

**ESTERO FIRE RESCUE**  
**2009 ADOPTED BUDGET**  
**GENERAL FUND**  
**Year Ended September 30, 2009**

	Roll-back rate w/o growth adjustment		
	1.7868 Mil 2008 Adopted Budget	1.9037 Mil 2009 Adopted Budget	Variance with CY and PY Budget Favorable (Unfavorable)
<b>REVENUES</b>			
Ad Valorem taxes:			
Current	\$ 12,194,094	\$ 13,341,956	\$ 1,147,862
(Less 5% Uncollectible)		(667,098)	(667,098)
Delinquent	-	-	-
Excess fees	-	-	-
Subtotal - Ad Valorem Taxes	<u>12,194,094</u>	<u>12,674,858</u>	<u>480,764</u>
Intergovernmental:			
Federal Grant	-	-	-
State Grant	-	-	-
State shared	23,141	21,101	(2,040)
Subtotal - Intergovernmental	<u>23,141</u>	<u>21,101</u>	<u>(2,040)</u>
Charges for services			-
EMS Standby	54,000	54,000	-
Public Safety Classes	14,450	14,450	-
Inspection Fees	259,275	28,500	(230,775)
Subtotal - Charges for services	<u>327,725</u>	<u>96,950</u>	<u>(230,775)</u>
Miscellaneous:			
Interest			
Operating interest	198,554	100,000	(98,554)
Other			
Ambulance bay rent	12,709	13,217	508
Miscellaneous	-	-	-
Subtotal - Other	<u>12,709</u>	<u>13,217</u>	<u>508</u>
TOTAL REVENUES	<u>12,756,223</u>	<u>12,906,126</u>	<u>149,903</u>
<b>EXPENDITURES</b>			
Current			
Public safety			
Personal services:			
Regular salaries and wages	4,622,711	5,162,210	(539,499)
Other salaries and wages	99,522	99,522	-
Overtime	241,550	241,550	-
Special Pay	558,631	287,702	270,929
FICA taxes	421,408	443,010	(21,602)
Retirement contributions	841,467	917,835	(76,368)
Life, health insurance	1,582,341	1,452,616	129,725
Worker's and unemployment compensation	230,930	389,232	(158,302)
Subtotal - Personal services	<u>8,598,560</u>	<u>8,993,677</u>	<u>(395,117)</u>

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**GENERAL FUND**  
**Year Ended September 30, 2009**

	<b>1.7868 Mil</b>	<b>1.9037 Mil</b>	Variance with
	<b>2008 Adopted</b>	<b>2009 Adopted</b>	CY and PY Budget
	<b>Budget</b>	<b>Budget</b>	Favorable
			(Unfavorable)
Operating expenditures:			
Property appraiser fees	84,400	81,462	2,938
Tax collector fees	243,036	280,000	(36,964)
Professional services	147,271	191,985	(44,714)
Accounting and auditing	25,600	29,700	(4,100)
Travel and per diem	52,522	51,119	1,403
Communications and freight services	65,722	93,026	(27,304)
Utility services	55,348	79,422	(24,074)
Rentals and leases	3,636	2,715	921
Insurance	106,284	149,026	(42,742)
Repair and maintenance services	275,850	380,394	(104,544)
Printing and binding	12,573	12,392	181
Promotional activities	4,246	3,443	803
Other current charges and obligations	12,247	12,569	(322)
Office supplies	21,584	21,803	(219)
Operating supplies	256,569	311,981	(55,412)
Books, memberships, and training	145,788	174,199	(28,411)
Contributions to Other Governments	-	247,225	(247,225)
Contingency	-	-	-
Subtotal - Operating expenditures	<u>1,512,676</u>	<u>2,122,461</u>	<u>(609,785)</u>
Capital outlay:			
Admin Building	-	-	-
Vehicles	302,305	12,000	290,305
Equipment	230,743	109,782	120,961
Subtotal - Capital outlay	<u>533,048</u>	<u>121,782</u>	<u>411,266</u>
TOTAL EXPENDITURES	<u>10,644,284</u>	<u>11,237,920</u>	<u>(593,636)</u>
EXCESS OF REVENUES			
OVER EXPENDITURES	<u>2,111,939</u>	<u>1,668,206</u>	<u>(443,733)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Compensation for loss of capital assets			-
Proceeds from sale of capital assets			-
Interfund Transfer	(700,000)	(965,000)	(265,000)
Capital Contribution	-	-	-
TOTAL OTHER FINANCING USES	<u>(700,000)</u>	<u>(965,000)</u>	<u>(265,000)</u>
NET CHANGE IN FUND BALANCE	<u>1,411,939</u>	<u>703,206</u>	<u>(708,733)</u>
FUND BALANCE - BEGINNING	<u>4,685,763</u>	<u>6,537,547</u>	<u>1,851,784</u>
Ending FB Reserved for Debt	435,000	-	(435,000)
Ending FB Designated for Operating Reserve	2,661,071	4,376,691	1,715,620
Ending FB Designated for Self Insurance	350,000	450,000	100,000
Ending FB Designated for Cptl Improvement GF	130,133	250,000	119,867
Ending FB Designated for Cptl Improvement CIF	500,000	250,000	(250,000)
Ending FB Designated Debt	1,893,205	1,285,000	(608,205)
Ending FB Designated for Retirement	-	500,000	500,000
Ending FB Undesignated	128,293	129,061	768
FUND BALANCE - ENDING	<u>\$ 6,097,702</u>	<u>\$ 7,240,753</u>	<u>\$ 1,143,050</u>

