\$19,559
Retirement Contributions	52200	\$30,549	\$25,680	\$28,085	\$30,931
Health Insurance	52300	\$17,331	\$21,207	\$38,736	\$38,724
Life Insurance	52301	\$1,789	\$1,723	\$2,314	\$2,314
HRA-Health Reimbursement Account	52302	\$3,756	\$0	\$0	\$0
Dental employee	52320	\$0	\$1,960	\$2,202	\$1,986
Long Term Disability		\$0	\$0	\$0	\$590
Workers Comp Insurance	52400	\$1,467	\$1,393	\$631	\$631
<b>Total Personnel Service Costs</b>		<b>\$334,408</b>	<b>\$302,837</b>	<b>\$339,755</b>	<b>\$351,408</b>
Unemployment Compensation	52500	\$0	\$6,661	\$563	\$563
Medical Services	53101	\$117	\$334	\$125	\$125
Other Contractual Services	53400	\$546	\$1,032	\$1,000	\$1,000
Travel and Per Diem	54000	\$1,987	\$2,290	\$3,200	\$3,200
Communication & Freight Charge	54100	\$2,366	\$2,953	\$2,680	\$2,680
Automotive Repair Service	54210	\$133	\$0	\$0	\$0
Repair & Maintenance Services	54600	\$4,641	\$3,490	\$4,900	\$4,900
Printing & Binding Services	54700	\$2,485	\$4,146	\$5,300	\$5,300
Advertising Activities	54800	\$286	\$301	\$500	\$500
Other Current Charges	54900	\$221	\$149	\$500	\$500
Election Qualifying Fees	54902	\$0	\$0	\$0	\$0
Office Supplies	55100	\$3,338	\$2,509	\$3,000	\$3,000
Operating Supplies	55210	\$360	\$364	\$360	\$360
Computer Supplies	55220	\$2,357	\$1,310	\$1,500	\$1,500
Clothing & Uniforms	55230	\$0	\$0	\$0	\$0
Fuels & Lubricants	55250	\$0	\$120	\$0	\$0
Auto Repair Supplies ( in-house)	55253	\$626	\$185	\$0	\$0
Books, Publications, Subscription & Membership	55400	\$1,026	\$1,562	\$2,400	\$2,400
Training and Education	55410	\$1,634	\$860	\$1,575	\$1,575
Uncapitalized Equipment	55500	\$177	\$1,126	\$1,000	\$1,000
<b>Total Operating Costs</b>		<b>\$22,300</b>	<b>\$29,393</b>	<b>\$28,603</b>	<b>\$28,603</b>
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Internal Service Fund	56501	\$365	\$254	\$349	\$356
Vehicle Replacement Fund	56502	\$0	\$0	\$0	\$0
Self Insured Dental Plan Fund	56608	\$1,508	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$1,500	\$1,500	\$1,500
<b>Total Transfers Out</b>		<b>\$1,873</b>	<b>\$1,754</b>	<b>\$1,849</b>	<b>\$1,856</b>
<b>Total Expenditures</b>		<b>\$358,581</b>	<b>\$333,984</b>	<b>\$370,207</b>	<b>\$381,867</b>

### Tech Services Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$77,948	\$41,486	\$0	\$0	\$0
Total Operating Costs	\$17,567	\$50,395	\$87,141	\$82,000	\$82,000
Total Capital Outlay Costs	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$3,250	\$717	\$241	\$0	\$0
<b>Total Expenditures</b>	<b>\$98,765</b>	<b>\$92,598</b>	<b>\$87,382</b>	<b>\$82,000</b>	<b>\$82,000</b>



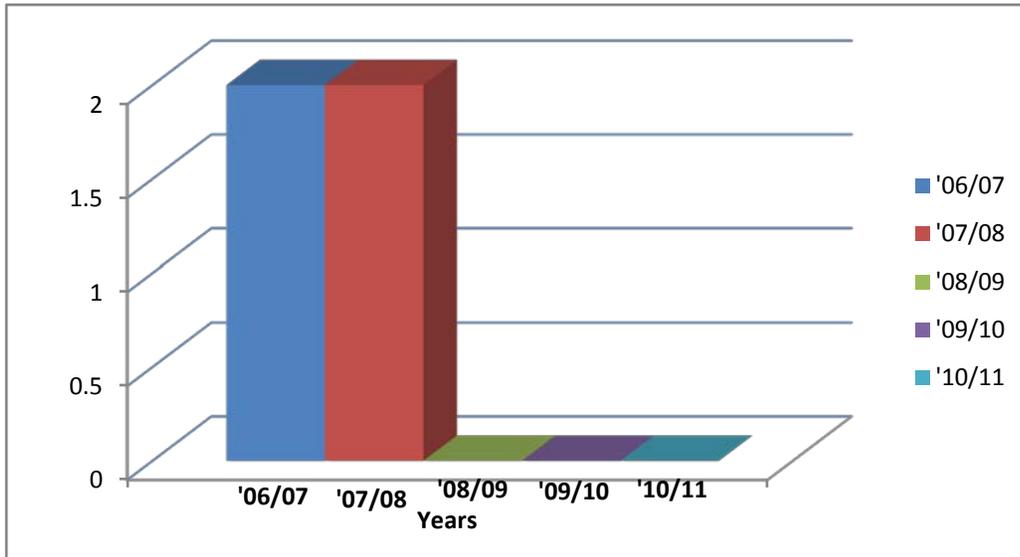
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Technology Service Division FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Network Administrator	1	1	0	0	0
Computer Systems Specialist	1	1	0	0	0
<b>Total Technology Service FTE</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>



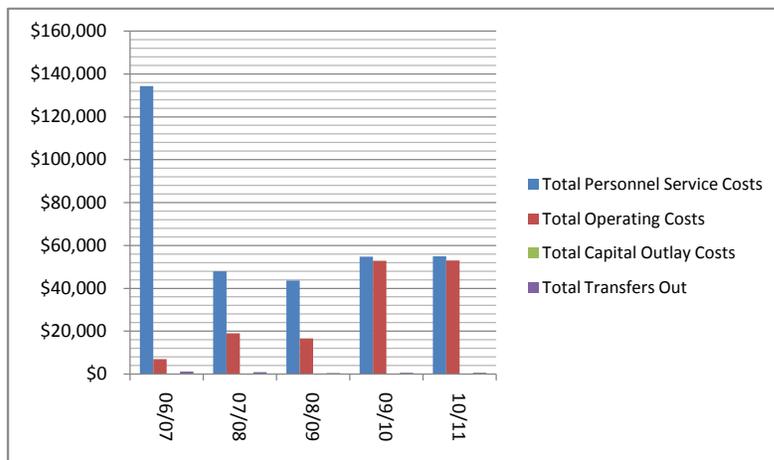
## Technology Service Division 10/11 Budget

Requested

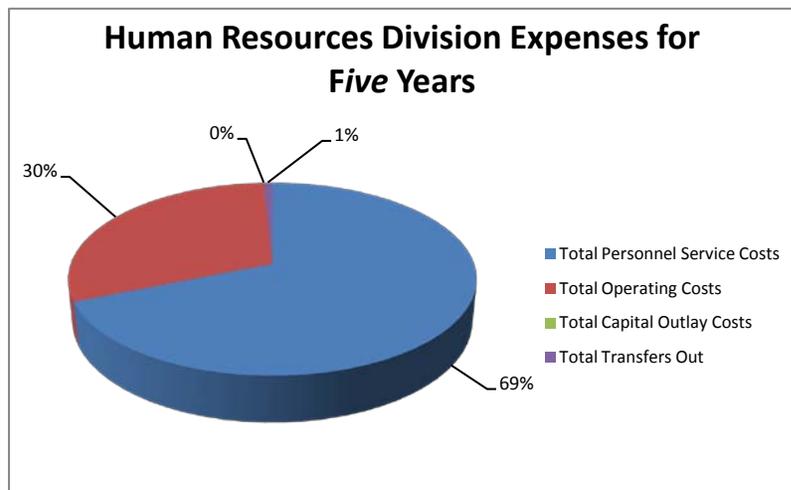
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Regular Salaries & Wages	51200	\$21,239	\$0	\$0	\$0
Overtime - Unscheduled	51400	\$0	\$0	\$0	\$0
Vacation Pay	51601	\$4,045	\$0	\$0	\$0
Sick Pay	51602	\$2,815	\$0	\$0	\$0
Holiday Pay	51603	\$1,601	\$0	\$0	\$0
Bereavement Pay	51605	\$0	\$0	\$0	\$0
On Call Beeper Pay	51610	\$1,426	\$0	\$0	\$0
FICA Taxes	52100	\$2,381	\$0	\$0	\$0
Retirement Contributions	52200	\$3,104	\$0	\$0	\$0
Health Insurance	52300	\$2,936	\$0	\$0	\$0
Life Insurance	52301	\$124	\$0	\$0	\$0
HRA-Health Reimbursement Account	52302	\$1,425	\$0	\$0	\$0
Workers Comp Insurance	52400	\$390	\$0	\$0	\$0
<b>Total Personnel Service Costs</b>		<b>\$41,486</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Unemployment Compensation	52500	\$0	\$7,150	\$0	\$0
Medical Services	53101	\$0	\$0	\$0	\$0
Other Contractual Services	53400	\$38,856	\$60,000	\$60,000	\$60,000
Travel and Per Diem	54000	\$0	\$0	\$0	\$0
Communication & Freight Charge	54100	\$2,981	\$773	\$0	\$0
Postage	54110	\$0	\$0	\$0	\$0
Printing & Binding Services	54700	\$0	\$0	\$0	\$0
Advertising Activities	54800	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$0	\$0	\$0	\$0
Office Supplies	55100	\$0	\$0	\$0	\$0
Computer Supplies	55220	\$548	\$0	\$0	\$0
Repair & Maintenance Supplies	55223	\$0	\$0	\$0	\$0
Clothing & Uniforms	55230	\$0	\$0	\$0	\$0
Fuels & Lubricants	55250	\$262	\$101	\$0	\$0
Small Tools	55252	\$0	\$0	\$0	\$0
Auto Repair Supplies ( in-house)	55253	\$193	\$0	\$0	\$0
Books, Publications, Subscription & Membership	55400	\$125	\$0	\$0	\$0
Training and Education	55410	\$0	\$0	\$0	\$0
Uncapitalized Equipment	55500	\$7,430	\$19,117	\$22,000	\$22,000
<b>Total Operating Costs</b>		<b>\$50,395</b>	<b>\$87,140</b>	<b>\$82,000</b>	<b>\$82,000</b>
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Internal Service Fund	56501	365	252	0	0
Vehicle Replacement Fund	56502	0	0	0	0
Self Insured Dental Plan Fund	56608	352	0	0	0
HRA Funding Account	56609	0	0	0	0
<b>Total Transfers Out</b>		<b>717</b>	<b>252</b>	<b>0</b>	<b>0</b>
<b>Total Expenditures</b>		<b>\$92,598</b>	<b>\$87,392</b>	<b>\$82,000</b>	<b>\$82,000</b>

## Human Resources Division Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$134,255	\$47,868	\$43,691	\$54,819	\$54,876
Total Operating Costs	\$6,944	\$19,033	\$16,600	\$52,832	\$52,950
Total Capital Outlay Costs	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$1,182	\$867	\$491	\$599	\$606
<b>Total Expenditures</b>	<b>\$142,381</b>	<b>\$67,768</b>	<b>\$60,782</b>	<b>\$108,250</b>	<b>\$108,432</b>



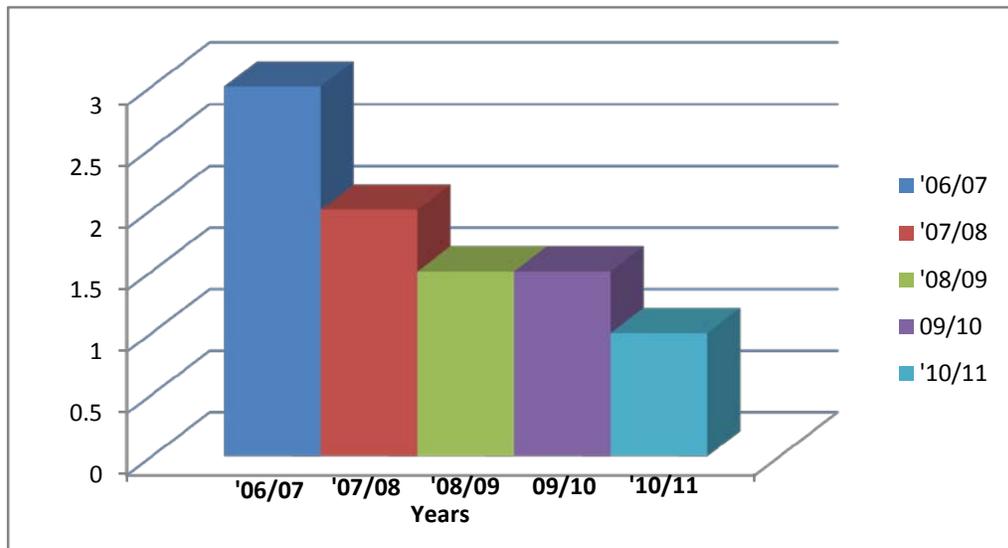
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Human Resource Division FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Human Resource Director	1	1	0	0	0
H.R. Specialist I	0	0	0	1	1
Administrative Assistant II	1	1	1	0	0
Administrative Assistant I	1	0	0	0	0
<b>Total Full Time Human Resource FTE</b>	<b>3</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>
Part Time Intern	0	0	0.5	0.5	0
<b>Total Part Time</b>	<b>0</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0</b>
<b>Total Human Resource FTE</b>	<b>3</b>	<b>2</b>	<b>1.5</b>	<b>1.5</b>	<b>1</b>

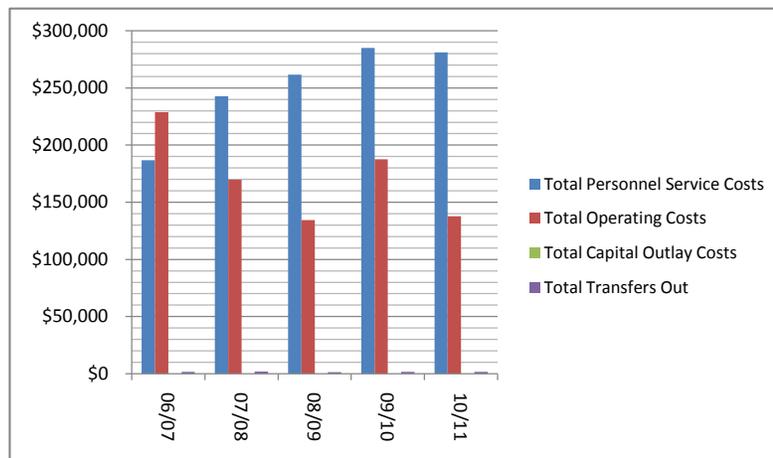


## Human Resources Division 10/11 Budget

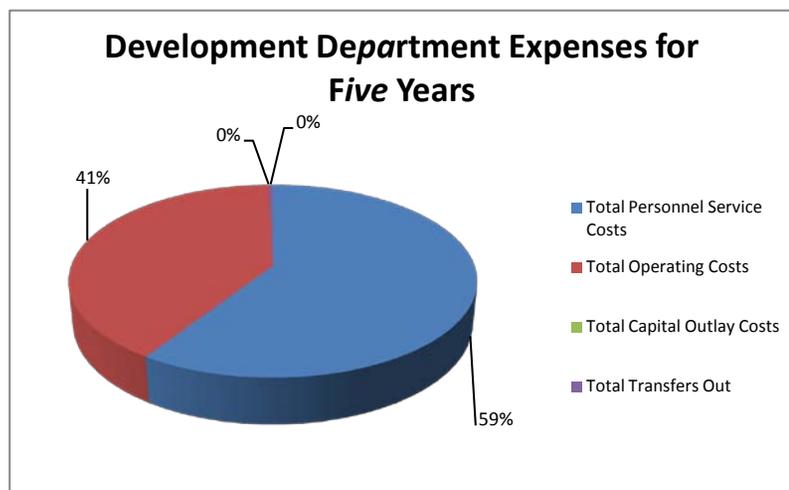
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Financial & Administrative Salaries	51102	\$0	\$0	\$0	\$0
Regular Salaries & Wages	51200	\$27,525	\$26,924	\$40,805	\$40,805
Overtime - Unscheduled	51400	\$714	\$212	\$500	\$500
Vacation Pay	51601	\$3,236	\$1,281	\$0	\$0
Sick Pay	51602	\$1,571	\$1,106	\$0	\$0
Holiday Pay	51603	\$1,463	\$1,373	\$0	\$0
FICA Taxes	52100	\$2,599	\$2,349	\$3,160	\$3,160
Retirement Contributions	52200	\$3,421	\$3,069	\$3,131	\$3,131
Health Insurance	52300	\$4,411	\$6,525	\$6,456	\$6,454
Life Insurance	52301	\$238	\$260	\$291	\$291
HRA-Health Reimbursement Account	52302	\$827	\$0	\$0	\$0
Dental employee	52320	\$0	\$367	\$367	\$331
Long Term Disability		\$0	\$0	\$0	\$95
Workers Comp Insurance	52400	\$488	\$226	\$109	\$109
W/Comp Claims	52410	\$1,375	\$0	\$0	\$0
<b>Total Personnel Service Costs</b>		<b>\$47,868</b>	<b>\$43,691</b>	<b>\$54,819</b>	<b>\$54,876</b>
Unemployment Compensation	52500	\$5,775	\$0	\$0	\$0
Legal Services	53100	\$11,642	\$15,589	\$24,741	\$24,800
Medical Services	53101	\$23	\$20	\$100	\$100
Other Contractual Services	53400	\$0	\$0	\$24,741	\$24,800
Travel and Per Diem	54000	\$131	\$0	\$500	\$500
Communication & Freight Charge	54100	\$492	\$390	\$250	\$250
Postage	54110	\$0	\$22	\$50	\$50
Printing & Binding Services	54700	\$0	\$0	\$0	\$0
Advertising Activities	54800	\$0	\$0	\$100	\$100
Promotional Activities	54810	\$0	\$0	\$500	\$500
Other Current Charges	54900	\$99	\$0	\$50	\$50
Office Supplies	55100	\$299	\$405	\$750	\$750
Computer Supplies	55220	\$431	\$0	\$200	\$200
Repair & Maintenance Supplies	55223	\$0	\$0	\$0	\$0
Clothing & Uniforms	55230	\$0	\$0	\$0	\$0
Books, Publications, Subscription & Membership	55400	\$16	\$0	\$350	\$350
Training and Education	55410	\$125	\$175	\$500	\$500
Uncapitalized Equipment	55500	\$0	\$0	\$0	\$0
<b>Total Operating Costs</b>		<b>\$19,033</b>	<b>\$16,600</b>	<b>\$52,832</b>	<b>\$52,950</b>
Internal Service Fund	56501	\$365	\$241	\$349	\$356
Vehicle Replacement Fund	56502	0	\$0	\$0	0
Self Insured Dental Fund	56608	502	\$0	\$0	0
HRA Funding Account	56609	0	\$250	\$250	250
<b>Total Transfers Out</b>		<b>\$867</b>	<b>\$491</b>	<b>\$599</b>	<b>\$606</b>
<b>Total Expenditures</b>		<b>\$67,768</b>	<b>\$60,782</b>	<b>\$108,250</b>	<b>\$108,432</b>

## Development Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$186,629	\$242,614	\$261,484	\$284,861	\$281,154
Total Operating Costs	\$228,828	\$169,784	\$134,453	\$187,700	\$137,879
Total Capital Outlay Costs	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$1,566	\$1,869	\$1,492	\$1,599	\$1,606
<b>Total Expenditures</b>	<b>\$417,023</b>	<b>\$414,267</b>	<b>\$397,429</b>	<b>\$474,160</b>	<b>\$420,639</b>



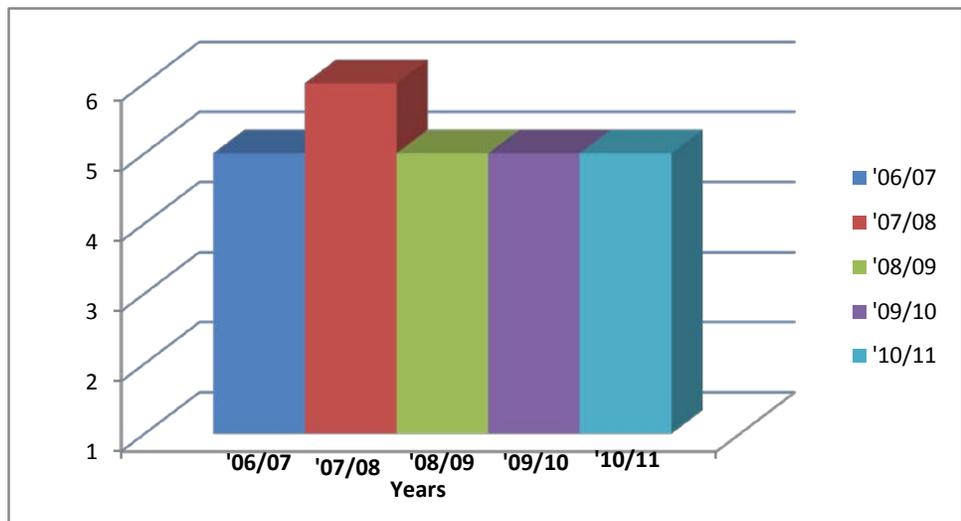
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Development Department FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Development Director	1	1	1	1	1
Planning & Zoning Coordinator	1	1	1	1	1
Community Redevelopment Coordinator	1	1	0	0	0
Administrative Assistant II	1	1	1	1	1
Growth Management Planner I	1	1	1	1	1
Code Enforcement Officer	0	1	1	1	1
<b>Total Development FTE</b>	<b>5</b>	<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>

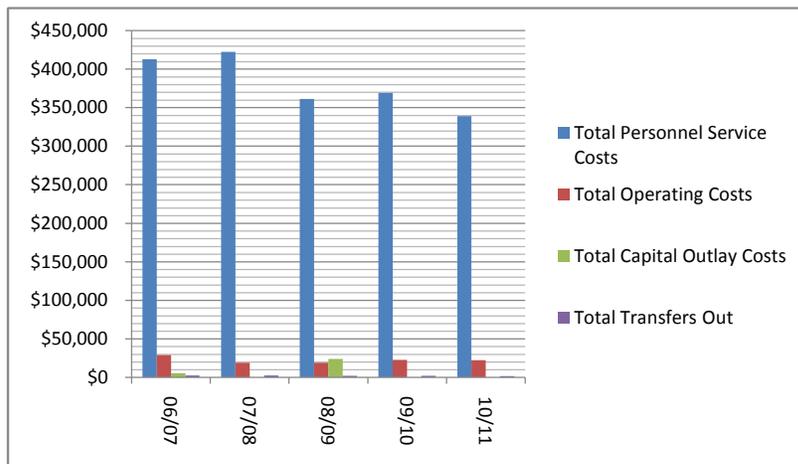


## Development Department 10/11 Budget

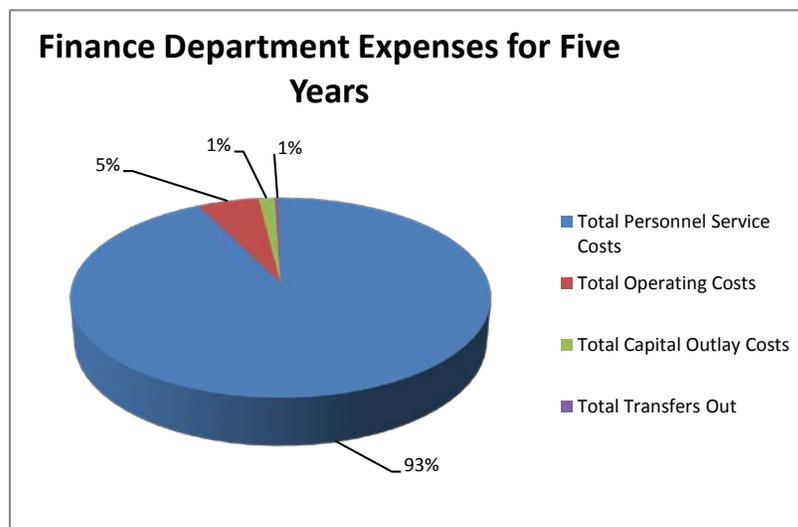
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Financial & Administrative Salaries	51102	\$56,698	\$58,452	\$65,583	\$65,333
Regular Salaries & Wages	51200	\$104,668	\$111,092	\$142,215	\$137,467
Overtime - Unscheduled	51400	\$240	\$441	\$500	\$500
Vacation Pay	51601	\$11,846	\$11,165	\$0	\$0
Sick Pay	51602	\$5,568	\$4,647	\$0	\$0
Holiday Pay	51603	\$7,954	\$9,114	\$0	\$0
FICA Taxes	52100	\$14,274	\$14,845	\$15,935	\$15,514
Retirement Contributions	52200	\$20,639	\$21,630	\$23,247	\$24,921
Health Insurance	52300	\$12,760	\$23,383	\$32,280	\$32,270
Life Insurance	52301	\$901	\$1,193	\$1,934	\$1,934
HRA-Health Reimbursement Account	52302	\$2,497	\$0	\$0	\$0
Dental employee	52320	\$0	\$1,653	\$1,835	\$1,655
Long Term Disability		\$0	\$0	\$0	\$468
Workers Comp Insurance	52400	\$4,569	\$3,869	\$1,332	\$1,092
<b>Total Personnel Service Costs</b>		<b>\$242,614</b>	<b>\$261,484</b>	<b>\$284,861</b>	<b>\$281,154</b>
Legal Services	53100	\$0	\$1,125	\$4,800	\$1,500
Medical Services	53101	\$223	\$328	\$150	\$150
Other Contractual Services	53400	\$161,281	\$125,410	\$170,000	\$120,000
Contract Labor	53401	\$0	\$0	\$0	\$0
Travel and Per Diem	54000	\$459	\$1,075	\$2,500	\$2,980
Communication & Freight Charge	54100	\$1,118	\$1,656	\$1,920	\$2,520
Postage	54110	\$36	\$0	\$300	\$0
Repair & Maintenance Services	54600	\$0	\$0	\$0	\$500
Printing & Binding Services	54700	\$332	\$167	\$600	\$600
Advertising Activities	54800	\$289	\$249	\$650	\$650
Promotional Activities	54810	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$831	\$1,317	\$500	\$1,000
Office Supplies	55100	\$589	\$612	\$1,400	\$1,400
Operating Supplies	55210	\$0	\$5	\$500	\$500
Computer Supplies	55220	\$2,668	\$996	\$1,000	\$1,390
Repair & Maintenance Supplies	55223	\$0	\$0	\$430	\$430
Clothing & Uniforms	55230	\$0	\$165	\$150	\$150
Fuels & Lubricants	55250	\$755	\$374	\$700	\$750
Auto Repair Supplies ( in-house)	55253	\$2	\$0	\$0	\$0
Books, Publications, Subscription & Membership	55400	\$414	\$590	\$800	\$800
Training and Education	55410	\$460	\$385	\$800	\$2,059
Uncapitalized Equipment	55500	\$327	\$0	\$500	\$500
<b>Total Operating Costs</b>		<b>\$169,784</b>	<b>\$134,453</b>	<b>\$187,700</b>	<b>\$137,879</b>
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Internal Service Fund	56501	\$365	\$242	\$349	\$356
Vehicle Replacement Fund	56502	\$0	\$0	\$0	\$0
Self Insured Dental Plan Fund	56608	\$1,504	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$1,250	\$1,250	\$1,250
<b>Total Transfers Out</b>		<b>\$1,869</b>	<b>\$1,492</b>	<b>\$1,599</b>	<b>\$1,606</b>
<b>Total Expenditures</b>		<b>\$414,267</b>	<b>\$397,429</b>	<b>\$474,160</b>	<b>\$420,639</b>

## Finance Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$412,647	\$422,184	\$361,070	\$369,175	\$338,976
Total Operating Costs	\$28,847	\$19,078	\$19,196	\$22,897	\$22,349
Total Capital Outlay Costs	\$5,310	\$0	\$23,896	\$0	\$0
Total Transfers Out	\$2,526	\$2,625	\$1,979	\$2,075	\$1,831
<b>Total Expenditures</b>	<b>\$449,330</b>	<b>\$443,887</b>	<b>\$406,141</b>	<b>\$394,147</b>	<b>\$363,156</b>



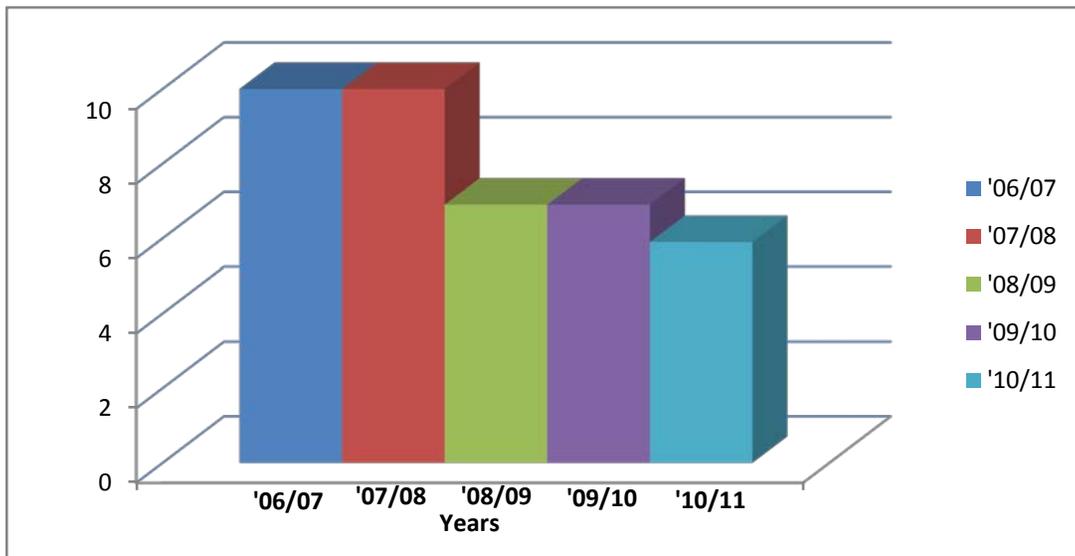
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Finance Department FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Finance Director	1	1	1	1	1
Asst. Finance Director	1	1	1	1	1
Chief Accountant	1	1	1	1	1
Senior Accountant	1	1	0	0	0
Utility Billing Supervisor	1	1	0	0	0
Administrative Asst. II	1	1	1	1	0
Accounts Payable/Payroll Specialist	0	0	0	0	1
Admin Specialist III	3	3	1	1	1
Admin Specialist I	1	1	1	1	0
<b>Full Time Finance</b>	<b>10</b>	<b>10</b>	<b>6</b>	<b>6</b>	<b>5</b>
Split positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0	0	0.4	0.4	0.4
Admin Specialist III	0	0	0.5	0.5	0.5
<b>Total Split Positions</b>	<b>0</b>	<b>0</b>	<b>0.9</b>	<b>0.9</b>	<b>0.9</b>
<b>Total Finance FTE</b>	<b>10</b>	<b>10</b>	<b>6.9</b>	<b>6.9</b>	<b>5.9</b>

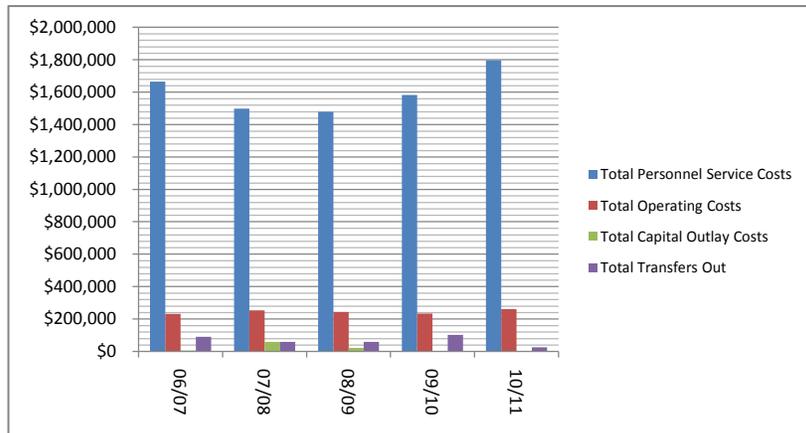


## Finance Department 10/11 Budget

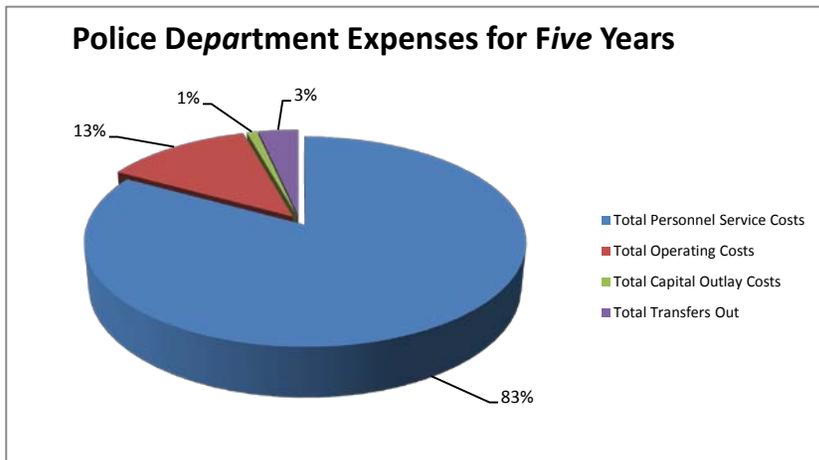
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Financial & Administrative Salaries	51102	\$58,285	\$57,603	\$66,831	\$66,581
Regular Salaries & Wages	51200	\$215,684	\$173,121	\$201,098	\$179,677
Overtime - Unscheduled	51400	\$500	\$783	\$1,000	\$1,200
Vacation Pay	51601	\$16,995	\$13,448	\$0	\$0
Sick Pay	51602	\$12,464	\$9,744	\$0	\$0
Holiday Pay	51603	\$14,478	\$12,090	\$0	\$0
Bereavement Pay	51605	\$0	\$930	\$0	\$0
Jury Duty Pay	51606	\$51	\$0	\$0	\$0
FICA Taxes	52100	\$23,611	\$20,092	\$20,574	\$18,839
Retirement Contributions	52200	\$33,617	\$28,511	\$29,333	\$29,052
Health Insurance	52300	\$35,284	\$38,500	\$44,608	\$38,079
Life Insurance	52301	\$2,562	\$2,263	\$2,518	\$2,518
HRA-Health Reimbursement Account	52302	\$6,776	\$0	\$0	\$0
Dental employee	52320	\$0	\$2,535	\$2,533	\$1,953
Long Term Disability		\$0	\$0	\$0	\$569
Workers Comp Insurance	52400	\$1,877	\$1,450	\$680	\$509
<b>Total Personnel Service Costs</b>		<b>\$422,184</b>	<b>\$361,070</b>	<b>\$369,175</b>	<b>\$338,976</b>
Unemployment Compensation	52500	\$0	\$0	\$0	\$0
Medical Services	53101	\$174	\$135	\$180	\$0
Other Contractual Services	53400	\$6,673	\$8,898	\$9,656	\$9,549
Contract Labor	53401	\$0	\$0	\$0	\$0
Travel and Per Diem	54000	\$145	\$651	\$1,510	\$1,681
Communication & Freight Charge	54100	\$1,998	\$2,585	\$2,666	\$2,646
Postage	54110	\$17	\$68	\$50	\$50
Repair & Maintenance Services	54600	\$1,170	\$451	\$688	\$688
Printing & Binding Services	54700	\$1,123	\$1,088	\$3,280	\$3,280
Advertising Activities	54800	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$359	\$567	\$100	\$0
Office Supplies	55100	\$4,454	\$3,361	\$2,108	\$2,316
Operating Supplies	55210	\$0	\$0	\$0	\$0
Computer Supplies	55220	\$1,058	\$0	\$1,200	\$400
Clothing & Uniforms	55230	\$0	\$0	\$0	\$0
Fuels & Lubricants	55250	\$317	\$98	\$0	\$100
Auto Repair Supplies ( in-house)	55253	\$0	\$0	\$0	\$0
Books, Publications, Subscription & Membership	55400	\$240	\$75	\$150	\$0
Training and Education	55410	\$688	\$1,220	\$1,309	\$1,639
Uncapitalized Equipment	55500	\$662	\$0	\$0	\$0
<b>Total Operating Costs</b>		<b>\$19,078</b>	<b>\$19,196</b>	<b>\$22,897</b>	<b>\$22,349</b>
Machinery & Equipment	55640	\$0	\$23,896	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$23,896</b>	<b>\$0</b>	<b>\$0</b>
Internal Service Fund	56501	\$365	\$254	\$349	\$356
Vehicle Replacement Fund	56502	\$0	\$0	\$0	\$0
Self Insured Dental Plan Fund	56608	\$2,260	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$1,725	\$1,726	\$1,475
<b>Total Transfers Out</b>		<b>\$2,625</b>	<b>\$1,979</b>	<b>\$2,075</b>	<b>\$1,831</b>
<b>Total Expenditures</b>		<b>\$443,887</b>	<b>\$406,141</b>	<b>\$394,147</b>	<b>\$363,156</b>

