

**CITY OF BROOKSVILLE
BUDGET WORKSHOP**

AGENDA

August 9, 2011

6:00 P.M.

A. CALL TO ORDER

B. FY2011/12 OTHER THAN GENERAL FUND BUDGET

Review of other than General Fund projections for FY2011/12, including:

1. Special Revenue Funds
2. Debt Service Funds
3. Capital Projects Funds
4. Water and Wastewater Fund
5. Sanitation Fund
6. Internal Service and Maintenance Funds
7. Trust & Agency Fund

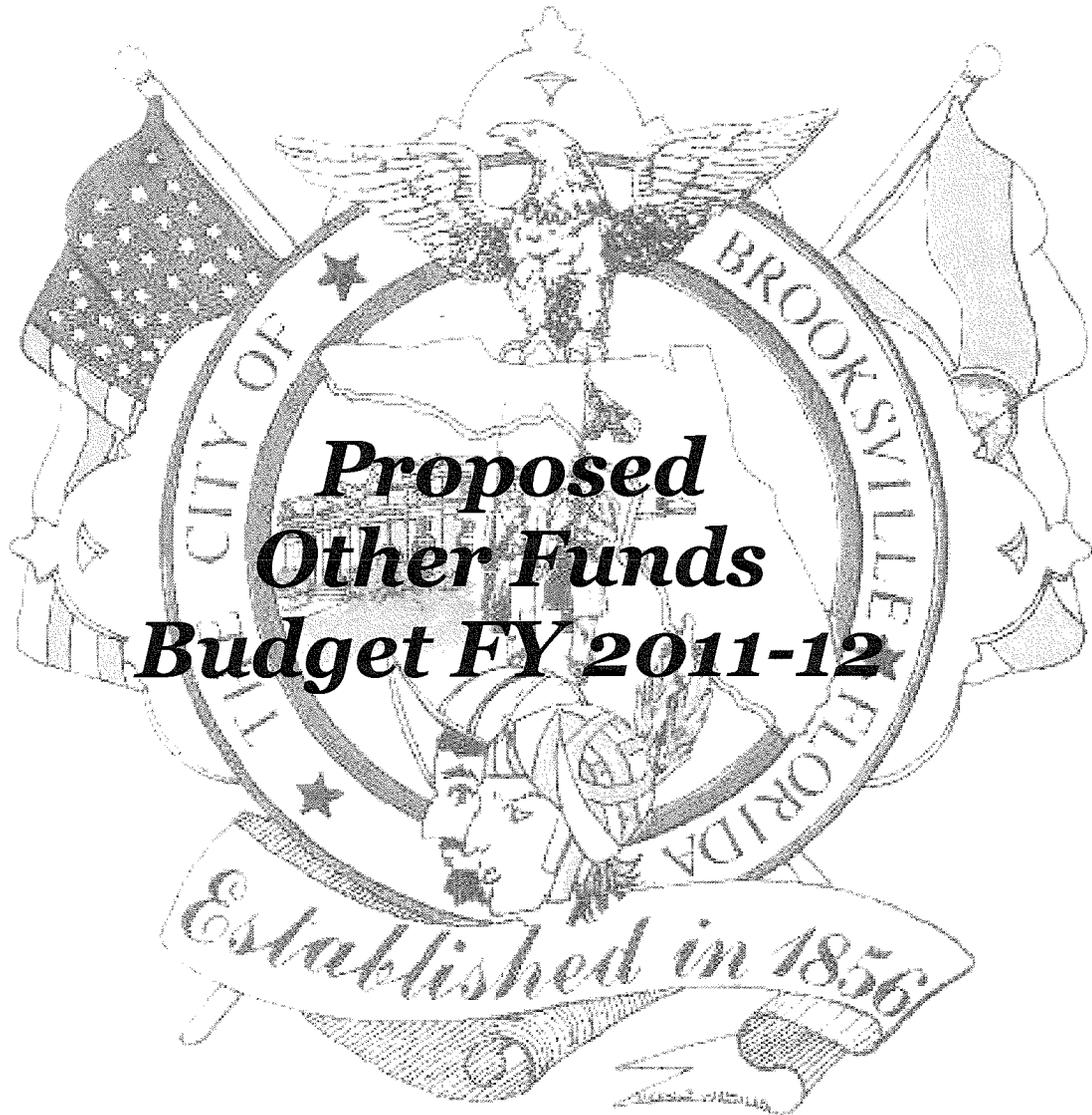
Presentation: City Manager Norman-Vacha, Finance Director
Steve Baumgartner & Department Heads
Attachment: Proposed Preliminary Budget

C. ADJOURNMENT

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

Budget Workshop

August 9, 2011



***Proposed
Other Funds
Budget FY 2011-12***

POLICE SPECIAL EDUCATION FUND 104

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	2,314	3,133	4,930	7,000	3,600
Miscellaneous	-111	-94	83	0	0
Interest Income	231	67	21	25	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	14,568	15,712	18,818	24,071	21,700
Total Income	\$17,002	\$18,818	\$23,852	\$31,096	\$25,300
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	1,290	0	13,897	15,000	15,000 (1)
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	15,712	18,818	9,955	16,096	10,300
Total Expenditures	\$17,002	\$18,818	\$23,852	\$31,096	\$25,300

INFORMATION ABOUT POLICE SPECIAL EDUCATION FUND

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

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

Expenditures: Police Education

(1) Training and education.

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

PARKS & RECREATION-TRANSPORTATION 105

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	7,500	0	0	0	0
Interest Income	6	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	260	0	0	0	0
Total Income	\$7,766	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	7,766	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$7,766	\$0	\$0	\$0	\$0

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

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

LOCAL OPTION GAS TAX 108

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$295,914	\$270,676	\$283,452	\$280,000	\$275,000
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	30,407	24,525	24,524	25,541
Total Income	\$328,477	\$301,083	\$307,977	\$304,524	\$300,541
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	298,070	276,559	282,763	280,000	275,000
Reserves	30,407	24,524	25,214	24,524	25,541
Total Expenditures	\$328,477	\$301,083	\$307,977	\$304,524	\$300,541

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: Local Option Gas Taxes.

Revenue Source: Funds are provided from gas taxes collected and distributed by the State of Florida:

Hernando County has 6 cents tax on 1 to 6 cent Local Option and 2 cents on 1 to 5 cent Local Option. City receives Distribution percentage.

Expenditures: Transferred to General Fund for road maintenance expenses.

LAW ENFORCEMENT INVESTIGATIVE TRUST 109

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	12,286	35,538	8,012	70,600	64,000	
Miscellaneous	10,769	34,634	74,249	0	2,400	
Interest Income	72	94	41	36	0	
Special Assessment	0	0	0	0	0	
Transfers In	1,295	0	0	0	0	
Prior Year Carry forward	36,992	41,400	75,734	125,300	92,000	
Total Income	\$61,414	\$111,666	\$158,036	\$195,936	\$158,400	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	2,014	8,050	31,635	30,000	51,560	(1)
Capital Outlays	18,000	27,882	13,155	50,000	10,000	(2)
Transfers Out	0	0	0	0	0	
Reserves	41,400	75,734	113,246	115,936	96,840	
Total Expenditures	\$61,414	\$111,666	\$158,036	\$195,936	\$158,400	

(1) Building Repair & Maintenance \$5,400, Criminal investigation \$1,600, Operations \$14,560 Non investigative equipment \$10,000, and Weapons upgrade and training \$20,000.

(2) Investigative equipment \$10,000.

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

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

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	-9,673	-7,127	11,839	0	0
Interest Income	46,735	17,080	21,708	18,258	8,000
FHLB Interest	5,376	0	0	0	0
Special Assessment	301,081	9,850	6,733	10,000	14,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,633,185	1,850,359	1,870,163	1,888,420	1,910,444
Total Income	\$1,976,704	\$1,870,162	\$1,910,443	\$1,916,678	\$1,932,444
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	126,345	0	0	200,000	200,000 (1)
Transfers Out	0	0	0	0	0
Reserves	1,850,359	1,870,162	1,910,443	1,716,678	1,732,444
Total Expenditures	\$1,976,704	\$1,870,162	\$1,910,443	\$1,916,678	\$1,932,444

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

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: Impact Fees for Roads

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

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

LAW ENFORCEMENT IMPACT FEES FUND 112

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	-262	-101	97	0	0
Interest Income	810	137	36	33	40
Special Assessment	18,763	709	1,280	700	1,500
Transfers In	0	0	0	0	0
Prior Year Carry forward	13,921	18,606	19,352	20,367	6,300
Total Income	\$33,232	\$19,351	\$20,765	\$21,100	\$7,840
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	14,626	0	0	0	0
Capital Outlays	0	0	0	15,000	0
Transfers Out	0	0	0	0	0
Reserves	18,606	19,351	20,765	6,100	7,840
Total Expenditures	\$33,232	\$19,351	\$20,765	\$21,100	\$7,840

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: Impact Fees for Law Enforcement

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

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

PUBLIC BUILDING IMPACT FEES FUND 113

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	-2,893	-3,082	3,441	0	0
Interest Income	4,368	1,822	1,041	1,554	800
FHLB Interest	1,075	0	0	0	0
Special Assessment	34,656	2,495	2,518	3,000	2,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	213,021	250,227	251,463	255,467	257,000
Total Income	\$250,227	\$251,462	\$258,463	\$260,021	\$259,800
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	6,400	100,000 (1)
Transfers Out	0	0	0	0	0
Reserves	250,227	251,462	258,463	253,621	159,800
Total Expenditures	\$250,227	\$251,462	\$258,463	\$260,021	\$259,800

(1) John Grubbs Boulevard and parking improvements due to ECI/Quarry expanded use.

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: Impact Fees for Public Buildings

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

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

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

FIRE/EMS IMPACT FEES FUND 114

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	-919	-759	1,383	0	0
Interest Income	1,722	551	394	668	300
Special Assessment	10,873	1,385	1,889	2,600	3,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	77,916	89,592	90,770	89,626	91,400
Total Income	\$89,592	\$90,769	\$94,436	\$92,894	\$94,700
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	7,222	0	0
Capital Outlays	0	0	0	34,000	34,000 (1)
Transfers Out	0	0	0	0	0
Reserves	89,592	90,769	87,214	58,894	60,700
Total Expenditures	\$89,592	\$90,769	\$94,436	\$92,894	\$94,700

(1) Fire department generator improvement due to increased facility use.

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: Impact Fees for Fire/EMS

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

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

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

PARKS IMPACT FEES FUND 115

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	-916	-1,158	1,489	0	0
Interest Income	1,518	623	434	704	300
Special Assessment	17,416	1,986	1,130	1,200	1,500
Transfers In	0	0	0	0	0
Prior Year Carry forward	85,734	103,752	105,203	106,858	95,321
Total Income	\$103,752	\$105,203	\$108,256	\$108,762	\$97,121
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	35,000	42,500 (1)
Transfers Out	0	0	0	0	0
Reserves	103,752	105,203	108,256	73,762	54,621
Total Expenditures	\$103,752	\$105,203	\$108,256	\$108,762	\$97,121

(1) Quarry Driving Range Tee box Improvements: \$15,000; Quarry Driving Range Ball Dispenser: \$7,500. and Playground accessibility improvements \$20,000.

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: Impact Fees for Parks

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

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

LAW ENFORCEMENT TRUST FUND 116

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	3,342	0	2,782	0	0	
Miscellaneous	263	68	25	0	0	
Interest Income	337	58	9	10	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	37,644	22,518	11,709	9,499	8,760	
Total Income	\$41,586	\$22,644	\$14,525	\$9,509	\$8,760	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	10,231	10,935	345	5,000	5,500	(1)
Capital Outlays	7,542	0	0	0	0	
Transfers Out	1,295	0	0	0	0	
Reserves	22,518	11,709	14,180	4,509	3,260	
Total Expenditures	\$41,586	\$22,644	\$14,525	\$9,509	\$8,760	

(1) Narcotics enforcement equipment and training

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: Law Enforcement Trust Fund

Revenue Source: Confiscated property Not property in lieu of forfeiture). This Fund is required by the State of Florida.

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

JUSTICE ASSISTANCE GRANT(JAG) Fund 118

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Intergovernmental Revenue	\$14,442	\$42,377	\$187,840	\$55,874	\$44,399	(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	28	0	0	0	0	
Total Income	\$14,470	\$42,377	\$187,840	\$55,874	\$44,399	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	14,470	8,585	10,709	0	0	
Capital Outlays	0	33,792	177,131	55,874	44,399	(2)
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	\$14,470	\$42,377	\$187,840	\$55,874	\$44,399	

(1) Patrol Vehicle Replacement Program. (2011 Federal Edward Byrne Memorial JAG Program funds).

(2) Patrol Replacement Program (2) patrol vehicles. Equipment for vehicle will be purchased from Vehicle Replacement Fund # 502. Two patrol cars will be traded in and funds will be used for patrol car equipment.

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: Justice Assistance Grants (JAG)

Revenue Source: Department of Justice and FDLE Grants

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

POLICE SPECIAL COMMUNICATIONS FUND 119 (1)

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	41	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	4,457	0	0	0	0
Total Income	\$4,498	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	4,450	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	48	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$4,498	\$0	\$0	\$0	\$0

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

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

GOOD NEIGHBOR TRAIL FUND 120

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Intergovernmental Revenue	\$0	\$317,387	\$0	\$0	\$0	
Metropolitan Planning Organization	0	0	0	0	476,960	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	-979	980	60,236	0	0	
Interest Income	2,123	460	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	4,942	23,250	0	0	
Prior Year Carry forward	72,242	73,386	4,009	6,388	6,388	
Total Income	\$73,386	\$397,155	\$87,495	\$6,388	\$483,348	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	393,146	81,107	0	476,960	(2)
Transfers Out	0	0	0	0	0	
Reserves	73,386	4,009	6,388	6,388	6,388	
Total Expenditures	\$73,386	\$397,155	\$87,495	\$6,388	\$483,348	

- (1) MPO Enhancement Funds for Good Neighbor Trail from Mondon Hills to Weatherly (Phase 2B). Construction will be the responsibility of Hernando County and the MPO is funding the Trail extension on behalf of the City. The City will realize no cash, only the asset upon completion.
- (2) Phase 2B Construction on Good Neighbor Trail from Mondon Hill to Weatherly. Funding and construction from MPO. The City will not have expenses only realize the asset.

Description: Good Neighbor Trail Fund

Revenue Source: Original funding was from CSX RR settlement; In 11/12 funding from MPO.

