

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
	Water Impact Fees Fund	VI.12
	Utility Tax Fund	VI.14
	Local Law Enforcement Block Grant	VI.16
	Cemetery	VI.18
	CRA	VI.23
	Law Enforcement Recovery Fund	VI.25

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 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
OPERATING REVENUE						
331.2000 Federal Grant	-	-	-	-	-	0.0%
351.1000 Fines/Forfeitures	986	1,461	2,000	2,000	2,000	0.0%
Total	986	1,461	2,000	2,000	2,000	0.0%
OTHER REVENUES						
361.1000 Interest		-	-	-	-	0.0%
369.9000 Other Revenue	2,779	-	-	-	-	0.0%
369.9200 Gain on Sale of Assets	-	-	-	-	-	0.0%
Total	2,779	-	-	-	-	0.0%
TOTAL REVENUES	3,765	1,461	2,000	2,000	2,000	0.0%
CASH BALANCE FORWARD						
389.1000 Cash Balance Forward	24,278	28,043	25,200	30,050	23,400	-22.1%
TOTAL REVENUE AND CASH BALANCES	28,043	29,504	27,200	32,050	25,400	-20.7%

FUND/DEPARTMENT TITLE <i>Law Enforcement Trust Fund</i>	EXPENDITURES BY FUNCTION <i>Public Safety</i>					
FUND/DEPARTMENT # <i>100-2110-521.</i>	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
4000 Travel/Training	-	3,000	-	-	-	0.0%
4900 Covert Operations	-	-	-	-	-	0.0%
5200 Operating Supplies	-	-	10,000	15,000	1,000	-93.3%
Total	-	3,000	10,000	15,000	1,000	-93.3%
CAPITAL OUTLAY						
6200 Building	-	-	-	-	-	0.0%
6300 Improvements	-	-	-	-	-	0.0%
6400 Machinery/Equipment	-	-	-	-	-	0.0%
6401 Machinery/Equipment Non-CAP	-	-	-	7,500	22,000	193.3%
Total	-	-	-	7,500	22,000	193.3%
TOTAL EXPENDITURES	-	3,000	10,000	22,500	23,000	2.2%
9500 Reserve	28,043	26,504	17,200	9,550	2,400	-74.9%
TOTAL LAW ENFORCEMENT TRUST FUND	28,043	29,504	27,200	32,050	25,400	-20.7%

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 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
OPERATING REVENUE						
331.2000 Federal Grant		-	-	-	-	0.0%
334.0000 State Grant	2,332	2,218	-	-	-	0.0%
351.1000 Fines/Forfeitures		-	-	-	-	0.0%
351.2000 Seized Contraband	16,330	59,179	100,000	50,000	80,000	60.0%
Total	18,662	61,397	100,000	50,000	80,000	60.0%
OTHER REVENUES						
361.1000 Interest	-	-	-	-	-	0.0%
369.9000 Other Revenue	-	12,404	-	10,000	-	-100.0%
369.9200 Gain on Sale of Assets	4,127	6,604	-	-	-	0.0%
TOTAL REVENUES	22,789	80,405	100,000	60,000	80,000	33.3%
CASH BALANCE FORWARD						
389.1000 Cash Balance Forward	577,101	227,114	224,500	96,700	80,260	-17.0%
Total	577,101	227,114	224,500	96,700	80,260	-17.0%
TOTAL REVENUE AND CASH BALANCES	599,890	307,519	324,500	156,700	160,260	2.3%

FUND/DEPARTMENT TITLE <i>Federal Forfeiture Fund</i>	EXPENDITURES BY FUNCTION <i>Public Safety</i>					
FUND/DEPARTMENT # <i>110-2120-521.</i>	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
4000 Travel Training	5,247	-	-	4,000	4,000	0.0%
4900 Other Current	12,343	5,645	10,000	10,000	5,000	-50.0%
5200 Operating Supplies	32,963	20,780	25,000	35,000	19,000	-45.7%
Total	50,553	26,425	35,000	49,000	28,000	-42.9%
CAPITAL OUTLAY						
6400 Machinery/Equipment	318,623	141,574	280,000	100,000	93,000	-7.0%
6401 Machinery/Equipment Non-CAP	3,600	15,958	-	-	-	0.0%
Total	322,223	157,532	280,000	100,000	93,000	-7.0%
TOTAL EXPENDITURES	372,776	183,957	315,000	149,000	121,000	-18.8%
RESERVES						
9500 Reserve	227,114	123,562	9,500	7,700	39,260	409.9%
TOTAL FEDERAL FORFEITURE FUND	599,890	307,519	324,500	156,700	160,260	2.3%

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 plus the anticipated revenue from seized contraband will be expended in Fiscal Year 2015-2016 for three new police vehicles, the required equipment installed in/on the new vehicles and investigative supplies, firearms training equipment, ammunition, electronic equipment, rifles and pistols.