## Police Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$1,664,634	\$1,498,348	\$1,478,801	\$1,582,071	\$1,795,897
Total Operating Costs	\$232,428	\$253,835	\$243,219	\$233,488	\$262,012
Total Capital Outlay Costs	\$5,265	\$59,851	\$20,612	\$0	\$0
Total Transfers Out	\$90,348	\$58,326	\$59,395	\$101,223	\$25,769
<b>Total Expenditures</b>	<b>\$1,992,675</b>	<b>\$1,870,360</b>	<b>\$1,802,027</b>	<b>\$1,916,782</b>	<b>\$2,083,678</b>



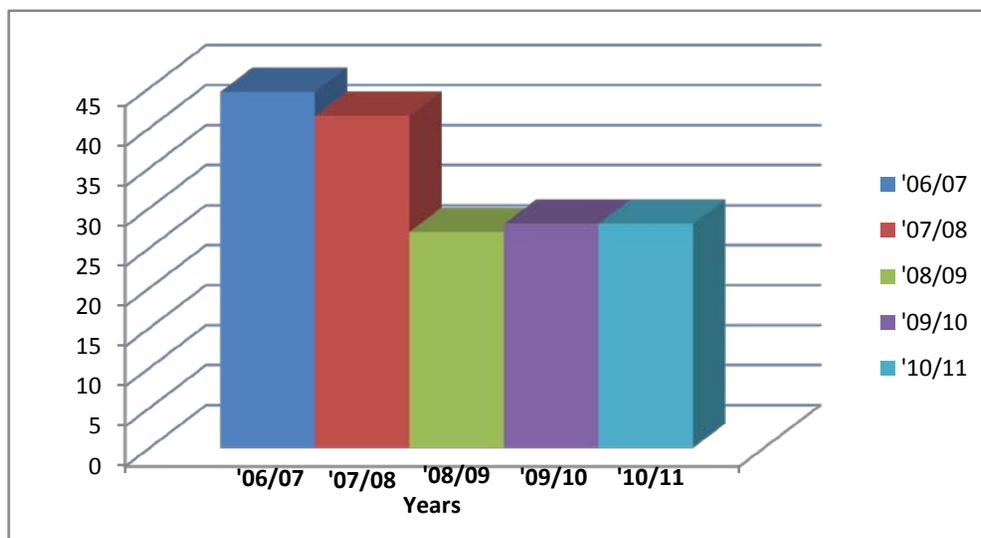
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Police Department FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Police Chief	1	1	1	1	1
Police Lieutenant	1	1	1	1	1
Detective Sergeant	0	0	1	1	1
Detective	2	2	1	2	2
Police Sergeant	4	4	5	6	6
Police Officer	15	14	14	13	13
Evidence Technician	1	1	1	1	1
Administrative Asst. III	1	1	0	0	0
Administrative Asst. II	0	0	0	0	0
Admin. Specialist III	1	1	1	1	1
Admin. Specialist II	1	1	1	1	1
Code Enforcement Officer	1	0	0	0	0
Public Service Aide	1	0	0	0	0
Dispatch Supervisor	1	1	0	0	0
Dispatcher	4	4	0	0	0
Dispatcher	0	0	0	0	0
Dispatcher	0	0	0	0	0
Dispatcher	0	0	0	0	0
<b>Full Time Police</b>	<b>34</b>	<b>31</b>	<b>26</b>	<b>27</b>	<b>27</b>
Dispatcher (Part Time)	3	3	0	0	0
Reserve Police Officers	7.5	7.5	1	1	1
<b>Total Part Time</b>	<b>10.5</b>	<b>10.5</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total Police FTE</b>	<b>44.5</b>	<b>41.5</b>	<b>27</b>	<b>28</b>	<b>28</b>



## Police Department 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Financial & Administrative Salaries	51102	\$74,326	\$75,941	\$84,298	\$84,048
Regular Salaries & Wages	51200	\$850,254	\$863,570	\$1,025,117	\$1,108,297
Overtime - Unscheduled	51400	\$47,875	\$58,700	\$58,500	\$58,500
Overtime - Scheduled	51410	\$7,320	\$1,896	\$0	\$0
Overtime - Drug Enforcement	51420	\$9,917	\$0	\$0	\$0
Incentive/ Special Pay	51500	\$9,076	\$11,652	\$11,520	\$31,160 (1)
Vacation Pay	51601	\$52,357	\$36,746	\$0	\$0
Sick Pay	51602	\$31,814	\$17,418	\$0	\$0
Holiday Pay	51603	\$51,945	\$50,405	\$0	\$77,710
Personal Leave (Council Apprv)	51604	\$779	\$0	\$0	\$0
Bereavement Pay	51605	\$0	\$1,235	\$0	\$0
Reserves - Public Safety	51607	\$3,366	\$15,235	\$35,000	\$51,816
Military Leave	51608	\$6,453	\$0	\$0	\$0
Clothing Allowance	51613	\$3,000	\$3,000	\$4,500	\$4,500
Cleaning Allowance	51614	\$2,080	\$0	\$0	\$0
FICA Taxes	52100	\$86,813	\$85,656	\$93,249	\$95,178
Retirement Contributions	52200	\$70,668	\$57,476	\$51,143	\$55,497
Health Insurance	52300	\$103,096	\$140,295	\$167,856	\$167,804
Life Insurance	52301	\$6,495	\$2,604	\$2,926	\$10,903
HRA-Health Reimbursement Account	52302	\$15,874	\$0	\$0	\$0
Dental employee	52320	\$0	\$8,083	\$9,542	\$8,937
Long Term Disability		\$0	\$0	\$0	\$3,127
Workers Comp Insurance	52400	\$59,475	\$48,825	\$38,420	\$38,420
W/Comp Claims	52410	\$5,365	\$63	\$0	\$0
<b>Total Personnel Service Costs</b>		<b>\$1,498,348</b>	<b>\$1,478,801</b>	<b>\$1,582,071</b>	<b>\$1,795,897</b>

## Police Department 10/11 Budget

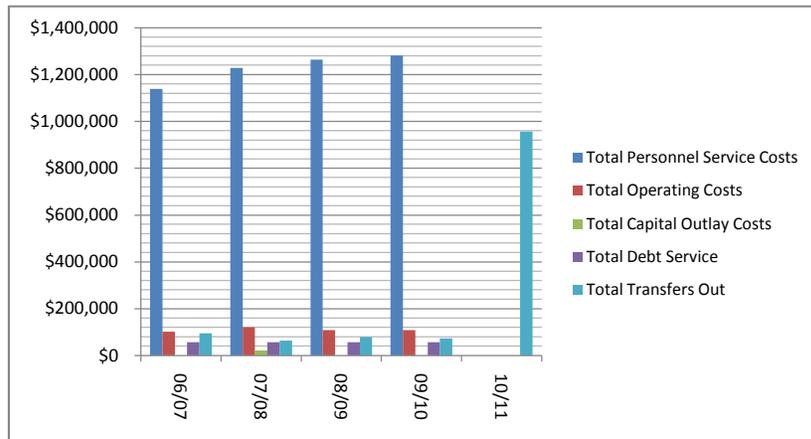
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Unemployment Compensation	52500	\$3,025	\$28,725	\$12,980	\$13,000
Medical Services	53101	\$5,416	\$7,704	\$3,340	\$3,340
Other Contractual Services	53400	\$2,227	\$4,319	\$9,629	\$15,976
Criminal Investigation	53500	\$4,859	\$2,132	\$750	\$1,000
Travel and Per Diem	54000	\$3,018	\$4,279	\$5,040	\$6,040
Communication & Freight Charge	54100	\$15,949	\$23,383	\$26,203	\$25,951
Postage	54110	\$105	\$398	\$80	\$400
Automotive Repair Service	54210	\$11,762	\$9,519	\$9,250	\$7,452
Electric	54300	\$14,253	\$15,858	\$15,840	\$15,840
Water	54303	\$2,228	\$2,079	\$2,640	\$2,640
Insurance Claims & Deductibles	54560	\$9,511	\$683	\$2,000	\$2,000
Repair & Maintenance Services	54600	\$7,842	\$5,678	\$1,553	\$6,553
Printing & Binding Services	54700	\$1,288	\$1,102	\$980	\$2,330 (1)
Advertising Activities	54800	\$206	\$1,835	\$500	\$500
Other Current Charges	54900	\$3,734	\$405	\$1,000	\$1,000
Ammunition	54910	\$1,480	\$7,524	\$7,550	\$7,550
Office Supplies	55100	\$5,709	\$7,940	\$7,535	\$7,835 (1)
Operating Supplies	55210	\$5,140	\$5,998	\$5,794	\$6,154
Medical Supplies	55211	\$764	\$500	\$500	\$2,785
Computer Supplies	55220	\$3,979	\$2,449	\$1,500	\$3,498
Repair & Maintenance Supplies	55223	\$0	\$0	\$1,300	\$1,650 (1)
Clothing & Uniforms	55230	\$14,252	\$12,282	\$10,030	\$13,380
Institutional Supplies	55240	\$0	\$2,767	\$2,991	\$2,991
Fuels & Lubricants	55250	\$89,515	\$65,566	\$75,000	\$75,000
Tags & Titles	55251	\$251	\$279	\$750	\$1,120
Small Tools	55252	\$192	\$459	\$500	\$1,250
Auto Repair Supplies ( in-house)	55253	\$17,625	\$15,543	\$15,000	\$15,000
Books, Publications, Subscription & Membership	55400	\$1,186	\$1,664	\$1,430	\$1,505
Training and Education	55410	\$5,455	\$7,332	\$7,200	\$14,850 (1)
Uncapitalized Equipment	55500	\$22,864	\$4,817	\$4,623	\$3,421 (1)
<b>Total Operating Costs</b>		<b>\$253,835</b>	<b>\$243,219</b>	<b>\$233,488</b>	<b>\$262,012</b>
Building and Improvements	55620	\$59,851	\$20,612	\$0	\$0
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$59,851</b>	<b>\$20,612</b>	<b>\$0</b>	<b>\$0</b>
Internal Service Fund	56501	\$29,911	\$18,066	\$18,245	\$19,269
Vehicle Replacement Fund	56502	\$20,629	\$34,829	\$76,478	\$0
Self Insured Dental Plan Fund	56608	\$7,786	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$6,500	\$6,500	\$6,500
<b>Total Transfers Out</b>		<b>\$58,326</b>	<b>\$59,395</b>	<b>\$101,223</b>	<b>\$25,769</b>
<b>Total Expenditures</b>		<b>\$1,870,360</b>	<b>\$1,802,027</b>	<b>\$1,916,782</b>	<b>\$2,083,678</b>

(1)A total of \$28,100 is in the Budget for Police Department accreditation program. The break down is as follows:\$18,200 incentive pay; printing & binding \$1,350;training & education \$7,600;repair & maintenance \$350;office supplies \$300 and \$300 for uncapitalized equipment.

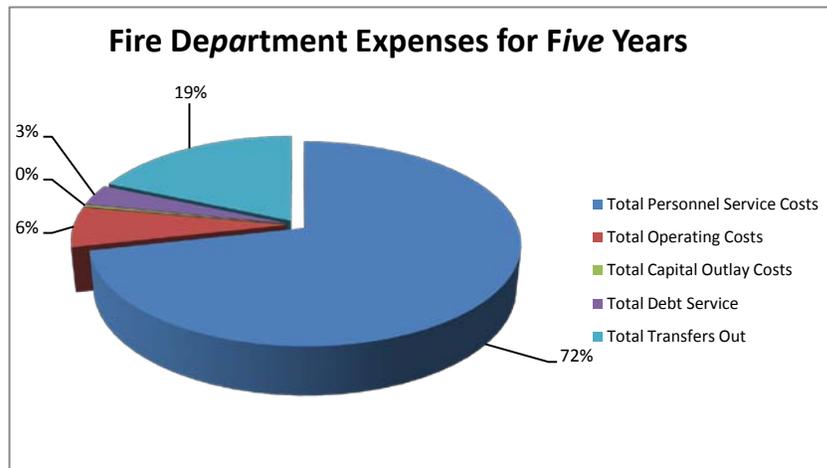
## Fire Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
<b>Total Personnel Service Costs</b>	\$1,138,913	\$1,228,563	\$1,264,737	\$1,281,895	\$0
<b>Total Operating Costs</b>	\$102,601	\$121,413	\$109,325	\$108,138	\$0
<b>Total Capital Outlay Costs</b>	\$0	\$20,060	\$0	\$0	\$0
<b>Total Debt Service</b>	\$57,269	\$57,270	\$57,269	\$57,270	\$0
<b>Total Transfers Out</b>	\$95,538	\$63,876	\$78,833	\$72,971	\$956,341 (1)
<b>Total Expenditures</b>	\$1,394,321	\$1,491,182	\$1,510,164	\$1,520,274	\$956,341

(1) Brooksville Fire District through Special Assessments (Non-Advorem) is funding a part of the City's Fire Department. Please see Brooksville Fire District under Trust & Agency Funds for Fire Budget which has been removed from City's General Fund.



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



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

## Fire Department 10/11 Budget

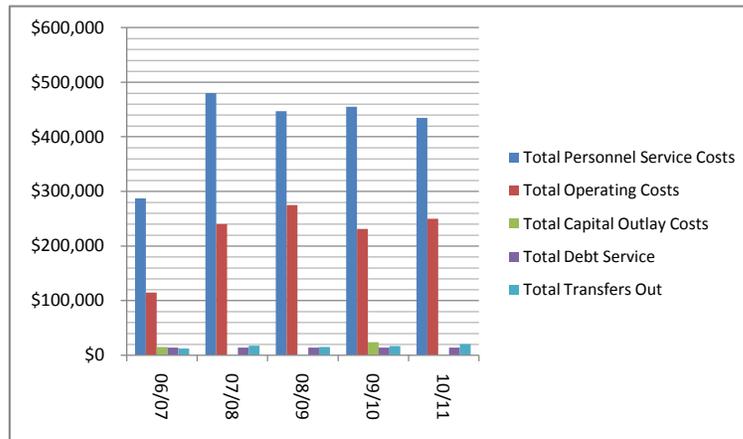
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Financial & Administrative Salaries	51102	\$61,261	\$60,696	\$71,552	
Regular Salaries & Wages	51200	\$585,695	\$591,343	\$694,792	
Overtime - Unscheduled	51400	\$23,562	\$29,215	\$30,000	
Overtime - Scheduled	51410	\$39,263	\$25,847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

## Fire Department 10/11 Budget

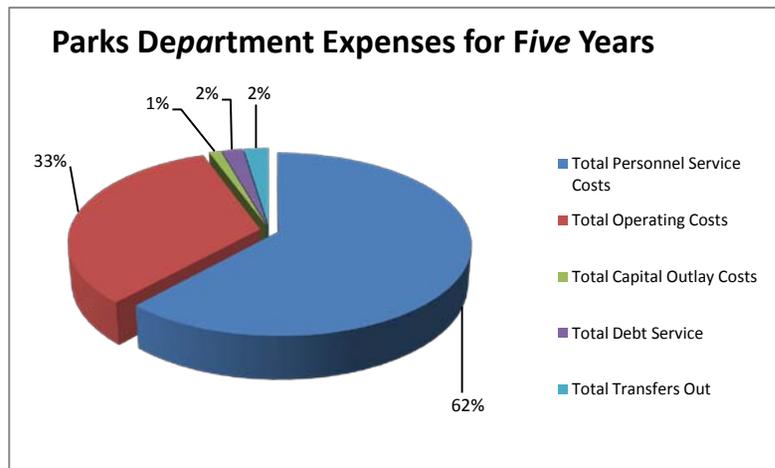
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Unemployment Compensation	52500	\$0	\$0	\$0	
Legal Services	53100	\$0	\$0	\$0	
Medical Services	53101	\$1,063	\$2,184	\$7,120	
Medical Supplies	53110	\$0	\$0	\$0	
Other Contractual Services	53400	\$583	\$338	\$250	
Travel and Per Diem	54000	\$2,642	\$2,238	\$4,200	
Communication & Freight Charge	54100	\$5,779	\$8,850	\$9,888	
Postage	54110	\$178	\$209	\$50	
Automotive Repair Service	54210	\$6,890	\$3,478	\$7,000	
Electric	54300	\$8,857	\$1,796	\$0	
Water	54303	\$3,363	\$3,339	\$0	
Equipment & Vehicle Rental	54400	\$0	\$811	\$0	
Fiduciary Liability Insurance	54540	\$0	\$0	\$130	
Repair & Maintenance Services	54600	\$12,124	\$21,715	\$14,400	
Printing & Binding Services	54700	\$248	\$261	\$500	
Advertising Activities	54800	\$720	\$0	\$500	
Other Current Charges	54900	\$363	\$1,328	\$700	
BERT Expenditures	54901	\$0	\$0	\$0	
Office Supplies	55100	\$947	\$578	\$1,000	
Operating Supplies	55210	\$2,568	\$2,288	\$675	
Medical Supplies	55211	\$1,488	\$1,575	\$2,100	
Computer Supplies	55220	\$817	\$229	\$0	
Repair & Maintenance Supplies	55223	\$0	\$0	\$0	
Chemicals Supplies	55225	\$1,702	\$560	\$500	
Safety Supplies & Gear	55226	\$5,787	\$11,974	\$8,635	
Clothing & Uniforms	55230	\$8,121	\$7,077	\$5,610	
Institutional Supplies	55240	\$0	\$0	\$0	
Fuels & Lubricants	55250	\$20,250	\$12,388	\$14,000	
Tags & Titles	55251	\$54	\$0	\$0	
Small Tools	55252	\$1,664	\$1,004	\$1,000	
Auto Repair Supplies ( in-house)	55253	\$8,268	\$7,276	\$4,000	
Books, Publications, Subscription & Membership	55400	\$1,230	\$645	\$4,200	
Training and Education	55410	\$2,339	\$1,872	\$6,680	
Uncapitalized Equipment	55500	\$23,368	\$15,312	\$15,000	
<b>Total Operating Costs</b>		<b>\$121,413</b>	<b>\$109,326</b>	<b>\$108,138</b>	<b>\$0</b>
Machinery & Equipment	55640	\$20,060	\$0	\$0	
<b>Total Capital Outlay Cost</b>		<b>\$20,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Interest	57100	\$25,030	\$23,539	\$21,782	
Principal	57200	\$32,240	\$33,730	\$35,488	
<b>Total Debt Service</b>		<b>\$57,270</b>	<b>\$57,269</b>	<b>\$57,270</b>	<b>\$0</b>
Internal Service Fund	56501	\$8,795	\$5,278	\$4,656	
Vehicle Replacement Fund	56502	\$50,555	\$69,055	\$63,815	
Self Insured Dental Plan Fund	56608	\$4,526	\$0	\$0	
HRA Funding Account	56609	\$0	\$4,500	\$4,500	
Transfer out to fire district		\$0	\$0	\$0	\$956,341
<b>Total Transfers Out</b>		<b>\$63,876</b>	<b>\$78,833</b>	<b>\$72,971</b>	<b>\$956,341</b>
<b>Total Expenditures</b>		<b>\$1,491,182</b>	<b>\$1,510,164</b>	<b>\$1,520,274</b>	<b>\$956,341</b>

## Parks Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$287,397	\$480,177	\$446,811	\$455,199	\$434,575
Total Operating Costs	\$114,931	\$239,901	\$274,863	\$231,175	\$250,170
Total Capital Outlay Costs	\$15,000	\$0	\$0	\$23,732	\$0
Total Debt Service	\$14,008	\$13,999	\$13,995	\$13,972	\$13,972
Total Transfers Out	\$11,948	\$17,718	\$15,232	\$16,775	\$20,178
<b>Total Expenditures</b>	<b>\$443,284</b>	<b>\$751,795</b>	<b>\$750,901</b>	<b>\$740,853</b>	<b>\$718,895</b>



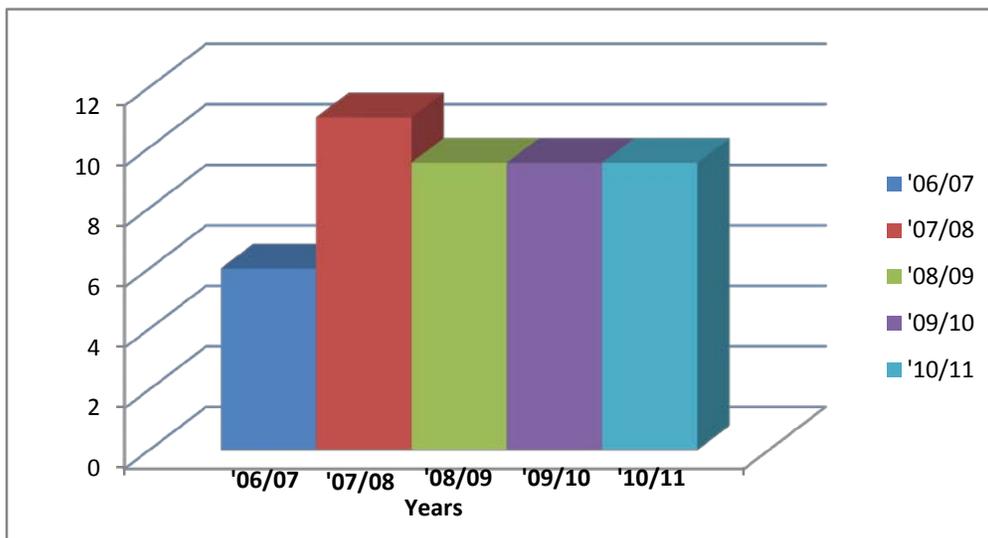
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Parks Department FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Parks, Facilities & Recreation Director	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Park Attendant I	0	0	1	1	1
Park Attendant II	1	2	1	1	1
Program Coordinator	1	1	0	0	0
Maintenance Tech III	1	2	1	1	1
Equipment Operator I	1	0	0	0	0
Parks & Facilities Supervisor	0	1	1	1	1
Horticulture Tech	0	1	1	1	1
Inmate Supervisor	0	1	1	1	1
Environmental Specialist	0	1	1	1	1
<b>Total Full time Parks Department</b>	<b>6</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>9</b>
Part Time Intern	0	0	0.5	0.5	0.5
<b>Total Part Time</b>	<b>0</b>	<b>0</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>
<b>Total Parks FTE</b>	<b>6</b>	<b>11</b>	<b>9.5</b>	<b>9.5</b>	<b>9.5</b>



## Parks Department 10/11 Budget

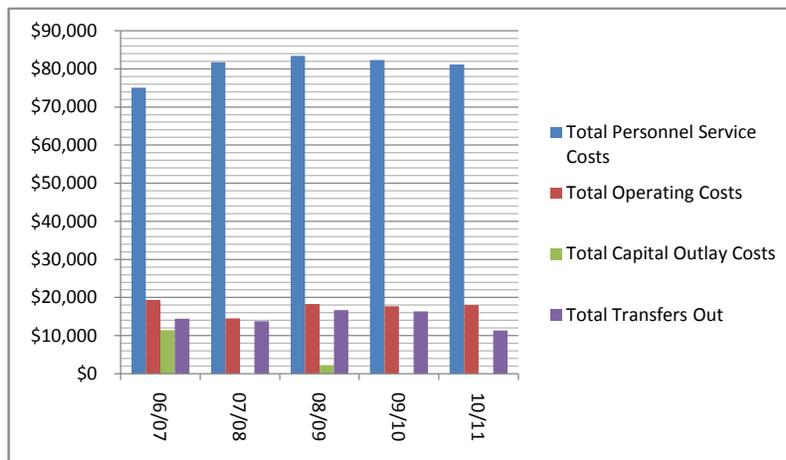
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Financial & Administrative Salaries	51102	\$53,790	\$55,291	\$59,093	\$58,843
Regular Salaries & Wages	51200	\$271,426	\$213,598	\$260,972	\$243,027
Overtime - Unscheduled	51400	\$195	\$1,849	\$750	\$1,000
Vacation Pay	51601	\$5,965	\$14,801	\$0	\$0
Sick Pay	51602	\$2,704	\$8,044	\$0	\$0
Holiday Pay	51603	\$6,365	\$13,588	\$0	\$0
Bereavement Pay	51605	\$232	\$0	\$0	\$0
FICA Taxes	52100	\$26,060	\$23,452	\$24,542	\$23,093
Retirement Contributions	52200	\$35,428	\$31,599	\$33,623	\$34,747
Health Insurance	52300	\$43,366	\$58,179	\$58,104	\$58,086
Life Insurance	52301	\$2,986	\$3,015	\$2,912	\$2,912
HRA-Health Reimbursement Account	52302	\$470	\$0	\$0	\$0
Dental employee	52320	\$0	\$3,399	\$3,303	\$2,979
Long Term Disability		\$0	\$0	\$0	\$697
Workers Comp Insurance	52400	\$31,065	\$19,995	\$11,900	\$9,190
W/Comp Claims	52410	\$125	\$0	\$0	\$0
<b>Total Personnel Service Costs</b>		<b>\$480,177</b>	<b>\$446,811</b>	<b>\$455,199</b>	<b>\$434,575</b>

## Parks Department 10/11 Budget

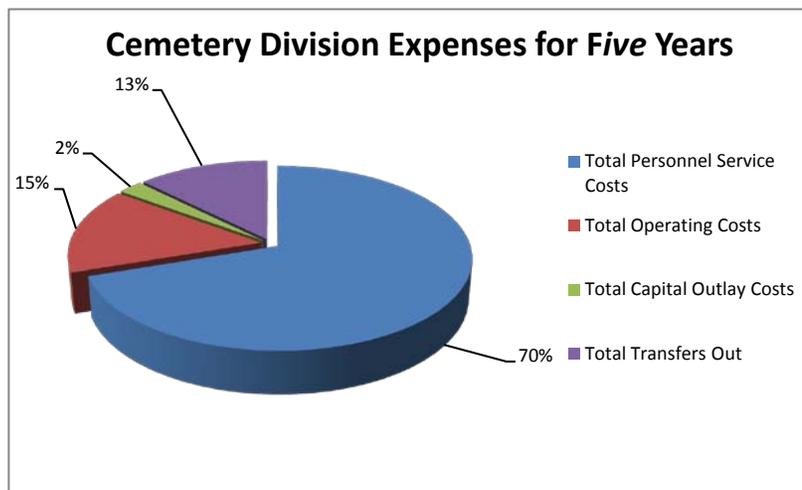
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Unemployment Compensation	52500	\$0	\$15,058	\$1,187	\$0
Medical Services	53101	\$831	\$402	\$350	\$350
Other Contractual Services	53400	\$73,409	\$62,392	\$62,000	\$65,000
Contract Labor	53401	\$0	\$0	\$500	\$500
Travel and Per Diem	54000	\$529	\$11	\$600	\$1,000
Communication & Freight Charge	54100	\$2,907	\$3,645	\$1,020	\$1,020
Postage	54110	\$14	\$32	\$100	\$100
Transportation/Freight	54200	\$0	\$0	\$0	\$0
Automotive Repair Service	54210	\$865	\$1,827	\$1,500	\$1,500
Electric	54300	\$29,603	\$37,975	\$30,000	\$37,000
Water	54303	\$9,476	\$10,080	\$9,000	\$9,000
Equipment & Vehicle Rental	54400	\$2,514	\$2,278	\$3,000	\$3,000
Rentals & Leases	54401	\$0	\$0	\$2,718	\$2,500
Insurance Claims & Deductibles	54560	\$0	\$1,360	\$1,000	\$0
Repair & Maintenance Services	54600	\$6,063	\$6,435	\$8,500	\$18,000
Printing & Binding Services	54700	\$131	\$390	\$500	\$500
Advertising Activities	54800	\$188	\$172	\$500	\$500
Promotional Activities	54810	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$488	\$26	\$0	\$0
Recreational Supplies	54920	\$8,171	\$471	\$500	\$500
Office Supplies	55100	\$1,558	\$1,202	\$2,000	\$1,500
Operating Supplies	55210	\$15,171	\$30,124	\$20,000	\$20,000
Medical Supplies	55211	\$0	\$0	\$0	\$500
Computer Supplies	55220	\$933	\$54	\$0	\$0
Repair & Maintenance Supplies	55223	\$27,136	\$26,720	\$35,000	\$35,000
Chemicals Supplies	55225	\$2,916	\$3,730	\$3,000	\$3,000
Clothing & Uniforms	55230	\$2,946	\$3,196	\$2,500	\$2,500
Institutional Supplies	55240	\$23,222	\$23,705	\$24,000	\$24,000
Fuels & Lubricants	55250	\$20,310	\$14,001	\$11,500	\$11,500
Small Tools	55252	\$688	\$902	\$1,200	\$1,200
Auto Repair Supplies ( in-house)	55253	\$3,691	\$2,197	\$2,000	\$2,000
Books, Publications, Subscription & Membership	55400	\$742	\$1,706	\$500	\$500
Training and Education	55410	\$773	\$1,148	\$1,500	\$3,000
Uncapitalized Equipment	55500	\$4,626	\$23,625	\$5,000	\$5,000
<b>Total Operating Costs</b>		<b>\$239,901</b>	<b>\$274,863</b>	<b>\$231,175</b>	<b>\$250,170</b>
Interest	57100	\$2,028	\$1,552	\$1,039	\$529
Principal	57200	\$11,971	\$12,443	\$12,933	\$13,443
<b>Total Debt Service</b>		<b>\$13,999</b>	<b>\$13,995</b>	<b>\$13,972</b>	<b>\$13,972</b>
Machinery & Equipment	55640	\$0	\$0	\$23,732	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$0</b>	<b>\$23,732</b>	<b>\$0</b>
The Enrichment Center Fund 139	56139	\$0	\$0	\$0	\$5,000
Internal Service Fund	56501	\$14,961	\$7,982	\$9,425	\$12,928
Vehicle Replacement Fund	56502	\$0	\$0	\$0	\$0
Equipment Replacement Fund	56503	\$0	\$5,000	\$5,000	\$0
Self Insured Dental Plan Fund	56608	\$2,757	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$2,250	\$2,250	\$2,250
<b>Total Transfers Out</b>		<b>\$17,718</b>	<b>\$15,232</b>	<b>\$16,675</b>	<b>\$20,178</b>
<b>Total Expenditures</b>		<b>\$751,795</b>	<b>\$750,901</b>	<b>\$740,753</b>	<b>\$718,895</b>

## Cemetery Division Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$75,016	\$81,739	\$83,371	\$82,300	\$81,142
Total Operating Costs	\$19,394	\$14,528	\$18,316	\$17,694	\$18,044
Total Capital Outlay Costs	\$11,440	\$0	\$2,274	\$0	\$0
Total Transfers Out	\$14,431	\$13,806	\$16,731	\$16,346	\$11,370
<b>Total Expenditures</b>	<b>\$120,281</b>	<b>\$110,073</b>	<b>\$120,692</b>	<b>\$116,340</b>	<b>\$110,556</b>



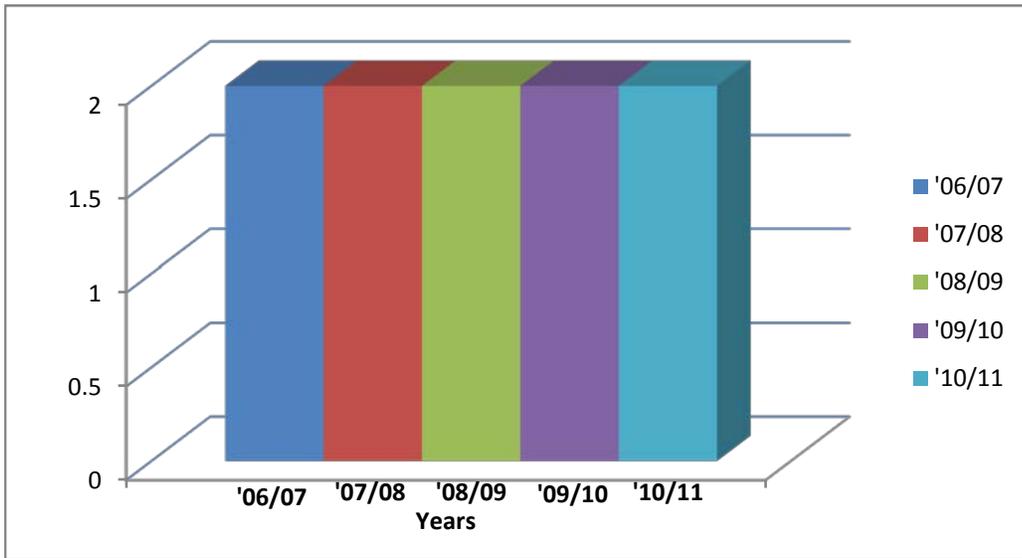
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Cemetery Division FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Cemetery Sexton	1	1	1	1	1
Park Attendant I	0	1	1	1	1
Park Attendant II	1	0	0	0	0
<b>Total Cemetery FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>