Expenditures: Good Neighbor Trail expenses

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Fire Grants & Donations Fund 122

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$18,622	\$0
Fines & Forfeitures	\$0	\$0	0	0	0
Miscellaneous	\$0	\$159	3,658	2,140	1,000
Interest Income	0	0	5	5	0
Loan Proceeds	0	0	0	0	0
Transfers In	0	4,410	0	4,296	0
Prior Year Carry forward	0	0	4,010	5,732	7,700
Total Income	\$0	\$4,569	\$7,673	\$30,795	\$8,700
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	559	690	12,307	
Capital Outlays	0	0	0	8,600	4,296 (1)
Transfers Out	0	0	0	0	0
Reserves	0	4,010	6,983	9,888	4,404
Total Expenditures	\$0	\$4,569	\$7,673	\$30,795	\$8,700

(1) Partial purchase of Power Unit for Squad 61 (total cost \$7,300)

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

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

Police Grants & Donations Fund 123

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$0	\$0	0	0	0
Miscellaneous	\$4,000	\$7,178	9,010	6,000	6,000
Interest Income	0	0	10	0	0
Loan Proceeds	0	0	0	0	0
Transfers In	13,791	0	0	6,358	0
Prior Year Carry forward	0	12,904	11,694	18,885	39,200
Total Income	\$17,791	\$20,082	\$20,714	\$31,243	\$45,200
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	4,887	3,978	0	5,000	5,000 (1)
Capital Outlays	0	0	0	12,000	15,000 (2)
Transfers Out	0	4,410	0	0	0
Reserves	12,904	11,694	20,714	14,243	25,200
Total Expenditures	\$17,791	\$20,082	\$20,714	\$31,243	\$45,200

(1) K-9 Training Program

(2) K-9 Dog (Replacement K-9 if required)

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: Police Grants and Donations Fund

Revenue Source: Grants and donations to Police Department

Expenditures: Police Department expenses

MAJOR STORM READINESS FUND 124

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	-713	-862	1,356	0	0
Interest Income	1,195	477	384	659	200
Loan Proceeds	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	74,222	74,704	74,319	71,855	38,670
Total Income	\$74,704	\$74,319	\$76,059	\$72,514	\$38,870
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	3,837	0	0
Capital Outlays	0	0	0	34,000	18,005 (1)
Transfers Out	0	0	0	0	0
Reserves	74,704	74,319	72,222	38,514	20,865
Total Expenditures	\$74,704	\$74,319	\$76,059	\$72,514	\$38,870

(1) Replacement storm ready windows for Police Dept. and partial funding for power unit for squad 61.

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

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

Cost Recovery Fund 127

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	10,586	68	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	10,586	10,654	0
Total Income	\$0	\$10,586	\$10,654	\$10,654	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	10,654	0 (1)
Reserves	0	10,586	10,654	0	0
Total Expenditures	\$0	\$10,586	\$10,654	\$10,654	\$0

(1) Transfers to Fund 122 Fire Grants & Donations \$4296, and to Fund 123 Police Grants & Donation \$6,358. Closing fund due to discontinuance of Cost Recovery Program with Florida Statute law change.

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

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 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	206,576	932,320	0	0	(1)
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	136,924	371,453	219,750	
Total Income	\$0	\$206,576	\$1,069,244	\$371,453	\$219,750	
EXPENDITURES						
Personnel Services	\$0	\$0	\$15,563	\$0	\$0	
Operating Expenditures	0	69,652	285,797	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	350,000	200,000	200,000	(2)
Reserves	0	136,924	417,884	171,453	19,750	
Total Expenditures	\$0	\$206,576	\$1,069,244	\$371,453	\$219,750	

(1) City Council suspended all red light camera in the City limits effective 7-01-10. No revenues projected in 11/12 Budget.
 (2) Transfer out to General Fund \$100,000 and transfer out to Multi Year Capital Project Accumulation Fund No. 308 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

SPECIAL REVENUE FUNDS

First Tee Fund 129						
	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$2,087	\$20,000	\$7,500	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	3,127	18,000	10,000	(2)
Interest Income	0	0	11	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	20,000	0	0	
Prior Year Carry forward	0	0	0	22,087	24,388	
Total Income	\$0	\$0	\$25,225	\$60,087	\$41,888	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	36,000	2,407	(3)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	0	0	25,225	24,087	39,481	
Total Expenditures	\$0	\$0	\$25,225	\$60,087	\$41,888	
(1) First Tee Participate Registration and Membership Fees (2) First Tee Golf Tournament - Kiwanis of Spring Hill (3) \$500 Training Equipment ; Golf Training Simulator System \$1,907						

Description: To impact the lives of young people by providing learning facilities and educational programs that promote character development and life-enhancing values through the game of golf.
Revenue Source: Annual golf tournament and other fund raising events.

Expenditures: First tee programs for area children.

FRIENDS OF THE CHILDREN FUND 130 (1)

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous-Donations	258	0	0	0	0
Interest Income	31	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,203	0	0	0	0
Total Income	\$3,492	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	3,461	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	31	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$3,492	\$0	\$0	\$0	\$0

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

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

CDBG (COMMERCIAL REVITALIZATION) GRANT 131

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	128,368	128,368	0	0	0
Total Income	\$128,368	\$128,368	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	128,368	0	0	0
Transfers Out	0	0	0	0	0
Reserves	128,368	0	0	0	0
Total Expenditures	\$128,368	\$128,368	\$0	\$0	\$0

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: CDBG (Commercial Revitalization Grant) Fund 131

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

Expenditures: Community Redevelopment expenditures.

TREE/STREETSCAPING 134

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	285	1,665	1,960	1,573	2,000
Miscellaneous	-703	-596	423	0	0
Interest Income	486	422	125	117	100
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	87,003	87,071	88,562	86,189	77,225
Total Income	\$87,071	\$88,562	\$91,070	\$87,879	\$79,325
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	16,211	25,000	25,000 (1)
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	87,071	88,562	74,859	62,879	54,325
Total Expenditures	\$87,071	\$88,562	\$91,070	\$87,879	\$79,325

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

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

Description: Tree/Streetscaping

Revenue Source: tree removal permits

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

The Enrichment Center (the PMF) 139 *

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$1,305,000	\$10,000	(1)
Facility Rental Fees	0	0	0	5,000	5,000	
Miscellaneous	0	0	0	1,000	0	
Interest Income	0	0	0	0	0	
Transfers In	0	0	0	5,000	5,000	(2)
Prior Year Carry forward	0	0	0	0	4,000	
Total Income	\$0	\$0	\$0	\$1,316,000	\$24,000	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	15,000	15,000	(3)
Capital Outlays	0	0	0	1,300,000	0	
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	1,000	9,000	
Total Expenditures	\$0	\$0	\$0	\$1,316,000	\$24,000	

- (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. The cost of construction is estimated at \$1.3 million and this is considered a donation from the Enrichment Centers of Hernando County.
- (2) Transfer from Quarry Golf Course
- (3) Electric (\$13,000) and water expenses (\$2,000)

S
P
E
C
I
A

R
E
V
E
N
U
E

F
U
N
D
S

*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 PROJECTS FUND 140

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Intergovernmental Revenue	\$0	\$12,100	\$56,046	\$859,391	\$30,000	(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	0	0	0	0	
Total Income	\$0	\$12,100	\$56,046	\$859,391	\$30,000	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	12,100	56,046	859,391	30,000	(2)
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	\$0	\$12,100	\$56,046	\$859,391	\$30,000	

(1) FDOT Landscape Rehabilitation

(2) FDOT project area landscaping improvements.

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

TOPS (TRANSPORTATION OUTREACH PROGRAM) GRANT 142

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$406,692	\$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	574	0	0	0	0
Total Income	\$407,266	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	4,735	0	0	0	0
Capital Outlays	401,957	0	0	0	0
Transfers Out	574	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$407,266	\$0	\$0	\$0	\$0

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

TOTAL ALL SPECIAL REVENUE FUNDS

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$717,048	\$642,540	\$529,425	\$2,538,887	\$366,899
Metropolitan Planning Organization	0	0	0	0	476,960
Fines & Forfeitures	18,227	246,912	950,004	79,173	69,600
Miscellaneous	5,621	39,826	170,484	32,140	24,400
Interest Income	59,675	21,791	24,219	22,069	9,740
FHLB Interest	6,451	0	0	0	0
Special Assessment	382,789	16,425	13,550	17,500	22,000
Transfers In	15,086	9,352	43,250	15,654	5,000
Prior Year Carry forward	2,515,901	2,799,006	2,797,841	3,137,375	2,925,787
Total Income	\$3,720,798	\$3,775,852	\$4,528,773	\$5,842,798	\$3,900,386
EXPENDITURES					
Personnel Services	\$0	\$0	\$15,563	\$0	\$0
Operating Expenditures	60,164	101,759	370,343	143,307	119,467
Capital Outlays	553,844	595,288	327,439	2,610,265	975,160
Transfers Out	307,784	280,969	632,763	490,654	475,000
Reserves	2,799,006	2,797,836	3,182,665	2,598,572	2,330,759
Total Expenditures	\$3,720,798	\$3,775,852	\$4,528,773	\$5,842,798	\$3,900,386

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

S
U
M
M
A
R
Y

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

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Mobile Home Licenses					\$0
Interest Income					0
Miscellaneous					0
Transfers In					57,067
Prior Year Carry forward					0
Total Income	\$0	\$0	\$0	\$0	\$57,067
EXPENDITURES					
Bond Payments					\$33,508 (1)
Operating Expenditures					0
Transfers Out					0
Reserves					23,559
Total Expenditures	\$0	\$0	\$0	\$0	\$57,067

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

D
E
B
T

S
E
R
V
I
C
E

F
U
N
D
S

Description: Debt Service Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA);
 This Fund accumulates Debt Service for 2006 Bond (1/12 of interest and principal) and
 1/120 of the Maximum Bond Service Requirement as a Reserve Account per the
 Bond covenants. This Fund replaces Fund No. 310 due to GASB 54.
Revenue Source: Transfers from Fund 309 (Capital Improvement Revenue Fund)
Expenditures: Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

BOND & INTEREST SINKING DEBT SERVICE FUND NO. 202 (FOR 2011 SERIES REVENUE NOTE)

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Interest Income					0
Miscellaneous					0
Transfers In					256,317
Prior Year Carry forward					47,470
Total Income	\$0	\$0	\$0	\$0	\$303,787
EXPENDITURES					
Bond Payments					\$227,835 (1)
Operating Expenditures					0
Transfers Out					0
Reserves					75,952
Total Expenditures	\$0	\$0	\$0	\$0	\$303,787

(1) represents 3 quarterly payments at \$75,945; next payment is due on 10/01/12 which is transferred in 11/12 FY

Description: Debt Service Fund required by Capital Improvement Revenue Note Series 2011

This Fund receives Debt Service for 2011 Note (1/12 of interest and principal) and the monies are transferred from the Fund 202 Capital Improvement Revenue Note per Loan covenants, per Loan covenants,

Revenue Source: Transfers from General Fund, Water & Sewer Fund and Solid Waste based on Energy savings

Expenditures: Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service.

Quarterly payments of \$75,944.95 are payable until 10/01/2026. First payment due 01/01/2012.

<u>TOTAL DEBT SERVICE FUND</u>					
	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Interest Income					
Miscellaneous					
Transfers In					313,384
Prior Year Carry forward					47,470
Total Income	\$0	\$0	\$0	\$0	\$360,854
EXPENDITURES					
Bond Payments					\$261,343
Operating Expenditures					\$0
Capital Outlay					\$0
Transfers Out					
Reserves					\$99,511
Total Expenditures	\$0	\$0	\$0	\$0	\$360,854

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

McKETHAN CAPITAL PROJECTS FUND 302

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Intergovernmental Revenue	\$29,137	\$2,062	\$0	\$20,000	\$0	
Interest Income	1,875	540	49	45	0	
Miscellaneous	-899	12	697	15,000	0	
Transfers In	31	0	0	0	0	
Prior Year Carry forward	62,652	79,373	52,142	32,242	40,296	
Total Income	\$92,796	\$81,987	\$52,888	\$67,287	\$40,296	
EXPENDITURES						
Operating Expenditures	\$12,270	\$3,893	\$0	\$0	\$0	
Capital Outlay	1,153	25,952	0	40,000	19,500	(1)
Transfers Out	0	0	20,000	0	0	
Reserves	79,373	52,142	32,888	27,287	20,796	
Total Expenditures	\$92,796	\$81,987	\$52,888	\$67,287	\$40,296	

(1) Resurface Tom Varn Park Basketball Courts; Press box and playground enhancements.

Description: Capital Expenditures for Parks, Recreation & Facilities

Revenue Source:

Expenditures: Capital expenses for Parks, Recreation & Facilities

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

PUBLIC FACILITIES REPAIR AND MAINTENANCE FUND 306

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	472	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	19,643	20,115	0	0	0
Total Income	\$20,115	\$20,115	\$0	\$0	\$0
EXPENDITURES					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers Out	0	20,115	0	0	0
Reserves	20,115	0	0	0	0
Total Expenditures	\$20,115	\$20,115	\$0	\$0	\$0

(1)

(1) Closing Fund and transferring to Fund 308 Multi - Year Capital

Description: Reserves for future Public Facilities projects

Revenue Source: Transfers from General Fund and Closing of City Hall Renovations Fund in 06 07

Expenditures: Capital Expenditures for repair and maintenance on Public Facilities

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

MULTI YEAR CAPITAL PROJECT ACCUMULATION FUND 308

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$110,966	\$0	
Interest Income	1,674	505	806	1,341	0	
Miscellaneous	-310	-3,227	2,814	0	0	
Transfers In	0	223,776	381,660	100,000	100,000	(1)
Prior Year Carry forward	114,756	21,937	242,991	539,995	466,779	
Total Income	\$116,120	\$242,991	\$628,271	\$752,302	\$566,779	
EXPENDITURES						
Operating Expenditures	\$94,183	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	73,028	673,926	391,000	(2)
Transfers Out	0	0	23,250	0	0	
Reserves	21,937	242,991	531,993	78,376	175,779	
Total Expenditures	\$116,120	\$242,991	\$628,271	\$752,302	\$566,779	

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

(2) \$75,000, City wide sidewalk plan, \$300,000 Street pavement program and \$16,000 for City of Brooksville welcome sign.

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

Description: Reserves for future large Capital projects

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

Expenditures: Future Capital Expenditures

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

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Mobile Home Licenses	\$32,470	\$34,862	\$32,927	\$35,000	\$32,500	
Interest Income	205	21	6	10	0	
Miscellaneous	-34	-29	17	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	14,468	14,251	19,105	23,675	20,330	
Total Income	\$47,109	\$49,105	\$52,055	\$58,685	\$52,830	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	32,858	30,000	30,501	36,230	33,508	(1)
Reserves	14,251	19,105	21,554	22,455	19,322	
Total Expenditures	\$47,109	\$49,105	\$52,055	\$58,685	\$52,830	

(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 Debt Service Fund 201 for annual debt service and Reserves that are required by Bond covenants.

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

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

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0	0
Miscellaneous	-169	-252	83	0	0
Transfers In	32,858	30,000	30,501	36,230	0
Prior Year Carry forward	10,084	22,098	20,758	20,758	23,559
Total Income	\$42,773	\$51,846	\$51,342	\$56,988	\$23,559
EXPENDITURES					
Bond Payments	\$20,675	\$31,088	\$29,433	\$36,230	\$0
Operating Expenditures	0	0	0	0	0
Transfers Out	0	0	0	0	23,559
Reserves	22,098	20,758	21,909	20,758	0
Total Expenditures	\$42,773	\$51,846	\$51,342	\$56,988	\$23,559

(1) Transferring to new Debt Service Fund No. 201 per GASB 54

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

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. Closed at the close of Fiscal Year ending 9/30/11 to Fund 201.