CDBG Housing Fund

FUND TITLE/DEPARTMENT TITLE:# <i>CDBG/Housing: 120</i>	SOURCES <i>CDBG/Housing Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
OPERATING REVENUE						
331.1000 CDBG Federal Grant	10,000	510,115	675,000	152,000	-	-100.0%
Total	10,000	510,115	675,000	152,000	-	-100.0%
OTHER REVENUES						
361.1000 Interest	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
389.1000 Cash Balance Forward	37,186	37,186	18,868	20,000	-	-100.0%
TOTAL REVENUE AND CASH BALANCE FWD	47,186	547,301	693,868	172,000	-	-100.0%

FUND/DEPARTMENT TITLE <i>CDBG/Housing: 120</i>	EXPENDITURES BY FUNCTION <i>Housing/Urban Development</i>					
FUND/DEPARTMENT # <i>120-5400-554.</i>	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
3100 Professional Services	-	-	-	-	-	0.0%
3400 Contractual Services	-	463,796	613,868	150,000	-	-100.0%
4900 Other Current	-	-	-	-	-	-
Total	-	463,796	613,868	150,000	-	-100.0%
CAPITAL OUTLAY						
6300 Improvements	-	-	-	-	-	0.0%
6320 Streetscaping	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
9100 Transfer to General Fund	10,000	46,204	80,000	22,000	-	-100.0%
9500 Reserve	37,186	37,301	-	-	-	0.0%
TOTAL CDBG-HOUSING	47,186	547,301	693,868	172,000	-	-100.0%

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.

Of the \$700,000 grant, the City was authorized to spend up to 15% (\$105,000) on program administration costs.

The grant was wrapped up in Fiscal Year 2014-2015.

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 worked with the City Commission and the CDBG Citizens Task Force, to provide overall management of the grant program in full compliance with the Housing Assistance Plan. This work included 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 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16
Project Director (Planner II)	.75 FT*	.50 FT*	.75 FT*	0

*Funded in the General Fund

4. Program Performance Indicators:

Program Performance Indicators	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16
*Number of Homes Rehabbed	--	6	4	0
% of Grant \$ Expended	1.4%	73%	22%	0%

* Four (4) houses were demolished and rebuilt; one (1) house was gutted and extensively rehabbed; and the remaining five (5) houses received minor rehabilitation including new windows, ADA compliant bathroom improvements, new HVAC systems, new insulation and Energy Star appliances.

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 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	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	121,396	121,396	121,416	121,416	112,700	-7.2%
389.2000 Reserve-CDBG Program Funds						0.0%
Total	121,396	121,396	121,416	121,416	112,700	-7.2%
TOTAL REVENUE, CASH BALANCES, & RESERVES	121,396	121,396	121,416	121,416	112,700	-7.2%

FUND TITLE:/FUND # <i>CDBG/Economic Development</i>	EXPENDITURES BY FUNCTION <i>Economic Development</i>					
FUND/DEPARTMENT # <i>130-5210-552.</i>	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
EXPENDITURES						
4900 Other Current	-	-	-	-	-	
6300 Improvements			121,416	121,416	112,700	-7.2%
6320 Streetscaping	-	-	-	-	-	0.0%
Total	-	-	121,416	121,416	112,700	-7.2%
9500 Reserve	121,396	121,396	-	-	-	0.0%
TOTAL EXPENDITURES & RESERVES	121,396	121,396	121,416	121,416	112,700	-7.2%

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 2014-2015, the Cash Balance Forward in this fund is to be used for Brett's understructure repairs.

The infrastructure improvements that may be paid from this fund are \$112,700.