## Cemetery Division 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Regular Salaries & Wages	51200	\$47,999	\$48,785	\$54,933	\$54,434
Overtime - Unscheduled	51400	\$0	\$59	\$500	\$500
Vacation Pay	51601	\$2,819	\$2,865	\$0	\$0
Sick Pay	51602	\$1,915	\$1,084	\$0	\$0
Holiday Pay	51603	\$2,489	\$2,549	\$0	\$0
Jury Duty Pay	51606	\$78	\$160	\$0	\$0
FICA Taxes	52100	\$4,228	\$4,234	\$4,240	\$4,164
Retirement Contributions	52200	\$5,410	\$5,416	\$5,593	\$5,863
Health Insurance	52300	\$8,821	\$11,419	\$12,912	\$12,908
Life Insurance	52301	\$555	\$558	\$515	\$515
HRA-Health Reimbursement Account	52302	\$1,425	\$0	\$0	\$0
Dental employee	52320	\$0	\$735	\$734	\$662
Long Term Disability		\$0	\$0	\$0	\$126
Workers Comp Insurance	52400	\$6,001	\$5,505	\$2,872	\$1,971
<b>Total Personnel Service Costs</b>		<b>\$81,740</b>	<b>\$83,371</b>	<b>\$82,299</b>	<b>\$81,142</b>

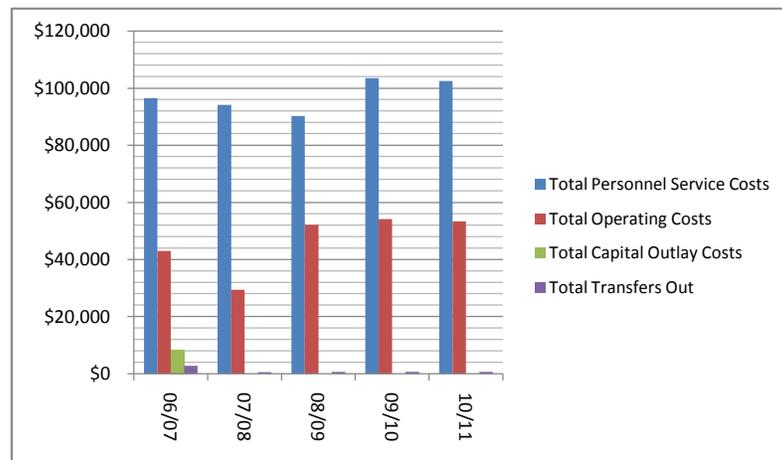
## Cemetery Division 10/11 Budget

**Requested  
2011**

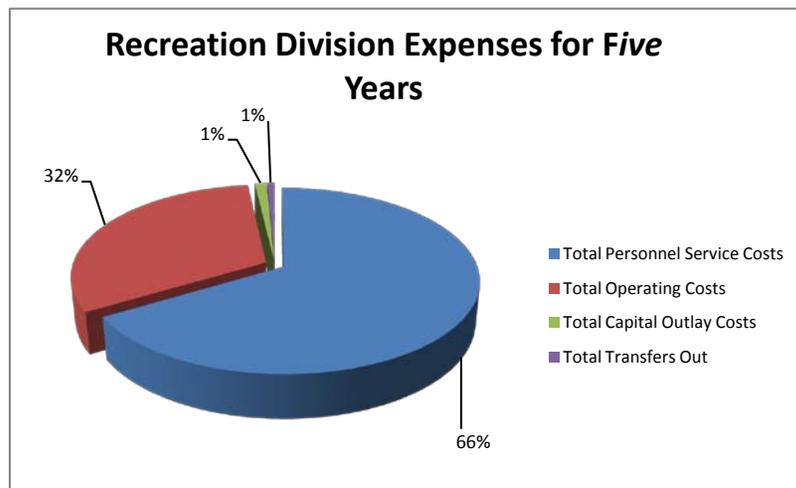
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Medical Services	53101	\$39	\$107	\$50	\$50
Other Contractual Services	53400	\$592	\$588	\$360	\$360
Communication & Freight Charge	54100	\$766	\$1,366	\$784	\$784
Postage	54110	\$0	\$0	\$50	\$50
Automotive Repair Service	54210	\$0	\$222	\$500	\$500
Electric	54300	\$686	\$845	\$750	\$900
Water	54303	\$2,675	\$3,325	\$2,500	\$3,500
Repair & Maintenance Services	54600	\$787	\$504	\$1,500	\$1,500
Printing & Binding Services	54700	\$0	\$80	\$500	\$500
Advertising Activities	54800	\$326	\$466	\$500	\$500
Other Current Charges	54900	\$6	\$77	\$0	\$0
Cemetery Lot Buyback	54912	\$0	\$1,605	\$1,000	\$0
Cost of Goods Sold	54913	\$490	\$0	\$0	\$0
Office Supplies	55100	\$367	\$58	\$500	\$500
Operating Supplies	55210	\$1,776	\$3,527	\$1,000	\$2,500
Computer Supplies	55220	\$10	\$0	\$0	\$0
Chemicals Supplies	55225	\$0	\$0	\$750	\$50
Clothing & Uniforms	55230	\$766	\$896	\$750	\$750
Fuels & Lubricants	55250	\$4,112	\$2,829	\$2,700	\$3,000
Small Tools	55252	\$206	\$0	\$500	\$500
Auto Repair Supplies ( in-house)	55253	\$635	\$1,327	\$750	\$750
Books, Publications, Subscription & Membership	55400	\$0	\$0	\$250	\$100
Training and Education	55410	\$0	\$0	\$500	\$500
Uncapitalized Equipment	55500	\$289	\$495	\$1,500	\$750
<b>Total Operating Costs</b>		<b>\$14,528</b>	<b>\$18,316</b>	<b>\$17,694</b>	<b>\$18,044</b>
Building and Improvements	55620	\$0	\$2,274	\$0	\$0
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
Construction in Progress	55650	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$2,274</b>	<b>\$0</b>	<b>\$0</b>
Internal Service Fund	56501	\$3,304	\$1,231	\$846	\$870
Vehicle Replacement Fund	56502	\$0	\$0	\$0	\$0
Equipment Replacement Fund	56503	\$0	\$5,000	\$5,000	\$0
Cemetery Perpetual Care Fund	56605	\$10,000	\$10,000	\$10,000	\$10,000
Self Insured Dental Plan Fund	56608	\$502	\$0	\$0	\$0
Transfer Out to 609	56609	\$0	\$500	\$500	\$500
<b>Total Transfers Out</b>		<b>\$13,806</b>	<b>\$16,731</b>	<b>\$16,346</b>	<b>\$11,370</b>
<b>Total Expenditures</b>		<b>\$110,074</b>	<b>\$120,692</b>	<b>\$116,339</b>	<b>\$110,556</b>

## Recreation Division Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$96,497	\$94,194	\$90,247	\$103,528	\$102,537
Total Operating Costs	\$42,957	\$29,443	\$52,146	\$54,116	\$53,316
Total Capital Outlay Costs	\$8,418	\$0	\$0	\$0	\$0
Total Transfers Out	\$2,784	\$502	\$625	\$625	\$625
<b>Total Expenditures</b>	<b>\$150,656</b>	<b>\$124,139</b>	<b>\$143,018</b>	<b>\$158,269</b>	<b>\$156,478</b>



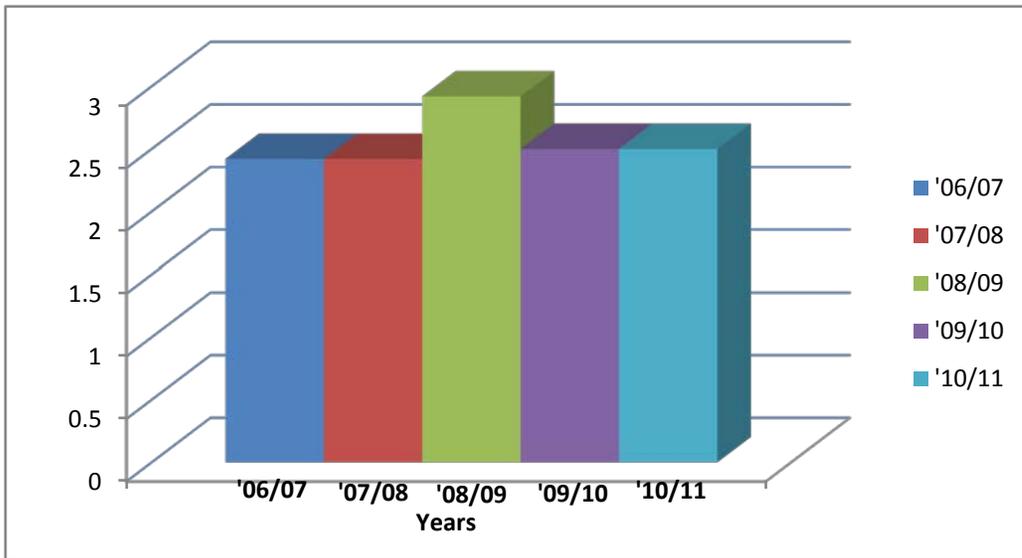
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Recreation Division FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Recreation Leader III	2	2	2	2	2
Golf Program Instructor	0	0	0.5	0.5	0.5
<b>Full Time Recreation</b>	<b>2</b>	<b>2</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>
Bus Driver ( Part Time)	0.42	0.42	0.42	0	0
<b>Total Part Time</b>	<b>0.42</b>	<b>0.42</b>	<b>0.42</b>	<b>0</b>	<b>0</b>
<b>Total Recreation FTE</b>	<b>2.42</b>	<b>2.42</b>	<b>2.92</b>	<b>2.5</b>	<b>2.5</b>



## Recreation Division 10/11 Budget

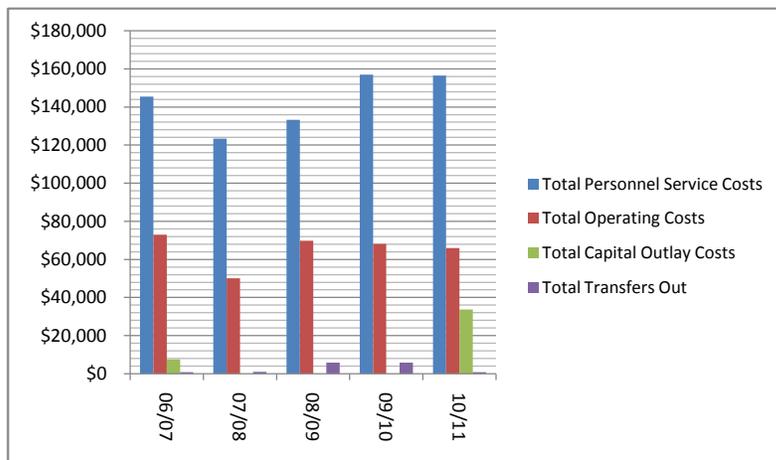
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Regular Salaries & Wages	51200	\$57,976	\$52,682	\$70,128	\$69,503
Overtime - Unscheduled	51400	\$277	\$252	\$500	\$500
Vacation Pay	51601	\$2,051	\$3,667	\$0	\$0
Sick Pay	51602	\$2,646	\$2,873	\$0	\$0
Holiday Pay	51603	\$2,713	\$2,653	\$0	\$0
FICA Taxes	52100	\$5,019	\$4,625	\$5,403	\$5,317
Retirement Contributions	52200	\$6,670	\$6,093	\$7,126	\$7,486
Health Insurance	52300	\$8,821	\$11,419	\$16,140	\$16,135
Life Insurance	52301	\$500	\$471	\$657	\$657
HRA-Health Reimbursement Account	52302	\$0	\$0	\$0	\$0
Dental employee	52320	\$0	\$643	\$918	\$828
Long Term Disability		\$0	\$0	\$0	\$161
Workers Comp Insurance	52400	\$5,846	\$4,869	\$2,656	\$1,950
W/Comp Claims	52410	\$1,675	\$0	\$0	\$0
<b>Total Personnel Service Costs</b>		<b>\$94,194</b>	<b>\$90,248</b>	<b>\$103,528</b>	<b>\$102,537</b>

## Recreation Division 10/11 Budget

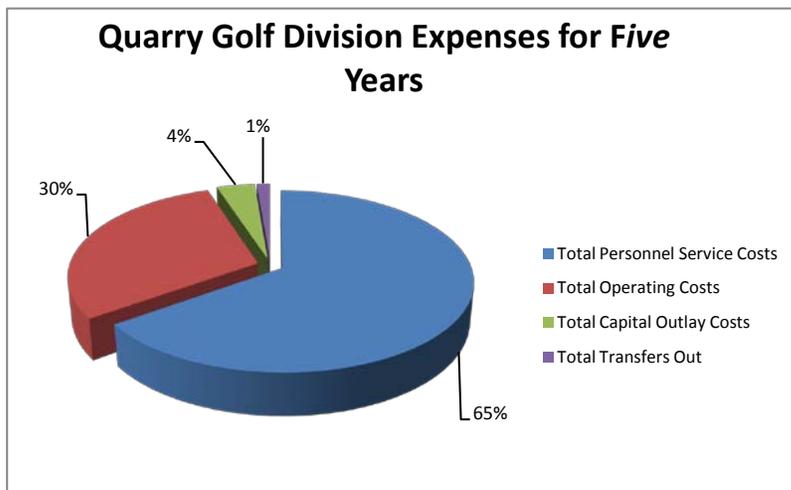
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Unemployment Compensation	52500	\$0	\$4,060	\$5,500	\$3,000
Medical Services	53101	\$252	\$285	\$200	\$100
Other Contractual Services	53400	\$1,657	\$9,725	\$9,900	\$9,900
Travel and Per Diem	54000	\$605	\$22	\$500	\$500
Communication & Freight Charge	54100	\$844	\$1,172	\$816	\$816
Postage	54110	\$0	\$0	\$0	\$0
Transportation/Freight	54200	\$0	\$0	\$0	\$0
Electric	54300	\$12,951	\$12,905	\$13,000	\$14,000
Water	54303	\$2,097	\$2,376	\$2,000	\$2,000
Equipment & Vehicle Rental	54400	\$0	\$283	\$500	\$500
General Business Insurance	54500	\$0	\$0	\$0	\$0
Repair & Maintenance Services	54600	\$505	\$357	\$1,500	\$1,500
Printing & Binding Services	54700	\$589	\$643	\$1,000	\$1,000
Advertising Activities	54800	\$1,578	\$665	\$500	\$500
Other Current Charges	54900	\$843	\$148	\$0	\$0
Cost of Goods Sold	54913	\$101	\$0	\$0	\$0
Recreational Supplies	54920	\$2,712	\$16,305	\$15,000	\$15,000
Office Supplies	55100	\$783	\$1,226	\$1,500	\$1,500
Operating Supplies	55210	\$1,228	\$1,038	\$1,000	\$1,000
Medical Supplies	55211	\$0	\$0	\$50	\$200
Computer Supplies	55220	\$51	\$0	\$0	\$0
Repair & Maintenance Supplies	55223	\$0	\$0	\$0	\$0
Chemicals Supplies	55225	\$0	\$0	\$0	\$0
Safety Supplies & Gear	55226	\$0	\$0	\$50	\$0
Apparatus Supplies	55228	\$0	\$0	\$0	\$0
Clothing & Uniforms	55230	\$161	\$48	\$0	\$200
Institutional Supplies	55240	\$0	\$0	\$0	\$0
Fuels & Lubricants	55250	\$2,373	\$288	\$500	\$500
Small Tools	55252	\$0	\$6	\$100	\$100
Books, Publications, Subscription & Membership	55400	\$0	\$0	\$0	\$0
Training and Education	55410	\$0	\$337	\$500	\$1,000
Uncapitalized Equipment	55500	\$113	\$257	\$0	\$0
<b>Total Operating Costs</b>		<b>\$29,443</b>	<b>\$52,146</b>	<b>\$54,116</b>	<b>\$53,316</b>
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Internal Service Fund	56501	\$0	\$0	\$0	\$0
Vehicle Replacement Fund	56502	\$0	\$0	\$0	\$0
Self Insurance Dental Plan Fund	56608	\$502	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$625	\$625	\$625
<b>Total Transfers Out</b>		<b>\$502</b>	<b>\$625</b>	<b>\$625</b>	<b>\$625</b>
<b>Total Expenditures</b>		<b>\$124,139</b>	<b>\$143,018</b>	<b>\$158,269</b>	<b>\$156,478</b>

### Quarry Golf Division Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$145,448	\$123,447	\$133,298	\$157,003	\$156,385
Total Operating Costs	\$73,038	\$50,153	\$69,877	\$68,188	\$65,938
Total Capital Outlay Costs	\$7,500	\$0	\$0	\$0	\$33,792
Total Transfers Out	\$768	\$1,003	\$5,875	\$5,875	\$875
<b>Total Expenditures</b>	<b>\$226,754</b>	<b>\$174,603</b>	<b>\$209,050</b>	<b>\$231,066</b>	<b>\$256,990</b>



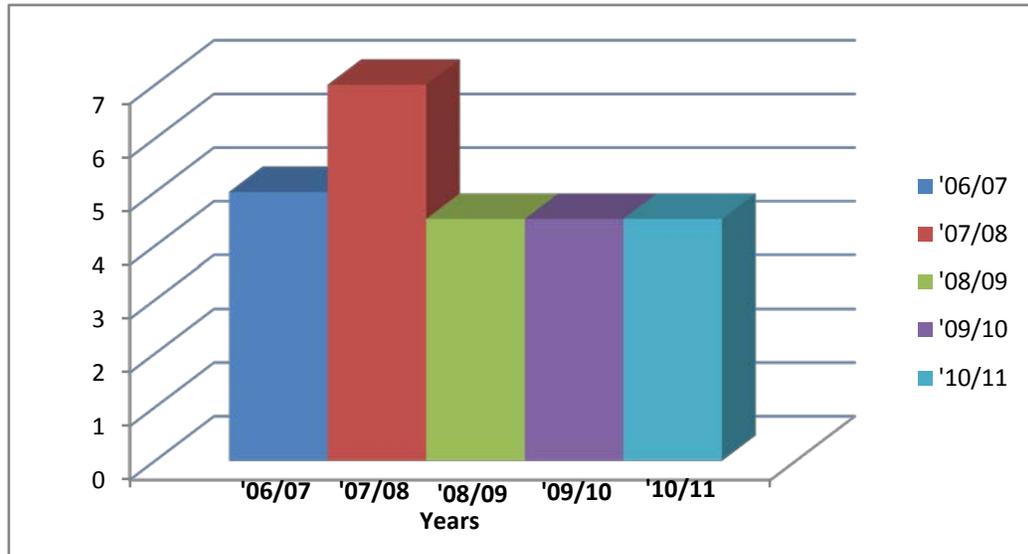
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Quarry Golf Division FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Recreation Leader III	0	1	0	0	0
Pro Shop Attendant	1	1	1	1	1
Greens Keeper	2	2	2	2	2
Golf Program Instructor	0	1	0.5	0.5	0.5
<b>Full Time Quarry</b>	<b>3</b>	<b>5</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>
Pro Shop Attendants ( Part Time)	2	2	1	1	1
<b>Total Part Time</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total Quarry FTE</b>	<b>5</b>	<b>7</b>	<b>4.5</b>	<b>4.5</b>	<b>4.5</b>



## Quarry Golf Division 10/11 Budget

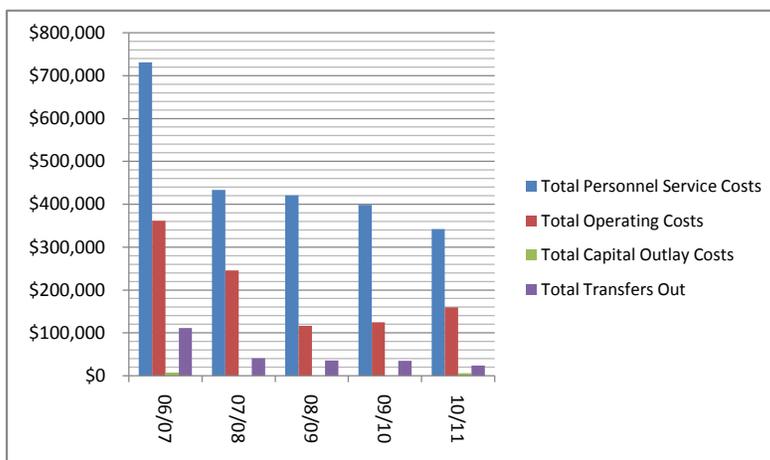
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Regular Salaries & Wages	51200	\$79,987	\$91,969	\$110,168	\$109,169
Overtime - Unscheduled	51400	\$222	\$437	\$500	\$500
Vacation Pay	51601	\$2,950	\$3,370	\$0	\$0
Sick Pay	51602	\$4,841	\$1,815	\$0	\$0
Holiday Pay	51603	\$3,416	\$3,656	\$0	\$0
Bereavement Pay	51605	\$219	\$451	\$0	\$0
Jury Duty Pay	51606	\$43	\$16	\$0	\$0
FICA Taxes	52100	\$6,998	\$7,798	\$8,465	\$8,351
Retirement Contributions	52200	\$8,998	\$10,014	\$11,166	\$11,357
Health Insurance	52300	\$5,879	\$6,525	\$22,596	\$22,589
Life Insurance	52301	\$222	\$166	\$844	\$842
HRA-Health Reimbursement Account	52302	\$910	\$0	\$0	\$0
Dental employee	52320	\$0	\$704	\$1,284	\$1,159
Long Term Disability		\$0	\$0	\$0	\$252
Workers Comp Insurance	52400	\$8,762	\$6,377	\$1,980	\$2,166
<b>Total Personnel Service Costs</b>		<b>\$123,447</b>	<b>\$133,297</b>	<b>\$157,003</b>	<b>\$156,385</b>

## Quarry Golf Division 10/11 Budget

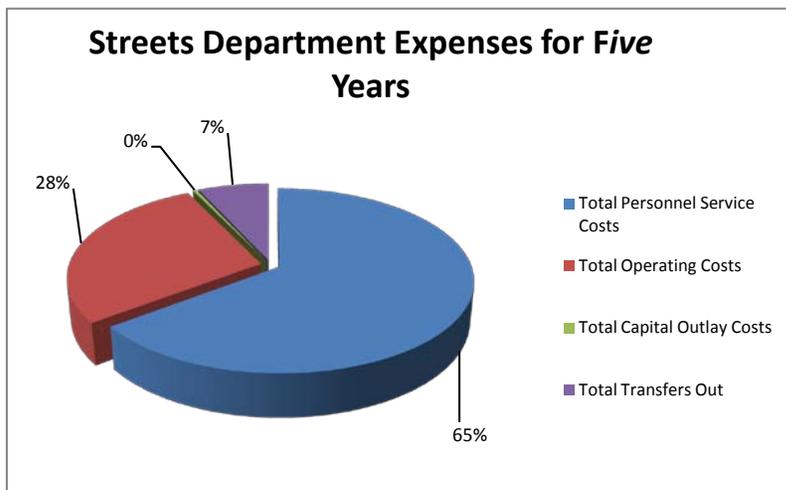
Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Unemployment Compensation	52500	\$0	\$0	\$0	\$0
Medical Services	53101	\$378	\$339	\$300	\$0
Other Contractual Services	53400	\$1,012	\$5,697	\$1,750	\$1,750
Contract Labor	53401	\$0	\$0	\$0	\$0
Travel and Per Diem	54000	\$544	\$11	\$1,000	\$0
Communication & Freight Charge	54100	\$1,062	\$1,043	\$988	\$988
Postage	54110	\$0	\$0	\$0	\$0
Transportation/Freight	54200	\$0	\$0	\$0	\$0
Electric	54300	\$5,689	\$5,552	\$6,000	\$7,000
Water	54303	\$2,172	\$1,170	\$2,000	\$1,000
Equipment & Vehicle Rental	54400	\$7,182	\$12,332	\$16,000	\$16,000
Rentals & Leases	54401	\$0	\$0	\$0	\$0
Insurance Claims & Deductibles	54560	\$0	\$725	\$0	\$0
Repair & Maintenance Services	54600	\$2,511	\$4,428	\$3,000	\$750
Printing & Binding Services	54700	\$1,047	\$516	\$1,000	\$1,000
Advertising Activities	54800	\$948	\$1,787	\$1,500	\$3,000
Promotional Activities	54810	\$0	\$41	\$2,000	\$2,000
Other Current Charges	54900	\$431	\$344	\$0	\$0
Cost of Goods Sold	54913	\$5,151	\$6,992	\$8,000	\$8,000
Recreational Supplies	54920	\$68	\$301	\$500	\$0
Office Supplies	55100	\$524	\$554	\$500	\$500
Operating Supplies	55210	\$9,205	\$12,253	\$10,000	\$10,000
Medical Supplies	55211	\$0	\$0	\$0	\$0
Computer Supplies	55220	\$0	\$0	\$0	\$0
Repair & Maintenance Supplies	55223	\$0	\$1,324	\$0	\$0
Chemicals Supplies	55225	\$6,683	\$9,061	\$6,000	\$6,000
Clothing & Uniforms	55230	\$804	\$671	\$750	\$750
Institutional Supplies	55240	\$0	\$0	\$0	\$0
Fuels & Lubricants	55250	\$3,197	\$2,994	\$3,500	\$3,500
Small Tools	55252	\$0	\$198	\$500	\$500
Road Materials & Supplies	55300	\$0	\$0	\$0	\$0
Books, Publications, Subscription & Membership	55400	\$0	\$0	\$400	\$0
Training and Education	55410	\$1,545	\$302	\$2,000	\$2,000
Uncapitalized Equipment	55500	\$0	\$1,242	\$500	\$1,200
<b>Total Operating Costs</b>		<b>\$50,153</b>	<b>\$69,878</b>	<b>\$68,188</b>	<b>\$65,938</b>
Machinery & Equipment	55640	\$0	\$0	\$0	\$33,792
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$33,792</b>
Equipment Replacement Fund	56503	\$0	\$5,000	\$5,000	\$0
Self Insured Dental Plan Fund	56608	\$1,003	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$875	\$875	\$875
<b>Total Transfers Out</b>		<b>\$1,003</b>	<b>\$5,875</b>	<b>\$5,875</b>	<b>\$875</b>
<b>Total Expenditures</b>		<b>\$174,603</b>	<b>\$209,050</b>	<b>\$231,066</b>	<b>\$256,990</b>

### Streets Department Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$730,618	\$433,036	\$420,940	\$398,525	\$342,367
Total Operating Costs	\$361,384	\$245,956	\$116,714	\$124,515	\$159,844
Total Capital Outlay Costs	\$7,546	\$0	\$0	\$0	\$6,000
Total Transfers Out	\$111,484	\$41,105	\$35,534	\$34,520	\$23,965
Total Expenditures	\$1,211,032	\$720,097	\$573,188	\$557,560	\$532,176



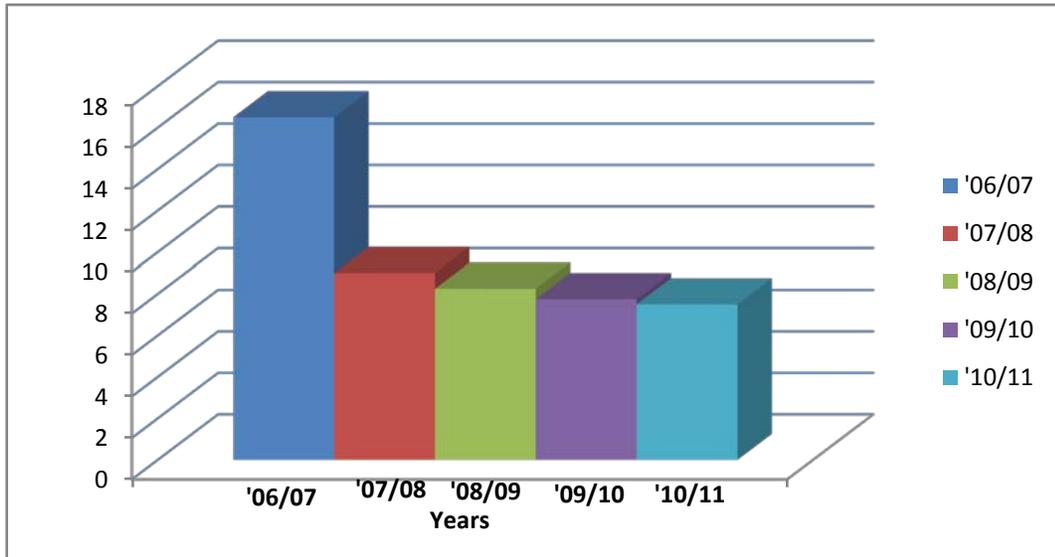
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Streets & Drainage Department FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Director of Public Works	1	1	1	1	0.5
Administrative Asst. III	1	1	1	1	1
Finance Technician	1	1	1	1	1
Public Works Supervisor	0.5	0	0.25	0.25	0
Streets and Drainage Supervisor	0	0	0	0	1
Inmate Supervisor	1	0	0	0	0
Equipment Operator I	1	1	1	1	1
Equipment Operator II	2	2	1	1	1
Streets & Building Supervisor	1	0	0	0	0
Maintenance Tech III	1	0	0	0	0
Maintenance Tech I	1	1	2	2	1
Street Forman	1	1	0	0	0
Horticulture Tech	1	0	0	0	0
Public Works Tech II	3	1	1	0.5	1
Public Works Tech I	1	0	0	0	0
<b>Total Street &amp; Drainage FTE</b>	<b>16.5</b>	<b>9</b>	<b>8.25</b>	<b>7.75</b>	<b>7.5</b>



## Streets Department 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Financial & Administrative Salaries	51102	\$61,010	\$71,056	\$73,799	\$30,004
Regular Salaries & Wages	51200	\$180,837	\$166,955	\$205,494	\$200,762
Overtime - Unscheduled	51400	\$1,224	\$2,703	\$1,500	\$5,000
Incentive/ Special Pay	51500	\$620	\$0	\$0	\$0
Vacation Pay	51601	\$19,295	\$22,825	\$0	\$0
Sick Pay	51602	\$14,285	\$9,814	\$0	\$0
Holiday Pay	51603	\$13,737	\$12,279	\$0	\$0
Bereavement Pay	51605	\$1,850	\$338	\$0	\$0
FICA Taxes	52100	\$21,737	\$20,587	\$21,481	\$17,654
Retirement Contributions	52200	\$32,304	\$31,084	\$28,332	\$25,994
Health Insurance	52300	\$45,574	\$57,150	\$50,034	\$48,405
Life Insurance	52301	\$2,604	\$2,463	\$2,597	\$2,081
HRA-Health Reimbursement Account	52302	\$11,122	\$0	\$0	\$0
Dental employee	52320	\$0	\$2,808	\$2,844	\$2,483
Long Term Disability		\$0	\$0	\$0	\$542
Workers Comp Insurance	52400	\$26,837	\$20,878	\$12,444	\$9,442
<b>Total Personnel Service Costs</b>		<b>\$433,036</b>	<b>\$420,941</b>	<b>\$398,525</b>	<b>\$342,367</b>

## Streets Department 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Unemployment Compensation	52500	\$0	\$0	\$0	\$3,500
Medical Services	53101	\$447	\$490	\$50	\$0
Other Contractual Services	53400	\$5,153	\$34,103	\$46,125	\$65,600
Contract Labor	53401	\$0	\$0	\$500	\$1,000
Travel and Per Diem	54000	\$11	\$3	\$500	\$750
Communication & Freight Charge	54100	\$1,742	\$3,644	\$2,620	\$1,300
Postage	54110	\$21	\$21	\$30	\$30
Automotive Repair Service	54210	\$2,049	\$3,438	\$2,500	\$2,500
Electric	54300	\$3,869	\$4,670	\$4,200	\$5,200
Electric - Street Lighting	54302	\$114,752	\$0	\$0	\$0
Water	54303	\$2,628	\$2,510	\$2,700	\$2,700
Equipment & Vehicle Rental	54400	\$731	\$1,247	\$1,200	\$4,500
Rentals & Leases	54401	\$0	\$0	\$900	\$2,200
General Business Insurance	54500	\$0	\$0	\$300	\$0
Insurance Claims & Deductibles	54560	\$0	\$382	\$150	\$0
Repair & Maintenance Services	54600	\$6,090	\$2,512	\$5,989	\$5,989
Printing & Binding Services	54700	\$459	\$30	\$800	\$1,000
Other Current Charges	54900	\$25,825	\$115	\$0	\$0
Office Supplies	55100	\$1,879	\$1,429	\$2,536	\$2,000
Operating Supplies	55210	\$1,166	\$4,710	\$500	\$1,500
Medical Supplies	55211	\$0	\$0	\$0	\$0
Computer Supplies	55220	\$463	\$0	\$250	\$0
Repair & Maintenance Supplies	55223	\$9,296	\$17,094	\$7,500	\$13,000
Chemicals Supplies	55225	\$159	\$0	\$500	\$500
Safety Supplies & Gear	55226	\$1,666	\$2,258	\$2,000	\$2,500
Safety Marking Devices	55227	\$10,586	\$9,446	\$6,000	\$6,000
Clothing & Uniforms	55230	\$3,259	\$2,875	\$3,500	\$3,800
Barricades	55235	\$2,415	\$1,417	\$750	\$750
Institutional Supplies	55240	\$109	\$602	\$240	\$500
Fuels & Lubricants	55250	\$22,549	\$12,064	\$12,100	\$15,000
Tags & Titles	55251	\$5	\$0	\$0	\$400
Small Tools	55252	\$2,427	\$1,725	\$2,500	\$2,500
Auto Repair Supplies ( in-house)	55253	\$11,341	\$6,567	\$7,500	\$4,000
Asphalt-hot mix	55310	\$8,430	\$117	\$0	\$2,500
Lime rock/Screening	55311	\$559	\$1,723	\$2,000	\$1,000
Sidewalks	55312	\$3,651	\$1,332	\$3,500	\$2,500
Drainage	55313	\$1,324	\$84	\$2,000	\$2,500
Books, Publications, Subscription & Membership	55400	\$50	\$53	\$75	\$125
Training and Education	55410	\$0	\$53	\$1,000	\$1,000
Uncapitalized Equipment	55500	\$845	\$0	\$1,500	\$1,500
<b>Total Operating Costs</b>		<b>\$245,956</b>	<b>\$116,713</b>	<b>\$124,515</b>	<b>\$159,844</b>
Building and Improvements	55620	\$0	\$0	\$0	\$6,000
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>
Internal Service Fund	56501	\$33,064	\$20,336	\$19,135	\$22,090
Vehicle Replacement Fund	56502	\$5,781	\$8,135	\$8,135	\$0
Equipment Replacement Fund	56503	\$0	\$5,000	\$5,000	\$0
Self Insured Dental Plan Fund	56609	\$2,260	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$2,063	\$2,250	\$1,875
<b>Total Transfers Out</b>		<b>\$41,105</b>	<b>\$35,534</b>	<b>\$34,520</b>	<b>\$23,965</b>
<b>Total Expenditures</b>		<b>\$720,097</b>	<b>\$573,188</b>	<b>\$557,560</b>	<b>\$532,176</b>

## Street Lighting and Signal Division 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Other Contractual Services	53400	\$0		\$20,500	\$21,616
Electric - Street Lighting	54302	\$0		\$120,000	\$131,202
Electric - Traffic Lights					\$3,000
<b>Total Operating Costs</b>		<b>\$0</b>	<b>\$0</b>	<b>\$140,500</b>	<b>\$155,818</b>
		0	0	0	0
<b>Total Capital Outlay Cost</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		0	0	0	0
<b>Total Transfers Out</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
		0	0	0	0
<b>Total Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$140,500</b>	<b>\$155,818</b>

**POLICE SPECIAL EDUCATION FUND 104**

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

**INFORMATION ABOUT POLICE SPECIAL EDUCATION FUND**

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

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

**Expenditures:** Police Education

(1) Training and education.

