

*Special Revenue Funds
(100's)*

Table of Contents-Special Funds

Section	Description	Page #
Special Funds	Special Funds Contents	Special VI.1
	Law Enforcement Trust Fund	VI.2
	Federal Forfeiture Fund	VI.4
	CDBG-Housing Fund	VI.6
	CDBG-Economic Development	VI.8
	Wastewater Impact Fees Fund	VI.10
	Utility Tax Fund	VI.12
	Local Law Enforcement Block Grant	VI.14
	Cemetery	VI.16
	CRA	VI.21
	Law Enforcement Recovery Fund	VI.23

Law Enforcement Trust Fund (LETF)

FUND TITLE/DEPARTMENT TITLE:# <i>Law Enforcement Trust Fund:100</i>	SOURCES <i>LETF Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
OPERATING REVENUE						
331.2000 Federal Grant	22,896	-	-	-	-	0.0%
351.1000 Fines/Forfeitures	2,037	3,517	1,500	2,000	2,000	0.0%
Total	24,933	3,517	1,500	2,000	2,000	0.0%
OTHER REVENUES						
361.1000 Interest	-	-	50	50	-	-100.0%
369.9000 Other Revenue	1,225	-	-	-	-	0.0%
369.9200 Gain on Sale of Assets	-	-	-	-	-	0.0%
Total	1,225	-	50	50	-	-100.0%
TOTAL REVENUES	26,158	3,517	1,550	2,050	2,000	-2.4%
CASH BALANCE FORWARD						
389.1000 Cash Balance Forward	16,067	18,461	11,857	17,010	11,000	-35.3%
TOTAL REVENUE AND CASH BALANCES	42,225	21,978	13,407	19,060	13,000	-31.8%

FUND/DEPARTMENT TITLE <i>Law Enforcement Trust Fund</i>	EXPENDITURES BY FUNCTION <i>Public Safety</i>					
FUND/DEPARTMENT # <i>100-2110-521.</i>	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
4900 Covert Operations	-	-	-	-	-	0.0%
5200 Operating Supplies	4,191	7,203	10,000	8,000	5,000	-37.5%
Total	4,191	7,203	10,000	8,000	5,000	-37.5%
CAPITAL OUTLAY						
6200 Building	-	-	-	-	-	0.0%
6300 Improvements	-	-	-	-	-	0.0%
6400 Machinery/Equipment	19,573	-	-	-	-	0.0%
6401 Machinery/Equipment Non-CAP	-	-	5,000	4,000	5,000	25.0%
Total	19,573	-	5,000	4,000	5,000	25.0%
TOTAL EXPENDITURES	23,764	7,203	15,000	12,000	10,000	-16.7%
9500 Reserve	18,461	14,775	(1,593)	7,060	3,000	-57.5%
TOTAL LAW ENFORCEMENT TRUST FUND	42,225	21,978	13,407	19,060	13,000	-31.8%

Law Enforcement Trust Fund

This fund was created in compliance of Section 932.705, Florida Statutes, and is used to account for property seized in violation of the law dealing with contraband. Since this revenue is restricted for certain law enforcement expenditures, it is accounted for in a Special Revenue Fund.

Federal Forfeiture Fund

FUND TITLE/DEPARTMENT TITLE:# <i>Federal Forfeiture Fund:110</i>	SOURCES <i>Federal Forfeiture Fund Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
OPERATING REVENUE						
331.2000 Federal Grant	1,891	-	-	-	-	0.0%
351.1000 Fines/Forfeitures	273,210	-	-	-	-	0.0%
351.2000 Seized Contraband	21,483	118,000	400,000	400,000	250,000	-37.5%
Total	296,584	118,000	400,000	400,000	250,000	-37.5%
OTHER REVENUES						
361.1000 Interest	-	-	500	500	700	40.0%
369.9000 Other Revenue	1,200	-	-	-	-	0.0%
369.9200 Gain on Sale of Assets	-	-	-	-	-	0.0%
TOTAL REVENUES	297,784	118,000	400,500	400,500	250,700	-37.4%
CASH BALANCE FORWARD						
389.1000 Cash Balance Forward	33,352	290,609	188,700	398,200	704,800	77.0%
Total	33,352	290,609	188,700	398,200	704,800	77.0%
TOTAL REVENUE AND CASH BALANCES	331,136	408,609	589,200	798,700	955,500	19.6%

