

**CITY OF BROOKSVILLE
FIRST PUBLIC HEARING
FISCAL YEAR 2012/13 BUDGET**

AGENDA

SEPTEMBER 12, 2012

6:30 P.M.

- A. **CALL TO ORDER**
- B. **INVOCATION AND PLEDGE OF ALLEGIANCE**
- C. **PUBLIC HEARING - PRESENTATION OF PROPOSED BUDGET FOR FISCAL YEAR STARTING OCTOBER 1, 2012**

- 1. **Public Announcement** - Ad Valorem Tax Rate (TRIM Notice)
Pursuant to Section 200.069, F.S., "Notice of Proposed Property Taxes" (TRIM NOTICE) the proposed ad valorem rate for the Fiscal Year 2012/13 was advertised to be a maximum of 7.5000 mills. This millage rate would be a 13.92% increase over the current year's rolled-back rate of 6.5834mills. After reviewing revenue projections and proposed expenditure levels for the 2012/13 Fiscal Year, the General Fund budget is balanced at a proposed rate of 6.5834 mills, which is 00.00% less than the current year's rolled-back rate.

- 2. **Proposed FY2012/13 Budget**
Review proposed budget and points of discussion.

Discussion:	City Manager & Council
Attachment:	Memo from City Manager and Assistant Finance Director dated 09/05/12; FY2012/13 Proposed Budget; Council Proposals & Information

- 3. **Ad Valorem Tax Rate for Fiscal Year 2012/13**
Consideration of establishing ad valorem tax rate.

Presentation:	Assistant Finance Director
Recommendation:	Millage Rate to be adopted upon roll call vote

- 4. **Ordinance No. 832 - Recommended Budget for Fiscal Year 2012/13**
Consideration of first reading of proposed budget effective October 1, 2012.

Presentation:	Assistant Finance Director
Recommendation:	Approval of Ordinance upon <u>First Reading</u> upon roll call vote and Schedule Second Reading for September 26, 2012
Attachment:	Proposed Ordinance

D. **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 352/540-3853. Any person desiring to appeal any decision with respect to any matter considered at this meeting, may need a record of the proceedings including the testimony and evidence upon which the appeal is to be based, and therefore must make arrangements for a court reporter to ensure that a verbatim record of the proceedings is made.



AGENDA ITEM MEMORANDUM

TO: HONORABLE MAYOR AND CITY COUNCILMEN

FROM: T. JENNENE NORMAN-VACHA, CITY MANAGER
JAMES DELACH, ASSISTANT FINANCE DIRECTOR

Handwritten signatures of T. Jennene Norman-Vacha and James Delach in black ink.

SUBJECT: CHANGES IN CITY BUDGET FROM PREVIOUS WORKSHOPS &
UNFINISHED DISCUSSIONS

DATE: SEPTEMBER 6, 2012

Below is a list of the changes in the FY 2012-13 Proposed Budget since our last Budget Workshop on July 31, 2012. Some of the changes represent direction for changes by City Council and some changes are "clean-up" and updates recommended by staff.

GENERAL FUND

✓ **General Fund Revenues**

Decreased General Fund revenues from \$6,621,583 to \$6,289,398 (\$332,185 less) due to decreasing the ad valorem millage rate from 7.5 mils to 6.5834 (roll-back rate).

✓ **General Government Division**

Increased expenses within the General Government Division from \$575,030 to \$575,846, due to minor expense adjustments including the following: 1). added transfer out to Fleet Maintenance Fund 501 of \$154 for administrative vehicle and 2) increased TIF transfer out from \$37,000 to \$37,662 (\$662 more).

✓ **Business Development Division**

Decreased expenses from \$56,820 to \$55,820 (\$1,000 less) due to an adding error.

✓ **Fire Department**

Decreased expenses from \$1,471,883 to \$1,049,366 (\$422,517 less) due to establishment of the Fire Assessment as a revenue source and the creation of a separate fund (Fund 143) for Fire Department funding.

✓ **Reserves**

Unallocated reserves were increased from \$102,309 to \$192,825 (\$90,516 more) due to changes in revenues and outlined adjustments.

SPECIAL REVENUE FUNDS

✓ **Fire Department**

Established separate/Special Revenue Fund (143) for the Fire Department to add Fire Assessment revenues and transfer all expenditures of the Fire Department from the General Fund, including some added costs from the assessment implementation, to this fund.

PUBLIC WORKS – SANITATION FUND

✓ **Revenues & Reserves**

Increased revenues from \$1,797,407 to \$1,809,708 (\$12,301 more) due to rates changes in accordance with policy adopted by City Council through Resolution 2008-24. Additional dollars were placed within the Fund's unallocated reserves.

EQUIPMENT REPLACEMENT FUND

✓ **Revenues & Expense**

Updated the Prior Year Carry Forward in revenues from \$10,074 to \$15,429 (\$5,355 more). We are recommending approval for purchase of a Front End Loader for Parks, Facilities & Recreation. This is a replacement for a loader that was recently surplus due to inoperability. This is a critical piece of equipment for park grounds, facilities and maintenance.

TRUST & AGENCY FUNDS

✓ **Firefighters' Retirement Fund (607) and Police Officers' Retirement Fund (613)**

Updated funds for accuracy.

COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND

✓ **Revenues & Expense**

Increased revenues from \$70,193 to \$80,053 (\$9,860 more) due updated revenue amounts. Additional dollars were placed within the Fund's unallocated reserves.

PUBLIC WORKS – WATER & WASTEWATER FUND

✓ **Staffing**

Requesting approval for the addition of one (1) Plant Operator II needed due to operational requirements with the addition of Reuse Water Facilities. We have increased the Personal Expenses to reflect wages and benefits for the position.

✓ **Capital Improvement Plan and Reserves**

Adjusted the Capital Improvement Plan (CIP) to eliminate well-drilling projects that placed the Reserves in a negative position. With direction from City Council to proceed with refinancing of current debt in the Fund, monies will be available to place these very critical improvement projects back in the CIP.

Unfinished discussions include the following:

REFINANCING OF CURRENT DEBT

We have requested that Adam Horn our SunTrust representative attend the September 12th Budget Hearing, however, he may not be available. Following discussions from City Council we will insure that all questions are answered, should Council desire moving forward with refinancing opportunities.

✓ **General Fund**

We have received further information from Adam Horn, our SunTrust representative regarding refinancing options for current General Fund debt. Following review he does not feel that the cost savings would justify refinancing. His email dated September 4, 2012 is provided for your review as Attachment 1.

✓ **Water & Wastewater Fund**

Attached as Attachment 2 is the refinancing information for the debt within the Water & Wastewater Fund as provided by Adam Horn.

MOBILE HOME LICENSING REVENUES

City Attorney's Office is currently reviewing the Bond covenants of the 2006 USDA Loan for Generators and Shutters to determine if excess monies from the revenue source can be returned to the General Fund if there are monies in excess of the Loan Payment. Staff will be prepared to discuss this further during the September 12th Budget Hearing.

CEMETERY DONOR WALL

Staff has not prepared further information for City Council at this time. We do plan on having further information to City Council before the Final Budget Hearing on September 26th.

FIRE ASSESSEMENT & GENERAL FUND MILLAGE OPTIONS

City Council had requested that several options be prepared for Council discussions in connection with Fire Assessments implementation and the effect on General Fund millage rates. Provided in Attachment 3, are two (2) additional scenarios for a combination of rates/millage. The information provided assumes that the current General Fund expenditures would remain constant. Obviously if City Council directed other changes (decreases or increases) it would effect the numbers. Within the Proposed Budget document are the calculations for implementing a total Fire Assessment collection level of \$600,000.

Attachment 1

T. Jennene Norman-Vacha

From: Horn.Adam [Adam.Horn@SunTrust.com]
Sent: Tuesday, September 04, 2012 3:13 PM
To: Jim Delach
Cc: T. Jennene Norman-Vacha
Subject: RE: General Fund loans

Jim –
I will get back to you on whether I can attend the workshop. I currently have a conflict, but it possibly may change later this week.

I have reviewed the three general fund loans, and it doesn't appear to that the cost savings would justify refinancing any of them. Specific comments for each can be found below.

- **General Fund/Promissory Note (\$427,759 as of 9/30/2012):**
 - Estimated closing costs would be in the range of \$20,000 – \$30,000. For the Utility refunding analysis I recently provided to you, we estimated and included in the analysis \$30,000 in closing costs.
 - At best, the interest savings over the remaining life of the loan (8 ½-9 years) would be just under \$26,000. It would take at least five years to offset even the low-end range of the cost of issuance.
- **Capital Improvement Rev. Fund/USDA Loan (\$156,000 as of 9/30/2012):**
 - The loan includes a prepayment penalty of 5% currently, which declines gradually over the next twenty three years.
 - Total interest paid annually is approximately \$7,500, so even without the penalty the interest savings opportunity would be minimal.
 - Bank held loan terms are typically fifteen years or less. This loan has 24 years remaining and was originally a 30 year loan.
- **Capital Improvement Rev. Note, Series 2011, Fin.Energy Performance Proj. (\$3,291,077 as of 9/30/2012):**
 - The loan includes a 1% prepayment penalty (\$32,911 as of 9/30/2012).
 - The loan closed May 2011, so the rate is current with today's market (rates have not moved significantly).
 - Given the current market rate of the existing loan and prepayment penalty, there would not be any cost savings from refinancing the loan.

Please let me know if you have any questions or would like to discuss further.

Adam

Adam L. Horn
First Vice President
Not-For-Profit & Government Banking

SunTrust Banks, Inc.
Mail Code FL-Tampa-4105
401 East Jackson Street, 10th FL
Tampa, FL 33602
Tel: 813.224.2552 Fax: 813.224.2424
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Call 1-866-476-1460.***

Attachment 2

T. Jennene Norman-Vacha

From: Jim Delach
Sent: Thursday, August 23, 2012 12:02 PM
To: T. Jennene Norman-Vacha
Subject: FW: refunding analysis of Brooksville Water and Sewer Debt
Attachments: 2012WSAB(BROOKSVI) 2012 Refunding of 1999, 2002 and 2008 Bonds.pdf

This is the information on refinancing the 1999 bonds, 2002 bonds and the Hancock 2008 note.

From: Horn.Adam [mailto:Adam.Horn@SunTrust.com]
Sent: Thursday, August 23, 2012 11:44 AM
To: Jim Delach
Cc: Steve Baumgartner
Subject: refunding analysis of Brooksville Water and Sewer Debt

Jim –
I received your voicemail this morning, and we have completed our preliminary refunding analysis of the City's Water & Sewer Debt, with that analysis attached as a reference. While the goal was primarily to free up the reserves and reduce reporting requirements, it is important to note that the refunding meets the recommended hurdle from GFOA of 3% savings or more of the refunded bonds/debt.

- Page 1: Summary of Refunding Analysis. At the bottom of the page you will find the Net Present Value Savings of \$292,095 (which takes periodic savings over the remaining life of the loans and discounts them back to provide a value today).
- Page 2: Savings. A quick summary of the existing debt service, the proposed debt service, and the savings. To make it easier to read, we are showing debt service on an annual basis by fiscal year, however the existing debt is payable monthly or semi-annually.
- Page 3: Existing Debt Service for the 1999 bonds. Showing the annual debt service only instead of the periodic payments.
- Page 4: Existing Debt Service for the 2002 bonds. Showing the annual debt service only instead of the periodic payments.
- Page 5: Existing Debt Service for the 2008 bonds. Showing the annual debt service only instead of the periodic payments.
- Page 6: Proposed Debt Service for the new loan. Showing semi-annual payments at the current rate.

Page 2 shows the best comparison of current versus proposed debt service. Through 2018, the Fund is paying approximately \$1 Million annually in debt service, then it will drop down to approximately \$310 Thousand through 2039. The refunding note would not only retire the debt eleven years sooner, the annual debt service would still be below what the City is paying currently through 2018. If the City wanted to keep paying at current levels of \$1 Million annually, the debt would be retired even sooner, likely providing additional savings.

Adam

Adam L. Horn
First Vice President
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SUMMARY OF REFUNDING RESULTS

City of Brooksville
2012 Refunding of 1999, 2002 and 2008 Bonds

Dated Date	10/01/2012
Delivery Date	10/01/2012
Arbitrage yield	2.841326%
Escrow yield	
Bond Par Amount	9,627,293.14
True Interest Cost	2.841326%
Net Interest Cost	2.877968%
Average Coupon	2.841401%
Average Life	8.522
Par amount of refunded bonds	9,474,538.65
Average coupon of refunded bonds	3.388063%
Average life of refunded bonds	10.643
PV of prior debt to 10/01/2012 @ 2.841326%	9,919,388.11
Net PV Savings	292,094.97
Percentage savings of refunded bonds	3.082947%
Percentage savings of refunding bonds	3.034030%

SAVINGS

City of Brooksville
2012 Refunding of 1999, 2002 and 2008 Bonds

Date	Prior Debt Service	Refunding Debt Service	Savings	Present Value to 10/01/2012 @ 2.8413262%
09/30/2013	545,915.18	386,933.02	158,982.16	153,000.63
09/30/2014	1,056,144.50	773,809.66	282,334.84	268,823.11
09/30/2015	1,057,665.67	773,891.05	283,774.62	262,819.77
09/30/2016	1,062,963.46	773,880.15	289,083.31	260,508.23
09/30/2017	1,064,258.38	773,802.82	290,455.56	254,667.92
09/30/2018	1,062,373.59	773,793.45	288,580.14	246,174.89
09/30/2019	876,729.97	773,831.10	102,898.87	84,791.80
09/30/2020	308,795.00	773,848.68	(465,053.68)	(383,731.54)
09/30/2021	308,497.50	773,797.81	(465,300.31)	(373,247.66)
09/30/2022	308,037.50	773,789.93	(465,752.43)	(363,206.35)
09/30/2023	308,415.00	773,773.70	(465,358.70)	(352,812.60)
09/30/2024	309,597.50	773,884.04	(464,286.54)	(342,232.81)
09/30/2025	308,552.50	773,759.40	(465,206.90)	(333,350.02)
09/30/2026	309,345.00	773,727.25	(464,382.25)	(323,519.19)
09/30/2027	309,910.00	773,725.68	(463,815.68)	(314,147.18)
09/30/2028	309,247.50	738,156.12	(428,908.62)	(286,083.72)
09/30/2029	309,390.00		309,390.00	191,967.72
09/30/2030	309,305.00		309,305.00	186,576.08
09/30/2031	307,992.50		307,992.50	180,616.03
09/30/2032	307,485.00		307,485.00	175,302.13
09/30/2033	307,750.00		307,750.00	170,572.27
09/30/2034	307,755.00		307,755.00	165,829.80
09/30/2035	308,500.00		308,500.00	161,606.84
09/30/2036	307,952.50		307,952.50	156,832.27
09/30/2037	307,145.00		307,145.00	152,069.54
09/30/2038	308,077.50		308,077.50	148,287.96
09/30/2039	307,685.00		307,685.00	143,979.06
	12,895,485.75	11,958,403.86	937,081.89	292,094.97

Savings Summary

PV of savings from cash flow	292,094.97
Net PV Savings	292,094.97

PRIOR BOND DEBT SERVICE

City of Brooksville
2012 Refunding of 1999, 2002 and 2008 BondsWater and Sewer System Bonds, Series 1999 (1999WS)

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2013	131,000	3.250%	163,615.83	294,615.83
09/30/2014	134,000	3.250%	174,232.50	308,232.50
09/30/2015	139,000	3.250%	169,877.50	308,877.50
09/30/2016	144,000	3.250%	165,360.00	309,360.00
09/30/2017	147,000	3.250%	160,680.00	307,680.00
09/30/2018	153,000	3.250%	155,902.50	308,902.50
09/30/2019	158,000	3.250%	150,930.00	308,930.00
09/30/2020	163,000	3.250%	145,795.00	308,795.00
09/30/2021	168,000	3.250%	140,497.50	308,497.50
09/30/2022	173,000	3.250%	135,037.50	308,037.50
09/30/2023	179,000	3.250%	129,415.00	308,415.00
09/30/2024	186,000	3.250%	123,597.50	309,597.50
09/30/2025	191,000	3.250%	117,552.50	308,552.50
09/30/2026	198,000	3.250%	111,345.00	309,345.00
09/30/2027	205,000	3.250%	104,910.00	309,910.00
09/30/2028	211,000	3.250%	98,247.50	309,247.50
09/30/2029	218,000	3.250%	91,390.00	309,390.00
09/30/2030	225,000	3.250%	84,305.00	309,305.00
09/30/2031	231,000	3.250%	76,992.50	307,992.50
09/30/2032	238,000	3.250%	69,485.00	307,485.00
09/30/2033	246,000	3.250%	61,750.00	307,750.00
09/30/2034	254,000	3.250%	53,755.00	307,755.00
09/30/2035	263,000	3.250%	45,500.00	308,500.00
09/30/2036	271,000	3.250%	36,952.50	307,952.50
09/30/2037	279,000	3.250%	28,145.00	307,145.00
09/30/2038	289,000	3.250%	19,077.50	308,077.50
09/30/2039	298,000	3.250%	9,685.00	307,685.00
	5,492,000		2,824,033.33	8,316,033.33

PRIOR BOND DEBT SERVICE

City of Brooksville
 2012 Refunding of 1999, 2002 and 2008 Bonds

Water and Sewer Revenue Refunding Bonds, Series 2002 (2002WS)

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2013			65,576.72	65,576.72
09/30/2014	440,000	4.250%	122,189.37	562,189.37
09/30/2015	460,000	4.250%	103,065.53	563,065.53
09/30/2016	485,000	4.375%	82,880.82	567,880.82
09/30/2017	510,000	4.400%	60,855.74	570,855.74
09/30/2018	535,000	4.500%	37,600.48	572,600.48
09/30/2019	555,000	4.600%	12,799.97	567,799.97
	2,985,000		484,968.63	3,469,968.63

PRIOR BOND DEBT SERVICE

City of Brooksville
 2012 Refunding of 1999, 2002 and 2008 Bonds

Hancock Bank Subordinated Water & Sewer Revenue Note, Series 2008 (2008WS)

Period Ending	Principal	Coupon	Interest	Debt Service
09/30/2013	152,895.06	3.490%	32,827.57	185,722.63
09/30/2014	158,301.34	3.490%	27,421.29	185,722.63
09/30/2015	163,898.78	3.490%	21,823.86	185,722.64
09/30/2016	169,694.16	3.490%	16,028.48	185,722.64
09/30/2017	175,694.44	3.490%	10,028.20	185,722.64
09/30/2018	177,054.87	3.490%	3,815.74	180,870.61
	997,538.65		111,945.14	1,109,483.79

BOND DEBT SERVICE

City of Brooksville
2012 Refunding of 1999, 2002 and 2008 Bonds

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
04/01/2013	250,600.00	2.840%	136,333.02	386,933.02	
09/30/2013					386,933.02
10/01/2013	253,400.00	2.840%	133,513.83	386,913.83	
04/01/2014	257,700.00	2.840%	129,195.83	386,895.83	
09/30/2014					773,809.66
10/01/2014	260,700.00	2.840%	126,236.33	386,936.33	
04/01/2015	265,100.00	2.840%	121,854.72	386,954.72	
09/30/2015					773,891.05
10/01/2015	268,200.00	2.840%	118,749.51	386,949.51	
04/01/2016	272,000.00	2.840%	114,930.64	386,930.64	
09/30/2016					773,880.15
10/01/2016	275,800.00	2.840%	111,057.66	386,857.66	
04/01/2017	280,400.00	2.840%	106,545.16	386,945.16	
09/30/2017					773,802.82
10/01/2017	283,800.00	2.840%	103,137.98	386,937.98	
04/01/2018	288,300.00	2.840%	98,555.47	386,855.47	
09/30/2018					773,793.45
10/01/2018	291,900.00	2.840%	94,991.90	386,891.90	
04/01/2019	296,600.00	2.840%	90,339.20	386,939.20	
09/30/2019					773,831.10
10/01/2019	300,300.00	2.840%	86,612.31	386,912.31	
04/01/2020	304,600.00	2.840%	82,336.37	386,936.37	
09/30/2020					773,848.68
10/01/2020	308,900.00	2.840%	77,999.20	386,899.20	
04/01/2021	313,700.00	2.840%	73,198.61	386,898.61	
09/30/2021					773,797.81
10/01/2021	317,800.00	2.840%	69,134.05	386,934.05	
04/01/2022	322,600.00	2.840%	64,255.88	386,855.88	
09/30/2022					773,789.93
10/01/2022	326,900.00	2.840%	60,015.46	386,915.46	
04/01/2023	331,800.00	2.840%	55,058.24	386,858.24	
09/30/2023					773,773.70
10/01/2023	336,300.00	2.840%	50,636.29	386,936.29	
04/01/2024	341,100.00	2.840%	45,847.75	386,947.75	
09/30/2024					773,884.04
10/01/2024	345,900.00	2.840%	40,990.86	386,890.86	
04/01/2025	351,000.00	2.840%	35,868.54	386,868.54	
09/30/2025					773,759.40
10/01/2025	355,800.00	2.840%	31,067.77	386,867.77	
04/01/2026	361,000.00	2.840%	25,859.48	386,859.48	
09/30/2026					773,727.25
10/01/2026	366,000.00	2.840%	20,861.32	386,861.32	
04/01/2027	371,300.00	2.840%	15,564.36	386,864.36	
09/30/2027					773,725.68
10/01/2027	727,793.14	2.840%	10,362.98	738,156.12	
09/30/2028					738,156.12
	9,627,293.14		2,331,110.72	11,958,403.86	11,958,403.86

Attachment 3

Fire Assessments

Full Funding at \$300,000

FUND 143 Special Fire Assessment
Option III \$300,000 at 95% = \$285,000

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
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	285,000	(1)
Transfers In	0	0	0	0	1,334,366	(2)
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$0	\$0	\$0	\$0	\$1,619,366	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$1,302,204	
Operating Expenditures	0	0	0	0	144,426	
Capital Outlays	0	0	0	0	0	
Debt Service	0	0	0	0	57,270	
Transfers Out	0	0	0	0	9,526	
Reserves	0	0	0	0	105,940	
Total Expenditures	\$0	\$0	\$0	\$0	\$1,619,366	

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(1) This is the \$600,000 fire assessment time 95% equals \$570,000.
(2) Transfer in from General Fund.

7 Different millage rate options for the 12/13 Budget

	Current millage in Budget 6.3700	Millage at roll back rate 6.5834	Millage at 6.7500	Millage at 7.0000	Millage at 7.3700	Millage at 7.500	Millage at 8.000
Ad Valorem Taxes at 95%	\$2,308,560	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Ad Valorem Delinquent	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total Ad Valorem Taxes	\$2,408,560	\$2,485,899	\$2,546,277	\$2,636,880	\$2,770,975	\$2,818,084	\$2,999,290
Fire Assessment	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000
Revenue before P/y Carry Forward	\$6,212,059	\$6,289,398	\$6,349,776	\$6,440,379	\$6,574,474	\$6,621,583	\$6,802,789
Prior Year Carry Forward	\$267,382	\$267,382	\$267,382	\$267,382	\$267,382	\$267,382	\$267,382
Total Revenues	\$6,479,441	\$6,556,780	\$6,617,158	\$6,707,761	\$6,841,856	\$6,888,965	\$7,070,171
Total General Fund Expenses	\$6,648,293	\$6,648,293	\$6,648,293	\$6,648,293	\$6,648,293	\$6,648,293	\$6,648,293
Total General Fund Reserves	-\$168,852	-\$91,513	-\$31,135	\$59,468	\$193,563	\$240,672	\$421,878

Option III \$300,000 at 95% = \$285,000

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
GENERAL FUND EXPENDITURE SUMMARY						
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Department Requested 12/13 Budget	Administrative Recommended 12/13 Budget
Total General Fund						
General Government	\$1,017,245	\$1,022,371	\$623,623	\$568,137	\$593,301	\$575,184
City Council	\$74,852	\$70,779	\$73,104	\$78,939	\$87,071	\$79,714
City Manager's Office	\$333,734	\$360,575	\$362,080	\$315,307	\$273,166	\$272,566
Technology Services	\$87,382	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Human Resources Division	\$60,782	\$16,536	\$63,947	\$56,538	\$56,698	\$56,698
Economic Development	\$0	\$0	\$0	\$13,000	\$97,990	\$55,820
Development	\$397,429	\$431,188	\$339,956	\$367,495	\$375,736	\$336,239
Finance Department	\$406,141	\$368,660	\$353,448	\$305,756	\$308,134	\$307,934
Police Department	\$1,801,963	\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268	\$2,090,638
Fire Department	\$1,510,164	\$1,877,497	\$1,435,658	\$1,432,849	\$1,049,366	\$1,144,366
Parks & Facilities Division	\$750,901	\$695,814	\$716,065	\$697,379	\$744,471	\$679,051
Cemetery Division	\$120,692	\$103,156	\$119,765	\$111,776	\$122,214	\$115,414
Recreation Division	\$143,018	\$145,904	\$98,660	\$94,343	\$103,103	\$85,903
Quarry Golf Course Division	\$209,050	\$214,871	\$192,719	\$12,000	\$0	\$0
Streets and Drainage Division	\$573,188	\$556,602	\$500,181	\$439,352	\$641,432	\$431,266
Street Lighting and Signal Division	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$6,750,450	\$6,458,293
Total General Fund						
Personal Services	\$4,945,766	\$4,933,863	\$4,947,700	\$4,783,341	\$3,469,479	\$3,542,597
Operating expenses	\$2,041,421	\$2,080,971	\$1,843,583	\$1,800,656	\$1,857,572	\$1,659,393
Capital Outlay	\$71,832	\$493,909	\$0	\$6,700	\$257,250	\$0
Debt Service	\$143,657	\$143,615	\$141,240	\$57,269	\$0	\$0
Transfers Out	\$431,823	\$375,384	\$114,200	\$108,652	\$1,166,149	\$1,256,303
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$6,750,450	\$6,458,293
Unallocated Reserves	\$1,239,397	\$504,268	\$399,242	\$249,051	\$249,051	\$193,487
Total allocated Reserves for Police Pension	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Reserve Contingencies	\$1,239,397	\$504,268	\$255,886	\$299,051	\$299,051	\$193,487

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
GENERAL GOVERNMENT						
General Government						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$707,161	\$762,938	\$545,846	\$544,946	\$566,001	\$547,730
Capital Outlay	\$25,050	\$52,915	\$0	\$0	\$0	\$0
Debt Service	\$72,393	\$72,358	\$70,367	\$0	\$0	\$0
Transfers	\$212,641	\$134,160	\$7,410	\$23,191	\$27,300	\$27,454
	\$1,017,245	\$1,022,371	\$623,623	\$568,137	\$593,301	\$575,184
CITY COUNCIL						
City Council						
Personal Services	\$58,543	\$54,135	\$61,055	\$66,364	\$67,621	\$67,664
Operating expenses	\$15,059	\$15,394	\$10,799	\$11,325	\$18,200	\$10,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
	\$74,852	\$70,779	\$73,104	\$78,939	\$87,071	\$79,714
CITY MANAGER'S OFFICE DEPARTMENT						
City Manager's Office						
Personal Services	\$302,837	\$333,462	\$343,562	\$288,428	\$249,766	\$249,766
Operating expenses	\$29,393	\$25,293	\$16,662	\$25,400	\$22,400	\$21,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,504	\$1,820	\$1,856	\$1,479	\$1,000	\$1,000
	\$333,734	\$360,575	\$362,080	\$315,307	\$273,166	\$272,566
Technology Services						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$87,141	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$241	\$0	\$0	\$0	\$0	\$0
	\$87,382	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Human Resources						
Personal Services	\$43,691	\$8,304	\$52,827	\$51,109	\$51,498	\$51,498
Operating expenses	\$16,600	\$7,662	\$10,514	\$4,950	\$4,950	\$4,950
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$491	\$570	\$606	\$479	\$250	\$250
	\$60,782	\$16,536	\$63,947	\$56,538	\$56,698	\$56,698
Business Development						
Personal Services	\$0	\$0	\$0	\$0	\$40,920	\$40,920
Operating expenses	\$0	\$0	\$0	\$13,000	\$56,820	\$14,650
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$250	\$250
	\$0	\$0	\$0	\$13,000	\$97,990	\$55,820
DEVELOPMENT DEPARTMENT						
Development						
Personal Services	\$261,484	\$281,743	\$225,115	\$212,566	\$223,627	\$213,860
Operating expenses	\$134,453	\$145,075	\$113,235	\$153,700	\$150,955	\$121,225
Capital Outlay	\$0	\$2,800	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,492	\$1,570	\$1,606	\$1,229	\$1,154	\$1,154
	\$397,429	\$431,188	\$339,956	\$367,495	\$375,736	\$336,239

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
FINANCE DEPARTMENT						
Finance						
Personal Services	\$361,070	\$345,285	\$334,022	\$284,855	\$287,931	\$287,931
Operating expenses	\$19,196	\$21,329	\$17,595	\$19,422	\$18,953	\$18,753
Capital Outlay	\$23,896	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,979	\$2,046	\$1,831	\$1,479	\$1,250	\$1,250
	\$406,141	\$368,660	\$353,448	\$305,756	\$308,134	\$307,934
POLICE DEPARTMENT						
Police						
Personal Services	\$1,478,737	\$1,590,980	\$1,671,678	\$1,763,729	\$1,765,266	\$1,821,524
Operating expenses	\$243,219	\$227,492	\$245,611	\$242,180	\$256,705	\$250,817
Capital Outlay	\$20,612	\$0	\$0	\$0	\$30,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$59,395	\$99,703	\$25,769	\$20,895	\$18,297	\$18,297
	\$1,801,963	\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268	\$2,090,638
FIRE DEPARTMENT						
Fire						
Personal Services	\$1,264,737	\$1,244,088	\$1,268,422	\$1,287,707	\$0	\$0
Operating expenses	\$109,325	\$109,557	\$92,857	\$72,496	\$0	\$0
Capital Outlay	\$0	\$394,000	\$0	\$6,700	\$0	\$0
Debt Service	\$57,269	\$57,269	\$57,270	\$57,269	\$0	\$0
Transfers	\$78,833	\$72,583	\$17,109	\$8,677	\$1,049,366	\$1,334,366
	\$1,510,164	\$1,877,497	\$1,435,658	\$1,432,849	\$1,049,366	\$1,334,366
PARKS, RECREATION & FACILITIES DEPARTMENT						
Parks and Facilities						
Personal Services	\$446,811	\$393,894	\$408,184	\$448,294	\$436,982	\$436,982
Operating Expenses	\$274,863	\$243,739	\$274,100	\$234,049	\$265,978	\$220,558
Capital Outlay	\$0	\$28,212	\$0	\$0	\$15,000	\$0
Debt Service	\$13,995	\$13,988	\$13,603	\$0	\$0	\$0
Transfers	\$15,232	\$15,981	\$20,178	\$15,036	\$26,511	\$21,511
	\$750,901	\$695,814	\$716,065	\$697,379	\$744,471	\$679,051
Cemetery						
Personal Services	\$83,371	\$75,248	\$80,506	\$76,754	\$79,365	\$79,365
Operating expenses	\$18,316	\$21,632	\$27,889	\$24,014	\$24,028	\$24,728
Capital Outlay	\$2,274	\$0	\$0	\$0	\$7,500	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$16,731	\$6,276	\$11,370	\$11,008	\$11,321	\$11,321
	\$120,692	\$103,156	\$119,765	\$111,776	\$122,214	\$115,414
Recreation						
Personal Services	\$90,247	\$85,356	\$56,590	\$59,271	\$56,296	\$56,296
Operating expenses	\$52,146	\$59,923	\$41,695	\$34,697	\$30,432	\$29,232
Capital Outlay	\$0	\$0	\$0	\$0	\$16,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$625	\$625	\$375	\$375	\$375	\$375
	\$143,018	\$145,904	\$98,660	\$94,343	\$103,103	\$85,903
Quarry Golf Course						
Personal Services	\$133,298	\$147,780	\$109,701	\$0	\$0	\$0
Operating expenses	\$69,877	\$61,216	\$82,143	\$7,000	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$5,875	\$5,875	\$875	\$5,000	\$0	\$0
	\$209,050	\$214,871	\$192,719	\$12,000	\$0	\$0

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
PUBLIC WORKS DEPARTMENT						
Streets and Drainage						
Personal Services	\$420,940	\$373,588	\$336,038	\$244,264	\$210,207	\$236,791
Operating expenses	\$116,714	\$134,107	\$140,178	\$176,534	\$214,650	\$166,650
Capital Outlay	\$0	\$15,982	\$0	\$0	\$188,750	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$35,534	\$32,925	\$23,965	\$18,554	\$27,825	\$27,825
	\$573,188	\$556,602	\$500,181	\$439,352	\$641,432	\$431,266
Street Lighting and Signal Division						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$6,750,450	\$6,648,293
Unallocated Reserves	\$1,239,397	\$504,268	\$399,242	\$249,051	\$249,051	\$91,513
Total allocated Reserves for Police Pension	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Reserve Contingencies	\$1,239,397	\$504,268	\$255,886	\$299,051	\$299,051	\$98,487

91,513

TOTAL
FUNDING
\$300,000

City of Brooksville
Executive Summary
Overview of Simplified Fire Apportionment Strategy
Page 15 of 18

for \$300,000

Example 2: City elects to collect assessments in the amount of \$600,000 (\$548,944.21 in anticipated assessment revenue net of estimated exempt tax parcels).²¹

Amount recovered via Tier 1 of the assessment (relative value of improvements):	\$ 168,000 \$84,000
Amount recovered via Tier 2 of the assessment (readiness to serve per parcel):	\$ 432,000 \$216,000
Total amount recovered via special assessments:	\$ 600,000 \$300,000

Improvement value:	\$0.00	
Tier 1 assessment (relative value of improvements): =	\$0.00	
Tier 2 assessment (per parcel) =	\$105.24	÷ 50% = 52.62
Base annual assessment²² =	\$105.24	52.62

"Median" improvement value:	\$45,998.00	
Tier 1 assessment (relative value of improvements): =	\$23.37	11.69
Tier 2 assessment (per parcel) =	\$105.24	52.62
Base annual assessment =	\$128.61	64.31

"Average" improvement value:	\$77,610.00	
Tier 1 assessment (relative value of improvements): =	\$39.43	19.72
Tier 2 assessment (per parcel) =	\$105.24	52.62
Base annual assessment =	\$144.67	72.34

Improvement value:	\$150,000.00	
Tier 1 assessment (relative value of improvements): =	\$76.20	38.10
Tier 2 assessment (per parcel) =	\$105.24	52.62
Base annual assessment =	\$181.44	90.72

Improvement value:	\$350,000.00	
Tier 1 assessment (relative value of improvements): =	\$177.81	88.91
Tier 2 assessment (per parcel) =	\$105.24	52.62
Base annual assessment =	\$283.05	141.53

Improvement value:	\$1,000,000.00	
Tier 1 assessment (relative value of improvements): =	\$508.02	254.01
Tier 2 assessment (per parcel) =	\$105.24	52.62
Base annual assessment =	\$613.26	306.63

Improvement value (Walmart):	\$5,963,271.00	
Tier 1 assessment (relative value of improvements): =	\$3,029.45	1514.73
Tier 2 assessment (per parcel) =	\$105.24	52.62
Base annual assessment =	\$3,134.69	1567.35

²¹ See Footnote 19.

²² See Footnote 20.

Examples calculated at
1/2 or 50% of rate for total
funding of \$600,000 for
estimated costs for total
funding of \$300,000.

Fire Assessments

Full Funding at \$500,000

FUND 143 Special Fire Assessment

Option II \$500,000 at 95% = \$475,000

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
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	475,000	(1)
Transfers In	0	0	0	0	1,144,366	(2)
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$0	\$0	\$0	\$0	\$1,619,366	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$1,302,204	
Operating Expenditures	0	0	0	0	144,426	
Capital Outlays	0	0	0	0	0	
Debt Service	0	0	0	0	57,270	
Transfers Out	0	0	0	0	9,526	
Reserves	0	0	0	0	105,940	
Total Expenditures	\$0	\$0	\$0	\$0	\$1,619,366	

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(1) This is the \$600,000 fire assessment time 95% equals \$570,000.

(2) Transfer in from General Fund.

7 Different millage rate options for the 12/13 Budget

	Current millage in Budget 6.3700	Millage at roll back rate 6.5834	Millage at 6.7500	Millage at 7.0000	Millage at 7.3700	Millage at 7.500	Millage at 8.000
Ad Valorem Taxes at 95%	\$2,308,560	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Ad Valorem Delinquent	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total Ad Valorem Taxes	\$2,408,560	\$2,485,899	\$2,546,277	\$2,636,880	\$2,770,975	\$2,818,084	\$2,999,290
Fire Assessment	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000	\$475,000
Revenue before P/y Carry Forward	\$6,212,059	\$6,289,398	\$6,349,776	\$6,440,379	\$6,574,474	\$6,621,583	\$6,802,789
Prior Year Carry Forward	\$267,382	\$267,382	\$267,382	\$267,382	\$267,382	\$267,382	\$267,382
Total Revenues	\$6,479,441	\$6,556,780	\$6,617,158	\$6,707,761	\$6,841,856	\$6,888,965	\$7,070,171
Total General Fund Expenses	\$6,458,293	\$6,458,293	\$6,458,293	\$6,458,293	\$6,458,293	\$6,458,293	\$6,458,293
Total General Fund Reserves	\$21,148	\$98,487	\$158,865	\$249,468	\$383,563	\$430,672	\$611,878

Option II \$500,000 at 95% = \$475,000

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
GENERAL GOVERNMENT						
General Government						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$707,161	\$762,938	\$545,846	\$544,946	\$566,001	\$547,730
Capital Outlay	\$25,050	\$52,915	\$0	\$0	\$0	\$0
Debt Service	\$72,393	\$72,358	\$70,367	\$0	\$0	\$0
Transfers	\$212,641	\$134,160	\$7,410	\$23,191	\$27,300	\$27,454
	\$1,017,245	\$1,022,371	\$623,623	\$568,137	\$593,301	\$575,184
CITY COUNCIL						
City Council						
Personal Services	\$58,543	\$54,135	\$61,055	\$66,364	\$67,621	\$67,664
Operating expenses	\$15,059	\$15,394	\$10,799	\$11,325	\$18,200	\$10,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
	\$74,852	\$70,779	\$73,104	\$78,939	\$87,071	\$79,714
CITY MANAGER'S OFFICE DEPARTMENT						
City Manager's Office						
Personal Services	\$302,837	\$333,462	\$343,562	\$288,428	\$249,766	\$249,766
Operating expenses	\$29,393	\$25,293	\$16,662	\$25,400	\$22,400	\$21,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,504	\$1,820	\$1,856	\$1,479	\$1,000	\$1,000
	\$333,734	\$360,575	\$362,080	\$315,307	\$273,166	\$272,566
Technology Services						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$87,141	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$241	\$0	\$0	\$0	\$0	\$0
	\$87,382	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Human Resources						
Personal Services	\$43,691	\$8,304	\$52,827	\$51,109	\$51,498	\$51,498
Operating expenses	\$16,600	\$7,662	\$10,514	\$4,950	\$4,950	\$4,950
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$491	\$570	\$606	\$479	\$250	\$250
	\$60,782	\$16,536	\$63,947	\$56,538	\$56,698	\$56,698
Business Development						
Personal Services	\$0	\$0	\$0	\$0	\$40,920	\$40,920
Operating expenses	\$0	\$0	\$0	\$13,000	\$56,820	\$14,650
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$250	\$250
	\$0	\$0	\$0	\$13,000	\$97,990	\$55,820
DEVELOPMENT DEPARTMENT						
Development						
Personal Services	\$261,484	\$281,743	\$225,115	\$212,566	\$223,627	\$213,860
Operating expenses	\$134,453	\$145,075	\$113,235	\$153,700	\$150,955	\$121,225
Capital Outlay	\$0	\$2,800	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,492	\$1,570	\$1,606	\$1,229	\$1,154	\$1,154
	\$397,429	\$431,188	\$339,956	\$367,495	\$375,736	\$336,239

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
FINANCE DEPARTMENT						
Finance						
Personal Services	\$361,070	\$345,285	\$334,022	\$284,855	\$287,931	\$287,931
Operating expenses	\$19,196	\$21,329	\$17,595	\$19,422	\$18,953	\$18,753
Capital Outlay	\$23,896	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,979	\$2,046	\$1,831	\$1,479	\$1,250	\$1,250
	\$406,141	\$368,660	\$353,448	\$305,756	\$308,134	\$307,934
POLICE DEPARTMENT						
Police						
Personal Services	\$1,478,737	\$1,590,980	\$1,671,678	\$1,763,729	\$1,765,266	\$1,821,524
Operating expenses	\$243,219	\$227,492	\$245,611	\$242,180	\$256,705	\$250,817
Capital Outlay	\$20,612	\$0	\$0	\$0	\$30,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$59,395	\$99,703	\$25,769	\$20,895	\$18,297	\$18,297
	\$1,801,963	\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268	\$2,090,638
FIRE DEPARTMENT						
Fire						
Personal Services	\$1,264,737	\$1,244,088	\$1,268,422	\$1,287,707	\$0	\$0
Operating expenses	\$109,325	\$109,557	\$92,857	\$72,496	\$0	\$0
Capital Outlay	\$0	\$394,000	\$0	\$6,700	\$0	\$0
Debt Service	\$57,269	\$57,269	\$57,270	\$57,269	\$0	\$0
Transfers	\$78,833	\$72,583	\$17,109	\$8,677	\$1,049,366	\$1,144,366
	\$1,510,164	\$1,877,497	\$1,435,658	\$1,432,849	\$1,049,366	\$1,144,366
PARKS, RECREATION & FACILITIES DEPARTMENT						
Parks and Facilities						
Personal Services	\$446,811	\$393,894	\$408,184	\$448,294	\$436,982	\$436,982
Operating Expenses	\$274,863	\$243,739	\$274,100	\$234,049	\$265,978	\$220,558
Capital Outlay	\$0	\$28,212	\$0	\$0	\$15,000	\$0
Debt Service	\$13,995	\$13,988	\$13,603	\$0	\$0	\$0
Transfers	\$15,232	\$15,981	\$20,178	\$15,036	\$26,511	\$21,511
	\$750,901	\$695,814	\$716,065	\$697,379	\$744,471	\$679,051
Cemetery						
Personal Services	\$83,371	\$75,248	\$80,506	\$76,754	\$79,365	\$79,365
Operating expenses	\$18,316	\$21,632	\$27,889	\$24,014	\$24,028	\$24,728
Capital Outlay	\$2,274	\$0	\$0	\$0	\$7,500	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$16,731	\$6,276	\$11,370	\$11,008	\$11,321	\$11,321
	\$120,692	\$103,156	\$119,765	\$111,776	\$122,214	\$115,414
Recreation						
Personal Services	\$90,247	\$85,356	\$56,590	\$59,271	\$56,296	\$56,296
Operating expenses	\$52,146	\$59,923	\$41,695	\$34,697	\$30,432	\$29,232
Capital Outlay	\$0	\$0	\$0	\$0	\$16,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$625	\$625	\$375	\$375	\$375	\$375
	\$143,018	\$145,904	\$98,660	\$94,343	\$103,103	\$85,903
Quarry Golf Course						
Personal Services	\$133,298	\$147,780	\$109,701	\$0	\$0	\$0
Operating expenses	\$69,877	\$61,216	\$82,143	\$7,000	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$5,875	\$5,875	\$875	\$5,000	\$0	\$0
	\$209,050	\$214,871	\$192,719	\$12,000	\$0	\$0

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
PUBLIC WORKS DEPARTMENT						
Streets and Drainage						
Personal Services	\$420,940	\$373,588	\$336,038	\$244,264	\$210,207	\$236,791
Operating expenses	\$116,714	\$134,107	\$140,178	\$176,534	\$214,650	\$166,650
Capital Outlay	\$0	\$15,982	\$0	\$0	\$188,750	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$35,534	\$32,925	\$23,965	\$18,554	\$27,825	\$27,825
	\$573,188	\$556,602	\$500,181	\$439,352	\$641,432	\$431,266
Street Lighting and Signal Division						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$6,750,450	\$6,458,293
Unallocated Reserves	\$1,239,397	\$504,268	\$399,242	\$249,051	\$249,051	\$193,487 98,487
Total allocated Reserves for Police Pension	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Reserve Contingencies	\$1,239,397	\$504,268	\$255,886	\$299,051	\$299,051	\$98,487

TOTAL
 FUNDING
 \$500,000

Example 1: City elects to collect assessments in the amount of \$500,000 (\$457,453.51 in anticipated assessment revenue net of estimated exempt tax parcels).¹⁹

Amount recovered via Tier 1 of the assessment (relative value of improvements):	\$ 140,000
Amount recovered via Tier 2 of the assessment (readiness to serve per parcel):	\$ 360,000
Total amount recovered through special assessments:	\$ 500,000

Improvement value:	\$0.00
Tier 1 assessment (relative value of improvements): =	\$0.00
Tier 2 assessment (per parcel) =	\$87.70
Base annual assessment²⁰ =	\$87.70

"Median" improvement value:	\$45,998.00
Tier 1 assessment (relative value of improvements): =	\$19.47
Tier 2 assessment (per parcel) =	\$87.70
Base annual assessment =	\$107.17

"Average" improvement value:	\$77,610.00
Tier 1 assessment (relative value of improvements): =	\$32.86
Tier 2 assessment (per parcel) =	\$87.70
Base annual assessment =	\$120.56

Improvement value:	\$150,000.00
Tier 1 assessment (relative value of improvements): =	\$63.50
Tier 2 assessment (per parcel) =	\$87.70
Base annual assessment =	\$151.20

Improvement value:	\$350,000.00
Tier 1 assessment (relative value of improvements): =	\$148.17
Tier 2 assessment (per parcel) =	\$87.70
Base annual assessment =	\$235.87

Improvement value:	\$1,000,000.00
Tier 1 assessment (relative value of improvements): =	\$423.35
Tier 2 assessment (per parcel) =	\$87.70
Base annual assessment =	\$511.05

Improvement value (Walmart):	\$5,963,271.00
Tier 1 assessment (relative value of improvements): =	\$2,524.54
Tier 2 assessment (per parcel) =	\$87.70
Base annual assessment =	\$2,612.24

¹⁹ Amounts not funded by the assessment, including the \$243,580 required to fund expenditures which may be considered ALS related, would be funded through other legally available revenues of the City.