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

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

BOND & INTEREST SINKING FUND 311 (FOR 2011 CAPITAL IMPROVEMENT REVENUE NOTE)

	Actual	Actual	Actual	Budgeted	Requested	
INCOME						
Interest Income	0	0	0	0	0	
Miscellaneous						
Transfers In					256,317	(1)
Prior Year Carry forward						
Total Income	\$0	\$0	\$0	\$0	\$256,317	
EXPENDITURES						
Bond Payments						
Operating Expenditures						
Transfers Out					256,317	(2)
Reserves						
Total Expenditures	\$0	\$0	\$0	\$0	\$256,317	

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

(1) General Fund \$26,503; Water and Sewer \$228,814, Sanitation \$1,000. Transfers based on savings from energy performance measures. from analysis from Energy Systems Group.

(2) To Debt Service Fund #202

Description: Revenue Fund required by Capital Improvement Revenue Note Series 2011

This Fund receives Debt Service for 2011 Note (1/12 of interest and principal) and the monies are transferred to the Capital Improvement Debt Service Fund No 202 per Loan covenants,

Revenue Source: Transfers from General Fund, Water & Sewer Fund and Solid Waste based on Energy savings

Expenditures: Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service.

City Hall Roofing, City Hall HVAC Renovation., Public Works HVAC, and Walking Trail and Public Works Lights, and AMR Water Meters were funded out of the 2011 Note.

2011 CAPITAL IMPROVEMENT LOAN FUND No. 312 CAPITAL PROJECTS FUND

	07/08	08/09	09/10	10/11	11/12	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	0	0	0	1,718,000	
Total Income	\$0	\$0	\$0	\$0	\$1,718,000	
EXPENDITURES						
Capital Outlay	\$0	\$0	\$0	\$0	\$1,124,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	594,000	
Total Expenditures	\$0	\$0	\$0	\$0	\$1,718,000	

- (1) City Hall roofing total cost: \$255,000, 11/12 \$192,000.
 City Hall HVAC total cost: \$1,148,764, 11/12 \$750,000.
 Walking Trails/DPW Lighting total cost: \$63,540, 11/12 \$32,000.
 Public Works HVAC total cost \$150,000, 11/12 \$100,000.
 Project Design, Engineering and Management total cost \$188,700. 11/12 \$50,000.

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

Description: Capital Projects Fund required by Capital Improvement Revenue Note Series 2011.

This Capital Projects Fund represents capital expenditures for the City Energy Savings Capital Expenditures.

Revenue Source: City of Brooksville, Florida Capital Improvement Note, Series 2011, \$3,333,022.

Expenditures: City Hall Roofing, City Hall HVAC Renovation, Public Works HVAC, and Walking Trail and Public Works Lights

TOTAL CAPITAL PROJECTS FUND *

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Intergovernmental Revenue	\$61,607	\$36,924	\$32,927	\$165,966	\$32,500
Interest Income	4,226	1,066	861	1,396	0
Miscellaneous	-1,412	-3,496	3,611	15,000	0
Transfers In	32,889	253,776	412,161	136,230	356,317
Prior Year Carry forward	221,603	157,774	334,996	616,670	2,268,964
Total Income	\$318,913	\$446,044	\$784,556	\$935,262	\$2,657,781
EXPENDITURES					
Bond Payments	\$20,675	\$31,088	\$29,433	\$36,230	\$0
Operating Expenditures	\$106,453	\$3,893	\$0	\$0	\$0
Capital Outlay	1,153	25,952	73,028	713,926	1,534,500
Transfers Out	32,858	50,115	73,751	36,230	313,384
Reserves	157,774	334,996	608,344	148,876	809,897
Total Expenditures	\$318,913	\$446,044	\$784,556	\$935,262	\$2,657,781

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

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

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

	Actual 08/09	Actual 09/10	Adopted Budget 10/11	Requested Budget 11/12
REVENUE SUMMARY:				
CHARGES FOR SERVICES	\$3,566,062	\$3,331,867	\$3,465,223	\$3,762,397
WATER IMPACT FEES (CONNECTION FEES)	\$34,068	\$16,055	\$8,000	\$10,000
SEWER IMPACT FEES (CONNECTION FEES)	\$82,247	\$18,727	\$15,000	\$17,000
INTEREST INCOME	\$64,219	\$40,152	\$29,288	\$19,744
LOANS & GRANT REVENUE, CONTRIBUTIONS, ADJUST	\$1,318,514	\$825,721	\$1,263,825	\$1,835,592 (1)
SUBTOTAL	\$5,065,110	\$4,232,522	\$4,781,336	\$5,644,733
PRIOR CASH CARRY FORWARD	\$4,819,579	\$5,088,981	\$5,275,000	\$7,700,000
TOTAL REVENUES	\$9,884,689	\$9,321,503	\$10,056,336	\$13,344,733
EXPENSE SUMMARY:				
PERSONAL SERVICES	\$1,088,553	\$1,008,435	\$1,165,078	\$1,217,103
OPERATING EXPENSES	\$954,901	\$874,298	\$1,018,446	\$1,008,844
CAPITAL OUTLAY	\$1,358,846	\$961,806	\$2,194,875	\$4,605,366
SUBTOTAL	\$3,402,300	\$2,844,539	\$4,378,399	\$6,831,313
TRANSFERS OUT				
TO GENERAL FUND	\$393,800	\$393,800	\$393,800	\$393,800
TO INTERNAL SERVICE FUND	\$17,328	\$20,489	\$24,198	\$20,140
TO FUND 311 (2011 CAPITAL IMPROVEMENT REV. NOTE)				\$228,814
TO DENTAL PLAN FUND	\$5,674	\$0	\$0	\$0
TO DEBT SERVICE (SINKING FUND)	\$873,156	\$874,467	\$934,209	\$954,637
TO FUND 409 FOR LOC/HANCOCK BANK	\$185,724	\$185,724	\$185,723	\$185,723
TO VEHICLE R&R	\$20,686	\$20,686	\$34,199	\$39,708
TO HRA FUNDING ACCOUNT	\$0	\$5,831	\$5,977	\$6,298
TOTAL TRANSFERS OUT	\$1,496,368	\$1,500,997	\$1,578,106	\$1,829,120
TOTAL EXPENSE SUMMARY	\$4,898,668	\$4,345,536	\$5,956,505	\$8,660,433
RESERVES METER DEPOSITS	\$492,265	\$371,305	\$385,000	\$390,000
SINKING FUND RESERVES	\$553,489	\$569,359	\$572,000	\$606,335
RESERVE (R & R) 99 and 2002	\$929,982	\$1,009,172	\$1,107,515	\$1,152,886
TOTAL EXPENSES & RESERVES	\$6,874,404	\$6,295,372	\$8,021,020	\$10,809,654
CONNECTION FEES RESERVES	\$1,599,361	\$1,558,408	\$1,300,341	\$366,095
RESERVE FOR BOND SETTLEMENT FUNDS				\$1,285,676 (2)
RESERVE CAPITAL IMPROVEMENTS	\$111,000	\$111,000	\$111,000	\$111,111
RESERVE FOR CONTINGENCIES	\$1,299,924	\$1,356,723	\$623,975	\$772,197
TOTAL FUND BALANCE	\$9,884,689	\$9,321,503	\$10,056,336	\$13,344,733

W
A
T
E
R

A
N
D

W
A
S
T
E
W
A
T
E
R

S
U
M
M
A
R
I
E
S

A
L
L

F
U
N
D
S

1) CDBG GRANT FOR SOUTH BROOKSVILLE WATER	\$700,000
SWFWMD GRANT FOR COBB ROAD WWTP REUSE	\$1,000,000
SWFWMD GRANT (RETAINAGE)	\$135,592
TOTAL GRANT FUNDING FOR 11/12 WATER & SEWER	\$1,835,592

2) BOND SETTLEMENT FUNDS	\$2,625,000
BOND SETTLEMENTS FUNDS FOR COBB ROAD REUSE	-\$1,339,324
TOTAL: FUNDS WILL LIKELY BE MOVED BEFORE 9 30 11	\$1,285,676

Water & Sewer Summary

Revenue Detail (Fund 401)		'07/08 Actual	'08/09 Actual	'09/10 Actual	'10/11 Budgeted	Requested '11/12
401-000-331-43350	Federal Grant: Sewer Wastewater	0	0	0	0	0
401-000-331-43500	Federal Grants: Economic Environment	0	0	0	0	0
401-000-331-43706	Other Federal Grants	0	0	0	0	0
401-000-331-44500	State Grants: Economic Environment	250,000	0	0	0	0
401-000-334-44900	Other State Grants		432,312	23,988	0	0
401-000-337-47000	Withlacoochee Regional Water Supply Grant	19,900	19,933	0	0	0
401-000-342-48242	Hydrant Fees	3,668	3,736	3,595	3,715	3,595
401-000-342-48290	BERT Reimbursement	0	0	0	0	0
401-000-343-48330	Water Revenues	1,874,000	1,748,054	1,653,842	1,736,782	1,884,719
401-000-343-48350	Wastewater (Sewer) Revenues	1,690,000	1,619,554	1,548,524	1,628,721	1,775,383
401-000-343-48361	Penalties	51,000	56,708	46,740	48,000	49,000
401-000-343-48363	Delinquent Account Turn On	20,000	17,988	16,488	15,270	15,600
401-000-343-48364	Disconnect/Reconnect Fees	2,000	2,513	3,027	3,600	3,100
401-000-343-48365	Water Hook Up	34,000	6,426	7,442	6,800	9,000
401-000-343-48366	Sewer Hook Up	14,000	3,226	2,431	2,835	4,000
401-000-343-48367	Cash Over	0	73	0	0	0
401-000-343-48806	Interest-CD	0	5,326	7,093	7,854	0
401-000-343-48808	Interest-FMIVT			10,242		2,400
401-000-343-48809	Interest - Federated	0	10,209	240	347	0
401-000-361-48810	Interest (Savings Account)	3,000	985	509	515	0
401-000-361-48811	Interest-SBA	13,000	7,516	1,912	1,813	0
401-000-361-48813	Interest-FHLB	0	0	0	0	0
401-000-361-48845	Gain or Loss From Sale of Fixed Assets	0	0	2,135	0	0
401-000-361-48860	Contributions and Donations	0	0	0	0	0
401-000-361-48871	Change in Fair Market Value			8,598		0
401-000-369-48890	Miscellaneous Revenues	19,000	12,807	19,597	19,500	18,000
401-000-381-49001	Loan Proceeds	1,485,000	0	0	0	0
401-000-381-49401	Transfer in from 001	0	0	0	0	0
401-000-381-49403	Transfer in from 403	0	0	0	0	0
401-000-381-49407	Transfer in from 407	0	0	0	0	0
401-000-381-49408	Transfer in from 408	0	0	0	0	0
401-000-381-49409	Transfer in from 409	0	0	0	0	0
401-000-381-49501	Transfer in from 501	0	0	0	0	0
Total Revenues (Fund 401)		\$5,478,568	\$3,947,366	\$3,356,403	\$3,475,752	3,764,797

Revenue Detail (Fund 404) Water Advisory Panel Grants		07/08 Actual	08/09 Actual	09/10 Actual	10/11 Budgeted	Requested '11/12
404-000-334-44900	WAP Grant	56,742	660,108	199	0	0
Capital Expenditures (Fund 404)						
404-000-169-19049	Capital Expenditures WAP Grant	56,742	660,108	0	0	0
Total Reserves 404						\$11,924

Revenue Detail (Fund 405) R & R Fund		07/08 Actual	08/09 Actual	09/10 Projected	10/11 Budgeted	Requested '11/12
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	\$4,006	\$21,713	\$10,202	\$18,000	\$5,019
405-000-361-48811	SBA Interest	\$5,764	\$627	\$182	\$180	\$225

Reserves Detail (Fund 405) R & R Fund		07/08 Actual	08/09 Actual	09/10 Projected	10/11 Budgeted	Requested '11/12
R&R 2002		\$268,995	\$274,048	\$309,866	\$312,895	\$288,175
R&R & Reserves 1999		\$581,806	\$655,934	\$725,388	\$794,620	\$864,711
Total Reserves Fund 405		\$850,801	\$929,982	\$1,035,254	\$1,107,515	\$1,152,886

Revenue Detail (Fund 406) Debt Service Fund		07/08 Actual	08/09 Actual	09/10 Projected	10/11 Budgeted	Requested '11/12
406-000-381-49401	Transfer in from 401 (Water portion)	495,381	491,566	498,493	503,489	\$504,270
406-000-381-49401	Transfer in from 401 (Wastewater portion)	373,709	370,831	376,056	430,720	\$450,367
Total of Transfers for Debt Service		869,090	862,397	874,549	934,209	\$954,637
406-000-381-48808	FMIVT Interest	4,636	9,158	3,200	3,100	\$3,400
406-000-361-48811	SBA Interest	2,259	332	97	100	\$200

Debt Service Payments Detail (Fund 406)		07/08 Actual	08/09 Actual	09/10 Projected	10/11 Budgeted	Requested '11/12
406-021-536-57199	Interest on 99 Bonds	112,516	110,455	108,521	106,334	\$104,492
406-027-536-57199	Interest on 99 Bonds	84,881	83,326	81,866	80,216	\$82,058
presentation only	Principal on 99 Bond (presentation only)	111,000	114,000	118,000	121,000	\$127,000
406-021-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	97,726	92,308	103,262	94,485	\$85,138
406-027-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	102,967	92,308	77,900	71,279	\$64,226
presentation only	Principal on 02 Bonds (presentation only)	360,000	370,000	385,000	410,000	\$425,000
406-027-536-57109	Interest on ARRA Loan WW270200		0	0	0	\$14,283
406-027-536-57110	Interest on SRF Loan WW270201		0	0	19,408	\$9,500
presentation only	Principal on ARRA Loan WW270200					\$25,826
presentation only	Principal on SRF Loan WW270201		0	0	31,487	17,114
Total Debt Service Payments		869,090	862,397	874,549	934,209	\$954,637

Reserves Detail (Fund 406)		07/08 Actual	08/09 Actual	09/10 Projected	10/11 Budgeted	Requested '11/12
Total Reserves Fund 406		542,993	553,489	570,000	572,000	\$606,335