**\$1.1M for DR**

Beg FB is estimated based on current year cashflow

**ESTERO FIRE RESCUE  
2009 ADOPTED BUDGET  
IMPACT FEE FUND  
Year Ended September 30, 2009**

	<u>2009 Adopted Budget</u>
<b>REVENUES</b>	
Impact Fees	\$ 150,000
Miscellaneous:	
Interest	500
Other	<u>22,186</u>
Subtotal - Miscellaneous	<u>22,686</u>
TOTAL REVENUES	<u>172,686</u>
 <b>DEBT SERVICE</b>	
Principal retirement	819,785
Interest and fiscal charges	<u>292,066</u>
Subtotal - Debt service	<u>1,111,851</u>
TOTAL EXPENDITURES	<u>1,111,851</u>
EXCESS OF REVENUES UNDER EXPENDITURES	<u>(939,165)</u>
 <b>OTHER FINANCING SOURCES (USES)</b>	
Compensation for loss of capital assets	
Proceeds from sale of capital assets	
Interfund Transfer	965,000
Capital Contribution	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>965,000</u>
NET CHANGE IN FUND BALANCE	<u>25,835</u>
FUND BALANCE - BEGINNING	<u>435,000</u>
FUND BALANCE - ENDING	<u>\$ 460,835</u>

Note: \$435,000 of Fund Balance is Reserved by Bank of America and not available for debt repayment

**ESTERO FIRE RESCUE  
2009 ADOPTED BUDGET  
CAPITAL IMPROVEMENT FUND  
Year Ended September 30, 2009**

<b>REVENUES</b>	<b>2009 Adopted Budget</b>
Miscellaneous:	
Interest	\$ 500
Other	-
Subtotal - Miscellaneous	<u>500</u>
TOTAL REVENUES	<u>500</u>
<b>EXPENDITURES</b>	
Operating expenditures:	
Other current charges and obligations	100
Capital outlay:	
Capital Contingency (Board approval only)	-
Land	-
Admin Building	-
Subtotal - Capital outlay	<u>-</u>
TOTAL EXPENDITURES	<u>100</u>
EXCESS OF REVENUES UNDER EXPENDITURES	<u>400</u>
<b>OTHER FINANCING SOURCES (USES)</b>	
Compensation for loss of capital assets	
Proceeds from loan	-
Interfund Transfer	-
Capital Contribution	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>400</u>
FUND BALANCE - BEGINNING	<u>40,000</u>
FUND BALANCE - ENDING	<u>\$ 40,400</u>

Beg FB is estimated based on current year cashflow