²⁰ The base annual assessment for each tax parcel is typically adjusted or "grossed up" to include a pro rata share of administration and collection costs associated with the assessment program and, where the uniform collection method is utilized to collect the assessments, to account for the fees of the property appraiser and tax collector and the maximum statutory discount for the early payment of ad valorem taxes and non-ad valorem assessments. Such costs generally do not exceed 8% of the base annual assessment.

Fire Assessments

Full Funding at \$600,000

*Rate sheet only as other information provided within the
FY 2012-13 Proposed Budget document*

TOTAL
FUNDING
\$600,000

Example 2: City elects to collect assessments in the amount of \$600,000 (\$548,944.21 in anticipated assessment revenue net of estimated exempt tax parcels).²¹

Amount recovered via Tier 1 of the assessment (relative value of improvements):	\$ 168,000
Amount recovered via Tier 2 of the assessment (readiness to serve per parcel):	\$ 432,000
Total amount recovered via special assessments:	\$ 600,000

Improvement value:	\$0.00
Tier 1 assessment (relative value of improvements): =	\$0.00
Tier 2 assessment (per parcel) =	\$105.24
Base annual assessment²² =	\$105.24

"Median" improvement value:	\$45,998.00
Tier 1 assessment (relative value of improvements): =	\$23.37
Tier 2 assessment (per parcel) =	\$105.24
Base annual assessment =	\$128.61

"Average" improvement value:	\$77,610.00
Tier 1 assessment (relative value of improvements): =	\$39.43
Tier 2 assessment (per parcel) =	\$105.24
Base annual assessment =	\$144.66

Improvement value:	\$150,000.00
Tier 1 assessment (relative value of improvements): =	\$76.20
Tier 2 assessment (per parcel) =	\$105.24
Base annual assessment =	\$181.44

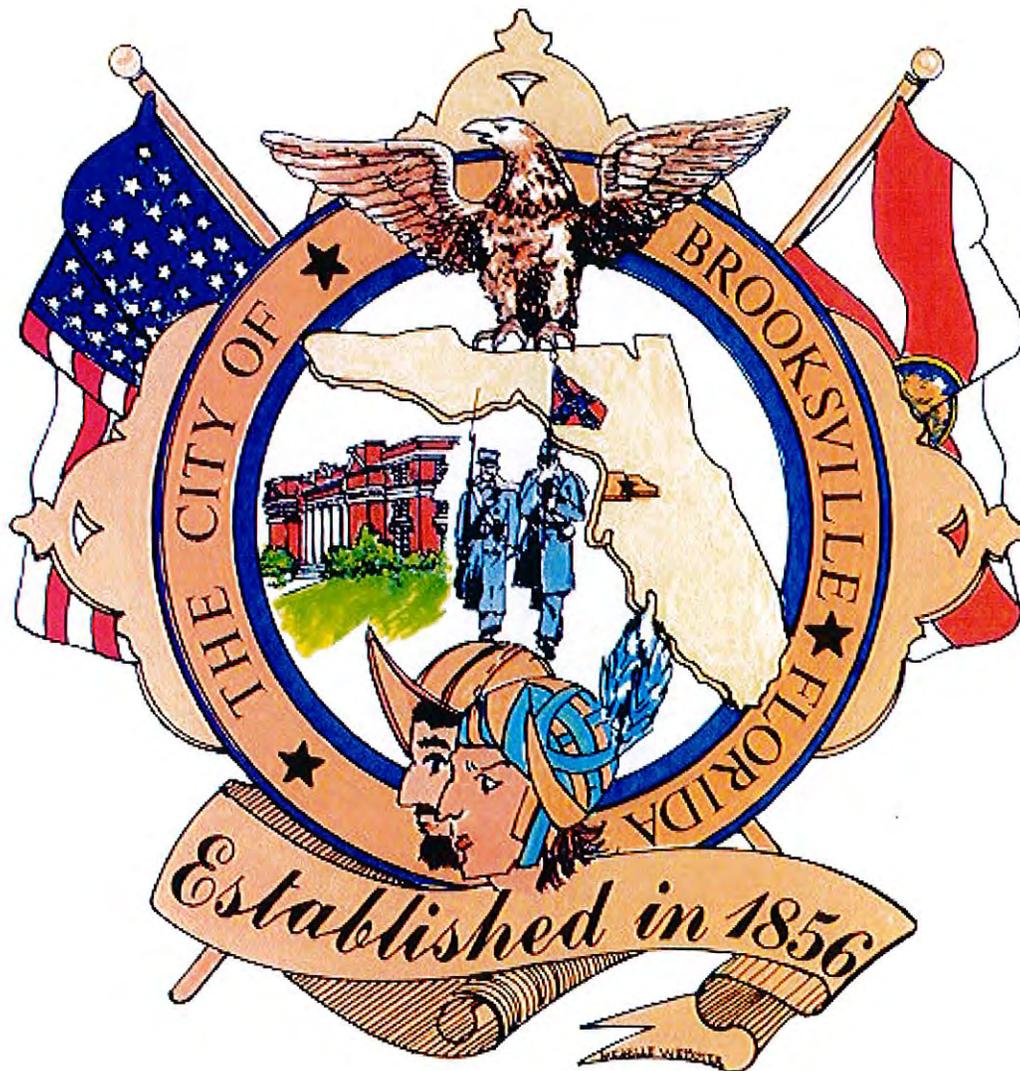
Improvement value:	\$350,000.00
Tier 1 assessment (relative value of improvements): =	\$177.81
Tier 2 assessment (per parcel) =	\$105.24
Base annual assessment =	\$283.05

Improvement value:	\$1,000,000.00
Tier 1 assessment (relative value of improvements): =	\$508.02
Tier 2 assessment (per parcel) =	\$105.24
Base annual assessment =	\$613.26

Improvement value (Walmart):	\$5,963,271.00
Tier 1 assessment (relative value of improvements): =	\$3,029.45
Tier 2 assessment (per parcel) =	\$105.24
Base annual assessment =	\$3,134.69

²¹ See Footnote 19.
²² See Footnote 20.

City of Brooksville
Proposed Budget
Fiscal Year 2012 – 2013



September 12, 2012



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City Manager's Budget Message *Fiscal Year 2012-13*

Honorable Mayor & City Councilmen:

Following is the Proposed City Budget for fiscal year (FY) 2012-13 for your consideration. The General Fund within the budget is balanced and provides the lowest City General Fund budget (inclusive of Unallocated Reserves) since fiscal year 2000-01 (12 years ago). The proposed budget is balanced utilizing a millage rate of 6.5834 mils, the current roll-back rate. Because the rate is the roll-back rate, it is considered no tax increase, although the millage is an increase of 0.2134 mils.

The proposed budget is a bare-bones financial plan; it provides no General Fund investment in the City's infrastructure, equipment or facilities, or capital improvements. Our operating costs are projected at the lowest since fiscal year 2005-06, even though we continue to face price increases in supplies, materials, fuels, insurance coverages, etc.

For the fifth year in a row, the City has declining ad valorem and sales tax revenues due to decreasing property values and weak consumer confidence. Within the proposed budget for FY 2012-13, the General Fund ad valorem tax revenues alone are over \$1.081 million less than they were in FY 2006-07. During the same time period, the City's state revenue sharing monies, including the local sales tax proceeds, have declined more than \$108,000.

For perspective, the current property taxable values in 2012 are nearly the same as they were in 2005. As property values have shown a decline, the consumer price index has climbed by around 16% to 20% since 2005. The City's General Fund budget for FY 2005-06 was more than \$9 million, while the proposed General Fund budget for FY 2012-13 is only \$6,556,780.

In 2006, the taxable value of property in the City was about \$486.7 million; in 2012, it is about \$381.46 million, a decline of over \$100 million or about 28%. In 2006, 1 mil in the City raised approximately \$487,000, while today 1 mil generates just over \$381,000. With that in mind, a home valued at \$100,000 (with no homestead exemption) in 2006 would have paid a City ad valorem tax bill of \$750. In the current fiscal year, the same home owner, receiving the average decrease in taxable value of 28%, would pay a City ad valorem tax bill of \$474. Effectively, this has provided a realization of about a 58% decrease in their City of Brooksville ad valorem tax bill from 2006-07 to 2012-13.

$(\$100,000 \times 7.5 \text{ mils VS } \$100,000 \text{ with decline of } 28\% = \$72,000 \times 6.5834 \text{ mils})$

In the last five (5) years, we have reduced general governmental expenditures by over \$1 million or equivalent to a reduction of about 17%. This has been possible due only to a solid management team along with Council's support.

Staffing levels in the General Fund (not excluding Fire Department full count) have been reduced from 117.5 in FY 2006-07 to just 86.9 for the current year. This is a reduction of more than 35% in about five (5) years. We have accomplished the reduction through stronger partnerships for better efficiencies with our local government partners (i.e. dispatch center with

the Sheriff and technology services with the Board of County Commissioners), eliminating positions, realignments of staffing levels/costs to appropriate business centers and improving productivity and efficiencies through the implementation and use of better, improved technology capabilities.

During that same time period, we have improved processes, decreased staffing levels, increased productivity, greatly improved efficiencies, implemented better technologies and created new ways to cut expenses without the elimination of services. In fact our service delivery has increased, not only in the types and amount of services provided for the City, but also in the quality of services delivered.

The Proposed Budget is a product of seven (7) months where many hours have been devoted to financial and budget discussions inclusive of City administration/management/staff, City Councilmen, City residents, City business owners and City property owners. Public workshops with City Council began in February with our Financial Workshop. Meetings and public hearings regarding the adoption of Fire Assessments continued during the months of March, May, June and July. Budget workshops for the City's entire budget for fiscal year 2012-13 continued during the months of July and August.

In February, 2012, the annual Berkshire Letter was released from Warren Buffet where he proclaimed that he was "dead wrong" about the US housing recovery occurring by this time to fuel economic growth.

Just as Warren Buffet, over the last several years, based on available information, we too have suggested that by now the housing market would be showing signs of recovery in Brooksville and across the State of Florida. Obviously, we were "dead wrong" also. However, we do believe that there are small signs of hope that some movement is happening in a positive direction. We have seen small increases in building permit levels and small business creation in our City. That said – the recovery is small and slow at best. We believe that the continued downturn in the economy and City revenues is the new norm.

We are now several years into an economic recession, one that has affected our homes, our businesses – our City. The difficulties of a recession have brought many challenges to our organization. Within every department we have implemented new ways to operate more efficiently. The difficulties of a recession have also enabled us to identify opportunities to achieve more, not only through greater efficiencies, but also through new levels of effectiveness.

Because of these challenges and opportunities, the City has become a leaner organization with improved processes and programs to serve our citizens and the public. We have grown a community that cares about leaving the Earth a better place through green initiatives, such as energy conservation, recycling programs, water conservation and Florida friendly landscaping. We are dedicated to continuing improved levels of service, better infrastructure and public facilities, and building a City that is sustainable and desirable for our families, small business leaders, retail and shop owners, our visitors and those who will become our residents and business owners of tomorrow. We have greatly improved the quality and service delivery of our City government, and in the process, we believe that we have touched our entire City and beyond. Our continued success and ability to do better and more with less comes through the creative ideas and strong dedication of the men and women employed by the City of Brooksville.

We have grown, improved, gotten better, built stronger, progressed and produced more – all with less governmental money.

Tough Choices.

In 2012, we continue to face many fiscal challenges. No sector of the economy has been immune – individuals, businesses, and organizations in the private sector, public sector and non-profit sector all continue to encounter financial difficulties. The decisions are tough and require strong leadership and creative solutions.

The City's challenges were outlined and discussed during our February Financial Workshop. Challenges discussed included:

- ✓ Pension costs for Florida Retirement System and City Chapter Plans for Police and Fire departments.
- ✓ Decreasing property values due to falling property taxable values driven down by a tumbling market and from property reclassifications from residential to greenbelt.
- ✓ Employee group health insurance costs.
- ✓ Property insurance cost increases due to world-wide insurance losses and disasters.
- ✓ Escalating fuel prices that continue to rise.
- ✓ Lower public service tax and franchise fee revenues due to milder weather that reduces consumer consumption of electric and gas services.
- ✓ Flat and decreasing State Revenue sharing monies received by the City.
- ✓ Fire Assessments consideration to improve diversification of revenue sources.

Those challenges have continued to remain front and center over the last several months of budget meetings. For the most part, cities across the State share the same challenges.

A report issued August 2011 entitled *Tough Choices Facing Florida's Governments*, the Leroy Collins Institute said:

“The past few years have been tumultuous ones for Floridians and their governments. Florida has faced near-record unemployment, housing prices have plummeted, the number of foreclosures has skyrocketed, and government revenues have fallen substantially. Realistic expectations would indicate a slow recovery for Florida and its citizens.

Florida local governments have seen their revenues fall, the demands for services increase, and the public increasingly critical of how they do their job. State legislators have piled on, putting measures on the November 2012 ballot that can substantially lower the tax levies that make up some of the majority of local governments' revenue.”

The report is an analysis of spending trends in Florida county governments from 1976 to 2009, and further how counties in Florida are weathering what they call the “double whammy,” a combination of an economic downturn and state mandates that began in 2007.

Their analysis essentially looks at an overall, Florida averaged, “per capita” general revenue collection and general expenditures. The results are not surprising and seem to accurately extenuate the “norm” for local Florida governments between 1976 and 2009. They report:

- County general revenues per capita grew steadily from 1976 to 2007;
- Similarly, property tax revenues per capita grew steadily, particularly since 2000;
- In 2008 and 2009 general revenues fell;
- Similarly, property taxes per capita dropped dramatically in 2007 – 2009;
- In 2008 per capita costs were approximately \$1,226 and in 2009 per capita costs were \$1,173; and
- Property taxes per capita were as high as \$517 in 2007 and have dropped to \$475 in 2009.

The general expenditures per capita follow a close parallel from 1976 to 2009 – general per capita expenditures increased steadily through 2008, then dropped in 2009.

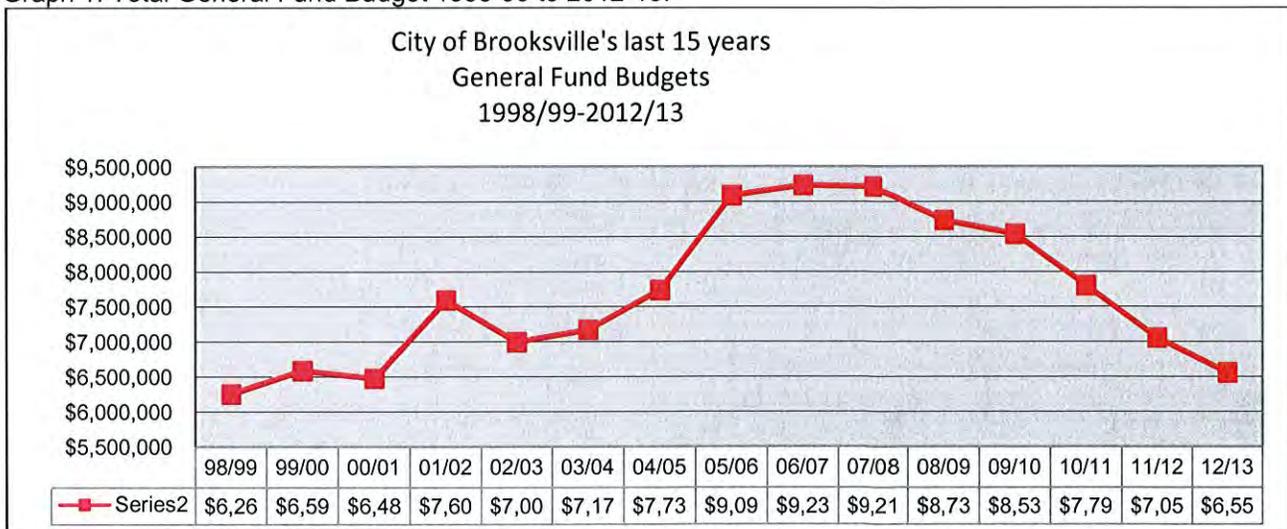
The City of Brooksville, although categorized a city as opposed to a county, shows a likeness to the report in several ways. We will look at our history over the last fifteen (15) years for a comparison in revenues, expenditures, and per capita costs.

Brooksville Summary Charts.

The following charts/graphs show the overall budget changes that have occurred within the City’s General Fund expenditures and our major revenue sources over the last twenty (20) years (FY 1992-93 to FY 2012-13).

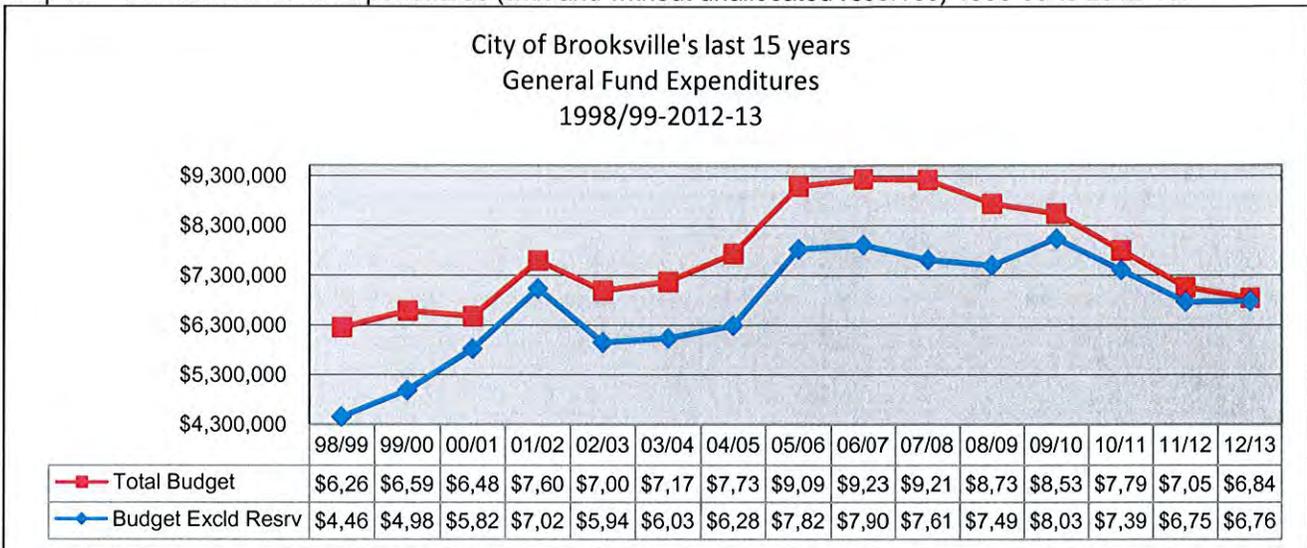
The first graph depicts the total General Fund budgets over the last 15 years. Notice that the City’s budgets continued to increase until about 2006-07/2007-08 and then the between FY 2007-08 and 2011-12, the total budget steadily decreased by more than \$2.374 million or almost 35%.

Graph 1: Total General Fund Budget 1998-99 to 2012-13.



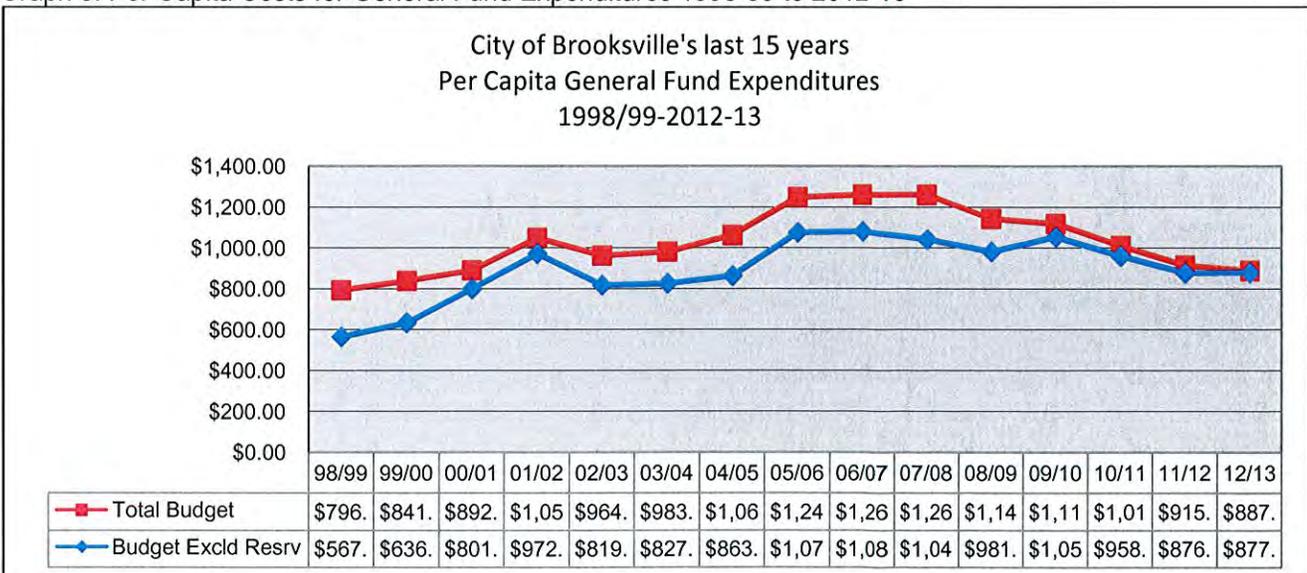
Graph 2 shows 15 years of history for General Fund Expenditures, both including unallocated reserves and excluding unallocated reserves. Certainly in the last several years of challenging financial times, we have seen reserves shrink. Again, the City's budgets continued to increase until about 2006-07/2007-08 and then the between FY 2007-08 and 2011-12, the expenditures have steadily decreased. In FY 2009-10, notice a small "up - tick" mostly due to local grant dollars received for Fire Station renovations (\$394,000).

Graph 2: Total General Fund Expenditures (with and without unallocated reserves) 1998-99 to 2012-13.



Graph 3 looks at the "per capita costs" for General Fund expenditures, both including unallocated reserves and excluding unallocated reserves for the same 15 year period. Looking at expenditures on a per capita basis is a method used to "control" for growth.

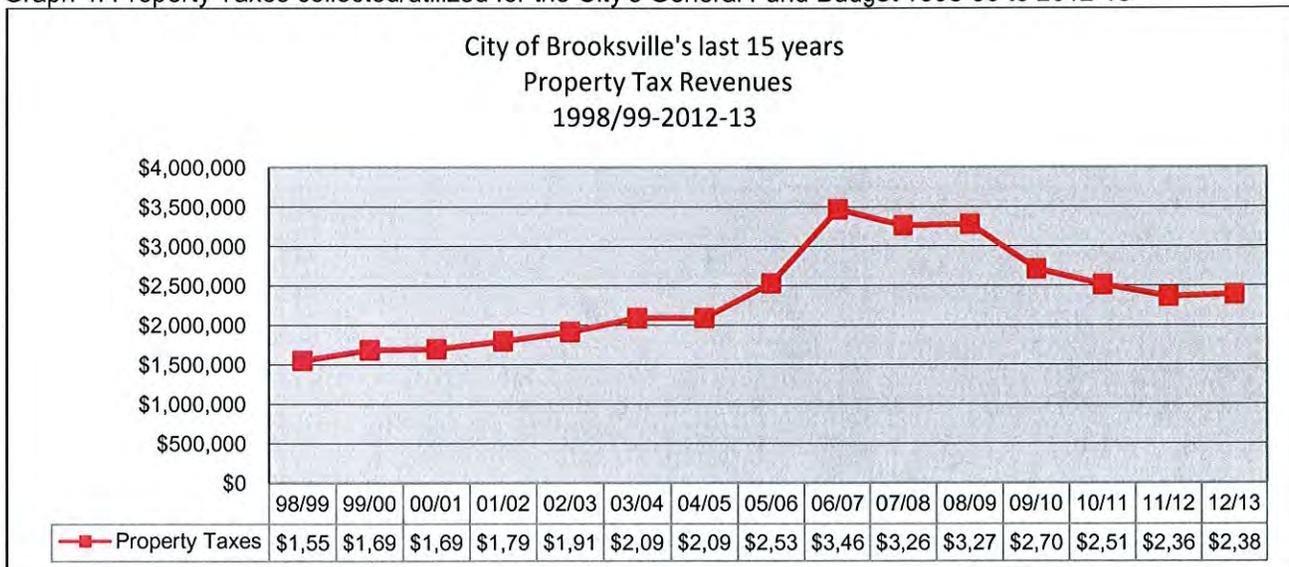
Graph 3: Per Capita Costs for General Fund Expenditures 1998-99 to 2012-13



The City's General Fund revenues are comprised of an assortment of many different types of sources; however, as with most Florida local governments, taxes and fees generate the majority of funds. By far, the City has historically relied upon property taxes (ad valorem taxes) for the majority of General Fund monies. In fact, the preliminary budget presented for FY 2012-13, relies on property taxes for 43% of its funding.

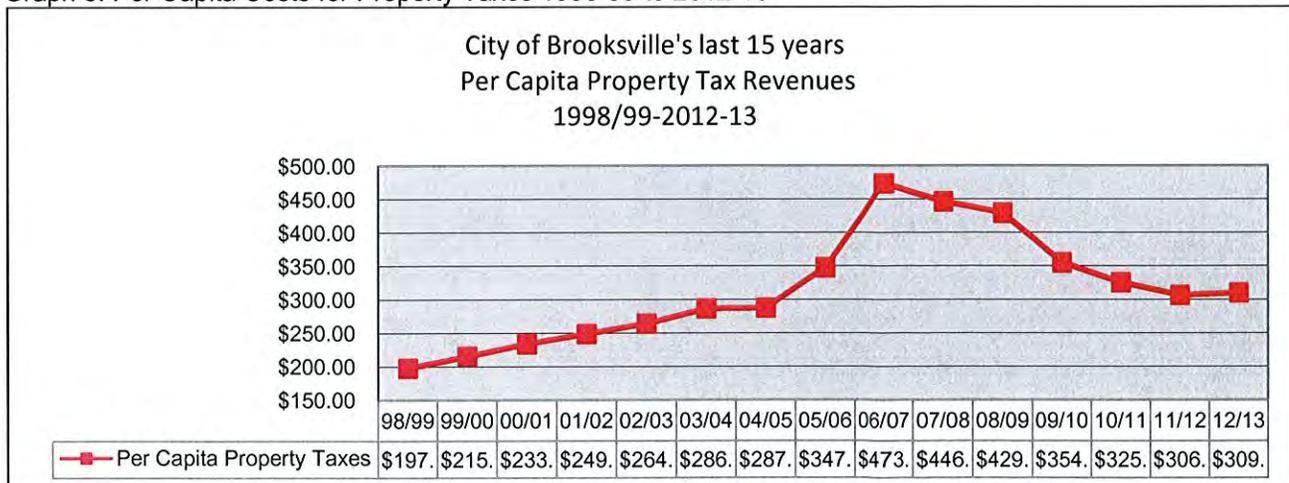
Graph 4 shows 15 years of history for Property Tax Revenues. Note that property taxes continued to increase until fiscal year 2006-07 and then have steadily decreased. In 2012-13, we have proposed an increase in property taxes, as a result of the continued falling property tax revenues.

Graph 4: Property Taxes collected/ utilized for the City's General Fund Budget 1998-99 to 2012-13



Graph 5 looks at the “per capita costs” for General Fund property taxes. Again, by looking at property taxes on a per capita basis is a way to “control” for growth.

Graph 5: Per Capita Costs for Property Taxes 1998-99 to 2012-13

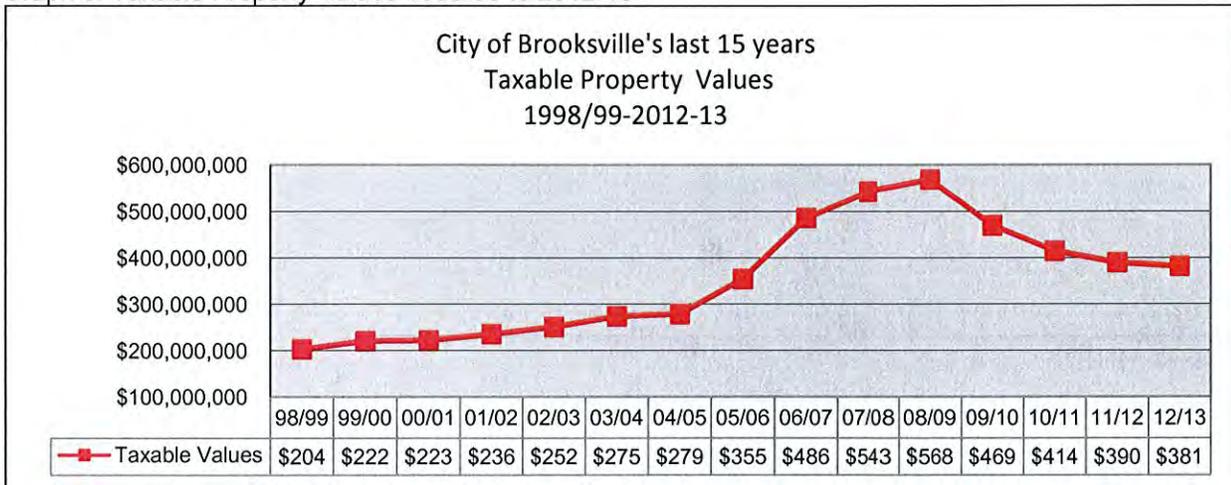


Property tax (Ad Valorem) revenues are dependent upon two (2) essential components, the millage rate levied and the taxable property base against which the millage rate has been applied. In the last several years, both sides of the equation have declined.

Not unlike the rest of the State of Florida and much of the Nation, the City's taxable property values have declined severely in recent years. In 2008-09 the City's taxable value was \$568,653,310, while in 2012-13 the City's taxable value has fallen to \$381,485,556. This equates to a 33% decline, or an overall loss of more than \$187 million in just four (4) years. An increase in values of over 49% would be required for the current taxable values to reach back to the 2008-09 levels.

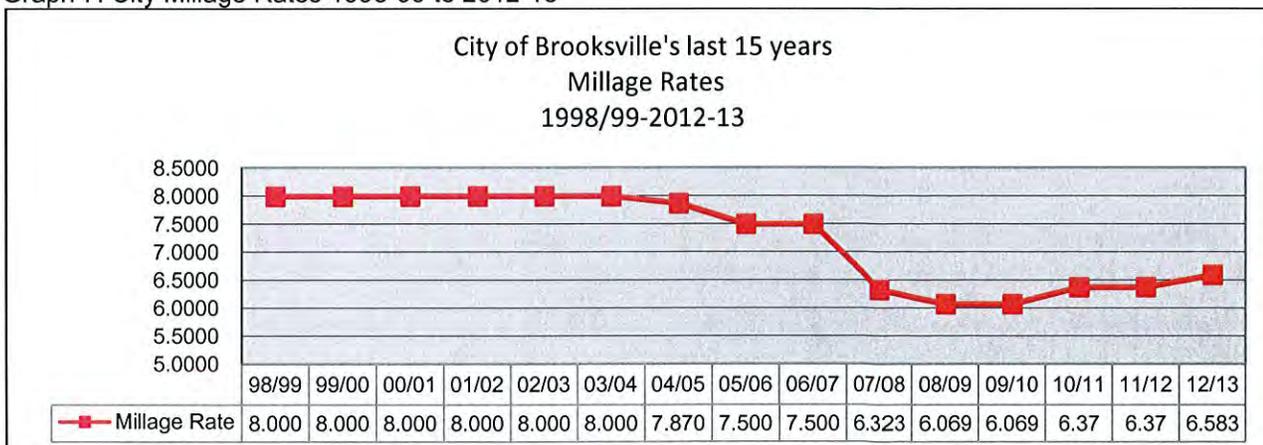
Graph 6 depicts the City's taxable property values over the last 15 years. It is important to note that a good portion of the significant gains in taxable property values for FY 2005/06 and 2006/07 were due to annexation of properties that nearly doubled the service area of the City.

Graph 6: Taxable Property Values 1998-99 to 2012-13



On top of the declining taxable property values, the City has worked to decrease its own millage rate. Over the last several years, City residents and businesses have not only seen a decline in their taxable property values, but also have benefitted from a declining millage rate since FY 2004/05. Graph 7 shows the historical millage rate for the City since 1998-99.

Graph 7: City Millage Rates 1998-99 to 2012-13

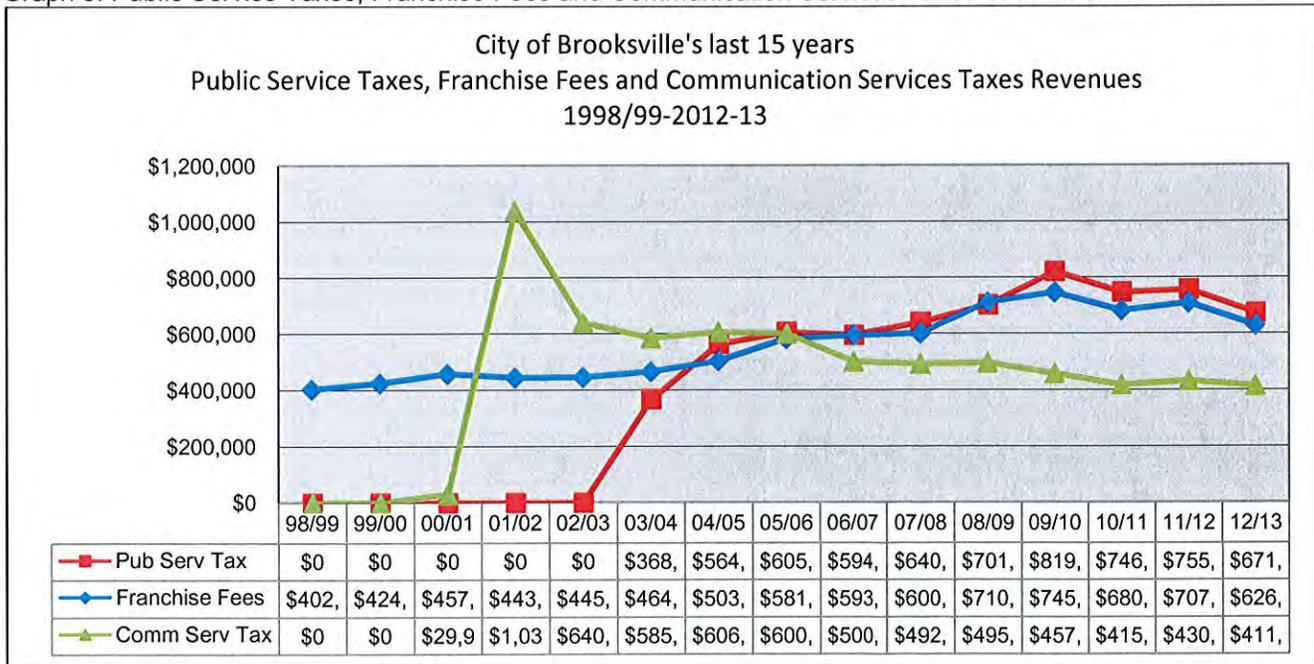


The second highest revenue source the City utilizes to fund general fund expenditures is the combination of the **Public Service Taxes and Franchise Fees**. As discussed during our Financial Workshop in February this year, we have seen a downturn in the monies collected in both electrical and gas. In discussions with Progress Energy and the review of current trending in our area, some of the downturn can be attributed to great Florida weather. The last couple of years we have experienced a mild winter, and in fact this past winter was unseasonably warm. Also, to this point, our current summer temperatures have been fairly cooler than usual due to cloud coverage and afternoon rain showers.

Additionally, we continue to see a decline in the **Communications Services Tax** monies. Because of this continuing decline, the State of Florida recently passed legislation to create a communications services tax working group to study and report on tax issues related to the sale of communications services. A report of the working group is due to the Governor, the President of the Senate, and the Speaker of the House of Representatives by February 1, 2013. The group is charged with the review of historical tax revenues generated by the communications services taxes imposed or administered under Florida Statutes, Chapter 202 and the effect that additional laws passed in the last 5 years have had on declining communication services tax revenues for State and local governments .

Graph 8 shows the 15 year history of the Public Service Taxes, Franchise Fees and Communication Services Taxes.

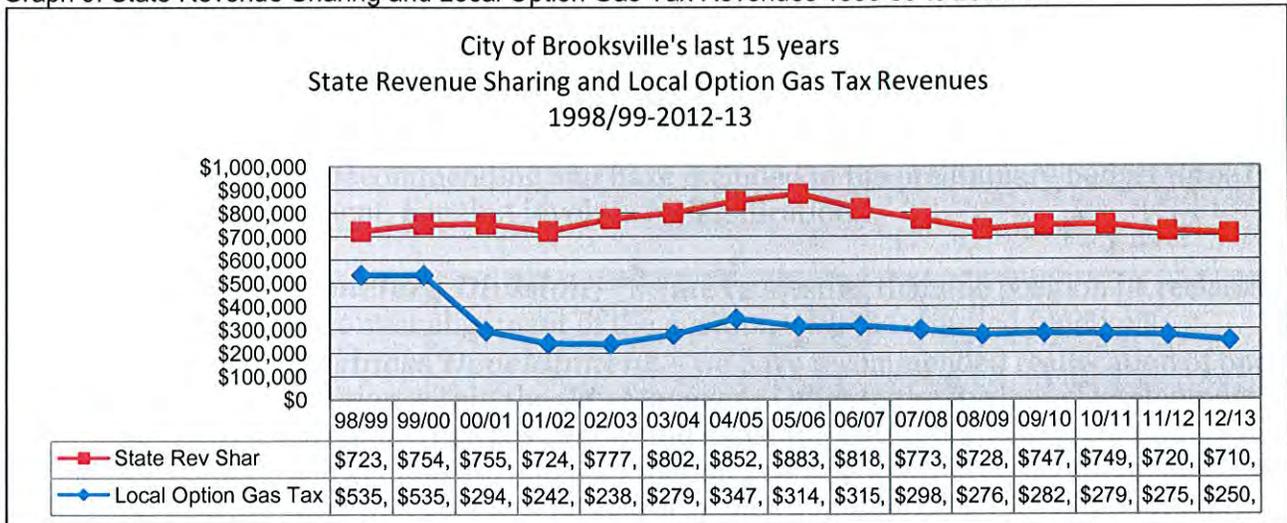
Graph 8: Public Service Taxes, Franchise Fees and Communication Services Taxes 1998-99 to 2012-13



The third highest revenue source for the City’s General Fund expenditures is **State Revenue Sharing** monies, including State Revenue Proceeds and Local Government Half Cent Sales Tax. In this same category are the monies that we receive from **Local Option Gas Taxes**, found in the General Fund Revenues as a “transfer in.” Overall, even with the economic downturn, we have seen these sources stay fairly stable with a minor tick down.

Graph 9 shows the 15 year history of the State Revenue Sharing and the Local Option Gas Tax revenues.

Graph 9: State Revenue Sharing and Local Option Gas Tax Revenues 1998-99 to 2012-13



Staffing & Benefits

Staffing Levels.

Through realignment, from functions to funding, position elimination and restructuring for greater efficiencies, we have decreased the number of positions funded with the General Fund over the last six (6) years. Effectually 30.60 FTEs have been eliminated from the General Fund (117.5 FTEs to 86.90 FTEs). This is a reduction of over 35%. City employees have not received a COLA or raise in the last three (3) fiscal years.

Below is Graph 10 that reflects the staffing levels within the City's General Fund from fiscal year 1998-99 to the current projected year. Notice that the current staffing levels fall below all other levels in the last 15 years.

Graph 10: General Fund Staffing Levels 1998-99 to 2012-13



The remaining staffing levels within our Enterprise Funds, including Water & Wastewater and Sanitation, have stayed fairly constant with the exception of increased levels from appropriate business center realignments. Our Fleet Maintenance staffing has decreased by 25% in the last couple of years. We have added staffing levels within the Special Revenue Funds by .5 FTEs for First Tee monies to pay half of a Recreation Leader position and by 1.5 FTEs for citation oversight within the Traffic Infraction Program. All funds, excluding General Fund, have increased by only 4.75 FTEs in the last 15 years. Total staffing for these funds have gone from 34.5 FTEs in FY 1998-99 to 39.25 FTEs in FY 2012-13

This year we are recommending and have included in the preliminary budget three (3) areas for adjustment, one that involves reclassification:

- **Cemetery Division** – we are requesting that one position be reclassified to correct alignment of the position with the required functions.
- **Business Development** – we have recommended reallocation of one (1) position within the City Manager’s Office to the Business Development Division. The position would assist the City’s Ambassador of Commerce and Employment in job creation and retention; creating City materials for targeting business for recruitment; improving the City’s web presence and information available to potential businesses, visitors and residents. The focus of the position will support the Community Development Department and their goals, in collaboration with the Brooksville Vision Foundation, to engage our City, its regular visitors, residents, and business leaders for revitalization and rebuilding.
- **Water & Waste Water Division** – we have requested the addition of a Plant Operator II position due to increased requirements of plant operations with the addition of Reuse Water facilities.

Benefits.

Benefit costs for employees have increased within the FY 2012-13 budget primarily due to increases in retirement contribution requirements. Required retirement contributions within the Florida State Retirement System (FRS) have declined as of July 1, 2012, but are projected to increase on July 1, 2013. Fire pension contribution requirements have soared from 24.52% to 38.34%. We are recommending funding retirement contributions for the Police Pension for the first time at a minimal level of 5.53%. The following are the rates utilized for the FY 2012-13 Proposed Budget:

	<i>Current</i>		<i>75% / 25% combined for</i>	
	<i>FY 2011-12</i>	<i>As of</i>	<i>As of</i>	<i>FY 2012-13</i>
	<i>Rate</i>	<i>July 1, 2012</i>	<i>July 1, 2013</i>	<i>Rate</i>
Retirement				
FRS – Elected	32.46%	10.23%	32.46%	15.79%
FRS - Senior Management	16.46%	6.30%	16.46%	8.84%
FRS – Regular	6.58%	5.18%	6.58%	5.53%
FRS - Special Risk	19.56%	14.90%	19.56%	16.07%

FRS – Drop	10.78%	5.44%	10.78%	6.78%
Police Pension	0.00%	0.00%	0.00%	5.53% *
Fire Pension	24.52%			38.34%

*City Manager recommendation.

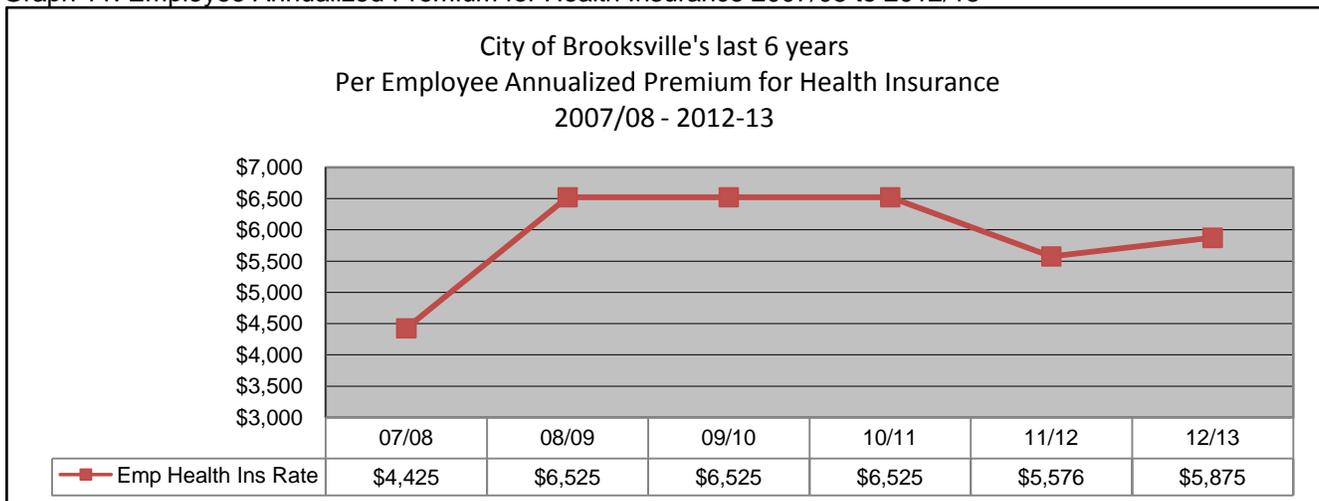
Application of the contribution rates within the proposed budget requires the following funding levels:

Budgeted Contributions for FY 2012-13

Retirement	
FRS – Elected	\$4,643
FRS - Senior Management	\$26,086
FRS – Regular	\$54,311
FRS - Special Risk	\$31,799
FRS – Drop	\$3,214
Police Pension	\$56,258
Fire Pension	\$244,569
Total FRS	\$120,055
Total Police	\$56,258
Total Fire	\$244,569

Employee group health insurance and workers’ compensation require an increase this year. Our employee health insurance renewal reflects a 5.9% increase in premiums, due to a difficult year for losses and general medical cost increases. We have worked hard to keep our losses stabilized and/or declining; however, the medical insurance industry considers us a small employer and offers limited reductions. Below is Graph 11 that shows the annualized, per employee premium paid by the City for Employee Health Insurance coverage for the last six (6) years.

Graph 11: Employee Annualized Premium for Health Insurance 2007/08 to 2012/13



As you will recall our health/medical premiums for the City were increasing primarily due to market norms and because of the City's upside-down loss ratio. In fiscal year 2008-09 we worked with the Gehring Group to change the City's health insurance plan design in an effort to control losses to effectuate lower premium costs. Although the medical and health insurance markets and pricing have not improved, our new plan design has allowed us to gain control of run-away premiums. Since that time we have benefitted from three (3) years of "flat" premiums and last year received a decrease of 15%.