Water & Sewer Summary

Revenue Detail (Fund 407) Water Connection Fees		'07/08 Actual	'08/09 Actual	'09/10 Projected	'10/11 Budgeted	Requested '11/12
407-000-343-48368	Water/Sewer Connection Fees	23,578	34,068	10,205	8,000	\$10,000
407-000-361-48811	Interest-SBA	9,013	2,595	714	400	\$500
Total Revenues (Fund 407)		\$32,591	\$36,663	\$10,919	\$8,400	\$10,500
Capital Expenditures (Fund 407)						
Capital Expenditures (see Capital Needs Plans)			0	65,000	332,000	\$320,000
407-021-581-56401	Transfer Out to 401					
Adjustments thru Balance Sheet accounts		0	0		0	\$0
Reserves Detail (Fund 407) Water Connection Fees		\$355,481	\$365,650			\$10,631
Ending Reserves		\$423,725	\$27,250	\$342,000	\$18,400	\$0
Revenue Detail (Fund 408) Sewer Connection Fees		'07/08 Actual	'08/09 Actual	'09/10 Projected	'10/11 Budgeted	Requested '11/12
408-000-343-48368	Water/Sewer Connection Fees	\$48,629	\$82,247	\$22,388	\$15,000	\$17,000
408-000-361-48806	Interest-CD		\$0		\$0	\$0
408-000-361-48811	Interest-SBA	\$18,192	\$5,722	\$2,238	\$3,354	\$2,000
408-000-361-48813	Interest-FHLB	\$0	\$0	\$1,522	\$1,525	\$0
Total Revenues		\$66,821	\$87,969	\$26,146	\$19,879	\$19,000
Adjustments thru Balance Sheet accounts						
Capital Expenditures (Fund 408)						
Capital Expenditures					\$0	\$1,000,000
408-021-581-56401	Transfer Out to 401					
Adjustments thru Balance Sheet accounts			\$0		\$0	\$0
Reserves Detail (Fund 408) Sewer Connection Fees						\$355,464
Ending Reserves		\$1,034,136	\$1,227,711	\$1,262,062	\$1,281,941	\$0
Revenue Detail (Fund 409) Water and Wastewater Construction		'07/08 Actual	'08/09 Actual	'09/10 Projected	'10/11 Budgeted	Requested '11/12
409-000-331-43350	Federal Grant: Sewer Wastewater		\$0	\$0	\$0	\$0
409-000-331-44900	Other State Grants			\$856,375	\$513,825	\$700,000 (1)
409-000-381-49401	Transfer in from 401 for LOC Debt Service	\$37,050	\$0	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for LOC Debt Service Interest Only	\$27,950	\$0	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I		\$105,862	\$105,862	\$105,862	\$0
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I		\$79,861	\$79,861	\$79,861	\$0
409-000-369-48895	Settlement (Travelers Casualty)					\$2,625,000 (2)
409-000-389-49740	Grants from Other Sources (Re-use)	\$399,502	\$206,161		\$0	\$1,135,592 (3)
409-000-229-20909	Loan Proceeds (liability-presentation only)	\$0	\$0	\$393,625	\$750,000	\$0
409-000-381-48810	Interest Earnings	\$0	\$0		\$0	\$6,000
Expense Detail (Fund 409)						
409-021-536- 57100	Interest Expense for SunTrust Line of Credit	\$32,170	\$0		\$0	\$0
409-027-536- 57100	Interest Expense for SunTrust Line of Credit	\$24,268	\$0		\$0	\$0
409-021-536- 57100	Interest Expense for Hancock Bank		\$29,734	\$27,411	\$24,638	\$21,765
409-027-536- 57100	Interest Expense for Hancock Bank		\$22,431	\$20,678	\$18,585	\$16,419
Principal on Hancock Bank Loan (presentation only)			\$132,568	\$137,634	\$142,500	\$147,539
Transfer Out to 401						
Amortization Expense						
Capital Expenditures (Fund 409)						
409-000-169-19049	Construction in Progress	\$0		\$1,250,000	\$750,000	\$3,174,916 (4)
Reserves			-\$35,095	\$36,000	\$196,262	\$1,205,676

(1) CDBG

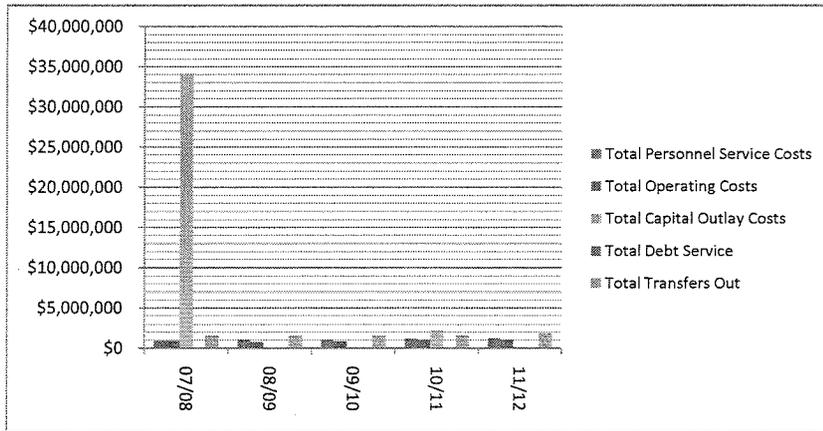
(2) Bond Settlement: \$2,625,000

(3) South Florida Water Management District Grant (includes retainages)

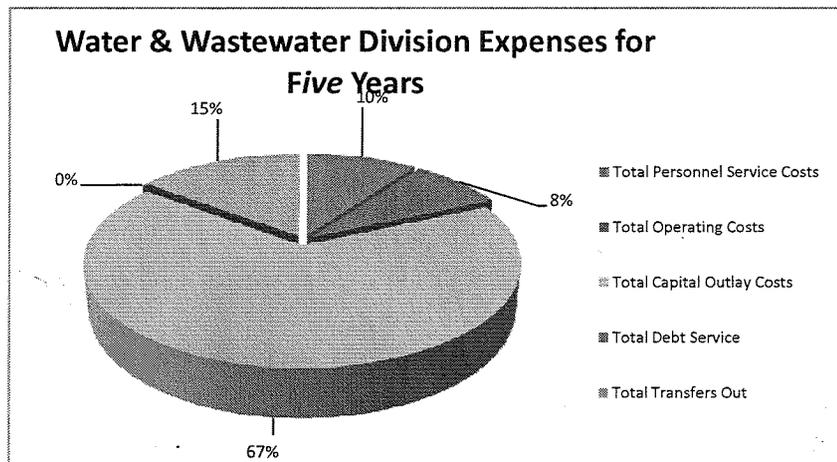
(4) Cobb Road Reuse Plant:	
Bond Settlement	1,339,324
Funding from SFWMD	1,135,592
2010 CDBG Grant	
South Brooksville Water lines	700,000
Total of Capital in Fund 409	3,174,916

Fund 401 Water & Wastewater Division Summary of Expenses

	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Budget	Requested 11/12 Budget
Total Personnel Service Costs	\$950,481	\$1,072,599	\$1,000,516	\$1,165,078	\$1,217,103
Total Operating Costs	\$894,406	\$809,811	\$835,206	\$1,018,451	\$1,008,844
Total Capital Outlay Costs	\$34,116,943	\$0	\$0	\$2,194,875	\$110,450
Total Debt Service	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$1,540,516	\$1,558,485	\$1,562,977	\$1,578,106	\$1,829,120
Total Expenditures	\$37,502,346	\$3,440,895	\$3,398,699	\$5,956,510	\$4,165,517



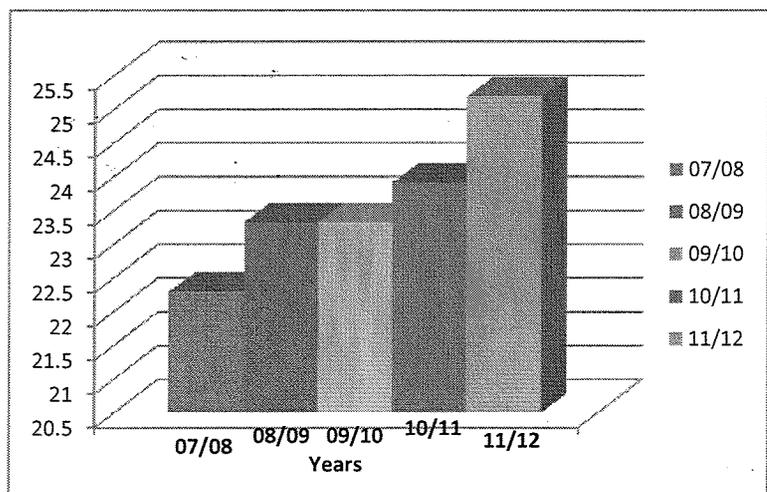
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

Fund 401 Water & Wastewater Division FTE

Position Title	07/08	08/09	09/10	10/11	2012 FTE Requested
Public Works Director	0	0	0	0.3334	0.5
Utilities Superintendant	1	1	1	1	1
Warehouse Supervisor	1	1	1	1	0.9
Administrative Specialist III	1	1	1	1	0.7
Engineer Technician	0.3	0	0	0	0
Crew Leaders	4	4	4	3	3
Operator II	0	0	0	1	1
Lead plant Operator	1	1	1	1	1
Plant Operators	2	2	2	2	2
Utilities Specialists	4	6	6	6	6
Chief Meter Reader	1	1	1	1	1
Meter Reader	1	1	1	1	1
Electrician/Mechanic	2	1	1	1	1
Cross Connect Control Tech.	0	0	0	0	0
Public Works Supervisor	1	0.75	0.75	1	1
Resident /Construction Inspector	1	0	0	0	0
Construction Project Manager	1	1	1	1	0.9
Inspector Technician/CAD	1	1	1	0	0
Project Coordinator	0	0	0	1	0.9
Full Time Finance	22.3	21.75	21.75	22.3334	21.9
Split positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0	0.45	0.45	0.45	0.6
Admin Specialist III	0	1.125	1.125	1.125	1.61
Administrative Asst. III	0	0	0	0	0.6
Finance Technician	0	0	0	0	0.48
Total Split Positions	0	1.575	1.575	1.575	3.29
Total Finance FTE	22.3	23.325	23.325	23.9084	25.19



Fund 401 Water & Wastewater Combined Budget 11/12

Description	Object	Fund	Actual 2008	Actual 2009	Actual 2010	Budgeted 2011	Requested Budget 2012
Financial & Administrative Salaries	51102	401	\$0	\$0	\$0	\$20,003	\$30,004
Regular Salaries & Wages	51200	401	\$559,421	\$601,735	\$593,628	\$756,979	\$843,888
Overtime - Unscheduled	51400	401	\$38,484	\$49,176	\$41,594	\$50,000	\$43,000
Incentive/ Special Pay	51500	401	\$35	\$65	\$0	\$0	\$0
Vacation Pay	51601	401	\$38,439	\$39,028	\$23,981	\$0	\$0
Sick Pay	51602	401	\$20,029	\$28,233	\$17,152	\$0	\$0
Holiday Pay	51603	401	\$30,128	\$32,560	\$30,498	\$0	\$0
Bereavement Pay	51605	401	\$546	\$607	\$788	\$0	\$0
On Call Beeper Pay	51610	401	\$3,458	\$3,445	\$3,260	\$4,000	\$3,300
FICA Taxes	52100	401	\$50,896	\$56,637	\$53,045	\$63,265	\$65,552
Retirement Contributions	52200	401	\$69,097	\$77,058	\$73,311	\$89,826	\$46,779
Health Insurance	52300	401	\$77,441	\$127,156	\$118,457	\$143,064	\$143,221
Life Insurance	52301	401	\$4,554	\$5,411	\$3,984	\$6,567	\$5,347
HRA-Health Reimbursement Account	52302	401	\$12,262	\$0	\$0	\$0	\$0
Long Term Disability	52303	401	\$0	\$0	\$0	\$1,668	\$1,872
Dental employee	52320	401	\$0	\$7,521	\$7,130	\$7,337	\$8,331
Workers Comp Insurance	52400	401	\$45,691	\$42,653	\$33,688	\$22,369	\$25,309
W/Comp Claims	52410	401	\$0	\$1,314	\$0	\$0	\$500
Total Personnel Service Costs			\$950,481	\$1,072,599	\$1,000,516	\$1,165,078	\$1,217,103

Fund 401 Water & Wastewater Combined Budget 11/12

Description	Object	Fund	Actual 2008	Actual 2009	Actual 2010	Budgeted 2011	Requested Budget 2012
Unemployment Compensation	52500	401	\$5,341	\$10,123	\$2,088	\$0	\$500
Medical Services	53101	401	\$1,310	\$2,623	\$1,314	\$500	\$700
Other Contractual Services	53400	401	\$67,274	\$96,070	\$80,688	\$116,394	\$108,694
Contract Labor	53401	401	\$38,874	\$0	\$0	\$10,000	\$5,000
Laboratory Services	53402	401	\$12,286	\$10,043	\$8,686	\$11,000	\$9,000
Travel and Per Diem	54000	401	\$416	\$56	\$0	\$200	\$1,350
Communication & Freight Charge	54100	401	\$11,260	\$10,954	\$11,785	\$13,005	\$9,000
Postage	54110	401	\$16,237	\$15,458	\$13,067	\$16,500	\$15,000
Automotive Repair Service	54210	401	\$6,022	\$9,077	\$5,362	\$7,500	\$6,500
Electric	54300	401	\$201,064	\$253,376	\$245,536	\$260,000	\$250,000
Water	54303	401	\$7,882	\$7,967	\$7,833	\$8,000	\$7,500
Water Distribution	54315	401	\$83,986	\$56,335	\$56,826	\$22,000	\$25,000
Effluent Disposal Permit	54314	401	\$30,455	\$32,714	\$28,610	\$28,000	\$25,000
Sewerage collection	54316	401	\$8,227	\$3,758	\$4,935	\$5,000	\$7,500
Equipment & Vehicle Rental	54400	401	\$1,016	\$1,397	\$1,761	\$4,000	\$2,000
Rentals & Leases	54401	401	\$0	\$200	\$1,211	\$700	\$3,000
General Business Insurance	54500	401	\$62,644	\$50,361	\$114,024	\$149,652	\$146,000
Pollution/EnvironmentInsurance	54510	401	\$14,549	\$8,925	\$6,438	\$5,200	\$7,000
Insurance Claims & Deductibles	54560	401	\$0	\$962	\$360	\$0	\$0
Repair & Maintenance Services	54600	401	\$8,019	\$2,530	\$4,812	\$5,500	\$12,000
Apparatus-Repair & Maint	54610	401	\$57,994	\$14,226	\$5,946	\$88,000	\$87,000
Printing & Binding Services	54700	401	\$1,798	\$2,336	\$2,338	\$1,500	\$1,500
Advertising Activities	54800	401	\$0	\$17	\$31	\$0	\$0
Other Current Charges	54900	401	\$3,076	\$5,953	\$4,416	\$10,500	\$10,500
Office Supplies	55100	401	\$3,402	\$2,001	\$2,552	\$3,000	\$2,500
Operating Supplies	55210	401	\$2,283	\$3,638	\$4,209	\$2,000	\$3,500
Computer Supplies	55220	401	\$1,351	\$524	\$300	\$0	\$0
Laboratory Supplies	55221	401	\$4,400	\$5,132	\$3,880	\$3,000	\$4,500
Repair & Maintenance Supplies	55223	401	\$20,195	\$16,007	\$24,051	\$12,500	\$18,000
Replacement Water Meters	55224	401	\$16,317	\$15,053	\$6,861	\$15,000	\$0
Chemicals Supplies	55225	401	\$47,338	\$48,807	\$66,350	\$69,500	\$58,000
Safety Supplies & Gear	55226	401	\$5,146	\$3,317	\$6,225	\$7,100	\$4,500
Safety Marking Devices	55227	401	\$0	\$0	\$237	\$800	\$800
Apparatus Supplies	55228	401	\$28,638	\$37,950	\$30,570	\$39,700	\$40,000
Clothing & Uniforms	55230	401	\$6,595	\$6,993	\$5,886	\$7,400	\$9,000
Connections-supplies	55231	401	\$14,245	\$9,218	\$3,072	\$5,000	\$4,000
Barricades	55235	401	\$1,080	\$0	\$0	\$1,800	\$1,000
Institutional Supplies	55240	401	\$594	\$827	\$1,107	\$1,000	\$1,000
Fuels & Lubricants	55250	401	\$51,384	\$37,319	\$42,070	\$46,000	\$46,000
Tags & Titles	55251	401	\$0	\$0	\$0	\$500	\$0
Small Tools	55252	401	\$3,608	\$3,721	\$5,299	\$5,500	\$5,000
Auto Repair Supplies (in-house)	55253	401	\$8,684	\$12,504	\$13,459	\$12,500	\$11,000
Books, Publications, Subscription & Membership	55400	401	\$924	\$813	\$268	\$1,000	\$1,000
Training and Education	55410	401	\$1,578	\$1,548	\$2,774	\$3,000	\$5,350
Uncapitalized Equipment	55500	401	\$17,116	\$4,482	\$397	\$19,000	\$53,700
Meter Deposit Interest	59300	401	\$10,104	\$3,821	\$1,384	\$0	\$150
Collection Charges	59991	401	\$1,826	\$675	\$1,619	\$0	\$0
Bad Debt Expenses	59992	401	\$7,868	\$0	\$4,569	\$0	\$100
Total Operating Costs			\$894,406	\$809,811	\$835,206	\$1,018,451	\$1,008,844
Improvements Other Than Buildings	19031	401	\$33,116,552	\$0	\$0	\$6,000	\$0
Machinery & Equipment	19037	401	\$622,333	\$0	\$0	\$96,550	\$110,450
Water & Wastewater CIP	19049	401	\$378,058	\$0	\$0	\$2,092,325	\$0
Total Capital Outlay Costs			\$34,116,943	\$0	\$0	\$2,194,875	\$110,450
Principal	57200	401	\$0	\$0	\$0	\$0	\$0
Interest	57100	401	\$0	\$0	\$0	\$0	\$0
Total Debt Service Costs			\$0	\$0	\$0	\$0	\$0
Transfer Out to 001	56001	401	\$444,452	\$393,780	\$393,800	\$393,800	\$393,800
Transfer Out to 311	56311	401	\$0	\$0	\$0	\$0	\$228,814
Transfer Out to 405	56405	401	\$61,980	\$61,980	\$61,980	\$0	\$0
Transfer Out to 406	56406	401	\$876,285	\$873,156	\$874,467	\$934,209	\$954,637
Transfer Out to 409	56409	401	\$97,621	\$185,724	\$185,724	\$185,723	\$185,723
Transfer Out to 501	56501	401	\$54,624	\$17,328	\$20,489	\$24,198	\$20,140
Transfer Out to 502	56502	401	\$0	\$20,686	\$20,686	\$34,199	\$39,708
Transfer Out to 608	56608	401	\$5,554	\$0	\$5,831	\$0	\$0
Transfer Out to 609	56609	401	\$0	\$5,831	\$0	\$5,977	\$6,298
Total Transfers Out			\$1,540,516	\$1,558,485	\$1,562,977	\$1,578,106	\$1,829,120
Total Expenses			\$37,502,346	\$3,440,895	\$3,398,699	\$5,956,510	\$4,165,517