Wastewater Impact Fees Fund

FUND TITLE/DEPARTMENT TITLE:# <i>Wastewater Impact Fees: 140</i>	SOURCES <i>Wastewater Impact Fees Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
OPERATING REVENUES						
IMPACT FEES						
363.1000 Incorporated Area	208,441	169,763	216,180	216,000	232,100	7.5%
363.1100 Unincorporated Area	-	-	-	-	-	0.0%
363.1300 Element 'B'	-	-	-	-	-	0.0%
363.1400 Public Facilities Fee	-	-	-	-	-	0.0%
Total	208,441	169,763	216,180	216,000	232,100	7.5%
OTHER REVENUES						
361.1000 Interest	6,209	-	900	-	-	0.0%
369.9000 Other Revenue	3,649	-	-	-	-	0.0%
Total	9,858	-	900	-	-	0.0%
TOTAL REVENUES	218,299	169,763	217,080	216,000	232,100	7.5%
389.1000 Cash Balance Forward	104,435	147,734	154,320	128,000	40,000	-68.8%
Total	104,435	147,734	154,320	128,000	40,000	-68.8%
TOTAL REVENUE & CASH BALANCES	322,734	317,497	371,400	344,000	272,100	-20.9%

FUND TITLE:/FUND # <i>Wastewater Impact Fees: 140</i>	EXPENDITURES BY FUNCTION <i>Sewer Services</i>					
FUND/DEPARTMENT # <i>140-3510-535</i>	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
Total	-	-	-	-	-	0.0%
TRANSFERS OUT						
9100 Transfer to Wastewater Sinking Fund	175,000	-	-	-	-	0.0%
9230 Transfer to Utility Debt Service Fund	-	262,620	262,620	300,000	228,000	-24.0%
Total	175,000	262,620	262,620	300,000	228,000	-24.0%
TOTAL OPERATING & TRANSFERS OUT	175,000	262,620	262,620	300,000	228,000	-24.0%
9500 Reserve	147,734	54,877	108,780	44,000	44,100	0.2%
TOTAL SEWER IMPACT FEES EXPENDITURES, TRANSFERS, & RESERVES	322,734	317,497	371,400	344,000	272,100	-20.9%

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 Utility Debt Service Fund constitute the \$228,000 annual budgeted amount derived from approximately 100 equivalent residential units of new connections.

Water Impact Fees Fund

FUND TITLE/DEPARTMENT TITLE:# <i>Water Impact Fees: 145</i>	SOURCES <i>Water Impact Fees Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
OPERATING REVENUES						
IMPACT FEES						
363.1000 Water ERU Impact Fees	-	-	-	-	96,000	0.0%
Total	-	-	-	-	96,000	0.0%
OTHER REVENUES						
361.1000 Interest	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
TOTAL REVENUES	-	-	-	-	96,000	0.0%
389.1000 Cash Balance Forward	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
TOTAL REVENUE & CASH BALANCES	-	-	-	-	96,000	0.0%

FUND TITLE:/FUND # <i>Water Impact Fees: 145</i>	EXPENDITURES BY FUNCTION <i>Sewer Services</i>					
FUND/DEPARTMENT # <i>145-3610-536</i>	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
Total	-	-	-	-	-	0.0%
TRANSFERS OUT						
9230 Transfer to Utility Debt Service Fund	-	-	-	-	96,000	0.0%
Total	-	-	-	-	96,000	0.0%
TOTAL OPERATING & TRANSFERS OUT	-	-	-	-	96,000	0.0%
9500 Reserve	-	-	-	-	-	0.0%
TOTAL WATER IMPACT FEES EXPENDITURES, TRANSFERS, & RESERVES	-	-	-	-	96,000	0.0%

Water 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 primarily for debt service related to water capacity.

Monthly transfers to the Utility Debt Service Fund constitute the \$96,000 annual budgeted amount derived from approximately 70 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 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
MUNICIPAL TAXES						
314.1000 Electric	609,002	626,420	600,000	625,000	680,000	8.8%
314.2000 Telephone	691,621	636,106	703,560	648,000	626,000	-3.4%
314.3000 Water	257,666	254,313	250,000	234,000	250,000	6.8%
314.4000 Gas	101,235	125,848	100,000	126,000	110,000	-12.7%
Total	1,659,524	1,642,687	1,653,560	1,633,000	1,666,000	2.0%
OTHER REVENUES						
361.1000 Interest	-	-	140	-	-	0.0%
361.2000 Unrealized Gain SBA	1	-	-	-	-	0.0%
TOTAL REVENUES	1,659,525	1,642,687	1,653,700	1,633,000	1,666,000	2.0%
389.1000 Cash Balance Forward	76,223	167,748	153,300	45,000	125,400	178.7%
TOTAL UTILITY TAX REVENUES & CASH BALANCES	1,735,748	1,810,435	1,807,000	1,678,000	1,791,400	6.8%