Operating Expenses

General Insurance Costs.

FY 2012-13 general insurance coverage premiums have increased by 9% in total premiums over the last fiscal year. The City's general insurance coverages include the following: general liability, property, automobile, boiler & machinery, errors & omissions, and workers' compensation. Premiums for general insurance coverages have essentially remained flat over the last few years, following more than a \$200,000 decrease in fiscal year 2009-10. In 2010-11, premiums were flat and last fiscal year we received a very slight decrease. Even with the 9% increase this year, our total premiums (including workers' compensation) remain 25% below the City's premiums paid during fiscal year 2008-09.

Fuel Costs.

Fuel pricing continues to increase. We have seen unleaded and diesel costs per gallon increase fairly significant in the last several years, rising from an average per gallon price for unleaded fuel of \$2.45 in FY 2007/08 to \$3.50 per gallon currently. Diesel fuel costs have increased at about the same pace as unleaded, although it remains a little cheaper per gallon. The City's overall fuel usage has remained fairly consistent over the last five (5) years; however, based on continued pricing increases we continue to budget more monies for fuel costs.

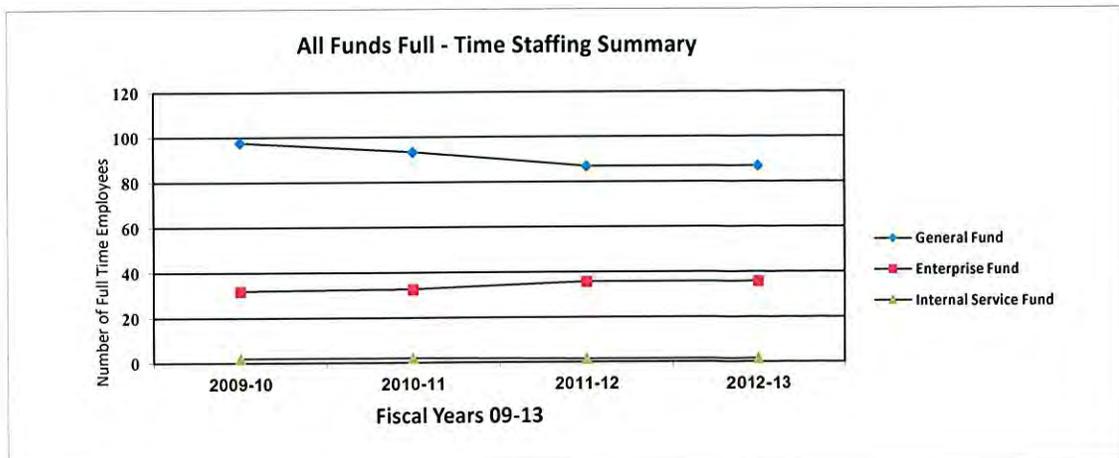
Reserves

The General Fund is balanced with an unallocated reserve level of \$192,825 or about 3.03% of the total General Fund. Additionally, the Fire Department Fund 143 is balanced with an unallocated reserve level of \$105,940 or about 7% of the Fund expenditures.

In the last several years of serious economic concern, the City has specifically not allocated the reserve monies that are available within the Vehicle Replacement Fund. Although the individual reserve monies have remained in their separate funds, the combined amount of the two (2), have been relied upon for acceptable General Fund reserve balances. For FY 2012-13, \$567,412 is available/unallocated as reserves in the Vehicle Replacement Fund. If combined with the General Fund's reserve monies (\$192,825), they equate to a total of \$760,237 or a reserve level available for the General Fund use of approximately 11.95%.

ALL FUNDS FULL-TIME STAFFING SUMMARY

	2009-10	2010-11	2011-12	2012-13	% OF TOTAL
GENERAL FUND					
City Council	5.00	5.0	5.0	5.0	3.96%
City Manager's Office	6.00	6.0	5.0	4.0	3.17%
Technology Services	0.00	0.0	0.0	0.0	0.00%
Human Resources	1.50	1.0	1.0	1.0	0.79%
Development	5.00	5.0	4.0	4.0	3.17%
Business Development	0.00	0.0	0.0	1.0	0.79%
Finance	6.90	5.9	5.0	5.0	3.96%
Police	28.00	28.0	28.65	28.65	22.71%
Fire	19.00	19.0	19.0	19.0	15.06%
Parks & Facilities	9.50	9.0	10.0	10.0	7.93%
Cemetery	2.00	2.0	2.0	2.0	1.59%
Recreation Center	2.50	1.5	1.50	1.50	1.19%
Quarry Golf Course	4.50	3.5	0.0	0.0	0.00%
Building and Grounds	0.00	0.0	0.0	0.0	0.00%
Streets & Drainage Maintenance	7.75	7.50	5.75	5.75	4.56%
Total General Fund	97.65	93.40	86.90	86.90	68.89%
ENTERPRISE FUNDS					
Water & Wastewater Fund	23.325	23.910	25.190	25.190	19.97%
Sanitation Fund	8.650	8.690	10.535	10.560	8.37%
Total Enterprise Funds	31.975	32.600	35.73	35.75	28.34%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	2.0	2.0	1.5	1.5	1.19%
SPECIAL REVENUE FUNDS					
Total Special Revenue Funds	0.5	0.0	1.5	2.0	1.59%
Total Special Revenue Funds	0.5	0.0	1.5	2.0	1.59%
TRUST & AGENCY FUNDS					
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	132.13	128.00	125.625	126.150	100.0%



CITY OF BROOKSVILLE

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Current Year Gross Taxable Value	252,221,165	275,057,175	279,807,297	355,254,847	486,674,322	543,050,744	568,653,310	469,710,996	414,775,643	390,017,831	381,485,556
Prior Year Final Gross Taxable Value	239,021,702	253,713,238	274,404,384	287,393,489	351,157,823	482,065,315	545,843,654	568,431,915	472,475,278	429,295,204	389,712,486
Roll Back Rate	7.5941	7.5738	7.8700	6.4197	5.5408	6.9484	6.5830	7.4380	7.0202	7.1055	6.5834
Proposed Millage Rate	8.0000	8.0000	7.8700	7.5000	7.5000	6.3230	6.0690	6.0690	6.3700	6.3700	6.5834
Difference between Rates	-0.4059	-0.4262	0.0000	-1.0803	-1.9592	0.6254	0.5140	1.3690	0.6502	0.7355	0.0000
Ad Valorem Revenue at Roll-back Rate	1,799,627	1,915,393	2,202,083	2,280,630	2,696,565	3,773,334	3,743,445	3,493,710	2,911,808	2,771,272	2,511,472
Ad Valorem Revenue at proposed rate	1,791,654	2,017,769	2,202,083	2,864,411	3,650,057	3,433,710	3,451,157	2,850,676	2,642,121	2,484,414	2,511,472
Difference in Ad Valorem Revenue	-7,973	102,376	0	383,781	953,492	-339,624	-292,288	-643,034	-259,687	-286,858	0

Value of a Mill (1.0000) 235,741 252,897 279,807 355,255 486,674 543,051 568,653 469,711 414,776 390,018 381,486

Value of tenth of Mill (0.1000) 23,574 25,290 27,981 35,525 48,667 54,305 56,865 46,971 41,478 39,002 38,149

Value of hundredth of Mill (0.0100) 2,357 2,529 2,798 3,553 4,867 5,431 5,687 4,697 4,148 3,900 3,815

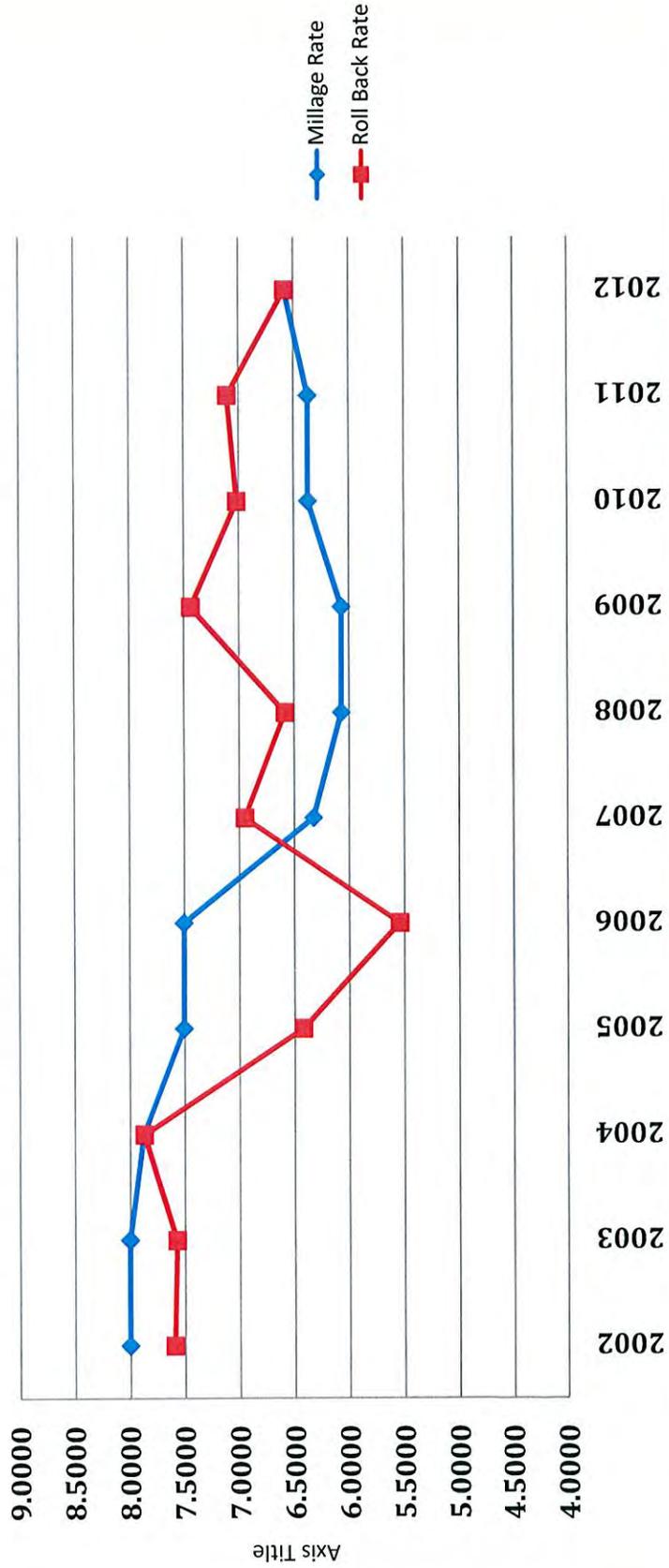
Millage Rate Matrix	Anticipated Revenue at Given Millage from Roll-back		Revenue Difference
	Millage Rate Matrix	Anticipated Revenue at Given Millage from Roll-back	
10.0000	3,814,856	1,303,384	349,670
9.9000	3,776,707	1,265,235	326,018
9.8000	3,738,558	1,227,086	311,521
9.7000	3,700,410	1,188,938	273,373
9.6000	3,662,261	1,150,789	235,224
9.5000	3,624,113	1,112,641	199,174
9.4000	3,585,964	1,074,492	158,927
9.3000	3,547,816	1,036,344	120,778
9.2000	3,509,667	998,195	82,630
9.1000	3,471,519	960,047	73,702
9.0000	3,433,370	921,898	0
8.9000	3,395,221	883,749	-17,345
8.8000	3,357,073	845,601	-31,816
8.7000	3,318,924	807,452	-69,964
8.6000	3,280,776	769,304	-81,409
8.5000	3,242,627	731,155	-108,113
8.4000	3,204,479	693,007	-146,262
8.3000	3,166,331	654,859	-184,410
8.2000	3,128,182	616,710	-222,558
8.1000	3,090,033	578,561	-260,706
8.0000	3,051,884	540,412	-298,854
7.9000	3,013,736	502,264	-337,002
7.8000	2,975,587	464,115	-375,153
7.7000	2,937,439	425,967	-413,301
7.6000	2,899,290	387,818	-451,449

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes: 381,485,556.00

ROLLED-BACK RATE 12/13 Millage Rate

Millage Trends Fiscal Years 2002-2012



SCHEDULE OF DEBT SERVICE

Fund/Division	Amount Issued	Principal Balance at 9/30/12	Maturity Date	Interest Rate	Due FY 2013	Due FY 2014	Due FY 2015	Due FY 2016	Due FY 2017
1 General Fund/Promissory Note	\$ 633,659	\$ 427,759	05/10/2021	4.23%	\$ 57,269	\$ 57,269	\$ 57,269	\$ 57,269	\$ 57,269
2 Capital Improvement Rev. Fund/USDA Loan*	\$ 258,800	\$ 156,000	09/01/2036	4.125%	\$ 32,435	\$ 31,362	\$ 31,290	\$ 30,176	\$ 29,062
3 Capital Improvement Rev. Note, Series 2011, Fin. Energy Performance Prc	\$ 3,333,022	\$ 3,291,077	10/01/2026	4.136%	\$ 303,780	\$ 303,780	\$ 303,780	\$ 303,780	\$ 303,780
Total Governmental Funds (General Fund)	\$ 4,225,481	\$ 3,874,836			\$ 393,484	\$ 392,411	\$ 392,339	\$ 391,225	\$ 390,111
4 Water & Wastewater	\$ 4,630,000	\$ 3,806,000	09/01/2039	3.25%	\$ 214,695	\$ 213,738	\$ 213,715	\$ 214,595	\$ 213,345
5 Water & Wastewater	\$ 2,050,000	\$ 1,686,000	09/01/2039	3.25%	\$ 94,795	\$ 94,495	\$ 95,162	\$ 94,765	\$ 94,335
6 Water & Wastewater (Callable October 1, 2012)	\$ 6,610,000	\$ 3,410,000	10/01/2018	4.34%	\$ 571,514	\$ 572,814	\$ 578,264	\$ 582,045	\$ 584,605
7 Water & Wastewater **	\$ 1,558,656	\$ 1,001,478	08/15/2018	3.49%	\$ 185,723	\$ 185,723	\$ 185,723	\$ 185,723	\$ 185,723
8 Water & Wastewater ***	\$ 632,980	\$ 593,377	02/15/2031	2.30%	\$ 39,562	\$ 39,562	\$ 39,562	\$ 39,562	\$ 39,562
9 Water & Wastewater ***	\$ 411,383	\$ 392,440	02/15/2031	2.30%	\$ 13,083	\$ 13,083	\$ 13,083	\$ 13,083	\$ 13,083
Total Water & Wastewater	\$ 15,893,019	\$ 10,889,295			\$ 1,119,372	\$ 1,119,415	\$ 1,125,509	\$ 1,129,773	\$ 1,130,653
TOTAL	\$ 20,118,500	\$ 14,764,131			\$ 1,512,856	\$ 1,511,826	\$ 1,517,848	\$ 1,520,998	\$ 1,520,764

Legend	Debt Type	Bond Or Note Holder	Issued Fiscal Year
1 Fire Truck (Ladder)	Note Payable	SunTrust	FY 2006
2 2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA	FY 2006
3 Energy Performance projects i.e. City Hall Roofing; City Hall & Public Works HVAC Renovation; Radio Read Water Meters, Walking Trail Lights	2011 Note	SunTrust Equip. Leasing	FY 2011
4 Treatment Plant Construction	1999A Bonds	USDA	FY 2000
5 Line Interconnection Construction	2002 Bonds	Bondholders	FY 2002
6 Refinancing 1988A & 1992	Note Payable	Hancock Bank	FY 2008
7 Hancock Water & Sewer Note Series 2008 \$1,558,655.50	2010 Loan	State Revolving Ln.	FY 2011
8 ARRA Loan WW 270200	2010 Loan	State Revolving Ln.	FY 2011
9 Direct Loan WW270201	2010 Loan	State Revolving Ln.	FY 2011

* USDA Loan for Generators and storm shutters for City Hall. This was an USDA loan/grant. An additional \$20,000 in principal for earlier payoff which is estimated in 2018. Mobile Home License revenues are collateral.
 ** Hancock Bank Water & Sewer Note Series 2008; 10 year note that refinanced the \$2.25 SunTrust Line of Credit that was issued for S.R. 50 West Water & Wastewater Improvements
 *** City has been awarded \$1,370,200 ARRA Forgiveness Grant and SRF Loan of \$1,044,363 SRF Loan for Sewer Rehabilitation Program. Loan is for 20 years at 2.30%.

General Fund Revenue Detail - Fiscal Years 2008-09 to 2012-13

Revenue Detail		08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	12/13 Projected
001-000-311-40000	Ad Valorem Taxes	\$2,746,645	\$2,254,739	\$2,048,884	\$2,360,194	\$2,385,899
001-000-311-40001	Delinq't Ad Valorem	\$381,925	\$361,391	\$644,786	\$200,000	\$100,000
	Total Ad Valorem Taxes	\$3,128,570	\$2,616,130	\$2,693,670	\$2,560,194	\$2,485,899
001-000-314-41100	Electricity Public Service Taxes	\$672,993	\$783,186	\$717,829	\$725,000	\$638,296
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$28,904	\$36,790	\$28,912	\$30,000	\$33,000
	Total Public Services Taxes	\$701,897	\$819,976	\$746,741	\$755,000	\$671,296
001-000-323-40301	Progress Energy Franch Fees	\$706,233	\$739,233	\$672,875	\$700,000	\$619,045
001-000-323-40400	Peoples Gas Franchise Fees	\$4,588	\$6,173	\$8,025	\$7,500	\$7,600
001-000-323-40200	Comm Service Tax	\$495,665	\$457,234	\$415,851	\$430,316	\$411,552
	Total Franchise Fees	\$1,206,486	\$1,202,640	\$1,096,751	\$1,137,816	\$1,038,197
001-000-329-42101	Peddler, Solicitor, Permits	\$45	\$40	\$0	\$0	\$0
001-000-322-42200	Building Permits	\$123,831	\$112,109	\$95,835	\$156,250	\$115,000
001-000-329-42900	Other Licenses, Fees, and Permits	\$27,425	\$31,659	\$33,893	\$50,000	\$25,000
	Total Licenses and Permits	\$151,301	\$143,808	\$129,728	\$206,250	\$140,000
001-000-335-45120	State Rev Shared Proceeds	\$399,882	\$400,091	\$401,789	\$382,413	\$381,693
001-000-335-45150	Alcoholic Beverage Licenses	\$1,879	\$9,845	\$7,447	\$10,000	\$7,500
001-000-335-45180	Local Govt Half Cent Sales Tax	\$326,568	\$337,566	\$339,796	\$328,516	\$321,043
	Total State Shared Revenue	\$728,329	\$747,502	\$749,032	\$720,929	\$710,236
001-000-335-45520	Firefighters Suppl Comp	\$1,200	\$2,244	\$3,137	\$2,300	\$2,300
	Total Local Intergovernmental	\$1,200	\$2,244	\$3,137	\$2,300	\$2,300
001-000-331-43200	Federal Grants: Public Safety	\$3,958	\$45,294	\$46,035	\$45,000	\$0
001-000-331-43706	Federal Grants: Other	\$30,790	\$0	\$0	\$0	\$0
001-000-334-47000	Grants From Other Local Units	\$0	\$394,000	\$6,000	\$0	\$0
001-000-339-48000	Brooksville Housing Authority-in lieu of taxes	\$6,289	\$8,125	\$0	\$4,000	\$0
	Total Intergovernmental Revenue	\$41,037	\$447,419	\$52,035	\$49,000	\$0
001-000-342-48240	Accident Reports	\$1,130	\$1,718	\$2,115	\$2,500	\$2,100
001-000-342-48242	Hydrant Fees	\$7,940	\$7,704	\$7,704	\$7,800	\$13,500
001-000-343-48691	Cemetery Transfer Fee	\$150	\$75	\$50	\$0	\$50
001-000-343-48692	Cemetery Staking Plots	\$1,250	\$800	\$775	\$800	\$800
001-000-343-48694	Cemetery Donor Memorial Fees	\$1,850	\$0	\$0	\$0	\$0
001-000-347-48723	Facility Rental Fee	\$11,028	\$13,609	\$10,149	\$12,000	\$6,000
001-000-347-48725	Instructional Fees - JBCC	\$1,382	\$2,076	\$1,261	\$1,500	\$1,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$237	\$0	\$0	\$0	\$0
001-000-347-48729	Membership - QGC	\$20,472	\$12,936	\$8,212	\$0	\$0
001-000-347-48730	Green Fee - QGC	\$70,905	\$49,852	\$48,554	\$0	\$0
001-000-347-48731	Driving Range Fees - QGC	\$15,863	\$10,140	\$10,049	\$0	\$0
001-000-347-48732	Cart Rentals - QGC	\$1,145	\$778	\$1,224	\$0	\$0
001-000-347-48733	Refreshment Sales - QGC	\$3,777	\$2,018	\$1,991	\$0	\$0
001-000-347-48734	Golf Supplies & Wear Sales - QGC	\$6,176	\$4,155	\$3,005	\$0	\$0
001-000-347-48737	League Fees Softball	\$36,300	\$25,660	\$24,683	\$24,000	\$24,000
001-000-347-48738	Practice Lessons Softball	\$1,440	\$1,380	\$550	\$1,000	\$700
001-000-347-48739	Tournament Fees	\$693	\$475	\$1,200	\$1,600	\$1,200
001-000-347-48741	Tennis Court Fees	\$2,813	\$2,596	\$1,089	\$2,000	\$2,000
001-000-347-48743	Pavilion Facility Fees	\$2,460	\$2,550	\$2,808	\$2,500	\$2,500
001-000-347-48744	Batting Cage Fees	\$5,532	\$3,824	\$412	\$0	\$0
001-000-347-48745	Discount QGC	-\$1,522	-\$639	-\$4,305	\$0	\$0
001-000-347-48746	Disc Golf	\$1,841	\$1,957	\$2,158	\$0	\$0
001-000-347-48747	First Tee	\$0	\$1,957	\$0	\$0	\$0
001-000-347-48748	Tournament Fees - QGC	\$0	\$0	\$3,471	\$0	\$0
001-000-363-48821	School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	Total Charges For Service	\$212,862	\$165,621	\$147,155	\$75,700	\$73,850

General Fund Revenue Detail - Fiscal Years 2008-09 to 2012-13

	08/09	09/10	10/11	11/12	12/13
Revenue Detail	Actual	Actual	Actual	Budget	Projected
001-000-351-48801 Court Fines	\$40,885	\$45,550	\$42,975	\$46,000	\$65,000
001-000-351-48802 Safety Violations	\$124	\$110	\$140	\$100	\$150
001-000-354-48804 Parking Tickets	\$4,535	\$7,045	\$2,473	\$4,500	\$1,000
001-000-354-48805 Violations of Local Ordinances	\$2,600	\$6,650	\$4,190	\$5,000	\$1,000
001-000-359-48807 False Alarm Fines	\$700	\$100	\$51	\$100	\$100
Total Fines	\$48,844	\$59,455	\$49,829	\$55,700	\$67,250
001-000-361-48806 Interest Certificates of Deposits	\$11,318	\$11,852	\$2,787	\$4,000	\$0
001-000-361-48808 Interest-FMlvt	\$0	\$19,175	\$12,848	\$5,000	\$9,000
001-000-361-48809 Interest Federated	\$9,198	\$115	\$3	\$10	\$0
001-000-361-48810 Interest (Banks)	\$1,679	\$2,271	\$1,012	\$1,000	\$600
001-000-361-48811 Interest on SBA	\$3,667	\$1,312	\$1,045	\$750	\$750
001-000-361-48812 Interest-Tax Collector	\$44	\$116	\$0	\$100	\$0
Total Interest	\$25,906	\$34,841	\$17,695	\$10,860	\$10,350
001-000-362-48815 Rent - City Hall (3rd floor)	\$55,647	\$33,860	\$71,523	\$72,000	\$72,000
Total Rentals	\$55,647	\$33,860	\$71,523	\$72,000	\$72,000
001-000-343-48695 Cemetery Lot Sales	\$46,984	\$39,188	\$21,054	\$24,000	\$40,000
001-000-343-48696 Cremation Lot Sales	\$1,600	\$3,795	\$2,522	\$800	\$2,400
001-000-343-48697 Cemetery Sales - Special Use Fee	\$1,500	\$2,500	\$500	\$0	\$250
001-000-343-48698 Columbarium	\$0	\$0	\$800	\$0	\$0
001-000-369-48897 Cemetery-Miscellaneous Revenue	\$625	\$825	\$1,322	\$500	\$2,000
001-000-369-48899 JBCC-Miscellaneous Revenue	\$15,260	\$16,591	\$2,365	\$10,000	\$1,000
001-000-369-48898 Quarry Golf Course-Miscellaneous Revenue	\$742	\$490	\$270	\$0	\$0
001-000-364-48840 Sale or Disposal of Fixed Assets	\$4,611	\$28,218	\$8,655	\$7,000	\$5,000
001-000-366-48850 Sale of Surplus Materials	\$4,357	\$3,267	\$6,377	\$3,000	\$1,000
001-000-366-48860 Contributions and Donations - Govern Funds	\$912	\$127	\$0	\$100	\$200
001-000-367-48871 Change in Fair Market Value	-\$7,189	\$3,381	\$7,115	\$9,000	\$9,000
001-000-369-48890 Miscellaneous Revenue	\$0	\$7,438	\$37,825	\$40,000	\$30,000
001-000-369-48891 Street Lighting & Signal Maintenance Revenue	\$0	\$51,799	\$51,467	\$51,800	\$51,800
001-000-369-48893 Vending Machine Commission	\$0	\$30	\$0	\$25	\$500
001-000-369-48896 Police-Miscellaneous Revenue	\$12,156	\$14,060	\$8,131	\$7,500	\$10,000
001-000-369-48900 Parks-Miscellaneous Revenue	\$4,109	\$3,873	\$2,525	\$750	\$3,000
001-000-369-48901 Fire - Miscellaneous Revenue	\$0	\$1,110	\$259	\$300	\$300
001-000-369-48892 CRA Service Fee	\$0	\$27,950	\$27,950	\$27,950	\$27,950
Total Other Revenue	\$85,667	\$204,642	\$179,137	\$182,725	\$184,400
001-000-381-49108 Trans In-from Local Option Gas	\$276,559	\$282,763	\$279,106	\$275,000	\$250,820
001-000-381-49128 Trans In from Traffic Camera Fund	\$0	\$100,000	\$100,000	\$100,000	\$100,000
001-000-381-49401 Trans In from Utilities	\$393,800	\$393,800	\$393,800	\$393,800	\$393,800
001-000-381-49403 Trans In from Solid Waste	\$89,000	\$89,000	\$89,000	\$89,000	\$89,000
Total Transfers In	\$759,359	\$865,563	\$861,906	\$857,800	\$833,620
Revenue Before P/Y Carry forward	\$7,147,105	\$7,343,701	\$6,798,339	\$6,686,274	\$6,289,398
Prior Year Carry forward	\$1,587,452	\$1,193,860	\$504,268	\$369,395	\$267,382
TOTAL REVENUES	\$8,734,557	\$8,537,561	\$7,302,607	\$7,055,669	\$6,556,780

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
GENERAL GOVERNMENT						
General Government						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$707,161	\$762,938	\$545,846	\$544,946	\$566,001	\$548,392
Capital Outlay	\$25,050	\$52,915	\$0	\$0	\$0	\$0
Debt Service	\$72,393	\$72,358	\$70,367	\$0	\$0	\$0
Transfers	\$212,641	\$134,160	\$7,410	\$23,191	\$27,300	\$27,454
	\$1,017,245	\$1,022,371	\$623,623	\$568,137	\$593,301	\$575,846
CITY COUNCIL						
City Council						
Personal Services	\$58,543	\$54,135	\$61,055	\$66,364	\$67,621	\$67,664
Operating expenses	\$15,059	\$15,394	\$10,799	\$11,325	\$18,200	\$10,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
	\$74,852	\$70,779	\$73,104	\$78,939	\$87,071	\$79,714
CITY MANAGER'S OFFICE DEPARTMENT						
City Manager's Office						
Personal Services	\$302,837	\$333,462	\$343,562	\$288,428	\$249,766	\$249,766
Operating expenses	\$29,393	\$25,293	\$16,662	\$25,400	\$22,400	\$21,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,504	\$1,820	\$1,856	\$1,479	\$1,000	\$1,000
	\$333,734	\$360,575	\$362,080	\$315,307	\$273,166	\$272,566
Technology Services						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$87,141	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$241	\$0	\$0	\$0	\$0	\$0
	\$87,382	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Human Resources						
Personal Services	\$43,691	\$8,304	\$52,827	\$51,109	\$51,498	\$51,498
Operating expenses	\$16,600	\$7,662	\$10,514	\$4,950	\$4,950	\$4,950
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$491	\$570	\$606	\$479	\$250	\$250
	\$60,782	\$16,536	\$63,947	\$56,538	\$56,698	\$56,698
Business Development						
Personal Services	\$0	\$0	\$0	\$0	\$40,920	\$40,920
Operating expenses	\$0	\$0	\$0	\$13,000	\$56,820	\$14,650
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$250	\$250
	\$0	\$0	\$0	\$13,000	\$97,990	\$55,820
DEVELOPMENT DEPARTMENT						
Development						
Personal Services	\$261,484	\$281,743	\$225,115	\$212,566	\$223,627	\$213,860
Operating expenses	\$134,453	\$145,075	\$113,235	\$153,700	\$150,955	\$121,225
Capital Outlay	\$0	\$2,800	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,492	\$1,570	\$1,606	\$1,229	\$1,154	\$1,154
	\$397,429	\$431,188	\$339,956	\$367,495	\$375,736	\$336,239

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget
FINANCE DEPARTMENT					
Finance					
Personal Services	\$361,070	\$345,285	\$334,022	\$284,855	\$287,931
Operating expenses	\$19,196	\$21,329	\$17,595	\$19,422	\$18,953
Capital Outlay	\$23,896	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,979	\$2,046	\$1,831	\$1,479	\$1,250
	\$406,141	\$368,660	\$353,448	\$305,756	\$308,134
POLICE DEPARTMENT					
Police					
Personal Services	\$1,478,737	\$1,590,980	\$1,671,678	\$1,763,729	\$1,765,266
Operating expenses	\$243,219	\$227,492	\$245,611	\$242,180	\$256,705
Capital Outlay	\$20,612	\$0	\$0	\$0	\$30,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$59,395	\$99,703	\$25,769	\$20,895	\$18,297
	\$1,801,963	\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268
FIRE DEPARTMENT					
Fire					
Personal Services	\$1,264,737	\$1,244,088	\$1,268,422	\$1,287,707	\$0
Operating expenses	\$109,325	\$109,557	\$92,857	\$72,496	\$0
Capital Outlay	\$0	\$394,000	\$0	\$6,700	\$0
Debt Service	\$57,269	\$57,269	\$57,270	\$57,269	\$0
Transfers	\$78,833	\$72,583	\$17,109	\$8,677	\$1,049,366
	\$1,510,164	\$1,877,497	\$1,435,658	\$1,432,849	\$1,049,366
PARKS, RECREATION & FACILITIES DEPARTMENT					
Parks and Facilities					
Personal Services	\$446,811	\$393,894	\$408,184	\$448,294	\$436,982
Operating Expenses	\$274,863	\$243,739	\$274,100	\$234,049	\$265,978
Capital Outlay	\$0	\$28,212	\$0	\$0	\$15,000
Debt Service	\$13,995	\$13,988	\$13,603	\$0	\$0
Transfers	\$15,232	\$15,981	\$20,178	\$15,036	\$26,511
	\$750,901	\$695,814	\$716,065	\$697,379	\$744,471
Cemetery					
Personal Services	\$83,371	\$75,248	\$80,506	\$76,754	\$79,365
Operating expenses	\$18,316	\$21,632	\$27,889	\$24,014	\$24,028
Capital Outlay	\$2,274	\$0	\$0	\$0	\$7,500
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$16,731	\$6,276	\$11,370	\$11,008	\$11,321
	\$120,692	\$103,156	\$119,765	\$111,776	\$122,214
Recreation					
Personal Services	\$90,247	\$85,356	\$56,590	\$59,271	\$56,296
Operating expenses	\$52,146	\$59,923	\$41,695	\$34,697	\$30,432
Capital Outlay	\$0	\$0	\$0	\$0	\$16,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$625	\$625	\$375	\$375	\$375
	\$143,018	\$145,904	\$98,660	\$94,343	\$103,103
Quarry Golf Course					
Personal Services	\$133,298	\$147,780	\$109,701	\$0	\$0
Operating expenses	\$69,877	\$61,216	\$82,143	\$7,000	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$5,875	\$5,875	\$875	\$5,000	\$0
	\$209,050	\$214,871	\$192,719	\$12,000	\$0

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

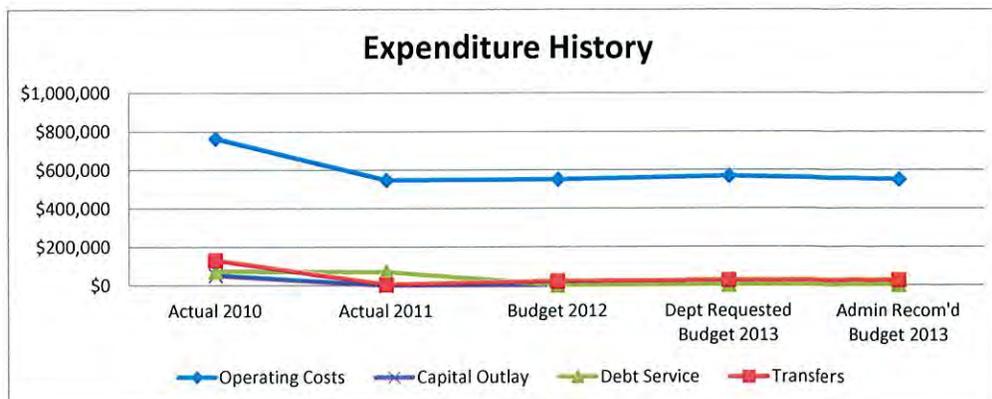
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
PUBLIC WORKS DEPARTMENT						
Streets and Drainage						
Personal Services	\$420,940	\$373,588	\$336,038	\$244,264	\$210,207	\$236,791
Operating expenses	\$116,714	\$134,107	\$140,178	\$176,534	\$214,650	\$166,650
Capital Outlay	\$0	\$15,982	\$0	\$0	\$188,750	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$35,534	\$32,925	\$23,965	\$18,554	\$27,825	\$27,825
	\$573,188	\$556,602	\$500,181	\$439,352	\$641,432	\$431,266
Street Lighting and Signal Division						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$6,750,450	\$6,363,955
Unallocated Reserves	\$1,239,397	\$504,268	\$399,242	\$249,051	\$249,051	\$192,825
Total allocated Reserves for Police Pension	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Reserve Contingencies	\$1,239,397	\$504,268	\$255,886	\$299,051	\$299,051	\$192,825

General Fund Expenditure Detail - Fiscal Years 2008-09 to 2012-13

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
GENERAL FUND EXPENDITURE SUMMARY						
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Department Requested 12/13 Budget	Administrative Recommended 12/13 Budget
Total General Fund						
General Government	\$1,017,245	\$1,022,371	\$623,623	\$568,137	\$593,301	\$575,846
City Council	\$74,852	\$70,779	\$73,104	\$78,939	\$87,071	\$79,714
City Manager's Office	\$333,734	\$360,575	\$362,080	\$315,307	\$273,166	\$272,566
Technology Services	\$87,382	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Human Resources Division	\$60,782	\$16,536	\$63,947	\$56,538	\$56,698	\$56,698
Economic Development	\$0	\$0	\$0	\$13,000	\$97,990	\$55,820
Development	\$397,429	\$431,188	\$339,956	\$367,495	\$375,736	\$336,239
Finance Department	\$406,141	\$368,660	\$353,448	\$305,756	\$308,134	\$307,934
Police Department	\$1,801,963	\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268	\$2,090,638
Fire Department	\$1,510,164	\$1,877,497	\$1,435,658	\$1,432,849	\$1,049,366	\$1,049,366
Parks & Facilities Division	\$750,901	\$695,814	\$716,065	\$697,379	\$744,471	\$679,051
Cemetery Division	\$120,692	\$103,156	\$119,765	\$111,776	\$122,214	\$115,414
Recreation Division	\$143,018	\$145,904	\$98,660	\$94,343	\$103,103	\$85,903
Quarry Golf Course Division	\$209,050	\$214,871	\$192,719	\$12,000	\$0	\$0
Streets and Drainage Division	\$573,188	\$556,602	\$500,181	\$439,352	\$641,432	\$431,266
Street Lighting and Signal Division	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$6,750,450	\$6,363,955
Total General Fund						
Personal Services	\$4,945,766	\$4,933,863	\$4,947,700	\$4,783,341	\$3,469,479	\$3,542,597
Operating expenses	\$2,041,421	\$2,080,971	\$1,843,583	\$1,800,656	\$1,857,572	\$1,660,055
Capital Outlay	\$71,832	\$493,909	\$0	\$6,700	\$257,250	\$0
Debt Service	\$143,657	\$143,615	\$141,240	\$57,269	\$0	\$0
Transfers Out	\$431,823	\$375,384	\$114,200	\$108,652	\$1,166,149	\$1,161,303
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$6,750,450	\$6,363,955
Unallocated Reserves	\$1,239,397	\$504,268	\$399,242	\$249,051	\$249,051	\$192,825
Total allocated Reserves for Police Pension	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Reserve Contingencies	\$1,239,397	\$504,268	\$255,886	\$299,051	\$299,051	\$192,825

General Government FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	
					Requested Budget 2013	Admin Recom'd Budget 2013
Accounting & Auditing	53200	\$52,907	\$62,916	\$67,000	\$67,000	\$67,000
Other Contractual Services	53400	\$3,801	\$3,725	\$4,500	\$4,500	\$4,500
Contract Labor Services	53401	\$6,000	\$3,500	\$5,000	\$6,000	\$6,000
Communication & Freight Charge	54100	\$0	\$311	\$50	\$50	\$50
Postage	54110	\$11,398	\$4,692	\$9,000	\$9,000	\$6,000
Electric	54300	\$41,333	\$39,338	\$42,000	\$42,000	\$38,000
Water	54303	\$6,767	\$5,204	\$7,000	\$7,000	\$7,000
Equipment & Vehicle Rental	54400	\$1,012	\$1,012	\$2,500	\$2,500	\$2,500
General Business Insurance	54500	\$131,972	\$126,464	\$114,089	\$125,498	\$124,500
Pollution/Environment Insurance	54510	\$836	\$1,480	\$1,300	\$1,430	\$1,430
Public Official Liability Ins	54550	\$19,530	\$18,953	\$19,500	\$21,450	\$21,450
Insurance Claims & Deductibles	54560	\$0	\$15,791	\$2,000	\$2,000	\$2,000
Repair & Maintenance Services	54600	\$3,133	\$7,944	\$3,400	\$3,400	\$3,400
Printing & Binding Services	54700	\$110	\$137	\$1,000	\$1,000	\$1,000
Advertising Activities	54800	\$1,133	\$2,787	\$1,500	\$1,500	\$1,200
Promotional Activities	54810	\$8,432	\$10,580	\$5,000	\$5,000	\$5,000
Other Current Charges	54900	\$14,151	\$14,075	\$15,000	\$16,400	\$16,400
Repair & Maintenance Supplies	55223	\$140	\$0	\$500	\$500	\$500
Fuels & Lubricants	55250	\$485	\$751	\$400	\$1,100	\$1,100
Auto Repair Supplies (in-house)	55253	\$0	\$141	\$0	\$500	\$500
Books, Publicitns, Subscrptn & Membership	55400	\$2,122	\$2,594	\$1,200	\$1,200	\$1,200
Uncapitalized Equipment	55500	\$0	\$1,395	\$0	\$0	\$0
Legal	53100	\$376,428	\$178,930	\$200,000	\$200,000	\$200,000
Contributions	57301	\$1,000	\$0	\$1,000	\$0	\$0
Community Redevelopment TIF	57301	\$47,448	\$43,126	\$46,973	\$46,973	\$37,662
Grants & Aids to Gov't. Agencies	58100	\$32,800	\$0	\$0	\$0	\$0
Total Operating Costs		\$762,938	\$545,846	\$549,912	\$566,001	\$548,392
Building and Improvements	55620	\$52,915	\$0	\$0	\$0	\$0
Total Capital Outlay Cost		\$52,915	\$0	\$0	\$0	\$0
Interest	57100	\$5,457	\$830	\$0	\$0	\$0
Principal	57200	\$66,901	\$69,537	\$0	\$0	\$0
Total Debt Service		\$72,358	\$70,367	\$0	\$0	\$0
Multi Year Capital Project Account Fund	56308	\$131,660	\$0	\$0	\$0	\$0
Capital Improvement Rev. Note-Loan	56311	\$0	\$4,910	\$22,191	\$26,300	\$26,300
Internal Service Fund	56501	\$0	\$0	\$0	\$0	\$154
HRA Funding Account	56609	\$2,500	\$2,500	\$1,000	\$1,000	\$1,000
Total Transfers Out		\$134,160	\$7,410	\$23,191	\$27,300	\$27,454
Total Expenditures		\$1,022,371	\$623,623	\$573,103	\$593,301	\$575,846



City Council FY 2012-2013 Budget

Staffing

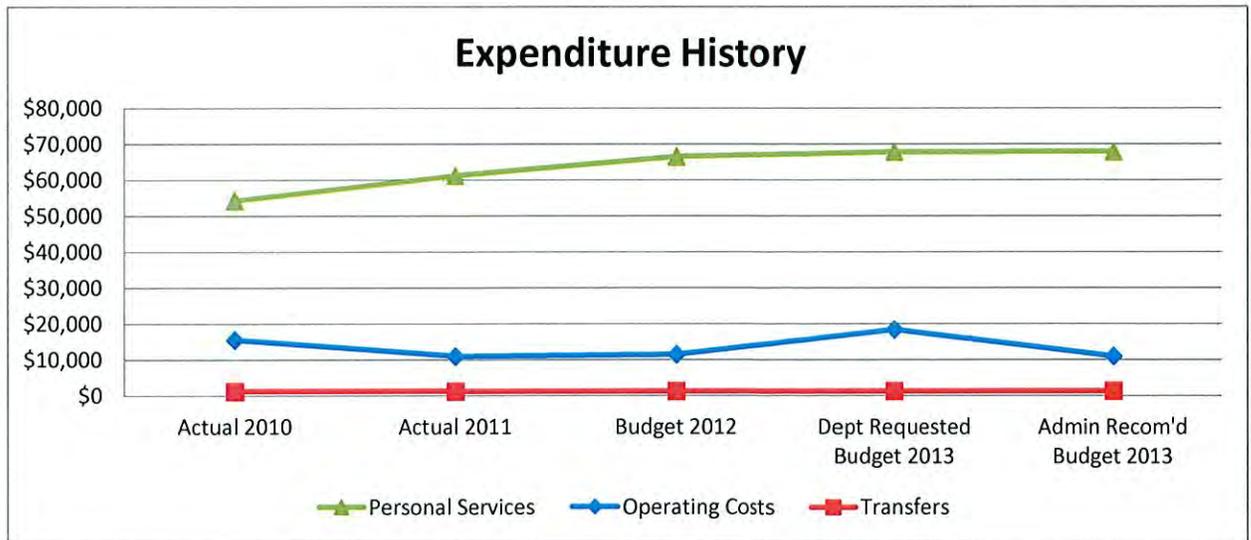
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Legislative Salaries	51100	\$30,400	\$29,400	\$29,412	\$29,411	\$29,411
FICA Taxes	52100	\$1,913	\$2,125	\$2,250	\$2,250	\$2,250
Retirement Contributions	52200	\$5,015	\$4,929	\$4,844	\$4,644	\$4,644
Health Insurance	52300	\$15,226	\$22,584	\$27,880	\$29,274	\$29,374
Life Insurance	52301	\$190	\$344	\$184	\$184	\$184
Long Term Disability	52303	\$0	\$125	\$68	\$125	\$68
Dental employee	52320	\$1,317	\$1,476	\$1,654	\$1,654	\$1,654
Workers Comp Insurance	52400	\$74	\$72	\$72	\$79	\$79
Total Personal Service Costs		\$54,135	\$61,055	\$66,364	\$67,621	\$67,664

Position Title	09/10	10/11	11/12	2013 FTE Requested	2013 FTE Recommended
Mayor	1	1	1	1	1
Vice Mayor	1	1	1	1	1
Council Member	3	3	3	3	3
Total City Council FTE	5	5	5	5	5



City Council FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Medical Services	53101	\$98	\$73	\$125	\$0	\$0
Other Contractual Services	53400	\$4,000	\$4,000	\$4,100	\$4,100	\$4,100
Travel and Per Diem	54000	\$1,490	\$1,068	\$1,500	\$2,000	\$2,000
Communication & Freight Charge	54100	\$1,111	\$1,372	\$1,500	\$1,500	\$1,500
Repair & Maintenance Services	54600	\$986	\$2,073	\$725	\$725	\$725
Printing & Binding Services	54700	\$150	\$300	\$150	\$150	\$150
Other Current Charges	54900	\$345	\$1,087	\$975	\$975	\$975
Office Supplies	55100	\$214	\$116	\$100	\$100	\$100
Computer Supplies	55220	\$0	\$0	\$100	\$100	\$100
Books, Publictns, Subscript & Membership	55400	\$30	\$0	\$550	\$550	\$150
Training and Education	55410	\$395	\$280	\$1,500	\$1,000	\$1,000
Special Events	59901	\$6,575	\$430	\$0	\$7,000	\$0
Total Operating Costs		\$15,394	\$10,799	\$11,325	\$18,200	\$10,800
HRA Funding Account	56609	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
Total Transfers Out		\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
Total Expenditures		\$70,779	\$73,104	\$78,939	\$87,071	\$79,714