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**PARKS & RECREATION-TRANSPORTATION 105**

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

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

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**LOCAL OPTION GAS TAX 108**

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

**Description:** Local Option Gas Taxes.

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

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

**LAW ENFORCEMENT INVESTIGATIVE TRUST 109**

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

(1) This is \$20,000 for firearms & training aids and \$10,000 uncapitalized equipment.  
 (2) Police Department parking lot and improvements, includes lights, security and landscaping.

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**Description:** Law Enforcement Investigative Trust Fund

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

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

**ROAD IMPACT FEES FUND 110**

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

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

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**Description:** Impact Fees for Roads

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

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

**LAW ENFORCEMENT IMPACT FEES FUND 112**

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

(1) Police Department parking lot and improvements, includes lights, security and landscaping.

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**Description:** Impact Fees for Law Enforcement

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

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

**PUBLIC BUILDING IMPACT FEES FUND 113**

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

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

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**Description:** Impact Fees for Public Buildings

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

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

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

**FIRE/EMS IMPACT FEES FUND 114**

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

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

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

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

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

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

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**PARKS IMPACT FEES FUND 115**

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

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

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**Description:** Impact Fees for Parks

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

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

**LAW ENFORCEMENT TRUST FUND 116**

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

(1) Narcotics Enforcement Equipment and Training.

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**Description:** Law Enforcement Trust Fund

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

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

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

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

(1) Marked Patrol Car Purchase Program Grant \$55,874. (2010 Federal Edward Byrne Memorial JAG Program funds).  
 (2) Marked Patrol Car Purchase Program, 2 cars at \$27,937 each for a total of \$55,874.

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

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

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

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

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

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

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**GOOD NEIGHBOR TRAIL FUND 120**

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

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

**Description:** Good Neighbor Trail Fund

**Revenue Source:** Original funding was from CSX RR settlement;

**Expenditures:** Good Neighbor Trail expenses

**Special Note:** refer to Fund 140; Phase 2B of the Good Neighbor Trail is funded via FDOT and the MPO.

**Fire Grants & Donations Fund 122**

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

(1) Transfer in from Fund 127 Cost Recovery Fund for \$4,296.  
(2) Fire prevention functions, materials, etc.

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

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**Police Grants & Donations Fund 123**

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

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

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

**MAJOR STORM READINESS FUND 124**

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

(1) Generator \$34,000.

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**Description:** Major Storm Readiness Fund

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

**Expenditures:** Storm Expenditures as needed

**Cost Recovery Fund 127**

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

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

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

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

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

**Traffic Camera Fund 128**

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11	
<b>INCOME</b>						
1						
2	\$0	\$0	\$0	\$0	\$0	
3	0	0	206,576	697,500	0	(1)
4	0	0	0	0	0	
5	0	0	0	0	0	
6	0	0	0	0	0	
7	0	0	0	120,000	371,453	
8	<b>\$0</b>	<b>\$0</b>	<b>\$206,576</b>	<b>\$817,500</b>	<b>\$371,453</b>	
<b>EXPENDITURES</b>						
10						
11	\$0	\$0	\$0	\$25,872	\$0	
12	0	0	69,652	231,500	0	
13	0	0	0	0	0	
14	0	0	0	350,000	200,000	(2)
15	0	0	136,924	210,128	171,453	
16	<b>\$0</b>	<b>\$0</b>	<b>\$206,576</b>	<b>\$817,500</b>	<b>\$371,453</b>	

(1) City Council suspended all red light camera in the City limits effective 7-01-10. No revenues projected in 10/11 Budget.

(2) Transfer out to General Fund \$100,000 and transfer out to Multi Year Capital Project Accumulation Fund 309 for \$100,000.

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

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

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

<b>First Tee Fund 129</b>					
	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
1 Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
2 Fines & Forfeitures	0	0	0	0	0
3 Miscellaneous	0	0	0	28,000	3,100
4 Interest Income	0	0	0	0	0
5 Special Assessment	0	0	0	0	0
6 Transfers In	0	0	0	20,000	0
7 Prior Year Carry forward	0	0	0	0	22,087
8 <b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$25,187</b>
<b>EXPENDITURES</b>					
11 Personnel Services	\$0	\$0	\$0	\$0	\$0
12 Operating Expenditures	0	0	0	10,000	0
13 Capital Outlays	0	0	0	0	0
14 Transfers Out	0	0	0	0	0
15 Reserves	0	0	0	38,000	25,187
16 <b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$48,000</b>	<b>\$25,187</b>

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

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

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

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

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

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

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**CDBG (COMMERCIAL REVITALIZATION) GRANT 131**

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

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**Description:** CDBG (Commercial Revitalization Grant) Fund 131  
**Revenue Source:** Receivable from CRA to this Fund for downtown redevelopment improvements  
**Expenditures:** Community Redevelopment expenditures.

**TREE/STREETSCAPING 134**

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

(1) Replacement of diseased trees and/or installation of new trees or streetscaping within the Brooksville City limits.

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**Description:** Tree/Streetscaping

**Revenue Source:** tree removal permits

**Expenditures:** Replacement of trees and landscaping and treescaping within the City of Brooksville.

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**The Enrichment Center (the PMF) 139 \***

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

- (1) Revenues from the Enrichment Center based on Construction and Occupancy Agreement for a Special Needs Shelter at the Brooksville Quarry dated 4 09 2010. This Fund will serve as the Premises Maintenance Fund (PMF) per Agreement dated 04 09 10.
- (2) Transfer in from The City's Park's Division for startup expenses for the new Enrichment Center.
- (3) Electric and water expenses.

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\*Premises Maintenance Fund (the PMF) based on agreement of The Enrichment Center Inc. of Hernando County and the City of Brooksville dated April 9, 2010.

**Description:** The Enrichment Center. This Fund is governed by agreement dated April 9, 2010 as referenced above.  
**Revenue Source:** Revenues generated by the building are to be paid into the PMF.  
**Expenditures:** Maintenance of the building; insufficiencies of cost of building is reimbursed by the ECI up to 50%.

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

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

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

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

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

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**TOTAL ALL SPECIAL REVENUE FUNDS**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$393,795	\$717,048	\$642,540	\$590,714	\$1,200,265
Metropolitan Planning Organization	0	0	0	0	0
Fines & Forfeitures	54,028	18,227	246,912	712,400	79,173
Miscellaneous	24,925	5,621	39,826	30,400	17,240
Interest Income	84,813	59,675	21,791	19,300	22,069
FHLB Interest	31,846	6,451	0	0	0
Special Assessment	303,474	382,789	16,425	16,900	17,500
Transfers In	23,500	15,086	9,352	43,250	15,654
Prior Year Carry forward	2,094,614	2,515,901	2,799,006	2,760,509	3,133,025
<b>Total Income</b>	<b>\$3,010,995</b>	<b>\$3,720,798</b>	<b>\$3,775,852</b>	<b>\$4,173,473</b>	<b>\$4,484,926</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$25,872	\$0
Operating Expenditures	68,067	60,164	101,759	359,734	95,423
Capital Outlays	101,447	553,844	595,288	1,328,206	1,301,665
Transfers Out	325,580	307,784	280,969	608,524	490,654
Reserves	2,515,901	2,799,006	2,797,836	1,851,137	2,597,184
<b>Total Expenditures</b>	<b>\$3,010,995</b>	<b>\$3,720,798</b>	<b>\$3,775,852</b>	<b>\$4,173,473</b>	<b>\$4,484,926</b>

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**McKETHAN CAPITAL PROJECTS FUND 302**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$5,500	\$29,137	\$2,062	\$0	\$20,000	(1)
Interest Income	3,702	1,875	540	591	45	
Miscellaneous	0	-899	12	0	15,000	(2)
Transfers In	0	31	0	0	0	
Prior Year Carry forward	78,152	62,652	79,373	52,905	32,242	
<b>Total Income</b>	<b>\$87,354</b>	<b>\$92,796</b>	<b>\$81,987</b>	<b>\$53,496</b>	<b>\$67,287</b>	
<b>EXPENDITURES</b>						
Operating Expenditures	\$0	\$12,270	\$3,893	\$0	\$0	
Capital Outlay	24,702	1,153	25,952	30,000	40,000	(3)
Transfers Out	0	0	0	20,000	0	
Reserves	62,652	79,373	52,142	3,496	27,287	
<b>Total Expenditures</b>	<b>\$87,354</b>	<b>\$92,796</b>	<b>\$81,987</b>	<b>\$53,496</b>	<b>\$67,287</b>	

(1) Tourist Development funding (improvements paid directly by Hernando County)

(2) Private donations \$15,000.

(3) Playground accessibility enhancement \$5,000 ; Scoreboard \$15,000; Fencing \$6,500,dugouts upgrades \$6,500 and \$7,000 for a press box from Hernando County Tourist Development.

**Description:** Capital Expenditures for Parks, Recreation & Facilities

**Revenue Source:**

**Expenditures:** Capital expenses for Parks, Recreation & Facilities

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**PUBLIC FACILITIES REPAIR AND MAINTENANCE FUND 306**

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

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

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

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

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

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**MULTI YEAR CAPITAL PROJECT ACCUMULATION FUND 308**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$110,966	(1)
Interest Income	3,098	1,674	505	2,834	1,341	
Miscellaneous	0	-310	-3,227	0	0	
Transfers In	0	0	223,776	381,660	100,000	(2)
Prior Year Carry forward	111,658	114,756	21,937	246,300	523,537	
<b>Total Income</b>	<b>\$114,756</b>	<b>\$116,120</b>	<b>\$242,991</b>	<b>\$630,794</b>	<b>\$735,844</b>	
<b>EXPENDITURES</b>						
Operating Expenditures	\$0	\$94,183	\$0	\$0	\$0	
Capital Outlay	0	0	0	530,794	666,046	(3)
Transfers Out	0	0	0	0	0	
Reserves	114,756	21,937	242,991	100,000	69,798	
<b>Total Expenditures</b>	<b>\$114,756</b>	<b>\$116,120</b>	<b>\$242,991</b>	<b>\$630,794</b>	<b>\$735,844</b>	

(1) DOT LAP funding Hernando County HPOC to manage the project.

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

(3) F-750 Dump truck(\$85,552) and a Backhoe (\$62,494) For the Street Department. \$75,000, City wide sidewalk plan, \$100,000 Street pavement program, and \$200,000 ESG Energy project match. Tom Vern Park LAP resurfacing of walking trail \$143,000 (Funding DOT \$110,966 City match \$32,034).

**Description:** Reserves for future large Capital projects

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

**Expenditures:** Future Capital Expenditures

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

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

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

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

**Revenue Source:** Mobile Home Licenses are assigned to this Fund due to agreement with USDA.

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

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

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

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

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**Description:** Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA);  
This Fund accumulates Debt Service for 2006 Bond (1/12 of interest and principal) and  
1/120 of the Maximum Bond Service Requirement as a Reserve Account per the  
Bond covenants.

**Revenue Source:** Transfers from Fund 309 (Capital Improvement Revenue Fund)

**Expenditures:** Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

**TOTAL CAPITAL PROJECTS FUND \***

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$37,305	\$61,607	\$36,924	\$31,000	\$165,966
Interest Income	7,886	4,226	1,066	3,445	1,396
Miscellaneous	0	-1,412	-3,496	0	15,000
Transfers In	20,598	32,889	253,776	412,096	136,230
Prior Year Carry forward	208,367	221,603	157,774	331,765	600,212
<b>Total Income</b>	<b>\$274,156</b>	<b>\$318,913</b>	<b>\$446,044</b>	<b>\$778,306</b>	<b>\$918,804</b>
<b>EXPENDITURES</b>					
Bond Payments	\$7,253	\$20,675	\$31,088	\$30,436	\$36,230
Operating Expenditures	\$0	\$106,453	\$3,893	\$0	\$0
Capital Outlay	24,702	1,153	25,952	560,794	706,046
Transfers Out	20,598	32,858	50,115	50,436	36,230
Reserves	221,603	157,774	334,996	136,640	140,298
<b>Total Expenditures</b>	<b>\$274,156</b>	<b>\$318,913</b>	<b>\$446,044</b>	<b>\$778,306</b>	<b>\$918,804</b>

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

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	Actual 07/08	Actual 08/09	Adopted Budget 09/10	Recommended Budget 10/11
<b>REVENUE SUMMARY:</b>				
CHARGES FOR SERVICES	\$3,541,777	\$3,566,062	\$3,542,015	\$3,465,223
WATER IMPACT FEES (CONNECTION FEES)	\$23,578	\$34,068	\$45,000	\$8,000
SEWER IMPACT FEES ( CONNECTION FEES)	\$48,629	\$82,247	\$100,000	\$15,000
INTEREST INCOME	\$101,276	\$64,219	\$59,050	\$29,288
LOANS & GRANT REVENUE, CONTRIBUTIONS, ADJUST	\$399,520	\$1,318,514	\$3,051,595	\$1,263,825
WATER ADVISORY PANEL GRANT	\$56,742	\$0	\$0	\$0
<b>SUBTOTAL</b>	<b>\$4,171,522</b>	<b>\$5,065,110</b>	<b>\$6,797,660</b>	<b>\$4,781,336</b>
TRANSFER IN	\$0	\$0	\$0	\$0
PRIOR CASH CARRY FORWARD	\$4,602,460	\$4,819,579	\$4,980,000	\$5,275,000
<b>TOTAL REVENUES</b>	<b>\$8,773,982</b>	<b>\$9,884,689</b>	<b>\$11,777,660</b>	<b>\$10,056,336</b>
<b>EXPENSE SUMMARY:</b>				
PERSONAL SERVICE	\$955,822	\$1,088,553	\$1,147,501	\$1,165,078
OPERATING EXPENSES	\$1,067,397	\$954,901	\$1,586,513	\$1,018,446
CAPITAL OUTLAY	\$452,648	\$1,358,846	\$3,116,527	\$2,170,875
<b>SUBTOTAL</b>	<b>\$2,475,867</b>	<b>\$3,402,300</b>	<b>\$5,850,541</b>	<b>\$4,354,399</b>
<b>TRANSFERS OUT</b>				
TO GENERAL FUND	\$444,452	\$393,800	\$393,800	\$393,800
TO INTERNAL SERVICE FUND	\$33,937	\$17,328	\$22,241	\$24,198
TO DENTAL PLAN FUND	\$5,555	\$5,674	\$0	\$0
TO DEBT SERVICE ( SINKING FUND )	\$876,285	\$873,156	\$956,400	\$934,209
TO FUND 409 FOR LOC/HANCOCK BANK	\$97,621	\$185,724	\$185,723	\$185,723
TO VEHICLE R&R	\$20,686	\$20,686	\$20,686	\$34,199
TO HRA FUNDING ACCOUNT	\$0	\$0	\$5,831	\$5,977
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,478,536</b>	<b>\$1,496,368</b>	<b>\$1,584,681</b>	<b>\$1,578,106</b>
<b>TOTAL EXPENSE SUMMARY</b>	<b>\$3,954,403</b>	<b>\$4,898,668</b>	<b>\$7,435,222</b>	<b>\$5,932,505</b>
RESERVES METER DEPOSITS	\$498,615	\$492,265	\$510,000	\$385,000
SINKING FUND RESERVES	\$542,991	\$553,489	\$570,000	\$572,000
RESERVE ( R & R ) 99 and 2002	\$850,799	\$929,982	\$954,495	\$1,107,515
<b>TOTAL EXPENSES &amp; RESERVES</b>	<b>\$5,846,808</b>	<b>\$6,874,404</b>	<b>\$9,469,717</b>	<b>\$7,997,020</b>
CONNECTION FEES RESERVES	\$1,444,965	\$1,599,361	\$1,336,500	\$1,300,341
RESERVE CAPITAL IMPROVEMENTS	\$110,000	\$111,000	\$111,000	\$111,000
RESERVE FOR CONTINGENCIES	\$1,372,209	\$1,299,924	\$860,443	\$647,975
<b>TOTAL FUND BALANCE</b>	<b>\$8,773,982</b>	<b>\$9,884,689</b>	<b>\$11,777,660</b>	<b>\$10,056,336</b>

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

Water & Sewer Summary

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

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

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

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

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

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

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

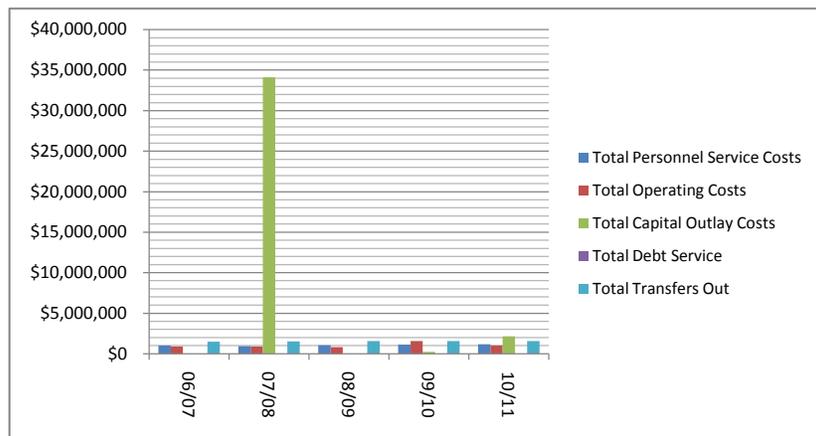
Reserves Detail (Fund 406)		06/07 Actual	06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
<b>Total Reserves Fund 406</b>		<b>85,537</b>	<b>85,537</b>	<b>556,637</b>	<b>570,000</b>	<b>\$572,000</b>

Water & Sewer Summary

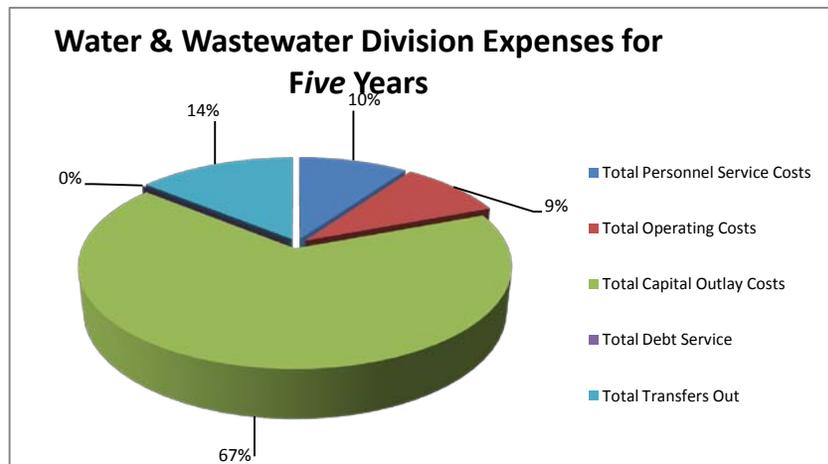
Revenue Detail (Fund 407) Water Connection Fees		06/07 Actual	06/07 Actual	'08/09 Actual	'09/10 Budgeted	Requested '10/11
407-000-343-48368	Water/Sewer Connection Fees	128,637	128,637	34,068	45,000	\$8,000
407-000-361-48811	Interest-SBA	16,662	16,662	2,595	3,500	\$400
Total Revenues (Fund 407)		\$145,299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

### Water & Wastewater Division Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$1,017,943	\$950,481	\$1,072,598	\$1,155,140	\$1,165,078
Total Operating Costs	\$905,291	\$894,406	\$809,813	\$1,556,459	\$1,018,446
Total Capital Outlay Costs	\$0	\$34,116,943	\$0	\$233,385	\$2,170,875
Total Debt Service	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$1,485,576	\$1,540,516	\$1,558,485	\$1,584,792	\$1,578,106
Total Expenditures	\$3,408,810	\$37,502,346	\$3,440,896	\$4,529,776	\$5,932,505



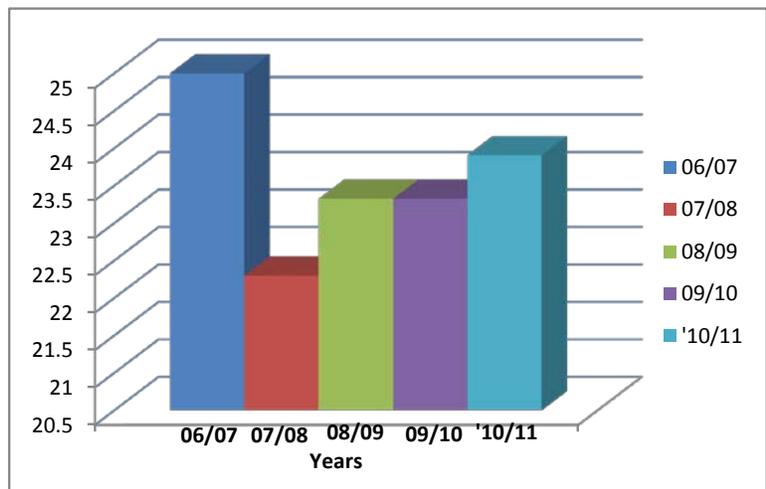
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Water & Wastewater Division FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Public Works Director	0	0	0	0	0.3334
Utilities Supervisor	1	1	1	1	1
Warehouse Supervisor	1	1	1	1	1
Administrative Specialist III	1	1	1	1	1
Engineer Technician	1	0.3	0	0	0
Crew Leaders	4	4	4	4	3
Operator II	0	0	0	0	1
Lead plant Operator	1	1	1	1	1
Plant Operators	3	2	2	2	2
Utilities Specialists	4	4	6	6	6
Chief Meter Reader	1	1	1	1	1
Meter Reader	1	1	1	1	1
Electrician/Mechanic	2	2	1	1	1
Cross Connect Control Tech.	1	0	0	0	0
Public Works Supervisor	1	1	0.75	0.75	1
Resident /Construction Inspector	1	1	0	0	0
Construction Project Manager	1	1	1	1	1
Inspector Technician/CAD	1	1	1	1	0
Project Coordinator	0	0	0	0	1
<b>Full Time Finance</b>	<b>25</b>	<b>22.3</b>	<b>21.75</b>	<b>21.75</b>	<b>22.3334</b>
Split positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0	0	0.45	0.45	0.45
Admin Specialist III	0	0	1.125	1.125	1.125
<b>Total Split Positions</b>	<b>0</b>	<b>0</b>	<b>1.575</b>	<b>1.575</b>	<b>1.575</b>
<b>Total Finance FTE</b>	<b>25</b>	<b>22.3</b>	<b>23.325</b>	<b>23.325</b>	<b>23.9084</b>



## Water & Wastewater Combined Budget 10/11

Description	Object	Fund	Actual 2007	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Financial & Administrative Salaries	51102	401	\$0	\$0	\$0	\$0	\$20,003
Regular Salaries & Wages	51200	401	\$589,869	\$559,421	\$601,735	\$764,517	\$756,979
Overtime - Unscheduled	51400	401	\$55,214	\$38,484	\$49,176	\$41,000	\$50,000
Incentive/ Special Pay	51500	401	\$0	\$35	\$65	\$0	\$0
Vacation Pay	51601	401	\$38,248	\$38,439	\$39,028	\$0	\$0
Sick Pay	51602	401	\$23,413	\$20,029	\$28,233	\$0	\$0
Holiday Pay	51603	401	\$31,718	\$30,128	\$32,560	\$0	\$0
Bereavement Pay	51605	401	\$1,987	\$546	\$607	\$0	\$0
Bert PAY - Stipend	51609	401	\$516	\$0	\$0	\$0	\$0
On Call Beeper Pay	51610	401	\$3,310	\$3,458	\$3,445	\$2,964	\$4,000
FICA Taxes	52100	401	\$56,027	\$50,896	\$56,637	\$61,849	\$63,265
Retirement Contributions	52200	401	\$76,020	\$69,097	\$77,058	\$83,895	\$89,826
Health Insurance	52300	401	\$68,970	\$77,441	\$127,156	\$150,587	\$143,064
Life Insurance	52301	401	\$5,172	\$4,554	\$5,411	\$7,568	\$6,567
HRA-Health Reimbursement Account	52302	401	\$11,719	\$12,262	\$0	\$0	\$0
Dental employee	52320	401	\$0	\$0	\$7,521	\$8,559	\$7,337
Long Term Disability		401	\$0	\$0	\$0	\$0	\$1,668
Workers Comp Insurance	52400	401	\$55,760	\$45,691	\$42,653	\$34,201	\$22,369
W/Comp Claims	52410	401	\$0	\$0	\$1,314	\$0	\$0
<b>Total Personnel Service Costs</b>			<b>\$1,017,943</b>	<b>\$950,481</b>	<b>\$1,072,598</b>	<b>\$1,155,140</b>	<b>\$1,165,078</b>

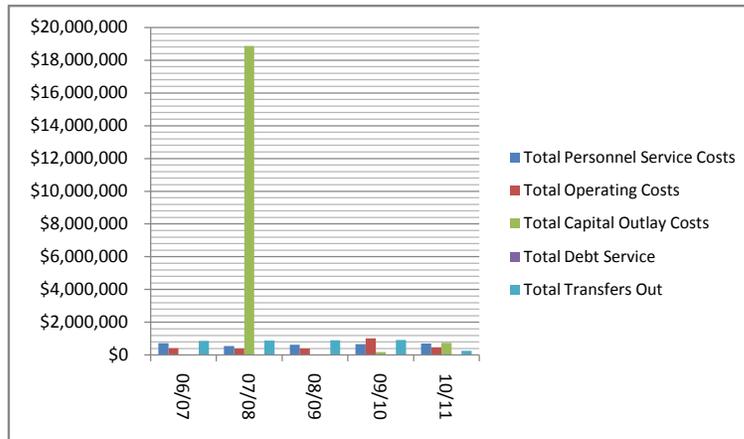
# Water & Wastewater Combined Budget 10/11

Description	Object	Fund	Actual 2007	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Unemployment Compensation	52500	401	\$2,775	\$5,341	\$10,123	\$0	\$0
Medical Services	53101	401	\$2,347	\$1,310	\$2,623	\$3,000	\$500
Other Contractual Services	53400	401	\$80,185	\$67,274	\$96,070	\$700,224	\$116,394
Contract Labor	53401	401	\$38,777	\$38,874	\$0	\$3,000	\$10,000
Laboratory Services	53402	401	\$8,985	\$12,286	\$10,043	\$10,528	\$11,000
Travel and Per Diem	54000	401	\$144	\$416	\$56	\$200	\$200
Communication & Freight Charge	54100	401	\$11,488	\$11,260	\$10,954	\$13,005	\$13,000
Postage	54110	401	\$130	\$16,237	\$15,458	\$16,500	\$16,500
Automotive Repair Service	54210	401	\$5,367	\$6,022	\$9,077	\$7,000	\$7,500
Electric	54300	401	\$233,945	\$201,064	\$253,376	\$265,000	\$260,000
Water	54303	401	\$7,501	\$7,882	\$7,967	\$8,000	\$8,000
Water Distribution	54315	401	\$26,277	\$83,986	\$56,335	\$22,000	\$22,000
Effluent Disposal Permit	54314	401	\$30,240	\$30,455	\$32,714	\$28,000	\$28,000
Sewerage collection	54316	401	\$5,015	\$8,227	\$3,758	\$5,700	\$5,000
Equipment & Vehicle Rental	54400	401	\$2,207	\$1,016	\$1,397	\$3,000	\$4,000
Rentals & Leases	54401	401	\$63	\$0	\$200	\$0	\$700
General Business Insurance	54500	401	\$62,631	\$62,644	\$50,361	\$115,737	\$149,652
Pollution/Environment Insurance	54510	401	\$16,863	\$14,549	\$8,925	\$5,200	\$5,200
Insurance Claims & Deductibles	54560	401	\$3,466	\$0	\$962	\$0	\$0
Repair & Maintenance Services	54600	401	\$3,598	\$8,019	\$2,530	\$6,000	\$5,500
Apparatus-Repair & Maint	54610	401	\$19,357	\$57,994	\$14,226	\$90,000	\$88,000
Printing & Binding Services	54700	401	\$1,730	\$1,798	\$2,336	\$1,800	\$1,500
Advertising Activities	54800	401	\$430	\$0	\$17	\$0	\$0
Other Current Charges	54900	401	\$1,940	\$3,076	\$5,953	\$10,000	\$10,500
Office Supplies	55100	401	\$5,058	\$3,402	\$2,001	\$3,000	\$3,000
Operating Supplies	55210	401	\$2,667	\$2,283	\$3,638	\$1,000	\$2,000
Computer Supplies	55220	401	\$1,186	\$1,351	\$524	\$0	\$0
Laboratory Supplies	55221	401	\$3,585	\$4,400	\$5,132	\$3,000	\$3,000
Repair & Maintenance Supplies	55223	401	\$52,458	\$20,195	\$16,007	\$11,000	\$12,500
Replacement Water Meters	55224	401	\$51,484	\$16,317	\$15,053	\$20,000	\$15,000
Chemicals Supplies	55225	401	\$43,271	\$47,338	\$48,807	\$69,265	\$69,500
Safety Supplies & Gear	55226	401	\$4,012	\$5,146	\$3,317	\$3,700	\$7,100
Safety Marking Devices	55227	401	\$0	\$0	\$0	\$0	\$800
Apparatus Supplies	55228	401	\$32,729	\$28,638	\$37,950	\$33,000	\$39,700
Clothing & Uniforms	55230	401	\$6,910	\$6,595	\$6,993	\$7,400	\$7,400
Connections-supplies	55231	401	\$18,288	\$14,245	\$9,218	\$7,000	\$5,000
Barricades	55235	401	\$1,079	\$1,080	\$0	\$2,000	\$1,800
Institutional Supplies	55240	401	\$2,061	\$594	\$827	\$1,200	\$1,000
Fuels & Lubricants	55250	401	\$47,688	\$51,384	\$37,319	\$41,350	\$46,000
Tags & Titles	55251	401	\$142	\$0	\$0	\$0	\$500
Small Tools	55252	401	\$8,465	\$3,608	\$3,721	\$6,000	\$5,500
Auto Repair Supplies ( in-house)	55253	401	\$19,441	\$8,684	\$12,504	\$10,000	\$12,500
Books, Publications, Subscription & Membership	55400	401	\$787	\$924	\$813	\$1,000	\$1,000
Training and Education	55410	401	\$1,701	\$1,578	\$1,548	\$3,650	\$3,000
Uncapitalized Equipment	55500	401	\$14,750	\$17,116	\$4,482	\$19,000	\$19,000
Meter Deposit Interest	59300	401	\$21,140	\$10,104	\$3,821	\$0	\$0
Refund to Customer	59400	401	\$57	\$0	\$0	\$0	\$0
Collection Charges	59991	401	\$871	\$1,826	\$675	\$0	\$0
Bad Debt Expenses	59992	401	\$0	\$7,868	\$0	\$0	\$0
<b>Total Operating Costs</b>			<b>\$905,291</b>	<b>\$894,406</b>	<b>\$809,813</b>	<b>\$1,556,459</b>	<b>\$1,018,446</b>
Improvements Other Than Buildings	19031	401	\$0	\$33,116,552	\$0	\$175,000	\$6,000
Machinery & Equipment	19037	401	\$0	\$622,333	\$0	\$58,385	\$96,550
Water & Wastewater CIP	19049	401	\$0	\$378,058	\$0	\$0	\$2,068,325
<b>Total Capital Outlay Costs</b>			<b>\$0</b>	<b>\$34,116,943</b>	<b>\$0</b>	<b>\$233,385</b>	<b>\$2,170,875</b>
Principal	57200	401	\$0	\$0	\$0	\$0	\$0
Interest	57100	401	\$0	\$0	\$0	\$0	\$0
<b>Total Debt Service Costs</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfer Out to 001	56001	401	\$393,351	\$444,452	\$393,780	\$393,800	\$393,800
Transfer Out to 405	56405	401	\$61,980	\$61,980	\$61,980	\$0	\$0
Transfer Out to 406	56406	401	\$877,243	\$876,285	\$873,156	\$956,400	\$934,209
Transfer Out to 409	56409	401	\$65,000	\$97,621	\$185,724	\$185,723	\$185,723
Transfer Out to 501	56501	401	\$38,753	\$54,624	\$17,328	\$22,352	\$24,198
Transfer Out to 502	56502	401	\$44,449	\$0	\$20,686	\$20,686	\$34,199
Transfer Out to 608	56608	401	\$4,800	\$5,554	\$0	\$0	\$0
Transfer Out to 609	56609	401	\$0	\$0	\$5,831	\$5,831	\$5,977
<b>Total Transfers Out</b>			<b>\$1,485,576</b>	<b>\$1,540,516</b>	<b>\$1,558,485</b>	<b>\$1,584,792</b>	<b>\$1,578,106</b>
<b>Total Expenses</b>			<b>\$3,408,810</b>	<b>\$37,502,346</b>	<b>\$3,440,896</b>	<b>\$4,529,776</b>	<b>\$5,932,505</b>

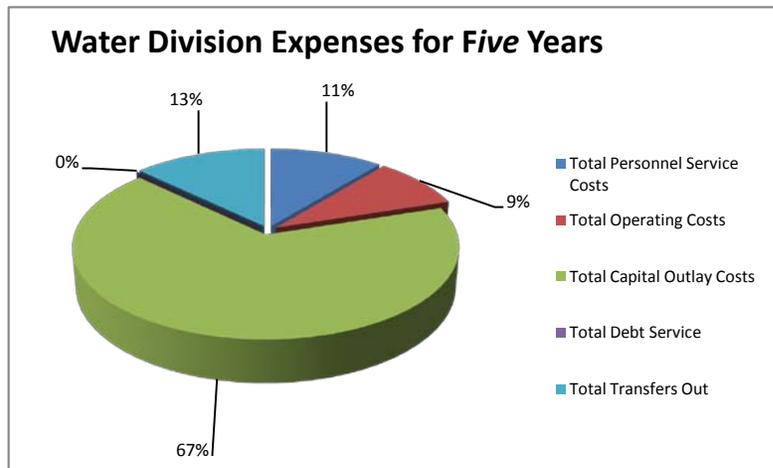
(1) Dump Truck \$66,550; Replacement pump Hope Hill Well #1 \$30,000. (2) See Large Scale Water & Sewer Project List.