FUND TITLE:/FUND # <i>Utility Tax Fund</i>	EXPENDITURES BY FUNCTION <i>Interfund Transfers</i>					
FUND/DEPARTMENT # <i>150-8100-581.</i>	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
TRANSFERS & RESERVES						
TRANSFERS OUT						
9100 Transfer to General Fund	1,568,000	1,740,000	1,740,000	1,620,000	1,740,000	7.4%
RESERVES						
9500 Reserve	167,748	70,435	67,000	58,000	51,400	-11.4%
TOTAL UTILITY TAX TRANSFERS & RESERVES	1,735,748	1,810,435	1,807,000	1,678,000	1,791,400	6.8%

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 \$1,666,000 for Fiscal Year 2015-2016. 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 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	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	-	-	-	-	-	0.0%
TOTAL REVENUES	-	-	-	-	-	0.0%
389.1000 Cash Balance Forward	571	571	571	-	571	0.0%
TOTAL REVENUES AND CASH BAL	571	571	571	-	571	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 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
EXPENDITURE OBJECT #/NAME						
OPERATING EXPENSES						
5200 Operating Supplies	-	-	571	-	-	0.0%
Total	-	-	571	-	-	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	571	571	-	-	571	0.0%
Total	571	571	-	-	571	0.0%
TOTAL LLEBG EXPENDITURES & RESERVES	571	571	571	-	571	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 2015-2016.

Position Control Summary
Cemetery

Position/Title	2015-2016 Budget
Full-Time	
Sr Maintenance Worker	1 33,946
Merit Pool	1,288
Total FT	1 35,234
Total Budgeted Positions	1 35,234

Cemetery

FUND TITLE/DEPARTMENT TITLE:# <i>Cemetery: 170</i>	SOURCES <i>Cemetery Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
OPERATING REVENUES						
329.1300 Burial Permits	850	6,200	2,500	2,500	2,500	0.0%
345.6000 Marker Setting Fees	2,060	1,400	1,500	1,600	1,600	0.0%
345.7000 Perpetual Care	29,702	37,002	27,000	29,000	35,000	20.7%
345.8000 Sale of Lots	55,318	66,204	49,000	53,000	65,000	22.6%
345.8500 Grave Openings	-	-	-	-	-	0.0%
361.1000 Interest - Cemetery	-	-	-	-	-	0.0%
361.1020 Interest	-	-	-	-	-	0.0%
361.1100 Interest - Perpetual Care Cemetery	-	-	-	-	-	0.0%
369.9000 Other Cemetery	-	-	-	-	-	0.0%
369.9200 Gain on Sale of Assets	2,125	-	-	-	-	0.0%
381.1000 Transfer from General Fund	26,000	-	-	-	-	0.0%
389.1000 Cash Balance Forward	39,623	52,350	41,500	39,600	37,700	-4.8%
389.1020 Cash Balance Forward Perp Care	756,573	786,276	783,300	817,450	858,000	5.0%
TOTAL REVENUES AND CASH BAL	912,251	949,432	904,800	943,150	999,800	6.0%