City Manager's Office FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
				Budget 2013	Budget 2013	Budget 2013
Executive Salaries	51101	\$78,493	\$89,922	\$89,336	\$89,336	\$89,336
Regular Salaries & Wages	51200	\$136,451	\$159,842	\$132,892	\$102,960	\$102,960
Overtime - Unscheduled	51400	\$3,517	\$2,860	\$2,000	\$2,000	\$2,000
Vacation Pay	51601	\$11,893	\$0	\$0	\$0	\$0
Sick Pay	51602	\$8,994	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$10,598	\$0	\$0	\$0	\$0
Bereavement Pay	51605	\$1,199	\$1,031	\$0	\$0	\$0
FICA Taxes	52100	\$19,196	\$19,335	\$17,153	\$14,887	\$14,887
Retirement Contributions	52200	\$28,265	\$25,787	\$15,063	\$13,591	\$13,591
Health Insurance	52300	\$30,995	\$38,720	\$27,880	\$23,500	\$23,500
Life Insurance	52301	\$1,372	\$1,604	\$1,387	\$1,200	\$1,200
Long Term Disability	52303	\$0	\$588	\$516	\$448	\$448
Dental employee	52320	\$1,868	\$1,984	\$1,655	\$1,323	\$1,323
Workers Comp Insurance	52400	\$621	\$603	\$546	\$521	\$521
Workers Comp Claims	52410	\$0	\$1,286	\$0	\$0	\$0
Total Personal Service Costs		\$333,462	\$343,562	\$288,428	\$249,766	\$249,766

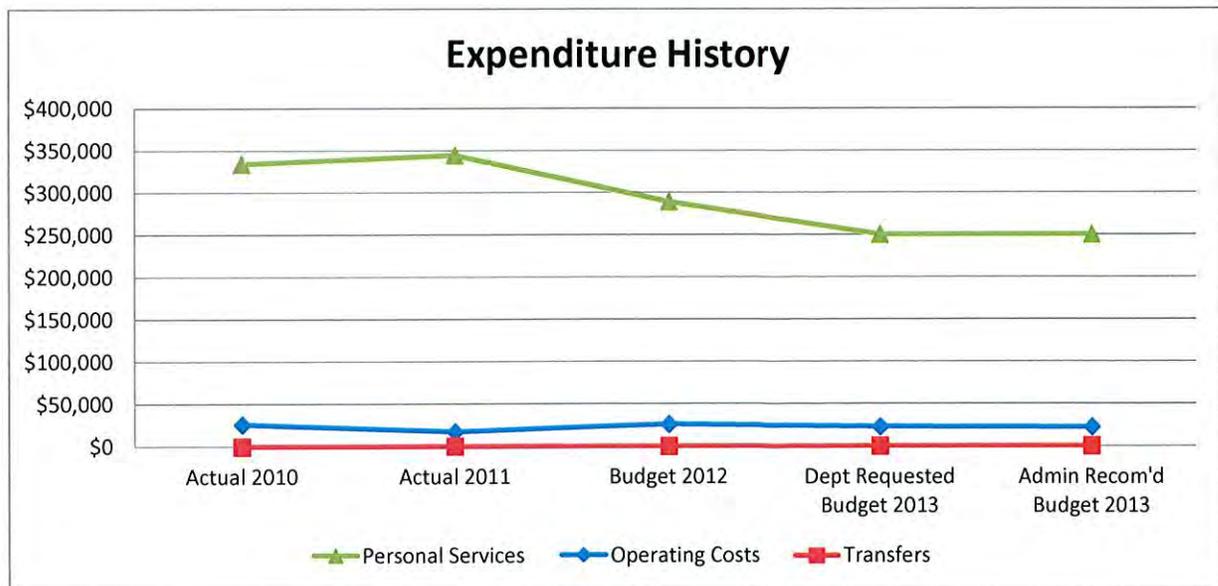
City Manager's Office Department FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
City Manager	1	1	1	1	1
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Administrative Assistant III	0	0	1	1	1
Administrative Assistant II	2	2	1	1	0
Administrative Assistant I	1	0	0	0	0
Manager Analyst	0	1	1	0	0
Total City Manager's Office FTE	6	6	6	5	4



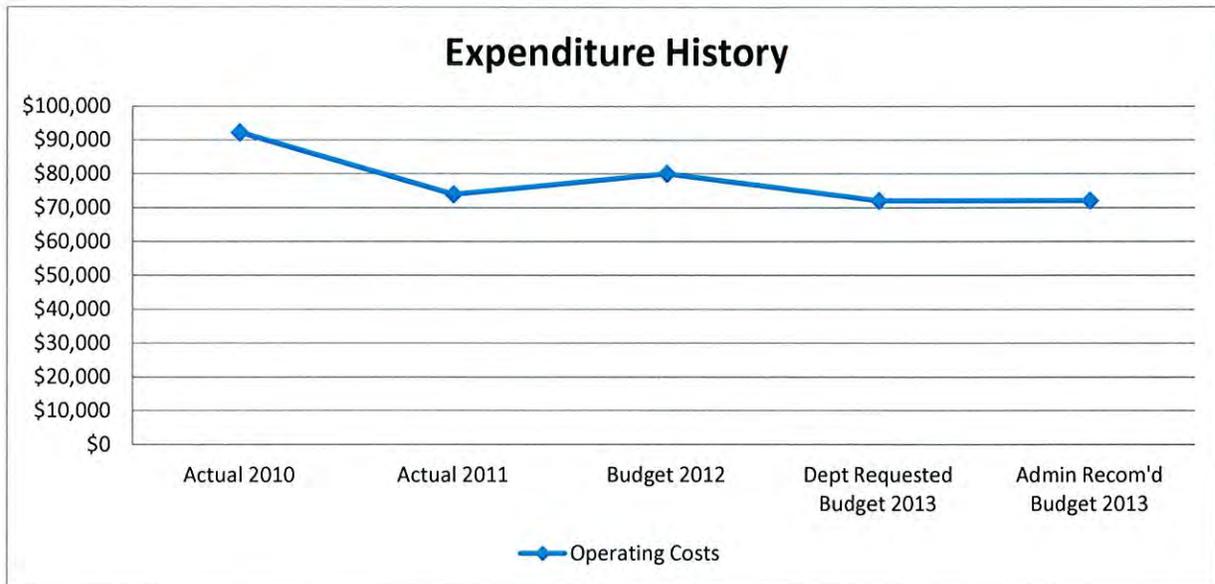
City Manager's Office FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Medical Services	53101	\$232	\$88	\$125	\$125	\$125
Other Contractual Services	53400	\$2,388	\$74	\$1,000	\$1,000	\$600
Travel and Per Diem	54000	\$3,579	\$2,774	\$3,500	\$3,500	\$3,500
Communication & Freight Charge	54100	\$2,452	\$2,025	\$2,500	\$2,500	\$2,300
Repair & Maintenance Services	54600	\$3,346	\$2,349	\$4,900	\$4,900	\$4,900
Printing & Binding Services	54700	\$4,229	\$2,221	\$5,000	\$3,000	\$3,000
Advertising Activities	54800	\$231	\$26	\$500	\$200	\$200
Other Current Charges	54900	\$395	\$50	\$500	\$400	\$400
Office Supplies	55100	\$2,493	\$1,762	\$3,000	\$2,500	\$2,500
Operating Supplies	55210	\$375	\$0	\$300	\$300	\$300
Computer Supplies	55220	\$1,190	\$1,097	\$0	\$0	\$0
Fuels & Lubricants	55250	\$0	\$2	\$100	\$0	\$0
Auto Repair Supplies (in-house)	55253	\$783	\$68	\$0	\$0	\$0
Books, Publications, Subscription & Membr	55400	\$1,916	\$1,918	\$2,400	\$2,400	\$2,400
Training and Education	55410	\$1,574	\$1,995	\$1,575	\$1,575	\$1,575
Uncapitalized Equipment	55500	\$110	\$213	\$0	\$0	\$0
Total Operating Costs		\$25,293	\$16,662	\$25,400	\$22,400	\$21,800
Internal Service Fund	56501	\$320	\$356	\$229	\$0	\$0
HRA Funding Account	56609	\$1,500	\$1,500	\$1,250	\$1,000	\$1,000
Total Transfers Out		\$1,820	\$1,856	\$1,479	\$1,000	\$1,000
Total Expenditures		\$360,575	\$362,080	\$315,307	\$273,166	\$272,566



Technology Services FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Other Contractual Services	53400	\$81,950	\$64,957	\$60,000	\$62,000	\$62,000
Communication & Freight Charge	54100	-\$15	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$0	\$98	\$0	\$0	\$0
Computer Supplies	55220	\$0	\$896	\$0	\$0	\$0
Uncapitalized Equipment	55500	\$10,251	\$7,957	\$20,000	\$10,000	\$10,000
Total Operating Costs		\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Total Expenditures		\$92,186	\$73,908	\$80,000	\$72,000	\$72,000



Human Resources FY 2012-2013 Budget

Staffing

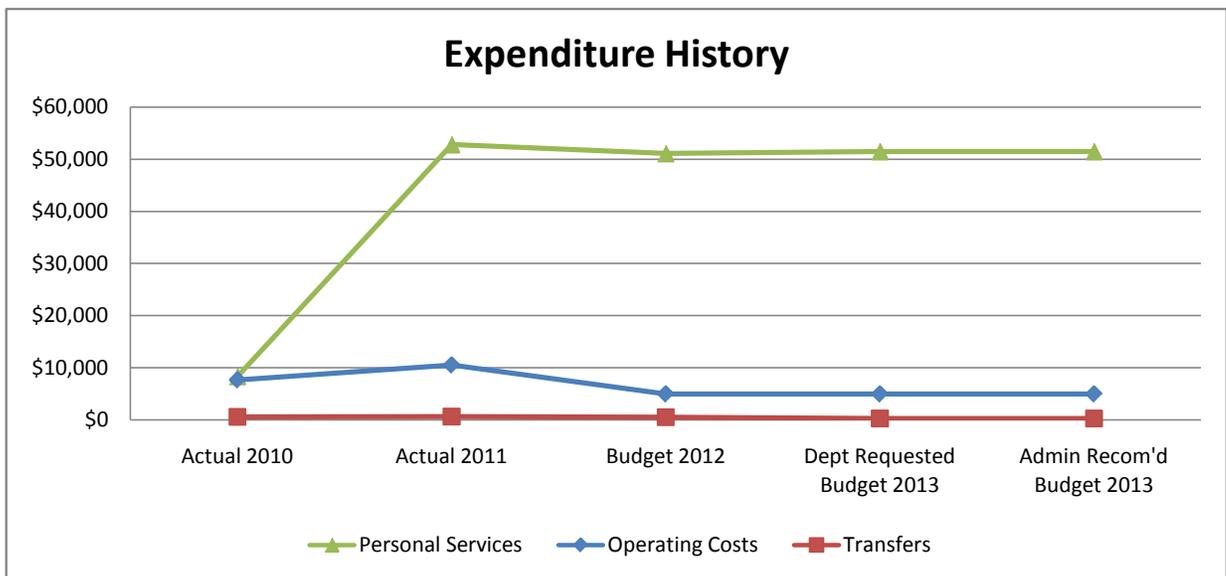
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Regular Salaries & Wages	51200	\$3,824	\$39,483	\$39,624	\$39,624	\$39,624
Overtime - Unscheduled	51400	\$90	\$178	\$0	\$0	\$0
Vacation Pay	51601	\$1,537	\$0	\$0	\$0	\$0
Sick Pay	51602	\$272	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$0	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$438	\$3,005	\$3,031	\$3,031	\$3,031
Retirement Contributions	52200	\$565	\$3,575	\$2,111	\$2,191	\$2,191
Health Insurance	52300	\$1,088	\$5,922	\$5,576	\$5,875	\$5,875
Life Insurance	52301	\$16	\$208	\$248	\$248	\$248
Dental employee	52320	\$367	\$276	\$331	\$331	\$331
Long Term Disability	52303	\$0	\$76	\$92	\$92	\$92
Workers Comp Insurance	52400	\$107	\$104	\$96	\$106	\$106
W/Comp Claims	52410	\$0	\$0	\$0	\$0	\$0
Total Personal Service Costs		\$8,304	\$52,827	\$51,109	\$51,498	\$51,498

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Human Resource Specialist	0	1	1	1	1
Administrative Assistant II	1	0	0	0	0
Total Full Time	1	1	1	1	1
Part Time Intern	0.5	0.5	0	0	0
Total Part Time	0.5	0.5	0	0	0
Total Human Resource FTE	1.5	1.5	1	1	1



Human Resources FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Legal Services	53100	\$6,325	\$7,530	\$1,000	\$900	\$900
Medical Services	53101	\$157	\$117	\$100	\$100	\$100
Other Contractual Services	53400	\$508	\$883	\$1,200	\$1,000	\$1,000
Travel and Per Diem	54000	\$0	\$734	\$500	\$700	\$700
Communication & Freight Charge	54100	\$178	\$466	\$250	\$500	\$500
Postage	54110	\$0	\$0	\$50	\$50	\$50
Printing & Binding Services	54700	\$0	\$30	\$200	\$200	\$200
Advertising Activities	54800	\$0	\$0	\$100	\$100	\$100
Promotional Activities	54810	\$0	\$0	\$200	\$200	\$200
Other Current Charges	54900	\$0	\$0	\$50	\$50	\$50
Office Supplies	55100	\$248	\$210	\$300	\$250	\$250
Computer Supplies	55220	\$71	\$0	\$100	\$100	\$100
Clothing & Uniforms	55230	\$0	\$0	\$0	\$0	\$0
Books, Publications, Subscription & Membr	55400	\$0	\$150	\$400	\$300	\$300
Training and Education	55410	\$175	\$394	\$500	\$500	\$500
Uncapitalized Equipment	55500	\$0	\$0	\$0	\$0	\$0
Total Operating Costs		\$7,662	\$10,514	\$4,950	\$4,950	\$4,950
Internal Service Fund	56501	\$320	\$356	\$229	\$0	\$0
HRA Funding Account	56609	\$250	\$250	\$250	\$250	\$250
Total Transfers Out		\$570	\$606	\$479	\$250	\$250
Total Expenditures		\$16,536	\$63,947	\$56,538	\$56,698	\$56,698

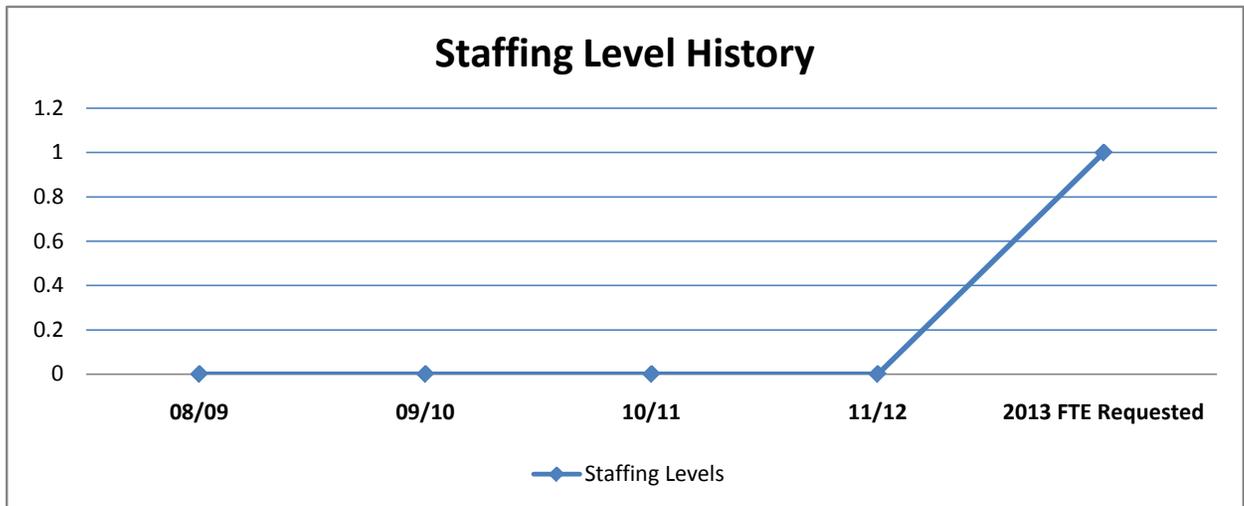


Business Development FY 2012-2013 Budget

Staffing

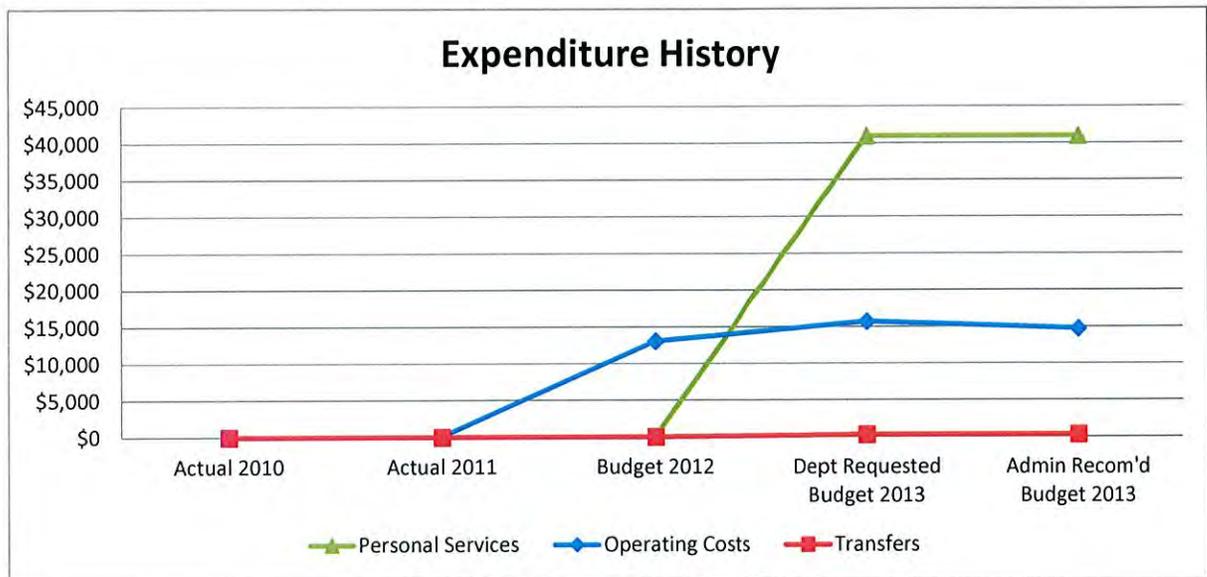
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Regular Salaries & Wages	51200	\$0	\$0	\$0	\$29,931.00	\$29,931.00
Overtime - Unscheduled	51400	\$0	\$0	\$0	\$500.00	\$500.00
FICA Taxes	52100	\$0	\$0	\$0	\$2,290.00	\$2,290.00
Retirement Contributions	52200	\$0	\$0	\$0	\$1,655.00	\$1,655.00
Health Insurance	52300	\$0	\$0	\$0	\$5,875	\$5,875
Life Insurance	52301	\$0	\$0	\$0	\$187.00	\$187
Dental employee	52320	\$0	\$0	\$0	\$331	\$331
Long Term Disability	52303	\$0	\$0	\$0	\$69.00	\$69
Workers Comp Insurance	52400	\$0	\$0	\$0	\$82.00	\$82
W/Comp Claims	52410	\$0	\$0	\$0	\$0.00	\$0
Total Personal Service Costs		\$0	\$0	\$0	\$40,920	\$40,920

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Administrative Assistant II	0	0	0	0	1
Total Full Time	0	0	0	0	1
Total Business Development FTE	0	0	0	0	1



Business Development FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Travel and Per Diem	54000	\$0	\$0	\$4,000	\$4,000	\$4,000
Postage	54110	\$0	\$0	\$0	\$200	\$200
Printing & Binding Services	54700	\$0	\$0	\$0	\$3,000	\$3,000
Promotional Activities	54810	\$0	\$0	\$9,000	\$7,000	\$7,000
Office Supplies	55100	\$0	\$0	\$0	\$250	\$250
Books, Publications, Subscription & Membr	55400	\$0	\$0	\$0	\$200	\$200
Total Operating Costs		\$0	\$0	\$13,000	\$15,650	\$14,650
HRA Funding Account	56609	\$0	\$0	\$0	\$250	\$250
Total Transfers Out		\$0	\$0	\$0	\$250	\$250
Total Expenditures		\$0	\$0	\$13,000	\$56,820	\$55,820



Development FY 2012-2013 Budget

Staffing

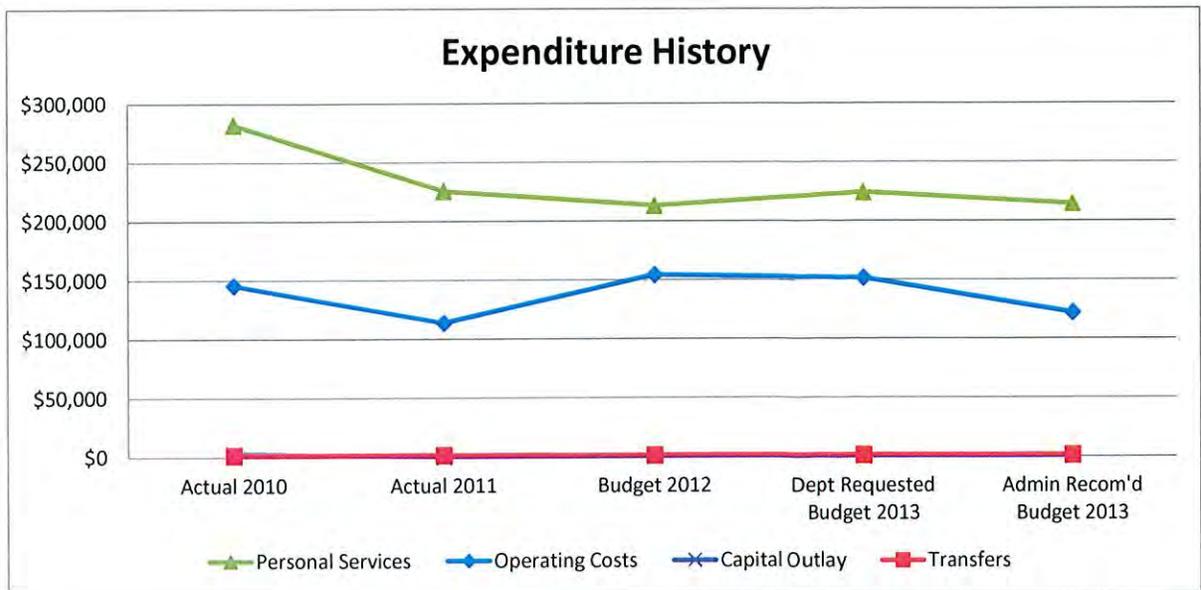
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$58,798	\$65,686	\$65,333	\$65,333	\$65,333
Regular Salaries & Wages	51200	\$122,909	\$99,448	\$97,132	\$105,187	\$97,132
Overtime - Unscheduled	51400	\$155	\$101	\$500	\$500	\$300
Vacation Pay	51601	\$9,356	\$0	\$0	\$0	\$0
Sick Pay	51602	\$5,795	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$9,358	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$15,710	\$12,621	\$12,467	\$13,083	\$12,452
Retirement Contributions	52200	\$23,297	\$16,789	\$10,963	\$11,620	\$11,164
Health Insurance	52300	\$32,083	\$26,351	\$22,304	\$23,419	\$23,499
Life Insurance	52301	\$1,256	\$1,041	\$1,014	\$1,064	\$1,014
Long Term Disability	52303	\$0	\$381	\$375	\$392	\$374
Dental employee	52320	\$1,715	\$1,654	\$1,323	\$1,323	\$1,323
Workers Comp Insurance	52400	\$1,311	\$1,043	\$1,155	\$1,706	\$1,269
Total Personal Services Costs		\$281,743	\$225,115	\$212,566	\$223,627	\$213,860

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Development Director	1	1	1	1	1
Planning & Zoning Coordinator	1	1	1	0	0
Administrative Assistant II	1	1	1	1	1
Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Total Development FTE	5	5	5	4	4



Development FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	
					Requested Budget 2013	Admin Recom'd Budget 2013
Legal Services	53100	\$1,568	\$2,250	\$1,400	\$1,400	\$1,400
Medical Services	53101	\$98	\$59	\$150	\$150	\$150
Other Contractual Services	53400	\$134,635	\$104,939	\$138,000	\$134,000	\$106,000
Travel and Per Diem	54000	\$1,383	\$426	\$2,900	\$2,900	\$2,500
Communication & Freight Charge	54100	\$1,787	\$2,046	\$1,920	\$1,750	\$1,750
Postage	54110	\$0	\$0	\$50	\$50	\$50
Repair & Maintenance Services	54600	\$0	\$0	\$200	\$200	\$100
Printing & Binding Services	54700	\$286	\$60	\$600	\$600	\$500
Advertising Activities	54800	\$225	\$27	\$650	\$650	\$650
Other Current Charges	54900	\$0	\$38	\$700	\$700	\$500
Office Supplies	55100	\$833	\$757	\$1,000	\$1,000	\$900
Operating Supplies	55210	\$14	\$0	\$500	\$500	\$500
Computer Supplies	55220	\$1,255	\$900	\$1,000	\$2,160	\$2,160
Repair & Maintenance Supplies	55223	\$0	\$0	\$430	\$430	\$0
Clothing & Uniforms	55230	\$81	\$117	\$150	\$300	\$200
Fuels & Lubricants	55250	\$693	\$739	\$750	\$865	\$865
Auto Repair Supplies (in-house)	55253	\$83	\$116	\$0	\$0	\$400
Books, Publications, Subscription & Membr	55400	\$664	\$441	\$800	\$800	\$600
Training and Education	55410	\$1,280	\$320	\$2,000	\$2,000	\$1,500
Uncapitalized Equipment	55500	\$190	\$0	\$500	\$500	\$500
Total Operating Costs		\$145,075	\$113,235	\$153,700	\$150,955	\$121,225
Improvement Other Than Buildings	55630	\$2,800	\$0	\$0	\$0	\$0
Total Capital Outlay Cost		\$2,800	\$0	\$0	\$0	\$0
Internal Service Fund	56501	\$320	\$356	\$229	\$154	\$154
HRA Funding Account	56609	\$1,250	\$1,250	\$1,000	\$1,000	\$1,000
Total Transfers Out		\$1,570	\$1,606	\$1,229	\$1,154	\$1,154
Total Expenditures		\$431,188	\$339,956	\$367,495	\$375,736	\$336,239



Finance FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$58,796	\$67,069	\$66,581	\$66,581	\$66,581
Regular Salaries & Wages	51200	\$163,769	\$178,308	\$154,144	\$154,144	\$154,144
Overtime - Unscheduled	51400	\$2,241	\$3,088	\$1,000	\$2,000	\$2,000
Vacation Pay	51601	\$12,257	\$0	\$0	\$0	\$0
Sick Pay	51602	\$5,809	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$11,665	\$0	\$0	\$0	\$0
Bereavement Pay	51605	\$201	\$275	\$0	\$0	\$0
FICA Taxes	52100	\$19,164	\$18,339	\$16,962	\$17,039	\$17,039
Retirement Contributions	52200	\$28,148	\$24,300	\$14,211	\$14,657	\$14,657
Health Insurance	52300	\$38,499	\$38,075	\$27,880	\$29,374	\$29,374
Life Insurance	52301	\$1,562	\$1,506	\$1,378	\$1,378	\$1,378
Long Term Disability	52303	\$0	\$550	\$508	\$508	\$508
Dental employee	52320	\$2,505	\$2,026	\$1,654	\$1,654	\$1,654
Workers Comp Insurance	52400	\$669	\$486	\$537	\$596	\$596
Total Personal Services Costs		\$345,285	\$334,022	\$284,855	\$287,931	\$287,931

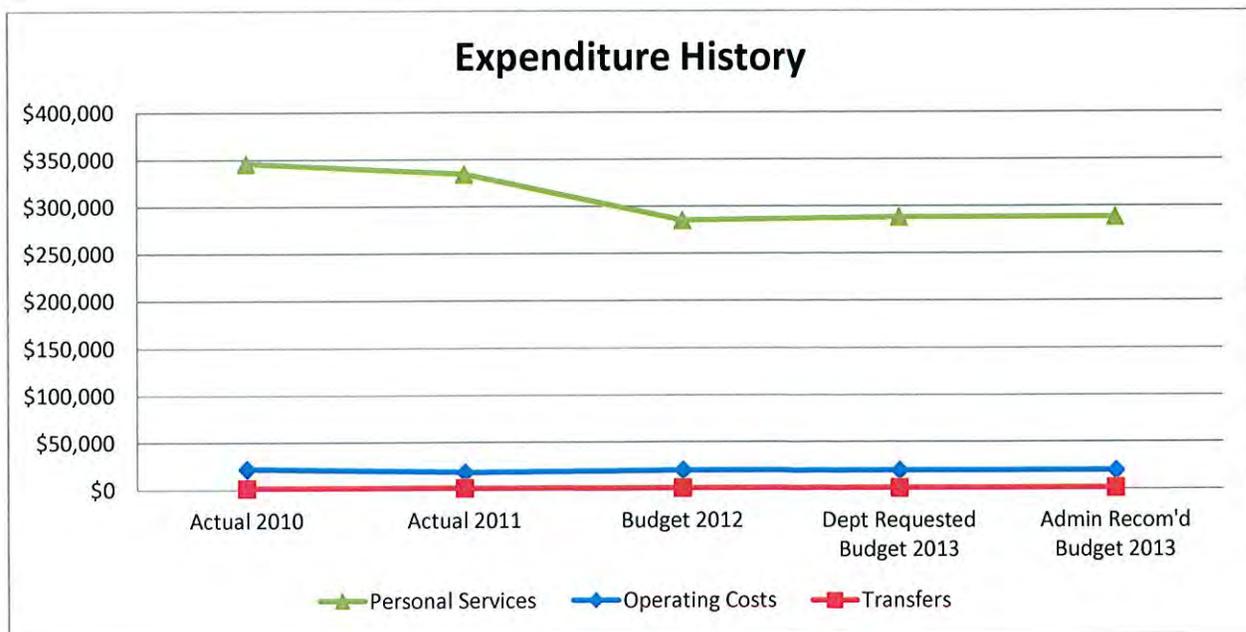
Finance Department FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Finance Director	1	1	1	1	1
Assistant Finance Director	1	1	1	1	1
Chief Accountant	1	1	1	1	1
Administrative Assistant II	1	1	0	0	0
Accounts Payable/Payroll Specialist	0	0	1	1	1
Admin Specialist III	1	1	1	0.75	0.75
Admin Specialist I	1	1	0	0	0
Full Time Positions	6	6	5	4.75	4.75
SHARED positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0.4	0.4	0.4	0.25	0.25
Admin Specialist III	0.5	0.5	0.5	0	0
Total Shared Positions	0.9	0.9	0.9	0.25	0.25
Total Finance FTE	6.9	6.9	5.9	5	5



Finance FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Medical Services	53101	\$156	\$117	\$0	\$0	\$0
Other Contractual Services	53400	\$9,618	\$9,488	\$9,569	\$9,329	\$9,329
Travel and Per Diem	54000	\$2,099	\$1,621	\$1,681	\$1,681	\$1,681
Communication & Freight Charge	54100	\$2,618	\$2,170	\$2,034	\$2,060	\$2,060
Postage	54110	\$0	\$0	\$50	\$50	\$50
Repair & Maintenance Services	54600	\$655	\$657	\$688	\$940	\$740
Printing & Binding Services	54700	\$779	\$509	\$900	\$550	\$550
Advertising Activities	54800	\$14	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$215	\$345	\$0	\$0	\$0
Office Supplies	55100	\$2,354	\$1,953	\$2,316	\$2,468	\$2,468
Computer Supplies	55220	\$55	\$60	\$200	\$200	\$200
Fuels & Lubricants	55250	\$12	\$0	\$100	\$0	\$0
Books, Publications, Subscription & Memb	55400	\$245	\$275	\$245	\$275	\$275
Training and Education	55410	\$2,509	\$400	\$1,639	\$1,400	\$1,400
Total Operating Costs		\$21,329	\$17,595	\$19,422	\$18,953	\$18,753
Internal Service Fund	56501	\$320	\$356	\$229	\$0	\$0
HRA Funding Account	56609	\$1,726	\$1,475	\$1,250	\$1,250	\$1,250
Total Transfers Out		\$2,046	\$1,831	\$1,479	\$1,250	\$1,250
Total Expenditures		\$368,660	\$353,448	\$305,756	\$308,134	\$307,934



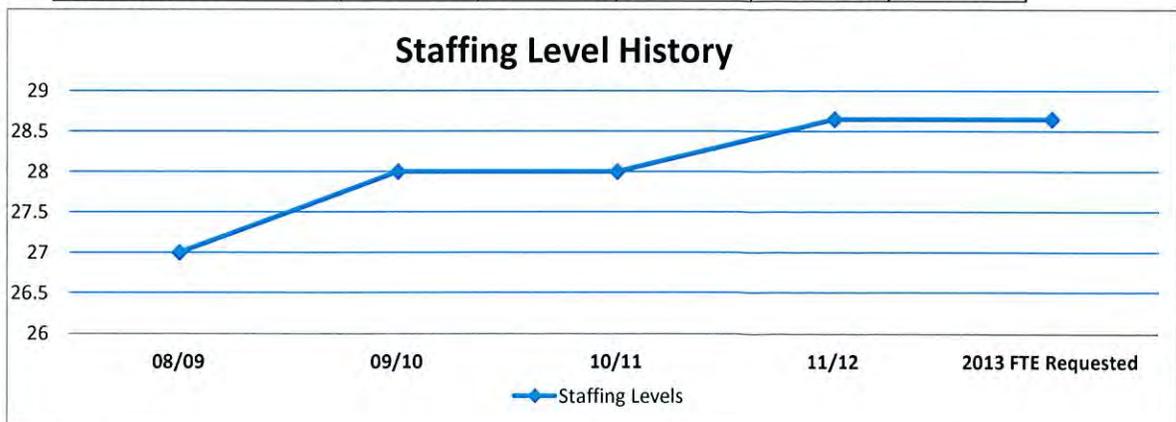
Police FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	
					Requested Budget 2013	Admin Recom'd Budget 2013
Financial & Administrative Salaries	51102	\$77,129	\$84,588	\$84,048	\$84,048	\$84,048
Regular Salaries & Wages	51200	\$912,836	\$1,101,600	\$1,166,823	\$1,155,040	\$1,155,040
Overtime - Unscheduled	51400	\$56,822	\$54,148	\$58,500	\$58,500	\$58,500
Incentive/ Special Pay	51500	\$13,877	\$34,862	\$39,561	\$41,382	\$41,382
Vacation Pay	51601	\$59,201	\$0	\$0	\$0	\$0
Sick Pay	51602	\$29,655	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$62,974	\$0	\$0	\$0	\$0
Bereavement Pay	51605	\$1,073	\$2,846	\$0	\$0	\$0
Reserves - Public Safety	51607	\$28,647	\$44,534	\$67,455	\$67,454	\$67,454
Military Leave	51608	\$1,779	\$2,528	\$0	\$0	\$0
Clothing Allowance	51613	\$3,750	\$3,750	\$4,500	\$4,500	\$4,500
FICA Taxes	52100	\$93,739	\$101,300	\$108,698	\$104,426	\$104,426
Retirement Contributions	52200	\$60,396	\$58,201	\$36,929	\$36,352	\$92,610
Health Insurance	52300	\$134,857	\$127,003	\$144,974	\$158,621	\$158,621
Life Insurance	52301	\$7,618	\$7,439	\$6,323	\$7,506	\$7,506
Long Term Disability	52303	\$0	\$2,261	\$3,103	\$3,230	\$3,230
Dental employee	52320	\$8,185	\$7,641	\$8,930	\$8,929	\$8,929
Workers Comp Insurance	52400	\$37,822	\$36,759	\$33,885	\$34,278	\$34,278
W/Comp Claims	52410	\$620	\$2,218	\$0	\$1,000	\$1,000
Total Personal Services Costs		\$1,590,980	\$1,671,678	\$1,763,729	\$1,765,266	\$1,821,524

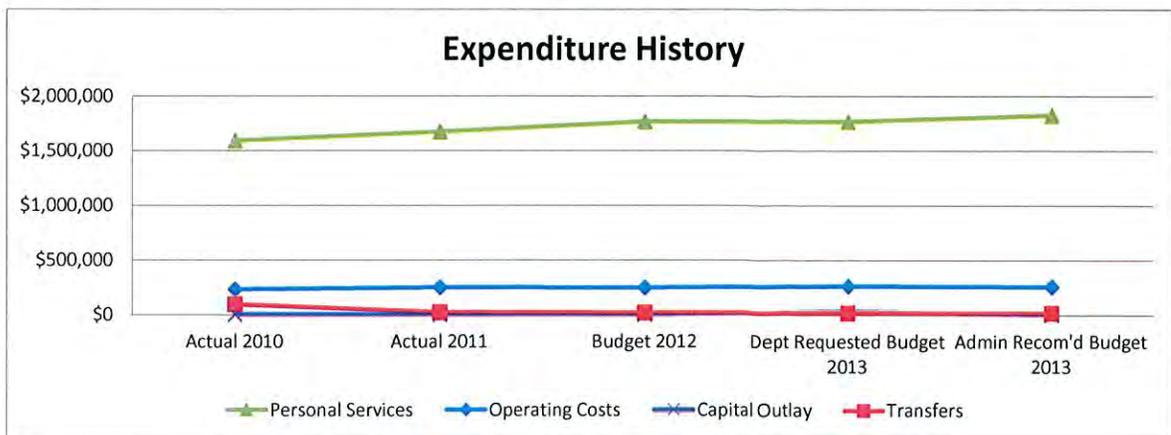
Police Department FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Police Chief	1	1	1	1	1
Captain	0	0	0	1	1
Lieutenant	1	1	1	1	1
Detective Lieutenant	0	0	0	1	1
Detective Sergeant	1	1	1	0	0
Detective	1	2	2	2	2
Patrol Sergeant	5	6	6	5	5
Police Officer	14	13	13	13	13
Evidence Technician	1	1	1	1	1
Admin Specialist II	2	0	0	0	0
Admin Assistant III	0	1	1	1	1
Admin Assistant II	0	1	1	1	1
Full Time Positions	26	27	27	27	27
Reserve Police Officers	1	1	1	1.65	1.65
Part Time	1	1	1	1.65	1.65
Total Police FTE	27	28	28	28.65	28.65



Police FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	
					Requested Budget 2013	Admin Recom'd Budget 2013
Unemployment Compensation	52500	\$7,451	\$144	\$0	\$0	\$0
Medical Services	53101	\$3,099	\$4,391	\$5,830	\$5,830	\$5,830
Other Contractual Services	53400	\$6,858	\$12,717	\$10,814	\$16,088	\$16,088
Contract Labor	53401	\$263	\$0	\$0	\$0	\$0
Criminal Investigation	53500	\$1,023	\$1,681	\$1,000	\$1,000	\$1,000
Travel and Per Diem	54000	\$6,727	\$8,116	\$9,000	\$9,000	\$7,000
Communication & Freight Charge	54100	\$23,156	\$25,568	\$25,951	\$33,233	\$33,233
Postage	54110	\$438	\$194	\$400	\$400	\$400
Automotive Repair Service	54210	\$8,539	\$4,406	\$5,216	\$5,216	\$5,216
Electric	54300	\$15,958	\$14,977	\$17,488	\$17,488	\$17,488
Water	54303	\$2,390	\$3,092	\$2,400	\$2,400	\$2,400
Repair & Maintenance Services	54600	\$5,708	\$7,743	\$9,403	\$8,535	\$8,535
Printing & Binding Services	54700	\$1,088	\$1,201	\$980	\$980	\$980
Advertising Activities	54800	\$823	\$338	\$500	\$500	\$500
Other Current Charges	54900	\$32	\$30	\$1,000	\$1,000	\$1,000
Ammunition	54910	\$8,181	\$7,636	\$7,550	\$7,550	\$7,550
Office Supplies	55100	\$7,990	\$5,110	\$7,835	\$6,385	\$5,385
Operating Supplies	55210	\$6,556	\$4,944	\$6,154	\$5,592	\$5,592
Medical Supplies	55211	\$488	\$601	\$2,992	\$3,620	\$3,620
Computer Supplies	55220	\$1,792	\$4,852	\$1,490	\$1,490	\$1,490
Repair & Maintenance Supplies	55223	\$951	\$944	\$1,300	\$1,300	\$1,300
Clothing & Uniforms	55230	\$9,891	\$10,188	\$10,290	\$11,226	\$11,226
Institutional Supplies	55240	\$2,819	\$2,642	\$2,991	\$3,391	\$3,391
Fuels & Lubricants	55250	\$78,234	\$95,442	\$81,000	\$81,000	\$85,000
Tags & Titles	55251	\$1,042	\$392	\$1,120	\$620	\$620
Small Tools	55252	\$330	\$580	\$750	\$750	\$750
Auto Repair Supplies (in-house)	55253	\$15,464	\$18,966	\$15,000	\$15,000	\$15,000
Books, Publications, Subscription & Meml	55400	\$1,518	\$1,979	\$1,505	\$1,700	\$1,700
Training and Education	55410	\$4,345	\$4,286	\$8,800	\$9,400	\$5,000
Uncapitalized Equipment	55500	\$4,338	\$2,451	\$3,421	\$6,011	\$3,523
Total Operating Costs		\$227,492	\$245,611	\$242,180	\$256,705	\$250,817
Building and Improvements	55620	\$0	\$0	\$0	\$30,000	\$0
Total Capital Outlay Cost		\$0	\$0	\$0	\$30,000	\$0
Internal Service Fund	56501	\$16,725	\$19,269	\$14,395	\$11,797	\$11,797
Vehicle Replacement Fund	56502	\$76,478	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$6,500	\$6,500	\$6,500	\$6,500	\$6,500
Total Transfers Out		\$99,703	\$25,769	\$20,895	\$18,297	\$18,297
Total Expenditures		\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268	\$2,090,638

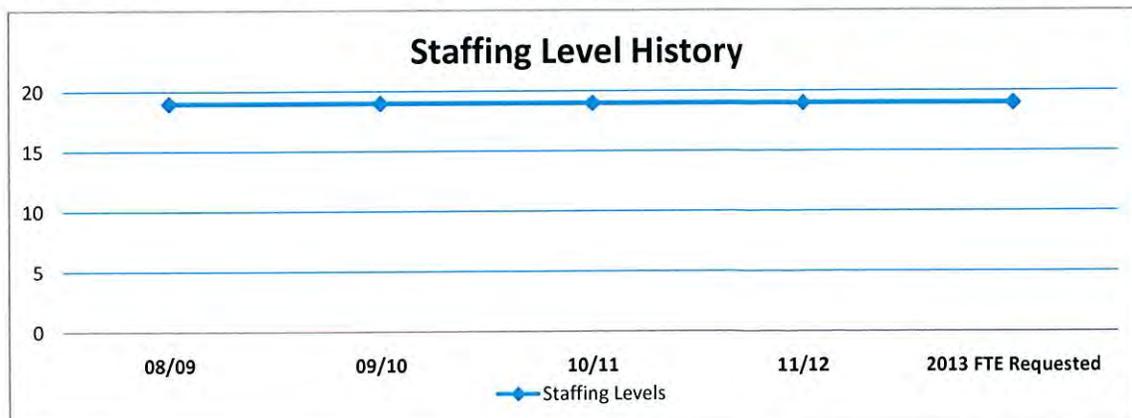


Fire FY 2012-2013 Budget *Staffing*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$61,719	\$71,789	\$71,303	\$71,302	\$0
Regular Salaries & Wages	51200	\$573,802	\$679,517	\$693,564	\$694,469	\$0
Overtime - Unscheduled	51400	\$42,242	\$36,226	\$30,000	\$32,000	\$0
Overtime - Scheduled	51410	\$11,835	\$8,698	\$22,000	\$22,000	\$0
Incentive/ Special Pay	51500	\$2,758	\$2,333	\$2,520	\$2,520	\$0
Vacation Pay	51601	\$43,388	\$0	\$0	\$0	\$0
Sick Pay	51602	\$29,792	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$27,259	\$0	\$0	\$0	\$0
Reserves - Public Safety	51607	\$31,209	\$35,814	\$29,151	\$20,822	\$0
Hazmat Team	51612	\$10,839	\$10,516	\$13,328	\$13,328	\$0
FICA Taxes	52100	\$62,953	\$63,877	\$65,933	\$63,540	\$0
Retirement Contributions	52200	\$200,445	\$220,063	\$218,960	\$259,976	\$0
Health Insurance	52300	\$107,124	\$101,108	\$100,367	\$105,747	\$0
Life Insurance	52301	\$5,960	\$4,469	\$5,378	\$5,183	\$0
Long Term Disability	52303	\$0	\$1,245	\$1,983	\$1,910	\$0
Dental employee	52320	\$6,460	\$5,539	\$5,953	\$5,953	\$0
Workers Comp Insurance	52400	\$25,916	\$22,601	\$27,267	\$28,861	\$0
W/Comp Claims	52410	\$387	\$4,627	\$0	\$0	\$0
Total Personal Services Costs		\$1,244,088	\$1,268,422	\$1,287,707	\$1,327,611	\$0