FUND/DEPARTMENT TITLE <i>Federal Forfeiture Fund</i>	EXPENDITURES BY FUNCTION <i>Public Safety</i>					
FUND/DEPARTMENT # <i>110-2120-521.</i>	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
4000 Travel Training	584	735	2,500	5,000	5,000	0.0%
4900 Other Current	4,000	4,000	15,000	15,000	15,000	0.0%
5200 Operating Supplies	6,861	21,729	37,000	40,700	32,200	-20.9%
Total	11,445	26,464	54,500	60,700	52,200	-14.0%
CAPITAL OUTLAY						
6400 Machinery/Equipment	19,852	244,668	253,000	200,000	600,000	200.0%
6401 Machinery/Equipment Non-CAP	9,230	6,703	88,200	82,000	18,500	-77.4%
Total	29,082	251,371	341,200	282,000	618,500	119.3%
TOTAL EXPENDITURES	40,527	277,835	395,700	342,700	670,700	95.7%
RESERVES						
9500 Reserve	290,609	130,774	193,500	456,000	284,800	-37.5%
TOTAL FEDERAL FORFEITURE FUND	331,136	408,609	589,200	798,700	955,500	19.6%

Federal Forfeiture Trust Fund

This fund is similar in nature to the Law Enforcement Trust Fund but is used to account for property seized in violation of federal law dealing with contraband. Since this revenue is restricted for certain law enforcement expenditures, it is accounted for in a Special Revenue Fund.

Cash Balance Forward in the amount of \$704,800 plus the anticipated revenue from seized contraband will be expended in Fiscal Year 2012-2013 for five new police vehicles, the required equipment installed in/on the new vehicles and a significant upgrade to the 911 system.

CDBG Housing Fund

FUND TITLE/DEPARTMENT TITLE:# <i>CDBG/Housing:120</i>	SOURCES <i>CDBG/Housing Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
OPERATING REVENUE						
331.1000 CDBG Federal Grant	-	-	-	700,000	278,500	-60.2%
Total	-	-	-	700,000	278,500	-60.2%
OTHER REVENUES						
361.1000 Interest	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
389.1000 Cash Balance Forward	38,868	38,868	38,868	38,868	37,206	-4.3%
TOTAL REVENUE AND CASH BALANCE FWD	38,868	38,868	38,868	738,868	315,706	-57.3%

FUND/DEPARTMENT TITLE <i>CDBG/Housing:120</i>	EXPENDITURES BY FUNCTION <i>Housing/Urban Development</i>					
FUND/DEPARTMENT # <i>120-5400-554.</i>	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
3100 Professional Services	-	-	-	53,000	-	-100.0%
3400 Contractual Services	-	-	-	633,000	208,500	-67.1%
4900 Other Current	-	1,662	-	-	20,000	
Total	-	1,662	-	686,000	228,500	-66.7%
CAPITAL OUTLAY						
6300 Improvements	-	-	38,000	-	-	0.0%
6320 Streetscaping	-	-	-	-	-	-
Total	-	-	38,000	-	-	0.0%
9100 Transfer to General Fund	-	-	-	52,000	40,000	-23.1%
9500 Reserve	38,868	37,206	868	868	47,206	5338.5%
TOTAL CDBG-HOUSING	38,868	38,868	38,868	738,868	315,706	-57.3%

Community Development Block Grant (CDBG) – Housing Fund

1. Department: CDBG Administration

This fund was originally created to comply with CDBG #87-DB-91-04-55-02-H73 to account for the repayment of mortgages for housing improvements. The City was awarded funds for a CDBG Housing Rehabilitation / Demolition / Replacement program in Fiscal Year 2011-2012 in the amount of \$700,000 from the Florida Department of Economic Opportunity. The object of this program is to provide a safe and sanitary dwelling by providing a means to improve and reverse the physical deterioration of homes owned by low- and moderate-income citizens.

The Cash Balance Forward of \$37,206 is from the Base Income collected prior to the closeout of the previous CDBG Housing grant and is highly restricted. Of the new \$700,000 grant, the City is authorized to spend up to 15% (\$105,000) on program administration costs.

2. Department Function Summary:

The purpose of the CDBG Administration is to administer and monitor the CDBG grant program.

3. Department Description:

The Project Director will, working with the City Commission and the CDBG Citizens Task Force, provide overall management of the grant program in full compliance with the Housing Assistance Plan. This work will include the development of the process used to solicit and evaluate applications for grant funds; as well as oversee the rehabilitation work.

