CITY OF BROOKSVILLE
BUDGET WORKSHOP & SPECIAL MEETING
COUNCIL CHAMBERS
201 Howell Avenue
Brooksville, FL 34601

AGENDA

July 23, 2013 **6:00 P.M.**

A. CALL TO ORDER

B. FY2013/14 BUDGET

1. <u>Overview and General Fund Budget Presentation</u>
Discussion by Council on General Fund Revenues and Expenditures with overall direction.

Presentation:	City Manager and Assistant Finance Director
Action:	Review & Direction to staff
Attachments:	General Fund Preliminary Budget

C. ADJOURN BUDGET WORKSHOP

D. CONVENE SPECIAL MEETING

E. INVOCATION AND PLEDGE OF ALLEGIANCE

F. REGULAR AGENDA

1. <u>Adoption of Current Year Proposed Millage rate for FY2013/14 Budget</u>
Announcement of rolled-back rate and establish the budget hearings for September 11 and 25, 2013, at 6:30 p.m.

Presentation:	Assistant Finance Director
Recommendation:	Announce roll-back rate, set tentative Millage Rate and First Budget Hearing
Attachments:	Memo from Assistant Finance Director dated 07/17/13

2. <u>Adoption of Proposed Fire Assessment rate for FY2013/14 Budget</u>
Announcement of Fire Assessment rate and establish the hearing for September 11, 2013, at 6:30 p.m. for adoption of the appropriate resolution.

Presentation:	Fire Chief
Recommendation:	Announcement of Fire Assessment rate and set hearing for appropriate resolution on September 11, 2013
Attachments:	Memo from Fire Chief dated 07/12/13

G. CITIZEN INPUT

H. ADJOURNMENT

In accordance with the Americans with Disabilities Act, persons with disabilities needing a special accommodation to participate in this proceeding should contact the City Clerk's office 48 hours in advance of the meeting at (352) 540-3853. Meeting agendas and supporting documentation are available from the City Clerk's office and on line at www.cityofbrooksville.us.

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.

City of Brooksville

PROPOSED BUDGET FISCAL YEAR 2013-14

BUDGET

City of Brooksville, Florida

2013-14 Budget

City of Brooksville

BUDGET SUMMARY
CITY OF BROOKSVILLE, FLORIDA - FISCAL YEAR 2014

THE PROPOSED OPERATING BUDGETED EXPENDITURES OF THE CITY OF BROOKSVILLE ARE .4% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund 6.7317

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	$755,205	$2,889,797	$509,621	$5,248,673	$10,342,738	$19,746,034
ESTIMATED REVENUES:						
Taxes: Millage Per $1,000						
Ad Valorem Taxes **6.6000**	$2,373,899	$0	$0	$0	$0	$2,373,899
Sales, Use & Gas Taxes	712,519	0	0	0	0	712,519
Franchise Fees/Comm Service Tax	1,115,351	0	0	0	0	1,115,351
Licenses & Permits	125,400	0	0	0	0	125,400
Intergovernmental Revenue	720,448	440,098	32,500	0	0	1,193,046
Charges for Services	113,895	0	0	5,056,432	0	5,170,327
Miscellaneous Revenues	265,931	3,064,287	1,500	45,460	1,371,127	4,748,305
Other Financing Sources	864,234	1,035,892	1,170,573	194,654	41,250	3,306,603
TOTAL REVENUES AND OTHER FINANCING SOURCES	**$6,291,677**	**$4,540,277**	**$1,204,573**	**$5,296,546**	**$1,412,377**	**$18,745,450**
TOTAL REVENUES AND BALANCES	**$7,046,882**	**$7,430,074**	**$1,714,194**	**$10,545,219**	**$11,755,115**	**$38,491,484**
EXPENDITURES/EXPENSES						
General Government	$1,894,096	$0	$6,130	$0	$370,565	$2,270,791
Public Safety	2,185,552	3,550,904	0	0	449,000	6,185,456
Physical Environment	0	189,000	140,000	3,669,675	0	3,998,675
Transportation	578,536	200,000	800,000	432,412	0	2,010,948
Culture & Recreation	934,622	63,529	20,000	0	0	1,018,151
Debt Service	0	0	316,793	842,808	0	1,159,601
Other Financing Uses	1,141,129	898,409	359,778	1,010,624	0	3,409,940
TOTAL EXPENDITURES	**$6,733,935**	**$4,901,842**	**$1,642,701**	**$5,955,519**	**$819,565**	**$20,053,562**
Reserves	$312,947	$2,528,232	$71,493	$4,589,700	$10,935,550	$18,437,922
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	**$7,046,882**	**$7,430,074**	**$1,714,194**	**$10,545,219**	**$11,755,115**	**$38,491,484**