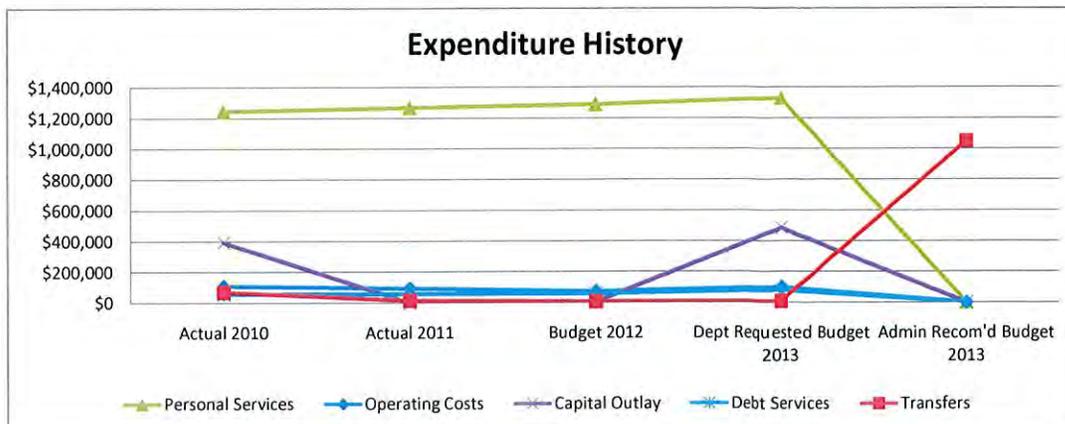
FireDepartment FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Fire Chief	1	1	1	1	1
District Chief	3	3	3	3	3
Fire Captain	3	3	3	3	3
Firefighter/Driver	3	3	3	3	3
Firefighter	7	7	7	7	7
Admin Assistant III	1	1	1	1	1
Full Time Positions	18	18	18	18	18
Reserve Firefighters	1	1	1	1	1
Total Reserves	1	1	1	1	1
Total Fire FTE	19	19	19	19	19



Fire FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept Requested	Admin Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$825	\$5,045	\$0	\$0	\$0
Legal Services	53100	\$0	\$0	\$0	\$0	\$0
Medical Services	53101	\$4,799	\$2,651	\$1,500	\$1,700	\$0
Other Contractual Services	53400	\$75	\$400	\$0	\$0	\$0
Travel and Per Diem	54000	\$1,256	\$3,505	\$2,500	\$2,500	\$0
Communication & Freight Charge	54100	\$10,315	\$8,336	\$9,068	\$9,128	\$0
Postage	54110	\$157	\$98	\$50	\$50	\$0
Automotive Repair Service	54210	\$7,773	\$10,090	\$7,000	\$7,000	\$0
Electric	54300	\$0	\$1,065	\$0	\$0	\$0
Water	54303	\$686	\$1,024	\$0	\$1,300	\$0
Fiduciary Liability Insurance	54540	\$0	\$131	\$130	\$135	\$0
Repair & Maintenance Services	54600	\$18,569	\$11,531	\$8,200	\$10,400	\$0
Apparatus - Repair & Maintenance	54610	\$0	\$977	\$1,800	\$1,800	\$0
Printing & Binding Services	54700	\$340	\$129	\$300	\$300	\$0
Advertising Activities	54800	\$514	\$0	\$300	\$300	\$0
Other Current Charges	54900	\$1,269	\$581	\$0	\$0	\$0
Office Supplies	55100	\$700	\$619	\$700	\$1,000	\$0
Operating Supplies	55210	\$1,825	\$2,140	\$1,275	\$1,725	\$0
Medical Supplies	55211	\$2,282	\$635	\$1,443	\$1,993	\$0
Chemicals Supplies	55225	\$367	\$63	\$500	\$500	\$0
Safety Supplies & Gear	55226	\$6,312	\$2,679	\$1,645	\$10,345	\$0
Clothing & Uniforms	55230	\$6,002	\$6,253	\$6,660	\$7,000	\$0
Fuels & Lubricants	55250	\$15,882	\$18,092	\$14,000	\$19,000	\$0
Small Tools	55252	\$1,165	\$687	\$500	\$700	\$0
Auto Repair Supplies (in-house)	55253	\$6,582	\$6,578	\$4,000	\$5,000	\$0
Books, Publications, Subscription & Mem	55400	\$3,805	\$3,123	\$4,795	\$4,840	\$0
Training and Education	55410	\$3,615	\$2,917	\$3,940	\$7,055	\$0
Uncapitalized Equipment	55500	\$14,442	\$3,508	\$2,190	\$5,950	\$0
Total Operating Costs		\$109,557	\$92,857	\$72,496	\$99,721	\$0
Building and Improvements	55620	\$394,000	\$0	\$0	\$50,000	\$0
Machinery & Equipment	55640	\$0	\$0	\$6,700	\$435,000	\$0
Total Capital Outlay Cost		\$394,000	\$0	\$6,700	\$485,000	\$0
Interest	57100	\$22,086	\$20,569	\$18,679	\$24,855	\$0
Principal	57200	\$35,183	\$36,701	\$38,590	\$55,849	\$0
Total Debt Service		\$57,269	\$57,270	\$57,269	\$80,704	\$0
Fire Department Fund	56501	\$4,268	\$12,609	\$4,177	\$5,026	\$1,049,366
Internal Service Fund	56501	\$4,268	\$12,609	\$4,177	\$5,026	\$0
Vehicle Replacement Fund	56502	\$63,815	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$4,500	\$4,500	\$4,500	\$4,500	\$0
Total Transfers Out		\$72,583	\$17,109	\$8,677	\$9,526	\$1,049,366
Total Expenditures		\$1,877,497	\$1,435,658	\$1,432,849	\$2,002,562	\$1,049,366



Parks & Facilities FY 2012-2013 Budget

Staffing

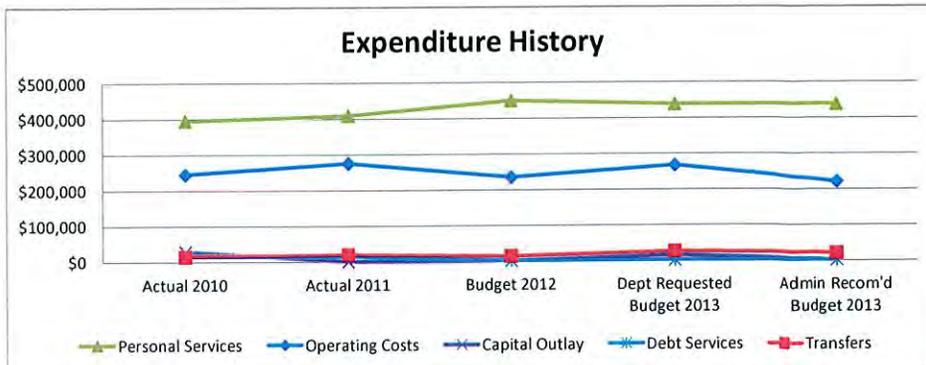
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
				Budget 2013	Budget 2013	
Financial & Administrative Salaries	51102	\$55,698	\$59,297	\$58,843	\$58,843	\$58,843
Regular Salaries & Wages	51200	\$179,458	\$228,995	\$270,588	\$256,027	\$256,027
Overtime - Unscheduled	51400	\$1,809	\$2,646	\$1,001	\$2,000	\$2,000
Vacation Pay	51601	\$11,422	\$0	\$0	\$0	\$0
Sick Pay	51602	\$18,429	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$12,170	\$0	\$0	\$0	\$0
Jury Duty Pay	51606	\$1,486	\$105	\$0	\$0	\$0
FICA Taxes	52100	\$21,525	\$22,285	\$25,278	\$24,241	\$24,241
Retirement Contributions	52200	\$30,056	\$28,190	\$19,658	\$19,471	\$19,471
Health Insurance	52300	\$45,560	\$50,551	\$55,759	\$58,748	\$58,748
Life Insurance	52301	\$1,749	\$1,934	\$2,056	\$1,965	\$1,965
Long Term Disability	52303	\$0	\$710	\$758	\$725	\$725
Dental employee	52320	\$2,817	\$3,073	\$3,308	\$3,307	\$3,307
Workers Comp Insurance	52400	\$11,715	\$8,779	\$11,045	\$11,655	\$11,655
W/Comp Claims	52410	\$0	\$1,619	\$0	\$0	\$0
Total Personal Service Costs		\$393,894	\$408,184	\$448,294	\$436,982	\$436,982

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Parks, Facilities & Recreation Director	1	1	1	1	1
Administrative Assistant III	1	1	1	1	1
Park Attendant I	1	1	1	2	2
Park Attendant II	1	1	1	1	1
Maintenance Tech III	1	1	1	1	1
Parks & Facilities Supervisor	1	1	1	1	1
Horticulture Tech	1	1	1	1	1
Inmate Supervisor	1	1	1	1	1
Environmental Specialist	1	1	1	1	1
Full time Positions	9	9	9	10	10
Part Time Intern	0.5	0.5	0	0	0
Part Time	0.5	0.5	0	0	0
Total Parks FTE	9.5	9.5	9	10	10



Parks & Facilities FY 2012-2013 Budget
Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$0	\$0	\$0	\$4,000	\$4,000
Medical Services	53101	\$613	\$706	\$350	\$500	\$500
Other Contractual Services	53400	\$64,739	\$84,129	\$54,504	\$54,900	\$14,900
Contract Labor	53401	\$324	\$0	\$500	\$500	\$500
Travel and Per Diem	54000	\$333	\$793	\$500	\$500	\$500
Communication & Freight Charge	54100	\$3,533	\$4,006	\$1,555	\$3,228	\$3,228
Postage	54110	\$14	\$5	\$50	\$50	\$50
Automotive Repair Service	54210	\$277	\$367	\$750	\$0	\$0
Electric	54300	\$36,257	\$32,818	\$35,000	\$40,500	\$40,500
Water	54303	\$8,082	\$7,669	\$8,000	\$11,000	\$11,000
Equipment & Vehicle Rental	54400	\$2,655	\$3,935	\$3,000	\$3,000	\$3,000
Rentals & Leases	54401	\$2,716	\$4,180	\$2,500	\$3,000	\$3,000
Repair & Maintenance Services	54600	\$20,375	\$20,948	\$18,000	\$25,000	\$25,000
Printing & Binding Services	54700	\$307	\$30	\$250	\$200	\$200
Advertising Activities	54800	\$400	\$778	\$250	\$0	\$0
Other Current Charges	54900	\$161	\$155	\$1,500	\$500	\$500
Recreational Supplies	54920	\$244	\$1,180	\$500	\$500	\$500
Office Supplies	55100	\$502	\$633	\$1,000	\$750	\$750
Operating Supplies	55210	\$23,671	\$28,785	\$25,000	\$28,000	\$28,000
Medical Supplies	55211	\$0	\$0	\$250	\$0	\$0
Repair & Maintenance Supplies	55223	\$23,946	\$27,985	\$33,000	\$35,000	\$35,000
Chemicals Supplies	55225	\$2,615	\$3,228	\$1,500	\$2,000	\$2,000
Safety Supplies & Gear	55226	\$0	\$293	\$0	\$0	\$0
Clothing & Uniforms	55230	\$2,107	\$1,995	\$2,000	\$2,700	\$2,700
Institutional Supplies	55240	\$24,026	\$22,178	\$25,000	\$25,000	\$25,000
Fuels & Lubricants	55250	\$15,018	\$15,434	\$11,500	\$11,500	\$11,500
Tags & Titles	55251	\$0	\$384	\$0	\$0	\$0
Small Tools	55252	\$962	\$1,812	\$900	\$1,000	\$1,000
Auto Repair Supplies (in-house)	55253	\$4,515	\$3,392	\$1,500	\$1,500	\$1,500
Books, Publications, Subscription & Mem	55400	\$799	\$436	\$490	\$550	\$550
Training and Education	55410	\$1,164	\$846	\$1,500	\$1,500	\$1,500
Uncapitalized Equipment	55500	\$3,384	\$5,000	\$3,200	\$9,100	\$3,680
Total Operating		\$243,739	\$274,100	\$234,049	\$265,978	\$220,558
Machinery & Equipment	55640	\$23,262	\$0	\$0	\$15,000	\$0
Construction in Progress	55650	\$4,950	\$0	\$0	\$0	\$0
Total Capital Outlay		\$28,212	\$0	\$0	\$15,000	\$0
Interest	57100	\$1,055	\$160	\$0	\$0	\$0
Principal	57200	\$12,933	\$13,443	\$0	\$0	\$0
Total Debt Service		\$13,988	\$13,603	\$0	\$0	\$0
The Enrichment Center Fund 139	56139	\$0	\$5,000	\$0	\$5,000	\$5,000
Capital Improvement Rev. Note-Loan	56311	\$0	\$0	\$2,907	\$3,446	\$3,446
Internal Service Fund	56501	\$8,731	\$12,928	\$9,879	\$10,565	\$10,565
Equipment Replacement Fund	56503	\$5,000	\$0	\$0	\$5,000	\$0
HRA Funding Account	56609	\$2,250	\$2,250	\$2,250	\$2,500	\$2,500
Total Transfers Out		\$15,981	\$20,178	\$15,036	\$26,511	\$21,511
Total Expenditures		\$695,814	\$716,065	\$697,379	\$744,471	\$679,051



Cemetery FY 2012-2013 Budget

Staffing

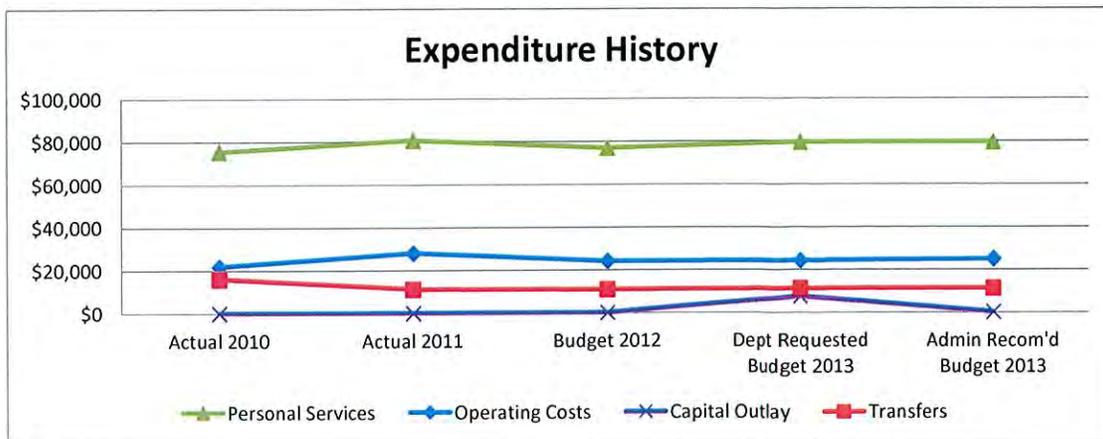
Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Regular Salaries & Wages	51200	\$47,621	\$54,890	\$54,424	\$55,973	\$55,973
Overtime - Unscheduled	51400	\$151	\$477	\$500	\$500	\$500
Vacation Pay	51601	\$2,388	\$0	\$0	\$0	\$0
Sick Pay	51602	\$2,610	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$2,512	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$4,208	\$4,236	\$4,202	\$4,320	\$4,320
Retirement Contributions	52200	\$5,451	\$4,984	\$2,927	\$3,123	\$3,123
Health Insurance	52300	\$6,525	\$12,907	\$11,152	\$11,750	\$11,750
Life Insurance	52301	\$343	\$343	\$500	\$352	\$352
Long Term Disability	52303	\$0	\$125	\$127	\$130	\$130
Dental employee	52320	\$612	\$661	\$662	\$661	\$661
Workers Comp Insurance	52400	\$2,827	\$1,883	\$2,260	\$2,556	\$2,556
Total Personal Service Costs		\$75,248	\$80,506	\$76,754	\$79,365	\$79,365

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Cemetery Sexton	1	1	1	1	1
Park Attendant I	1	1	1	1	0
Park Attendant II	0	0	0	0	1
Total Cemetery FTE	2	2	2	2	2



Cemetery FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Medical Services	53101	\$39	\$29	\$50	\$50	\$50
Other Contractual Services	53400	\$239	\$1,726	\$1,060	\$360	\$360
Communication & Freight Charge	54100	\$1,450	\$1,338	\$784	\$1,468	\$1,468
Postage	54110	\$0	\$0	\$50	\$50	\$50
Automotive Repair Service	54210	\$0	\$0	\$500	\$500	\$500
Electric	54300	\$959	\$940	\$900	\$950	\$950
Water	54303	\$4,812	\$4,906	\$3,500	\$5,000	\$5,000
Equipment & Vehicle Rental	54400	\$0	\$331	\$0	\$500	\$500
Repair & Maintenance Services	54600	\$1,762	\$4,553	\$3,000	\$1,180	\$1,180
Printing & Binding Services	54700	\$224	\$30	\$500	\$700	\$700
Advertising Activities	54800	\$471	\$609	\$2,000	\$500	\$500
Other Current Charges	54900	\$0	\$264	\$0	\$0	\$0
Cemetery Monuments	54911	\$725	\$300	\$0	\$300	\$1,000
Cemetery Lot Buyback	54912	\$2,475	\$2,295	\$1,600	\$1,500	\$1,500
Office Supplies	55100	\$118	\$169	\$300	\$350	\$350
Operating Supplies	55210	\$2,715	\$3,726	\$2,500	\$2,500	\$2,500
Computer Supplies	55220	\$232	\$130	\$0	\$0	\$0
Chemicals Supplies	55225	\$0	\$0	\$200	\$200	\$200
Clothing & Uniforms	55230	\$525	\$464	\$500	\$500	\$500
Fuels & Lubricants	55250	\$3,080	\$5,132	\$4,500	\$5,000	\$5,000
Small Tools	55252	\$150	\$77	\$150	\$150	\$150
Auto Repair Supplies (in-house)	55253	\$169	\$870	\$300	\$1,000	\$1,000
Books, Publications, Subscription & Memb	55400	\$0	\$0	\$700	\$400	\$400
Training and Education	55410	\$145	\$0	\$0	\$0	\$0
Uncapitalized Equipment	55500	\$1,342	\$0	\$920	\$870	\$870
Total Operating Costs		\$21,632	\$27,889	\$24,014	\$24,028	\$24,728
Building and Improvements	55620	\$0	\$0	\$0	\$7,500	\$0
Total Capital Outlay Cost		\$0	\$0	\$0	\$7,500	\$0
Internal Service Fund	56501	\$776	\$870	\$508	\$821	\$821
Equipment Replacement Fund	56503	\$5,000	\$0	\$0	\$0	\$0
Cemetery Perpetual Care Fund	56605	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Transfer Out to 609	56609	\$500	\$500	\$500	\$500	\$500
Total Transfers Out		\$16,276	\$11,370	\$11,008	\$11,321	\$11,321
Total Expenditures		\$113,156	\$119,765	\$111,776	\$122,214	\$115,414



Recreation FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Regular Salaries & Wages	51200	\$51,515	\$36,918	\$42,588	\$39,489	\$39,489
Overtime - Unscheduled	51400	\$299	\$253	\$500	\$500	\$500
Vacation Pay	51601	\$2,210	\$0	\$0	\$0	\$0
Sick Pay	51602	\$1,626	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$2,766	\$0	\$0	\$0	\$0
Jury Duty Pay	51606	\$332	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$4,492	\$2,880	\$3,296	\$3,059	\$3,059
Retirement Contributions	52200	\$5,932	\$3,402	\$2,296	\$2,211	\$2,211
Health Insurance	52300	\$11,963	\$9,680	\$8,364	\$8,812	\$8,812
Life Insurance	52301	\$359	\$270	\$269	\$249	\$249
Long Term Disability	52303	\$0	\$98	\$100	\$92	\$92
Dental employee	52320	\$524	\$455	\$497	\$496	\$496
Workers Comp Insurance	52400	\$2,615	\$1,863	\$1,361	\$1,388	\$1,388
W/Comp Claims	52410	\$723	\$771	\$0	\$0	\$0
Total Personal Services Costs		\$85,356	\$56,590	\$59,271	\$56,296	\$56,296

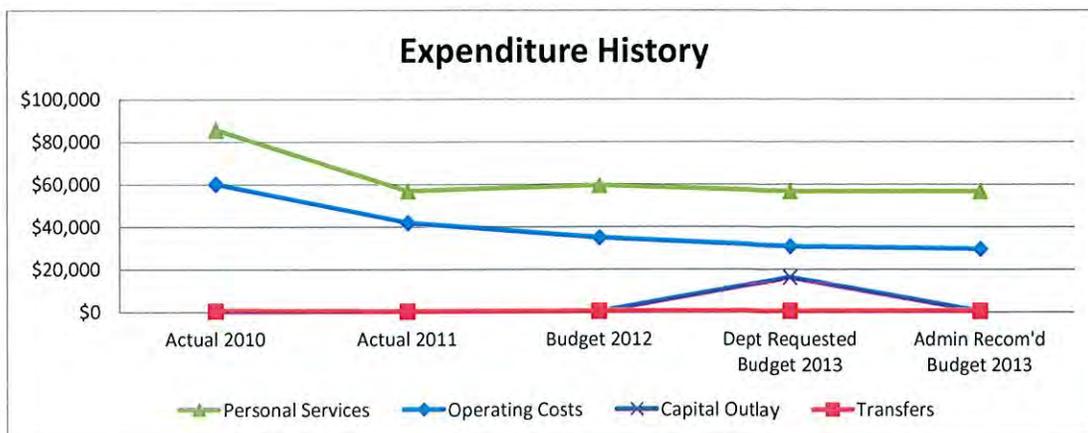
Recreation Division FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Recreation Leader III	2	2	1	1	1
Recreation Leader III / Golf Program Instructor	0.5	0.5	0.5	0.5	0.5
Full Time Positions	2.5	2.5	1.5	1.5	1.5
Bus Driver (Part Time)	0.42	0	0	0	0
Total Part Time	0.42	0	0	0	0
Total Recreation FTE	2.92	2.5	1.5	1.5	1.5



Recreation FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$4,969	\$4,208	\$0	\$0	\$0
Medical Services	53101	\$36	\$15	\$50	\$50	\$50
Other Contractual Services	53400	\$8,912	\$8,595	\$10,439	\$10,289	\$10,289
Travel and Per Diem	54000	\$30	\$0	\$500	\$500	\$300
Communication & Freight Charge	54100	\$1,368	\$505	\$408	\$408	\$408
Postage	54110	\$0	\$0	\$0	\$0	\$0
Electric	54300	\$15,403	\$12,435	\$13,000	\$5,500	\$5,500
Water	54303	\$2,148	\$2,426	\$2,000	\$1,000	\$1,000
Equipment & Vehicle Rental	54400	\$0	\$0	\$500	\$500	\$500
Rentals & Leases	54401	\$0	\$0	\$0	\$3,900	\$3,900
Repair & Maintenance Services	54600	\$4,822	\$2,750	\$0	\$0	\$0
Printing & Binding Services	54700	\$1,541	\$156	\$700	\$1,000	\$700
Advertising Activities	54800	\$1,060	\$43	\$300	\$500	\$300
Other Current Charges	54900	\$83	-\$54	\$0	\$0	\$0
Cost of Goods Sold	54913	\$158	\$0	\$0	\$0	\$0
Recreational Supplies	54920	\$16,106	\$5,309	\$3,700	\$3,535	\$3,535
Office Supplies	55100	\$662	\$486	\$300	\$500	\$500
Operating Supplies	55210	\$1,811	\$4,231	\$1,000	\$1,000	\$1,000
Medical Supplies	55211	\$0	\$0	\$100	\$50	\$50
Repair & Maintenance Supplies	55223	\$0	\$49	\$0	\$0	\$0
Chemicals Supplies	55225	\$328	\$437	\$0	\$0	\$0
Clothing & Uniforms	55230	\$69	\$78	\$200	\$200	\$200
Fuels & Lubricants	55250	\$0	\$0	\$500	\$500	\$500
Small Tools	55252	\$20	\$0	\$0	\$0	\$0
Books, Publications, Subscription & Memb	55400	\$297	\$0	\$0	\$0	\$0
Training and Education	55410	\$100	\$26	\$1,000	\$1,000	\$500
Total Operating Costs		\$59,923	\$41,695	\$34,697	\$30,432	\$29,232
Improvements Other Than Building	55630	\$0	\$0	\$0	\$16,000	\$0
Total Capital Outlay Cost		\$0	\$0	\$0	\$16,000	\$0
Internal Service Fund	56501	\$0	\$0	\$0	\$0	\$0
Vehicle Replacement Fund	56502	\$0	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$625	\$375	\$375	\$375	\$375
Total Transfers Out		\$625	\$375	\$375	\$375	\$375
Total Expenditures		\$145,904	\$98,660	\$94,343	\$103,103	\$85,903



Streets FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$55,277	\$29,312	\$15,002	\$15,002	\$15,002
Regular Salaries & Wages	51200	\$166,465	\$205,432	\$154,352	\$124,093	\$146,058
Overtime - Unscheduled	51400	\$4,706	\$4,554	\$6,000	\$6,000	\$6,000
Vacation Pay	51601	\$11,905	\$0	\$0	\$0	\$0
Sick Pay	51602	\$7,169	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$11,849	\$0	\$0	\$0	\$0
Bereavement Pay	51605	\$1,180	\$115	\$0	\$0	\$0
On Call Beeper Pay	51610	\$198	\$132	\$0	\$0	\$0
FICA Taxes	52100	\$19,494	\$18,158	\$13,415	\$11,100	\$12,780
Retirement Contributions	52200	\$28,134	\$22,317	\$9,867	\$8,520	\$9,735
Health Insurance	52300	\$50,571	\$42,485	\$32,062	\$33,780	\$33,780
Life Insurance	52301	\$1,573	\$1,269	\$1,095	\$905	\$1,042
Long Term Disability	52303	\$0	\$486	\$404	\$334	\$384
Dental employee	52320	\$2,817	\$2,370	\$1,902	\$1,902	\$1,902
Workers Comp Insurance	52400	\$12,250	\$9,020	\$10,165	\$8,571	\$10,108
Workers Comp Insurance	52410	\$0	\$388	\$0	\$0	\$0
Total Personal Services Costs		\$373,588	\$336,038	\$244,264	\$210,207	\$236,791

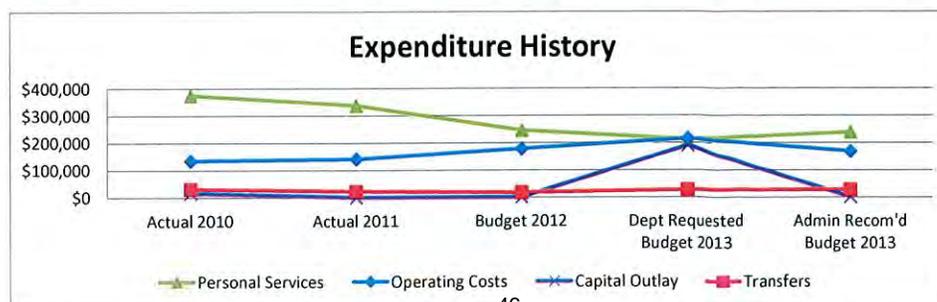
Streets Division FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Director of Public Works	1	1	0.5	0.25	0.25
Admin Assistant III	1	1	1	0.25	0.25
Finance Technician	1	1	1	0.25	0.25
Public Works Supervisor	0.25	0.25	0	0	0
Streets Supervisor	0	0	1	1	1
Equipment Operator I	1	1	1	1	1
Equipment Operator II	1	1	1	1	1
Maintenance Tech I	1	2	1	0	0
Street Forman	1	0	0	0	0
Public Works Tech II	1	0.5	1	2	2
Total Streets FTE	8.25	7.75	7.5	5.75	5.75



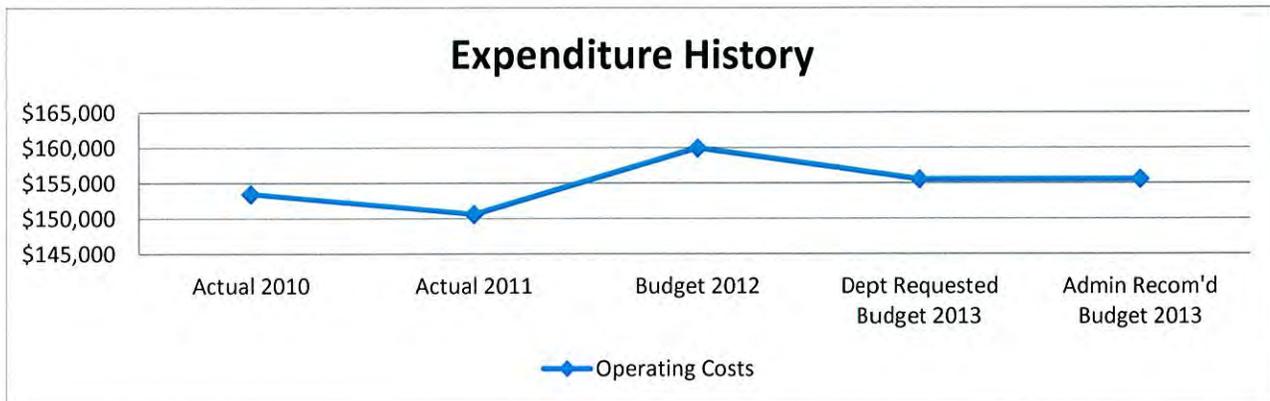
Streets FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$7,150	\$0	\$0	\$0	\$0
Medical Services	53101	\$198	\$734	\$300	\$400	\$400
Other Contractual Services	53400	\$48,420	\$47,444	\$95,004	\$121,500	\$80,000
Contract Labor	53401	\$0	\$0	\$500	\$500	\$500
Travel and Per Diem	54000	\$0	\$0	\$750	\$500	\$500
Communication & Freight Charge	54100	\$2,573	\$2,298	\$1,300	\$2,300	\$2,300
Postage	54110	\$2	\$0	\$30	\$100	\$100
Automotive Repair Service	54210	\$3,140	\$4,802	\$3,000	\$3,000	\$3,000
Electric	54300	\$5,267	\$4,640	\$5,000	\$5,000	\$5,000
Water	54303	\$2,487	\$3,180	\$2,700	\$3,500	\$3,500
Equipment & Vehicle Rental	54400	\$1,203	\$235	\$1,200	\$1,200	\$1,200
Rentals & Leases	54401	\$2,110	\$1,974	\$2,500	\$2,500	\$2,500
Insurance Claims & Deductibles	54560	\$966	\$296	\$500	\$500	\$500
Repair & Maintenance Services	54600	\$1,965	\$538	\$4,500	\$4,500	\$4,500
Printing & Binding Services	54700	\$397	\$588	\$500	\$600	\$600
Advertising Activities	54800	\$30	\$0	\$100	\$100	\$100
Other Current Charges	54900	\$3,685	\$162	\$0	\$0	\$0
Office Supplies	55100	\$1,447	\$1,272	\$500	\$1,500	\$500
Operating Supplies	55210	\$5,131	\$2,940	\$2,500	\$2,500	\$2,500
Computer Supplies	55220	\$197	\$60	\$0	\$0	\$0
Repair & Maintenance Supplies	55223	\$14,176	\$17,091	\$10,000	\$11,000	\$11,000
Chemicals Supplies	55225	\$0	\$585	\$500	\$500	\$500
Safety Supplies & Gear	55226	\$2,886	\$2,769	\$2,500	\$2,500	\$2,500
Safety Marking Devices	55227	\$5,890	\$4,263	\$4,000	\$4,000	\$4,000
Clothing & Uniforms	55230	\$2,333	\$2,353	\$3,500	\$3,500	\$2,500
Barricades	55235	\$657	\$437	\$750	\$750	\$750
Institutional Supplies	55240	\$525	\$906	\$500	\$500	\$500
Fuels & Lubricants	55250	\$9,893	\$16,079	\$14,200	\$17,000	\$17,000
Tags & Titles	55251	\$86	\$271	\$400	\$400	\$400
Small Tools	55252	\$2,191	\$1,264	\$3,000	\$3,000	\$1,500
Auto Repair Supplies (in-house)	55253	\$7,723	\$14,244	\$4,000	\$4,000	\$4,000
Asphalt-hot mix	55310	\$0	\$7,054	\$5,000	\$10,000	\$8,000
Lime rock/Screening	55311	\$0	\$84	\$500	\$500	\$500
Sidewalks	55312	\$528	\$880	\$2,500	\$2,500	\$2,000
Drainage	55313	\$602	\$735	\$2,500	\$2,500	\$2,000
Books, Publications, Subscription & Memb	55400	\$26	\$0	\$50	\$50	\$50
Training and Education	55410	\$0	\$0	\$1,000	\$1,000	\$1,000
Uncapitalized Equipment	55500	\$223	\$0	\$750	\$750	\$750
Total Operating Costs		\$134,107	\$140,178	\$176,534	\$214,650	\$166,650
Building and Improvements	55620	\$0	\$0	\$0	\$8,750	\$0
Machinery & Equipment	55640	\$15,982	\$0	\$0	\$180,000	\$0
Total Capital Outlay Cost		\$15,982	\$0	\$0	\$188,750	\$0
Capital Improvement Rev. Note-Loan	56311	\$0	\$0	\$1,405	\$1,665	\$1,665
Internal Service Fund	56501	\$17,540	\$22,090	\$15,711	\$24,722	\$24,722
Vehicle Replacement Fund	56502	\$8,135	\$0	\$0	\$0	\$0
Equipment Replacement Fund	56503	\$5,000	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$2,250	\$1,875	\$1,438	\$1,438	\$1,438
Total Transfers Out		\$32,925	\$23,965	\$18,554	\$27,825	\$27,825
Total Expenditures		\$556,602	\$500,181	\$439,352	\$641,432	\$431,266



Street Lighting FY 2012-2013 Budget *Operating, Capital Outlay, Debt & Transfers*

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	
					Requested	Admin Recom'd
				Budget 2013	Budget 2013	Budget 2013
Other Contractual Services	53400	\$21,616	\$22,261	\$21,616	\$21,500	\$21,500
Electric - Street Lighting	54302	\$131,812	\$128,290	\$135,327	\$130,000	\$130,000
Electric - Traffic Lights		\$0	\$0	\$3,000	\$4,000	\$4,000
Total Operating Costs		\$153,428	\$150,551	\$159,943	\$155,500	\$155,500
Total Expenditures		\$153,428	\$150,551	\$159,943	\$155,500	\$155,500



Special Revenue Funds

Fund 104 – Police Education Fund

Fund 108 – Local Option Gas Tax

Fund 109 – Law Enforcement Investigative Trust

Fund 110 – Road Impact Fees

Fund 112 – Law Enforcement Impact Fees

Fund 113 – Public Buildings Impact Fees

Fund 114 – Fire/EMS Impact Fees

Fund 115 – Parks Impact Fees

Fund 116 – Law Enforcement Trust Fund

Fund 118 – Justice Assistance Grant (JAG)

Fund 120 – Good Neighbor Trail

Fund 122 – Fire Grants & Donations

Fund 123 – Police Grants & Donations

Fund 124 – Major Storm Readiness

Fund 127 – Cost Recovery

Fund 128 – Traffic Infraction Program

Fund 129 – First Tee

Fund 131 – CDBG (Commercial Revitalization)

Fund 134 – Tree/Streetscaping

Fund 139 – Enrichment Center Maintenance

Fund 140 – Florida Department of Transportation

Fund 143 – Fire Department

TOTAL ALL SPECIAL REVENUE FUNDS

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Intergovernmental Revenue	\$642,540	\$529,425	\$1,704,701	\$366,899	\$311,651
Facility Rental Fees	\$0	\$0	\$0	\$5,000	\$300
Metropolitan Planning Organization	0	0	0	476,960	476,960
Fines & Forfeitures	246,912	950,004	69,257	2,760,814	2,516,132
Miscellaneous	39,826	170,484	2,189	19,400	18,810
Interest Income	21,791	24,219	14,064	9,740	12,190
FHLB Interest	0	0	0	0	0
Special Assessment	16,425	13,550	24,536	22,000	570,000
Transfers In	9,352	43,250	15,653	5,000	1,057,040
Prior Year Carry forward	2,799,006	2,797,841	3,182,663	2,925,787	2,707,549
Total Income	\$3,775,852	\$4,528,773	\$5,013,063	\$6,591,600	\$7,670,632
EXPENDITURES					
Personnel Services	\$0	\$15,563	\$0	\$55,423	\$1,386,524
Operating Expenditures	101,759	370,343	109,567	2,170,206	2,171,637
Capital Outlays	595,288	327,439	1,394,503	975,160	1,015,165
Debt Service	0	0	0	0	57,270
Transfers Out	280,969	632,763	489,760	475,125	460,721
Reserves	2,797,836	3,182,665	3,019,233	2,915,686	2,579,315
Total Expenditures	\$3,775,852	\$4,528,773	\$5,013,063	\$6,591,600	\$7,670,632

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FUND 104 POLICE SPECIAL EDUCATION

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

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	3,133	4,930	3,826	3,600	4,000	
Miscellaneous	-94	83	80	0	0	
Interest Income	67	21	16	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	15,712	18,818	9,955	21,700	18,997	
Total Income	\$18,818	\$23,852	\$13,877	\$25,300	\$22,997	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	13,897	0	15,000	10,000	(1)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	18,818	9,955	13,877	10,300	12,997	
Total Expenditures	\$18,818	\$23,852	\$13,877	\$25,300	\$22,997	

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(1) Training and education.

Fund 108 LOCAL OPTION GAS TAX

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Intergovernmental Revenue	\$270,676	\$283,452	\$277,590	\$275,000	\$250,820
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	30,407	24,525	25,214	25,541	23,698
Total Income	\$301,083	\$307,977	\$302,804	\$300,541	\$274,518
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	276,559	282,763	279,106	275,000	250,820
Reserves	24,524	25,214	23,698	25,541	23,698
Total Expenditures	\$301,083	\$307,977	\$302,804	\$300,541	\$274,518

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Fund 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

Description: Law Enforcement Investigative Trust Fund

Revenue Source: Property in lieu of forfeiture. This Fund is established by City Policy.

Expenditures: Fund are utilized for equipment, training and investigative department needs.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	35,538	8,012	60,287	64,000	60,000	
Miscellaneous	34,634	74,249	1,788	2,400	0	
Interest Income	94	41	87	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	41,400	75,734	113,244	92,000	89,794	
Total Income	\$111,666	\$158,036	\$175,406	\$158,400	\$149,794	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	8,050	31,635	46,357	51,560	85,000	(1)
Capital Outlays	27,882	13,155	0	10,000	10,000	(2)
Transfers Out	0	0	0	0	0	
Reserves	75,734	113,246	129,049	96,840	54,794	
Total Expenditures	\$111,666	\$158,036	\$175,406	\$158,400	\$149,794	

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(1) Computer upgrades, non investigative equipment ,weapons upgrade , training/education, and towing charges.

(2) Investigative equipment .

FUND 110 ROAD IMPACT FEES

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	-7,127	11,839	-4,053	0	0	
Interest Income	17,080	21,708	11,961	8,000	11,000	
FHLB Interest	0	0	0	0	0	
Special Assessment	9,850	6,733	16,493	14,000	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	1,850,359	1,870,163	1,910,444	1,910,444	1,946,834	
Total Income	\$1,870,162	\$1,910,443	\$1,934,845	\$1,932,444	\$1,957,834	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	200,000	200,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	1,870,162	1,910,443	1,934,845	1,732,444	1,757,834	
Total Expenditures	\$1,870,162	\$1,910,443	\$1,934,845	\$1,932,444	\$1,957,834	

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

FUND 112 LAW ENFORCEMENT IMPACT FEES

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	-101	97	174	0	0
Interest Income	137	36	35	40	20
Special Assessment	709	1,280	1,791	1,500	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	18,606	19,352	20,765	6,300	5,967
Total Income	\$19,351	\$20,765	\$22,765	\$7,840	\$5,987
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	475	0	0
Capital Outlays	0	0	1,760	0	0
Transfers Out	0	0	0	0	0
Reserves	19,351	20,765	20,530	7,840	5,987
Total Expenditures	\$19,351	\$20,765	\$22,765	\$7,840	\$5,987

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FUND 113 PUBLIC BUILDING IMPACT FEES

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	-3,082	3,441	938	0	0	
Interest Income	1,822	1,041	842	800	650	
FHLB Interest	0	0	0	0	0	
Special Assessment	2,495	2,518	1,631	2,000	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	250,227	251,463	258,462	257,000	262,543	
Total Income	\$251,462	\$258,463	\$261,873	\$259,800	\$263,193	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	100,000	197,700	(1)
Transfers Out	0	0	0	0	0	
Reserves	251,462	258,463	261,873	159,800	65,493	
Total Expenditures	\$251,462	\$258,463	\$261,873	\$259,800	\$263,193	

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(1) John Grubbs Boulevard and McKethan Park parking improvements due to ECI/Quarry expansion parking code requirements. John Gary Grubbs Blvd. parking improvements (\$67,000); McKethan Parking (\$130,700).

FUND 114 FIRE/EMS IMPACT FEES

Description: Impact Fees for Fire/EMS

Revenue Source: Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances. Impact fees are currently not being assessed and therefore there no new revenues.

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	-759	1,383	-134	0	0	
Interest Income	551	394	299	300	180	
Special Assessment	1,385	1,889	3,604	3,000	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	89,592	90,770	87,215	91,400	47,798	
Total Income	\$90,769	\$94,436	\$90,984	\$94,700	\$47,978	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	7,222	0	0	0	
Capital Outlays	0	0	0	34,000	6,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	90,769	87,214	90,984	60,700	41,978	
Total Expenditures	\$90,769	\$94,436	\$90,984	\$94,700	\$47,978	

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(1) Radio/ Paging System for 800 mhz upgrade.

FUND 115 PARKS IMPACT FEES

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	-1,158	1,489	55	0	0	
Interest Income	623	434	337	300	190	
Special Assessment	1,986	1,130	1,017	1,500	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	103,752	105,203	108,254	95,321	32,529	
Total Income	\$105,203	\$108,256	\$109,663	\$97,121	\$32,719	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	25,999	42,500	30,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	105,203	108,256	83,664	54,621	2,719	
Total Expenditures	\$105,203	\$108,256	\$109,663	\$97,121	\$32,719	

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(1) Expansion of parking area for ADA assessable kiddies playground at Tom Varn Park.

FUND 116 LAW ENFORCEMENT TRUST

Description: Law Enforcement Trust Fund

Revenue Source: Confiscated property that is not in lieu of forfeiture. This Fund is required by State of Florida Law.

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

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	2,782	0	0	0	
Miscellaneous	68	25	44	0	10	
Interest Income	58	9	9	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	22,518	11,709	14,182	8,760	14,252	
Total Income	\$22,644	\$14,525	\$14,235	\$8,760	\$14,262	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	10,935	345	0	5,500	5,500	(1)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	11,709	14,180	14,235	3,260	8,762	
Total Expenditures	\$22,644	\$14,525	\$14,235	\$8,760	\$14,262	

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(1) Criminal investigation \$500, Training and education \$500 and uncapitalized Narcotics enforcement \$4,500.

Fund 118 JUSTICE ASSISTANCE GRANT(JAG)

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$42,377	\$187,840	\$65,265	\$44,399	\$25,831	(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	2,674	(2)
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$42,377	\$187,840	\$65,265	\$44,399	\$28,505	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	8,585	10,709	9,453	0	0	
Capital Outlays	33,792	177,131	55,812	44,399	28,505	(3)
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	\$42,377	\$187,840	\$65,265	\$44,399	\$28,505	

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(1) Patrol Vehicle Replacement Program. (2012 Federal Edward Byrne Memorial JAG Program funds).

(2) Transfer in from Fund 502 -Surplus trade in value recaptured.

(3) Patrol Replacement Program (1) patrol vehicle.

FUND 120 GOOD NEIGHBOR TRAIL

Description: Good Neighbor Trail Fund

Revenue Source: Enhancement monies from the Hernando County MPO.

Expenditures: Good Neighbor Trail capital expenditures.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$317,387	\$0	\$0	\$0	\$0	
Metropolitan Planning Organization	0	0	0	476,960	476,960	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	980	60,236	0	0	0	
Interest Income	460	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	4,942	23,250	0	0	0	
Prior Year Carry forward	73,386	4,009	6,388	6,388	6,388	
Total Income	\$397,155	\$87,495	\$6,388	\$483,348	\$483,348	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	393,146	81,107	0	476,960	476,960	(2)
Transfers Out	0	0	0	0	0	
Reserves	4,009	6,388	6,388	6,388	6,388	
Total Expenditures	\$397,155	\$87,495	\$6,388	\$483,348	\$483,348	

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(1) MPO Enhancement Funds for Good Neighbor Trail from Mondon Hill to the east side of Majestic oaks Partners, LLC Property (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) Refer to footnote #1.

Fund 122 Fire Grants & Donations

Description: Fire Grants and Donations Fund

Revenue Source: Grants and donations to Fire Department

Expenditures: Fire Department expenses

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$18,622	\$0	\$0	
Fines & Forfeitures	\$0	\$0	0	0	0	
Miscellaneous	\$159	\$3,658	510	1,000	2,300	(1)
Interest Income	0	5	5	0	0	
Loan Proceeds	0	0	0	0	0	
Transfers In	4,410	0	4,295	0	0	
Prior Year Carry forward	0	4,010	6,983	7,700	12,752	
Total Income	\$4,569	\$7,673	\$30,415	\$8,700	\$15,052	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	559	690	9,368	0	1,650	(2)
Capital Outlays	0	0	9,910	4,296	0	
Transfers Out	0	0	0	0	0	
Reserves	4,010	6,983	11,137	4,404	13,402	
Total Expenditures	\$4,569	\$7,673	\$30,415	\$8,700	\$15,052	

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(1) Wal-Mart donation for fire prevention.

(2) Fire prevention program materials including the following: public handouts, birthday party costs, and 100 smoke detectors .