LARGE SCALE WATER & SEWER PROJECT LIST

SEWER TREATMENT	PROJECT NAME AND DESCRIPTION	FUNDING SOURCE							PROJECT NUMBER	BUDGET ESTIMATE	Water Sewer or Both	R=Renewal, U=Upgrade, G=Growth or C=Compliance	Year 1	Year 2	Year 3	Year 4	Year 5
		O&M RESERVES	LOAN PROCEEDS	SPECIAL RESERVE	SEWER IMPACT	WATER IMPACT	BOND SETTLEMENT	GRANT									
1	SOUTHERN HILLS SEWER IMPROVEMENTS																
2	Upsize Cobb Rd Water Reclamation Facility Upgrade to 3.0 MGD																
3	PLANT IMPROVEMENTS																
4	Cobb Rd Water Reclamation Facility Sludge Process																
5	Cobb Rd Water Reclamation Facility Reuse Conversion																
6	Partial Funding (Bond Settlement)																
7	Partial Funding (SWFWM Grant)																
8	Partial Funding (Sewer Impact Fees)																
9	PERMIT RENEWALS																
10	Cobb Rd Water Reclamation Facility Operating Permit																
11	SEWER LINES																
12	SEWER SYSTEM REHAB PROGRAM																
13	(a) Reline And Rehabilitate Older Clay Sewer Lines, Manholes And Laterals (Loan)																
14	(b) Reline And Rehabilitate Older Clay Sewer Lines, Manholes And Laterals (Grant)																
15	(c) Additional Phases-Engineering (Phase IV)																
16	(d) Additional Phases-Construction																
17	MAJESTIC OAKS OVER SIZING																
18	Over Sizing Force Main 8" To 12" Approximate 8.446 Feet																
19	US41 SOUTH S LINE EXTENSION																
20	Extend 8" Force Main South On Us41 To Powell Rd, 8,100 Feet																
21	SEWER TRANSMISSION																
22	SOUTHERN HILLS MASTER LIFT STATION PUMP REFIT																
23	Replace Pumps With Additional Pumps When Flow Increases To Station																
24	HOWELL AVE LIFT STATION UPGRADE																
25	Install Larger Pumps																
26	BUS BARN LIFT STATION REHAB																
27	Rebuild Lift Station Top Structure And Pump Replacement																
28	WATER SUPPLY																
29	NORTHWEST WELL FIELD																
30	(a) System Telemetry																
31	(b) Elevated Tank																
32	(c) Production Well #2																
33	(d) Equipment																
34	(e) Interconnect																
35	HOPE HILL WELL FIELD																
36	(a) Engineering																
37	(b) Production Well #3 Piping & chlorination modifications																
38	(c) Site Fencing																
39	(d) System Telemetry																
40	(e) Production Well #4 - Drilling																
41	(f) Production Well #4 - Equipment & Piping																
42	(g) Aquifer Performance Testing																
43	(h) Emergency Generator Installation																
44	LAMAR AVE WATER PLANT REHAB																
45	(a) Upsize Piping																
46	(b) Install Generator																

LARGE SCALE WATER & SEWER PROJECT LIST

PROJECT NUMBER	PROJECT NAME AND DESCRIPTION	FUNDING SOURCE						BUDGET ESTIMATE	Water Sewer or Both	R=Renewal, U=Upgrade, G=Growth or C=Compliance	FY2011	Year 1 FY2012	Year 2 FY2013	Year 3 FY2014	Year 4 FY2015	Year 5 FY2016
		O&M RESERVES	LOAN PROCEEDS	SPECIAL RESERVE	SEWER IMPACT	WATER IMPACT	BOND SETTLEMENT									
47	WATER SUPPLY															
47	LIBERTY ST WATER TOWER PAINTING															
48	(a) Construction (Tower Will Require "Terfiting" Because of Location)	X								COMPLETED						
49	(b) Inspection & Engineering Services	X								COMPLETED						
50	NEW ELEVATED WATER TANK															
51	Installation of 2nd Elevated Water Tank at Hope Hill															
52	PERMIT RENEWALS															
53	Water Use Permit (SWFWMD)												5,000			
54	PLANT IMPROVEMENTS															
55	(a)Water Tank Inspections										7,500					
56	HOPE HILL ELEVATED TANK PAINTING															
57	Tank Installed in 1976	X									147,000					
58	WATER LINES															
59	REPLACEMENT WATER VALVES															
60	Replacement of Broken Valves In Water System	X														
61	SR 50 WATER LINE EXTENSION (Looping of Hospital Line)													80,000		
62	Phase IV Water Line on Wilson Hospital to Wal-Mart 7,000 feet															
63	SOUTHERN HILLS WATER & IMPROVEMENTS															
64	(a)Oversize Cascades Water Line to Powell 12" to 16"					X										
65	(b) Oversize Water Transmission Lines Governors Blvd					X										
66	US41 SOUTH WATER LINE EXTENSION															
67	Extend 12" Water Line South on US41 to Powel Rd 8,100 feet					X										
68	US41 12" WATER LINE EXTENSION															
69	Retund of Water Connection Fees for Extension of 12" Water Line along US41 by Independent Baptist Church					X										
70	FIRE FLOW IMPROVEMENT PROGRAM															
71	(a) Upsizing Water Lines (Wildred Av.)															
72	(b) 2010 CDBG Neighborhood Improvement Project															
73	EMERSON & POWELL WATER LINE EXTENSION															
74	Extend Water Line North on Emerson, west on Powell to US41 38,000ft										700,000					
75	HOSPITAL/CITY/COUNTY INTERCONNECT WEST															
76	Provide Brooksville Regional with 2nd Source & Interconnect with Hernando County															
77	CONSERVATION															
78	REDUCTION OF PEAK ENERGY USAGE															
79	(a)Install Electronic Starters at Howell Av. Lift Station	X														
80	(b)Install Electronic Starters on SR50 Lift Station	X														
81	(c)Install Electronic Starters at School St Lift Station	X														
82	(d)Install Electronic Starters on Cobb Rd. Water Reclamation Facility Pumps	X														
83	(e) Install Electronic Starters on Lamar Water Plant Pumps	X														
84	(f) Install Electronic Starters on Hope Hill Water Plant Pumps	X														
85	RADIO READ METERS (Conditional on Funding)															
86	(a) Replace 2,779 Meters, Retrofit 1,442 (Most will be un-capitalized)															
87	(b)Replace 22 Large Meters															
88	OTHER PROJECTS															
89	INVENTORY CONTROL SOFTWARE															
90	Replacement for Existing Software															
91	RATE SUFFICIENCY ANALYSIS															
92	(a)Reuse															
93	(b)Water & Sewer															
94																

LARGE SCALE WATER & SEWER PROJECT LIST

PROJECT NAME AND DESCRIPTION	FUNDING SOURCE	PROJECT NUMBER	BUDGET ESTIMATE	Water Sewer or Both	R=Renewal, U=Upgrade, G=Growth or C=Compliance	FY2011	Year 1	Year 2	Year 3	Year 4	Year 5
						FY2012	FY2013	FY2014	FY2015	FY2016	
						\$	\$	\$	\$	\$	
Column Totals -						\$ 4,594,916	\$ 833,500	\$ 1,135,000	\$ 8,224,084	\$ 1,035,000	
GRANT-						\$1,835,592					
BOND SETTLEMENT-						\$1,439,324					
WATER IMPACT-						\$320,000					
SEWER IMPACT-						\$1,000,000					
SPECIAL RESERVE-						\$0					
LOAN PROCEEDS-						\$0					
O&M RESERVES-						\$0					
Total -						\$4,594,916					
GRANT BREAKOUT											
SWFWMD-						\$1,135,592					
CDBG-						\$700,000					

Sanitation
Funds 402 & 403 Summaries

	Actual 08/09	Actual 09/10	Adopted Budget 10/11	Requested Budget 11/12
REVENUE SUMMARY:				
CHARGES FOR SERVICES	\$1,325,902	\$1,291,996	\$1,306,821	\$1,296,000
INTEREST INCOME	\$3,787	\$2,072	\$3,130	\$2,800
LOANS & MISC.(presentation only)	\$0	\$0	\$9,484	\$6,000
SUBTOTAL	\$1,329,689	\$1,294,068	\$1,319,435	\$1,304,800
TRANSFER IN	\$0	\$0	\$0	\$0
PRIOR YEAR CARRY FORWARD	\$720,125	\$815,728	\$710,000	\$641,834
REVENUE TOTALS	\$2,049,814	\$2,109,796	\$2,029,435	\$1,946,634
EXPENSE SUMMARY:				
PERSONAL SERVICE	\$314,318	\$322,722	\$367,007	\$426,556
OPERATING EXPENSES	\$571,939	\$594,841	\$500,982	\$525,426
CAPITAL OUTLAY				
BUILDINGS	\$0	\$0	\$5,000	\$0
IMPROVEMENTS OTHER THAN BUILDING	\$0	\$0	\$5,000	\$0
MACHINERY & EQUIPMENT	\$195,613	\$194,800	\$344,417	\$175,000
OFFICE EQUIPMENT & FURNITURE	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$195,613	\$194,800	\$349,417	\$175,000
DEBT SERVICE	\$39,666	\$2,072	\$0	\$0
TRANSFERS				
TO GENERAL FUND	\$89,000	\$89,000	\$89,000	\$89,000
TO CAPITAL IMPROVEMENT REV NOTE				\$1,000
TO VEHICLE REPLACEMENT R&R	\$48,663	\$48,663	\$103,273	\$120,811
TO INTERNAL SERVICE FUND	\$49,305	\$49,305	\$29,265	\$34,049
TO HRA FUNDING ACCOUNT	\$2,131	\$2,131	\$2,173	\$2,565
TOTAL TRANSFERS	\$189,099	\$189,099	\$223,711	\$247,425
TOTAL EXPENSES	\$1,310,635	\$1,303,534	\$1,441,117	\$1,374,407
REPAIR & REPLACEMENT RESERVES	\$0	\$0	\$0	\$0
RESERVE CAPITAL CONTINGENCIES	\$0	\$0	\$0	\$0
TOTAL EXPENSES & RESERVES	\$1,310,635	\$1,303,534	\$1,441,117	\$1,374,407
RESERVE FOR CONTINGENCIES	\$684,597	\$749,955	\$532,118	\$515,393
RESERVE FOR EQUIPMENT	\$54,582	\$56,267	\$56,200	\$56,834
TOTAL FUND BALANCE	\$2,049,814	\$2,109,756	\$2,029,435	\$1,946,634

S
A
N
I
T
A
T
I
O
N

S
U
M
M
A
R
I
E
S

(1)

(1) Recycling Truck

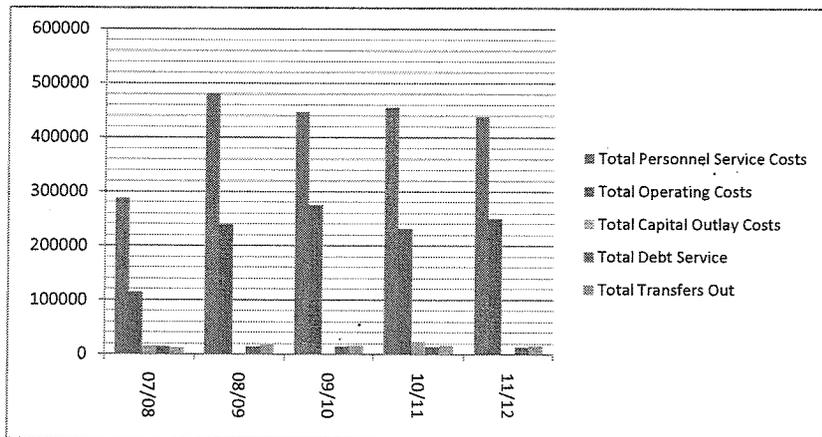
Sanitation Summary

Revenue Detail (Fund 403)		07/08 Actual	08/09 Actual	'09/10 Actual	'10/11 Budget	Requested '11/12
403-000-343-48340	Garbage Solid Waste Revenues	\$455,786	\$447,230	\$439,979	\$449,116	\$460,000
403-000-343-48341	Commercial Solid Waste	\$846,439	\$858,410	\$824,010	\$843,094	\$836,000
403-000-343-48342	Capital Recovery Fee	\$0	\$491	\$15	\$25	\$0
403-000-343-48361	Penalties	\$17,444	\$18,641	\$16,815	\$14,586	\$0
403-000-361-48806	Interest-CD	\$0	\$0	\$926	\$1,677	\$0
403-000-361-48811	Interest-SBA	\$11,538	\$3,322	\$776	\$803	\$500
403-000-369-48890	Miscellaneous Revenues	\$5,233	\$3,652	\$5,233	\$3,484	\$2,000
	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	\$5,180	\$2,823	\$5,944	\$6,000	\$6,000
403-000-381-49001	Transfer In from 001	\$1,602	\$0	\$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
Total Revenues (Fund 403)		\$1,343,222	\$1,334,569	\$1,293,698	\$1,318,785	\$1,304,500