### Water Division Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$710,152	\$541,000	\$620,935	\$658,562	\$691,225
Total Operating Costs	\$414,445	\$393,573	\$393,575	\$1,018,647	\$467,310
Total Capital Outlay Costs	\$0	\$18,876,435	\$0	\$175,000	\$744,279
Total Debt Service	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$854,980	\$878,095	\$888,327	\$913,059	\$261,164
Total Expenditures	\$1,979,577	\$20,689,103	\$1,902,837	\$2,765,268	\$2,163,978



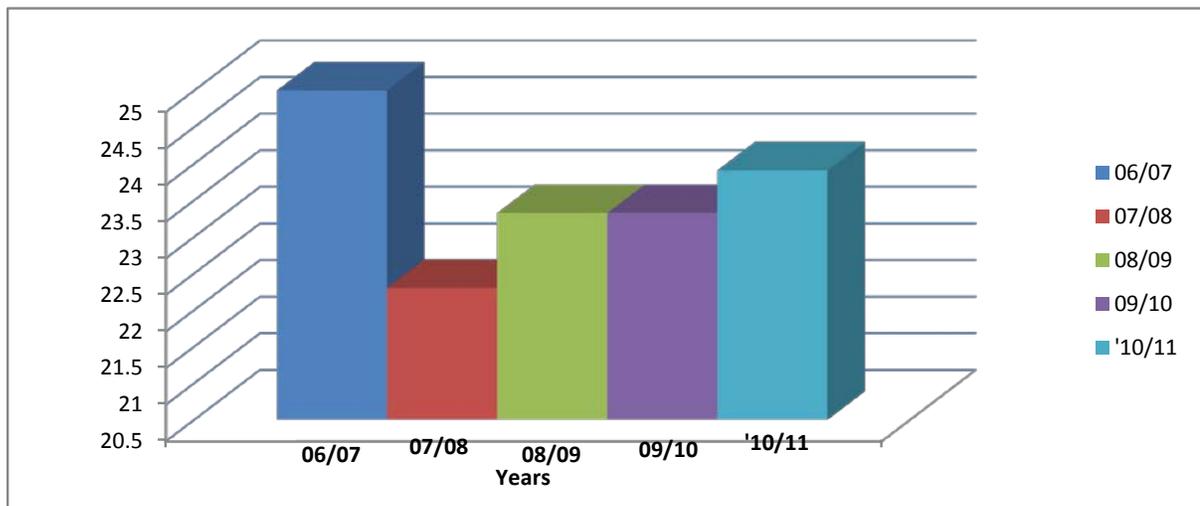
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Water Division FTE

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Public Works Director	0	0	0	0	0.3334
Utilities Supervisor	1	1	1	1	1
Warehouse Supervisor	1	1	1	1	1
Administrative Specialist III	1	1	1	1	1
Engineer Technician	1	0.3	0	0	0
Crew Leaders	4	4	4	4	3
Operator II	0	0	0	0	1
Lead plant Operator	1	1	1	1	1
Plant Operators	3	2	2	2	2
Utilities Specialists	4	4	6	6	6
Chief Meter Reader	1	1	1	1	1
Meter Reader	1	1	1	1	1
Electrician/Mechanic	2	2	1	1	1
Cross Connect Control Tech.	1	0	0	0	0
Public Works Supervisor	1	1	0.75	0.75	1
Resident /Construction Inspector	1	1	0	0	0
Construction Project Manager	1	1	1	1	1
Inspector Technician/CAD	1	1	1	1	0
Project Coordinator	0	0	0	0	1
<b>Full Time Finance</b>	<b>25</b>	<b>22.3</b>	<b>21.75</b>	<b>21.75</b>	<b>22.3334</b>
Split positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0	0	0.45	0.45	0.45
Admin Specialist III	0	0	1.125	1.125	1.125
<b>Total Split Positions</b>	<b>0</b>	<b>0</b>	<b>1.575</b>	<b>1.575</b>	<b>1.575</b>
<b>Total Finance FTE</b>	<b>25</b>	<b>22.3</b>	<b>23.325</b>	<b>23.325</b>	<b>23.9084</b>



## Water Division 10/11 Budget

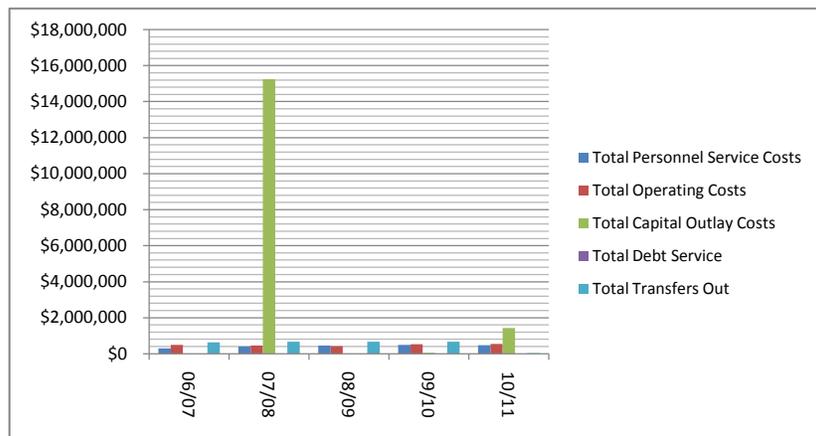
Description	Object	Dept	Actual 2007	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Financial & Administration Salaries	51102	021	\$0	\$0	\$0	\$0	\$10,002
Regular Salaries & Wages	51200	021	\$426,455	\$320,676	\$343,247	\$436,100	\$459,332
Overtime - Unscheduled	51400	021	\$35,795	\$21,886	\$28,033	\$23,370	\$25,000
Incentive/ Special Pay	51500	021	\$0	\$20	\$37	\$0	\$0
Vacation Pay	51601	021	\$27,566	\$16,264	\$22,271	\$0	\$0
Sick Pay	51602	021	\$17,281	\$9,357	\$16,117	\$0	\$0
Holiday Pay	51603	021	\$22,682	\$17,313	\$18,574	\$0	\$0
Bereavement Pay	51605	021	\$1,656	\$311	\$349	\$0	\$0
BERT Pay- Stipend	51609	021	\$516	\$0	\$0	\$0	\$0
On Call Beeper Pay	51610	021	\$2,142	\$1,971	\$1,964	\$1,482	\$2,000
FICA Taxes	52100	021	\$40,216	\$31,006	\$32,310	\$35,263	\$37,817
Retirement Contributions	52200	021	\$55,119	\$42,605	\$43,956	\$47,832	\$53,620
Health Insurance	52300	021	\$39,313	\$43,961	\$81,280	\$85,836	\$81,546
Life Insurance	52301	021	\$2,948	\$2,596	\$3,451	\$4,315	\$3,971
HRA-Health Reimbursement Account	52302	021	\$6,680	\$6,990	\$0	\$0	\$0
Dental employee	52320	021	\$0	\$0	\$4,287	\$4,876	\$4,182
Long Term Disability		021	\$0	\$0	\$0	\$0	\$1,003
Workers Comp Insurance	52400	021	\$31,783	\$26,044	\$24,312	\$19,488	\$12,752
W/Comp Claims	52410	021	\$0	\$0	\$749	\$0	\$0
<b>Total Personnel Service Costs</b>			<b>\$710,152</b>	<b>\$541,000</b>	<b>\$620,935</b>	<b>\$658,562</b>	<b>\$691,225</b>

## Water Division 10/11 Budget

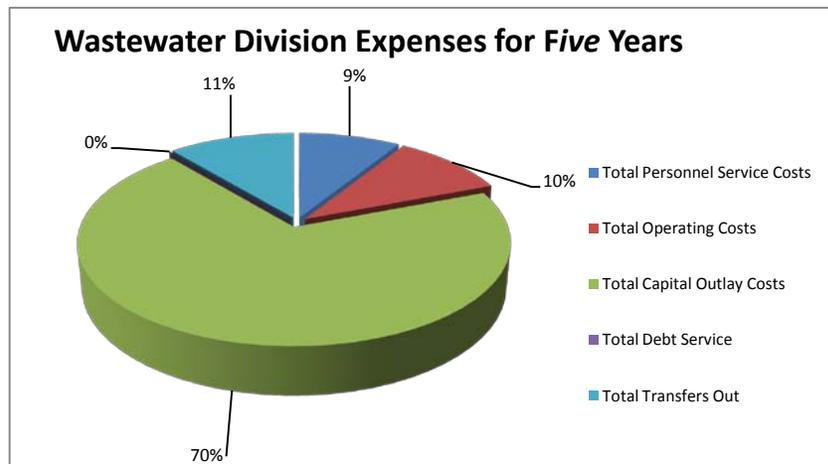
Description	Object	Dept	Actual 2007	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Unemployment Compensation	52500	021	\$2,775	\$4,815	\$5,770	\$0	\$0
Medical Services	53101	021	\$1,933	\$733	\$2,219	\$2,400	\$0
Other Contractual Services	53400	021	\$31,290	\$11,362	\$58,350	\$616,239	\$76,144
Contract Labor	53401	021	\$12,171	\$13,686	\$0	\$1,710	\$5,000
Laboratory Services	53402	021	\$5,059	\$7,465	\$4,143	\$4,250	\$5,000
Travel and Per Diem	54000	021	\$104	\$315	\$32	\$100	\$100
Communication & Freight Charge	54100	021	\$6,354	\$5,975	\$5,614	\$7,200	\$7,500
Postage	54110	021	\$47	\$9,470	\$9,063	\$10,000	\$10,000
Automotive Repair Service	54210	021	\$3,734	\$3,848	\$3,147	\$3,500	\$4,000
Electric	54300	021	\$89,455	\$75,398	\$98,373	\$150,000	\$100,000
Water	54303	021	\$2,373	\$2,645	\$2,653	\$2,700	\$2,700
Water Distribution	54315	021	\$26,277	\$41,993	\$56,335	\$22,000	\$22,000
Equipment & Vehicle Rental	54400	021	\$1,110	\$702	\$850	\$1,000	\$2,000
Rentals & Leases	54401	021	\$36	\$0	\$200	\$0	\$500
General Business Insurance	54500	021	\$35,700	\$35,707	\$26,717	\$65,970	\$85,302
Pollution/Environment Insurance	54510	021	\$9,612	\$8,293	\$4,871	\$2,964	\$2,964
Insurance Claims & Deductibles	54560	021	\$604	\$0	\$672	\$0	\$0
Repair & Maintenance Services	54600	021	\$706	\$1,088	\$1,724	\$2,000	\$2,000
Apparatus-Repair & Maint	54610	021	\$6,508	\$54,211	\$3,235	\$20,000	\$18,000
Printing & Binding Services	54700	021	\$1,293	\$1,431	\$1,767	\$1,200	\$1,000
Advertising Activities	54800	021	\$383	\$0	\$10	\$0	\$0
Other Current Charges	54900	021	\$1,963	\$714	\$3,182	\$5,000	\$10,000
Office Supplies	55100	021	\$2,523	\$1,802	\$1,067	\$1,500	\$1,500
Operating Supplies	55210	021	\$1,320	\$905	\$1,617	\$500	\$1,000
Computer Supplies	55220	021	\$173	\$834	\$0	\$0	\$0
Laboratory Supplies	55221	021	\$783	\$285	\$539	\$1,000	\$1,000
Repair & Maintenance Supplies	55223	021	\$27,860	\$10,165	\$9,853	\$6,000	\$6,000
Replacement Water Meters	55224	021	\$51,484	\$16,317	\$15,053	\$20,000	\$15,000
Chemicals Supplies	55225	021	\$4,901	\$5,493	\$4,680	\$9,214	\$9,500
Safety Supplies & Gear	55226	021	\$2,102	\$2,932	\$2,122	\$2,500	\$5,000
Safety Marking Devices	55227	021	\$0	\$0	\$0	\$0	\$500
Apparatus Supplies	55228	021	\$5,310	\$9,472	\$20,527	\$8,000	\$19,700
Clothing & Uniforms	55230	021	\$3,939	\$3,759	\$3,986	\$4,200	\$4,200
Connections-supplies	55231	021	\$16,271	\$13,466	\$8,858	\$6,000	\$4,000
Barricades	55235	021	\$615	\$591	\$0	\$1,200	\$1,000
Institutional Supplies	55240	021	\$971	\$293	\$412	\$500	\$500
Fuels & Lubricants	55250	021	\$26,866	\$29,340	\$21,644	\$21,900	\$26,000
Tags & Titles	55251	021	\$81	\$0	\$0	\$0	\$300
Small Tools	55252	021	\$4,996	\$2,523	\$2,369	\$3,000	\$3,000
Auto Repair Supplies ( in-house)	55253	021	\$8,837	\$3,082	\$5,597	\$5,000	\$5,000
Books, Publications, Subscription & Membership	55400	021	\$370	\$506	\$463	\$500	\$500
Training and Education	55410	021	\$1,057	\$934	\$828	\$2,400	\$2,400
Uncapitalized Equipment	55500	021	\$1,857	\$4,223	\$2,469	\$7,000	\$7,000
Meter Deposit Interest	59300	021	\$12,050	\$5,759	\$2,178	\$0	\$0
Refund to Customer	59400	021	\$57	\$0	\$0	\$0	\$0
Collection Charges	59991	021	\$535	\$1,041	\$385	\$0	\$0
Bad Debt Expenses	59992	021	\$0	\$0	\$0	\$0	\$0
<b>Total Operating Costs</b>			<b>\$414,445</b>	<b>\$393,573</b>	<b>\$393,575</b>	<b>\$1,018,647</b>	<b>\$467,310</b>
Improvements Other Than Buildings	19031	000	\$0	\$18,876,435	\$0	\$175,000	\$3,450
Machinery & Equipment	19037	000	\$0	\$0	\$0	\$0	\$67,934
CIP	19049	000	\$0	\$0	\$0	\$0	\$672,895
<b>Total Capital Outlay Costs</b>			<b>\$0</b>	<b>\$18,876,435</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$744,279</b>
Interest	57100	021	\$0	\$0	\$0	\$0	\$0
Principal		021	\$0	\$0	\$0	\$0	\$0
<b>Total Debt Service Costs</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfer out to 001	56001	021	\$225,017	\$253,338	\$224,446	\$224,466	\$224,466
Transfer out to 405	56405	021	\$35,329	\$35,328	\$35,328	\$0	
Transfer out to 406	56406	021	\$500,029	\$499,482	\$497,697	\$554,876	
Transfer out to 409	56409	021	\$37,050	\$55,644	\$105,864	\$105,862	
Transfer Out to 501	56501	021	\$22,089	\$31,136	\$9,877	\$12,740	\$13,798
Transfer Out to 502	56502	021	\$32,730	\$0	\$11,791	\$11,791	\$19,493
Transfer Out to 608	56608	021	\$2,736	\$3,167	\$0	\$0	
Transfer Out to 609	56609	021	\$0	\$0	\$3,324	\$3,324	\$3,407
<b>Total Transfers Out</b>			<b>\$854,980</b>	<b>\$878,095</b>	<b>\$888,327</b>	<b>\$913,059</b>	<b>\$261,164</b>
<b>Total Expenditures</b>			<b>\$1,979,577</b>	<b>\$20,689,103</b>	<b>\$1,902,837</b>	<b>\$2,765,268</b>	<b>\$2,163,978</b>

### Wastewater Division Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$307,791	\$409,481	\$451,661	\$496,578	\$473,853
Total Operating Costs	\$490,846	\$458,840	\$416,239	\$537,812	\$551,136
Total Capital Outlay Costs	\$0	\$15,240,508	\$0	\$58,385	\$1,426,596
Total Debt Service	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$630,596	\$662,421	\$670,158	\$671,733	\$27,676
<b>Total Expenditures</b>	<b>\$1,429,233</b>	<b>\$16,771,250</b>	<b>\$1,538,058</b>	<b>\$1,764,508</b>	<b>\$2,479,261</b>

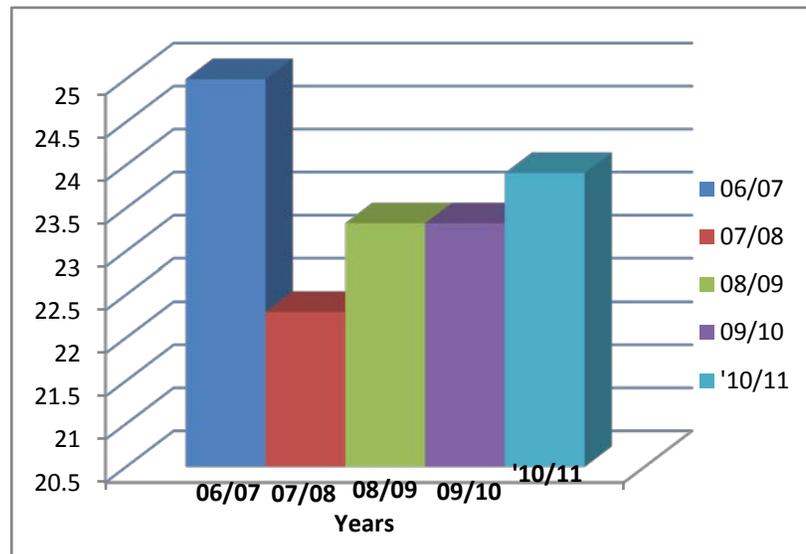


This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

Position Title	06/07	07/08	08/09	09/10	2011 FTE Requested
Public Works Director	0	0	0	0	0.3334
Utilities Supervisor	1	1	1	1	1
Warehouse Supervisor	1	1	1	1	1
Administrative Specialist III	1	1	1	1	1
Engineer Technician	1	0.3	0	0	0
Crew Leaders	4	4	4	4	3
Operator II	0	0	0	0	1
Lead plant Operator	1	1	1	1	1
Plant Operators	3	2	2	2	2
Utilities Specialists	4	4	6	6	6
Chief Meter Reader	1	1	1	1	1
Meter Reader	1	1	1	1	1
Electrician/Mechanic	2	2	1	1	1
Cross Connect Control Tech.	1	0	0	0	0
Public Works Supervisor	1	1	0.75	0.75	1
Resident /Construction Inspector	1	1	0	0	0
Construction Project Manager	1	1	1	1	1
Inspector Technician/CAD	1	1	1	1	0
Project Coordinator	0	0	0	0	1
<b>Full Time Finance</b>	<b>25</b>	<b>22.3</b>	<b>21.75</b>	<b>21.75</b>	<b>22.3334</b>
Split positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0	0	0.45	0.45	0.45
Admin Specialist III	0	0	1.125	1.125	1.125
<b>Total Split Positions</b>	<b>0</b>	<b>0</b>	<b>1.575</b>	<b>1.575</b>	<b>1.575</b>
<b>Total Finance FTE</b>	<b>25</b>	<b>22.3</b>	<b>23.325</b>	<b>23.325</b>	<b>23.9084</b>



## Wastewater Budget 10/11

Description	Object	Dept	Actual 2007	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Financial & Administration Salaries	51102	027	\$0	\$0	\$0	\$0	\$10,001
Regular Salaries & Wages	51200	027	\$163,414	\$238,745	\$258,488	\$328,417	\$297,647
Overtime - Unscheduled	51400	027	\$19,419	\$16,598	\$21,143	\$17,630	\$25,000
Incentive/ Special Pay	51500	027	\$0	\$15	\$28	\$0	\$0
Vacation Pay	51601	027	\$10,682	\$22,175	\$16,757	\$0	\$0
Sick Pay	51602	027	\$6,132	\$10,672	\$12,116	\$0	\$0
Holiday Pay	51603	027	\$9,036	\$12,815	\$13,986	\$0	\$0
Bereavement Pay	51605	027	\$331	\$235	\$258	\$0	\$0
On Call Beeper Pay	51610	027	\$1,168	\$1,487	\$1,481	\$1,482	\$2,000
FICA Taxes	52100	027	\$15,811	\$19,890	\$24,327	\$26,586	\$25,448
Retirement Contributions	52200	027	\$20,901	\$26,492	\$33,102	\$36,063	\$36,206
Health Insurance	52300	027	\$29,657	\$33,480	\$45,876	\$64,751	\$61,518
Life Insurance	52301	027	\$2,224	\$1,958	\$1,960	\$3,253	\$2,596
HRA-Health Reimbursement Account	52302	027	\$5,039	\$5,272	\$0	\$0	\$0
Dental employee	52320	027	\$0	\$0	\$3,234	\$3,683	\$3,155
Long Term Disability		027	\$0	\$0	\$0	\$0	\$665
Workers Comp Insurance	52400	027	\$23,977	\$19,647	\$18,341	\$14,713	\$9,617
W/Comp Claims	52410	027	\$0	\$0	\$565	\$0	\$0
<b>Total Personnel Service Costs</b>			<b>\$307,791</b>	<b>\$409,481</b>	<b>\$451,661</b>	<b>\$496,578</b>	<b>\$473,853</b>

# Wastewater Budget 10/11

Description	Object	Dept	Actual 2007	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Unemployment Compensation	52500	027	\$0	\$526	\$4,353	\$0	\$0
Medical Services	53101	027	\$414	\$577	\$404	\$600	\$500
Other Contractual Services	53400	027	\$48,895	\$55,912	\$37,720	\$83,985	\$40,250
Contract Labor	53401	027	\$26,606	\$25,188	\$0	\$1,290	\$5,000
Laboratory Services	53402	027	\$3,926	\$4,821	\$5,900	\$6,278	\$6,000
Travel and Per Diem	54000	027	\$40	\$101	\$24	\$100	\$100
Communication & Freight Charge	54100	027	\$5,134	\$5,285	\$5,340	\$5,805	\$5,500
Postage	54110	027	\$83	\$6,767	\$6,395	\$6,500	\$6,500
Automotive Repair Service	54210	027	\$1,633	\$2,174	\$5,930	\$3,500	\$3,500
Electric	54300	027	\$144,490	\$125,666	\$155,003	\$115,000	\$160,000
Water	54303	027	\$5,128	\$5,237	\$5,314	\$5,300	\$5,300
Effluent Disposal Permit	54314	027	\$30,240	\$30,455	\$32,714	\$28,000	\$28,000
Sewerage collection	54316	027	\$5,015	\$8,227	\$3,758	\$5,700	\$5,000
Equipment & Vehicle Rental	54400	027	\$1,097	\$314	\$547	\$2,000	\$2,000
Rentals & Leases	54401	027	\$27	\$0	\$0	\$0	\$200
General Business Insurance	54500	027	\$26,931	\$26,937	\$23,644	\$49,767	\$64,350
Pollution/Environment Insurance	54510	027	\$7,251	\$6,256	\$4,054	\$2,236	\$2,236
Insurance Claims & Deductibles	54560	027	\$2,862	\$0	\$290	\$0	\$0
Repair & Maintenance Services	54600	027	\$2,892	\$6,931	\$806	\$4,000	\$3,500
Apparatus-Repair & Maint	54610	027	\$12,849	\$3,783	\$10,991	\$70,000	\$70,000
Printing & Binding Services	54700	027	\$437	\$367	\$569	\$600	\$500
Advertising Activities	54800	027	\$47	\$0	\$7	\$0	\$0
Other Current Charges	54900	027	-\$23	\$2,362	\$2,771	\$5,000	\$500
Office Supplies	55100	027	\$2,535	\$1,600	\$934	\$1,500	\$1,500
Operating Supplies	55210	027	\$1,347	\$1,378	\$2,021	\$500	\$1,000
Computer Supplies	55220	027	\$1,013	\$517	\$524	\$0	\$0
Laboratory Supplies	55221	027	\$2,802	\$4,115	\$4,593	\$2,000	\$2,000
Repair & Maintenance Supplies	55223	027	\$24,598	\$10,030	\$6,154	\$5,000	\$6,500
Chemicals Supplies	55225	027	\$38,370	\$41,845	\$44,127	\$60,051	\$60,000
Safety Supplies & Gear	55226	027	\$1,910	\$2,214	\$1,195	\$1,200	\$2,100
Safety Marking Devices	55227	027	\$0	\$0	\$0	\$0	\$300
Apparatus Supplies	55228	027	\$27,419	\$19,166	\$17,423	\$25,000	\$20,000
Clothing & Uniforms	55230	027	\$2,971	\$2,836	\$3,007	\$3,200	\$3,200
Connections-supplies	55231	027	\$2,017	\$779	\$360	\$1,000	\$1,000
Barricades	55235	027	\$464	\$489	\$0	\$800	\$800
Institutional Supplies	55240	027	\$1,090	\$301	\$415	\$700	\$500
Fuels & Lubricants	55250	027	\$20,822	\$22,044	\$15,675	\$19,450	\$20,000
Tags & Titles	55251	027	\$61	\$0	\$0	\$0	\$200
Small Tools	55252	027	\$3,469	\$1,085	\$1,352	\$3,000	\$2,500
Auto Repair Supplies ( in-house)	55253	027	\$10,604	\$5,602	\$6,907	\$5,000	\$7,500
Books, Publications, Subscription & Membership	55400	027	\$417	\$418	\$350	\$500	\$500
Training and Education	55410	027	\$644	\$644	\$720	\$1,250	\$600
Uncapitalized Equipment	55500	027	\$12,893	\$12,893	\$2,013	\$12,000	\$12,000
Meter Deposit Interest	59300	027	\$9,090	\$4,345	\$1,643	\$0	\$0
Collection Charges	59991	027	\$336	\$785	\$290	\$0	\$0
Bad Debt Expenses	59992	027	\$0	\$7,868	\$0	\$0	\$0
<b>Total Operating Costs</b>			<b>\$490,846</b>	<b>\$458,840</b>	<b>\$416,239</b>	<b>\$537,812</b>	<b>\$551,136</b>
Improvements Other Than Buildings	19031	027	\$0	\$14,240,117	\$0	\$0	\$2,550
Machinery & Equipment	19037	027	\$0	\$622,333	\$0	\$58,385	\$28,616
Water & Wastewater CIP	19049	027	\$0	\$378,058	\$0	\$0	\$1,395,430
<b>Total Capital Outlay Costs</b>			<b>\$0</b>	<b>\$15,240,508</b>	<b>\$0</b>	<b>\$58,385</b>	<b>\$1,426,596</b>
Principal	57200	027	\$0	\$0	\$0	\$0	\$0
Interest	57100	027	\$0	\$0	\$0	\$0	\$0
<b>Total Debt Service Costs</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfer Out to 001	56001	027	\$168,334	\$191,114	\$169,334	\$169,334	
Transfer Out to 405	56405	027	\$26,651	\$26,652	\$26,652	\$0	
Transfer Out to 406	56406	027	\$377,214	\$376,803	\$375,459	\$401,524	
Transfer Out to 409	56409	027	\$27,950	\$41,977	\$79,860	\$79,861	
Transfer Out to 501	56501	027	\$16,664	\$23,488	\$7,451	\$9,612	\$10,400
Transfer Out to 502	56502	027	\$11,719	\$0	\$8,895	\$8,895	\$14,706
Transfer Out to 608	56608	027	\$2,064	\$2,387	\$0	\$0	
Transfer Out to 609	56609	027	\$0	\$0	\$2,507	\$2,507	\$2,570
<b>Total Transfers Out</b>			<b>\$630,596</b>	<b>\$662,421</b>	<b>\$670,158</b>	<b>\$671,733</b>	<b>\$27,676</b>
<b>Total Expenses</b>			<b>\$1,429,233</b>	<b>\$16,771,250</b>	<b>\$1,538,058</b>	<b>\$1,764,508</b>	<b>\$2,479,261</b>

**LARGE SCALE WATER & SEWER PROJECT LIST**

	PROJECT NUMBER	PROJECT NAME	PROJECT DESCRIPTION	FUNDING SOURCE					Year 1
				O&M RESERVES	LOAN PROCEEDS	SPECIAL RESERVE	SEWER IMPACT	WATER IMPACT	ARRA GRANT
1									
2	199-UT09	NEW WELL FIELD NW							
3			a. System Telemetry					X	
4			b. Phase III Elevated Tank	X					
5			c. Phase II Production Well #2					X	
6			d. Phase II Equipment & Interconnect						
7									
8	1997-UT10	LAMAR AVE WP REHAB	Upside discharge piping	X					
9									
10	1999-UT14	SEWER SYSTEM REHAB PROGRAM	Reline and rehabilitate older clay sewer lines, manholes and laterals					X	513,825
11			Reline and rehabilitate older clay sewer lines, manholes and laterals		X				750,000
12		PHASE IV SEWER REHAB	Engineering Phase IV Sewer Rehab	X					80,000
13									
14	2000-UT20	REPLACEMENT WATER VALVES	Replacement of broken valves and water hydrants in water system						
15									
16	1997-UT21	MISCELLANEOUS EQUIPMENT							
17			a. Howell Ave LS Pump Upgrade	X					
18									
19	2001-UT03	HOPE HILL WELL REPLACEMENT							
20			a. Engineering					X	30,000
21			d. Site Fencing						
22			e. System Telemetry						
23			f. Tank Modifications						
24			g. Production Well #2 - Drilling						
25			h. Production Well #2 - Equipment & Piping					X	
26			j. Connection of Well #3 at Hope Hill					X	302,000
27									
28	2001-UT05	EMERGENCY GENERATOR INSTALLATION							
29			a. Hope Hill Well Field						
30			b. Lamar Water Plant					X	
31									
32	2001-UT06	SR 50 WATER & SEWER LINE EXTENSION (HOSPITAL LINE)							
33			c. (1)Phase IV Water Line Hospital Site to Wal-Mart on Wiscon (7000')				X	X	
34			c. (2)Phase IV Force Main Hospital Site to Mobley on Wiscon (5500')					X	
35			c. Hospital Interconnect	X					100,000
36	2003-UT01	SOUTHERN HILLS WATER & SEWER IMPROVEMENTS							
37			a. Upsizing Cobb Rd WRF		X				
38			b. Over sizing of Water Transmission Lines N/S Blvd					X	
39			c. Over sizing of Sewer Lines SHP						
40			d. Oversize Re use Transmission Line						
41			e. Oversize Cascades Water line to Powell					X	
42									

**LARGE SCALE WATER & SEWER PROJECT LIST**

	PROJECT NUMBER	PROJECT NAME	PROJECT DESCRIPTION	FUNDING SOURCE					Year 1
				O&M RESERVES	LOAN PROCEEDS	SPECIAL RESERVE	SEWER IMPACT	WATER IMPACT	ARRA GRANT
43	2004-UT01	CR485 MULTILANE FDOT PROJECT WPI 257299-2-52-01							
44			a. Engineering & Design	X					
45									
46	2006-UT01	MAJESTIC OAKS OVER SIZING	Over sizing Force main 8" to 12" appx 8445 lf				X		
47									
48	2006-UT02	US41 SOUTH W&S LINE EXTENSION	a. Extend 12" water line south on US41 to Powel Rd (8100 lf)					X	
49			b. Extend 8" force main south on US41 to Powell Rd.(8100 lf)	X					
50									
51	2006-UT03	US41 12" WATER LINE EXTENSION	Refund of Water Connection Fees for extension of 12" water line along US41 by Ind. Baptist Church Inc.						
52									
53									
54	2007-UT01	DOWNTOWN FIRE FLOW IMPROVEMENT PROJECT	Upsizing water lines in old downtown area Funding Phase I & II						
55									
56	2008-UT01	ARM PROJECT (Radio Read Meters)	a. Replace 2,779 meters retrofit 1,442 (uncapitalized meters <\$5,000 in cost)						
57			b. Replace 22 large meters (capital >\$5,000)						
58									
59	2008-UT04	ENERGY DEMAND RELOCATION (WATER PLANTS & LIFT STATIO	Installation of electronic drives at water plants and lift stations	X					62,500
60									
61	2008-UT07	GPS/GIS DATA COLLECTION PROGRAM	GPS/GIS Field Unit	X					11,000
62									
63	2008-UT08	LIBERTY ST WATER TOWER PAINTING	a. Tower will require "tenting" because of it's location.	X					179,000
64			b. Inspection & Engineering Services						20,000
65									
66									
67	2010-UT01	COBB ROAD WRF PERMIT RENEWAL	Cobb Road WRF Permit Renewal	X					20,000
68									
69	2009-UT09	3RD ELEVATED WATER TANK	2nd Elevated Water Tank at Hope Hill					X	
70									
71	2009-UT10	GRIFFIN PRAIRIE WELL FIELD	Feasibility Study of Griffin Prairie for Regional Well Field						
72									
73	2009-UT11	SR50 JASMINE WATER LINE	Connect 12" Line on SR50 to Jasmine Dr						
74									
75	2009-UT12	EMERSON & POWELL WATER LINE EXT	Extend water line north on Emerson, west on Powell to US41 38,000ft					X	
76									
77	2009-UT13	REUSE RATE STUDY		X					
78									
79									
80									
81									-
82									O&M RESERVES 452,500
83									LOAN PROCEEDS 750,000
84									SEWER IMPACT -
85									WATER IMPACT 332,000
86									ARRA GRANT 513,825
87									-
88									-
89									
90								c/s	2,068,325
91									

	Actual 07/08	Actual 08/09	Adopted Budget 09/10	Recommended Budget 10/11
<b>REVENUE SUMMARY:</b>				
CHARGES FOR SERVICES	\$1,319,669	\$1,325,902	\$1,277,800	\$1,306,821
INTEREST INCOME	\$13,152	\$3,787	\$3,500	\$3,130
LOANS & MISC.(presentation only)	\$10,413	\$0	\$0	\$9,484
<b>SUBTOTAL</b>	\$1,343,234	\$1,329,689	\$1,281,300	\$1,319,435
TRANSFER IN	\$1,602	\$0	\$0	\$0
PRIOR YEAR CARRY FORWARD	\$557,284	\$720,125	\$629,785	\$710,000
<b>REVENUE TOTALS</b>	<b>\$1,902,120</b>	<b>\$2,049,814</b>	<b>\$1,911,085</b>	<b>\$2,029,435</b>
<b>EXPENSE SUMMARY:</b>				
PERSONAL SERVICE	\$263,379	\$314,318	\$354,010	\$367,007
OPERATING EXPENSES	\$645,952	\$571,939	\$563,951	\$500,982
<b>CAPITAL OUTLAY</b>				\$0
BUILDINGS	\$0	\$0	\$0	\$5,000
COMPUTER EQUIPMENT	\$0	\$0	\$0	\$0
IMPROVEMENTS OTHER THAN BUILDING	\$0	\$0	\$0	\$5,000
MACHINERY & EQUIPMENT	\$0	\$195,613	\$210,000	\$216,593
OFFICE EQUIPMENT & FURNITURE	\$0	\$0	\$0	\$0
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$0</b>	<b>\$195,613</b>	<b>\$210,000</b>	<b>\$221,593</b>
<b>DEBT SERVICE</b>	<b>\$62,406</b>	<b>\$39,666</b>	<b>\$24,329</b>	<b>\$0</b>
<b>TRANSFERS</b>				
TO GENERAL FUND	\$104,104	\$89,000	\$89,000	\$89,000
TO VEHICLE REPLACEMENT R&R	\$47,110	\$48,663	\$69,663	\$103,273
TO WATER & SEWER	\$0	\$0	\$0	\$0
TO INTERNAL SERVICE FUND	\$45,961	\$49,305	\$42,839	\$29,265
TO HRA FUNDING ACCOUNT	\$0	\$2,131	\$2,414	\$2,173
<b>TOTAL TRANSFERS</b>	<b>\$197,175</b>	<b>\$189,099</b>	<b>\$203,916</b>	<b>\$223,711</b>
<b>TOTAL EXPENSES</b>	<b>\$1,168,912</b>	<b>\$1,310,635</b>	<b>\$1,356,206</b>	<b>\$1,313,293</b>
REPAIR & REPLACEMENT RESERVES	\$0	\$0	\$0	\$0
RESERVE CAPITAL CONTINGENCIES	\$0	\$0	\$0	\$0
<b>TOTAL EXPENSES &amp; RESERVES</b>	<b>\$1,168,912</b>	<b>\$1,310,635</b>	<b>\$1,356,206</b>	<b>\$1,313,293</b>
RESERVE FOR CONTINGENCIES	\$665,352	\$684,597	\$498,829	\$659,942
RESERVE FOR EQUIPMENT	\$54,773	\$54,582	\$56,050	\$56,200
<b>TOTAL FUND BALANCE</b>	<b>\$1,889,037</b>	<b>\$2,049,814</b>	<b>\$1,911,085</b>	<b>\$2,029,435</b>