Fund 123 Police Grants & Donations

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

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	\$0	\$0	0	0	0	
Miscellaneous	\$7,178	\$9,010	1,142	6,000	1,000	(1)
Interest Income	0	10	20	0	0	
Loan Proceeds	0	0	0	0	0	
Transfers In	0	0	6,358	0	0	
Prior Year Carry forward	12,904	11,694	20,714	39,200	17,238	
Total Income	\$20,082	\$20,714	\$28,234	\$45,200	\$18,238	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	3,978	0	0	5,000	5,000	(2)
Capital Outlays	0	0	1,022	15,000	6,000	(3)
Transfers Out	4,410	0	0	0	0	
Reserves	11,694	20,714	27,212	25,200	7,238	
Total Expenditures	\$20,082	\$20,714	\$28,234	\$45,200	\$18,238	

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- (1)Wal-Mart donation for K-9 Program
- (2) K-9 Program
- (3) K-9 Dog (Replacement K-9 if required)

FUND 124 MAJOR STORM READINESS

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

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	-862	1,356	-183	0	0
Interest Income	477	384	289	200	0
Loan Proceeds	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	74,704	74,319	72,222	38,670	85,110
Total Income	\$74,319	\$76,059	\$72,328	\$38,870	\$85,110
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	3,837	0	0	0
Capital Outlays	0	0	0	18,005	0
Transfers Out	0	0	0	0	0
Reserves	74,319	72,222	72,328	20,865	85,110
Total Expenditures	\$74,319	\$76,059	\$72,328	\$38,870	\$85,110

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Fund 127 Cost Recovery

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	10,586	68	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	10,586	10,654	0	0	
Total Income	\$10,586	\$10,654	\$10,654	\$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	0	0	10,654	0	0	(1)
Reserves	10,586	10,654	0	0	0	
Total Expenditures	\$10,586	\$10,654	\$10,654	\$0	\$0	

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(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.

Fund 128 Traffic Camera

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

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted * 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	206,576	932,320	2,250	2,691,214	2,449,632	
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	136,924	417,884	219,750	39,235	
Total Income	\$206,576	\$1,069,244	\$420,134	\$2,910,964	\$2,488,867	
EXPENDITURES						
Personnel Services	\$0	\$15,563	\$0	\$37,754	\$65,970	(1)
Operating Expenditures	69,652	285,797	440	2,050,739	1,883,761	(2)
Capital Outlays	0	0	0	0	30,000	(3)
Transfers Out	0	350,000	200,000	200,000	200,250	(4)
Reserves	136,924	417,884	219,694	622,471	308,886	
Total Expenditures	\$206,576	\$1,069,244	\$420,134	\$2,910,964	\$2,488,867	

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(1) 1 Full time, 1 Part Time red light camera employees .

(2) The State and Sensys fees \$1,868,232, Office supplies , Computer supplies and Clothing and uniforms .

(3) Police Station lobby expansion.

(4) Full time red light camera employee HRA transfer to Fund 609 \$250, General Fund 001 \$100,000 and Multi-Year Capital Project Accumulation Fund 308 \$100,000.

* As per 11/12 budget amendment, Red light camera program was not in effect at the time of the original 11/12 Budget.

Fund 129 First Tee

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$2,087	\$37,397	\$7,500	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	3,127	308	10,000	15,500	(1)
Interest Income	0	11	27	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	20,000	0	0	0	
Prior Year Carry forward	0	0	25,224	24,388	21,260	
Total Income	\$0	\$25,225	\$62,956	\$41,888	\$36,760	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$17,669	\$18,350	(2)
Operating Expenditures	0	0	34,543	2,407	1,000	(3)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	125	125	(4)
Reserves	0	25,225	28,413	21,687	17,285	
Total Expenditures	\$0	\$25,225	\$62,956	\$41,888	\$36,760	

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- (1) First Tee Golf participation and donations
- (2) 1/2 Cost of Recreation Leader III/Golf Program Instructor.
- (3) \$1,000 Operating Supplies
- (4) \$125 Transfer to HRA Fund 609

Fund 131 CDBG (COMMERCIAL REVITALIZATION) GRANT

Description: CDBG (Commercial Revitalization Grant) Fund 131

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

Expenditures: Community Redevelopment expenditures.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
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	0	0	0	0
Total Income	\$128,368	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	128,368	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$128,368	\$0	\$0	\$0	\$0

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Fund 134 TREE/STREETSCAPING

Description: Tree/Streetscaping

Revenue Source: tree removal permits

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

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	1,665	1,960	2,894	2,000	2,500	
Miscellaneous	-596	423	500	0	0	
Interest Income	422	125	137	100	150	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	87,071	88,562	74,859	77,225	78,454	
Total Income	\$88,562	\$91,070	\$78,390	\$79,325	\$81,104	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	16,211	990	25,000	25,000	(1)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	88,562	74,859	77,400	54,325	56,104	
Total Expenditures	\$88,562	\$91,070	\$78,390	\$79,325	\$81,104	

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

Fund 139 * The Enrichment Center (the PMF)

*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%.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$1,300,000	\$10,000	\$5,000	(1)
Facility Rental Fees	0	0	0	5,000	300	
Miscellaneous	0	0	1,020	0	0	
Interest Income	0	0	0	0	0	
Transfers In	0	0	5,000	5,000	5,000	(2)
Prior Year Carry forward	0	0	0	4,000	4,700	
Total Income	\$0	\$0	\$1,306,020	\$24,000	\$15,000	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	2,114	15,000	10,300	(3)
Capital Outlays	0	0	1,300,000	0	0	
Transfers Out	0	0	0	0	0	
Reserves	0	0	3,906	9,000	4,700	
Total Expenditures	\$0	\$0	\$1,306,020	\$24,000	\$15,000	

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(1) Revenues from the Enrichment Center based on Construction and Occupancy Agreement for a Special Needs Shelter at the Brooksville Quarry dated 4 09 2010. This Fund will serve as the Premises Maintenance Fund (PMF) per agreement dated 04 09 10.

(2) Transfer from Quarry Golf Course

(3) Electric (\$6,000); water & sewer expenses (\$1,400); Elevator maintenance (1,500); Phone and repairs (\$1,400)

FUND 140 FDOT PROJECTS

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$12,100	\$56,046	\$5,827	\$30,000	\$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	\$12,100	\$56,046	\$5,827	\$30,000	\$30,000	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	5,827	0	0	
Capital Outlays	12,100	56,046	0	30,000	30,000	(2)
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	\$12,100	\$56,046	\$5,827	\$30,000	\$30,000	

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(1) FDOT Landscape Rehabilitation

(2) FDOT project area landscaping improvements.

FUND 143 Fire Department

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
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	570,000	(1)
Transfers In	0	0	0	0	1,049,366	(2)
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$0	\$0	\$0	\$0	\$1,619,366	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$1,302,204	
Operating Expenditures	0	0	0	0	144,426	
Capital Outlays	0	0	0	0	0	
Debt Service	0	0	0	0	57,270	
Transfers Out	0	0	0	0	9,526	
Reserves	0	0	0	0	105,940	
Total Expenditures	\$0	\$0	\$0	\$0	\$1,619,366	

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(1) This is the \$600,000 fire assessment time 95% equals \$570,000.

(2) Transfer in from General Fund.

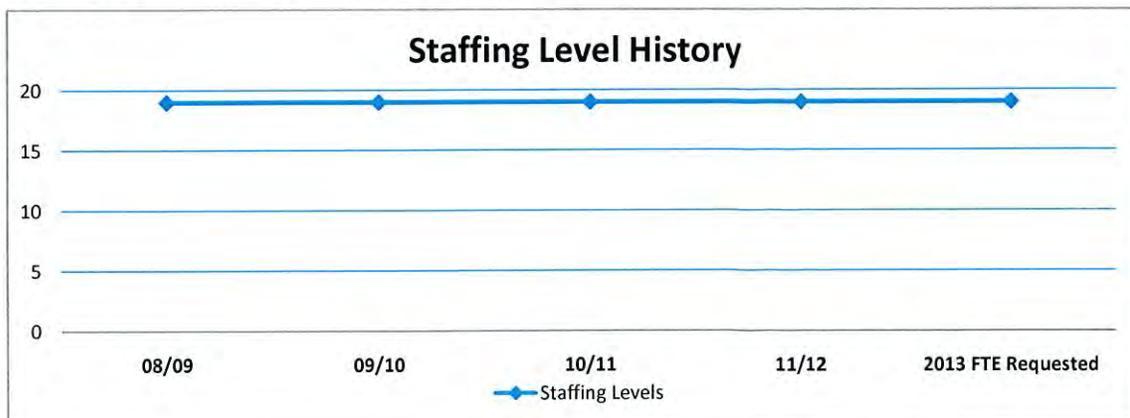
Fire Department Fund 143 FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$61,719	\$71,789	\$71,303	\$71,302	\$71,302
Regular Salaries & Wages	51200	\$573,802	\$679,517	\$693,564	\$694,469	\$694,469
Overtime - Unscheduled	51400	\$42,242	\$36,226	\$30,000	\$32,000	\$32,000
Overtime - Scheduled	51410	\$11,835	\$8,698	\$22,000	\$22,000	\$12,000
Incentive/ Special Pay	51500	\$2,758	\$2,333	\$2,520	\$2,520	\$2,520
Vacation Pay	51601	\$43,388	\$0	\$0	\$0	\$0
Sick Pay	51602	\$29,792	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$27,259	\$0	\$0	\$0	\$0
Reserves - Public Safety	51607	\$31,209	\$35,814	\$29,151	\$20,822	\$20,822
Hazmat Team	51612	\$10,839	\$10,516	\$13,328	\$13,328	\$13,328
FICA Taxes	52100	\$62,953	\$63,877	\$65,933	\$63,540	\$63,540
Retirement Contributions	52200	\$200,445	\$220,063	\$218,960	\$259,976	\$244,569
Health Insurance	52300	\$107,124	\$101,108	\$100,367	\$105,747	\$105,747
Life Insurance	52301	\$5,960	\$4,469	\$5,378	\$5,183	\$5,183
Long Term Disability	52303	\$0	\$1,245	\$1,983	\$1,910	\$1,910
Dental employee	52320	\$6,460	\$5,539	\$5,953	\$5,953	\$5,953
Workers Comp Insurance	52400	\$25,916	\$22,601	\$27,267	\$28,861	\$28,861
W/Comp Claims	52410	\$387	\$4,627	\$0	\$0	\$0
Total Personal Services Costs		\$1,244,088	\$1,268,422	\$1,287,707	\$1,327,611	\$1,302,204

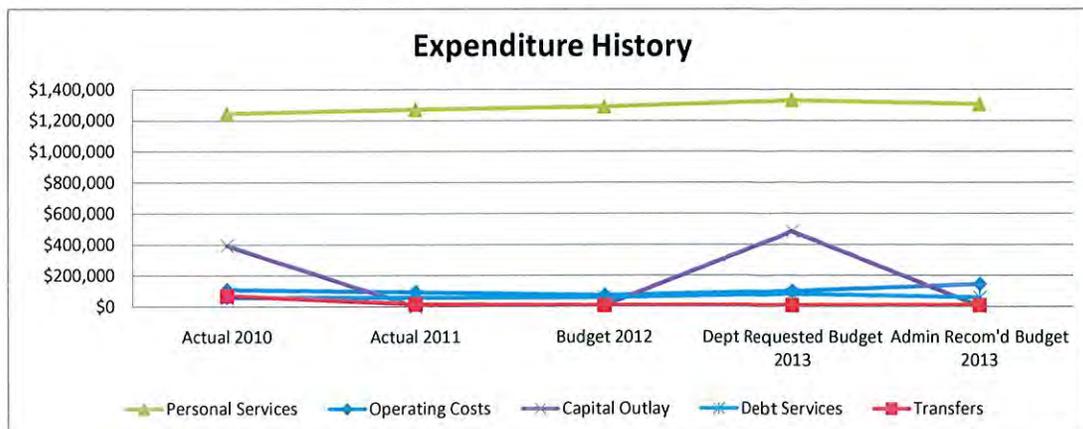
FireDepartment FTE

Position Title	08/09	09/10	10/11	11/12	2013 FTE Requested
Fire Chief	1	1	1	1	1
District Chief	3	3	3	3	3
Fire Captain	3	3	3	3	3
Firefighter/Driver	3	3	3	3	3
Firefighter	7	7	7	7	7
Admin Assistant III	1	1	1	1	1
Full Time Positions	18	18	18	18	18
Reserve Firefighters	1	1	1	1	1
Total Reserves	1	1	1	1	1
Total Fire FTE	19	19	19	19	19



Fire Department Fund 143 FY 2012-2013 Budget Operating, Capital Outlay, Debt & Transfers

Description	Object	Dept Requested Admin Recom'd				
		Actual 2010	Actual 2011	Budget 2012	Budget 2013	Budget 2013
Unemployment Compensation	52500	\$825	\$5,045	\$0	\$0	\$0
Legal Services	53100	\$0	\$0	\$0	\$0	\$40,000
Medical Services	53101	\$4,799	\$2,651	\$1,500	\$1,700	\$1,700
Other Contractual Services	53400	\$75	\$400	\$0	\$0	\$13,000
Travel and Per Diem	54000	\$1,256	\$3,505	\$2,500	\$2,500	\$2,500
Communication & Freight Charge	54100	\$10,315	\$8,336	\$9,068	\$9,128	\$9,128
Postage	54110	\$157	\$98	\$50	\$50	\$4,000
Automotive Repair Service	54210	\$7,773	\$10,090	\$7,000	\$7,000	\$7,000
Electric	54300	\$0	\$1,065	\$0	\$0	\$0
Water	54303	\$686	\$1,024	\$0	\$1,300	\$1,600
Fiduciary Liability Insurance	54540	\$0	\$131	\$130	\$135	\$135
Repair & Maintenance Services	54600	\$18,569	\$11,531	\$8,200	\$10,400	\$8,400
Apparatus - Repair & Maintenance	54610	\$0	\$977	\$1,800	\$1,800	\$1,800
Printing & Binding Services	54700	\$340	\$129	\$300	\$300	\$300
Advertising Activities	54800	\$514	\$0	\$300	\$300	\$300
Other Current Charges	54900	\$1,269	\$581	\$0	\$0	\$0
Office Supplies	55100	\$700	\$619	\$700	\$1,000	\$700
Operating Supplies	55210	\$1,825	\$2,140	\$1,275	\$1,725	\$1,725
Medical Supplies	55211	\$2,282	\$635	\$1,443	\$1,993	\$1,993
Chemicals Supplies	55225	\$367	\$63	\$500	\$500	\$500
Safety Supplies & Gear	55226	\$6,312	\$2,679	\$1,645	\$10,345	\$6,000
Clothing & Uniforms	55230	\$6,002	\$6,253	\$6,660	\$7,000	\$7,000
Fuels & Lubricants	55250	\$15,882	\$18,092	\$14,000	\$19,000	\$19,000
Small Tools	55252	\$1,165	\$687	\$500	\$700	\$700
Auto Repair Supplies (in-house)	55253	\$6,582	\$6,578	\$4,000	\$5,000	\$5,000
Books, Publications, Subscription & Membr	55400	\$3,805	\$3,123	\$4,795	\$4,840	\$4,840
Training and Education	55410	\$3,615	\$2,917	\$3,940	\$7,055	\$5,055
Uncapitalized Equipment	55500	\$14,442	\$3,508	\$2,190	\$5,950	\$2,050
Total Operating Costs		\$109,557	\$92,857	\$72,496	\$99,721	\$144,426
Building and Improvements	55620	\$394,000	\$0	\$0	\$50,000	\$0
Machinery & Equipment	55640	\$0	\$0	\$6,700	\$435,000	\$0
Total Capital Outlay Cost		\$394,000	\$0	\$6,700	\$485,000	\$0
Interest	57100	\$22,086	\$20,569	\$18,679	\$24,855	\$17,243
Principal	57200	\$35,183	\$36,701	\$38,590	\$55,849	\$40,027
Total Debt Service		\$57,269	\$57,270	\$57,269	\$80,704	\$57,270
Internal Service Fund	56501	\$4,268	\$12,609	\$4,177	\$5,026	\$5,026
Vehicle Replacement Fund	56502	\$63,815	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Total Transfers Out		\$72,583	\$17,109	\$8,677	\$9,526	\$9,526
Total Expenditures		\$1,877,497	\$1,435,658	\$1,432,849	\$2,002,562	\$1,513,426



Debt Service Funds

Fund 201 – Bond & Interest Sinking Debt Service (2006
USDA Revenue Bonds)

Fund 202 – Bond & Interest Sinking Debt Service (2011
Series Revenue Note)

<u>TOTAL DEBT SERVICE FUND</u>					
	Actual 08/09	Actual 08/09	Actual 09/10	Budgeted 11/12	Requested 12/13
INCOME					
Interest Income	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$0	\$100
Transfers In	\$0	\$0	\$47,470	\$313,384	\$336,215
Prior Year Carry forward	\$0	\$0	\$0	\$47,470	\$101,134
Total Income	\$0	\$0	\$47,470	\$360,854	\$437,449
EXPENDITURES					
Bond Payments	\$0	\$0	\$0	\$261,343	\$336,215
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0
Reserves	\$0	\$0	\$47,470	\$99,511	\$101,234
Total Expenditures	\$0	\$0	\$47,470	\$360,854	\$437,449

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

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

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	100	
Transfers In	0	0	0	57,067	32,435	
Prior Year Carry forward	0	0	0	0	25,182	
Total Income	\$0	\$0	\$0	\$57,067	\$57,717	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$33,508	\$32,435	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	23,559	25,282	
Total Expenditures	\$0	\$0	\$0	\$57,067	\$57,717	

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

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

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	0	0	47,470	256,317	303,780	
Prior Year Carry forward	0	0	0	47,470	75,952	
Total Income	\$0	\$0	\$47,470	\$303,787	\$379,732	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$227,835	\$303,780	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	0	0	47,470	75,952	75,952	
Total Expenditures	\$0	\$0	\$47,470	\$303,787	\$379,732	

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(1) represents 4 quarterly payments at \$75,945

Capital Projects Funds

Fund 302 – McKethan Capital Projects

Fund 306 – Public Facilities Repair & Maintenance

Fund 308 – Multi Year Capital Project Accumulation

Fund 309 – Capital Improvement Revenue (2006 USDA
Revenue Bonds)

Fund 310 – Bond & Interest Sinking (2006 USDA Revenue
Bonds)

Fund 311 – Bond & Interest Sinking (2011 Capital
Improvement Revenue Note)

Fund 312 – 2011 Capital Improvement Loan

Fund 313 – Bond Settlement

TOTAL CAPITAL PROJECTS FUNDS *

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Intergovernmental Revenue	\$36,924	\$32,927	\$3,516,016	\$32,500	\$32,500
Settlements	\$0	\$0	\$3,500,000	\$0	\$0
Interest Income	1,066	861	8,394	0	0
Miscellaneous	-3,496	3,611	-727	0	2,500
Transfers In	253,776	412,161	183,474	356,317	403,780
Prior Year Carry forward	157,774	334,996	608,344	3,445,907	696,951
Total Income	\$446,044	\$784,556	\$7,815,501	\$3,834,724	\$1,135,731
EXPENDITURES					
Bond Payments	\$31,088	\$29,433	\$34,605	\$0	\$0
Legal	\$0	\$0	\$875,000	\$0	\$0
Operating Expenditures	\$3,893	\$0	\$972	\$0	\$0
Capital Outlay	25,952	73,028	482,930	3,076,176	579,885
Transfers Out	50,115	73,751	1,422,798	313,384	336,215
Reserves	334,996	608,344	4,999,196	445,164	219,631
Total Expenditures	\$446,044	\$784,556	\$7,815,501	\$3,834,724	\$1,135,731

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

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FUND 302 MCKETHAN CAPITAL PROJECTS

Description: Capital Expenditures for Parks, Recreation & Facilities

Revenue Source:

Expenditures: Capital expenses for Parks, Recreation & Facilities

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$2,062	\$0	\$6,070	\$0	\$0	
Interest Income	540	49	47	0	0	
Miscellaneous	12	697	233	0	2,500	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	79,373	52,142	32,888	40,296	42,816	
Total Income	\$81,987	\$52,888	\$39,238	\$40,296	\$45,316	
EXPENDITURES						
Operating Expenditures	\$3,893	\$0	\$972	\$0	\$0	
Capital Outlay	25,952	0	5,098	19,500	30,000	(2)
Transfers Out	0	20,000	0	0	0	
Reserves	52,142	32,888	33,168	20,796	15,316	
Total Expenditures	\$81,987	\$52,888	\$39,238	\$40,296	\$45,316	

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(1) Sign rental space on outfield fence , 5 signs at \$500 each for a total of \$2,500.

(2) Resurface tennis courts \$10,000; McKethan Trail Head restrooms upgrade matching funds \$20,000

FUND 306 PUBLIC FACILITIES REPAIR AND MAINTENANCE

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

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	20,115	0	0	0	0	
Total Income	\$20,115	\$0	\$0	\$0	\$0	
EXPENDITURES						
Capital Outlay	\$0	\$0	\$0	\$0	\$0	
Transfers Out	20,115	0	0	0	0	(1)
Reserves	0	0	0	0	0	
Total Expenditures	\$20,115	\$0	\$0	\$0	\$0	

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

FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION

Description: Reserves for future large Capital projects

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

Expenditures: Future Capital Expenditures

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$144,419	\$0	\$0	
Interest income	505	806	887	0	0	
Miscellaneous	-3,227	2,814	-1,138	0	0	
Transfers In	223,776	381,660	100,000	100,000	100,000	(1)
Prior Year Carry forward	21,937	242,991	531,993	466,779	425,797	
Total Income	\$242,991	\$628,271	\$776,161	\$566,779	\$525,797	
EXPENDITURES						
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	73,028	310,998	391,000	416,829	(2)
Transfers Out	0	23,250	0	0	0	
Reserves	242,991	531,993	465,163	175,779	108,968	
Total Expenditures	\$242,991	\$628,271	\$776,161	\$566,779	\$525,797	

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

(2) Peck Sink Water Course Improvements-Horse Lake Creek Project \$116,829; Pavement Management Program \$300,000.

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

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Mobile Home Licenses	\$34,862	\$32,927	\$32,505	\$32,500	\$32,500	
Interest Income	21	6	6	0	0	
Miscellaneous	-29	17	30	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	14,251	19,105	21,554	20,330	17,204	
Total Income	\$49,105	\$52,055	\$54,095	\$52,830	\$49,704	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	30,000	30,501	36,004	33,508	32,435	(1)
Reserves	19,105	21,554	18,091	19,322	17,269	
Total Expenditures	\$49,105	\$52,055	\$54,095	\$52,830	\$49,704	

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(1) To Fund 201 Additional principal payments of \$20,000 in addition to normal debt service to loan with USDA.

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

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	-252	83	148	0	0	
Transfers In	30,000	30,501	36,004	0	0	
Prior Year Carry forward	22,098	20,758	21,909	23,559	0	
Total Income	\$51,846	\$51,342	\$58,061	\$23,559	\$0	
EXPENDITURES						
Bond Payments	\$31,088	\$29,433	\$34,605	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	23,559	0	(1)
Reserves	20,758	21,909	23,456	0	0	
Total Expenditures	\$51,846	\$51,342	\$58,061	\$23,559	\$0	

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

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

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	0	0	47,470	256,317	303,780	(1)
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$0	\$0	\$47,470	\$256,317	\$303,780	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	47,470	256,317	303,780	(2)
Reserves	0	0	0	0	0	
Total Expenditures	\$0	\$0	\$47,470	\$256,317	\$303,780	

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(1) General Fund \$31,411; Water and Sewer \$271,184, Sanitation \$1,185. Transfers based on savings from energy performance measures. from analysis from Energy Systems Group.

(2) To Debt Service Fund #202

FUND No. 312 2011 CAPITAL IMPROVEMENT LOAN CAPITAL PROJECTS FUND

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:

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$3,333,022	\$0	\$0	
Interest Income	0	0	2,260	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	0	0	1,609,267	138,730	
Total Income	\$0	\$0	\$3,335,282	\$1,609,267	\$138,730	
EXPENDITURES						
Capital Outlay	\$0	\$0	\$166,834	\$1,380,000	\$133,056	(1)
Transfers Out	0	0	0	0	0	
Reserves	0	0	3,168,448	229,267	5,674	
Total Expenditures	\$0	\$0	\$3,335,282	\$1,609,267	\$138,730	

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(1) Police Department HVAC A/C upgrade from Energy Loan proceeds.

No. 313 BOND SETTLEMENT FUND CAPITAL PROJECTS FUND

Description: Capital Projects Fund from the proceeds of the Settlement Agreement between the City of Brooksville and Travelers Casualty and Surety Agreement dated June 7, 2011 by and between the City of Brooksville, Travelers Casualty and Surety Company of Am., Federal Insurance Company d/b/a Chubb Insurance Companies, and Duke Energy Corporation.

Revenue Source: Bond Settlement

Expenditures: Roads and Utilities completion in Southern Hills Plantation

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Settlements	\$0	\$0	\$3,500,000	\$0	\$0	
Interest Income	0	0	5,194	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	0	0	1,285,676	72,404	
Total Income	\$0	\$0	\$3,505,194	\$1,285,676	\$72,404	
EXPENDITURES						
Capital Outlay	\$0	\$0	\$0	\$1,285,676	\$0	(1)
Legal	\$0	\$0	\$875,000	\$0	\$0	
Transfers Out	0	0	1,339,324	0	0	
Reserves	0	0	1,290,870	0	72,404	
Total Expenditures	\$0	\$0	\$3,505,194	\$1,285,676	\$72,404	

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(1.) Capital Outlay based on Mutual Agreement and Release between City of Brooksville and Travelers Casualty dated June 7, 2011.

***Public Works Department
Water &
Wastewater Fund***

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

	Actual 09/10	Actual 10/11	Adopted Budget 11/12	Requested Budget 12/13
REVENUE SUMMARY:				
CHARGES FOR SERVICES	\$3,331,867	\$3,570,164	\$3,762,397	\$3,612,271
WATER IMPACT FEES (CONNECTION FEES)	\$16,055	\$41,069	\$10,000	\$12,000
SEWER IMPACT FEES (CONNECTION FEES)	\$18,727	\$98,737	\$17,000	\$20,000
INTEREST INCOME	\$40,152	\$25,344	\$17,744	\$13,635
LOANS & GRANT REV., LONG TERM DEBT, CONTRIBUTIONS	\$825,721	\$3,965,247	\$2,050,062	\$0
SUBTOTAL	\$4,232,522	\$7,700,561	\$5,857,203	\$3,657,906
PRIOR CASH CARRY FORWARD	\$5,088,981	\$4,975,967	\$6,414,324	\$3,605,700
TOTAL REVENUES	\$9,321,503	\$12,676,528	\$12,271,527	\$7,263,606

EXPENSE SUMMARY:				
PERSONAL SERVICES	\$1,008,435	\$1,060,058	\$1,184,335	\$1,214,950
OPERATING EXPENSES	\$874,298	\$2,327,330	\$1,157,223	\$1,023,321
CAPITAL OUTLAY	\$961,806	\$1,535,543	\$4,699,836	\$341,000 (1.)
SUBTOTAL	\$2,844,539	\$4,922,931	\$7,041,394	\$2,579,271

TRANSFERS OUT				
TO GENERAL FUND	\$393,800	\$393,800	\$393,800	\$393,800
TO INTERNAL SERVICE FUND	\$20,489	\$24,198	\$20,107	\$28,030
TO FUND 311 (2011 CAPITAL IMPROVEMENT REV. NOTE)		\$42,375	\$228,814	\$271,184
TO DEBT SERVICE (SINKING FUND)	\$874,467	\$927,981	\$954,637	\$946,731
TO FUND 409 FOR LOC/HANCOCK BANK	\$185,724	\$185,724	\$185,723	\$185,723
TO VEHICLE R&R	\$20,686	\$34,199	\$39,708	\$28,960
TO HRA FUNDING ACCOUNT	\$5,831	\$5,977	\$6,298	\$6,485
TOTAL TRANSFERS OUT	\$1,500,997	\$1,614,254	\$1,829,087	\$1,860,913

TOTAL EXPENSE SUMMARY				
	\$4,345,536	\$6,537,185	\$8,870,481	\$4,440,184
RESERVES METER DEPOSITS	\$371,305	\$382,005	\$390,000	\$398,000
SINKING FUND RESERVES	\$569,359	\$558,386	\$606,335	\$623,835
RESERVE (R & R) 99 and 2002	\$1,009,172	\$962,918	\$1,152,886	\$1,183,025
TOTAL EXPENSES & RESERVES	\$6,295,372	\$8,440,494	\$11,019,702	\$6,645,044
CONNECTION FEES RESERVES	\$1,558,408	\$1,640,615	\$366,095	\$457,500
RESERVE CAPITAL IMPROVEMENTS	\$111,000	\$111,000	\$111,111	\$111,111
RESERVE BOND SETTLEMENT FUNDS		\$1,339,324		
RESERVE FOR CONTINGENCIES	\$1,356,723	\$1,145,095	\$774,619	\$49,951
TOTAL FUND BALANCE	\$9,321,503	\$12,676,528	\$12,271,527	\$7,263,606

Southern Hills Delivery & Acceptance Improvmts. (Bond Settlemt. Funds)	\$201,000
NW Well Field Production Well #2 (Operating reserves)	\$0
Hope Hill Well Field #4 Drilling (operating reserves)	\$0
Truck Mounted Crane (operating reserves)	\$110,000
Road Boring Equipment (operating reserves)	\$15,000
DPW Main Office roof replacement spill (operating reserves)	\$6,000
DPW warehouse repair split (operating reserves)	\$4,000
Valve Exercising Equipment (operating reserves)	\$5,000
1) Grand Total	\$341,000

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Water & Sewer Summary

Revenue Detail (Fund 401)		'08/09 Actual	'09/10 Actual	'10/11 Actual	'11/12 Budgeted	Requested '12/13
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
401-000-331-43705	Other Federal Grants	0	0	0	0	0
401-000-331-44500	State Grants: Economic Environment	0	0	0	0	0
401-000-334-44900	Other State Grants	432,312	23,988	0	0	0
401-000-337-47000	Withlacoochee Regional Water Supply Grant	19,933	0	0	0	0
401-000-342-48242	Hydrant Fees	3,736	3,595	3,595	3,595	4,254
401-000-342-48290	BERT Reimbursement	0	0	0	0	0
401-000-343-48330	Water Revenues	1,748,054	1,653,842	1,779,877	1,884,719	1,807,327
401-000-343-48350	Wastewater (Sewer) Revenues	1,619,554	1,548,524	1,656,470	1,775,383	1,694,835
401-000-343-48361	Penalties	56,708	46,740	53,832	49,000	58,000
401-000-343-48363	Delinquent Account Turn On	17,988	16,488	16,963	15,600	12,955
401-000-343-48364	Disconnect/Reconnect Fees	2,513	3,027	3,550	3,100	3,100
401-000-343-48365	Water Hook Up	6,426	7,442	12,189	9,000	8,500
401-000-343-48366	Sewer Hook Up	3,226	2,431	3,909	4,000	3,000
401-000-343-48367	Cash Over	73	0	(149)	0	0
401-000-343-48806	Interest-CD	5,326	7,093	2,751	0	0
401-000-343-48808	Interest-FMivT	0	10,242	5,525	2,400	5,350
401-000-343-48809	Interest - Federated	10,209	240	2	0	0
401-000-381-48810	Interest (Savings Account)	985	509	334	0	250
401-000-361-48811	Interest-SBA	7,516	1,912	2,304	0	200
401-000-361-48813	Interest-FHLB	0	0	0	0	0
401-000-361-48845	Gain or Loss From Sale of Fixed Assets	0	2,135	2,473	0	0
401-000-361-48860	Contributions and Donations	0	0	0	0	0
401-000-361-48871	Change in Fair Market Value	0	8,598	5,761	0	0
401-000-389-48890	Miscellaneous Revenues	12,807	19,597	22,072	18,000	20,300
401-000-381-49001	presentation only	0	0	0	0	0
401-000-381-49003	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)		\$3,947,366	\$3,356,403	\$3,571,468	\$3,764,797	3,618,071

Revenue Detail (Fund 404) Water Advisory Panel Grants		08/09 Actual	'09/10 Actual	'10/11 Actual	'11/12 Budgeted	Requested '12/13
404-000-334-44900	WAP Grant	660,108	199	0	0	0
Capital Expenditures (Fund 404)						
404-000-189-19049	Capital Expenditures WAP Grant	660,108	0	11,924	0	0
Total Reserves 404				\$11,924	\$11,924	\$11,924

Revenue Detail (Fund 405) R & R Fund		08/09 Actual	'09/10 Actual	'10/11 Projected	'11/12 Budgeted	Requested '12/13
405-000-381-49401	Transfer in from 401	\$35,328	\$35,328	\$35,328	\$35,328	\$35,328
405-000-381-49401	Transfer in from 401	\$26,652	\$26,652	\$26,652	\$26,652	\$26,652
405-000-381-48808	FMivT Interest	\$21,713	\$10,202	\$4,849	\$5,018	\$4,000
405-000-361-48811	SBA Interest	\$627	\$182	\$211	\$225	\$150

Reserves Detail (Fund 405) R & R Fund						
	R&R 2002	\$274,048	\$309,866	\$309,593	\$288,175	\$291,111
	R&R & Reserves 1999	\$655,934	\$725,388	\$722,384	\$864,711	\$925,424
Total Reserves Fund 405		\$929,982	\$1,035,254	\$1,031,977	\$1,152,886	\$1,183,025

Revenue Detail (Fund 406) Debt Service Fund		'08/09 Actual	'09/10 Actual	'10/11 Projected	'11/12 Budgeted	Requested '12/13
406-000-381-49401	Transfer in from 401 (Water portion)	491,566	498,493	528,949	504,270	\$502,172
406-000-381-49401	Transfer in from 401 (Wastewater portion)	370,831	376,056	399,032	450,367	\$444,559
Total of Transfers for Debt Service		862,397	874,549	927,981	954,637	\$946,731
406-000-381-48808	FMivT Interest	9,158	3,200	2,618	3,400	\$1,600
406-000-361-48811	SBA Interest	332	97	112	200	\$85

Debt Service Payments Detail (Fund 406)						
406-021-536-57199	Interest on 99 Bonds	110,455	108,521	106,147	104,492	\$101,739
406-027-536-57199	Interest on 99 Bonds	83,326	81,866	80,075	82,058	\$76,751
presentation only	Principal on 99 Bond (presentation only)	114,000	118,000	121,000	127,000	\$131,000
406-021-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	92,308	103,262	105,675	85,138	\$74,963
406-027-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	92,308	77,900	79,720	64,226	\$56,551
presentation only	Principal on 02 Bonds (presentation only)	370,000	385,000	410,000	425,000	\$440,000
406-027-536-57109	Interest on ARRA Loan WW270200	0	0	0	14,283	\$13,498
406-027-536-57110	Interest on SRF Loan WW270201	0	0	11,942	9,500	\$8,928
presentation only	Principal on ARRA Loan WW270200	0	0	0	25,826	\$26,063
presentation only	Principal on SRF Loan WW270201	0	0	0	17,114	17,237
Total Debt Service Payments		862,397	874,549	914,559	954,637	\$946,731

Reserves Detail (Fund 406)						
Total Reserves Fund 406		553,489	570,000	603,703	606,335	\$654,819

Water & Sewer Summary

Revenue Detail (Fund 407) Water Connection Fees		'08/09 Actual	'09/10 Actual	'10/11 Projected	'11/12 Budgeted	Requested '12/13
407-000-343-48368	Water/Sewer Connection Fees	34,068	10,205	41,069	10,000	\$12,000
407-000-361-48811	Interest-SBA	2,595	714	549	500	\$200
Total Revenues (Fund 407)		\$36,663	\$10,919	\$41,618	\$10,500	\$12,200

Capital Expenditures (Fund 407)						
Capital Expenditures (see Capital Needs Plans)		0	65,000	0	320,000	\$0
407-021-581-56401	Transfer Out to 401	0	0		0	\$0
Adjustments thru Balance Sheet accounts		0	0		0	\$0
Reserves Detail (Fund 407) Water Connection Fees		\$365,650	\$365,650	\$386,096	\$10,631	\$63,200
Ending Reserves		\$27,250	\$342,000	\$0	\$0	\$0

Revenue Detail (Fund 408) Sewer Connection Fees		'08/09 Actual	'09/10 Actual	'10/11 Projected	'11/12 Budgeted	Requested '12/13
408-000-343-48368	Water/Sewer Connection Fees	\$82,247	\$82,247	\$98,737	\$17,000	\$20,000
408-000-361-48806	Interest-CD	\$0	\$0	\$760	\$0	\$0
408-000-361-48811	Interest-SBA	\$5,722	\$5,722	\$1,740	\$2,000	\$1,300
408-000-361-48813	Interest-FHLB	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$87,969	\$87,969	\$101,237	\$19,000	\$21,300

Adjustments thru Balance Sheet accounts				\$0	\$0	\$0
Capital Expenditures (Fund 408)				\$0	\$0	\$0
Capital Expenditures				\$0	\$1,000,000	\$0
408-021-581-56401	Transfer Out to 401			\$0	\$0	\$0
Adjustments thru Balance Sheet accounts			\$0	\$0	\$0	\$0
Reserves Detail (Fund 408)				\$657,966	\$355,464	\$394,300

Revenue Detail (Fund 409) Water and Wastewater Construction		'08/09 Actual	'08/09 Actual	'10/11 Projected	'11/12 Budgeted	Requested '12/13
409-000-331-43350	Federal Grant: Sewer Wastewater	\$0	\$0	\$0	\$0	\$0
409-000-331-44900	Other State Grants	\$0	\$0	\$579,666	\$700,000	\$0 (1)
409-000-381-49401	Transfer in from 401 for LOC Debt Service	\$0	\$0	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for LOC Debt Service Interest Only	\$0	\$0	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I	\$105,862	\$105,862	\$0	\$105,862	\$105,862
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I	\$79,861	\$79,861	\$105,862	\$79,861	\$79,861
409-000-389-49740	Grants from Other Sources (Re-use)	\$206,161	\$206,161	\$79,861	\$1,135,592	\$0 (2)
409-000-229-20909	Loan Proceeds (liability-presentation only)	\$0	\$0	\$1,339,324	\$0	\$0
409-000-381-49313	Tr In from Bond Settlement Capital Projects Fund (presentation only)	\$0	\$0	\$0	\$1,339,224	\$0 (3)
409-000-381-48810	Interest Earnings	\$0	\$0	\$3,491	\$4,000	\$500

Expense Detail (Fund 409)						
409-021-536- 57100	Interest Expense for SunTrust Line of Credit	\$0	\$0	\$24,275	\$0	\$0
409-027-536- 57100	Interest Expense for SunTrust Line of Credit	\$0	\$0	\$18,312	\$0	\$0
409-021-536- 57100	Interest Expense for Hancock Bank	\$29,734	\$29,734	\$24,275	\$21,765	\$18,791
409-027-536- 57100	Interest Expense for Hancock Bank	\$22,431	\$22,431	\$18,312	\$16,419	\$14,176
Principal on Hancock Bank Loan (presentation only)		\$132,568	\$132,568	\$0	\$147,539	\$152,756
Transfer Out to 401						
Amortization Expense						
Capital Expenditures (Fund 409)						

409-000-169-19049	Construction in Progress	\$0	\$0	\$0	\$3,174,916	\$201,000 (4)
Reserves		\$0	\$3,194,088	\$18,000	\$14,872	

- (1) CDBG
- (2) South Florida Water Management District Grant (includes retainages)
- (3) Bond Settlement Funds

(4) Cobb Road Reuse Plant:	
Bond Settlement	
Funding from SWFWMD	
2010 CDBG Grant	
South Brooksville Water lines	
Total of Capital in Fund 409	

Public Works - Water & Wastewater FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept Requested	Admin Recom'd
					Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$0	\$19,347	\$30,004	\$30,004	\$30,004
Regular Salaries & Wages	51200	\$593,628	\$701,140	\$813,884	\$701,733	\$795,792
Overtime - Unscheduled	51400	\$41,594	\$40,046	\$43,000	\$38,000	\$38,000
Incentive/Special Pay	51500	\$0	\$0	\$0	\$30,000	\$30,000
Vacation Pay	51601	\$23,981	\$0	\$0	\$0	\$0
Sick Pay	51602	\$17,152	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$30,498	\$0	\$0	\$0	\$0
Bereavement Pay	51605	\$788	\$1,986	\$0	\$0	\$0
On Call beeper Pay	51610	\$3,260	\$3,344	\$3,300	\$4,500	\$4,500
FICA Taxes	52100	\$53,045	\$57,710	\$65,552	\$61,524	\$68,720
Retirement Contributions	52200	\$73,311	\$70,568	\$46,779	\$47,603	\$52,918
Health Insurance	52300	\$118,457	\$123,603	\$140,457	\$128,382	\$147,987
Life Insurance	52301	\$3,984	\$4,247	\$5,347	\$5,347	\$5,390
Long Term Disability	52303	\$0	\$1,572	\$1,872	\$1,872	\$1,987
Dental employee	52320	\$7,130	\$6,756	\$8,331	\$7,252	\$8,331
Workers Comp Insurance	52400	\$33,688	\$21,489	\$25,309	\$27,840	\$31,321
Workers Comp Claims	52410	\$0	\$520	\$500	\$0	\$0
Total Personal Services Costs		\$1,000,516	\$1,052,328	\$1,184,335	\$1,084,057	\$1,214,950

Fund 401 Water Wastewater FTE

Position Title	09/10	10/11	11/12	2013 FTE Requested	2013 FTE Recommended
Public Works Director	0	0.3334	0.5	0.5	0.5
Utilities Superintendent	1	1	1	1	1
Warehouse Supervisor	1	1	0.9	0.9	0.9
Administrative Specialist III	1	1	0.7	0.7	0.7
Engineer Technician	0	0	0	0	0
Crew Leaders	4	3	3	3	3
Operator II	0	1	1	1	2
Lead plant Operator	1	1	1	1	1
Plant Operators	2	2	2	2	1
Utilities Specialists	6	6	6	6	6
Chief Meter Reader	1	1	1	1	1
Meter Reader	1	1	1	1	1
Electrician/Mechanic	1	1	1	1	1
Cross Connect Control Tech.	0	0	0	0	0
Public Works Supervisor	0.75	1	1	1	1
Resident /Construction Inspector	0	0	0	0	0
Construction Project Manager	1	1	0.9	0.9	0.9
Inspector Technician/CAD	1	1	0	0	0
Project Coordinator	0	0	0.9	0.9	0.9
Full Time Water Wastewater	21.75	22.3334	21.9	21.9	21.9
Split positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0.45	0.45	0.6	0.6	0.6
Admin Specialist III	1.125	1.125	1.61	1.61	1.6
Administrative Asst. III	0	0	0.6	0.6	0.6
Finance Technician	0	0	0.48	0.48	0.48
Total Split Positions	1.575	1.575	3.29	3.29	3.28
Total Water Wastewater FTE	23.325	23.9084	25.19	25.19	25.18



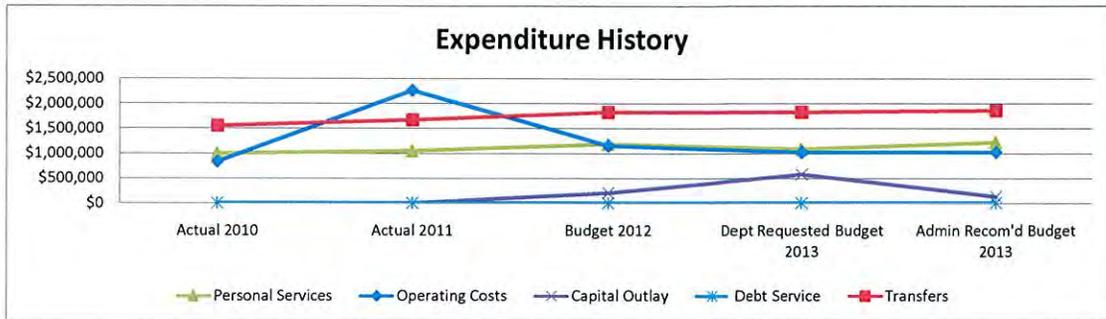
**Public Works - Water & Wastewater FY 2012-2013 Budget
Operating, Capital Outlay, Debt & Transfers**