FUND TITLE:/FUND # Cemetery Fund 170	EXPENDITURES BY FUNCTION					
FUND/DEPARTMENT # 170-3900-539. EXPENDITURE OBJECT #/NAME	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
PERSONNEL						
1200 Salaries	31,855	31,634	31,803	34,100	35,234	3.3%
1210 Worker's Comp Reimbursement	-	-	-	-	-	0.0%
1300 Temporary	-	-	-	-	-	0.0%
1350 Part Time	-	-	-	-	-	0.0%
1400 Overtime	50	15	-	100	100	0.0%
1600 Longevity	624	-	832	-	-	0.0%
2100 FICA	2,483	2,259	2,497	2,616	2,703	3.3%
2200 Retirement	7,751	9,647	9,647	10,395	11,846	14.0%
2300 Health	6,210	8,156	7,051	7,810	14,469	85.3%
2301 Life	165	153	168	168	179	6.5%
2400 Worker's Comp	2,301	2,065	2,680	2,168	1,605	-26.0%
2500 Unemployment	-	3,025	-	-	-	0.0%
Total	51,439	56,954	54,678	57,357	66,136	15.3%
OPERATING EXPENSES						
3100 Professional Services	-	-	-	-	-	0.0%
3200 Audit	2,394	2,085	2,085	2,205	2,265	2.7%
3400 Contractual	1,414	6,153	3,588	2,240	2,336	4.3%
4000 Training/Travel	-	-	-	-	-	0.0%
4100 Communications	-	-	-	-	-	0.0%
4101 Communications - Cell	60	21	80	50	20	-60.0%
4300 Utilities - Electric	2,280	1,944	3,200	3,000	2,500	-16.7%
4310 Utilities - Water & Sewer	-	-	-	200	250	25.0%
4400 RENTALS/LEASES	-	-	-	-	-	0.0%
4500 Insurance	2,782	3,054	3,054	2,811	2,898	3.1%
4610 R/M Buildings	684	1,460	1,500	6,000	6,000	0.0%
4620 R/M Equipment	1,099	1,394	1,500	1,500	1,250	-16.7%
4630 R/M Vehicles-Labor	353	818	750	1,500	750	-50.0%
4640 R/M Vehicles-Parts	297	1,399	800	1,250	1,000	-20.0%
5100 Office Supplies	-	-	-	-	-	0.0%
5200 Operating Supplies	344	622	750	750	500	-33.3%
5210 Uniforms	270	302	325	325	325	0.0%
5220 Household/Instit	-	-	-	-	-	0.0%
5230 Gas/Oil	2,994	3,087	2,700	2,750	2,500	-9.1%
5240 Chemicals/Medical Supplies	-	-	-	-	-	0.0%
5400 Books/Subs/Dues	-	-	-	-	-	0.0%
Total	14,971	22,339	20,332	24,581	22,594	-8.1%
CAPITAL OUTLAY						
6200 Buildings	-	-	-	-	-	0.0%
6300 Improvements	-	-	10,000	-	-	0.0%
6400 Machinery/Equipment	7,215	-	-	-	-	0.0%
6401 Machinery/Equipment Non-CAP	-	-	-	-	3,500	0.0%
Total	7,215	-	10,000	-	3,500	0.0%
TOTAL EXPENDITURES	73,625	79,293	85,010	81,938	92,230	12.6%
TRANSFERS, CONTINGENCIES, RESERVES						
9500 Reserve Perpetual Care	786,276	823,277	810,300	846,450	893,000	5.5%
9800 Transfer to General Fund	-	-	-	-	-	0.0%
9900 Contingency	52,350	46,862	9,490	14,762	14,570	-1.3%
Total	838,626	870,139	819,790	861,212	907,570	5.4%
TOTAL CEMETERY	912,251	949,432	904,800	943,150	999,800	6.0%

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. Assisting visitors in locating of specific grave sites as well as researching areas in the ancient section by using past burial records.

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 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16
Sr. Maintenance Worker	1 FT	1 FT	1 FT	1FT
Total	1 FT	1 FT	1 FT	1 FT

4. **Program Performance Indicators:**

Program Performance Indicators	Actual 2012-13	Actual 2013-14	Budget 2014-15	Budget 2015-16
Number of burials	76	96	110	105
Total sale of lots	89	88	130	90
Marker setting fees	\$1500	\$1440	\$1600	\$1500

Program Goals & Objectives

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

2. Principal Programs:

- A. Cemetery Ground Maintenance
- B. Sale of marking 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, irrigated, and free of debris. Also ensure that the trees are maintained.

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.

- C. Sale and marking of grave sites

Goal: To provide professional staff with the ability to assist customers during an emotional time and to keep accurate records.

Objective: Work closely with funeral homes and vault companies to ensure that grave locations are ready for the funeral services.

Measure: Sell 80 lots and have 90 services.

Community Redevelopment Area

FUND TITLE/DEPARTMENT TITLE:# <i>Community Redevelopment Area: 180</i>	SOURCES <i>CRA Revenues & Cash Balances</i>					
REVENUE OBJECT #/TITLE	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
OPERATING REVENUES						
311.1000 Property Taxes	-	-	-	-	-	0.0%
311.7000 Property Taxes (County)	-	-	-	-	-	0.0%
361.1000 Interest	-	-	-	-	-	0.0%
381.1000 Transfer from General Fund	-	-	-	-	-	
389.1000 Cash Balance Forward	140,552	-	-	-	-	0.0%
TOTAL REVENUES AND CASH BAL	140,552	-	-	-	-	0.0%