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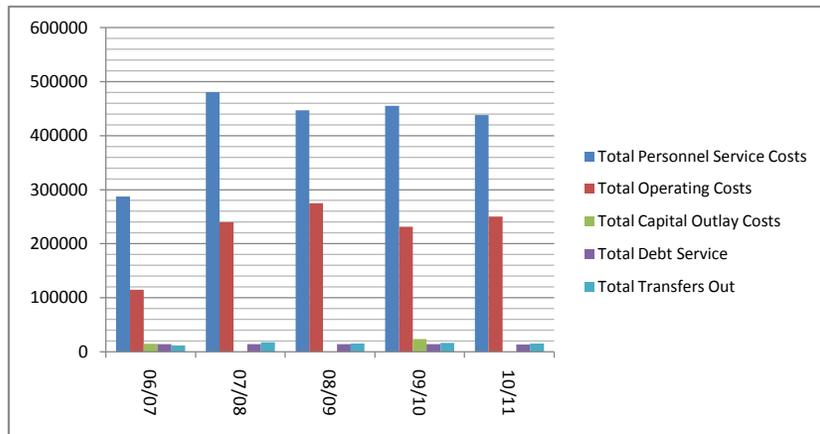
Sanitation Summary

Revenue Detail (Fund 403)		06/07 Actual	07/08 Actual	08/09 Actual	'09/10 Budget	Requested '10/11
403-000-343-48340	Garbage Solid Waste Revenues	\$425,975	\$455,786	\$447,230	\$424,500	\$449,116
403-000-343-48341	Commercial Solid Waste	\$803,398	\$846,439	\$858,410	\$833,000	\$843,094
403-000-343-48342	Capital Recovery Fee	\$65	\$0	\$491	\$0	\$25
403-000-343-48361	Penalties	\$18,580	\$17,444	\$18,641	\$18,500	\$14,586
	BERT Reimbursement	\$819	\$0	\$0	\$0	\$0
403-000-361-48806	Interest-CD	\$0	\$0	\$0	\$0	\$1,677
403-000-361-48811	Interest-SBA	\$21,766	\$11,538	\$3,322	\$3,000	\$803
403-000-369-48890	Miscellaneous Revenues	\$6,090	\$5,233	\$3,652	\$1,800	\$3,484
	Federal Grants-Economic Envir.	\$0	\$0	\$0	\$0	\$0
	State Grants- Economic Envir.	\$0	\$0	\$0	\$0	\$0
403-000-364-48845	Disposition of Fixed Assets	\$0	\$5,180	\$2,823	\$0	\$6,000
403-000-381-49001	Transfer In from 001	\$1,456	\$1,602	\$0	\$0	\$0
403-000-381-49402	Transfer in from 402	\$0	\$0	\$0	\$0	\$0
403-000-381-49501	Transfer in from 501	\$0	\$0	\$0	\$0	\$0
Presentation Only	Debt Proceeds	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues (Fund 403)</b>		<b>\$1,278,149</b>	<b>\$1,343,222</b>	<b>\$1,334,569</b>	<b>\$1,280,800</b>	<b>\$1,318,785</b>

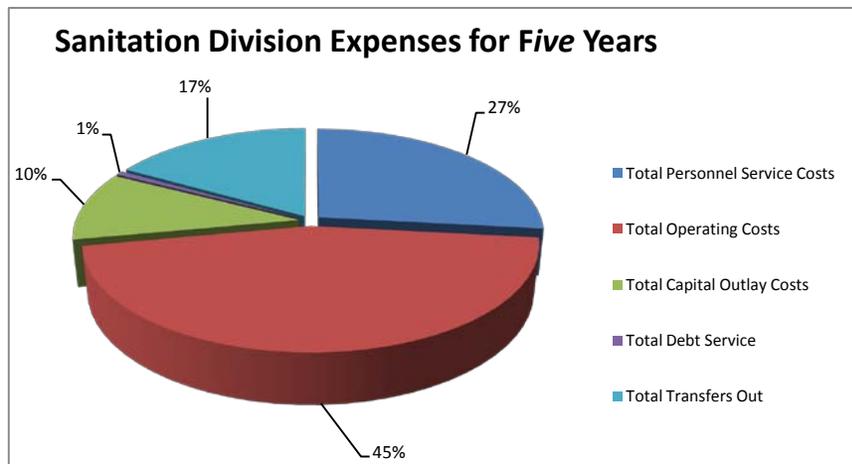
Revenue Detail (Fund 402) Renewal & Replacement Reserves		06/07 Actual	07/08 Actual	08/09 Actual	'09/10 Budget	Requested '10/11
402-000-361-48806	Interest-CD	\$0	\$0	\$0	\$0	\$559
402-000-361-48811	Interest-SBA	\$2,984	\$1,614	\$465	\$500	\$91
	Transfer Out to 403	\$0	\$0	\$0	\$0	\$0
	Transfer Out to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

### Sanitation Division Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$305,406	\$263,378	\$309,598	\$354,011	\$367,007
Total Operating Costs	\$574,116	\$599,987	\$476,558	\$563,951	\$500,982
Total Capital Outlay Costs	\$0	\$0	\$195,617	\$210,000	\$221,593
Total Debt Service	\$2,163	\$6,753	\$5,005	\$24,329	\$0
Total Transfers Out	\$191,610	\$198,922	\$189,099	\$204,129	\$223,711
<b>Total Expenditures</b>	<b>\$1,073,295</b>	<b>\$1,069,040</b>	<b>\$1,175,877</b>	<b>\$1,356,420</b>	<b>\$1,313,293</b>



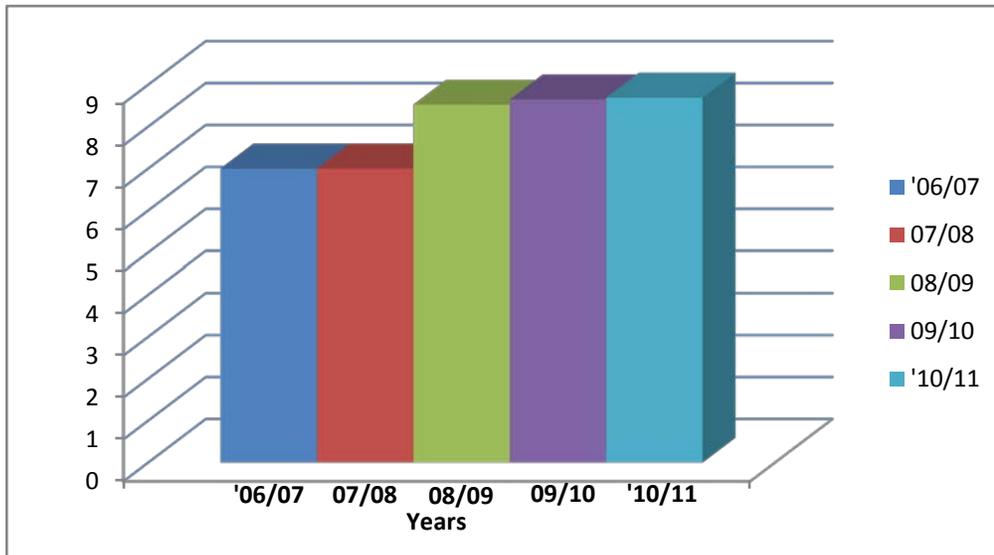
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Sanitation Division FTE

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



## Sanitation Division 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Financial & Administrative Salaries	51102	\$0	\$0	\$0	\$10,001
Regular Salaries & Wages	51200	\$146,140	\$165,867	\$221,863	\$224,810
Overtime - Unscheduled	51400	\$6,005	\$7,869	\$10,000	\$9,000
Vacation Pay	51601	\$10,480	\$10,165	\$0	\$0
Sick Pay	51602	\$7,033	\$5,748	\$0	\$0
Holiday Pay	51603	\$8,975	\$8,544	\$0	\$0
Bereavement Pay	51605	\$0	\$118	\$0	\$0
BERT Pay- Stipend	51609	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$13,067	\$14,671	\$17,470	\$18,652
Retirement Contributions	52200	\$17,935	\$19,482	\$23,395	\$26,638
Health Insurance	52300	\$17,714	\$42,611	\$55,845	\$56,096
Life Insurance	52301	\$1,220	\$1,580	\$2,117	\$2,173
HRA-Health Reimbursement Account	52302	\$1,893	\$0	\$0	\$0
Dental employee	52320	\$0	\$2,338	\$3,221	\$2,877
Long Term Disability		\$0	\$0	\$0	\$555
Workers Comp Insurance	52400	\$32,916	\$29,916	\$20,100	\$16,205
W/Comp Claims	52410	\$0	\$690	\$0	\$0
<b>Total Personnel Service Costs</b>		<b>\$263,378</b>	<b>\$309,598</b>	<b>\$354,011</b>	<b>\$367,007</b>

Unemployment Compensation	52500	\$0	\$2,588	\$0	\$0
Medical Services	53101	\$275	\$1,406	\$500	\$2,000
Other Contractual Services	53400	\$2,995	\$2,892	\$5,242	\$6,100
Contract Labor	53401	\$54,028	\$10,575	\$8,000	\$6,500
Travel and Per Diem	54000	\$0	\$0	\$0	\$500
Communication & Freight Charge	54100	\$1,958	\$3,047	\$2,809	\$2,439
Postage	54110	\$5,196	\$4,926	\$4,163	\$4,500
Automotive Repair Service	54210	\$10,974	\$14,893	\$12,500	\$11,000
Electric	54300	\$2,764	\$3,336	\$3,190	\$3,420
Electric - Street Lighting	54302	\$0	\$0	\$0	\$0
Water	54303	\$1,877	\$1,816	\$1,900	\$1,800
Waste disposal	54311	\$316,465	\$289,904	\$370,000	\$299,750
Dumpsters	54317	\$19,683	\$20,238	\$22,500	\$24,931
Cheyenne Pass Landfill	54318	\$0	\$0	\$0	\$0
Equipment & Vehicle Rental	54400	\$4	\$199	\$0	\$1,000
Rentals & Leases	54401	\$0	\$0	\$0	\$1,920
General Business Insurance	54500	\$41,565	\$31,448	\$19,767	\$19,372
Insurance Claims & Deductibles	54560	\$0	\$320	\$2,000	\$2,000
Repair & Maintenance Services	54600	\$610	\$914	\$500	\$500
Printing & Binding Services	54700	\$652	\$1,310	\$250	\$700
Advertising Activities	54800	\$74	\$26	\$0	\$0
Other Current Charges	54900	\$94	\$25	\$0	\$0
Office Supplies	55100	\$996	\$1,022	\$1,060	\$1,050
Operating Supplies	55210	\$942	\$1,263	\$3,000	\$1,500
Computer Supplies	55220	\$127	\$0	\$0	\$1,500
Repair & Maintenance Supplies	55223	\$2,200	\$3,569	\$4,500	\$4,500
Chemicals Supplies	55225	\$0	\$0	\$0	\$0
Safety Supplies & Gear	55226	\$1,380	\$1,678	\$1,500	\$2,700
Safety Marking Devices	55227	\$78	\$0	\$0	\$500
Clothing & Uniforms	55230	\$2,024	\$2,693	\$2,250	\$2,500
Institutional Supplies	55240	\$291	\$1,333	\$250	\$750
Fuels & Lubricants	55250	\$99,091	\$55,418	\$60,000	\$70,000
Tags & Titles	55251	\$5	\$0	\$70	\$250
Small Tools	55252	\$490	\$1,082	\$1,000	\$1,000
Auto Repair Supplies ( in-house)	55253	\$33,149	\$18,633	\$37,000	\$20,000
Books, Publications, Subscription & Membership	55400	\$0	\$0	\$0	\$300
Uncapitalized Equipment	55500	\$0	\$0	\$0	\$6,000
<b>Total Operating Costs</b>		<b>\$599,987</b>	<b>\$476,558</b>	<b>\$563,951</b>	<b>\$500,982</b>

## Sanitation Division 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budgeted 2010	Requested 2011
Buildings and Improvements	19025	\$0	\$0	\$0	\$5,000
Machinery & Equipment	19037	\$0	\$195,617	\$210,000	\$216,593
<b>Total Capital Outlay Costs</b>		<b>\$0</b>	<b>\$195,617</b>	<b>\$210,000</b>	<b>\$221,593</b>
Interest	57100	\$6,753	\$5,005	\$4,071	\$0
Principal				\$20,258	
<b>Total Debt Service Costs</b>		<b>\$6,753</b>	<b>\$5,005</b>	<b>\$24,329</b>	<b>\$0</b>
General Fund	56001	\$104,104	\$89,000	\$89,000	\$89,000
Internal Service Fund	56501	\$93,071	\$49,305	\$43,052	\$29,265
Vehicle Replacement Fund	56502	\$0	\$48,663	\$69,663	\$103,273
Self Insured Dental Plan Fund	56608	\$1,747	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$2,131	\$2,414	\$2,173
<b>Total Transfers Out</b>		<b>\$198,922</b>	<b>\$189,099</b>	<b>\$204,129</b>	<b>\$223,711</b>
<b>Total Expenditures</b>		<b>\$1,069,040</b>	<b>\$1,175,876</b>	<b>\$1,356,420</b>	<b>\$1,313,293</b>

	Adopted 06/07	Adopted 07/08	Adopted 08/09	Adopted 09/10	Requested 10/11
<b>Income Maintenance</b>					
Transfers in Maintenance	194,508	184,884	184,884	119,207	122,653 (1)
Interest Income	600	600	600	0	0
Prior Cash Carry Forward	5,000	5,000	5,000	11,000	11,000
<b>Total Maintenance Income</b>	<b>200,108</b>	<b>190,484</b>	<b>190,484</b>	<b>130,207</b>	<b>133,653</b>
<b>Expenses</b>					
Personal Services	137,650	146,400	146,400	92,330	91,904
Operating Expenses	33,282	37,908	37,908	26,377	30,249
Equipment /Building Purchases	23,000	0	0	0	0
Transfer out to Dental Fund	576	576	576	0	0
Transfer out to HRA Funding Account	0	0	0	500	500
<b>Total Maintenance Expense</b>	<b>194,508</b>	<b>184,884</b>	<b>184,884</b>	<b>119,207</b>	<b>122,653</b>
Reserve for Wage Adjustment	0	0	0	0	0
<b>Total Maintenance Reserve</b>	<b>5,600</b>	<b>5,600</b>	<b>5,600</b>	<b>11,000</b>	<b>11,000</b>
<b>Income Vehicle Replacement (New Fund 502 effective 10/1/08)</b>					
Interest Income VRF	47,300	55,000	55,000	0	0
Transfers In	223,491	147,040	147,040	0	0
Prior Cash Carry Forward	900,434	1,153,390	1,153,390	0	0
<b>Total VRF Income</b>	<b>1,171,225</b>	<b>1,355,430</b>	<b>1,355,430</b>	<b>0</b>	<b>0</b>
Transfer out to New Vehicle Replacement IS Fund #502				0	0
Capital Expenditures VRF/IS	102,515	0	0	0	0
<b>Total VRF Reserve</b>	<b>1,068,710</b>	<b>1,355,430</b>	<b>1,355,430</b>	<b>0</b>	<b>0</b>
<b>Total Income &amp; prior Cash Forward</b>	<b>1,371,333</b>	<b>1,545,914</b>	<b>1,545,914</b>	<b>130,207</b>	<b>133,653</b>
<b>Total Expenses</b>	<b>297,023</b>	<b>184,884</b>	<b>184,884</b>	<b>119,207</b>	<b>122,653</b>
<b>Total Reserves</b>	<b>1,074,310</b>	<b>1,361,030</b>	<b>1,361,030</b>	<b>11,000</b>	<b>11,000</b>
<b>Total Expenses and Reserves</b>	<b>1,371,333</b>	<b>1,545,914</b>	<b>1,545,914</b>	<b>130,207</b>	<b>133,653</b>

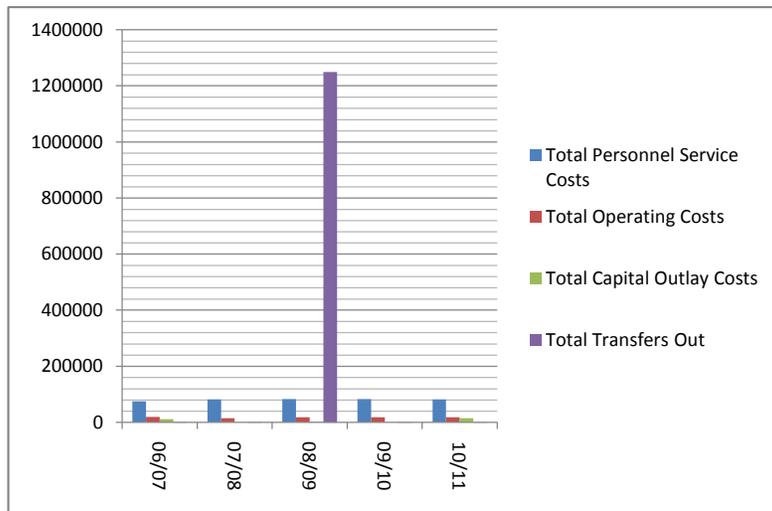
(1) Transfers In, pays for Charges for Services for maintenance of City vehicles.

Total Internal  
Serv. Fd.

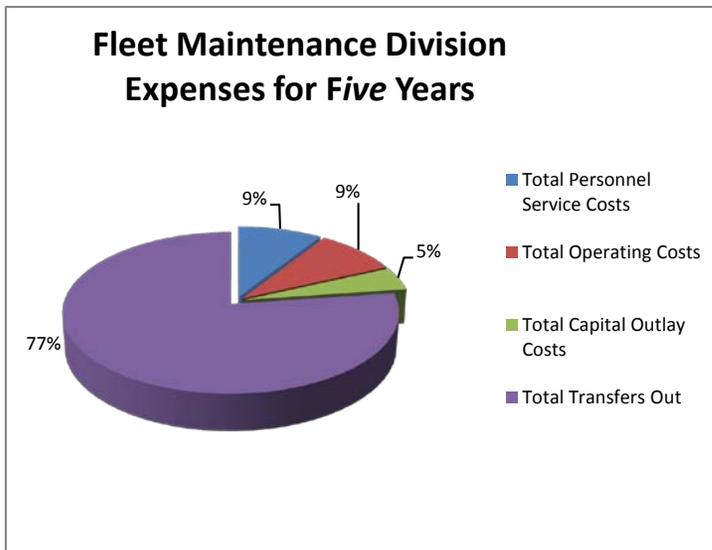
Dept.	Inter Trans
Administration .29%	\$356
Cemetery .71%	\$870
Community Development .29%	\$356
Finance .29%	\$356
Fire 10.28%	\$12,609
Human Resource .29%	\$356
Parks & Facilities 10.54%	\$12,928
Police 15.71%	\$19,269
Sanitation 23.86%	\$29,265
Streets 18.01%	\$22,090
Water 11.25%	\$13,798
Sewer 8.48%	\$10,400
<b>Totals</b>	<b>\$122,653</b>

## Fleet Maintenance Division Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
Total Personnel Service Costs	\$143,624	\$132,993	\$92,401	\$92,330	\$91,904
Total Operating Costs	\$28,477	\$34,934	\$27,333	\$26,377	\$30,249
Total Capital Outlay Costs	\$74,742	\$0	\$0	\$0	\$0
Total Transfers Out	\$576	\$750	\$1,249,095	\$500	\$500
Total Expenditures	\$247,419	\$168,677	\$1,368,829	\$119,207	\$122,653



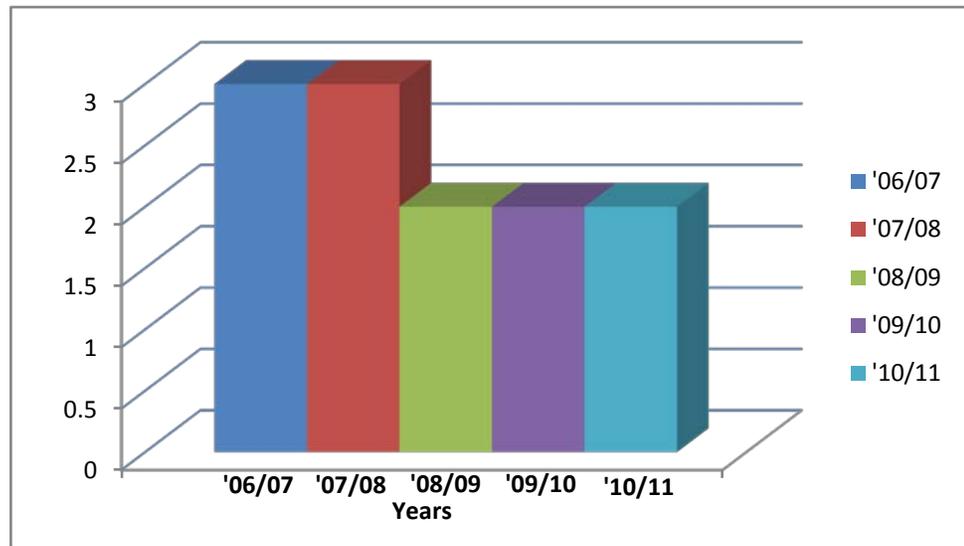
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year. The large transfer amount in 08/09 year is do to moving vehicle replacement from Fleet Maintenance to Fund 502.



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

## Fleet Maintenance Division

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



## Fleet Maintenance Division 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Regular Salaries & Wages	51200	\$82,586	\$56,042	\$64,273	\$63,773
Overtime - Unscheduled	51400	\$21	\$446	\$500	\$500
Vacation Pay	51601	\$4,970	\$2,465	\$0	\$0
Sick Pay	51602	\$1,907	\$2,325	\$0	\$0
Holiday Pay	51603	\$4,451	\$2,916	\$0	\$0
FICA Taxes	52100	\$7,068	\$4,480	\$4,955	\$4,917
Retirement Contributions	52200	\$9,531	\$6,299	\$6,536	\$6,922
Health Insurance	52300	\$11,388	\$13,051	\$12,912	\$12,908
Life Insurance	52301	\$594	\$443	\$591	\$597
HRA-Health Reimbursement Account	52302	\$3,960	\$0	\$0	\$0
Dental employee	52320	\$0	\$735	\$734	\$662
Long Term Disability		\$0	\$0	\$0	\$148
Workers Comp Insurance	52400	\$6,517	\$3,199	\$1,830	\$1,477
<b>Total Personnel Service Costs</b>		<b>\$132,993</b>	<b>\$92,401</b>	<b>\$92,331</b>	<b>\$91,904</b>
Unemployment Compensation	52500	\$0	\$6,699	\$0	\$0
Medical Services	53101	\$155	\$223	\$150	\$0
Other Contractual Services	53400	\$0	\$68	\$0	\$0
Contract Labor	53401	\$0	\$0	\$0	\$0
Communication & Freight Charge	54100	\$0	\$23	\$420	\$750
Automotive Repair Service	54210	\$540	\$0	\$200	\$500
Electric	54300	\$1,744	\$1,517	\$2,310	\$2,000
Waste disposal	54311	\$0	\$0	\$0	\$0
Equipment & Vehicle Rental	54400	\$1,934	\$2,051	\$1,848	\$2,400
General Business Insurance	54500	\$7,025	\$6,566	\$5,291	\$6,399
Insurance Claims & Deductibles	54560	\$0	\$0	\$500	\$0
Repair & Maintenance Services	54600	\$0	\$614	\$500	\$1,000
Printing & Binding Services	54700	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$17	\$0	\$0	\$0
Office Supplies	55100	\$10	\$0	\$200	\$200
Operating Supplies	55210	\$0	\$0	\$0	\$0
Computer Supplies	55220	\$0	\$0	\$100	\$200
Repair & Maintenance Supplies	55223	\$2,833	\$1,818	\$3,800	\$2,700
Safety Supplies & Gear	55226	\$401	\$571	\$250	\$600
Clothing & Uniforms	55230	\$4,185	\$2,846	\$3,000	\$3,800
Institutional Supplies	55240	\$165	\$170	\$308	\$250
Fuels & Lubricants	55250	\$1,896	\$252	\$2,800	\$1,000
Small Tools	55252	\$3,726	\$1,574	\$500	\$1,500
Auto Repair Supplies ( in-house)	55253	\$3,115	\$2,251	\$1,500	\$1,500
Books, Publications, Subscription & Membership	55400	\$0	\$0	\$50	\$100
Training and Education	55410	\$86	\$90	\$50	\$250
Uncapitalized Equipment	55500	\$7,102	\$0	\$2,600	\$5,100
<b>Total Operating Costs</b>		<b>\$34,934</b>	<b>\$27,333</b>	<b>\$26,377</b>	<b>\$30,249</b>
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
<b>Total Capital Outlay Cost</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Vehicle Replacement Fund	56502	\$0	\$1,248,595	\$0	\$0
HRA Funding Account	56609	\$0	\$500	\$500	\$500
<b>Total Transfers Out</b>		<b>\$0</b>	<b>\$1,249,095</b>	<b>\$500</b>	<b>\$500</b>
<b>Total Expenditures</b>		<b>\$167,927</b>	<b>\$1,368,829</b>	<b>\$119,208</b>	<b>\$122,653</b>

Total Transfers For Vehicle Replacement & Internal Services

Dept.	Inter Trans	Veh Trans	Total
City Manager's Office .29%	\$356	\$0	\$356
Cemetery .71%	\$870	\$0	\$870
Development .29%	\$356	\$0	\$356
Finance .29%	\$356	\$0	\$356
Fire 10.28%	\$12,609	\$0	\$12,609
Human Resource .29%	\$356	\$0	\$356
Parks & Facilities 10.54%	\$12,928	\$0	\$12,928
Police 15.71%	\$19,269	\$0	\$19,269
Sanitation 23.86%	\$29,265	\$103,273	\$132,538
Streets 18.01%	\$22,090	\$0	\$22,090
Water 11.25%	\$13,798	\$19,493	\$33,291
Sewer 8.48%	\$10,400	\$14,706	\$25,106
Totals	\$122,653	\$137,472	\$260,125

10/11 budget year

Based on expense of \$122,653 for 10/11 budget for Inter. service

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 9/30/10	Total Accumulated Replacement 09/30/2011		
1	675	248	95/96	96 Chevy Blazer	Admin	\$23,675	6	\$0	15	\$23,675	\$23,675	(7)
2	613	643	95/96	96 Ford F250 3/4 Ton 4x2 P.U.	Street	\$15,205	5	\$0	14	\$0	\$0	(1)
3						\$38,880		\$0		\$23,675	\$23,675	
4												
5	158	130	96/97	97 Ford Expedition	Police	\$28,168	7	\$0	14	\$0	\$0	(1)
6						\$28,168		\$0		\$0	\$0	
7												
8	403	132	97/98	98 Chevy Lumina	Police	\$20,070	5	\$0	13	\$0	\$0	(1)
9	772	611	97/98	Dodge Ram Pick Up	DPW Ad	\$22,523	7	\$0	13	\$0	\$0	(1)
10	594	610	97/98	98 Dodge Ram Pick Up	Streets	\$16,408	7	\$0	13	\$0	\$0	(1)
11						\$59,001		\$0		\$0	\$0	
12												
13	1315	644	98/99	99 Passenger Van	Streets	\$22,774	7	\$0	12	\$22,774	\$22,774	(10)
14						\$22,774		\$0		\$22,774	\$22,774	
15												
16	1360	210	99/00	00 Crown Victoria	Fire	\$19,848	7	\$0	11	\$0	\$0	(1)
17	1406	208	99/00	00 Rescue Truck	Fire	\$66,100	7	\$0	11	\$0	\$0	(1)
18	1366	302	99/00	00 Van	Streets	\$16,848	7	\$0	11	\$16,848	\$16,848	
19	1373	645	99/00	00 Van	Streets	\$18,513	7	\$0	11	\$18,513	\$18,513	(10)
20	1408	257	99/00	00 Fire Engine	Fire	\$230,428	15	\$0	11	\$202,506	\$202,506	
21						\$351,737		\$0		\$237,867	\$237,867	
22												
23	1443	305	00/01	01 Ford Focus S/W	MIS	\$15,856	7	\$0	10	\$15,856	\$15,856	(9)
24	1499	727	00/01	01 Chevy Lumina	Parks	\$16,432	7	\$0	10	\$16,432	\$16,432	(7)
25						\$32,288		\$0		\$32,288	\$32,288	
26												
27	1526	151	01/02	Crown Victoria Patrol	Police	\$21,782	5	\$0	9	\$0	\$0	(1)
28						\$21,782		\$0		\$0	\$0	
29												
30	1553	156	02/03	Crown Victoria Patrol	Police	\$21,141	5	\$0	8	\$0	\$0	(1)
31	1477	724	02/03	94 Ford E350 Mini Bus	JBC	\$12,000	5	\$0	8	\$12,000	\$12,000	(8)
32						\$33,141		\$0		\$12,000	\$12,000	
33												
34												
35												
36	1532	266	04/05	94 GMC Box Tr. (Used)	Fire	\$4,500	10	\$0	7	\$3,471	\$3,471	
37	1603	161	04/05	05 Crown Victoria	Police	\$21,658	7	\$0	7	\$2,166	\$2,166	(3) (11)
38	1604	160	04/05	05 Crown Victoria	Police	\$21,658	7	\$0	7	\$2,166	\$2,166	(3) (11)
39	1654	162	04/05	05 Ford Expedition	Police	\$24,020	10	\$0	7	\$1,373	\$1,373	(3) (11)
40	1655	163	04/05	05 Chevrolet Tahoe	Police	\$26,047	10	\$0	7	\$1,488	\$1,488	(3) (11)
41	1659	166	04/05	06 Dodge Magnum	Police	\$21,777	7	\$0	7	\$2,178	\$2,178	(3) (11)
42	1660	169	04/05	06 Dodge Magnum	Police	\$21,777	7	\$0	7	\$2,178	\$2,178	(3) (11)
43						\$141,437		\$0		\$15,020	\$15,020	
44												
45	1673	693	05/06	06 Dodge Ram Pick Up	Streets	\$21,048	7	\$0	6	\$15,998	\$15,998	
46	1670	694	05/06	06 Van	Streets	\$19,617	7	\$0	6	\$14,908	\$14,908	
47	1671	170	05/06	06 Dodge Ram 3/4 ton 4X4	Police	\$25,792	7	\$0	6	\$0	\$0	(1)
48	1672	171	05/06	06 Dodge Charger	Police	\$23,500	7	\$0	6	\$9,424	\$9,424	(3) (11)
49	1679	268	05/06	06 Fire Ladder Truck	Fire	\$633,659	15	\$0	6	\$211,220	\$211,220	
50						\$723,616		\$0		\$251,550	\$251,550	
51												
52	1700	292	06/07	07 Ford Expedition	Fire	\$27,788	10	\$0	5	\$12,968	\$12,968	
53	1698	178	06/07	07 Dodge Charger	Police	\$23,477	7	\$0	5	\$3,130	\$3,130	(4) (11)
54	1699	177	06/07	07 Dodge Charger	Police	\$23,477	7	\$0	5	\$3,130	\$3,130	(4) (11)
55	1742	179	06/07	07 Dodge Charger	Police	\$25,542	7	\$0	5	\$0	\$0	
56	1708	168	06/07	06 Ford F 450 Flat Bed	Streets	\$23,500	7	\$0	5	\$13,735	\$13,735	
57						\$123,784		\$0		\$32,963	\$32,963	
58												
59	1746	136B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	3	\$3,550	\$3,550	(4) (12)
60	1747	137B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	3	\$3,550	\$3,550	(4)
61	1748	139B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	3	\$4,993	\$4,993	(4)
62	1749	147B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	3	\$7,100	\$7,100	
63						\$99,408		\$0		\$19,193	\$19,193	
64												
65	1775	293	08/09	09 Fire truck	Fire	\$198,905	15	\$0	2	\$13,260	\$13,260	
66	1761	141A	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	2	\$3,910	\$3,910	
67	1762	181	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	2	\$3,910	\$3,910	
68	1763	180	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	2	\$3,910	\$3,910	
69	1764	140A	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	2	\$3,910	\$3,910	
70						\$308,385		\$0		\$28,900	\$28,900	
71												

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	Total Accumulated Replacement		
									Previous Years 9/30/10	09/30/2011		
72	1780	145A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	2	\$4,035	\$4,035	(2)
73	1781	146A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	2	\$4,035	\$4,035	(2)
74	1782	149A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	2	\$4,035	\$4,035	(2)
75	1783	157A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	2	\$4,035	\$4,035	(2)
76	1784	182	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	2	\$4,035	\$4,035	(2)
77	1785	124A	09/10	10 Dodge Charger	Police	\$24,167	7	\$0	2	\$2,917	\$2,917	(5)
78			09/10	10 Ford F-150 P/U	Streets	\$15,982	7	\$0	2	\$0	\$0	
79	1786	131A	09/10	10 Dodge Charger	Police	\$18,979	7	\$0	2	\$2,917	\$2,917	(5)
80						\$200,358		\$0		\$26,009	\$26,009	
81												
82			10/11	11 Dodge Charger	Police	\$27,937	7	\$0		\$0	\$0	(13)
83			10/11	11 Dodge Charger	Police	\$27,937	7	\$0		\$0	\$0	(13)
84			10/11	11 Dodge Charger	Police	\$27,937	7	\$0		\$0	\$0	
85			10/11	11 Ford F-350 1 Ton P/U	Parks	\$23,652	7	\$0		\$0	\$0	
86			10/11	11 Ford F-150 P/U	Parks	\$13,707	7	\$0		\$0	\$0	
87			10/11	11 Ford F-150 P/U	Cemetery	\$14,252	7	\$0		\$0	\$0	
88			10/11	11 FordRange Pick up	Com. Dev.	\$15,169	7	\$0		\$0	\$0	
89			10/11	11 Backhoe	Streets	\$62,494	10	\$0		\$0	\$0	(14)
90			10/11	11 Dump truck	Streets	\$85,552	10	\$0		\$0	\$0	(14)
91			10/11	11 Dodge Pick up	Streets	\$18,298	7	\$0		\$0	\$0	
92			10/11	11 Dodge Utility Truck F-250	Streets	\$23,128	7	\$0		\$0	\$0	
93						\$340,063		\$0		\$0	\$0	
94												
95			Total			\$2,524,822		\$0		\$702,239	\$702,239	
96												
97												
98												
99												

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 except \$496 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 to fund Police vehicle purchased in 10/11

(12) Used this money except \$2,846 to fund Police vehicle in 10/11

(13) Fund 118 JAG Grant funded these vehicles.