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept Requested	Admin Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$2,088	\$1,754	\$500	\$0	\$0
Medical Services	53101	\$1,314	\$2,895	\$700	\$1,500	\$1,500
Other Contractual Services	53400	\$80,688	\$63,723	\$108,694	\$97,255	\$97,255
Contract Labor	53400	\$0	\$488	\$5,000	\$2,000	\$2,000
Laboratory Services	53400	\$8,686	\$13,765	\$9,000	\$33,000	\$33,000
Travel and Per Diem	54000	\$0	\$133	\$1,350	\$1,350	\$1,350
Communication & Freight Charge	54100	\$11,785	\$8,321	\$9,000	\$8,000	\$8,000
Postage	54110	\$13,067	\$15,076	\$15,000	\$19,000	\$19,000
Automotive Repair Service	54210	\$5,362	\$4,686	\$6,500	\$6,000	\$6,000
Electric	54300	\$245,536	\$229,795	\$250,000	\$260,000	\$260,000
Water	54303	\$7,833	\$8,749	\$7,500	\$9,300	\$9,300
Effluent Disposal Permit	54314	\$28,610	\$27,903	\$25,000	\$18,000	\$18,000
Water Distribution	54315	\$56,826	\$36,795	\$25,000	\$25,000	\$25,000
Sewerage Collection	54316	\$4,935	\$4,270	\$7,500	\$7,000	\$7,000
Equipment & Vehicle Rental	54400	\$1,761	\$782	\$2,000	\$2,000	\$2,000
Rentals & Leases	54401	\$1,211	\$2,070	\$3,000	\$2,000	\$2,000
General Business Insurance	54500	\$114,024	\$143,228	\$147,679	\$165,447	\$165,447
Pollution/Environment Insurance	54510	\$6,438	\$7,300	\$9,700	\$10,669	\$10,669
Insurance Claims & Deductibles	54560	\$360	\$0	\$0	\$0	\$0
Repair & Maintenance Services	54600	\$4,812	\$12,971	\$12,000	\$12,000	\$12,000
Apparatus-Repair & Maint	54610	\$5,946	\$19,127	\$87,000	\$80,000	\$80,000
Printing & Binding Services	54700	\$2,338	\$1,454	\$1,500	\$800	\$800
Advertising Activities	54800	\$31	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$4,416	\$6,762	\$10,500	\$1,250	\$1,250
Office Supplies	55100	\$2,552	\$1,810	\$2,500	\$2,000	\$2,000
Operating Supplies	55210	\$4,209	\$4,527	\$3,500	\$4,000	\$4,000
Computer Supplies	55220	\$300	\$0	\$0	\$0	\$0
Laboratory Supplies	55221	\$3,880	\$4,924	\$4,500	\$2,700	\$2,700
Repair & Maintenance Supplies	55223	\$24,051	\$28,575	\$18,000	\$30,000	\$30,000
Replacement Water Meters	55224	\$6,861	\$1,412,921	\$150,000	\$0	\$0
Chemicals Supplies	55225	\$66,350	\$56,478	\$53,000	\$72,750	\$72,750
Safety Supplies & Gear	55226	\$6,225	\$4,772	\$4,500	\$3,200	\$3,200
Safety Marking Devices	55227	\$237	\$0	\$800	\$700	\$700
Apparatus Supplies	55228	\$30,570	\$27,387	\$39,000	\$35,000	\$35,000
Clothing & Uniforms	55230	\$5,886	\$7,439	\$9,000	\$6,800	\$6,800
Connection-Supplies	55231	\$3,072	\$8,832	\$4,000	\$4,000	\$4,000
Barricades	55235	\$0	\$0	\$1,000	\$900	\$900
Institutional Supplies	55240	\$1,107	\$1,513	\$1,000	\$3,500	\$3,500
Fuels & Lubricants	55250	\$42,070	\$51,051	\$46,000	\$51,000	\$51,000
Tages & Titles	55250	\$0	\$0	\$0	\$400	\$400
Small Tools	55250	\$5,299	\$5,147	\$5,000	\$5,000	\$5,000
Auto Repair Supplies (in-house)	55253	\$13,459	\$15,111	\$11,000	\$12,000	\$12,000
Books, Publications, Subscription & Membership	55400	\$268	\$388	\$1,000	\$1,000	\$1,000
Training and Education	55410	\$2,774	\$2,631	\$5,350	\$8,200	\$8,200
Uncapitalized Equipment	55500	\$397	\$1,130	\$53,700	\$18,400	\$18,400
Meter Deposit Interest	59300	\$1,384	\$1,058	\$150	\$150	\$150
Collection Charges	59991	\$1,619	\$1,630	\$0	\$0	\$0
Bad Debt Expenses	59992	\$4,569	\$15,931	\$100	\$50	\$50
Total Operating Costs		\$835,206	\$2,265,302	\$1,157,223	\$1,023,321	\$1,023,321
Building and Improvements	19025	\$0	\$0	\$0	\$10,000	\$0
Machinery & Equipment	19037	\$0	\$0	\$204,920	\$130,000	\$130,000
CIP	19049	\$0	\$0	\$0	\$440,000	\$0
Total Capital Outlay Cost		\$0	\$0	\$204,920	\$580,000	\$130,000

Interest	57100	\$0	\$0	\$0	\$0	\$0
Principal	57200	\$0	\$0	\$0	\$0	\$0
Debt Service		\$0	\$0	\$0	\$0	\$0

General Fund	56001	\$393,800	\$393,800	\$393,800	\$393,800	\$393,800
2011 Capital Improvement Rev. Note- Loan	56311	\$0	\$42,375	\$228,814	\$228,814	\$271,184
Utilities R & R	56405	\$61,980	\$61,980	\$0	\$0	\$0
Utilities Bond Fund	56406	\$874,467	\$927,981	\$954,637	\$954,637	\$946,731
SR 50 West Cobb Rd. Expansion	56409	\$185,724	\$185,724	\$185,723	\$185,723	\$185,723
Internal Service Fund	56501	\$20,489	\$24,198	\$20,107	\$20,107	\$28,030
Vehicle Replacement Fund	56502	\$20,686	\$34,199	\$39,708	\$39,708	\$28,960
HRA Funding Account	56609	\$5,831	\$5,977	\$6,298	\$6,298	\$6,485
Total Transfers Out		\$1,562,977	\$1,676,234	\$1,829,087	\$1,829,087	\$1,860,913

Total Expenditures		\$3,398,699	\$4,993,864	\$4,375,565	\$4,516,465	\$4,229,184
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LARGE SCALE WATER & SEWER PROJECT LIST

	PROJECT NAME AND DESCRIPTION	O&M RESERVES	LOAN PROCEEDS	SPECIAL RESERVE	SEWER IMPACT	WATER IMPACT	BOND SETTLEMENT	GRANT	PROJECT NUMBER	BUDGET ESTIMATE	Water Sewer or Both	R=Renewal, U=Upgrade, G=Growth or C=Compliance	Current Yr	Year 1	Year 2	Year 3	Year 4	Year 5	
													FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	
1	SEWER TREATMENT																		
2	SOUTHERN HILLS SEWER IMPROVEMENTS								2003-JT01		S	G				5,525,084			
3	PLANT IMPROVEMENTS																		
4	Cobb Rd Water Reclamation Facility Sludge Process								2010-JT01		S	C					350,000		
5	Cobb Rd Water Reclamation Facility Reuse Conversion								2012-JT01	\$3,474,916	S	U	COMPLETED						
6	REUSE TRANSMISSION AND DELIVERY																		
7	Southern Hills Delivery & Acceptance Improvements													201,000					
8	PERMIT RENEWALS																		
9	Cobb Rd Water Reclamation Facility Operating Permit (Expires 8/14/16)								2011-JT01		S	C					15,000		
10	SEWER LINES																		
11	SEWER SYSTEM REHAB PROGRAM																		
12	(a) Phase IV Construction																		
13	(b) Phase IV Construction Engineering Management																		
14	MAJESTIC OAKS OVER SIZING								2006-JT01		S	G				200,000			
15	Over Sizing Force Main 8" To 12" Approximate 8,445 Feet															1,800,000			
16	US41 SOUTH S LINE EXTENSION								2006-JT02		S	G							200,000
17	Extend 8" Force Main South On Us41 To Powell Rd. 8,100 Feet																		150,000
18	SEWER TRANSMISSION																		800,000
19	SOUTHERN HILLS MASTER LIFT STATION PUMP REFIT								2010-JT01		S	G							
20	Replace Pumps With Additional Pumps When Flow Increases To Station																		
21	HOWELL AVE LIFT STATION UPGRADE								1997-JT21		S	U							
22	Install Larger Pumps																		100,000
23	BUS BARN LIFT STATION REHAB								2010-JT02		S	R					100,000		
24	Rebuild Lift Station Top Structure And Pump Replacement																		
25	WATER SUPPLY																		
26	NORTHWEST WELL FIELD								199-JT09		W	G							
27	(a)System Telemetry																65,000		
28	(b)Elevated Tank																		
29	(c)Production Well #2													0				1,000,000	
30	(d)Equipment (Small tank and pump)																150,000		
31	(e)Interconnect																		
32	HOPE HILL WELL FIELD								2001-JT03		W	G						5,000,000	1,000,000
33	(a)Engineering								15,000				COMPLETED						
34	(b)Production Well #3 Piping & chlorination modifications								260,000				COMPLETED						
35	(c)Site Fencing																		
36	(d)System Telemetry								5,000				COMPLETED					12,000	
37	(f)Production Well #4 - Drilling													0				7,000	
38	(g) Production Well #4 - Equipment & Piping																	230,000	
39	(h) Replace Well #2 Pump																	170,000	
40	(i) Emergency Generator Installation								40,000				COMPLETED			40,000			
41	LAMAR AVE WATER PLANT REHAB								1997-JT10		W	R							
42	(a) Upsize Piping																		
43	(b)Install Generator																	10,000	

LARGE SCALE WATER & SEWER PROJECT LIST

	PROJECT NAME AND DESCRIPTION	O&M RESERVES	LOAN PROCEEDS	SPECIAL RESERVE	SEWER IMPACT	WATER IMPACT	BOND SETTLEMENT	GRANT	PROJECT NUMBER	BUDGET ESTIMATE	Water Sewer or Both	R=Renewal, U=Upgrade, G=Growth or C=Compliance	Current Yr	Year 1	Year 2	Year 3	Year 4	Year 5	
													FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	
44	WATER SUPPLY																		
45	LIBERTY ST WATER TOWER PAINTING								2008-UT08		W	R							165,000
46	(a) Construction (Tower Will Require "Tenting" Because of Location)																		27,000
47	(b) Inspection & Engineering Services																		
48	NEW ELEVATED WATER TANK								2009-UT09		W	G							
49	Installation of 2nd Elevated Water Tank at Hope Hill																		
50	PERMIT RENEWALS								2010-UT05		W	C			5,000				
51	Water Use Permit (SWFVMD) (Expires 2/24/14)																		
52	PLANT IMPROVEMENTS								2010-UT04		W	C							
53	Water Tank Inspections																		
54	HOPE HILL ELEVATED TANK PAINTING								2010-UT-06		W	R		0					
55	Tank Installed in 1976																		
56	WATER LINES														147,000				
57	REPLACEMENT WATER VALVES								2000-UT20		W	R				80,000			80,000
58	Replacement of Broken Valves in Water System																		
59	SR 50 WATER LINE EXTENSION (Looping of Hospital Line)								2001-UT06		W	G							
60	Phase IV Water Line on Wisconsin Hospital to Wat-Mart 7,000 feet																		
61	SOUTHERN HILLS WATER & IMPROVEMENTS								2003-UT01		W	G							
62	(a) Oversize Cascades Water Line to Powell 12" to 16"																		
63	(b) Oversize Water Transmission Lines Governors Blvd																		
64	US41 SOUTH WATER LINE EXTENSION								2006-UT02		W	G							
65	Extend 12" Water Line South on US41 to Powell Rd 8,100 feet																		
66	US41 12" WATER LINE EXTENSION								2006-UT03		W	C							800,000
67	Refund of Water Connection Fees for Extension of 12" Water Line along US41 by Independent Baptist Church																		
68	FIRE FLOW IMPROVEMENT PROGRAM								2007-UT01		W	R							
69	2010 CDBG Neighborhood Improvement Project									\$700,000									
70	EMERSON & POWELL WATER LINE EXTENSION								2009-UT12		W	G							
71	Extend Water Line North on Emerson, west on Powell to US41 38,000ft																		
72	HOSPITAL/CITY/COUNTY INTERCONNECT WEST								2010-UT03		W	R			100,000				
73	Provide Brooksville Regional with 2nd Source & Interconnect with Hernando County																		
74	CONSERVATION																		
75	RADIO READ METERS								2008-UT01		W	R							
76	(a) Replace Small Meters																		
77	(b) Replace Large Meters																		50,000
78	OTHER PROJECTS																		
79	INVENTORY CONTROL SOFTWARE								2008-UT05		B	R							
80	Replacement for Existing Software																		
81	RATE SUFFICIENCY ANALYSIS								2009-UT13		W	R							25,000
82	(a) Reuse																		25,000
83	(b) Water & Sewer																		35,000
84	CAPITALIZED EQUIPMENT AND BUILDING IMPROVEMENTS																		
85	(a) Truck Mounted Crane																		110,000
86	(b) Road Boring Equipment																		15,000
87																			

LARGE SCALE WATER & SEWER PROJECT LIST

PROJECT NAME AND DESCRIPTION	O&M RESERVES	LOAN PROCEEDS	SPECIAL RESERVE	SEWER IMPACT	WATER IMPACT	BOND SETTLEMENT	GRANT	PROJECT NUMBER	BUDGET ESTIMATE	Water Sewer or Both	R=Renewal, U=Upgrade, G=Growth or C=Compliance	Current Yr	Year 1	Year 2	Year 3	Year 4	Year 5	
												FY2012	FY2013	FY2014	FY2015	FY2016	FY2017	
88 (c) Valve Exercising Equipment	X												5,000					
89 (d) DPW Main Office roof replacement	X												6,000					
90 (e) DPW Warehouse repair	X												4,000					
Column Totals -												\$ 341,000	\$ 292,000	\$ 8,299,084	\$ 6,550,000	\$ 3,322,000		

GRANT- \$0
 BOND SETTLEMENT- \$201,000
 WATER IMPACT- \$0
 SEWER IMPACT- \$0
 SPECIAL RESERVE- \$0
 LOAN PROCEEDS- \$0
 O&M RESERVES- \$140,000
 Total - \$341,000

***Public Works Department
Sanitation Fund***

Sanitation
Funds 402 & 403 Summaries

	Actual 09/10	Actual 10/11	Adopted Budget 11/12	Requested Budget 12/13
REVENUE SUMMARY:				
CHARGES FOR SERVICES	\$1,291,996	\$1,303,390	\$1,310,000	\$1,363,159
INTEREST INCOME	\$2,072	\$1,179	\$800	\$6,425
LOANS	\$11,402	\$139,073	\$41,325	\$0
SUBTOTAL	\$1,305,470	\$1,443,642	\$1,352,125	\$1,369,584
TRANSFER IN	\$0	\$0	\$0	\$0
PRIOR YEAR CARRY FORWARD	\$815,728	\$806,222	\$641,834	\$440,124
REVENUE TOTALS	\$2,121,198	\$2,249,864	\$1,993,959	\$1,809,708

EXPENSE SUMMARY:

PERSONAL SERVICE	\$322,722	\$367,171	\$424,542	\$428,481
OPERATING EXPENSES	\$594,841	\$630,045	\$525,554	\$578,140
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
BUILDINGS	\$0	\$5,486	\$0	\$6,250
IMPROVEMENTS OTHER THAN BUILDING	\$0	\$0	\$0	\$0
MACHINERY & EQUIPMENT	\$194,800	\$344,792	\$208,325	\$225,000
OFFICE EQUIPMENT & FURNITURE	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$194,800	\$350,278	\$208,325	\$231,250
DEBT SERVICE	\$2,072	\$0	\$0	\$0

TRANSFERS

TO GENERAL FUND	\$89,000	\$89,000	\$89,000	\$89,000
TO CAPITAL IMPROVEMENT REV NOTE	\$0	\$185	\$1,000	\$1,185
TO VEHICLE REPLACEMENT R&R	\$69,663	\$103,273	\$120,811	\$157,410
TO INTERNAL SERVICE FUND	\$39,464	\$29,265	\$33,994	\$21,355
TO HRA FUNDING ACCOUNT	\$2,414	\$2,173	\$2,634	\$2,634
TOTAL TRANSFERS	\$200,541	\$223,896	\$247,439	\$271,584

TOTAL EXPENSES \$1,314,976 \$1,571,390 \$1,405,860 \$1,509,455

REPAIR & REPLACEMENT RESERVES	\$0	\$0	\$0	\$0
RESERVE CAPITAL CONTINGENCIES	\$0	\$0	\$0	\$0
TOTAL EXPENSES & RESERVES	\$1,314,976	\$1,571,390	\$1,405,860	\$1,509,455

RESERVE FOR CONTINGENCIES	\$749,955	\$622,185	\$531,265	\$249,503
RESERVE FOR EQUIPMENT	\$56,267	\$56,289	\$56,834	\$50,750
TOTAL FUND BALANCE	\$2,121,198	\$2,249,864	\$1,993,959	\$1,809,708

DPW Main Office Roof Replacement split	3,750
DPW warehouse repair split	2,500
1.) Improvements to Building total	6,250
2.) Garbage Truck (Rear Load) & Pick-up	225,000

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Sanitation Summary

Revenue Detail (Fund 403)		08/09 Actual	09/10 Actual	'10/11 Actual	'11/12 Budget	Requested '12/13
403-000-343-48340	Garbage Solid Waste Revenues	\$447,230	\$439,979	\$455,367	\$465,000	\$476,160
403-000-343-48341	Commercial Solid Waste	\$856,410	\$824,010	\$825,238	\$845,000	\$865,280
403-000-343-48342	Capital Recovery Fee	\$491	\$15	\$0	\$0	\$0
403-000-343-48361	Penalties	\$18,641	\$16,815	\$15,282	\$0	\$17,219
403-000-361-48806	Interest-CD	\$0	\$926	\$570	\$0	\$0
403-000-361-48811	Interest-SBA	\$3,322	\$776	\$334	\$500	\$642
403-000-369-48890	Miscellaneous Revenues	\$3,652	\$5,233	\$4,548	\$2,000	\$4,500
	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	\$2,823	\$5,944	\$12,079	\$6,000	\$0
403-000-381-49001	Transfer in from 001	\$0	\$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)		\$1,334,569	\$1,293,698	\$1,313,418	\$1,318,500	\$1,363,801

Revenue Detail (Fund 402) Renewal & Replacement Reserves		08/09 Actual	09/10 Actual	'10/11 Actual	'11/12 Budget	Requested '12/13
402-000-361-48806	Interest-CD	\$0	\$0	\$190	\$0	\$0
402-000-361-48811	Interest-SBA	\$465	\$370	\$65	\$300	\$159
	Transfer Out to 403	\$0	\$0	\$0	\$0	\$0
	Transfer Out to 501	\$0	\$0	\$0	\$0	\$0
Total Revenues (Fund 402)		\$465	\$370	\$275	\$300	\$159

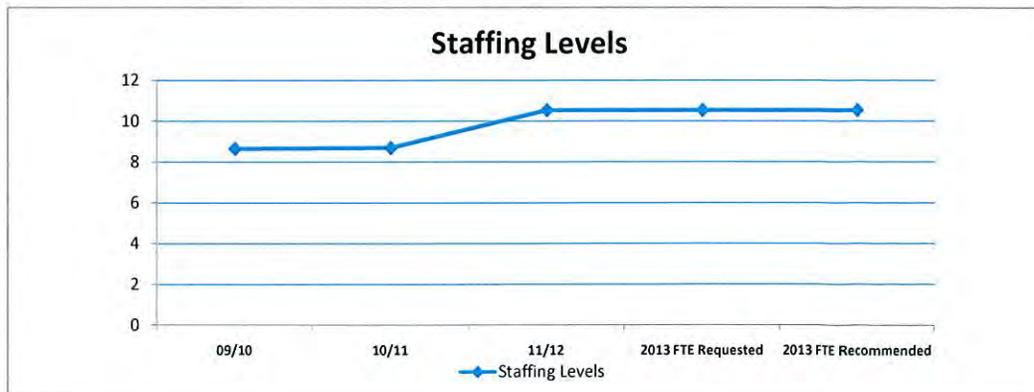
Public Works - Sanitation FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Financial & Administrative Salaries	51102	\$0	\$10,257	\$15,002	\$15,002	\$15,002
Regular Salaries & Wages	51200	\$187,532	\$226,212	\$275,327	\$258,063	\$275,313
Overtime - Unscheduled	51400	\$5,588	\$6,147	\$9,000	\$8,000	\$8,000
Vacation Pay	51601	\$4,796	\$0	\$0	\$0	\$0
Sick Pay	51602	\$5,851	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$9,388	\$0	\$0	\$0	\$0
Bereavement Pay	51605	\$202	\$183	\$0	\$0	\$0
FICA Taxes	52100	\$15,660	\$18,025	\$22,899	\$21,501	\$22,821
Retirement Contributions	52200	\$21,308	\$22,501	\$16,027	\$16,187	\$16,551
Health Insurance	52300	\$46,417	\$59,915	\$58,742	\$58,167	\$62,038
Life Insurance	52301	\$1,172	\$1,413	\$1,872	\$1,872	\$1,861
Long Term Disability	52303	\$0	\$523	\$670	\$670	\$686
Dental employee	52320	\$2,614	\$3,119	\$3,484	\$3,286	\$3,492
Workers Comp Insurance	52400	\$19,780	\$15,485	\$21,519	\$23,671	\$22,717
Workers Comp Claims	52410	\$0	\$1,218	\$0	\$0	\$0
Total Personal Services Costs		\$320,308	\$364,998	\$424,542	\$406,419	\$428,481

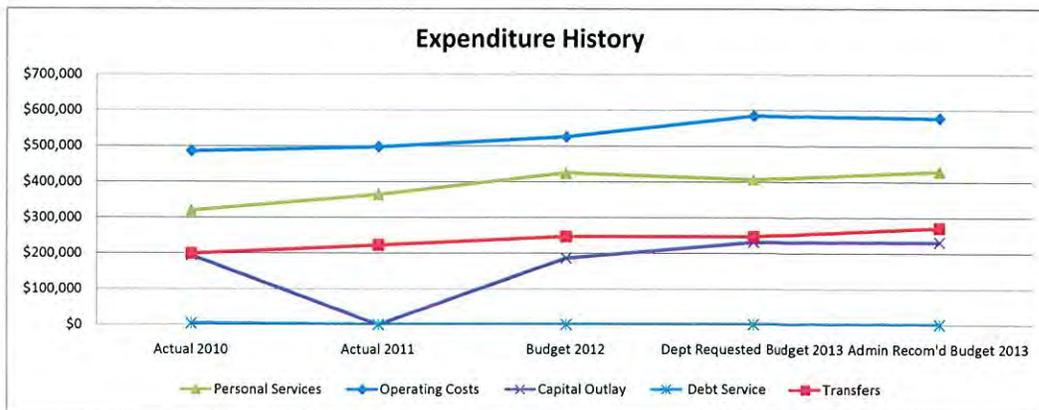
Fund 403 Sanitation FTE

Position Title	09/10	10/11	11/12	2013 FTE Requested	2013 FTE Recommended
Public Works Director	0	0.1667	0.25	0.25	0.25
Operation Supervisor	1	1	1	1	1
Sanitation Operator	2	3	3	3	3
Front Loader Driver/Collector	2	2	2	2	2
Sanitation/Collector	2	2	2	2	2
PW Tech II	0.5	0	0	0	0
Admin Specialist II	0.625	0	0	0	0
Full Time Sanitation	8.125	8.1667	8.25	8.25	8.25
Split positions with Finance, Utilities & Solid Waste					
Utility Billing Supervisor	0.15	0.15	0.15	0.15	0.15
Admin Specialist III	0.375	0.375	0.915	0.915	0.915
Administrative Asst. III	0	0	0.15	0.15	0.15
Finance Technician	0	0	0.27	0.27	0.27
Mechanic	0	0	0.5	0.5	0.5
Construction Project Manager	0	0	0.1	0.1	0.1
Project Coordinator	0	0	0.1	0.1	0.1
Warehouse Supervisor	0	0	0.1	0.1	0.1
Total Split Positions	0.525	0.525	2.285	2.285	2.285
Total Sanitation FTE	8.65	8.6917	10.535	10.535	10.535



**Public Works - Sanitation FY 2012-2013 Budget
Operating, Capital Outlay, Debt & Transfers**

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept	Admin
					Requested	Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$0	\$0	\$0	\$0	\$0
Medical Services	53101	\$1,312	\$659	\$2,000	\$2,000	\$2,000
Other Contractual Services	53400	\$4,997	\$10,000	\$7,500	\$9,500	\$9,500
Contract Labor	53400	\$12,969	\$17,075	\$9,375	\$31,200	\$25,000
Travel and Per Diem	54000	\$0	\$0	\$500	\$500	\$500
Communication & Freight Charge	54100	\$2,246	\$2,396	\$2,189	\$2,114	\$2,600
Postage	54110	\$4,025	\$4,682	\$5,000	\$6,500	\$5,500
Automotive Repair Service	54210	\$7,975	\$11,715	\$12,000	\$13,000	\$13,000
Electric	54300	\$3,762	\$3,258	\$3,420	\$3,300	\$3,300
Water	54303	\$1,777	\$2,272	\$1,800	\$3,000	\$3,000
Waste Disposal	54311	\$296,581	\$290,675	\$300,840	\$316,100	\$316,100
Dumpsters	54317	\$22,424	\$24,640	\$26,090	\$24,360	\$24,360
Equipment & Vehicle Rental	54400	\$404	\$168	\$1,000	\$1,000	\$1,000
Rentals & Leases	54401	\$677	\$1,106	\$1,440	\$1,080	\$1,080
General Business Insurance	54500	\$19,442	\$18,494	\$19,500	\$21,450	\$21,450
Insurance Claims & Deductibles	54560	\$225	\$0	\$2,000	\$2,000	\$2,000
Repair & Maintenance Services	54600	\$968	\$198	\$500	\$500	\$500
Printing & Binding Services	54700	\$824	\$408	\$700	\$950	\$950
Advertising Activities	54800	\$0	\$0	\$0	\$0	\$0
Other Current Charges	54900	\$29	\$122	\$500	\$0	\$0
Office Supplies	55100	\$936	\$800	\$1,050	\$1,200	\$1,200
Operating Supplies	55210	\$2,738	\$3,074	\$2,000	\$2,000	\$2,000
Computer Supplies	55220	\$141	\$0	\$500	\$500	\$500
Repair & Maintenance Supplies	55223	\$4,452	\$4,852	\$7,000	\$10,000	\$10,000
Chemicals Supplies	55225	\$0	\$0	\$3,000	\$3,000	\$3,000
Safety Supplies & Gear	55226	\$2,001	\$2,117	\$2,700	\$2,500	\$2,500
Safety Marking Devices	55227	\$148	\$0	\$500	\$1,000	\$1,000
Clothing & Uniforms	55230	\$2,059	\$2,436	\$2,900	\$2,900	\$2,900
Institutional Supplies	55240	\$524	\$1,115	\$2,000	\$2,500	\$2,500
Fuels & Lubricants	55250	\$66,062	\$79,164	\$80,000	\$90,000	\$90,000
Tapes & Titles	55250	\$280	\$231	\$250	\$400	\$400
Small Tools	55250	\$683	\$345	\$1,000	\$1,000	\$1,000
Auto Repair Supplies (in-house)	55253	\$21,428	\$15,505	\$20,000	\$23,000	\$23,000
Books, Publications, Subscription & Membership	55400	\$19	\$0	\$300	\$300	\$300
Uncapitalized Equipment	55500	\$3,602	\$0	\$6,000	\$6,000	\$6,000
Total Operating Costs		\$485,710	\$497,507	\$525,554	\$584,854	\$578,140
Building and Improvements	19025	\$0	\$0	\$0	\$6,250	\$6,250
Machinery & Equipment	19037	\$194,839	\$0	\$186,250	\$225,000	\$225,000
Total Capital Outlay Cost		\$194,839	\$0	\$186,250	\$231,250	\$231,250
Interest	57100	\$3,695	\$0	\$0	\$0	\$0
Principal	57200	\$0	\$0	\$0	\$0	\$0
Debt Service		\$3,695	\$0	\$0	\$0	\$0
General Fund	56001	\$89,000	\$89,000	\$89,000	\$89,000	\$89,000
2011 Capital Improvement Rev. Note- Loan	56311	\$0	\$185	\$1,000	\$1,000	\$1,185
Internal Service Fund	56501	\$39,464	\$29,265	\$33,994	\$33,994	\$21,355
Vehicle Replacement Fund	56502	\$69,663	\$103,273	\$120,811	\$120,811	\$157,410
HRA Funding Account	56609	\$2,414	\$2,173	\$2,634	\$2,634	\$2,634
Total Transfers Out		\$200,541	\$223,896	\$247,439	\$247,439	\$271,584
Total Expenditures		\$1,205,093	\$1,086,401	\$1,383,785	\$1,469,962	\$1,509,455



***Public Works Department
Fleet Maintenance
Fund***

INTERNAL SERVICE

MAINTENANCE FUND #501

Fund 501

	Adopted 08/09	Adopted 09/10	Adopted 10/11	Adopted 11/12	Requested 12/13
Income Maintenance					
Transfers in Maintenance	184,884	119,207	122,653	99,687	102,670
Interest Income	600	0	0	0	0
Prior Cash Carry Forward	5,000	11,000	11,000	7,092	6,945
Total Maintenance Income	190,484	130,207	133,653	106,779	109,615
Expenses					
Personal Services	146,400	92,330	91,904	66,161	66,801
Operating Expenses	37,908	26,377	30,249	33,151	35,357
Equipment /Building Purchases	0	0	0	0	0
Transfer out to Dental Fund	576	0	0	0	0
Transfer out to HRA Funding Account	0	500	500	375	375
Total Maintenance Expense	184,884	119,207	122,653	99,687	102,533
Reserve for Wage Adjustment	0	0	0	0	0
Total Maintenance Reserve	5,600	11,000	11,000	7,092	7,082
Income Vehicle Replacement (New Fund 502 effective 10/1/08)					
Interest Income VRF	55,000	0	0	0	0
Transfers In	147,040	0	0	0	0
Prior Cash Carry Forward	1,153,390	0	0	0	0
Total VRF Income	1,355,430	0	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	0	0	0	0
Total Income & prior Cash Forward	1,545,914	130,207	133,653	106,779	109,615
Total Expenses	184,884	119,207	122,653	99,687	102,533
Total Reserves	1,361,030	11,000	11,000	7,092	7,082
Total Expenses and Reserves	1,545,914	130,207	133,653	106,779	109,615

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

Total Internal
Serv. Fd.

Dept	Inter Trans
General Government .15%	\$154
Cemetery .80%	\$821
Community Development .15%	\$154
Fire 4.90%	\$5,026
Parks & Facilities 10.30%	\$10,565
Police 11.50%	\$11,797
Sanitation 20.80%	\$21,337
Streets 24.10%	\$24,722
Water 15.60%	\$16,002
Sewer 11.70%	\$12,002

INTERNAL SERVICE FUND MAINTENANCE FUND # 501

Public Works - Fleet Maintenance FY 2012-2013 Budget

Staffing

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept Requested Budget 2013	Admin Recom'd Budget 2013
Regular Salaries & Wages	51200	\$57,614	\$64,295	\$48,703	\$48,704	\$48,704
Overtime - Unscheduled	51400	\$178	\$162	\$500	\$500	\$500
Vacation Pay	51601	\$2,998	\$0	\$0	\$0	\$0
Sick Pay	51602	\$1,543	\$0	\$0	\$0	\$0
Holiday Pay	51603	\$2,943	\$0	\$0	\$0	\$0
FICA Taxes	52100	\$4,558	\$4,485	\$3,764	\$3,764	\$3,764
Retirement Contributions	52200	\$6,527	\$5,792	\$2,621	\$2,721	\$2,693
Health Insurance	52300	\$13,051	\$12,907	\$8,364	\$8,782	\$8,812
Life Insurance	52301	\$402	\$402	\$304	\$304	\$307
Long Term Disability	52303	\$0	\$147	\$112	\$150	\$113
Dental employee	52320	\$735	\$661	\$496	\$496	\$496
Workers Comp Insurance	52400	\$1,819	\$1,409	\$1,297	\$1,427	\$1,412
Workers Comp Claims	52410	\$0	\$323	\$0	\$0	\$0
Total Personal Services Costs		\$92,368	\$90,583	\$66,161	\$66,848	\$66,801

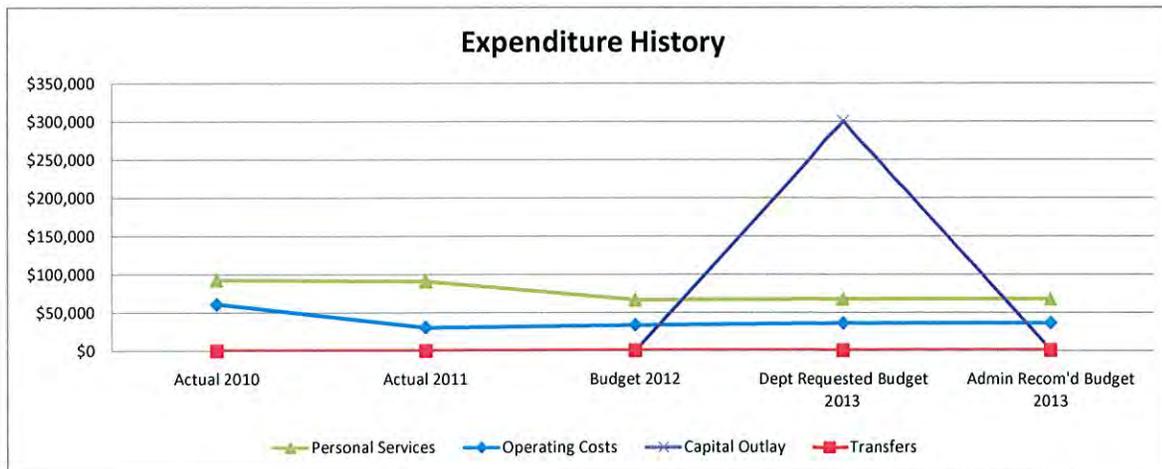
Fund 501 Fleet Maintenance FTE

Position Title	09/10	10/11	11/12	2013 FTE Requested	2013 FTE Recommended
Chief Mechanic	1	1	1	1	1
Mechanic	1	1	0.5	0.5	0.5
Total Fleet Maintenance FTE	2	2	1.5	1.5	1.5



**Public Works - Fleet Maintenance FY 2012-2013 Budget
Operating, Capital Outlay, Debt & Transfers**

Description	Object	Actual 2010	Actual 2011	Budget 2012	Dept Requested	Admin Recom'd
					Budget 2013	Budget 2013
Unemployment Compensation	52500	\$0	\$0	\$0	\$0	\$0
Medical Services	53101	\$39	\$74	\$0	\$0	\$0
Other Contractual Services	53400	\$182	\$1,164	\$3,000	\$0	\$0
Communication & Freight Charge	54100	\$261	\$260	\$700	\$1,168	\$1,168
Automotive Repair Service	54210	\$0	\$47	\$1,000	\$2,000	\$2,000
Electric	54300	\$1,529	\$1,493	\$2,000	\$2,000	\$2,000
Equipment & Vehicle Rental	54400	\$2,158	\$2,103	\$2,400	\$2,400	\$2,400
General Business Insurance	54500	\$5,257	\$6,102	\$6,399	\$7,039	\$7,039
Repair & Maintenance Services	54600	\$2,000	\$38	\$1,000	\$2,000	\$2,000
Other Current Charges	54900	\$0	\$0	\$0	\$0	\$0
Office Supplies	55100	\$0	\$0	\$200	\$200	\$200
Operating Supplies	55210	\$0	\$15	\$0	\$0	\$0
Computer Supplies	55220	\$0	\$0	\$500	\$500	\$500
Repair & Maintenance Supplies	55223	\$2,256	\$3,142	\$3,000	\$4,000	\$4,000
Safety Supplies & Gear	55226	\$200	\$209	\$600	\$600	\$600
Clothing & Uniforms	55230	\$3,730	\$3,876	\$3,800	\$4,000	\$4,000
Institutional Supplies	55240	\$0	\$30	\$500	\$500	\$500
Fuels & Lubricants	55250	\$1,524	\$1,222	\$1,500	\$1,500	\$1,500
Small Tools	55250	\$1,781	\$912	\$1,500	\$1,500	\$1,500
Auto Repair Supplies (in-house)	55253	\$1,828	\$1,403	\$1,500	\$2,000	\$2,000
Books, Publications, Subscription & Membership	55400	\$59	\$25	\$100	\$200	\$200
Training and Education	55410	\$120	\$96	\$250	\$250	\$250
Uncapitalized Equipment	55500	\$0	\$7,900	\$3,202	\$3,500	\$3,500
Contributions	57301	\$37,722	\$0	\$0	\$0	\$0
Total Operating Costs		\$60,646	\$30,111	\$33,151	\$35,357	\$35,357
Building and Improvements	19025	\$0	\$0	\$0	\$300,000	\$0
Total Capital Outlay Cost		\$0	\$0	\$0	\$300,000	\$0
Vehicle Replacement Fund	56502	\$0	\$0	\$0	\$0	\$0
HRA Funding Account	56609	\$500	\$500	\$375	\$375	\$375
Total Transfers Out		\$500	\$500	\$375	\$375	\$375
Total Expenditures		\$153,514	\$121,194	\$99,687	\$402,580	\$102,533



Vehicle & Equipment Replacement Funds

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

INTERNAL SERVICE FUND VEHICLE REPLACEMENT # 502

	Approved	Approved	Requested
	10/11	11/12	12/13
Income Vehicle Replacement			
Prior Cash Carry Forward	1,331,402	1,339,040	1,470,338
Interest Income & Sales VRF	9,600	12,600	11,600
Transfers In from Departments	137,472	160,519	186,370
Less: Purchases or Transfers out	-184,143	-33,906	-66,674
Transfers In from Fund 501	0	0	0
Total VRF Income	1,294,331	1,478,253	1,601,634
Capital Expenditures VRF/IS	0	0	0
Total VRF Reserve	1,294,331	1,478,253	1,601,634

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fund	Purchase Price	Annual Required Transfer	Accumulated Replacement Previous Years 9/30/12	Total Accumulated Replacement 09/30/2013
General	\$2,612,404	\$0	\$567,412	\$567,412
Sanitation	\$1,567,246	\$157,410	\$442,588	\$599,998
Utilities	\$370,707	\$28,960	\$141,346	\$170,306
Total	\$4,550,357	\$186,370	\$1,151,346	\$1,337,716

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Vehicle Replacement at 9/30/12	\$1,470,338
Add: FY 12/13 Annual Replacement Transfer	\$186,370
Projected interest for 12/13	\$5,600
Money from sale of vehicles	\$6,000
Less: Vehicles to be purchased in 12/13 or transfers	-\$66,674
FY 12/13 Vehicle Replacement Fund Balance	<u>\$1,601,634</u>
 Contingency and Schedule Recap at 9/30/13	
Vehicle Replacement Schedule	\$1,337,716
Contingency	\$318,992
Projected interest Trade in 12/13	\$11,600
Less: Vehicles to be purchased in 12/13	(\$66,674)
Total Vehicle Replacement Account at 09/30/13	<u><u>\$1,601,634</u></u>

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Fund 502 for General Fund

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE											
Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/12	Total Accumulated Replacement 09/30/2013	
613	643	95/96	96 Ford F250 3/4 Ton 4x2 P.U.	Street	\$15,205	5	\$0	16	\$0	\$0	(1)
					\$15,205		\$0		\$0	\$0	
158	130	96/97	97 Ford Expedition	Fire	\$28,168	7	\$0	16	\$0	\$0	(1)
					\$28,168		\$0		\$0	\$0	
772	611	97/98	Dodge Ram Pick Up	DPW Ad	\$22,523	7	\$0	15	\$0	\$0	(1)
594	610	97/98	98 Dodge Ram Pick Up	Streets	\$16,408	7	\$0	15	\$0	\$0	(1)
					\$38,931		\$0		\$0	\$0	
1315	644	98/99	99 Passenger Van	Streets	\$22,774	7	\$0	14	\$0	\$0	(10)
					\$22,774		\$0		\$0	\$0	
1360	210	99/00	00 Crown Victoria	Fire	\$19,848	7	\$0	13	\$0	\$0	(1)
1406	208	99/00	00 Rescue Truck	Fire	\$66,100	7	\$0	13	\$0	\$0	(1)
1366	302	99/00	00 Van	Streets	\$16,848	7	\$0	13	\$16,848	\$16,848	
1373	645	99/00	00 Van	Streets	\$18,513	7	\$0	13	\$0	\$0	(10)
1408	257	99/00	00 Fire Engine	Fire	\$230,428	15	\$0	13	\$202,506	\$202,506	
					\$351,737		\$0		\$219,354	\$219,354	
1443	305	00/01	01 Ford Focus S/W	MIS	\$15,856	7	\$0	12	\$687	\$687	(9)
1499	727	00/01	01 Chevy Lumina	Parks	\$16,432	7	\$0	12	\$0	\$0	(7)
					\$32,288		\$0		\$687	\$687	
1477	724	02/03	94 Ford E350 Mini Bus	JBC	\$12,000	5	\$0	10	\$0	\$0	(8)
					\$12,000		\$0		\$0	\$0	
1532	266	04/05	94 GMC Box Tr. (Used)	Fire	\$4,500	10	\$0	8	\$3,471	\$3,471	
1603	161	04/05	05 Crown Victoria	Police	\$21,658	7	\$0	8	\$0	\$0	(3)(11)
1604	160	04/05	05 Crown Victoria	Police	\$21,658	7	\$0	8	\$0	\$0	(3)(11)
1654	162	04/05	05 Ford Expedition	Police	\$24,020	10	\$0	8	\$0	\$0	(3)(11)
1655	163	04/05	05 Chevrolet Tahoe	Police	\$26,047	10	\$0	8	\$0	\$0	(3)(11)
1659	166	04/05	06 Dodge Magnum	Police	\$21,777	7	\$0	8	\$0	\$0	(3)(11)
1660	169	04/05	06 Dodge Magnum	Police	\$21,777	7	\$0	8	\$0	\$0	(3)(11)
					\$141,437		\$0		\$3,471	\$3,471	
1673	693	05/06	06 Dodge Ram Pick Up	Streets	\$21,048	7	\$0	7	\$15,998	\$15,998	
1670	694	05/06	06 Van	Streets	\$19,617	7	\$0	7	\$14,908	\$14,908	
1671	170	05/06	06 Dodge Ram 3/4 ton 4X4	To Utilities	\$25,792	7	\$0	7	\$0	\$0	(1)
1672	171	05/06	06 Dodge Charger	Police	\$23,500	7	\$0	7	\$0	\$0	(3)(11)
1679	268	05/06	06 Fire Ladder Truck	Fire	\$633,659	15	\$0	7	\$211,220	\$211,220	
					\$723,616		\$0		\$242,126	\$242,126	
1700	292	06/07	07 Ford Expedition	Fire	\$27,788	10	\$0	6	\$12,968	\$12,968	
1698	178	06/07	07 Dodge Charger	Police	\$23,477	7	\$0	6	\$0	\$0	(4)(11)
1699	177	06/07	07 Dodge Charger	Police	\$23,477	7	\$0	6	\$969	\$969	(4)(11)(15)
1742	179	06/07	07 Dodge Charger	Police	\$25,542	7	\$0	6	\$0	\$0	
1708	168	06/07	06 Ford F 450 Flat Bed	Streets	\$23,500	7	\$0	6	\$13,735	\$13,735	
					\$123,784		\$0		\$27,672	\$27,672	
1746	136B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	5	\$3,550	\$3,550	(4)(15)
1747	137B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	5	\$3,550	\$3,550	(4)(15)
1748	139B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	5	\$4,993	\$4,993	(4)(15)
1749	147B	07/08	08 Crown Victoria	Police	\$24,852	7	\$0	5	\$7,100	\$7,100	(15)
					\$99,408		\$0		\$19,193	\$19,193	

1775	293	08/09	09 Fire truck	Fire	\$198,905	15	\$0	4	\$13,260	\$13,260	
1761	141A	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	4	\$3,910	\$3,910	(15)
1762	181	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	4	\$3,910	\$3,910	(15)
1763	180	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	4	\$3,910	\$3,910	(15)
1764	140A	08/09	09 Dodge Charger	Police	\$27,370	7	\$0	4	\$3,910	\$3,910	(15)
					\$308,385		\$0		\$28,900	\$28,900	
1780	145A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	3	\$4,035	\$4,035	(2)(15)
1781	146A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	3	\$4,035	\$4,035	(2)(15)
1782	149A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	3	\$4,035	\$4,035	(2)(15)
1783	157A	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	3	\$4,035	\$4,035	(2)(15)
1784	182	09/10	10 Crown Victoria	Police	\$28,246	7	\$0	3	\$4,035	\$4,035	(2)(15)
1785	124A	09/10	10 Dodge Charger	Police	\$24,167	7	\$0	3	\$2,917	\$2,917	(2)(15)
1788	696	09/10	10 Ford F-150 P/U	Streets	\$15,982	7	\$0	3	\$0	\$0	
1786	131A	09/10	10 Dodge Charger	Police	\$18,979	7	\$0	3	\$2,917	\$2,917	(5)(15)
					\$200,358		\$0		\$26,009	\$26,009	
1810	156A	10/11	11 Crown Victoria	Police	\$27,906	7	\$0	2	\$0	\$0	(12)
1811	151A	10/11	11 Crown Victoria	Police	\$27,906	7	\$0	2	\$0	\$0	(12)
1814	183	10/11	11 Crown Victoria	Police	\$26,264	7	\$0	2	\$0	\$0	
1815	697	10/11	11 Ford F-350 1 Ton Stake bed	Parks	\$23,652	7	\$0	2	\$0	\$0	
1819	729	10/11	11 Ford F-150 P/U	Parks	\$15,557	7	\$0	2	\$0	\$0	
1820	730	10/11	11 Ford F-150 P/U	Cemetery	\$15,557	7	\$0	2	\$0	\$0	
1813	306	10/11	11 Ford Range Pick up	Com. Dev.	\$15,169	7	\$0	2	\$0	\$0	
1821		10/11	11 Backhoe	Streets	\$62,494	10	\$0	2	\$0	\$0	(13)
		10/11	11 Dump truck	Streets	\$85,552	10	\$0	2	\$0	\$0	(13)
		10/11	11 Ford F-150 Pick up	Streets	\$15,410	7	\$0	2	\$0	\$0	
		10/11	11 Ford Utility Truck F-250	Streets	\$23,128	7	\$0	2	\$0	\$0	
					\$338,595		\$0		\$0	\$0	
		11/12	12 Crown Victoria	Police	\$27,906	7	\$0	1	\$0	\$0	(12)(14)
		11/12	12 Crown Victoria	Police	\$27,906	7	\$0	1	\$0	\$0	(12)(14)
		11/12	12 Crown Victoria	Police	\$27,906	7	\$0	1	\$0	\$0	
					\$83,718		\$0		\$0	\$0	
		12/13	12 Crown Victoria	Police	\$28,000	7	\$0	0	\$0	\$0	(12)
			12 Crown Victoria	Police	\$32,000	7	\$0	0	\$0	\$0	(15)
			12 Crown Victoria	Police	\$32,000	7	\$0	0	\$0	\$0	(15)
					\$92,000		\$0		\$0	\$0	
Total					\$2,612,404		\$0		\$567,412	\$567,412	

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.
 (15) Trading in cars #'s 177 & 178 for \$3,000 each and all the money from from that rest of the Police cars and interest. We are also transferring \$2,674 to the JAG grant Fund 118. This will leave Police with \$5,028.58 in the Vehicle Replacement Fund.