Number of Funded Employees	Actual 2009-10	Actual 2010-11	Budget 2011-12	Budget 2012-13
Project Director (Senior Planner)	0 FT	0 FT	0 FT	.75 FT*

*Funded in the General Fund

4. Program Performance Indicators:

Program Performance Indicators	Actual 2009-10	Actual 2010-11	Budget 2011-12	Budget 2012-13
Number of Homes Rehabbed	--	--	0	3
% of Grant \$ Expended	--	--	0.7%	43%

CDBG Economic Development Fund

FUND TITLE/DEPARTMENT TITLE:# <i>CDBG Economic Development:130</i>	SOURCES <i>CDBG Economic Dev Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
OPERATING REVENUE						
331.1000 CDBG Federal Grant	-	-	-	-	-	0.0%
332.3000 FDOT Grant	-	-	-	-	-	0.0%
369.5000 Loan Repayment	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
OTHER REVENUES						
361.1000 Interest	-	-	-	-	-	0.0%
381.4000 Transfer In From General Fund	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
CASH BALANCE & RESERVES						
389.1000 Cash Balance Forward	121,416	121,416	121,416	121,416	121,416	0.0%
389.2000 Reserve-CDBG Program Funds						0.0%
Total	121,416	121,416	121,416	121,416	121,416	0.0%
TOTAL REVENUE, CASH BALANCES, & RESERVES	121,416	121,416	121,416	121,416	121,416	0.0%

FUND TITLE:/FUND # <i>CDBG/Economic Development</i>	EXPENDITURES BY FUNCTION <i>Economic Development</i>					
FUND/DEPARTMENT # <i>130-5210-552.</i>	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
CAPITAL OUTLAY						
6300 Improvements	-	-	120,000	121,416	121,416	0.0%
6320 Streetscaping	-	-	-	-	-	0.0%
Total	-	-	120,000	121,416	121,416	0.0%
9500 Reserve	121,416	121,416	1,416	-	-	0.0%
TOTAL CAPITAL & RESERVES	121,416	121,416	121,416	121,416	121,416	0.0%

Community Development Block Grant (CDBG)

Economic Development Fund

This fund was created to comply with CDBG #86-DB-68-04-55-02-E47 to account for the repayment of the mortgage for Brett's Restaurant. In Fiscal Year 2012-2013, the Cash Balance Forward in this fund is to be used for Brett' understructure repairs.

The infrastructure improvements are budgeted to be \$121,416.

Wastewater Impact Fees Fund

FUND TITLE/DEPARTMENT TITLE:# Wastewater Impact Fees:140	SOURCES Wastewater Impact Fees Revenues & Cash Balances					
REVENUE OBJECT #/TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
OPERATING REVENUES						
IMPACT FEES						
363.1000 Incorporated Area	169,834	288,935	72,060	172,944	180,150	4.2%
363.1100 Unincorporated Area	-	-	-	-	-	0.0%
363.1300 Element 'B'	-	-	-	-	-	0.0%
363.1400 Public Facilities Fee	-	-	-	-	-	0.0%
Total	169,834	288,935	72,060	172,944	180,150	4.2%
OTHER REVENUES						
361.1000 Interest	-	-	300	300	10	-96.7%
Total	-	-	300	300	10	-96.7%
TOTAL REVENUES	169,834	288,935	72,360	173,244	180,160	4.0%
389.1000 Cash Balance Forward	27,947	76,781	47,740	359,000	15,700	-95.6%
Total	27,947	76,781	47,740	359,000	15,700	-95.6%
TOTAL REVENUE & CASH BALANCES	197,781	365,716	120,100	532,244	195,860	-63.2%

FUND TITLE:/FUND # Wastewater Impact Fees:140	EXPENDITURES BY FUNCTION Sewer Services					
FUND/DEPARTMENT # 140-3510-535	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
Total	-	-	-	-	-	0.0%
TRANSFERS OUT						
9100 Transfer to Wastewater Sinking Fund	121,000	120,000	120,000	503,184	175,000	-65.2%
Total	121,000	120,000	120,000	503,184	175,000	-65.2%
TOTAL OPERATING & TRANSFERS OUT	121,000	120,000	120,000	503,184	175,000	-65.2%
9500 Reserve	76,781	245,716	100	29,060	20,860	-28.2%
TOTAL SEWER IMPACT FEES EXPENDITURES, TRANSFERS, & RESERVES	197,781	365,716	120,100	532,244	195,860	-63.2%

Wastewater Impact Fees Fund

This fund accounts for the revenues from fees collected at the time of the issuance of building permits. These fees are charged for new line extensions and the funds are used for the repayment of the debt service for sewer expansion and may be used to fund line extension expenses.