FUND TITLE:/FUND # <i>Community Redevelopment Area: 180</i>	EXPENDITURES BY FUNCTION <i>CRA</i>					
FUND/DEPARTMENT # <i>180-2430-524.</i>	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
PERSONNEL						
Total	-	-	-	-	-	0.0%
OPERATING EXPENSES						
3100 PROFESSIONAL SERVICES	-	-	-	-	-	0.0%
4000 TRAINING/TRAVEL	-	-	-	-	-	0.0%
5400 BOOKS/SUBS/DUES	-	-	-	-	-	0.0%
TOTAL	-	-	-	-	-	0.0%
CAPITAL OUTLAY						
6200 Buildings	-	-	-	-	-	0.0%
6300 Improvements	-	-	-	-	-	0.0%
6400 Machinery/Equipment	-	-	-	-	-	0.0%
Total	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	-	-	-	-	-	0.0%
TRANSFERS, CONTINGENCIES, RESERVES						
9100 Transfer to General Fund	140,552	-	-	-	-	0.0%
9500 Reserve	-	-	-	-	-	0.0%
Total	140,552	-	-	-	-	0.0%
TOTAL CRA	140,552	-	-	-	-	0.0%

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. Funds remaining from the fiscal year 2007-2008 transfers from the General Fund were returned to the General Fund in fiscal year 2012-2013. No incremental taxes were received in fiscal year 2014-2015. However, due to the resetting of the base year and increasing property values, a nominal amount of incremental taxes are anticipated in the 2015-2016 fiscal year.

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 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
OPERATING REVENUES						
342.1000 Federal Law Enforcement Support	93,264	104,769	112,700	126,400	140,000	10.8%
342.2000 State Grant	-	-	-	-	-	0.0%
359.1000 Unclaimed/Abandoned Cash	1,185	8,839	-	8,000	3,000	-62.5%
361.1000 Interest	18	72	-	-	-	0.0%
369.1000 Contributions	-	-	-	-	-	0.0%
369.9200 Gain/Loss on Sale of Assets	-	29,900	-	-	-	0.0%
389.1000 Cash Balance Forward	171,628	124,222	171,500	122,600	85,300	-30.4%
TOTAL REVENUES AND CASH BAL	266,095	267,802	284,200	257,000	228,300	-11.2%
EXPENDITURES BY FUNCTION						
FUND TITLE:/FUND # <i>Law Enforcement Recovery Fund 190</i>	<i>Law Enforcement Recovery</i>					
FUND/DEPARTMENT # <i>190-2140-521.</i>	ACTUAL 2013	ACTUAL 2014	BUDGET 2014	BUDGET 2015	BUDGET 2016	INCREASE/ DECREASE
PERSONNEL						
Total	-	-	-	-	-	0.0%
OPERATING EXPENSES						
3400 Contractual	5,500	310	5,500	2,000	-	-100.0%
4100 Communications	-	-	8,000	-	-	0.0%
4104 Communications - Mobile	36,010	44,877	35,000	52,000	45,000	-13.5%
4620 R/M Equipment	-	-	-	-	-	0.0%
4900 Other Current	4,298	-	10,000	10,000	5,000	-50.0%
5200 Operating Supplies	36,602	-	56,000	35,000	20,000	-42.9%
5400 Books/Subs/Dues	-	-	-	-	-	0.0%
Total	87,419	86,508	114,500	99,000	70,000	-29.3%
CAPITAL OUTLAY						
6200 Buildings	-	-	-	-	-	0.0%
6300 Improvements	-	-	-	-	-	0.0%
6400 Machinery/Equipment	43,737	33,208	52,000	32,000	52,500	64.1%
6401 Machinery/Equipment Non-CAP	10,717	17,256	10,000	50,000	20,000	-60.0%
Total	54,454	50,464	62,000	82,000	72,500	-11.6%
TOTAL EXPENDITURES	141,873	136,972	176,500	181,000	142,500	-21.3%
TRANSFERS, CONTINGENCIES, RESERVES						
9500 Reserve	124,222	130,830	107,700	76,000	85,800	12.9%
Total	124,222	130,830	107,700	76,000	85,800	12.9%
TOTAL Law Enforcement Recovery Fund	266,095	267,802	284,200	257,000	228,300	-11.2%

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 2015-2016 expenditures budget includes \$40,000 for a new vehicle, and \$12,500 for a pre-fab storage building at the range.