Fund 502 for General Fund

Vehicle Replacement at 9/30/12	\$794,390	
Add: FY12/13 Annual Replacement Transfer (Not being made in current budget year)	\$0	
Projected interest for 12/13	\$3,000	
Money in fund from sale of vehicles	\$6,000	
Less 12/13 Purchased or transfers out	-\$66,674	
FY 11/12 Vehicle Replacement Fund Balance	<u>\$736,716</u>	
Contingency and Schedule Recap at 9/30/13		
Vehicle Replacement Schedule	\$567,412	
Contingency	\$232,978	
Projected interest 12/13	\$3,000	
Vehicles to be purchased or transfers out	-\$66,674	
Total Vehicle Replacement Account at 12/13	<u>\$736,716</u>	
Recap of General Fund Transfers Out to Vehicle Replacement Fund 12/13		
Administration - MIS	0	
Police	0	
Fire	0	
Parks & JBCC	0	
Streets	0	
Cemetery	0	
Com. Dev.	0	
Total Transfers Out	<u>0</u>	

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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 9/30/12	Total Accumulated Replacement 09/30/2013
1596	467	03/04	04 Peterbilt Garbage Truck	Sanitation	\$142,627	10	\$14,263	10	\$128,367	\$142,630
1710	468	06/07	08 Peterbilt Garbage Truck	Sanitation	\$148,470	10	\$14,847	7	\$89,082	\$103,929
1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$19,553	5	\$78,212	\$97,765
1794	470	09/10	10 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$17,886	4	\$53,658	\$71,544
1787	471	09/10	10 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$2,283	4	\$6,849	\$9,132
1817	472	10/11	10 Peterbilt boom truck	Sanitation	\$127,824	10	\$12,782	3	\$25,564	\$38,346
1812	473	10/11	11 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$21,697	3	\$43,356	\$65,053
		11/12	12 Recycling Truck	Sanitation	\$175,000	10	\$17,500	2	\$17,500	\$35,000
		11/12	13 Peterbilt boom truck	Sanitation	\$140,986	10	\$14,099	1	\$0	\$14,099
		12/13	13 Peterbilt Garbage Truck	Sanitation	\$225,000	10	\$22,500	1	\$0	\$22,500
Total					\$1,567,246		\$157,410		\$442,588	\$599,998
Actual Balance of Vehicle Replacement Schedule										\$599,998

RESERVE FOR CONTINGENCIES

\$50,000

TOTAL FUND BALANCE

\$649,998

Vehicle Replacement at 9/30/12	\$522,344
Add: FY12/13 Annual Replacement Transfer	\$157,410
Contingency TRANSFER	\$0
Projected interest for 12/13	\$2,000
FY 12/13 Vehicle Replacement Fund Balance	\$681,754
Recap of Sanitation Out to Vehicle Replacement Fund 12/13	
Contingency and Schedule Recap at 9/30/12	
Vehicle Replacement Schedule	\$599,998
Contingency	\$79,756
Projected interest 12/13	\$2,000
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 9/30/13	\$681,754
Solid Waste	157,998
Total Transfers Out	157,998

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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 Years 9/30/12	Total Accumulated Replacement 09/30/2013	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	9	\$0	\$0	(1)
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	9	\$0	\$0	(1)
					\$46,371		\$0		\$0	\$0	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$0	8	\$21,366	\$21,366	
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	8	\$21,042	\$21,042	
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	8	\$21,042	\$21,042	
					\$63,451		\$0		\$63,450	\$63,450	
1671	170	06/07	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$0	6.4	\$17,195	\$17,195	
1703	594	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$1,657	7	\$10,771	\$12,428	
1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$1,657	7	\$10,771	\$12,428	
					\$42,055		\$3,314		\$38,737	\$42,051	
		10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	3	\$6,931	\$10,433	
		10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	3	\$6,039	\$8,649	
		10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	3	\$13,310	\$19,965	
					\$109,330		\$12,767		\$26,280	\$39,047	
		11/12	2012 Vacuum Excavator	Utility	\$45,000	7	\$6,429	2	\$6,429	\$12,858	
		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	2	\$6,450	\$12,900	
					\$109,500		\$12,879		\$12,879	\$25,758	
		Total			\$370,707		\$28,960		\$141,346	\$170,306	

Actual Balance of Vehicle Replacement Schedule

\$170,306

Vehicle Replacement at 9/30/12	\$153,604
Add: FY12/13 Annual Replacement Transfer	\$28,960
Projected interest for 12/13	\$600
Less Purchases 12/13	\$0
FY 12/13 Vehicle Replacement Fund Balance	<u>\$183,164</u>
Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 12/13	
Vehicle Replacement Schedule	\$170,306
Contingency	\$12,258
Projected interest 12/13	\$600
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 09/30/12	<u>\$183,164</u>
Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 12/13	
Water	16,507
Sewer	12,453
Total Transfers Out	<u>28,960</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	

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

(1)

Fund 503

	Approved 10/11	Approved 11/12	Requested 12/13
Income Equipment Replacement			
Prior Cash Carry Forward	33,469	21,744	15,429
Interest Income VRF	15	30	20
Transfers In from Departments	0	0	0
Total VRF Income	33,484	21,774	15,449
Capital Expenditures VRF/IS	0	15,839	12,935 (1)
Total VRF Reserve	33,484	5,935	2,514

(1) Purchase of front end loader for Parks.

Detail of Departments' monies being transferred from in 12/13 for new Equipment Replacement Fund:

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

INTERNAL SERVICE FUND EQUIPMENT REPLACEMENT FUND # 503

Trust & Agency Funds

Fund 603 – Butterweck Bond

Fund 605 – Cemetery Perpetual Care

Fund 607 – Firefighters' Retirement

Fund 609 – Healthcare Reimbursement Account

Fund 612 – Cemetery Donor Memorial Wall Trust

Fund 613 – Police Officers' Retirement

Fund 615 – Community Redevelopment Agency

TOTAL OF ALL TRUST & AGENCY FUNDS

	Actual 07/08	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Contributions	\$697,505	\$452,961	\$467,688	\$468,164	\$498,754
Grant Revenue	\$0	\$0	\$0	\$0	\$0
TIF Funds	129,211	104,461	90,630	84,649	80,053
Interest	208,524	232,030	231,398	242,226	251,526
Miscellaneous	0	1,207	1,509	0	0
Gain or (Loss) on Invest.	-35,923	438,821	-242,128	500,000	500,000
Transfers In	44,250	44,721	43,750	40,995	41,931
Prior Year Carry forward	6,529,711	7,138,431	7,976,961	8,982,712	8,893,285
Total Income	\$7,573,278	\$8,412,632	\$8,569,808	\$10,318,746	\$10,265,549
EXPENDITURES					
Pension Benefits	\$287,706	\$279,744	\$288,623	\$352,000	\$329,000
Personnel Expenses	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	147,141	155,924	156,292	262,025	266,825
Capital Expenses	0	0	0	350,000	60,000
Debt Service	0	0	0	0	0
Transfer Out	0	0	18,057	0	0
Reserves	7,138,431	7,976,964	8,106,836	9,354,721	9,609,724
Total Expenditures	\$7,573,278	\$8,412,632	\$8,569,808	\$10,318,746	\$10,265,549

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FUND 603 BUTTERWECK BOND

Description: Butterweck Bond Fond (private purpose Trust Fund)

Revenue Source: Private donation

Expenditures: expenditures to maintain Butterweck Crypt at Brooksville Cemetery

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	-8	21	32	6	6
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,162	2,154	2,175	2,181	2,213
Total Income	\$2,154	\$2,175	\$2,207	\$2,187	\$2,219
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	2,154	2,175	2,207	2,187	2,219
Total Expenditures	\$2,154	\$2,175	\$2,207	\$2,187	\$2,219

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FUND 605 CEMETERY PERPETUAL CARE

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	
SBA Interest	997	1,224	786	1,000	850	
Miscellaneous	0	1,207	1,509	0	0	
Transfers In	10,000	10,000	10,000	10,000	10,000	(1)
Prior Year Carry forward	306,250	317,247	329,677	340,611	354,568	
Total Income	\$317,247	\$329,678	\$341,972	\$351,611	\$365,418	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Reserves *	317,247	329,678	341,972	351,611	365,418	(2)
Total Expenditures	\$317,247	\$329,678	\$341,972	\$351,611	\$365,418	

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(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.

FUND 607 FIREFIGHTERS' RETIREMENT

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Contributions	\$347,590	\$323,721	\$333,705	\$337,315	\$329,878
Interest	125,160	135,805	147,936	150,000	140,000
Gain or (Loss) on Invest.	-69,912	253,127	-110,441	300,000	300,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,754,881	3,820,517	4,198,382	4,686,492	4,618,410
Total Income	\$4,157,719	\$4,533,170	\$4,569,582	\$5,473,807	\$5,388,288
EXPENDITURES					
Pension Benefits	\$285,563	\$279,744	\$286,736	\$350,000	\$325,000
Operating Expenditures	51,639	55,042	60,231	64,000	70,000
Reserves	3,820,517	4,198,384	4,222,615	5,059,807	4,993,288
Total Expenditures	\$4,157,719	\$4,533,170	\$4,569,582	\$5,473,807	\$5,388,288

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Funding Account 609 HRA

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).

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Transfers In	34,250	34,721	33,750	30,995	31,931
Prior Year Carry forward	0	4,221	13,525	21,275	15,978
Total Income	\$34,250	\$38,942	\$47,275	\$52,270	\$47,909
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	30,029	25,417	29,814	26,000	30,000
Reserves	4,221	13,525	17,461	26,270	17,909
Total Expenditures	\$34,250	\$38,942	\$47,275	\$52,270	\$47,909

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

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FUND 612 CEMETERY DONOR MEMORIAL WALL TRUST

Description: Cemetery Donor Memorial Wall Trust Fund (Private Purpose Trust Fund)

Revenue Source: private donations

Expenditures: Donor Memorial Wall at the Brooksville Cemetery

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	-25	69	107	20	20
Transfers In	0	0	0	0	0
Prior Year Carry forward	7,132	7,107	7,176	7,195	7,346
Total Income	\$7,107	\$7,176	\$7,283	\$7,215	\$7,366
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Reserves	7,107	7,176	7,283	7,215	7,366
Total Expenditures	\$7,107	\$7,176	\$7,283	\$7,215	\$7,366

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FUND 613 POLICE OFFICERS' RETIREMENT

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13
INCOME					
Contributions	\$157,988	\$129,240	\$133,983	\$130,849	\$168,876
Interest	79,738	93,480	81,392	90,000	110,000
Gain or (Loss) on Invest.	33,989	185,694	-131,687	200,000	200,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,414,427	2,647,319	3,013,631	3,474,261	3,433,782
Total Income	\$2,686,142	\$3,055,733	\$3,097,319	\$3,895,110	\$3,912,658
EXPENDITURES					
Pension Benefits	\$2,143	\$0	\$1,887	\$2,000	\$4,000
Operating Expenditures	36,680	42,102	35,989	43,000	50,000
Reserves	2,647,319	3,013,631	3,059,443	3,850,110	3,858,658
Total Expenditures	\$2,686,142	\$3,055,733	\$3,097,319	\$3,895,110	\$3,912,658

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Fund 615 COMMUNITY REDEVELOPMENT AGENCY

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.

	Actual 08/09	Actual 09/10	Actual 10/11	Budgeted 11/12	Requested 12/13	
INCOME						
Contributions	191,927	0	0	0	0	
TIF Funds	129,211	104,461	90,630	84,649	80,053	
Interest	2,662	1,431	1,145	1,200	650	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	44,859	339,866	412,395	450,697	460,988	
Total Income	\$368,659	\$445,758	\$504,170	\$536,546	\$541,691	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	28,793	33,363	30,258	129,025	116,825	(1)
Capital Expenditures	0	0	18,057	350,000	60,000	(2)
Reserves	339,866	412,395	455,855	57,521	364,866	(3)
Total Expenditures	\$368,659	\$445,758	\$504,170	\$536,546	\$541,691	

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(1) Commercial exterior improvement grants & Downtown Beautiful Program \$80,000, Cultural Program \$3,000, dues & books \$475, \$27,950 to City, CRA Webpage \$2,000, other current charges & operating supplies \$400 and Business Recruitment & Retention Incentive Program \$3,000.

(2) Recreation Master Plan \$20,000, Downtown Gateway Improvements & Wayfindings signage \$40,000.

(3) Reserves will be allocated to active project plans within a three year time frame.

City Council
Proposals & Information
from Budget Workshops



MEMORANDUM

TO: COUNCILMAN JOE BERNARDINI

FROM: T. JENNENE NORMAN-VACHA, CITY MANAGER

SUBJECT: BUDGET OPTIONS REQUEST

DATE: AUGUST 22, 2012

Please find attached the various cost elimination scenarios you requested for discussion. Provided are six (6) separate options:

- ✓ Elimination of Police Department
- ✓ Elimination of Police Department – Detective Division
- ✓ Elimination of the Fire Department
- ✓ Elimination of the Parks, Recreation and Facilities Department – Recreation Division and Administration (Director and Administrative Staff)
- ✓ Elimination of the Parks, Recreation and Facilities Department – Cemetery Division
- ✓ Across the board cuts of 10% and 2 FTEs per department

Each option is a simple identification of cost (expense) less any department/division revenue divided by the current value of one (1) mil (\$381,486). This formula does not factor in any results/expense impact that would occur from service changes or staff layoffs, specifically, required unemployment charges. Also, this does not provide any analysis of the City's ability to eliminate or possible impacts of additional costs to the City or City residents/businesses as a result from changes.

Keep in mind that the City is a reimbursable employer with any/all unemployment claims. Employees that are laid off/eliminated, would most likely be eligible for unemployment payments, which in turn would require reimbursed payment from the City. The current eligibility period for unemployment claim payments is maximum of 23 weeks of benefits. Benefits are paid to eligible claimants at percentage of highest based pay quarterly earnings up to \$275 per week.

Should you need something further, just let us know.

General Fund

Option 1 - Eliminate City Police Department

	Police Department total expenses	\$2,090,638
<i>less</i>	GF Revenues generated by the Police Department	<u>\$79,350</u>
	<i>Total Expenses less Departmental Revenue</i>	\$2,011,288
	This amount equates to millage rate	5.27 mil

This Department represents 30.89% of the total General Fund.

General Fund

Option 2 - Eliminate City Police Department - Detective Division

	Detective Division total expenses	
	(Personal & Operating)	\$196,370
<i>less</i>	GF Revenues generated by the Detective Division	\$0
	<i>Total Expenses less Departmental Revenue</i>	<u>\$196,370</u>
	This amount equates to millage rate	0.51 mil

This Division is 2.9% of the total General Fund

General Fund

Option 3 - Eliminate City Fire Department

	Fire Department total expenses	\$1,471,883
<i>less</i>	GF Revenues generated by the eliminated Option	\$10,300
	<i>Total Expenses less Departmental Revenue</i>	\$1,461,583
	This amount equates to millage rate	3.83 mil

This Department is 21.75% of the total General Fund

General Fund

Option 4 - Eliminate Parks, Facilities & Rec Department - Recreation Division plus Department Administration

Recreation Division plus Administration	
total expenses	\$211,394
<i>less</i> GF Revenues generated by the Recreation Division	<u>\$10,000</u>
<i>Total Expenses less Departmental Revenue</i>	\$201,394
This amount equates to millage rate	0.53 mil

This Division represents 3.12% of the total General Fund.

General Fund

Option 5 - Eliminate Parks, Facilities & Rec Department - Cemetery Division

	Cemetery Division total expenses	\$115,414
<i>less</i>	GF Revenues generated by the Cemetery Division	\$45,500
	<i>Total Revenues less Department Revenue</i>	\$69,914
	This amount equates to millage rate	0.18 mil

Total Expenses less Departmental Revenue

This Division represents 1.71% of the total General Fund.

General Fund

Option 6 - Across the Board decrease of 10% and 2 FTEs

	10 % of total General Fund Expenses	\$676,707
<i>plus</i>	Average GF Wage calculation (\$17.64 per hour) of 2 FTEs plus benefits (36%) for 6 departments	\$598,800
	<i>Total Expenses</i>	<u>\$1,275,508</u>
	This amount equates to millage rate	3.34 mil



City of Brooksville Budget Recommendations

August 28, 2012

7 Different millage rate scenarios for the FY 2012 - 2013 Budget

	Current millage in Budget 6.3700	Millage at roll back rate 6.5834	Millage at 6.7500	Millage at 7.0000	Millage at 7.3700	Millage at 7.5000	Millage at 8.00
Ad Valorem Taxes at 95%	\$2,308,560	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Total Ad Valorem Taxes	\$2,308,560	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Revenue before P/Y Carry Forward	\$6,206,259	\$6,283,598	\$6,343,976	\$6,434,579	\$6,570,674	\$6,615,783	\$6,719,650
Prior Year Carry Forward	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382
Total Revenues	\$6,433,641	\$6,510,980	\$6,571,358	\$6,661,961	\$6,798,056	\$6,843,165	\$6,947,032
Total General Fund Expenses	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072
Total General Fund Reserves	-\$333,431	-\$256,092	-\$195,714	-\$105,111	\$2,030,984	\$76,093	\$179,960

\$77,339 \$137,717 \$228,320 \$362,408 \$409,524 \$513,391

	Current millage in Budget 6.3700	Millage at roll back rate 6.5834	Millage at 6.7500	Millage at 7.0000	Millage at 7.3700	Millage at 7.5000	Millage at 8.00
Ad Valorem Taxes at 95%	\$2,308,560	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Total Ad Valorem Taxes	\$2,308,560	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Fire Assessments (based of \$600,000)*	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000
Revenue before P/Y Carry Forward	\$6,676,259	\$6,753,598	\$6,813,976	\$6,904,579	\$7,038,674	\$7,085,783	\$7,189,650
Prior Year Carry Forward	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382
Total Revenues	\$6,903,641	\$6,980,980	\$7,041,358	\$7,131,961	\$7,266,056	\$7,313,165	\$7,417,032
Total General Fund Expenses	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072
Total General Fund Reserves	\$136,569	\$213,908	\$274,286	\$364,889	\$498,984	\$546,093	\$649,960

* Calculated at 95% collection with subtraction of initial first year legal/administrative fees.

7 Different millage rate scenarios for the FY 2012 - 2013 Budget

	Current millage in Budget 6.5/00	Millage at roll back rate 6.5/04	Millage at 6.7500	Millage at 7.0000	Millage at 7.2500	Millage at 7.5000	Millage at 8.00
Ad Valorem Taxes at 95%	\$2,308,650	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Total Ad Valorem Taxes	\$2,308,650	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Revenue before P/Y Carry Forward	\$6,206,259	\$6,283,598	\$6,343,976	\$6,434,579	\$6,568,674	\$6,615,783	\$6,718,650
Prior Year Carry Forward	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382
Total Revenues	\$6,433,641	\$6,510,980	\$6,571,358	\$6,661,961	\$6,796,056	\$6,843,165	\$6,946,032
Total General Fund Expenses	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072
Total General Fund Reserves	-\$333,431	-\$256,092	-\$195,714	-\$105,111	\$28,984	\$76,093	\$179,960

\$77,339 \$137,717 \$228,320 \$362,415 \$409,524 \$513,391

	Current millage in Budget 6.3/00	Millage at roll back rate 6.5/04	Millage at 6.7500	Millage at 7.0000	Millage at 7.3700	Millage at 7.5000	Millage at 8.00
Ad Valorem Taxes at 95%	\$2,308,650	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Total Ad Valorem Taxes	\$2,308,650	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Fire Assessment (based of \$600,000)*	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000
Revenue before P/Y Carry Forward	\$6,676,259	\$6,753,598	\$6,813,976	\$6,904,579	\$7,038,674	\$7,085,783	\$7,188,650
Prior Year Carry Forward	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382
Total Revenues	\$6,903,641	\$6,980,980	\$7,041,358	\$7,131,961	\$7,266,056	\$7,313,165	\$7,417,032
Total General Fund Expenses	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072
Total General Fund Reserves	\$136,569	\$213,908	\$274,286	\$364,889	\$498,984	\$546,093	\$649,960

* Calculated at 95% collection with subtraction of initial first year legal/administrative fees.

7 Different millage rate scenarios for the FY 2012 - 2013 Budget

	Current millage in Budget 6.3/00	Millage at roll back rate 6.5/04	Millage at 6.7500	Millage at 7.0000	Millage at 7.3700	Millage at 7.5000	Millage at 8.00
Ad Valorem Taxes at 95%	\$2,308,650	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Total Ad Valorem Taxes	\$2,308,650	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Revenue before P/Y Carry Forward	\$6,206,259	\$6,283,598	\$6,343,976	\$6,434,579	\$6,568,674	\$6,615,783	\$6,718,650
Prior Year Carry Forward	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382
Total Revenues	\$6,433,641	\$6,510,980	\$6,571,358	\$6,661,961	\$6,796,056	\$6,843,165	\$6,946,032
Total General Fund Expenses	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072
Total General Fund Reserves	-\$333,431	-\$256,092	-\$195,714	-\$105,111	\$28,984	\$76,093	\$179,960

\$77,339 \$137,717 \$228,320 \$362,415 \$409,524 \$513,391

	Current millage in Budget 6.3/00	Millage at roll back rate 6.5/04	Millage at 6.7500	Millage at 7.0000	Millage at 7.3700	Millage at 7.5000	Millage at 8.00
Ad Valorem Taxes at 95%	\$2,308,650	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Total Ad Valorem Taxes	\$2,308,650	\$2,385,899	\$2,446,277	\$2,536,880	\$2,670,975	\$2,718,084	\$2,899,290
Fire Assessment (based of \$600,000)*	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000	\$470,000
Revenue before P/Y Carry Forward	\$6,676,259	\$6,753,598	\$6,813,976	\$6,904,579	\$7,038,674	\$7,085,783	\$7,188,650
Prior Year Carry Forward	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382	\$227,382
Total Revenues	\$6,903,641	\$6,980,980	\$7,041,358	\$7,131,961	\$7,266,056	\$7,313,165	\$7,417,032
Total General Fund Expenses	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072	\$6,767,072
Total General Fund Reserves	\$136,569	\$213,908	\$274,286	\$364,889	\$498,984	\$546,093	\$649,960

* Calculated at 95% collection with subtraction of initial first year legal/administrative fees.

Two Easy Steps

- Fire Assessment
- Vehicle Replacement Fund

Fire Assessment

- Fire Assessment would be implemented at 50% of approved rate or \$300k
- Amount recovered via Tier 1 (relative value of improvement) - \$84k
- Amount recovered via Tier 2 (readiness to serve per parcel) - \$216k or approximately \$53/parcel

Vehicle Replacement Fund

Current Balance:

General Fund	\$567,412
Sanitation	\$599,998
Utilities	<u>\$170,000</u>
Total	\$1,601,634

From the General Fund balance, \$216,443 is needed to remain at current rate

Debt Service

Currently, an extra payment of \$20,000 per year is being made on the General Fund promissory note.

The Rate Remains the Same

At 6.37 mils:

General Fund shortfall	\$333,431
3% Reserve	<u>203,012</u>
Total General Funds required	<u><u>\$536,443</u></u>

The Rate Remains the Same

Funds Required	\$536,443
Fire Assessment	\$300,000
Extra Loan Payment	20,000
Vehicle Replacement Fund	216,443

Other Issues Not Considered

- Revised revenue numbers - \$40,000
- General Fund Debt Restructure – 25%
- Red Light Camera Fund - TBD

COB Population (US Census):

Increase

1960	3,301	Baseline	
1970	4,060	759	22.99%
1980	5,582	1,522	37.49%
2010	7,264 (6,735)	1,682	30.1
2012 (Est)	8,267 (7,789)	1,043	14.35%

Fire Dept. Budget (exclusive of 1 time purchases and VRF):

1960	Volunteer		
1970	\$34,320 (Volunteer?)	Baseline	
1980	\$208,232	506.73%	
2010	\$1,468,183*	605.07%	
Current	\$1,462,357*	----	

Per Capita Expense:

1960	minimal		
1970	\$8.45		
1980	\$37.30		
2010	\$202.18	(\$217.99)	
2012	\$176.89	(\$187.75)	

% of General Fund:

1960	minimal
1970	9.1%
1980	15.1%
2010	18.29%
Current	21.61%

*Township 22 Fire District was in effect between 1968 and 2002. During its final years it generated approximately \$300,000 toward Fire Department expenses. The Per Capita expense for these years does not include the population of Township 22 (which, if included, would lower the figure).

1970

(r) Capital Outlay	\$ 4,000.00
TOTAL POLICE DEPARTMENT	\$64,120.00

(3) Fire Department:

(a) Salaries	\$28,400.00
(b) Grease, Gas & Oil	100.00
(c) Maintenance - Vehicles & Equipment	400.00
(d) Telephones	1,000.00
(e) Electricity	400.00
(f) Dues - State Association, etc.	150.00
(g) Banquet	150.00
(h) Social Security - City's Share	1,370.00
(i) Supplies	300.00
(j) LP Gas - Heating	50.00
(k) Retirement Fund - City's Share	300.00
(l) Miscellaneous	100.00
(m) Insurance - Volunteer Firemen	600.00
(n) Capital Outlay	<u>800.00</u>
TOTAL FIRE DEPARTMENT	\$34,320.00

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(4) Sanitation Department:

(a) Salaries	\$24,980.00
(b) Grease, Gas & Oil	1,200.00
(c) Maintenance - Vehicles & Equipment	1,000.00
(d) Supplies - General Operation	400.00
(e) Supplies - Office	150.00
(f) Social Security - City's Share	1,200.00
(g) Postage	550.00
(h) Sanitary Landfill Lease	500.00
(i) Miscellaneous	100.00
(j) Capital Outlay	<u>14,000.00</u>
TOTAL SANITATION DEPARTMENT	\$44,080.00

(5) Street Department:

(a) Salaries	\$44,596.00
(b) Materials & Supplies	2,500.00
(c) Grease, Gas & Oil	1,000.00

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(c) Engineering & Design	\$ 1,000.00
(d) Vehicle Replacement	2,000.00
(e) Additions & Extensions	<u>8,000.00</u>

TOTAL APPROPRIATIONS FROM THE UTILITIES
SYSTEM RENEWAL & REPLACEMENT FUND \$20,500.00

Section 4. APPROPRIATIONS FOR 1969-70 FROM THE CIGARETTE TAX

FUND: The following sums are hereby appropriated from the Cigarette Tax Fund for the twelve months' period beginning July 1, 1969:

(a) Transfers to General Fund	<u>\$130,000.00</u>
TOTAL APPROPRIATIONS FROM CIGARETTE TAX FUND	\$130,000.00

Section 5. APPROPRIATIONS FOR 1969-70 FROM THE SPECIAL FIRE

DISTRICT FUND: The following sums are hereby appropriated from the Special Fire District Fund for the twelve months' period beginning July 1, 1969:

(a) Salaries	\$ 4,800.00
(b) Estimated Payment on New Equipment	6,000.00
(c) Repairs and maintenance on equipment on loan from Forestry Service	1,700.00
(d) Remodeling required to house new equipment	8,000.00
(e) Firefighting clothing, etc.	<u>1,000.00</u>
TOTAL APPROPRIATIONS FROM THE SPECIAL FIRE DISTRICT FUND	\$21,500.00

Section 6. TRANSFERS: NECESSARY AND REGULAR EXPENSES: Any sum or sums appropriated for salaries, if not required for such purpose, may be applied to the expense of the department to which they are appropriated, but in no event shall any sum or sums specifically appropriated for expenses be applied to salaries. Except as hereinabove provided, any sums paid out under this Ordinance or any other Ordinance from the monies appropriated herein shall be by warrant drawn by the City Clerk and countersigned by the Mayor and/or Mayor Pro Tem upon the fund on which it was drawn, payable to the ultimate beneficiary.

(d) Maintenance - Vehicles & Equipment	\$ 1,200.00
(e) Electricity - Street Lighting	8,000.00
(f) Signs	500.00
(g) Social Security - City's Share	2,150.00
(h) Repairs - Traffic Lights	200.00
(i) 1969-70 Street Program	20,000.00
(j) Drainage	3,000.00
(k) Miscellaneous	<u>200.00</u>
TOTAL STREET DEPARTMENT	\$83,346.00
(6) Building, Plumbing & Electrical Department:	
(a) Salaries	\$ 6,820.00
(b) Supplies	150.00
(c) Grease, Gas & Oil	150.00
(d) Maintenance - Vehicles & Equipment	150.00
(e) Convention & School Expense	125.00
(f) Dues & Subscriptions	50.00
(g) Social Security - City's Share	350.00
(h) Miscellaneous	<u>100.00</u>
TOTAL BUILDING, PLUMBING & ELECTRICAL	\$ 7,895.00
(7) Cemetery Department:	
(a) Salaries	\$ 1,650.00
(b) Gas & Oil	60.00
(c) Social Security - City's Share	70.00
(d) Supplies	100.00
(e) Maintenance - Equipment	100.00
(f) Miscellaneous	50.00
(g) Capital Outlay	<u>1,800.00</u>
TOTAL CEMETERY DEPARTMENT	\$ 3,830.00
(8) RESERVE FOR CONTINGENCIES	<u>\$ 4,267.00</u>
TOTAL APPROPRIATIONS FROM GENERAL FUND	\$376,725.00

Section 2. APPROPRIATIONS FOR 1969-70 FROM THE UTILITIES

SYSTEM REVENUE FUND FOR THE TWELVE MONTHS' PERIOD BEGINNING JULY
1, 1969:

1980

(w) Clothing Allowance - Detectives	\$ 600.00
(x) Building Maintenance	1,000.00
* (y) Capital Outlay	6,500.00
(z) Machine & Equipment Rental	<u>250.00</u>
TOTAL POLICE DEPARTMENT	\$281,224.00

(3) FIRE DEPARTMENT:

(a) Salaries	\$163,046.00
(b) Social Security - City Share	11,413.00
(c) Retirement - City Share	8,848.00
(d) Maintenance - Radios	1 0.00
(e) Maintenance - V & E	2,000.00
(f) Supplies - Office	500.00
(g) Supplies - General Operations	2,000.00
(h) Telephones	500.00
(i) Uniforms	1,500.00
(j) Grease, Gas & Oil	3,200.00
(k) Legal Ads	0.00
(l) Insurance - Volunteer Firemen	600.00
(m) Employee Medical Expense	100.00
(n) Miscellaneous	50.00
(o) Dues & Subscriptions	150.00
(p) Freight	25.00
(q) Maintenance Contract	200.00
(r) School & Convention Expense	400.00
(s) Electricity	5,000.00
* (t) Capital Outlay	7,500.00
(u) New Facility	1,000.00
(v) Fire Prevention Program	<u>300.00</u>
TOTAL FIRE DEPARTMENT	\$208,332.00

(4) SANITATION DEPARTMENT

(a) Salaries	\$124,525.00
(b) Social Security - City Share	8,717.00
(c) Retirement	11,207.00
(d) Maintenance - Radios	200.00
(e) Maintenance - V & E	9,500.00
(f) Supplies - Office	300.00
(g) Supplies - General Operations	2,000.00

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(9) FINANCE DEPARTMENT:

(a) Salaries	\$ 23,557.00
(b) Social Security - City Share	1,649.00
(c) Retirement	2,120.00
(d) Supplies - Office	1,200.00
(e) Miscellaneous	100.00
(f) Freight	25.00
(g) School & Convention Expense	500.00
(h) Audit	6,500.00
(i) Computer Programming	2,500.00
* (j) Uniforms	<u>200.00</u>
TOTAL FINANCE DEPARTMENT	\$ 38,351.00

(10) RECREATION DEPARTMENT:

(a) Salaries	\$ 7,386.00
(b) Social Security - City Share	517.00
(c) Retirement	665.00
(d) Maintenance - V & E	150.00
(e) Supplies - General Operation	5,000.00
(f) Grease, Gas & Oil	125.00
(g) Miscellaneous	100.00
(h) Electricity	<u>1,200.00</u>
TOTAL RECREATION DEPARTMENT	\$ 15,143.00

(11) RESERVE FOR CONTINGENCY

13,947.00

TOTAL APPROPRIATIONS FROM GENERAL FUND

\$1,377,900.00



Section 2. APPROPRIATIONS FOR 1979/80 FROM THE UTILITY SYSTEM REVENUE FUND
FOR THE TWELVE MONTH'S PERIOD BEGINNING OCTOBER 1, 1979:

(a) Salaries	\$203,945.00
(b) Social Security - City Share	14,276.00
(c) Retirement	18,355.00
(d) Group Insurance - City Share	4,500.00
(e) Maintenance - Radios	200.00
(f) Maintenance - V & E	6,000.00
(g) Supplies - Office	2,000.00
(h) Supplies - Water Plant	13,000.00
(i) Supplies - Sewer Plant	6,000.00
(j) Telephones	1,200.00
(k) Uniforms	2,500.00
(l) Grease, Gas & Oil	7,000.00

ORDINANCE NO. 832

AN ORDINANCE APPROPRIATING CERTAIN MONIES FOR THE GENERAL OPERATIONS OF THE CITY OF BROOKSVILLE, FLORIDA, FROM ITS SEVERAL FUNDS FOR THE TWELVE MONTH PERIOD BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, as follows:

I. **GENERAL APPROPRIATIONS FOR FISCAL YEAR 2012:** That the following sums are hereby estimated as revenues, expenditures and fund balances for the fiscal year beginning October 1, 2012 and ending September 30, 2013.

a)	<u>General Fund</u>	
	Fund Balance October 1	\$267,382
	Revenues	6,289,398
	TOTAL AVAILABLE FOR APPROPRIATION	<u>\$6,556,780</u>
	General Government	\$575,846
	City Council	79,714
	Administration Department	272,566
	Technology Services	72,000
	Human Resource Department	56,698
	Business Development	55,820
	Community Redevelopment Department	336,239
	Finance Department	307,934
	Police Department	2,090,638
	Fire Department	1,049,366
	Parks & Recreation Department	679,051
	Cemetery	115,414
	Recreation	85,903
	Department of Public Works	431,266
	Street Lighting	155,500
	General Fund Reserves	192,825
	TOTAL GENERAL FUND	<u>\$6,556,780</u>
b)	<u>Special Revenue Funds</u>	
	Police Education Fund (104)	
	Fund Balance October 1	\$18,997
	Revenues	4,000
	TOTAL AVAILABLE FOR APPROPRIATION	<u>\$22,997</u>
	Expenditures	\$10,000
	Reserves	12,997
	TOTAL APPROPRIATION	<u>\$22,997</u>
	Local Option Gas Tax Fund (108)	
	Fund Balance October 1	\$23,698
	Revenues	250,820
	TOTAL AVAILABLE FOR APPROPRIATION	<u>\$274,518</u>
	Expenditures	\$250,820
	Reserves	23,698
	TOTAL APPROPRIATION	<u>\$274,518</u>

Law Enfmt. Invest. Trust Fund (109)	
Fund Balance October 1	\$89,794
Revenues	60,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$149,794</u>
Expenditures	\$95,000
Reserves	54,794
TOTAL APPROPRIATION	<u>\$149,794</u>
Road Impact Fees Fund (110)	
Fund Balance October 1	\$1,946,834
Revenues	11,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$1,957,834</u>
Expenditures	\$200,000
Reserves	1,757,834
TOTAL APPROPRIATION	<u>\$1,957,834</u>
Law Enfmt. Impact Fees Fund (112)	
Fund Balance October 1	\$5,967
Revenues	20
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$5,987</u>
Expenditures	\$0
Reserves	5,987
TOTAL APPROPRIATION	<u>\$5,987</u>
Public Bldg. Impact Fees Fund (113)	
Fund Balance October 1	\$262,543
Revenues	650
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$263,193</u>
Expenditures	\$197,700
Reserves	65,493
TOTAL APPROPRIATION	<u>\$263,193</u>
Fire/EMS Impact Fees Fund (114)	
Fund Balance October 1	\$47,798
Revenues	180
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$47,978</u>
Expenditures	\$6,000
Reserves	41,978
TOTAL APPROPRIATION	<u>\$47,978</u>
Park Impact Fees Fund (115)	
Fund Balance October 1	\$32,529
Revenues	190
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$32,719</u>
Expenditures	\$30,000
Reserves	2,719
TOTAL APPROPRIATION	<u>\$32,719</u>

Law Enforcement Trust Fund (116)	
Fund Balance October 1	\$14,252
Revenues	10
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$14,262</u>
Expenditures	\$5,500
Reserves	8,762
TOTAL APPROPRIATION	<u>\$14,262</u>
Justice Assistance Grant (118)	
Fund Balance October 1	\$0
Revenues	28,505
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$28,505</u>
Expenditures	\$28,505
Reserves	0
TOTAL APPROPRIATION	<u>\$28,505</u>
Good Neighbor Trail Fund (120)	
Fund Balance October 1	\$6,388
Revenues	476,960
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$483,348</u>
Expenditures	\$476,960
Reserves	6,388
TOTAL APPROPRIATION	<u>\$483,348</u>
Fire Grants & Donations Fund (122)	
Fund Balance October 1	\$12,752
Revenues	2,300
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$15,052</u>
Expenditures	\$1,650
Reserves	13,402
TOTAL APPROPRIATION	<u>\$15,052</u>
Police Grants & Donations Fund (123)	
Fund Balance October 1	\$17,238
Revenues	1,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$18,238</u>
Expenditures	\$11,000
Reserves	7,238
TOTAL APPROPRIATION	<u>\$18,238</u>
Major Storm Readiness Fund (124)	
Fund Balance October 1	\$85,110
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$85,110</u>
Expenditures	\$0
Reserves	85,110
TOTAL APPROPRIATION	<u>\$85,110</u>

Traffic Camera Fund (128)	
Fund Balance October 1	\$39,235
Revenues	2,449,632
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$2,488,867</u>
Expenditures	\$2,179,981
Reserves	308,886
TOTAL APPROPRIATION	<u>\$2,488,867</u>
First Tee Fund (129)	
Fund Balance October 1	\$21,260
Revenues	15,500
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$36,760</u>
Expenditures	\$19,475
Reserves	17,285
TOTAL APPROPRIATION	<u>\$36,760</u>
CDBG Community Revitalization (131)	
Fund Balance October 1	\$0
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$0</u>
Expenditures	\$0
Reserves	0
TOTAL APPROPRIATION	<u>\$0</u>
Tree/Streetscaping (134)	
Fund Balance October 1	\$78,454
Revenues	2,650
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$81,104</u>
Expenditures	\$25,000
Reserves	56,104
TOTAL APPROPRIATION	<u>\$81,104</u>
The Enrichment Center (ThePMF) (139)	
Fund Balance October 1	\$4,700
Revenues	10,300
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$15,000</u>
Expenditures	\$10,300
Reserves	4,700
TOTAL APPROPRIATION	<u>\$15,000</u>
FDOT-Highway Landscaping Grant (140)	
Fund Balance October 1	\$0
Revenues	30,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$30,000</u>
Expenditures	\$30,000
Reserves	0
TOTAL APPROPRIATION	<u>\$30,000</u>

Special Fire Assessment Fund (143)	
Fund Balance October 1	\$0
Revenues	1,619,366
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$1,619,366</u>
Expenditures	\$1,513,426
Reserves	105,940
TOTAL APPROPRIATION	<u>\$1,619,366</u>

c) Capital Projects Funds

McKethan Park (302)	
Fund Balance October 1	\$42,816
Revenues	2,500
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$45,316</u>
Expenditures	\$30,000
Reserves	15,316
TOTAL APPROPRIATION	<u>\$45,316</u>

Multi Year Capital Project Accumulation Fund (308)	
Fund Balance October 1	\$425,797
Revenues	100,000
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$525,797</u>
Expenditures	\$416,829
Reserves	108,968
TOTAL APPROPRIATION	<u>\$525,797</u>

Capital Improvement Revenue Fund (309)	
Fund Balance October 1	\$17,204
Revenues	32,500
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$49,704</u>
Expenditures	\$32,435
Reserves	17,269
TOTAL APPROPRIATION	<u>\$49,704</u>

Bond & Interest Sinking Fund (311) (For 2011 Capt.Impr.Note)	
Fund Balance October 1	\$0
Revenues	303,780
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$303,780</u>
Expenditures	\$303,780
Reserves	0
TOTAL APPROPRIATION	<u>\$303,780</u>

2011 Capital Improvement Loan Fund (312) (Capt. Proj.Fund)	
Fund Balance October 1	\$138,730
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$138,730</u>
Expenditures	\$133,056
Reserves	5,674
TOTAL APPROPRIATION	<u>\$138,730</u>

Bond Settlement Fund (313) (Capital Projects)	
Fund Balance October 1	\$72,404
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$72,404</u>
Expenditures	\$0
Reserves	72,404
TOTAL APPROPRIATION	<u>\$72,404</u>

Bond & Interest Sinking Debt Service Fund (201) (For USDA Revenue Bonds)	
Fund Balance October 1	\$25,182
Revenues	32,535
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$57,717</u>
Expenditures	\$32,435
Reserves	25,282
TOTAL APPROPRIATION	<u>\$57,717</u>

Bond & Interest Sinking Debt Service Fund (202) (For 2011 Series Revenue Note)	
Fund Balance October 1	\$75,952
Revenues	303,780
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$379,732</u>
Expenditures	\$303,780
Reserves	75,952
TOTAL APPROPRIATION	<u>\$379,732</u>

d) Proprietary Fund Funds

Public Works - Water & Wastewater (ALL)	
Fund Balance October 1	\$3,605,700
Revenues	3,657,906
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$7,263,606</u>
Expenditures	\$4,440,184
Reserves	2,823,422
TOTAL APPROPRIATION	<u>\$7,263,606</u>

Public Works - Solid Waste Collection (403)	
Fund Balance October 1	\$440,124
Revenues	1,369,584
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$1,809,708</u>
Expenditures	\$1,509,455
Reserves	300,253
TOTAL APPROPRIATION	<u>\$1,809,708</u>

Public Works - Vehicle Maint. Internal Service Fund (501)	
Fund Balance October 1	\$6,945
Revenues	102,670
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$109,615</u>
Expenditures	\$102,533
Reserves	7,082
TOTAL APPROPRIATION	<u>\$109,615</u>

Vehicle Replacement Internal Service Fund (502)	
Fund Balance October 1	\$1,470,338
Revenues	197,970
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$1,668,308</u>
Expenditures	\$66,674
Reserves	1,601,634
TOTAL APPROPRIATION	<u>\$1,668,308</u>

Equipment Replacement Internal Service Fund (503)	
Fund Balance October 1	\$15,429
Revenues	20
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$15,449</u>
Expenditures	\$12,935
Reserves	2,514
TOTAL APPROPRIATION	<u>\$15,449</u>

e) Trust and Agency Funds

Butterweck Bond Fund (603)	
Fund Balance October 1	\$2,213
Revenues	6
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$2,219</u>
Expenditures	\$0
Reserves	2,219
TOTAL APPROPRIATION	<u>\$2,219</u>

Special Cemetery Perpetual Care Fund (605)	
Fund Balance October 1	\$354,568
Revenues	10,850
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$365,418</u>
Expenditures	\$0
Reserves	365,418
TOTAL APPROPRIATION	<u>\$365,418</u>

Firefighters' Retirement Fund (607)	
Fund Balance October 1	\$4,683,188
Revenues	562,315
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$5,245,188</u>
Expenditures	\$416,000
Reserves	4,829,503
TOTAL APPROPRIATION	<u>\$5,245,503</u>

HRA Funding Account (609)	
Fund Balance October 1	\$15,978
Revenues	31,931
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$47,909</u>
Expenditures	\$30,000
Reserves	17,909
TOTAL APPROPRIATION	<u>\$47,909</u>

Donor Memorial Wall Fund (612)	
Fund Balance October 1	\$7,346
Revenues	20
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$7,366</u>
Expenditures	\$0
Reserves	7,366
TOTAL APPROPRIATION	<u>\$7,366</u>
Policemen's Retirement Fund (613)	
Fund Balance October 1	\$3,443,443
Revenues	420,849
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$3,864,292</u>
Expenditures	\$45,000
Reserves	3,819,292
TOTAL APPROPRIATION	<u>\$3,864,292</u>
Community redevelopment Agency (615)	
Fund Balance October 1	\$460,988
Revenues	80,703
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$541,691</u>
Expenditures	\$176,825
Reserves	364,866
TOTAL APPROPRIATION	<u>\$541,691</u>

II. TRANSFERS: Any sum, or sums, appropriated within the various departments and funds of the City of Brooksville, if not required for such purpose may be applied to the expense of the Department to which said sums are appropriated or the fund from which it was appropriated.

III. EXPENDITURES: Expenditures authorized under this Ordinance shall be processed with the approval of the City Manager or designee. Payments made shall be by electronic transfer or by check drawn by the Director of Finance and signed by the City Manager or City Clerk and the Mayor or Vice Mayor.

IV. BUDGET OVER-EXPENDITURES: Under no circumstances may a Departmental Appropriation be over-expended without the consent and approval of the City Council. Consent and approval of the City Council may be given during duly called and constituted sessions of said Council identifying said budget amendments or adjustments.

V. ENCUMBRANCES UNDER CONTRACT: That valid commitments for goods and services which remain uncompleted as of September 30, 2012, shall not lapse, but shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2012, and ending September 30, 2013.

VI. ENCUMBRANCES NOT UNDER CONTRACT: That City Council approved funds as of September 30, 2012, shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2012, and ending September 30, 2013.

VII. EFFECTIVE DATE: This Ordinance shall become effective immediately upon the later of its adoption or 12:01 A.M., October 1, 2012 as required by the Code of the City of Brooksville, Florida and applicable State Law.

VIII. REPEALER: All Ordinances, or parts of Ordinances, in conflict herewith are hereby expressly repealed.

CITY OF BROOKSVILLE

Attest: _____ By: _____
Janice L. Peters, CMC, City Clerk Joseph E. Johnston, III, Mayor

PASSED on First Reading _____
NOTICE Published on _____
PASSED on Second & Final Reading _____

APPROVED AS TO FORM FOR THE RELIANCE
OF THE CITY OF BROOKSVILLE ONLY:

VOTE OF COUNCIL:
Bernardini _____
Bradburn _____
Burnett _____
Hohn _____
Johnston _____

Thomas S. Hogan, The Hogan Law Firm, LLC
City Attorney