Monthly transfers to the Sewer Interest and Sinking Fund constitute the \$180,150 annual budgeted amount derived from 50 equivalent residential units of new connections.

Utility Tax Fund

FUND TITLE/DEPARTMENT TITLE:# <i>Utility Tax Fund:150</i>	SOURCES <i>Utility Tax Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
MUNICIPAL TAXES						
314.1000 Electric	622,093	625,754	650,000	700,000	580,000	-17.1%
314.2000 Telephone	722,495	673,944	733,000	692,496	658,820	-4.9%
314.3000 Water	224,592	248,231	215,000	230,000	240,000	4.3%
314.4000 Gas	97,053	89,127	100,000	100,000	100,000	0.0%
Total	1,666,233	1,637,056	1,698,000	1,722,496	1,578,820	-8.3%
OTHER REVENUES						
361.1000 Interest	1,956	1,523	2,000	1,500	180	-88.0%
361.2000 Unrealized Gain SBA	10,811	5,902	-	-	-	0.0%
TOTAL REVENUES	1,679,000	1,644,481	1,700,000	1,723,996	1,579,000	-8.4%
389.1000 Cash Balance Forward	552,624	384,340	373,000	202,004	-	-100.0%
TOTAL UTILITY TAX REVENUES & CASH BALANCES	2,231,624	2,028,821	2,073,000	1,926,000	1,579,000	-18.0%

FUND TITLE:/FUND # <i>Utility Tax Fund</i>	EXPENDITURES BY FUNCTION <i>Interfund Transfers</i>					
FUND/DEPARTMENT # <i>150-8100-581.</i>	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
TRANSFERS & RESERVES						
TRANSFERS OUT						
9100 Transfer to General Fund	1,836,000	1,890,000	1,890,000	1,860,000	1,568,000	-15.7%
RESERVES						
9500 Reserve	395,624	138,821	183,000	66,000	11,000	-83.3%
TOTAL UTILITY TAX TRANSFERS & RESERVES	2,231,624	2,028,821	2,073,000	1,926,000	1,579,000	-18.0%

Utility Tax Fund

This Special Revenue Fund is used to account for the collection of utility taxes. This fund was created to comply with debt covenants since this revenue is pledged as a secondary source of repayment.

These revenues are projected at \$1,579,000 for Fiscal Year 2012-2013. These revenues are transferred on a monthly basis to the General Fund for operations.

Local Law Enforcement Block Grant Fund

FUND TITLE/DEPARTMENT TITLE:# <i>Local Law Enforcement Block Grant:160</i>	SOURCES <i>LLBG Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
OPERATING REVENUES						
334.2000 State Grant	-	-	-	-	-	0.0%
389.4000 City's Grant/Match	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
OTHER REVENUES						
361.1000 Interest	-	1	5	-	-	0.0%
TOTAL REVENUES	-	1	5	-	-	0.0%
389.1000 Cash Balance Forward	570	570	570	-	-	0.0%
TOTAL REVENUES AND CASH BAL	570	571	575	-	-	0.0%

FUND TITLE:/FUND # <i>Law Enforcement Block Grant:160</i>	EXPENDITURES BY FUNCTION <i>Public Safety</i>					
FUND/DEPARTMENT # <i>160-2130-521.</i>	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
5200 Operating Supplies	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
CAPITAL EXPENDITURES						
6400 Machinery/Equipment	-	-	-	-	-	0.0%
6401 Machinery/Equipment Non-CAP	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
OTHER EXPENDITURES						
8100 Refund-Prior Years Grant	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
RESERVES						
9500 Reserve	570	571	575	-	-	0.0%
Total	570	571	575	-	-	0.0%
TOTAL LLEBG EXPENDITURES & RESERVES	570	571	575	-	-	0.0%

Local Law Enforcement Block Grant (LLEBG) Fund

This fund was created to account for the receipt and disbursement of the Local Law Enforcement Block Grant. This grant was first received in Fiscal Year 1996-97 and was used for the purchase of equipment. No grant activity or expenditure activity is budgeted in Fiscal Year 2012-2013.