(14) Fund 308 Multi Year Capital Project Accumulation funded these vehicles

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 9/30/10	Total Accumulated Replacement 09/30/2011
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**General Fund**

1			
2			
3			
4	Vehicle Replacement at 9/30/10	\$912,309	I
5	Add: FY10/11 Annual Replacement Transfer ( Not being made in current budget year)	\$0	N
6	Projected interest for 10/11	\$7,000	T
7	Money in fund from sale of vehicles	\$1,902	E
8	Less 10/11 Purchased	-\$136,143	R
9	FY 10/11 Vehicle Replacement Fund Balance	<u>\$785,068</u>	N
10			A
11			L
12	<b>Contingency and Schedule Recap at 9/30/10</b>		
13			
14	Vehicle Replacement Schedule	\$702,239	
15			
16	Contingency	\$211,972	S
17	Projected interest 10/11	\$7,000	E
18	Vehicles to be purchased	-\$136,143	R
19	Total Vehicle Replacement Account at 10/11	<u>\$785,068</u>	V
20			I
21	<b>Recap of General Fund Transfers Out to Vehicle Replacement Fund 10/11</b>		C
22			E
23			
24	Administration - MIS	0	
25	Police	0	
26	Fire	0	
27	Parks & JBCC	0	
28	Streets	0	F
29	Cemetery	0	U
30	Com. Dev.	0	N
31	Total Transfers Out	<u>0</u>	D
32			
33			
34			
35			
36			

## Water & Sewer

### FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

	Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/09	Total Accumulated Replacement 09/30/2010			
1	1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$3,239	7	\$19,434	\$22,673	(1)		
2	1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$3,385	7	\$20,310	\$23,695	(1)		
3						\$46,371		\$6,624		\$39,744	\$46,368			
4														
5	1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$2,605	6	\$16,156	\$18,761			
6	1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$2,524	6	\$15,994	\$18,518			
7	1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$2,524	6	\$15,994	\$18,518			
8						\$63,451		\$7,653		\$48,144	\$55,797			
9														
10	1671	170	0607	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$3,095	4.4	\$11,005	\$14,100			
11	1703	594	0607	2007 Ford Ranger	Utility	\$12,430	7	\$1,657	5	\$7,457	\$9,114			
12	1704	595	0607	2007 Ford Ranger	Utility	\$12,430	7	\$1,657	5	\$7,457	\$9,114			
13						\$42,055		\$6,409		\$25,919	\$32,328			
14														
15			10/11	2011 Ford F-250 Utility bed	Utility	\$24,000	7	\$3,429	1	\$0	\$3,429			
16			10/11	2011 Ford F-250 Utility bed	Utility	\$24,000	7	\$3,429	1	\$0	\$3,429			
17			10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	1	\$0	\$6,655			
18						\$114,550		\$13,513		\$0	\$13,513			
19														
20				Total		\$266,427		\$34,199		\$113,807	\$148,006			
21														
				Actual Balance of Vehicle Replacement Schedule									\$148,006	

INTERNAL

SERVICE

FUND

1			
2			
3			
4	Vehicle Replacement at 9/30/10	\$122,717	
5	Add: FY10/11 Annual Replacement Transfer	\$34,199	
6	Projected interest for 10/11	\$600	
7	Less Purchases 10/11	-\$48,000	
8	FY 10/11 Vehicle Replacement Fund Balance	\$109,516	(2)
9			
10	<b>Recap of Water &amp; Sewer Transfers Out to Vehicle Replacement Fund 10/11</b>		
11			
12	Vehicle Replacement Schedule	\$148,006	
13			
14	Contingency	\$8,910	
15	Projected interest 10/11	\$600	
16	Vehicles to be purchased	-\$48,000	
17			
18	Total Vehicle Replacement Account at 09/30/11	\$109,516	
19			
20	<b>Recap of Water &amp; Sewer Transfers Out to Vehicle Replacement Fund 08/09</b>		
21			
22	Water	19,493	
23	Sewer	14,706	
24			
25			
26			
27			
28			
29	Total Transfers Out	34,199	
30			
31	(1) Money from these vehicles was used to purchase the two 2011 F-250 Utility bed pick up trucks		
32	(2) The dump truck was bought with money from reserves and did not come out of the vehicle replacement fund		

Sanitation

**FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE**

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

INTERNATIONAL SERVICE FUND

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

## All Fund Summary

<b>FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE</b>
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Fund	Purchase Price	Annual Required Transfer	Accumulated Replacement Previous Years 9/30/10	Total Accumulated Replacement 09/30/2011
General	\$2,524,822	\$0	\$702,239	\$702,239
Sanitation	\$1,025,885	\$103,273	\$218,504	\$321,777
Utilities	\$266,427	\$34,199	\$113,807	\$148,006
<b>Total</b>	<b>\$3,817,134</b>	<b>\$137,472</b>	<b>\$1,034,550</b>	<b>\$1,172,022</b>

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Vehicle Replacement at 9/30/10	\$1,331,402
Add: FY 10/11 Annual Replacement Transfer	\$137,472
Projected interest for 10/11	\$9,600
Less Vehicles to be purchased in 10/11	-\$184,143
FY 10/11 Vehicle Replacement Fund Balance	<u>\$1,294,331</u>

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**Contingency and Schedule Recap at 9/30/10**

Vehicle Replacement Schedule	\$1,172,022	
Contingency	\$296,852	
Projected interest 10/11	\$9,600	
Less Vehicles to be purchased in 10/11	(\$184,143)	
<b>Total Vehicle Replacement Account at 09/30/11</b>		<u><u>\$1,294,331</u></u>

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

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

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

<b>BUTTERWECK BOND FUND 603</b>					
	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	118	33	-8	17	5
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,056	2,129	2,162	2,216	2,159
<b>Total Income</b>	<b>\$2,174</b>	<b>\$2,162</b>	<b>\$2,154</b>	<b>\$2,233</b>	<b>\$2,164</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Transfer Out	45	0	0	0	0
Reserves	2,129	2,162	2,154	2,233	2,164
<b>Total Expenditures</b>	<b>\$2,174</b>	<b>\$2,162</b>	<b>\$2,154</b>	<b>\$2,233</b>	<b>\$2,164</b>

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

**CEMETERY PERPETUAL CARE FUND 605**

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

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

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

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

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**Brooksville Fire District 606**

	Actual 06/07	Actual 07/08	Actual 08/09	Budgeted 09/10	Requested 10/11
<b>INCOME</b>					
Special Assessments	\$0	\$0	\$0	\$0	\$686,029
Grant Revenue	\$0	\$0	\$0	\$0	\$18,622
SBA Interest	0	0	0	0	0
FHLB Interest	0	0	0	0	0
Transfers In	0	0	0	0	956,341
Prior Year Carry forward	0	0	0	0	0
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,660,992</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$1,362,825
Operating Expenditures	0	0	0	0	159,356
Capital Expenditures	0	0	0	0	8,200
Debt Service	0	0	0	0	57,269
Transfers Out	0	0	0	0	17,359
Reserves	0	0	0	0	55,983
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,660,992</b>

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**Description:** Brooksville Fire District was established as a Dependent Special District on 11/15/2004. The creation document was City Ordinance No. 682. Function is for Fire Control and Rescue. Special Assessments will begin for City property owners effective for the 10/11 City of Brooksville Budget.

**Revenue Source:** Transfers from General Fund and special assessments (Non-Ad Valorem).

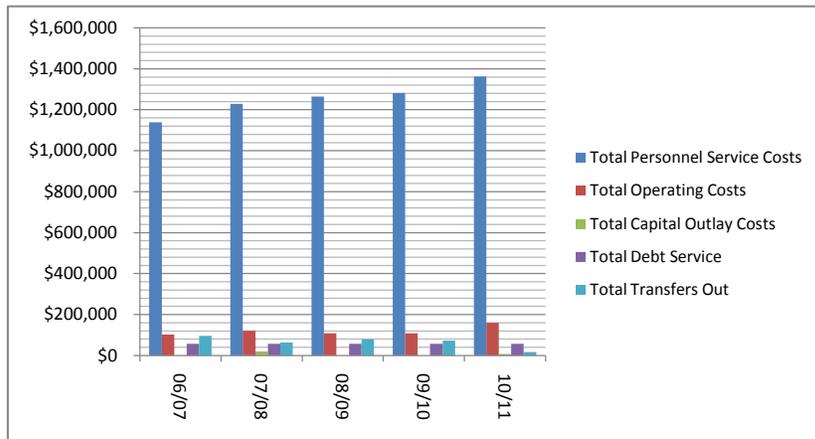
**Expenditures:** Expenses to operate a Fire Department

**Board:** Same as Local Governing Authority i.e. Brooksville City Council.

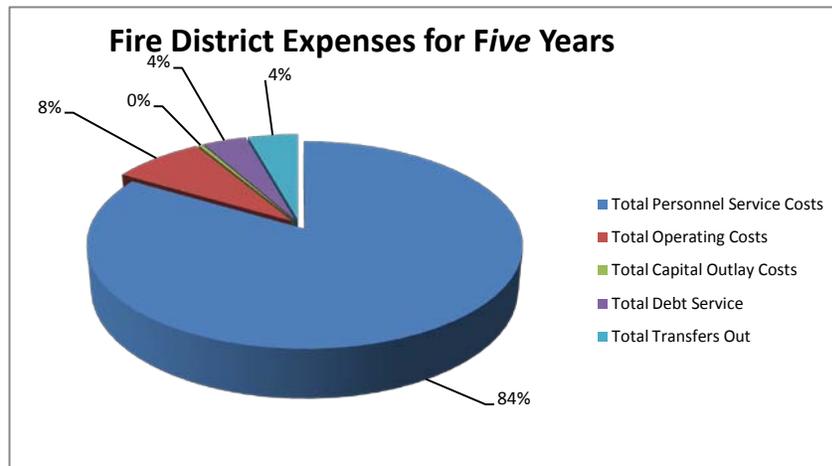
**Statutory Authority:** s. 189.4041, F.S.

## Fire District Summary of Expenses

	06/07 Actual	07/08 Actual	08/09 Actual	09/10 Budget	Requested 10/11 Budget
<b>Total Personnel Service Costs</b>	\$1,138,913	\$1,228,563	\$1,264,737	\$1,281,895	\$1,362,825
<b>Total Operating Costs</b>	\$102,601	\$121,413	\$109,325	\$108,138	\$159,356
<b>Total Capital Outlay Costs</b>	\$0	\$20,060	\$0	\$0	\$8,200
<b>Total Debt Service</b>	\$57,269	\$57,270	\$57,269	\$57,270	\$57,269
<b>Total Transfers Out</b>	\$95,538	\$63,876	\$78,833	\$72,971	\$17,359
<b>Total Expenditures</b>	\$1,394,321	\$1,491,182	\$1,510,164	\$1,520,274	\$1,605,009



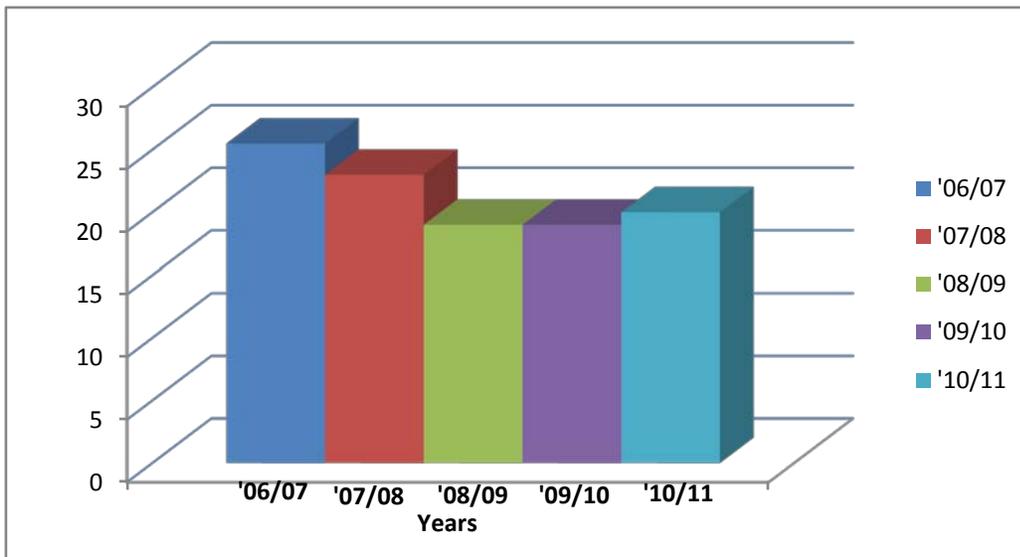
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

## Fire District FTE

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



## Fire District 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Financial & Administrative Salaries	51102	\$61,261	\$60,696	\$71,552	\$71,302
Regular Salaries & Wages	51200	\$585,695	\$591,343	\$694,792	\$726,423
Overtime - Unscheduled	51400	\$23,562	\$29,215	\$30,000	\$30,000
Overtime - Scheduled	51410	\$39,263	\$25,847	\$34,000	\$34,000
Incentive/ Special Pay	51500	\$1,222	\$1,321	\$1,920	\$3,120
Vacation Pay	51601	\$36,390	\$40,710	\$0	\$0
Sick Pay	51602	\$22,868	\$25,331	\$0	\$0
Holiday Pay	51603	\$30,631	\$30,464	\$0	\$5,000
Bereavement Pay	51605	\$886	\$739	\$0	\$0
Reserves - Public Safety	51607	\$25,561	\$33,282	\$25,000	\$24,986
Military Leave	51608	\$2,209	\$418	\$0	\$0
Hazmat Team	51612	\$8,120	\$9,657	\$10,920	\$13,328
FICA Taxes	52100	\$63,173	\$64,235	\$63,816	\$62,937
Retirement Contributions	52200	\$169,067	\$191,701	\$199,229	\$228,610
Health Insurance	52300	\$73,906	\$100,561	\$116,208	\$122,626
Life Insurance	52301	\$3,985	\$1,229	\$1,526	\$8,591
HRA-Health Reimbursement Account	52302	\$10,895	\$0	\$0	\$0
Dental employee	52320	\$0	\$6,185	\$6,606	\$6,289
Long Term Disability		\$0	\$0	\$0	\$2,001
Workers Comp Insurance	52400	\$67,994	\$51,803	\$26,326	\$23,610
W/Comp Claims	52410	\$1,875	\$0	\$0	\$0
<b>Total Personnel Service Costs</b>		<b>\$1,228,563</b>	<b>\$1,264,736</b>	<b>\$1,281,895</b>	<b>\$1,362,825</b>

## Fire District 10/11 Budget

Description	Object	Actual 2008	Actual 2009	Budget 2010	Requested 2011
Unemployment Compensation	52500	\$0	\$0	\$0	\$0
Legal Services	53100	\$0	\$0	\$0	\$0
Medical Services	53101	\$1,063	\$2,184	\$7,120	\$6,870
Medical Supplies	53110	\$0	\$0	\$0	\$0
Other Contractual Services	53400	\$583	\$338	\$250	\$26,400
Travel and Per Diem	54000	\$2,642	\$2,238	\$4,200	\$6,400
Communication & Freight Charge	54100	\$5,779	\$8,850	\$9,888	\$9,068
Postage	54110	\$178	\$209	\$50	\$2,250
Automotive Repair Service	54210	\$6,890	\$3,478	\$7,000	\$7,000
Electric	54300	\$8,857	\$1,796	\$0	\$0
Water	54303	\$3,363	\$3,339	\$0	\$0
Equipment & Vehicle Rental	54400	\$0	\$811	\$0	\$0
Fiduciary Liability Insurance	54540	\$0	\$0	\$130	\$130
Repair & Maintenance Services	54600	\$12,124	\$21,715	\$14,400	\$17,000
Printing & Binding Services	54700	\$248	\$261	\$500	\$1,500
Advertising Activities	54800	\$720	\$0	\$500	\$500
Other Current Charges	54900	\$363	\$1,328	\$700	\$700
BERT Expenditures	54901	\$0	\$0	\$0	\$0
Office Supplies	55100	\$947	\$578	\$1,000	\$800
Operating Supplies	55210	\$2,568	\$2,288	\$675	\$1,275
Medical Supplies	55211	\$1,488	\$1,575	\$2,100	\$2,658
Computer Supplies	55220	\$817	\$229	\$0	\$0
Repair & Maintenance Supplies	55223	\$0	\$0	\$0	\$0
Chemicals Supplies	55225	\$1,702	\$560	\$500	\$500
Safety Supplies & Gear	55226	\$5,787	\$11,974	\$8,635	\$1,645
Clothing & Uniforms	55230	\$8,121	\$7,077	\$5,610	\$6,840
Institutional Supplies	55240	\$0	\$0	\$0	\$0
Fuels & Lubricants	55250	\$20,250	\$12,388	\$14,000	\$14,000
Tags & Titles	55251	\$54	\$0	\$0	\$0
Small Tools	55252	\$1,664	\$1,004	\$1,000	\$900
Auto Repair Supplies ( in-house)	55253	\$8,268	\$7,276	\$4,000	\$4,000
Books, Publications, Subscription & Membership	55400	\$1,230	\$645	\$4,200	\$3,950
Training and Education	55410	\$2,339	\$1,872	\$6,680	\$13,306
Uncapitalized Equipment	55500	\$23,368	\$15,312	\$15,000	\$31,664
<b>Total Operating Costs</b>		<b>\$121,413</b>	<b>\$109,326</b>	<b>\$108,138</b>	<b>\$159,356</b>
Machinery & Equipment	55640	\$20,060	\$0	\$0	\$8,200
<b>Total Capital Outlay Cost</b>		<b>\$20,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,200</b>
Interest	57100	\$25,030	\$23,539	\$21,782	\$20,269
Principal	57200	\$32,240	\$33,730	\$35,488	\$37,000
<b>Total Debt Service</b>		<b>\$57,270</b>	<b>\$57,269</b>	<b>\$57,270</b>	<b>\$57,269</b>
Internal Service Fund	56501	\$8,795	\$5,278	\$4,656	\$12,609
Vehicle Replacement Fund	56502	\$50,555	\$69,055	\$63,815	\$0
Self Insured Dental Plan Fund	56608	\$4,526	\$0	\$0	\$0
HRA Funding Account	56609	\$0	\$4,500	\$4,500	\$4,750
<b>Total Transfers Out</b>		<b>\$63,876</b>	<b>\$78,833</b>	<b>\$72,971</b>	<b>\$17,359</b>
<b>Total Expenditures</b>		<b>\$1,491,182</b>	<b>\$1,510,164</b>	<b>\$1,520,274</b>	<b>\$1,605,009</b>

**FIREFIGHTERS' RETIREMENT FUND 607**

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

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

**SELF INSURED DENTAL PLAN FUND 608**

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

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

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**HRA Funding Account 609**

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

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

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

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**CEMETERY DONOR MEMORIAL WALL TRUST FUND 612**

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

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

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**POLICE OFFICERS' RETIREMENT FUND 613**

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

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

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**COMMUNITY REDEVELOPMENT AGENCY 615**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>	
<b>INCOME</b>						
Contributions	0	0	191,927	0	0	
TIF Funds	105,340	91,364	129,211	108,740	87,781	
Interest	6,104	7,268	2,662	1,920	1,200	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	-113,207	-22,206	44,859	339,143	412,199	
<b>Total Income</b>	<b><u>-1,763</u></b>	<b><u>\$76,426</u></b>	<b><u>\$368,659</u></b>	<b><u>\$449,803</u></b>	<b><u>\$501,180</u></b>	
<b>EXPENDITURES</b>						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	20,443	31,567	28,793	129,450	100,875	(1)
Capital Expenditures	0	0	0	100,000	350,000	(2)
Reserves	-22,206	44,859	339,866	220,353	50,305	
<b>Total Expenditures</b>	<b><u>-1,763</u></b>	<b><u>\$76,426</u></b>	<b><u>\$368,659</u></b>	<b><u>\$449,803</u></b>	<b><u>\$501,180</u></b>	

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

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

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

**TOTAL OF ALL TRUST & AGENCY FUNDS**

	<b>Actual 06/07</b>	<b>Actual 07/08</b>	<b>Actual 08/09</b>	<b>Budgeted 09/10</b>	<b>Requested 10/11</b>
<b>INCOME</b>					
Contributions	\$476,054	\$526,056	\$697,505	\$523,322	\$1,167,643
Grant Revenue	\$0	\$0	\$0	\$0	\$18,622
TIF Funds	105,340	91,364	129,211	108,740	87,781
Interest	224,285	-1,013,415	208,524	55,051	233,866
FHLB Interest	5,878	0	0	0	0
Gain or (Loss) on Invest.	523,929	256,123	-35,923	175,000	159,239
Transfers In	38,080	44,265	44,250	44,721	1,000,591
Prior Year Carry forward	6,120,393	7,073,518	6,529,711	6,640,475	7,687,696
<b>Total Income</b>	<b>\$7,493,959</b>	<b>\$6,977,911</b>	<b>\$7,573,278</b>	<b>\$7,547,309</b>	<b>\$10,355,438</b>
<b>EXPENDITURES</b>					
Pension Benefits	\$282,121	\$280,554	\$287,706	\$292,000	\$292,000
Personnel Expenses	\$0	\$0	\$0	\$0	\$1,362,825
Operating Expenditures	138,275	167,646	147,141	266,950	383,231
Capital Expenses	0	0	0	100,000	358,200
Debt Service	0	0	0	0	57,269
Transfer Out	45	0	0	0	17,359
Reserves	7,073,518	6,529,711	7,138,431	6,888,359	7,884,554
<b>Total Expenditures</b>	<b>\$7,493,959</b>	<b>\$6,977,911</b>	<b>\$7,573,278</b>	<b>\$7,547,309</b>	<b>\$10,355,438</b>

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## ***The City of Brooksville Pay and Classification/Salary Administration Plan***

In the summer of 2006, leading discussions of the City of Brooksville's budget for fiscal year 2006-07, the City Council, at the recommendation of the City Manager, unanimously adopted the City's Pay Plan as prepared within a Compensation and Classification Study by The Mercer Group, Inc.

The Study's Plan was prepared using a *Factor Evaluation System*, a logical, systematic method of evaluating individual positions. This method is utilized to assure consistency in the evaluation of positions through a standardized, systematic approach, assuring internal equity and external parity.

Positions were reviewed, scored and valued in the following manner:

1. To assure objectivity of the system, all positions were compared against the same factors. Positions were evaluated based on the essential functions of each position (as provided through a job description and/or job description questionnaire) without regard to individual race, gender, age or disability of an employee. The system focused on the requirements and functions of the position rather than the characteristics of an employee that may have held the position at the time of the study and/or currently.
2. Each position was then scored and rated through an analysis of specifically identified job-related tasks and functions required of each position. The Mercer Group applied a "Factor Evaluation System" that is broken into identified elements common to all positions. Each factor is clearly defined by several degree levels, allowing for delineation in degrees of difficulty within each factor. Each degree is worth a specific point amount. The factors that were/are utilized are as follows:

Factor 1:	Knowledge Required
Factor 2:	Supervisory Controls
Factor 3:	Supervision Exercised
Factor 4:	Guidelines
Factor 5:	Complexity
Factor 6:	Scope and Effect
Factor 7:	Personal Contacts
Factor 8:	Purpose of Contacts
Factor 9:	Physical Demands
Factor 10:	Work Environment
3. Points were then totaled from each Evaluation Factor. These ratings typically reflect the relative value of all positions within the City. Points/relative value generally indicates the normal hierarchical relationship within the specific

organization. Positions that require approximately equal skills, experience, impacts on the business or customers, and responsibilities are placed within the same “skill level” for job difficulty comparison.

4. A “skill level” is a range of position point values and is the basis for the formulation of pay ranges. Total point scores are plotted to identify normal clustering for skill level groupings. Where there is no clear pattern of clustering, cut off scores may be determined to establish a logical pattern for consistency and validity. The process to this point is designed to provide internal equity.
5. Next, the Mercer Group devised/prepared a pay structure that was determined through the creation of a pay line or compensation curve as it related to the total point values. The pay line or compensation curve was established through the use of a “market survey” and analysis that sought to determine how the compensation levels for the City of Brooksville’s job classes compared to that of similar employers and those that the City would typically compete for employees.

Organizations were selected for the Market Survey based on both geographic proximity and those with similar structures providing similar range of services that are likely to have comparable jobs.

The data collection of local/regional wage rates is then analyzed to establish comparable benchmark positions within the organization. The benchmark positions are a representative sample of all positions contained within the City’s Compensation and Classification system and provide a reference point developing salary recommendations for all non-benchmark positions. This processed is used to establish/apply external parity.

6. A minimum, midpoint, and maximum pay rate was then established for each position and skill level. Pay grades were established and positions were properly valued for both internal equities and external parities.

The Mercer Group study indicates that “at the inception of the project (Compensation and Classification Study), the City of Brooksville maintained four pay plans with a total of 158 different pay grades using a step grade system. This system consisted of a grade with seven (7) steps.”

Following the review, The Mercer Group recommended a minimum, midpoint, and maximum system with two pay tables. One for Public Safety positions (Public Safety Pay Plan) and one for all other positions (General Pay Plan).

The Public Safety Pay Plan contains 15 pay grades. Each pay grade has a five percent (5%) spread between itself and the next grade. The minimum to maximum spread for each grade is separated by a fifty-four percent (54%) spread.

The General Pay Plan contains twenty-three (23) grades. Each grade has a seven percent (7%) spread between itself and the next grade. The minimum to maximum spread for each grade is separated by a fifty-four percent (54%) spread.

The Study's findings/market comparison revealed the following variances within the Public Safety Pay Plan:

- The current minimum pay ranges (not actual pay) on average were 21.45% below the Master Market Average of all comparable organizations.
- The current maximum pay ranges on average were 37.40% below the Master Market Average of all comparable organizations.

Additionally, the Study's findings/market comparison revealed the following variances within the General Pay Plan:

- The current minimum pay ranges (not actual pay) on average were 17.16% below the Master Market Average of all comparable organizations.
- The current maximum pay ranges on average were 36.28% below the Master Market Average of all comparable organizations.

The new Plan, as adopted in 2006 was developed to place the City in a more competitive position and establish the City's positions within the market average.

The adopted Pay and Classification Plan is currently used by the City. We utilize the established methodology and pay grades with position classifications. The procedures for implementation and administration have been consistently followed, with the only exception of the application of Annual Market Adjustment/Performance Evaluation System, as this has been applied/suspended at the direction of City Council with each year's budget adoption.

### **Annual Market Adjustment/Performance Evaluation System**

The Mercer Group recommended that the City provide regular increases with the adoption of the Pay Plans through an Annual Market Adjustment and a Performance Evaluation System increase. Those were recommended as follows:

*“Annual Market Adjustment – We recommend that the City make annual adjustments to the Pay Plans based on annual analysis of the CPI, wage indices and other compensation trend indicators as well as budgetary conditions. Upon receipt of this data, the Council would vote annually on the applicability and ability of the City of Brooksville to apply market adjustments to the salary structure.*

*Performance Evaluation System –To reward performance and excellence as well as to avoid compensation of salary structure resulting in newly hired employees being paid almost as much as veteran employees in the same position, we recommend the use of a performance driven merit pay system. Each employee who meets expectations on their annual review will receive a 5% salary increase.”*

With the adoption of the Pay Plan in 2006, Council also approved for a 5% increase for the fiscal year 2006-07 that would be applied on each employee's anniversary date with satisfactory performance evaluation.

***Budget for fiscal year 2007-08***

The recommended Pay Plan increase of 5% was reduced to a 3% total that was approved by the City Council for the fiscal year (FY) 2007-08. Council discussed whether the increase was cost of living (COLA) or merit and directed that it was a combination of the two, but approving for implementation on each employee's anniversary date with satisfactory performance evaluation

***Budget for fiscal year 2008-09***

The recommended Pay Plan increase of 5% was reduced to a 2% total that was approved by the City Council for the fiscal year (FY) 2008-09. Council discussed whether the increase was cost of living (COLA) or merit and directed that it was a combination of the two, but approving for implementation on each employee's anniversary date with satisfactory performance evaluation

***Budget for fiscal year 2009-10***

The recommended Pay Plan increase of 5% was reduced to a 0% as approved by the City Council for the fiscal year (FY) 2009-10. Council designated a one-time pay of \$250 for each employee.

***Budget for fiscal year 2010-11***

Once again the recommended Pay Plan increase of 5% has been projected for a reduction to a 0%; still yet to be approved by the City Council for the fiscal year (FY) 2010-11.

***Reclassifications within the 2010-11 proposed budgets include the following:***

Finance Department –

- Administrative Assistant II to Accounts Payable/Payroll Specialist
- Administrative Specialist I to Administrative Specialist III

Police Department –

- Police Officers (where additional training and LEO experience warrant reclassification to next level within existing Pay & Classification Plan, i.e. Police Officer I, II, III as previously outlined to employees).

Public Works –

- Maintenance Technician I to Streets and Drainage Supervisor
- Crew Leader to Equipment Operator II
- Inspector Technician/CAD to Project Coordinator

### ***Need to Update the Pay Plan***

The City Council adopted the existing Pay Plan in June 2006. In 2006, the US/Federal Minimum Wage was \$5.15 per hour and the Florida Minimum Wage was \$6.40 per hour. In 2010, both the US/Federal Minimum Wage and the Florida Minimum Wage is \$7.25 per hour. This has been approximately 40.8% increase in the Federal Minimum Wage and approximately 13.3% increase in the Florida Minimum Wage rates over the last four (4) years or actually, the increases occurred in three (3) years as the current minimum wage was put in place in 2009.

Since approved in 2004, Florida law has required the establishment of the annual Florida minimum wage be calculated in September each year to establish the new minimum wage for January 1<sup>st</sup>, based on the Consumer Price Index for Urban Wage Earners and Clerical Workers, not seasonally adjusted, for the South Region as calculated by the U.S. Department of Labor for the prior 12 months.

On July 24, 2009, the Federal minimum wage adjusted to the current rate of \$7.25. Currently, nothing is being proposed on the federal level to make additional increases at this time.

As outlined above, the City of Brooksville allocated/approved increases to existing employee wages in an amount of approximately ten percent (10%) between 2006 and 2010. The increases were administered in conjunction with performance reviews; however, no adjustment to the starting/minimum wages has been made to the Plan since implementation.

We recommend that over the next several months that the City staff be directed to update the Pay Plan. This would include the continued updating of existing job descriptions, review/update of factor evaluation system/methodology, review/update of both internal parity and external market data for local/comparable equity, and re-establishment of the pay and classification tables/pay schedules.

## ***Employee Benefits for fiscal year 2010-11***

### ***Medical/Health Insurance Coverage***

Originally staff had “built-in” a five percent (5%) increase in medical/health insurance premiums for the originally proposed budget for FY 2010-11. The initial renewal provided from Blue Cross Blue Shield of Florida (BCBS) increased the City’s premiums over seven percent (7.6%). This would have increased the employee only premium (paid at 100% by the City/employer) from \$537.78 per employee per month to \$568.09 per employee per month. However, following negotiations, we have received a revised renewal once again (as last fiscal year) holding the City’s premiums stable with a zero percent (0%) increase.

The renewal does include several areas of change. Several of the changes are mandatory changes required to accommodate new regulations for Health Care Reform and Mental Health Parity which are projected to cause claims increases. Those include the following:

- ✓ Removal of lifetime maximums.
- ✓ Removal of annual mental health and substance abuse limits.
- ✓ In-Network mental health and substance abuse copays are changed from their current levels to \$0.

Additionally, BCBS made several plan changes as well. Those include the following:

- ✓ There is a new medical pharmacy benefit that applies coinsurance for an individual receiving a high cost injection in the doctor’s office. These injections include expensive arthritis drugs, cancer treatments and other bio-meds for special conditions. There is a monthly cap however of \$200 for these items.
- ✓ Mail order prescriptions will now be at 2.5 times the monthly cost for the three (3) month supply.
- ✓ Prescriptions can now be purchased at an out-of-network pharmacy for deductible and coinsurance.
- ✓ Out-of-Network outpatient hospital services will now require calendar year deductible plus a 40% coinsurance payment.

*Note: Attached is a Health and Rx Contract Benefit Changes grid that outlines the mandatory and BCBS changes to the Plan beginning October 1, 2010.*

These plan changes were proposed with the original premium increased renewal and are not a result of our negotiations.

Additionally, BCBS has provided the City with three (3) additional alternative plans that could provide further reductions to the premiums, should Council desire to make a Plan change. We have attached a side-by-side comparison of the current plan, renewal plan and the alternative plans proposed for your review.

The document provided for the August 24<sup>th</sup> budget workshop maintains the existing plan (with the renewal mandated and BCBS changes) at the current and proposed rate of \$537.78 per employee per month.

***Dental Insurance Coverage***

Staff had maintained dental insurance premiums for the originally proposed budget for FY 2010-11. The initial renewal provided from Blue Cross Blue Shield of Florida (BCBS) allowed for the dental premiums to remain constant (\$30.62 per employee per month, as paid at 100% by the City/employer). However, following further negotiations, we have received a revised renewal that provides for a ten percent (10%) reduction in the City's premiums to \$27.56 per employee per month. We have attached a side-by-side comparison of the current plan, the renewal plan and the revised renewal plan.

The document provided for the August 24<sup>th</sup> budget workshop maintains the existing plan at the revised renewal rate of \$27.56 per employee per month.

***Long-Term Disability Insurance Coverage***

Last year following the FY 2009-10 budget adoption process, staff requested the ability to once again seek to explore adding long-term disability coverage for all employees as an *employer-provided benefit*.

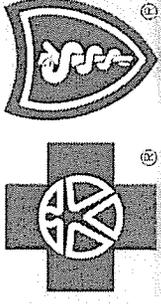
We have obtained quotes from both our current life carrier and our current voluntary benefit provider. Several options were provided. We are recommending coverage with the following schedule of benefits:

Eligible Employees:	Full-time employees
Monthly Benefit:	60% of covered monthly pay
Max	\$5,000
Min	\$25
Elimination Period:	90 days; zero residual
Max Benefit Duration:	for disabilities occurring before age 68, 2 years
Pre-Existing Limitation:	3/3/12

We recommend this coverage be effective October 1, 2010, with allowances for employees to acquire additional long-term disability benefits that could extend the 2 year benefit duration to age 65 on a voluntary basis (100% employee paid premiums). This provider would continue to offer short-term disability coverage for/to employees on a voluntary basis (100% employee paid premiums).

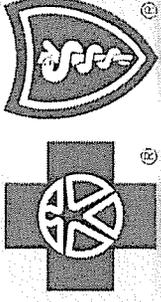
Coverage can be established at a rate of \$0.20 per \$100 of monthly payroll. The document provided for the August 24<sup>th</sup> budget workshop includes projected costs for the premiums that allow the City to add this long-term disability coverage for all full-time employees.

# Health and Rx Contract Benefit Changes



	Old Benefit	New Benefit	Comments
Specialty Pharmacy Network	Retail Pharmacies (I.e. Walgreens, CVS etc.) = par for specialty drugs (member's IN Rx cost applies)  Specialty Pharmacy (Caremark) = par for specialty drugs (member's IN Rx cost applies)	Retail Pharmacies (I.e. Walgreens, CVS, etc.) = <b>non-par</b> for specialty drugs (member's OON Rx cost applies)  Specialty Pharmacies (Caremark) = <b>par</b> for specialty drugs (member's IN Rx cost applies)	List of Specialty Drugs are included in the Medication Guide.  <b>Caremark 866-278-5108</b>
Physician-Administered Drugs (Medical Pharmacy - Office Setting)  Separate cost-share does not apply to immunizations or allergy injections	One cost-share applies for office visit, administration of drug and the drug.	<b>Two cost-shares</b> apply 1) <b>INN: 20% coinsurance for drug w/ \$200 monthly OOP Max. (exception: H.S.A. subject to DED + 20% coinsurance - OOP Max does not apply until deductible is met.)</b> OON: DED + 50% coinsurance, monthly OOP Max does not apply 2) <b>Office visit cost-share</b> for the office visit and administration of drug.	Drugs requiring administration by a healthcare professional are considered "Medical Pharmacy."  Monthly OOP Max applies to the health plan OOP Max
Specialty Drugs and Mail Order	Specialty drugs are available through PrimeMail.	Specialty drugs are <b>NOT</b> available through mail order. Specialty drugs are available through the BCBSF preferred provider, Caremark, for a 30 day supply.	List of Specialty Drugs are included in the Medication Guide
Autism	Well-child screening for the presence of autism	Well child screening for the presence of autism, physician prescribed speech, occupational, and physical therapy and applied behavior analysis limited to \$36K PBY and \$200K LTM.	