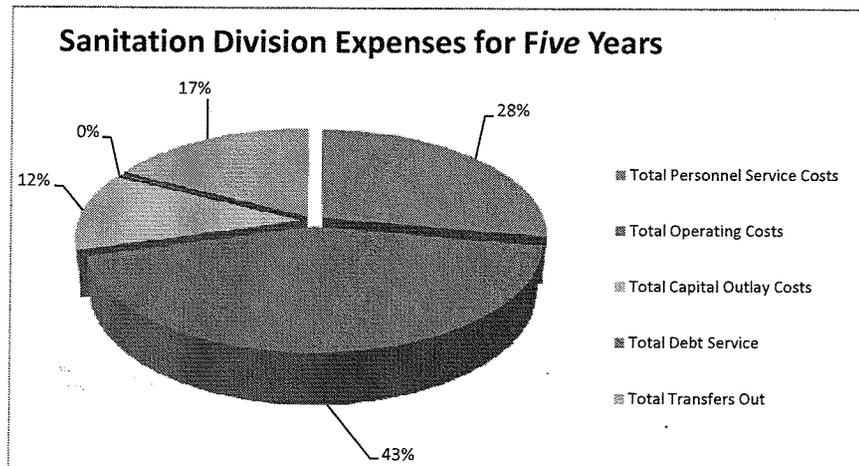
Revenue Detail (Fund 402) Renewal & Replacement Reserves		07/08 Actual	08/09 Actual	'09/10 Actual	'10/11 Budget	Requested '11/12
402-000-361-48806	Interest-CD	\$0	\$0	\$0	\$559	\$0
402-000-361-48811	Interest-SBA	\$1,614	\$465	\$370	\$91	\$300
	Transfer Out to 403	\$0	\$0	\$0	\$0	\$0
	Transfer Out to 501	\$0	\$0	\$0	\$0	\$0
Total Revenues (Fund 402)		\$1,614	\$465	\$370	\$650	\$300

Fund 403 Sanitation Division Summary of Expenses

	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Budget	Requested 11/12 Budget
Total Personnel Service Costs	\$263,378	\$309,598	\$320,308	\$367,007	\$426,556
Total Operating Costs	\$599,987	\$476,558	\$485,710	\$500,982	\$525,426
Total Capital Outlay Costs	\$0	\$195,617	\$0	\$349,417	\$175,000
Total Debt Service	\$6,753	\$5,005	\$3,695	\$0	\$0
Total Transfers Out	\$198,922	\$189,099	\$200,541	\$223,711	\$247,425
Total Expenditures	\$1,069,040	\$1,175,877	\$1,010,254	\$1,441,117	\$1,374,407



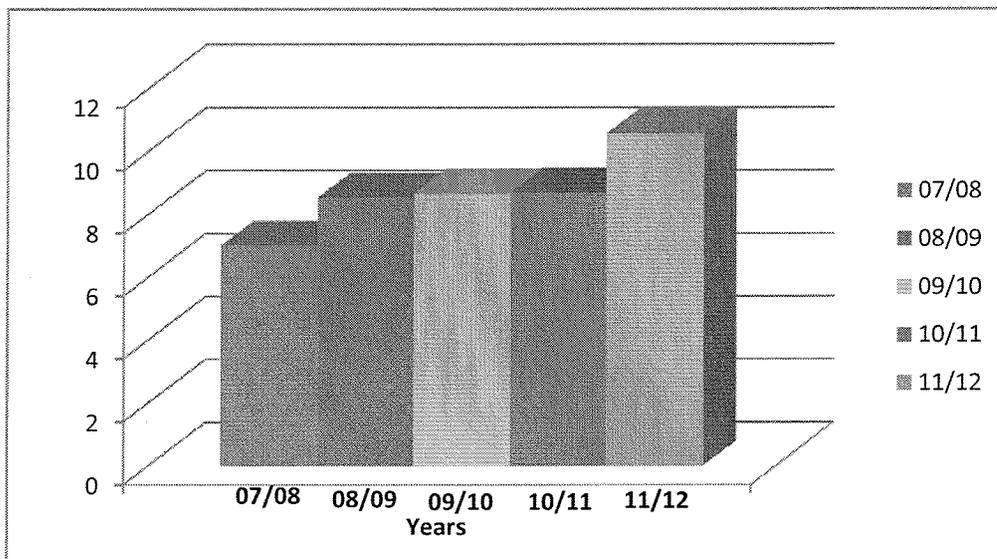
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year.



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

Fund 403 Sanitation Division FTE

Position Title	07/08	08/09	09/10	10/11	2012 FTE Requested
Public Works Director	0	0	0	0.1667	0.25
Operation Supervisor	1	1	1	1	1
Sanitation Operator	4	2	2	3	3
Front Loader Driver/Collector	1	2	2	2	2
Sanitation /Collector	0	2	2	2	2
PW Tech II	0	0	0.5	0	0
Admin Specialist II	1	1	0.625	0	0
Full Time Finance	7	8	8.125	8.1667	8.25
Split positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0	0.15	0.15	0.15	0.15
Admin Specialist III	0	0.375	0.375	0.375	0.94
Administrative Asst. III	0	0	0	0	0.15
Finance Technician	0	0	0	0	0.27
Mechanic	0	0	0	0	0.5
Construction Project Manager	0	0	0	0	0.1
Project Coordinator	0	0	0	0	0.1
Warehouse Supervisor	0	0	0	0	0.1
Total Split Positions	0	0.525	0.525	0.525	2.31
Total Finance FTE	7	8.525	8.65	8.6917	10.56



Fund 403 Sanitation Division 11/12 Budget

Requested Budget

Description	Object	Actual 2009	Actual 2010	Budgeted 2011	2012
Financial & Administrative Salaries	51102	\$0	\$0	\$10,001	\$15,002
Regular Salaries & Wages	51200	\$165,867	\$187,532	\$224,810	\$275,984
Overtime - Unscheduled	51400	\$7,869	\$5,588	\$9,000	\$9,000
Vacation Pay	51601	\$10,165	\$4,796	\$0	\$0
Sick Pay	51602	\$5,748	\$5,851	\$0	\$0
Holiday Pay	51603	\$8,544	\$9,388	\$0	\$0
Bereavement Pay	51605	\$118	\$202	\$0	\$0
FICA Taxes	52100	\$14,671	\$15,660	\$18,652	\$22,949
Retirement Contributions	52200	\$19,482	\$21,308	\$26,638	\$16,027
Health Insurance	52300	\$42,611	\$46,417	\$56,096	\$60,040
Life Insurance	52301	\$1,580	\$1,172	\$2,173	\$1,872
Long Term Disability	52303	\$0	\$0	\$555	\$670
Dental employee	52320	\$2,338	\$2,614	\$2,877	\$3,493
Workers Comp Insurance	52400	\$29,916	\$19,780	\$16,205	\$21,519
W/Comp Claims	52410	\$690	\$0	\$0	\$0
Total Personnel Service Costs		\$309,599	\$320,308	\$367,007	\$426,556
Unemployment Compensation	52500	\$2,588	\$0	\$0	\$0
Medical Services	53101	\$1,406	\$1,312	\$2,000	\$2,000
Other Contractual Services	53400	\$2,892	\$4,997	\$6,100	\$7,500
Contract Labor	53401	\$10,575	\$12,969	\$6,500	\$9,375
Travel and Per Diem	54000	\$0	\$0	\$500	\$500
Communication & Freight Charge	54100	\$3,047	\$2,246	\$2,439	\$2,189
Postage	54110	\$4,926	\$4,025	\$4,500	\$5,000
Automotive Repair Service	54210	\$14,893	\$7,975	\$11,000	\$12,000
Electric	54300	\$3,336	\$3,762	\$3,420	\$3,420
Water	54303	\$1,816	\$1,777	\$1,800	\$1,800
Waste disposal	54311	\$289,904	\$296,581	\$299,750	\$300,840
Dumpsters	54317	\$20,238	\$22,424	\$24,931	\$26,090
Equipment & Vehicle Rental	54400	\$199	\$404	\$1,000	\$1,000
Rentals & Leases	54401	\$0	\$677	\$1,920	\$1,440
General Business Insurance	54500	\$31,448	\$19,442	\$19,372	\$19,372
Insurance Claims & Deductibles	54560	\$320	\$225	\$2,000	\$2,000
Repair & Maintenance Services	54600	\$914	\$968	\$500	\$500
Printing & Binding Services	54700	\$1,310	\$824	\$700	\$700
Advertising Activities	54800	\$26	\$0	\$0	\$0
Other Current Charges	54900	\$25	\$29	\$0	\$500
Office Supplies	55100	\$1,022	\$936	\$1,050	\$1,050
Operating Supplies	55210	\$1,263	\$2,738	\$1,500	\$2,000
Computer Supplies	55220	\$0	\$141	\$1,500	\$500
Repair & Maintenance Supplies	55223	\$3,569	\$4,452	\$4,500	\$7,000
Chemicals Supplies	55225	\$0	\$0	\$0	\$3,000
Safety Supplies & Gear	55226	\$1,678	\$2,001	\$2,700	\$2,700
Safety Marking Devices	55227	\$0	\$148	\$500	\$500
Clothing & Uniforms	55230	\$2,693	\$2,059	\$2,500	\$2,900
Institutional Supplies	55240	\$1,333	\$524	\$750	\$2,000
Fuels & Lubricants	55250	\$55,418	\$66,062	\$70,000	\$80,000
Tags & Titles	55251	\$0	\$280	\$250	\$250
Small Tools	55252	\$1,082	\$683	\$1,000	\$1,000
Auto Repair Supplies (in-house)	55253	\$18,633	\$21,428	\$20,000	\$20,000
Books, Publications, Subscription & Membership	55400	\$0	\$19	\$300	\$300
Uncapitalized Equipment	55500	\$0	\$3,602	\$6,000	\$6,000
Total Operating Costs		\$476,554	\$485,710	\$500,982	\$525,426

Fund 403 Sanitation Division 11/12 Budget

Requested Budget
2012

Description	Object	Actual 2009	Actual 2010	Budgeted 2011	Requested Budget 2012
Buildings and Improvements	19025	\$0	\$0	\$5,000	\$0
Machinery & Equipment	19037	\$195,617	\$0	\$344,417	\$175,000
Total Capital Outlay Costs		\$195,617	\$0	\$349,417	\$175,000
Interest	57100	\$5,005	\$3,695	\$0	\$0
Principal				\$0	
Total Debt Service Costs		\$5,005	\$3,695	\$0	\$0
General Fund	56001	\$89,000	\$89,000	\$89,000	\$89,000
Capital Improvement Rev. Note-Loan	56311	\$0	\$0	\$0	\$1,000
Internal Service Fund	56501	\$49,305	\$39,464	\$29,265	\$34,049
Vehicle Replacement Fund	56502	\$48,663	\$69,663	\$103,273	\$120,811
Self Insured Dental Plan Fund	56608	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$2,131	\$2,414	\$2,173	\$2,565
Total Transfers Out		\$189,099	\$200,541	\$223,711	\$247,425
Total Expenditures		\$1,175,874	\$1,010,254	\$1,441,117	\$1,374,407

INTERNAL SERVICE

MAINTENANCE FUND #501

Fund 501

INTERNAL SERVICE FUND MAINTENANCE FUND # 501

	Adopted 07/08	Adopted 08/09	Adopted 09/10	Adopted 10/11	Requested 11/12
Income Maintenance					
Transfers in Maintenance	184,884	184,884	119,207	122,653	99,851 (1)
Interest Income	600	600	0	0	0
Prior Cash Carry Forward	5,000	5,000	11,000	11,000	7,092
Total Maintenance Income	190,484	190,484	130,207	133,653	106,943
Expenses					
Personal Services	146,400	146,400	92,330	91,904	66,325
Operating Expenses	37,908	37,908	26,377	30,249	33,151
Equipment /Building Purchases	0	0	0	0	0
Transfer out to Dental Fund	576	576	0	0	0
Transfer out to HRA Funding Account	0	0	500	500	375
Total Maintenance Expense	184,884	184,884	119,207	122,653	99,851
Reserve for Wage Adjustment	0	0	0	0	0
Total Maintenance Reserve	5,600	5,600	11,000	11,000	7,092
Income Vehicle Replacement (New Fund 502 effective 10/1/08)					
Interest Income VRF	55,000	55,000	0	0	0
Transfers In	147,040	147,040	0	0	0
Prior Cash Carry Forward	1,153,390	1,153,390	0	0	0
Total VRF Income	1,355,430	1,355,430	0	0	0
Transfer out to New Vehicle Replacement IS Fund #502				0	0
Capital Expenditures VRF/IS	0	0	0	0	0
Total VRF Reserve	1,355,430	1,355,430	0	0	0
Total Income & prior Cash Forward	1,545,914	1,545,914	130,207	133,653	106,943
Total Expenses	184,884	184,884	184,884	122,653	99,851
Total Reserves	1,361,030	1,361,030	-54,677	11,000	7,092
Total Expenses and Reserves	1,545,914	1,545,914	130,207	133,653	106,943

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

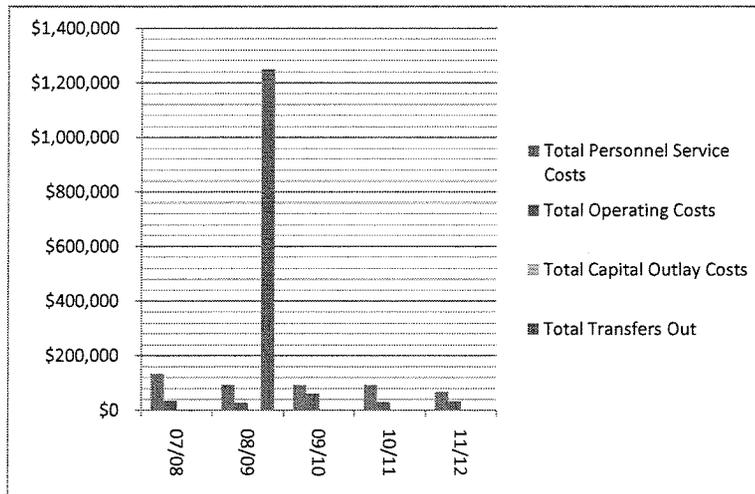
Total Internal
Serv. Fd.