Position Control Summary
Cemetery

Position/Title	2012-2013 Budget	
Full-Time		
Sr Maintenance Worker	1	31,804
Merit Increase		-
Total FT	1	31,804
Total Budgeted Positions	1	31,804

Cemetery

FUND TITLE/DEPARTMENT TITLE:# Cemetery: 170	SOURCES Cemetery Revenues & Cash Balances					
REVENUE OBJECT #/TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
OPERATING REVENUES						
329.1300 Burial Permits	1,190	1,110	1,500	1,200	1,900	58.3%
345.6000 Marker Setting Fees	930	1,380	700	750	1,900	153.3%
345.7000 Perpetual Care	24,871	38,866	19,600	25,000	26,000	4.0%
345.8000 Sale of Lots	45,259	69,989	36,400	45,000	48,500	7.8%
345.8500 Grave Openings	-	-	-	-	-	0.0%
361.1000 Interest - Cemetery	-	-	1,000	1,210	200	-83.5%
361.1020 Interest	971	1,115	-	-	-	0.0%
369.9000 Other Cemetery	-	-	-	-	-	0.0%
369.9200 Gain on Sale of Assets	-	-	-	-	-	0.0%
381.1000 Transfer from General Fund	23,000	26,000	26,000	-	26,000	0.0%
389.1000 Cash Balance Forward	-	5,949	-	33,470	14,500	-56.7%
389.1020 Cash Balance Forward Perp Care	658,560	684,542	679,560	723,470	745,400	3.0%
	-	-	-	-	-	0.0%
TOTAL REVENUES AND CASH BAL	754,781	828,951	764,760	830,100	864,400	4.1%

FUND TITLE:/FUND # Cemetery Fund 170		EXPENDITURES BY FUNCTION					
FUND/DEPARTMENT # 170-3900-539.	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE	
EXPENDITURE OBJECT #/NAME							
PERSONAL SERVICES							
1200 Salaries	30,104	30,088	29,974	31,472	31,804	1.1%	
1210 Worker's Comp Reimbursement	-	-	-	-	-	0.0%	
1300 Temporary	-	-	-	-	-	0.0%	
1350 Part Time	2,331	-	-	-	-	0.0%	
1400 Overtime	-	-	200	-	-	0.0%	
1600 Longevity	624	624	624	624	624	0.0%	
2100 FICA	2,516	2,329	2,356	2,455	2,481	1.1%	
2200 Retirement	4,071	4,680	4,680	6,012	7,751	28.9%	
2300 Health	5,477	5,724	5,789	6,411	6,295	-1.8%	
2301 Life	612	187	180	191	165	-13.6%	
2400 Worker's Comp	2,439	2,059	2,059	2,077	2,622	26.2%	
2500 Unemployment	-	-	-	-	-	0.0%	
Total	48,174	45,691	45,862	49,242	51,742	5.1%	
OPERATING EXPENSES							
3100 Professional Services	-	-	-	-	-	0.0%	
3200 Audit	2,454	2,577	2,577	2,394	2,394	0.0%	
3400 Contractual	707	1,048	1,750	2,449	3,025	23.5%	
4000 Training/Travel	-	-	-	-	-	0.0%	
4100 Communications	-	-	-	-	-	0.0%	
4101 Communications - Cell	99	37	85	75	75	0.0%	
4300 Utilities	3,923	2,720	3,500	3,500	3,200	-8.6%	
4400 RENTALS/LEASES	-	-	-	-	-	0.0%	
4500 Insurance	2,844	3,043	3,043	3,071	3,042	-0.9%	
4610 R/M Buildings	526	1,698	1,000	1,000	2,500	150.0%	
4620 R/M Equipment	327	266	1,000	1,500	1,500	0.0%	
4630 R/M Vehicles-Labor	693	589	750	750	1,000	33.3%	
4640 R/M Vehicles-Parts	1,155	1,180	1,000	1,500	1,300	-13.3%	
5100 Office Supplies	-	-	-	-	-	0.0%	
5200 Operating Supplies	492	957	700	750	750	0.0%	
5210 Uniforms	32	119	325	325	325	0.0%	
5220 Household/Instit	-	-	-	-	-	0.0%	
5230 Gas/Oil	1,745	1,664	2,500	2,500	2,500	0.0%	
5240 Chemicals/Medical Supplies	1,191	-	750	750	-	-100.0%	
5400 Books/Subs/Dues	-	-	-	-	-	0.0%	
Total	16,188	15,898	18,980	20,564	21,611	5.1%	
CAPITAL OUTLAY							
6200 Buildings	-	-	-	-	-	0.0%	
6300 Improvements	-	-	-	-	-	0.0%	
6400 Machinery/Equipment	-	-	-	-	7,750	0.0%	
6401 Machinery/Equipment Non-CAP	-	-	-	-	-	0.0%	
Total	-	-	-	-	7,750	0.0%	
TOTAL EXPENDITURES							
	64,362	61,589	64,842	69,806	81,103	16.2%	
TRANSFERS, CONTINGENCIES, RESERVES							
9500 Reserve Perpetual Care	684,470	723,408	699,160	745,500	775,900	4.1%	
9800 Transfer to General Fund	-	-	-	-	-	0.0%	
9900 Contingency	5,949	43,954	758	14,794	7,397	-50.0%	
Total	690,419	767,362	699,918	760,294	783,297	3.0%	
TOTAL CEMETERY							
	754,781	828,951	764,760	830,100	864,400	4.1%	