# Health and Rx Contract Benefit Changes



	Old Benefit	New Benefit	Comments
Out of Network Pharmacy Benefit and Allowance	No separate cost-share for OON Member's reimbursement is based on charges for OON	DED + 50% coinsurance Member's reimbursement is based on BCBSF's allowable amount.	If a member chooses to use a non-participating pharmacy the member must pay for the drug and submit a claim to BCBSF for reimbursement.
Pharmacy Deductible Applies to both retail and mail order	Pharmacy deductible DOES NOT apply to mail-order purchases.	Pharmacy deductible <b>applies</b> to mail-order purchases. For HSA Integrated plans, the health plan deductible applies to mail-order purchases.	Pharmacy Estimator Tool is available on MyBlueService to assist member's in understanding their OOP cost.
Diabetic Supplies	Depending on plan may be covered under Medical or Pharmacy	Covered under Pharmacy	
Pharmacy Mail Order Cost-share (approximately 2 ½ times)	Varies on plan, may be 2x or approximately 2.5x retail	All plans are now approximately 2.5x retail	Pharmacy Estimator Tool is available on MyBlueService to assist member's in understanding their OOP cost.
Mandatory Generic Substitution	Generic substitution is not required	Unless written as "Medically Necessary", when a member chooses to fill a brand-name prescription when a lower cost generic equivalent is available, the member pays the brand deductible, copayment and/or coinsurance and the cost difference between the brand and generic drug.	Mandatory generic substitution encourages members to choose lower cost generic drugs in place of high cost brand medications.
Lifetime Maximum	Pharmacy does not apply to health plan's LT maximum	Pharmacy cost included in health plan's LTM	

City of Brooksville  
 Medical Insurance Renewal Evaluation  
 Effective Date: October 1, 2010

SCHEDULE OF BENEFITS	Current		Initial Renewal		Revised Renewal		Alternate #1	
	BlueCross BlueShield of Florida BlueOptions 1553	BlueCross BlueShield of Florida BlueOptions 3359	BlueCross BlueShield of Florida BlueOptions 3359					
Plan Basics	In Network	Out of Network	In Network	Out of Network	In Network	Out of Network	In Network	Out of Network
Lifetime Maximum	\$5 million	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited
Out of Pocket CYM	Includes CYD, Coins, Copays: Exc. Rx \$3,000	Includes CYD, Coins, Copays: Exc. Rx \$5,000						
Single	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$6,000	\$10,000	\$10,000
Family	\$750	\$750	\$750	\$750	\$750	\$1,000	\$2,000	\$2,000
Calendar Year Deductible	\$2,250	\$2,250	\$2,250	\$2,250	\$2,250	\$3,000	\$6,000	\$6,000
Single						20%	40%	40%
Family								
Coinsurance	20%	40%	20%	40%	20%	20%	40%	40%
Physician Services								
Primary Care Physician	\$20	CYD + 40%	\$20	CYD + 40%	\$20	\$25	CYD + 40%	CYD + 40%
Specialist	\$35	CYD + 40%	\$35	CYD + 40%	\$35	CYD + 20%	CYD + 40%	CYD + 40%
Pre-Natal	\$35	CYD + 40%	\$35	CYD + 40%	\$35	CYD + 20%	CYD + 40%	CYD + 40%
Chiropractic Services	\$35	CYD + 40%	\$35	CYD + 40%	\$35	CYD + 20%	CYD + 40%	CYD + 40%
Laboratory Services	No Charge	CYD + 40%	No Charge	CYD + 40%	No Charge	No Charge	CYD + 40%	CYD + 40%
Medical Pharmacy (Inj. Admin)	Included in Copay	CYD + 40%	20% to \$200/month	CYD + 50%	20% to \$200/month	20% to \$200/month	CYD + 40%	CYD + 50%
Hospital Services								
Inpatient Hospital	Tier 1/2	Tier 1/2						
Outpatient Hospital	\$750 / \$1,250	\$2,000	\$750 / \$1,250	\$2,000	\$750 / \$1,250	\$750 / \$1,000	CYD + 40%	CYD + 40%
Emergency Room	\$150 / \$250	\$350	\$150 / \$250	\$350	\$150 / \$250	\$150 / \$250	CYD + 40%	CYD + 40%
Physician Services	\$100 + 20%	\$100 + 40%	\$100 + 20%	\$100 + 40%	\$100 + 20%	\$200	\$300	\$300
	CYD + 20%	CYD + 40%	CYD + 20%	CYD + 40%	CYD + 20%	CYD + 20%	In Network	In Network
							CYD + 20%	CYD + 20%
Mental and Nervous Services	30 Days, 20 Visits		No Limits		No Limits	No Limits	No Limits	No Limits
Inpatient Hospital	\$750 / \$1,250	\$2,000	No Charge	\$2,000	No Charge	No Charge	No Charge	40%
Outpatient Services	\$35	CYD + 40%	No Charge	40%	No Charge	No Charge	No Charge	40%
Substance Abuse Services	\$2,500 LTM							
Inpatient Hospital	\$750 / \$1,250	\$2,000	No Charge	\$2,000	No Charge	No Charge	No Charge	40%
Outpatient Services	\$35	CYD + 40%	No Charge	40%	No Charge	No Charge	No Charge	40%
Pharmacy Plan								
Generic	\$15	Not Covered	\$15	CYD + 50%	\$15	\$15	\$15	CYD + 50%
Preferred Brand	\$30	Not Covered	\$30	CYD + 50%	\$30	\$30	\$30	CYD + 50%
Non Preferred Brand	\$50	Not Covered	\$50	CYD + 50%	\$50	\$50	\$50	CYD + 50%
Mail Order Copay	2x	Not Covered	2.5x	CYD + 50%	2.5x	2.5x	2.5x	CYD + 50%
Employee	\$537.78	\$568.09	\$537.78	\$568.09	\$537.78	\$509.37	\$509.37	\$509.37
Employee + Spouse	\$1,028.01	\$1,261.16	\$1,028.01	\$1,261.16	\$1,028.01	\$1,130.81	\$1,130.81	\$1,130.81
Employee + Child(ren)	\$934.77	\$1,033.92	\$934.77	\$1,033.92	\$934.77	\$927.06	\$927.06	\$927.06
Family	\$1,526.63	\$1,744.04	\$1,526.63	\$1,744.04	\$1,526.63	\$1,563.77	\$1,563.77	\$1,563.77
Monthly Premium	\$65,335.57	\$70,306.80	\$65,335.57	\$70,306.80	\$65,335.57	\$63,039.72	\$63,039.72	\$63,039.72
Annual Premium	\$784,026.84	\$843,681.60	\$784,026.84	\$843,681.60	\$784,026.84	\$756,476.64	\$756,476.64	\$756,476.64
\$ Increase	n/a	\$59,654.76	n/a	\$59,654.76	\$0.00	-\$27,550.20	-\$27,550.20	-\$27,550.20
% Increase	n/a	7.6%	n/a	7.6%	0.0%	-3.5%	-3.5%	-3.5%

City of Brooksville  
 Medical Insurance Renewal Evaluation  
 Effective Date: October 1, 2010

SCHEDULE OF BENEFITS	Current		Alternate #2		Alternate #3	
	BlueCross BlueShield of Florida BlueOptions 1553	BlueCross BlueShield of Florida BlueOptions 5772	BlueCross BlueShield of Florida BlueOptions 5772	BlueCross BlueShield of Florida BlueOptions 5772	BlueCross BlueShield of Florida BlueOptions H.S.A. 5180/5181	BlueCross BlueShield of Florida BlueOptions H.S.A. 5180/5181
Plan Basics	In Network	Out of Network	In Network	Out of Network	In Network	Out of Network
Lifetime Maximum		\$5 million		Unlimited		Unlimited
Out of Pocket CYM		Includes CYD, Coins, Copays, Exc. Rx		Includes CYD, Coins, Copays, PAD; Exc. Rx		Includes CYD, Coins, Exc. Rx
Single		\$3,000		\$5,500		\$3,000
Family		\$9,000		\$11,000		\$6,000
Calendar Year Deductible		\$750		\$2,000		\$1,500
Single		\$2,250		\$6,000		\$3,000
Family				\$18,000		\$6,000
Coinsurance		20%		20%		10%
Physician Services		40%		50%		40%
Primary Care Physician	\$20	CYD + 40%	\$35	CYD + 50%	CYD + 10%	CYD + 40%
Specialist	\$35	CYD + 40%	\$65	CYD + 50%	CYD + 10%	CYD + 40%
Pre-Natal	\$35	CYD + 40%	\$65	CYD + 50%	CYD + 10%	CYD + 40%
Chiropractic Services	\$35	CYD + 40%	\$65	CYD + 50%	CYD + 10%	CYD + 40%
Laboratory Services	No Charge	CYD + 40%	(\$2,500 Max)	(\$2,500 Max)	(\$2,500 Max)	(\$2,500 Max)
Medical Pharmacy (Inj. Admin)	Included in Copay	CYD + 40%	No Charge	CYD + 50%	CYD	CYD + 40%
Hospital Services	Tier 1 / 2	CYD + 40%	20% to \$200/month	CYD + 50%	20% to \$200/month	CYD + 40%
Inpatient Hospital	\$750 / \$1,250	\$2,000	Tier 1 / 2	\$100 PAD + CYD + 20%	Tier 1 / 2	CYD + 40%
Outpatient Hospital	\$150 / \$250	\$350		CYD + 50%		CYD + 40%
Emergency Room	\$100 + 20%	\$100 + 40%		CYD + 50%		CYD + 40%
Physician Services	CYD + 20%	CYD + 40%		In Network CYD + 20%		In Network CYD + 10%
Mental and Nervous Services	30 Days, 20 Visits			No Limits		No Limits
Inpatient Hospital	\$750 / \$1,250	\$2,000		No Charge		CYD + 10%
Outpatient Services	\$35	CYD + 40%		No Charge		CYD + 40%
Substance Abuse Services	\$2,500 LTM			No Charge		CYD + 40%
Inpatient Hospital	\$750 / \$1,250	\$2,000		No Charge		CYD + 40%
Outpatient Services	\$35	CYD + 40%		No Charge		CYD + 40%
Pharmacy Plan						
Generic	\$15	Not Covered		\$15	CYD + 50%	CYD + 50%
Preferred Brand	\$30	Not Covered		\$30	CYD + 50%	CYD + 50%
Non Preferred Brand	\$50	Not Covered		\$50	CYD + 50%	CYD + 50%
Mail Order Copay	2x	Not Covered		2.5x	CYD + \$80	CYD + 50%
Employee	96	\$537.78		\$475.65		\$452.34
Employee + Spouse	4	\$1,028.01		\$1,056.39		\$976.01
Employee + Child(ren)	7	\$934.77		\$866.05		\$800.16
Family	2	\$1,526.63		\$1,460.87		\$1,349.71
Monthly Premium		\$65,335.57		\$58,891.25		\$55,629.22
Annual Premium		\$784,026.84		\$706,695.00		\$667,550.64
\$ Increase		n/a		-\$77,331.84		-\$116,476.20
% Increase		n/a		-9.9%		-14.9%

City of Brooksville  
 Dental Insurance Renewal  
 Effective Date: October 1, 2010



SCHEDULE OF BENEFITS	CURRENT		INITIAL RENEWAL		NEGOTIATED RENEWAL	
	BlueCross BlueShield (FCL) BlueDental ChoicePlus <i>In Network</i>	<i>Non Network</i>	BlueCross BlueShield (FCL) BlueDental ChoicePlus <i>In Network</i>	<i>Non Network</i>	BlueCross BlueShield (FCL) BlueDental ChoicePlus <i>In Network</i>	<i>Non Network</i>
Calendar Year Maximum Benefit						
Single	\$1,000		\$1,000		\$1,000	
Family	\$1,000 per person		\$1,000 per person		\$1,000 per person	
Deductibles						
Single	\$50	\$50	\$50	\$50	\$50	\$50
Family	\$150	\$150	\$150	\$150	\$150	\$150
Deductible Waived for Preventative Svcs	Yes	Yes	Yes	Yes	Yes	Yes
<b>Benefits</b>						
Preventative	100%	100%	100%	100%	100%	100%
Basic	80%	80%	80%	80%	80%	80%
Major	50%	50%	50%	50%	50%	50%
Orthodontia	50%	50%	50%	50%	50%	50%
Orthodontia - Maximum	\$1,000 - Lifetime		\$1,000 - Lifetime		\$1,000 - Lifetime	
<b>Service Information</b>						
Out of Network Benefits Payable Level	90% UCR		90% UCR		90% UCR	
Waiting Period for Major Services	None		None		None	
Endodontics/Periodontics Payable Level	Basic		Basic		Basic	
Rate Guarantee	Expires 09/30/10		12 months		12 months	
Employee	96	\$30.62	\$30.62	\$27.56	\$27.56	
Employee + Spouse	4	\$63.75	\$63.75	\$57.38	\$57.38	
Employee + Child(ren)	7	\$72.25	\$72.25	\$65.03	\$65.03	
Family	2	\$105.37	\$105.37	\$94.83	\$94.83	
Monthly Premium		\$3,911.01	\$3,911.01	\$3,520.15	\$3,520.15	
Annual Premium		\$46,932.12	\$46,932.12	\$42,241.80	\$42,241.80	
\$ Increase		N/A	\$0.00	-\$4,690.32	-\$4,690.32	
% Increase		N/A	0.0%	-10.0%	-10.0%	

## ***Fire Assessment vs. Millage Rate***

City Council had requested that we review the minutes of Council meeting/workshop of June 15, 2010 where the implementation of a new fire assessment was discussed in order to determine Council's commitment and/or direction for offsetting ad valorem tax collection/reducing the millage rate in comparison.

Attached to this section are the verbatim transcribed minutes from Council workshop on June 15, 2010. Additionally, we have attached verbatim transcribed minutes from Council discussions on July 13, 2010.

To assist with your discussions, following review of the minutes, we offer the following information:

City's 2010 Taxable Value:	\$414,775,643
Value of 1 Mill:	\$ 414,776
Ad Valorem Revenue at 2010-11 Roll-back Millage (7.0202):	\$2,911,808
Ad Valorem Revenue Valued at 2009-10 Millage (6.0690):	\$2,517,273
Ad Valorem Revenue at 2010-11 Originally Proposed Millage (5.1921):	\$2,153,557
Ad Valorem Revenue at 2010-11 Currently Proposed Millage (5.8690):	\$2,434,318
Fire Assessment Revenue in Proposed Budget:	\$ 686,029
Base amount being paid for Collection:	\$ 27,151

The estimated Fire Assessment revenue (\$686,029) equates approximately 1.6540 mills at the 2010 Taxable Value.

## FIRE ASSESSMENT AND LAND DEVELOPMENT WORKSHOP – JUNE 15, 2010

unit Hernando we're a closer unit we're on Broad Street. They put them on the call. Our truck was actually on another fire call that we had the other truck was sitting in town so we actually...the automatic aid agreement works great because of the call cards and how they're set up. So, yes, we have went to great lengths to streamline if you will, our response in looking at the type of call it is to send the appropriate unit and not to put that many units on there. Now I will say in light of different types of call that may not appear to be something significant from the public's eye standing out on the road looking in, we may be responding to say a shooting, a stabbing, well I can tell you with that type of call-typing that's going to require...you're going to need to have somebody that's working on the patient

1:03:08

about the percentage of medical calls, which Fire Chief Mossgrove reviewed, as well as the reasoning behind the amount of response units sent to each call.

Council Member Burnett stressed the importance of inspections in the "prevention" of fire emergencies. Fire Chief Mossgrove indicated the target hazards, such as schools, are on a rotation basis for annual inspections. He is proposing a full-time person for inspections. He also indicated that, although the grant funding for smoke detectors has expired, Lowe's and Home Depot work with him for the purchase of them, the funding for which is continually being sought.

Fire Chief Mossgrove then reviewed the proposed data analysis for residential. Mayor Bradburn, referring to fire assessments, indicated it is akin to insurance in that you hope you never have to use it. She made comparisons of responding to a three room structure versus a 20 room structure and felt this to be the most practical approach to fire service since the state prohibits cost-for-service billing.

### Implementation

1:36

Vice Mayor Lewis stated...I appreciate this information. I think you've done an outstanding job. I see a way to fund it right now. But the only way I would agree to fund anything like this and I've said it before and I'll repeat it again is for the 1.2 million dollars is we roll back the ad valorem the same millage. That's why I brought up the 3 mills part. Now, we're still \$500,000 short in funding...where we going to get the \$500,000? My suggestion would be that we do have a revenue source that we can look at for funding your department and that's our utility tax. Being now that we have a tenant up on the third floor we were lucky enough to have the Property Appraiser before and we depended on that money. This building would be paid for very shortly if we hadn't bought the house over in the park...good investment, but we did refinance at that particular time the City of Brooksville. Since we have that tenant, we have that avenue of money coming in to make the payments on this building. And to still put some money back for long term capital improvements for this building. But we're looking at 1.2 million here, we're looking at \$500,000 from our utility tax...there's your 1.7 million dollars. Problem solved. Move on and let's go to Land Development. That's just my idea I'm throwing out there but I would only support it that you give the tax relief in the ad valorem side to the residents. Now anybody that...just like they said \$400,000 we roll it back 1 mill for each one...roll it back 3 mills. If we're at 6.6, roll it back to 3.6. And we're going to have that revenue coming in from a different source that to me is a fair...just like the Mayor said that's insurance. I have car insurance, I have homeowners insurance, I have health insurance, life insurance, dental insurance, appliance insurance...I'm insurance rich, I'm premium poor but I'm covered. And just like she said I hope I don't have to use any of it. I pay it every year. I went to the doctor today, my copayment just went up, my health insurance just went up, my retirement didn't go up. That is the only thing that didn't go up.

Council Member Burnett asked...is there a way, Council, and I know we can't approve anything and that's why I love workshops to give us an opportunity to throw around...even if we could not fund it in its entirety, to look at it in a way that we could fund it as a way of a PILOT program then over a certain number of years work towards...because I really think that this is great and I also know for dealing with economics and impacts studies, sometimes when we look at things and we look at the price versus benefits then we try to wait 4 or 5 years down the line then the price doubles on us.

Vice Mayor Lewis stated...I wouldn't have a problem on the 50% funding that was presented tonight by the

## FIRE ASSESSMENT AND LAND DEVELOPMENT WORKSHOP – JUNE 15, 2010

Chief. We're looking at \$800,000. Roll it back 2 mills I don't have a problem with that.

City Manager Norman-Vacha stated...just be a little over 1.5, it wouldn't be 2 mills.

Vice Mayor Lewis...roll it back the same millage...just match the millage if you match the millage I'm okay.

Council Member Johnston...I think all of us at least in the past and tonight have indicated that if we implement this that we do roll back the millage rate that's pretty much a given. I agree with Council Member Burnett and Vice Mayor Lewis there's...what I've been thinking was to go ahead and get some implementation going why don't we start at 50% level just to get in it and still have somewhat of a philosophical concern about the full implementation shifts a lot of the costs to the middle class. It takes it off some of the upper things and moves right in the middle and gets some out of the bottom but at least at the 50% level it does less of that shifting plus it gets everybody to pay something which is what we've been talking about over the years is you want everybody to pay a little bit of something towards their fire protection. So at least that can get us in here, see how it works, see how it functions and then maybe tweak it as we go along through the years but at least get it started to give us the basis to give us something to work with in the future. And since I won't be here Monday when you're voting on this that's my few cents worth.

Vice Mayor Lewis...we all get the stickers, Joe, like WalMart's got the roll back stickers. The roll back rate.

Chief Mossgrove...one thing if I could add here if I might, one thing that I feel has gained...what the City of Brooksville has gained out of this from more than a year's worth of work that's been presented here tonight that the Property Appraiser's Office has appreciated this because the conversations that I've had and Jim Delach has had, we've quantified information in the short sense of "we didn't know that was there" or "we didn't know that rate is what it needed to be" and that needs to be adjusted. Well, we've basically taken the data that we have in Brooksville here and turned it upside down and inside and out and looked at it. And I will say that's the feedback we get from the Property Appraiser's Office they've appreciated this and I've learned more about Alvin Mazourek's office, the Property Appraiser's Office than I ever cared to have known and I can read levy code sheets better than I ever thought I would. But it's been a labor of love. There's been a few sleepless nights. A few trying moments for staff of getting out of my office and "leave me alone" type of thing. Great support from other people. But what I will say is that this is the first step in the right direction of trying to implement this to some degree. And whatever Council wants to do, I support it.

Vice Mayor Lewis...Chief, it has made you...when I say "you" I'm talking about staff...Bill and Steve as well and the City Manager and everything...look at every parcel...what have we got in the City...what is not in the City, what are we collecting on and what we're not collecting on. And I'll use Progress Energy...my pet peeve...and that won't be until it's settled. Because I said something about it. I could've kept my mouth shut and not paid it for...but I wouldn't have had a night where I could sleep. If I want something I pay it. I'm just that way. And the City was losing a large amount of revenue. And it needs to be taken care of but it's going to give us the opportunity and if we do implement this, even at 50%, by the end of next budget, everything's going to be fine-tuned. Everything's going to be looked at again. Your department, through Bill's department, through staff...they're going to fine-tune it even more and if there's any parcels that we've missed you're going to pick them up. Any that we need to look at that land lot, islands, we need to look at those for involuntary annexation. I can think of several. I've got one pet peeve right down here on 41 and you know where it is it's an island and it's in the County surrounded by the City.

City Manager Norman-Vacha...staff talked about it at staff too and again...

Mayor Bradburn...I've been talking about it for 20 years

Vice Mayor Lewis...yes, but the thing is, it's going (inaudible) to miss that opportunity to look back at our assets and our assets are these properties. That's going to be the revenue stream coming in forever and we can look at those parcels and I believe what the Mayor said it will happen someday but I concur with the City Manager...it's not going to happen anytime soon. My neighbor lady had a bad accident at Mildred and Daniel, she totaled her car and she called me first and by the time I got to the phone it had already kicked on the answering machine she is screaming in the phone...I heard OnStar we've had activation...I didn't even answer the phone I grabbed my

## FIRE ASSESSMENT AND LAND DEVELOPMENT WORKSHOP – JUNE 15, 2010

keys. I beat Fire, I beat Police and I beat the ambulance in. She was still in the car, got her out, got the other lady out, they were okay thank God. But it totaled the car. But it works, it works. And everybody got there. When they got there I was off to the side, got her out of the car, got her personal stuff and then the next day got her a rental car. But it works. It's going to give us this opportunity to look at this even more and define it and fine-tune it. But we do need to start and there's been a lot of effort, a lot of staff time, and a lot of money spent on this. And personally, just for the record, I'm ready to move forward on some sort of first step that we take on this.

Council Member Bernardini... I did want to know... I saw Joe over there doing all the figuring... did your numbers add up?

Council Member Johnston... no, actually what I came up with was the first tier, the one that's based on the total number of things... came up to about \$613,000. The 2-tier level came up to about \$689,000 or about \$76,000 increase. 3-tiers came up with \$753,000 or about \$140,000 increase over the first consolidated (inaudible) so I'm still not sure exactly how those... if we're implementing it at 50% based on the other things then it kind of goes away.

Vice Mayor Lewis... I like the third tier, Joe, just off the record.

Council Member Johnston... yeah, that's a little expensive though, too.

Chief Mossgrove... I would just say as staff to Council... where the rubber meets the road and what we're sending out on calls and what we're sending... the rates for all units for assessment per units would be the one that I would hope that would be recommended that Council would go with. Just from our perspective.

Council Member Bernardini... I think as we go forward and we do these Special Assessments across the general public understand actually what they're paying for as the County has the big issue with the Sheriff's Department as far as the budget. I mean, it's coming out of their General Fund. And if it was a separate entity I think they've talked about it. And if you go get with the Sheriff on that part of his budget and it's not lumped into the General budget where everybody wants tax relief but everybody wants the Sheriff to show up when they call. So it's a real tough issue at least they'll know this is what I've budgeted this is what you pay for the Fire service, when you call this is... they show up. And we may need to look at that for the Police Department because our biggest budget item is paid out of the General Fund. Allow the public more knowledge of where that money is spent.

Mayor Bradburn... if I may, this is a very conservative Council, financially, at least it has been for awhile now and State Law allows us 10 mills. When we lower our millage there's that impression then that "well, you've increased your ability to raise the millage". And I never... this isn't a Council that will do that. And so I'm mindful though that we're not going to be here forever. And down the road, I don't want to ever have there be a Council that just says "ha, well we can raise the millage and do away with it". 23% that we've been able to cut the millage in the last few years. This isn't a ploy. Separate from that, I recognize all the hard work that you guys have been putting in this. I know every time I come to City Hall someone's crunching numbers about something in this plan. Usually with growls beside... I think it's been worth the effort for nothing else as Council Member Bernardini said to let everybody know what exactly they're paying for. In a practicality standpoint, when you take the Fire Assessment into a separate category and you reduce the millage; number one because we're a conservative Council financially and number two, politically and economically it would be fool-hearty to think you would ever raise the millage back up once you've decreased it. It's just not going to happen. At least, you know, in the near future. I hope it doesn't. So, there's that concern that we just have to recognize that right off the bat. Because once you do this I don't see us going back. And everybody says "well, you know you can re-assess that how it's working a year from now", no, you can't. From a practicality standpoint, you can't. Once we start down this road we're going down this road. So, I was being conservative in saying "well, I wouldn't mind doing it 25% to see" and then staff says "well that might not be enough to really see how it's working". So, we've been presented 50% today. My druthers would be to do 25% but you know I think that we do need to have that exercise and start the process. Did any of that make sense? I don't know.

Council Member Bernardini... well, you know you said that we would never raise taxes again (inaudible) but what I would say is we wouldn't be raising your ad valorem taxes for Fire Assessment that would be our position. Something else could come up where we just have to raise taxes. I mean if (inaudible) everything's going down

## FIRE ASSESSMENT AND LAND DEVELOPMENT WORKSHOP – JUNE 15, 2010

but people still want something (inaudible) and it comes to the point in time either we eliminate the services or we increase the amount of money that comes in. It just would either have to happen and so to say that I would never do that... I can't say that. If we go with the Fire Assessment, I would hope that we would never have to raise ad valorem taxes to support Fire Assessment because that's why we're doing it this way. Now, these rates could change that they went up but to use ad valorem taxes for that I would hope that we never had to do that because that's why we went to this way of... it's really a tax... assessment is a tax... a way of getting the revenue to support the service.

Mayor Bradburn... the difference is when you parcel it out to a specific service you see what you're using it for.

Council Member Johnston... like he had it up there when you're paying .39 cents a day for fire protection... that's not even a cup of coffee a week.

City Manager Norman-Vacha... interesting, we were talking about... I think your landfill assessment is at \$84 a year. I think it's increased now to 80 something dollars. So I mean if you compare that even when you're funding at half you're not... you're barely funding the same thing you're funding for landfill assessment. We tried to look at it several different ways and it's true, when your assessments are assessments it's still lower than the rest of the County is on a Fire Assessment countywide other than the City of Brooksville and our assessments are lower.

Mayor Bradburn... if I can, I really want to stress that. I think everyone here knows it but I'd just really like to stress the fact that regardless of what method we use our residents, our taxpayers are paying less for fire service, significantly less than the County.

City Manager Norman-Vacha... one of the things we think it also does from an economic development standpoint which this Council has also been very vocal about, is it puts us more on an even plan when we start looking at oranges and oranges and apples and apples when we talk about recruiting jobs and recruiting businesses. It seems like easy enough you would take the tax rate that you're paying Brooksville and you go oh yeah but wait a minute you don't pay fire assessment, you don't do this and you don't do that, but honestly, it doesn't. And they're looking strictly at how much more millage are you paying for City services and not looking at that difference in an assessment rate so it really does and we've talked to some businesses. We had some business people come in and they've been very supportive in our methodology and our approach and frankly like the idea and they think it would be good for business too.

Vice Mayor Lewis... on the commercial side if you explain it that you can lower that millage rate from 6 mills roll it back to 3 mills and you fund 1.2 million and you fund the rest of the fire department from your utility tax \$500,000 from there and then you see how that works for the fire department. Fine-tune that for years of it then we look at the police department. These are the 2 largest departments we have is our public safety departments. Those 2 need to come out of the General Fund budget. It's killing us. It takes more for those 2 departments than the City collects in ad valorem taxes, total.

City Manager Norman-Vacha... only this year. This is the first year we've seen that. The first year in estimations because of the downturn in property values.

Vice Mayor Lewis... it will come back.

City Manager Norman-Vacha... and fire and safety are basic functions for local government.

Vice Mayor Lewis... for a City, but when you have somebody come in on the economic development side... just like the City Manager said, even if you explain it that there is a fire assessment and even if it's mentioned that we have a utility tax because if you look at the 67 counties throughout the State most of them have a utility tax now where they've instituted it as a way of a revenue source that's going to be there. Just like Joe said, it's a tax, it really is, but it's a different avenue of source and you have to look for that source that's going to be a continuation of taxes coming in. To be honest, I don't know what's going to happen to property values next year. We're hoping they're going to go up what happens if those property values continue to go down 15-18% we keep dropping like that. We always have, just like Joe said, we can always... if the property dropped 15-18% we always have that option of raising the ad valorem taxes. Out of necessity. There may be a time that this Council has to sit up here

## FIRE ASSESSMENT AND LAND DEVELOPMENT WORKSHOP – JUNE 15, 2010

and make a hard decision out of necessity and...for services...for basic services...fire, police, garbage, water, sewer, sanitation, public health...to raise that ad valorem taxes. But I would a lot rather be at 3 mills and have all that leverage and leeway up to 10 mills than be at 7 or 8 mills and only have 2 millage left there because you're dead in the water...10...that's the limit...you can't go above 10. So, that's just how I feel. I think education is a whole thing and I personally can explain it to somebody better and it's much easier for someone to understand.

Mayor Bradburn...okay, so what I'm hearing is that there's a general consensus at 50%.

Frankie Burnett...yes, ma'am, at least. We'll accept 50 just to get it started.

Vice Mayor Lewis...general at 50 but I'd like to see it at 100%.

Attorney Rey...just for purposes of clarification...that is 50% of the eligible operating costs that can be apportioned through assessment. 100% of operating costs you said some of it is medical (inaudible)...

City Manager Norman-Vacha...you're seeing the rate at 50% that we proposed.

Council Member Johnston...(inaudible) it is outlined in the proposed...defined as 50%.

City Manager Norman-Vacha...we have on your agenda for the 21<sup>st</sup> the come back with resolution to adopt that is because of...Tim has the implementation scheduled there of some of the hard deadlines we have to meet with the Property Appraiser's Office as we discussed earlier in Council so we'll be back next meeting with 50% of the proposed rates that we talked about and as always we keep tweaking and make sure that we're good and we'll try to come back with some solid rate numbers for you to make sure that what we've gotten tonight is where we need to be and coming back to Council.

Mayor Bradburn...be sure to throw in anything that you think that he wouldn't support, we'll go ahead and...

Vice Mayor Lewis...I do want to reaffirm (inaudible) with what have you roll back (inaudible) for the same amount whatever the numbers work out that we have that roll back so WalMart won't have anything on us. They roll their prices back too.

City Manager Norman-Vacha...that will come back to you at budget.

Vice Mayor Lewis...maybe we can get like Publix and have buy one get one free. If we fund the fire we get the police department free.

Mayor Bradburn...I'll go ahead and put this on the record again, my druthers is 25%, I'll do 50 on condition that we begin amassing that data. You've got to start somewhere. Today is a good day.

Chief Mossgrove...with that, I'd thank you all very much for taking the time and listening to our fire presentation.  
1:58:50

Verbatim Minutes from July 13, 2010 Workshop

50:30

Vice Mayor Lewis...well, if Council would consider just what I had mentioned about setting it at this year's current even with the 50% fire district assessment. You're looking at the actual taxes that would be collected would be \$100,000 under that the citizens was paying the City. What was coming in from the fire district and what was coming under proposed to the roll back rate...in order for you to meet that roll back rate. So it wouldn't be a tax increase.

Council Member Johnston...I think what our commitment was when we decided to make the decision we were going to implement the fire service district was that we would roll back the millage rate in an amount equivalent to the tax revenue being generated by the thing. That unfortunately puts us below because taxable value has gone down. We still made that commitment and I think we ought to stick with it. It's a belt-tightening thing and you don't want to do it but that's the commitment we made and I think we ought to stick to it. Especially in the first year we made it.

Vice Mayor Lewis ...I would've like to fund the whole thing. I voted to fund the whole thing for 1 year to try it because...and roll it back millage, mill for mill. But 50% is okay for the first year to try it and see how it's going to go.

Council Member Bernardini...well, I agree with you on the...going back to the 6.0690 I don't have a problem with that. I mean, we could "play with the words" if you wanted to and say "yeah, we reduced it" but we needed to go....we reduced it in fire but we brought it back up because of this. We should do what we said we were going to do but then we realized we were going to be (inaudible) money.

Vice Mayor Lewis ...most people will actually see a reduction because what's going to happen is if you stay at the 6.0692 you're actually going to see a reduction because the assessed value like the City Manager had said earlier, there was a million dollars reduction in the assessed value of the property in the City of Brooksville. So, your house is assessed at less value than...so, it's actually not a tax increase it would be a reduction, actually. Just collecting from a different source. But, I agree with Council Member Johnston, I said the same thing...roll it back straight up, I agree with Joe.

52:55

Mayor Bradburn arrived to the workshop and was briefed by Vice Mayor Lewis.

Vice Mayor Lewis ...the suggestion I had, if you'll turn to page...my concern, Mayor, was on page 10 of the General Fund budget expenses for 2010-11 that our reserves were going to end up at \$309,124 which figures out about 4.9 and I really had a concern because last year we had almost \$650,000 almost double that. So, my suggestion was that rather than we go down to the 5.192 which would be the proposed millage rate \$758,000 was to leave it at 6.690 which it currently exists which would give us an additional \$394,535 for a total of \$703,659 so it would more than double our reserves and it put us up at almost 10% and I would feel comfortable 9-10% on the reserves in order to have 2 months operating expenses in case of the unknown.

Council Member Bernardini ...I didn't have a problem going with the 6.069.

Council Member Johnston...I did, we said we would reduce the millage by an amount equal to what we were funding the 50% fire thing and we ought to keep with that.

Council Member Burnett...I agree with Council Member Johnston because we did say that and we just have to live with that.

56:35

## ***Reserves for Contingencies – General Fund***

Currently proposed within the budget document issued for August 24<sup>th</sup>, the General Fund has projected \$558,445. This is approximately 8.0748% of General Fund Operating costs inclusive of transfers out.

As a reminder, the City also has a couple of capital or internal funds that maintain contingency reserves that could be used in time of emergency at the discretion of City Council.

<b><i>Fund</i></b>	<b><i>Title</i></b>	<b><i>Reserve 2010-11</i></b>
308	Multi Year Capital Projects	\$ 69,798
502	Vehicle Replacement Fund – Gen Fnd	\$785,068