Dept.	Inter Trans
Administration .23%	\$230
Cemetery .51%	\$509
Community Development .23%	\$230
Finance .23%	\$230
Fire 4.19%	\$4,184
Human Resource .23%	\$230
Parks & Facilities 9.91%	\$9,895
Police 14.44%	\$14,418
Sanitation 34.10%	\$34,049
Streets 15.76%	\$15,736
Water 11.50%	\$11,483
Sewer 8.67%	\$8,657

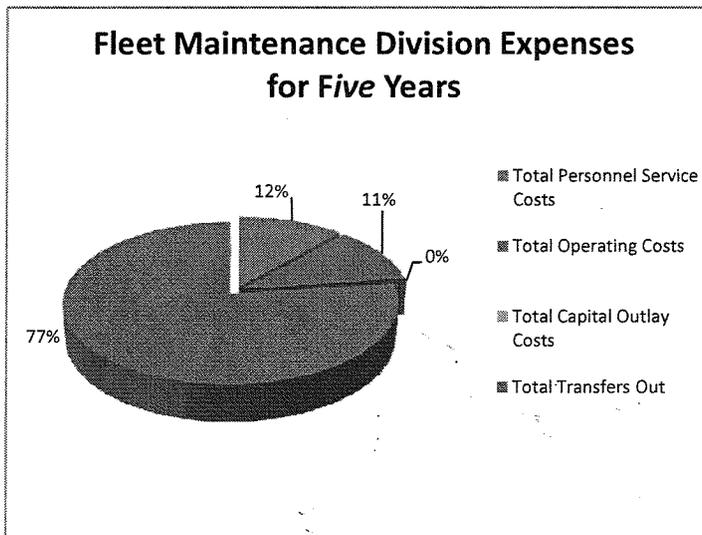
Totals \$99,851

Fund 501 Fleet Maintenance Division Summary of Expenses

	07/08 Actual	08/09 Actual	09/10 Actual	10/11 Budget	Requested 11/12 Budget
Total Personnel Service Costs	\$132,993	\$92,401	\$92,368	\$91,904	\$66,325
Total Operating Costs	\$34,934	\$27,333	\$60,646	\$30,249	\$33,151
Total Capital Outlay Costs	\$0	\$0	\$0	\$0	\$0
Total Transfers Out	\$750	\$1,249,095	\$500	\$500	\$375
Total Expenditures	\$168,677	\$1,368,829	\$153,514	\$122,653	\$99,851



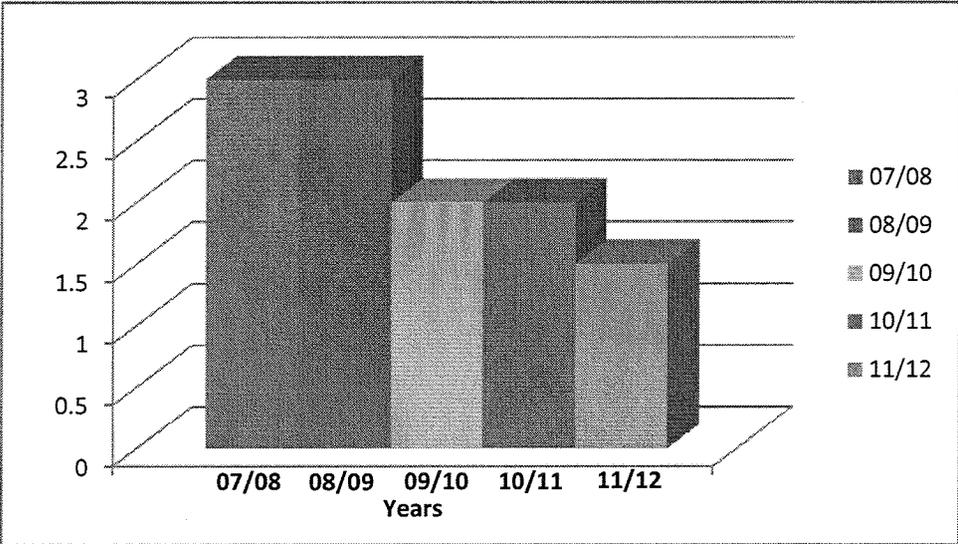
This Graph shows the expense trends for five year. It is made up of three years actual expenses, current year budgeted and the new budget year. The large transfer amount in 08/09 year is do to moving vehicle replacement from Fleet Maintenance to Fund 502.



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

Fund 501 Fleet Maintenance Division

Position Title	07/08	08/09	09/10	10/11	2012 FTE Requested
Chief Mechanic	1	1	1	1	1
Mechanic	2	2	1	1	0.5
Total Fleet Maintenance FTE	3	3	2	2	1.5



Fund 501 Fleet Maintenance Division 11/12 Budget

Description	Object	Actual 2009	Actual 2010	Budget 2011	Requested Budget 2012
Regular Salaries & Wages	51200	\$56,042	\$57,614	\$63,773	\$48,703
Overtime - Unscheduled	51400	\$446	\$178	\$500	\$500
Vacation Pay	51601	\$2,465	\$2,998	\$0	\$0
Sick Pay	51602	\$2,325	\$1,543	\$0	\$0
Holiday Pay	51603	\$2,916	\$2,943	\$0	\$0
FICA Taxes	52100	\$4,480	\$4,558	\$4,917	\$3,764
Retirement Contributions	52200	\$6,299	\$6,527	\$6,922	\$2,621
Health Insurance	52300	\$13,051	\$13,051	\$12,908	\$8,528
Life Insurance	52301	\$443	\$402	\$597	\$304
Long Term Disability	52303	\$0	\$0	\$148	\$112
Dental employee	52320	\$735	\$735	\$662	\$496
Workers Comp Insurance	52400	\$3,199	\$1,819	\$1,477	\$1,297
Total Personnel Service Costs		\$92,401	\$92,368	\$91,904	\$66,325
Unemployment Compensation	52500	\$6,699	\$0	\$0	\$0
Medical Services	53101	\$223	\$39	\$0	\$0
Other Contractual Services	53400	\$68	\$182	\$0	\$3,000
Communication & Freight Charge	54100	\$23	\$261	\$750	\$700
Automotive Repair Service	54210	\$0	\$0	\$500	\$1,000
Electric	54300	\$1,517	\$1,529	\$2,000	\$2,000
Equipment & Vehicle Rental	54400	\$2,051	\$2,158	\$2,400	\$2,400
General Business Insurance	54500	\$6,566	\$5,257	\$6,399	\$6,399
Repair & Maintenance Services	54600	\$614	\$2,000	\$1,000	\$1,000
Other Current Charges	54900	\$0	\$0	\$0	\$0
Office Supplies	55100	\$0	\$0	\$200	\$200
Operating Supplies	55210	\$0	\$0	\$0	\$0
Computer Supplies	55220	\$0	\$0	\$200	\$500
Repair & Maintenance Supplies	55223	\$1,818	\$2,256	\$2,700	\$3,000
Safety Supplies & Gear	55226	\$571	\$200	\$600	\$600
Clothing & Uniforms	55230	\$2,846	\$3,730	\$3,800	\$3,800
Institutional Supplies	55240	\$170	\$0	\$250	\$500
Fuels & Lubricants	55250	\$252	\$1,524	\$1,000	\$1,500
Small Tools	55252	\$1,574	\$1,781	\$1,500	\$1,500
Auto Repair Supplies (in-house)	55253	\$2,251	\$1,828	\$1,500	\$1,500
Books, Publications, Subscription & Membership	55400	\$0	\$59	\$100	\$100
Training and Education	55410	\$90	\$120	\$250	\$250
Uncapitalized Equipment	55500	\$0	\$0	\$5,100	\$3,202
Contributions	57301	\$0	\$37,722	\$0	\$0
Total Operating Costs		\$27,333	\$60,646	\$30,249	\$33,151
Machinery & Equipment	55640	\$0	\$0	\$0	\$0
Total Capital Outlay Cost		\$0	\$0	\$0	\$0
Vehicle Replacement Fund	56502	\$1,248,595	\$0	\$0	\$0
HRA Funding Account	56609	\$500	\$500	\$500	\$375
Total Transfers Out		\$1,249,095	\$500	\$500	\$375
Total Expenditures		\$1,368,829	\$153,514	\$122,653	\$99,851

Total Transfers For Vehicle Replacement & Internal Services

Dept.	Inter Trans	Veh Trans	Total
City Manager's Office .23%	\$230	\$0	\$230
Cemetery .51%	\$509	\$0	\$509
Development .23%	\$230	\$0	\$230
Finance .23%	\$230	\$0	\$230
Fire 4.19%	\$4,184	\$0	\$4,184
Human Resource .23%	\$230	\$0	\$230
Parks & Facilities 9.91%	\$9,895	\$0	\$9,895
Police 14.44%	\$14,418	\$0	\$14,418
Sanitation 34.10%	\$34,049	\$120,811	\$154,860
Streets 15.76%	\$15,736	\$0	\$15,736
Water 11.50%	\$11,483	\$22,634	\$34,117
Sewer 8.67%	\$8,657	\$17,074	\$25,731
Totals	\$99,851	\$160,519	\$260,370

11/12 budget year

Based on expense of \$99,851 for 11/12 budget for Inter. service

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

I
N
T
E
R
N
A
L

S
E
R
V
I
C
E

F
U
N
D

V
E
H
I
C
L
E

	Approved 09/10	Approved 10/11	Requested 11/12
Income Vehicle Replacement			
Prior Cash Carry Forward	1,152,869	1,331,402	1,339,040
Interest Income & Sales VRF	10,086	9,600	12,600
Transfers In from Departments	238,777	137,472	160,519
Less: Purchases	-31,117	-184,143	-33,906
Transfers In from Fund 501	0	0	0
Total VRF Income	1,370,615	1,294,331	1,478,253
Capital Expenditures VRF/IS	0	0	0
Total VRF Reserve	1,370,615	1,294,331	1,478,253

Fund 502 for General Fund

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

	Fixed Asset #	City Number	Year Purchase	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement		Total Replacement
										Previous 9/30/11	9/30/2012	
1	675	248	95/96	96 Chevy Blazer	Admin	\$23,675	6	\$0	15	\$0	\$0	(7)
2	613	643	95/96	96 Ford F250 3/4 Ton 4x2	Street	\$15,205	5	\$0	14	\$0	\$0	(1)
3						\$38,880		\$0		\$0	\$0	
4												
5	158	130	96/97	97 Ford Expedition	Fire	\$28,168	7	\$0	14	\$0	\$0	(1)
6						\$28,168		\$0		\$0	\$0	
7												
8	403	132	97/98	98 Chevy Lumina	Dom Develo	\$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	\$0	\$0	(10)
14						\$22,774		\$0		\$0	\$0	
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	\$0	\$0	(10)
20	1408	257	99/00	00 Fire Engine	Fire	\$230,428	15	\$0	11	\$202,506	\$202,506	
21						\$351,737		\$0		\$219,354	\$219,354	
22												
23	1443	305	00/01	01 Ford Focus S/W	MIS	\$15,856	7	\$0	10	\$687	\$687	(9)
24	1499	727	00/01	01 Chevy Lumina	Parks	\$16,432	7	\$0	10	\$0	\$0	(7)
25						\$32,288		\$0		\$687	\$687	
26												
27	1477	724	02/03	94 Ford E350 Mini Bus	JBC	\$12,000	5	\$0	8	\$0	\$0	(8)
28						\$12,000		\$0		\$0	\$0	
29												
30												
31												
32	1532	266	04/05	94 GMC Box Tr. (Used)	Fire	\$4,500	10	\$0	7	\$3,471	\$3,471	
33	1603	161	04/05	05 Crown Victoria	Police	\$21,658	7	\$0	7	\$0	\$0	(3) (11)
34	1604	160	04/05	05 Crown Victoria	Police	\$21,658	7	\$0	7	\$0	\$0	(3) (11)
35	1654	162	04/05	05 Ford Expedition	Police	\$24,020	10	\$0	7	\$0	\$0	(3) (11)
36	1655	163	04/05	05 Chevrolet Tahoe	Police	\$26,047	10	\$0	7	\$0	\$0	(3) (11)
37	1659	166	04/05	06 Dodge Magnum	Police	\$21,777	7	\$0	7	\$0	\$0	(3) (11)
38	1660	169	04/05	06 Dodge Magnum	Police	\$21,777	7	\$0	7	\$0	\$0	(3) (11)
39						\$141,437		\$0		\$3,471	\$3,471	
40												
41	1673	693	05/06	06 Dodge Ram Pick Up	Streets	\$21,048	7	\$0	6	\$15,998	\$15,998	
42	1670	694	05/06	06 Van	Streets	\$19,617	7	\$0	6	\$14,908	\$14,908	
43	1671	170	05/06	06 Dodge Ram 3/4 ton 4X4	To Utilities	\$25,792	7	\$0	6	\$0	\$0	(1)
44	1672	171	05/06	06 Dodge Charger	Police	\$23,500	7	\$0	6	\$0	\$0	(3) (11)
45	1679	268	05/06	06 Fire Ladder Truck	Fire	\$633,659	15	\$0	6	\$211,220	\$211,220	
46						\$723,616		\$0		\$242,126	\$242,126	
47												
48	1700	292	06/07	07 Ford Expedition	Fire	\$27,788	10	\$0	5	\$12,968	\$12,968	
49	1698	178	06/07	07 Dodge Charger	Police	\$23,477	7	\$0	5	\$0	\$0	(4) (11)
50	1699	177	06/07	07 Dodge Charger	Police	\$23,477	7	\$0	5	\$969	\$969	(4) (11)
51	1742	179	06/07	07 Dodge Charger	Police	\$25,542	7	\$0	5	\$0	\$0	
52	1708	168	06/07	06 Ford F 450 Flat Bed	Streets	\$23,500	7	\$0	5	\$13,735	\$13,735	
53						\$123,784		\$0		\$27,672	\$27,672	
54												
55	1746	136B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	3	\$3,550	\$3,550	(4)
56	1747	137B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	3	\$3,550	\$3,550	(4)
57	1748	139B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	3	\$4,993	\$4,993	(4)
58	1749	147B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	3	\$7,100	\$7,100	
59						\$99,408		\$0		\$19,193	\$19,193	
60												

Fixed Asset #	City Number	Year Purchase	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous 9/30/11	Total Accumulated Replacement 09/30/2012	
61	1775	293	08/09	09 Fire truck	Fire	\$198,905	15	\$0	2	\$13,260	\$13,260
62	1761	141A	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	2	\$3,910	\$3,910
63	1762	181	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	2	\$3,910	\$3,910
64	1763	180	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	2	\$3,910	\$3,910
65	1764	140A	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	2	\$3,910	\$3,910
66						\$308,385		\$0		\$28,900	\$28,900
67											
68	1780	145A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	2	\$4,035	\$4,035
69	1781	146A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	2	\$4,035	\$4,035
70	1782	149A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	2	\$4,035	\$4,035
71	1783	157A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	2	\$4,035	\$4,035
72	1784	182	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	2	\$4,035	\$4,035
73	1785	124A	09/10	10 Dodge Charger	Police	\$24,167	7	\$0	2	\$2,917	\$2,917
74	1788	696	09/10	10 Ford F-150 P/U	Streets	\$15,982	7	\$0	2	\$0	\$0
75	1786	131A	09/10	10 Dodge Charger	Police	\$18,979	7	\$0	2	\$2,917	\$2,917
76						\$200,358		\$0		\$26,009	\$26,009
77											
78	1810	156A	10/11	11 Crown Victoria	Police	\$27,906	7	\$0	1	\$0	\$0
79	1811	151A	10/11	11 Crown Victoria	Police	\$27,906	7	\$0	1	\$0	\$0
80	1814	183	10/11	11 Crown Victoria	Police	\$26,264	7	\$0	1	\$0	\$0
81	1815	697	10/11	11 Ford F-350 1 Ton Stake	Parks	\$23,652	7	\$0	1	\$0	\$0
82	1819	729	10/11	11 Ford F-150 P/U	Parks	\$15,557	7	\$0	1	\$0	\$0
83	1820	730	10/11	11 Ford F-150 P/U	Cemetery	\$15,557	7	\$0	1	\$0	\$0
84	1813	306	10/11	11 Ford Range Pick up	Com. Dev.	\$15,169	7	\$0	1	\$0	\$0
85	1821		10/11	11 Backhoe	Streets	\$62,494	10	\$0	1	\$0	\$0
86			10/11	11 Dump truck	Streets	\$85,552	10	\$0	1	\$0	\$0
87			10/11	11 Ford F-150 Pick up	Streets	\$15,410	7	\$0	1	\$0	\$0
88			10/11	11 Ford Utility Truck F-250	Streets	\$23,128	7	\$0	1	\$0	\$0
89						\$338,595		\$0		\$0	\$0
90											
91			11/12	12 Crown Victoria	Police	\$27,906	7	\$0		\$0	\$0
92			11/12	12 Crown Victoria	Police	\$27,906	7	\$0		\$0	\$0
93			11/12	12 Crown Victoria	Police	\$27,906	7	\$0		\$0	\$0
94						\$83,718		\$0		\$0	\$0
95											
96				Total		\$2,564,149		\$0		\$567,412	\$567,412
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 to fund Park's & Cemetery's vehicles purchased in 10/11

(9) Used this money except \$687 to fund Comm. Develop. Vehicle purchased in 10/11

(10) Used this money to fund Streets vehicles purchased in 10/11

(11) Used this money Except for \$969 to fund Police vehicle purchased in 10/11

(12) Fund 118 JAG Grant funded these vehicles.