Department Description & Function

1. **Department:** Parks & Recreation **Division:** Cemetery 170-3900

2. **Department/Division Function Summary:**

The Cemetery Division is responsible for maintaining a clean and peaceful presentation of the facility grounds. The selling of burial lots, and permitting of burials and monuments is also the responsibility of this division.

3. **Department Description:**

This department operates as another governmental fund receiving revenues from the sale of plots, perpetual care charges, marking gravesites, and marking for monument installation.

Number of Funded Employees	Actual 2009-10	Actual 2010-11	Budget 2011-12	Budget 2012-13
Sr. Maintenance Worker	1 FT	1 FT	1 FT	1 FT
Maintenance Worker	1 PT	0 PT	0 TP	1 TP
Cemetery Superintendent	0 FT	0 FT	0 FT	0 FT
Total	1 FT 1 PT	1 FT 0 PT	1 FT 0 TP	1 FT 0 TP

4. **Program Performance Indicators:**

Program Performance Indicators	Actual 2009-10	Actual 2010-11	Budget 2011-12	Budget 2012-13
Number of burials	78	101	100	110
Total sale of lots	80	124	125	130
Marker setting fees	\$900	\$1200	\$1400	\$1500

Program Goals & Objectives

1. **Department:** Recreation **Division:** Cemetery

2. **Principal Programs:**

- A. Cemetery Maintenance
- B. Sale, expansion and development of grave sites

3. **Programs Goals and Objectives:**

A. Cemetery Grounds Maintenance

Goal: To provide pleasant, clean and well maintained grounds at the Bosque Bello Cemetery.

Objective: To ensure the grounds are mowed, weeded, fertilized, sprayed with herbicides and pesticides, irrigated, and free of debris.

Measure: Cemetery maintenance worker covers the entire cemetery on a routine schedule and mows, weeds and removes items that do not comply with the cemetery Ordinance Chapter 30.

Community Redevelopment Area

FUND TITLE/DEPARTMENT TITLE:# <i>Community Redevelopment Area: 180</i>	SOURCES <i>CRA Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
OPERATING REVENUES						
311.1000 Property Taxes	7,000	-	6,650	-	-	0.0%
311.7000 Property Taxes (County)	9,468	-	9,800	-	-	0.0%
361.1000 Interest	-	-	1,000	400	-	-100.0%
381.1000 Transfer from General Fund	-	-	-	-	-	
389.1000 Cash Balance Forward	206,447	186,223	89,300	162,026	143,225	-11.6%
TOTAL REVENUES AND CASH BAL	222,915	186,223	106,750	162,426	143,225	-11.8%

FUND TITLE:/FUND # <i>Community Redevelopment Area: 180</i>	EXPENDITURES BY FUNCTION <i>CRA</i>					
FUND/DEPARTMENT # <i>180-2430-524.</i>	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
PERSONAL SERVICES						
Total	-	-	-	-	-	0.0%
OPERATING EXPENSES						
3100 PROFESSIONAL SERVICES	26,821	17,498	15,000	15,000	-	-100.0%
4000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
5400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	26,821	17,498	15,000	15,000	-	-100.0%
CAPITAL OUTLAY						
6200 Buildings	-	-	-	-	-	0.0%
6300 Improvements	-	-	30,000	-	-	0.0%
6400 Machinery/Equipment	-	-	-	-	-	0.0%
Total	-	-	30,000	-	-	0.0%
TOTAL EXPENDITURES	26,821	17,498	45,000	15,000	-	-100.0%
TRANSFERS, CONTINGENCIES, RESERVES						
9100 Transfer to General Fund	-	-	-	-	143,225	0.0%
9500 Reserve	196,094	168,725	61,750	147,426	-	-100.0%
Total	196,094	168,725	61,750	147,426	143,225	-2.8%
TOTAL CRA	222,915	186,223	106,750	162,426	143,225	-11.8%

Community Redevelopment Area Fund

The Community Redevelopment Area and Plan (CRA) were defined and approved by Resolution in June 2005 and the CRA Fund was established in fiscal year 2006-2007. The purpose of the CRA is to improve the City's historic waterfront area. Incremental ad valorem tax receipts will provide the basis of funding in the future. In addition to incremental tax receipts, funds remaining from the fiscal year 2007-2008 transfers from the General Fund will help fund improvements.

All funds remaining, \$143,225, from a transfer to the CRA by the General Fund, back in Fiscal Year 2007-2008, are being transferred back to the General Fund in Fiscal Year 2012-2013.

Law Enforcement Recovery Fund

FUND TITLE/DEPARTMENT TITLE:# <i>Law Enforcement Recovery Fund 190</i>	SOURCES <i>Law Enforcement Recovery Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
OPERATING REVENUES						
342.1000 Federal Law Enforcement Support	-	165,850	-	91,700	91,700	0.0%
342.2000 State Grant	-	4,952	-	-	75,000	0.0%
359.1000 Unclaimed/Abandoned Cash	11,342	750	110,000	1,000	5,000	400.0%
361.1000 Interest	-	-	250	-	-	0.0%
389.1000 Cash Balance Forward	25,796	19,370	30,050	24,570	110,000	347.7%
TOTAL REVENUES AND CASH BAL	37,138	190,922	140,300	117,270	281,700	140.2%
EXPENDITURES BY FUNCTION <i>Law Enforcement Recovery</i>						
FUND TITLE:/FUND # <i>Law Enforcement Recovery Fund 190</i>						
FUND/DEPARTMENT # <i>190-2140-521.</i>	ACTUAL 2010	ACTUAL 2011	BUDGET 2011	BUDGET 2012	BUDGET 2013	INCREASE/ DECREASE
PERSONAL SERVICES						
Total	-	-	-	-	-	0.0%
OPERATING EXPENSES						
3400 Contractual	-	-	-	-	5,500	0.0%
4101 Communications - Cell	-	-	-	-	7,500	0.0%
4104 Communications - Mobile	-	-	-	-	30,000	0.0%
4620 R/M Equipment	-	-	5,000	-	10,000	0.0%
4900 Other Current	-	-	-	-	10,000	0.0%
5200 Operating Supplies	5,768	12,397	10,000	15,000	32,525	116.8%
5400 Books/Subs/Dues	-	-	-	-	-	0.0%
Total	5,768	12,397	15,000	15,000	95,525	536.8%
CAPITAL OUTLAY						
6200 Buildings	-	-	-	-	-	0.0%
6300 Improvements	-	-	-	-	-	0.0%
6400 Machinery/Equipment	12,000	120,811	40,000	40,000	125,000	212.5%
6401 Machinery/Equipment Non-CAP	-	21,395	40,000	-	15,000	0.0%
Total	12,000	142,206	80,000	40,000	140,000	250.0%
TOTAL EXPENDITURES	17,768	154,603	95,000	55,000	235,525	328.2%
TRANSFERS, CONTINGENCIES, RESERVES						
9500 Reserve	19,370	36,319	45,300	62,270	46,175	-25.8%
Total	19,370	36,319	45,300	62,270	46,175	-25.8%
TOTAL Law Enforcement Recovery Fund	37,138	190,922	140,300	117,270	281,700	140.2%

Law Enforcement Recovery Fund

The source of revenue for this fund is unclaimed/abandoned cash and/or property. The funds are restricted in the sense that they are used for law enforcement surveillance/undercover operations/ specialized law enforcement equipment only. The fiscal year 2012-2013 expenditures budget includes \$10,000 for PAL; \$125,000 for capital equipment, funding for communications, and \$32,525 for ammunition and other operating supplies.