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

(14) 2 Police cars traded in on new Jag grant cars \$3,000 each for total of \$6,000.

Fund 502 for 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 9/30/11	Total Accumulated Replacement 09/30/2012		
1	1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	8	\$0	\$0	(1)
2	1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	8	\$0	\$0	(1)
3						\$46,371		\$0		\$0	\$0	
4												
5	1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$2,605	7	\$18,761	\$21,366	
6	1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$2,524	7	\$18,518	\$21,042	
7	1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$2,524	7	\$18,518	\$21,042	
8						\$63,451		\$7,653		\$55,797	\$63,450	
9												
10	1671	170	06/07	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$3,095	5.4	\$14,100	\$17,195	
11	1703	594	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$1,657	6	\$9,114	\$10,771	
12	1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$1,657	6	\$9,114	\$10,771	
13						\$42,055		\$6,409		\$32,328	\$38,737	
14												
15			10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	2	\$3,429	\$6,931	
16			10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	2	\$3,429	\$6,039	
17			10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	2	\$6,655	\$13,310	
18						\$109,330		\$12,767		\$13,513	\$26,280	
19												
20			11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	1	\$0	\$6,429	
21			11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	1	\$0	\$6,450	
22						\$109,500		\$12,879		\$0	\$12,879	
23												
24				Total		\$370,707		\$39,708		\$101,638	\$141,346	
25												

Actual Balance of Vehicle Replacement Schedule

\$141,346

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32

Vehicle Replacement at 9/30/11	\$114,874
Add: FY10/11 Annual Replacement Transfer	\$39,708
Projected interest for 11/12	\$600
Less Purchases 11/12	\$0
FY 11/12 Vehicle Replacement Fund Balance	<u>\$155,182</u>
Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 11/12	
Vehicle Replacement Schedule	\$141,346
Contingency	\$13,236
Projected interest 11/12	\$600
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 09/30/12	<u>\$155,182</u>
Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 11/12	
Water	22,634
Sewer	17,074
Total Transfers Out	<u>39,708</u>

(1) Money from these vehicles was used to purchase the two 2011 F-250 Utility bed pick up trucks
 (2) The dump truck was bought with money from reserves and did not come out of the vehicle replacement fund

I
N
T
E
R
N
A
L

S
E
R
V
I
C
E

F
U
N
D

Fund 502 For 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 9/30/11	Total Accumulated Replacement 09/30/2012	
1	1596	467	03/04	04 Peterbilt Garbage Truck	Sanitation	\$142,627	10	\$14,263	9	\$114,104	\$128,367
2	1710	468	06/07	08 Peterbilt Garbage Truck	Sanitation	\$148,470	10	\$14,847	6	\$74,235	\$89,082
3	1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$19,553	4	\$58,659	\$78,212
4	1794	470	09/10	10 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$17,886	3	\$35,772	\$53,658
5	1787	471	09/10	10 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$2,283	3	\$4,566	\$6,849
6	1817	472	10/11	10 Peterbilt boom truck	Sanitation	\$127,824	10	\$12,782	2	\$12,782	\$25,564
7	1812	473	10/11	11 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$21,697	2	\$21,659	\$43,356
8			11/12	12 Recycling Truck	Sanitation	\$175,000	10	\$17,500	1	\$0	\$17,500
9						\$1,201,260		\$120,811		\$321,777	\$442,588
10											
11				Total		\$1,201,260		\$120,811		\$321,777	\$442,588
12											
13				Actual Balance of Vehicle Replacement Schedule							\$442,588
14											
15				RESERVE FOR CONTINGENCIES							\$50,000
16											
17				TOTAL FUND BALANCE							\$492,588
18											
19											
20											

I
N
T
E
R
N
A
L

S
E
R
V
I
C
E

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33

Vehicle Replacement at 9/30/11	\$405,213
Add: FY11/12 Annual Replacement Transfer	\$120,811
Contingency TRANSFER	\$0
Projected interest for 11/12	\$2,000
FY 11/12 Vehicle Replacement Fund Balance	\$528,024
Recap of Sanitation Out to Vehicle Replacement Fund 11/12	
Contingency and Schedule Recap at 9/30/11	
Vehicle Replacement Schedule	\$442,588
Contingency	\$83,436
Projected interest 11/12	\$2,000
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 9/30/12	\$528,024
Solid Waste	120,811
Total Transfers Out	120,811

F
U
N
D

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fund	Purchase Price	Annual Required Transfer	Accumulated Replacement	Total Accumulated
			Previous Years 9/30/11	Replacement 09/30/2012
General	\$2,564,149	\$0	\$567,412	\$567,412
Sanitation	\$1,201,260	\$120,811	\$321,777	\$442,588
Utilities	\$370,707	\$39,708	\$101,638	\$141,346
Total	\$4,136,116	\$160,519	\$990,827	\$1,151,346

I
N
T
E
R
N
A
L

Vehicle Replacement at 9/30/11	\$1,339,040
Add: FY 10/11 Annual Replacement Transfer	\$160,519
Projected interest for 11/12	\$6,600
Money from sale of vehicles	\$6,000
Less Vehicles to be purchased in 11/12	-\$33,906
FY 11/12 Vehicle Replacement Fund Balance	<u>\$1,478,253</u>

S
E
R
V
I
C
E

Contingency and Schedule Recap at 9/30/12

Vehicle Replacement Schedule	\$1,151,346	
Contingency	\$354,213	
Projected interest 11/12	\$6,600	
Less Vehicles to be purchased in 11/12	(\$33,906)	
Total Vehicle Replacement Account at 09/30/12		<u>\$1,478,253</u>

F
U
N
D

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

(1)

Fund 503

	Approved 09/10	Approved 10/11	Requested 11/12
Income Equipment Replacement			
Prior Cash Carry Forward	20,050	33,469	27,008
Interest Income VRF	100	15	30
Transfers In from Departments	20,000	0	0
Total VRF Income	40,150	33,484	27,038
Capital Expenditures VRF/IS			
	0	0	15,839
Total VRF Reserve	40,150	33,484	11,199

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

I
N
T
E
R
N
A
L

S
E
R
V
I
C
E

F
U
N
D

E
Q
U
I
P
M
E
N
T

R
E
P
L
A
C
E
M
E
N
T

F
U
N
D

5
0
3

BUTTERWECK BOND FUND 603

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	33	-8	21	5	6
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,129	2,162	2,154	2,159	2,181
Total Income	\$2,162	\$2,154	\$2,175	\$2,164	\$2,187
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	2,162	2,154	2,175	2,164	2,187
Total Expenditures	\$2,162	\$2,154	\$2,175	\$2,164	\$2,187

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

F
U
N
D

Description: Butterweck Bond Fond (private purpose Trust Fund)

Revenue Source: Private donation

Expenditures: expenditures to maintain Butterweck Crypt at Brooksville Cemetery

CEMETERY PERPETUAL CARE FUND 605

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	
SBA Interest	3,406	997	1,224	1,443	1,000	
Miscellaneous	0	0	1,207	0	0	
Transfers In	10,000	10,000	10,000	10,000	10,000	(1)
Prior Year Carry forward	292,844	306,250	317,247	328,689	340,611	
Total Income	\$306,250	\$317,247	\$329,678	\$340,132	\$351,611	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Reserves *	306,250	317,247	329,678	340,132	351,611	(2)
Total Expenditures	\$306,250	\$317,247	\$329,678	\$340,132	\$351,611	

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

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

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

F
U
N
D

Description: Cemetery Perpetual Care Fund

Revenue Source: Transfers from General Fund from Cemetery revenue sources

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

FIREFIGHTERS' RETIREMENT FUND 607

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Contributions	\$327,859	\$347,590	\$323,721	\$322,614	\$337,315
Interest	-616,776	125,160	135,805	138,198	150,000
Gain or (Loss) on Invest.	133,376	-69,912	253,127	84,239	300,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	4,242,481	3,754,881	3,820,517	3,991,708	4,686,492
Total Income	\$4,086,940	\$4,157,719	\$4,533,170	\$4,536,759	\$5,473,807
EXPENDITURES					
Pension Benefits	\$278,891	\$285,563	\$279,744	\$290,000	\$350,000
Operating Expenditures	53,168	51,639	55,042	55,000	64,000
Reserves	3,754,881	3,820,517	4,198,384	4,191,759	5,059,807
Total Expenditures	\$4,086,940	\$4,157,719	\$4,533,170	\$4,536,759	\$5,473,807

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

F
U
N
D

Description: Firefighters' Retirement Fund 607 governed by Fl. Statute 175

Revenue Source: Investments income; Firefighters' and City's retirement contributions and Chapter 175 contributions from the State of Florida.

Expenditures: Firefighters' pension benefits and contractual services, investment services, etc.

SELF INSURED DENTAL PLAN FUND 608

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	520	0	0	0	0
Transfers In	34,265	0	0	0	0 (1)
Prior Year Carry forward	7,848	0	0	0	0
Total Income	\$42,633	\$0	\$0	\$0	\$0
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	42,633	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$42,633	\$0	\$0	\$0	\$0

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

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

F
U
N
D

HRA Funding Account 609

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Transfers In	0	34,250	34,721	34,250	34,000
Prior Year Carry forward	0	0	4,221	13,945	21,275
Total Income	\$0	\$34,250	\$38,942	\$48,195	\$55,275
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	30,029	25,417	25,000	26,000
Reserves	0	4,221	13,525	23,195	29,275
Total Expenditures	\$0	\$34,250	\$38,942	\$48,195	\$55,275

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

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

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).

CEMETERY DONOR MEMORIAL WALL TRUST FUND 612

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	109	-25	69	20	20
Transfers In	0	0	0	0	0
Prior Year Carry forward	7,023	7,132	7,107	7,125	7,195
Total Income	\$7,132	\$7,107	\$7,176	\$7,145	\$7,215
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Reserves	7,132	7,107	7,176	7,145	7,215
Total Expenditures	\$7,132	\$7,107	\$7,176	\$7,145	\$7,215

T
R
U
S
T

&

A
G
E
N
C
Y

F
U
N
D

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

POLICE OFFICERS' RETIREMENT FUND 613

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Contributions	\$198,197	\$157,988	\$129,240	\$159,000	\$130,849
Interest	-407,975	79,738	93,480	93,000	90,000
Gain or (Loss) on Invest.	122,747	33,989	185,694	75,000	200,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,543,399	2,414,427	2,647,319	2,931,871	3,474,261
Total Income	\$2,456,368	\$2,686,142	\$3,055,733	\$3,258,871	\$3,895,110
EXPENDITURES					
Pension Benefits	\$1,663	\$2,143	\$0	\$2,000	\$2,000
Operating Expenditures	40,278	36,680	42,102	43,000	43,000
Reserves	2,414,427	2,647,319	3,013,631	3,213,871	3,850,110
Total Expenditures	\$2,456,368	\$2,686,142	\$3,055,733	\$3,258,871	\$3,895,110

T
R
U
S
T

&

A
G
E
N
C
Y

F
U
N
D

Description: Police Officers' Retirement Fund 613 governed by Fl. Statute 185

Revenue Source: Investments income; Police Officers' and State of Florida Chapter 185 funding for retirement contributions.

Expenditures: Police Officers' pension benefits and contractual services, investment services, etc.

COMMUNITY REDEVELOPMENT AGENCY 615

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12	
INCOME						
Contributions	0	191,927	0	0	0	
TIF Funds	91,364	129,211	104,461	91,865	84,649	
Interest	7,268	2,662	1,431	1,200	1,200	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	-22,206	44,859	339,866	412,199	450,697	
Total Income	\$76,426	\$368,659	\$445,758	\$505,264	\$536,546	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	31,567	28,793	33,363	100,875	129,025	(1)
Capital Expenditures	0	0	0	350,000	350,000	(2)
Reserves	44,859	339,866	412,395	54,389	57,521	(3)
Total Expenditures	\$76,426	\$368,659	\$445,758	\$505,264	\$536,546	

- (1) Commercial exterior improvement grants \$100,000, Advertising activities \$500, dues & books \$575 and \$27,950 to City.
 (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.
 (3) Reserves will be allocated to active project plans within a three year time frame.

T
R
U
S
T

&

A
G
E
N
Y

F
U
N
D

Description: Brooksville Community Redevelopment Agency

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

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

TOTAL OF ALL TRUST & AGENCY FUNDS

	Actual 07/08	Actual 08/09	Actual 09/10	Budgeted 10/11	Requested 11/12
INCOME					
Contributions	\$526,056	\$697,505	\$452,961	\$481,614	\$468,164
Grant Revenue	\$0	\$0	\$0	\$0	\$0
TIF Funds	91,364	129,211	104,461	91,865	84,649
Interest	-1,013,415	208,524	232,030	233,866	242,226
Miscellaneous	0	0	1,207	0	0
Gain or (Loss) on Invest.	256,123	-35,923	438,821	159,239	500,000
Transfers In	44,265	44,250	44,721	44,250	44,000
Prior Year Carry forward	7,073,518	6,529,711	7,138,431	7,687,696	8,982,712
Total Income	\$6,977,911	\$7,573,278	\$8,412,632	\$8,698,530	\$10,321,751
EXPENDITURES					
Pension Benefits	\$280,554	\$287,706	\$279,744	\$292,000	\$352,000
Personnel Expenses	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	167,646	147,141	155,924	223,875	262,025
Capital Expenses	0	0	0	350,000	350,000
Debt Service	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	6,529,711	7,138,431	7,976,964	7,832,655	9,357,726
Total Expenditures	\$6,977,911	\$7,573,278	\$8,412,632	\$8,698,530	\$10,321,751

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