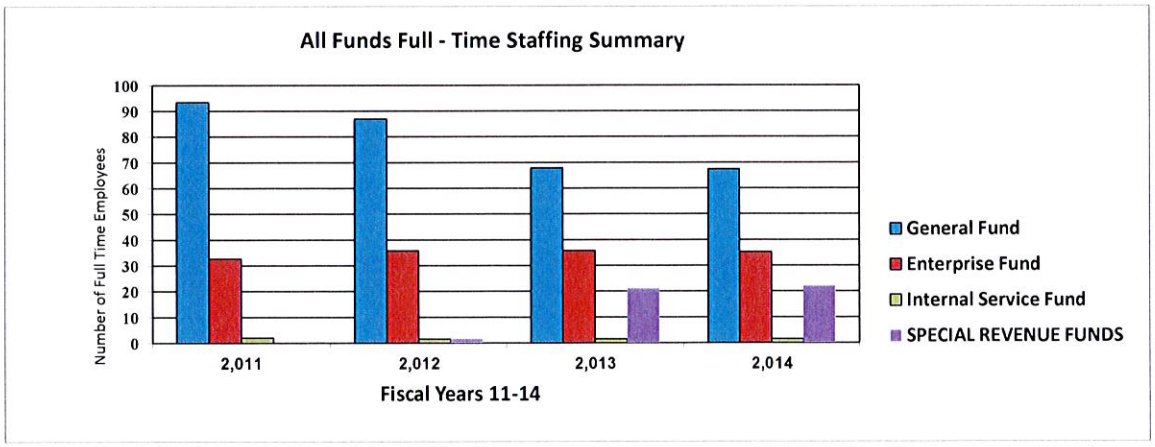
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD

City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY

	2,011	2,012	2,013	2,014	% OF TOTAL
GENERAL FUND					
City Council	5.00	5.0	5.0	5.0	3.96%
City Manager's Office	6.00	5.0	4.0	4.0	3.17%
Technology Services	0.00	0.0	0.0	0.0	0.00%
Human Resources	1.00	1.0	1.0	1.0	0.79%
Business Development	0.00	0.0	1.0	1.0	0.79%
Development	5.00	4.0	4.0	4.0	3.17%
Finance	5.90	5.0	5.0	5.0	3.96%
Police	28.00	28.7	28.65	28.65	22.71%
Fire	19.00	19.0	0.0	0.0	0.00%
Parks & Facilities	9.00	10.0	10.0	10.0	7.93%
Cemetery	2.00	2.0	2.0	2.0	1.59%
Recreation Center	1.50	1.5	1.50	1.00	0.79%
Quarry Golf Course	3.50	0.0	0.0	0.0	0.00%
Building and Grounds	0.00	0.0	0.0	0.0	0.00%
Streets & Drainage Maintenance	7.50	5.75	5.75	5.75	4.56%
Total General Fund	**93.40**	**86.90**	**67.90**	**67.40**	**53.43%**
ENTERPRISE FUNDS					
Water & Wastewater Fund	23.910	25.190	25.190	24.190	19.18%
Sanitation Fund	8.690	10.535	10.560	11.060	8.77%
Total Enterprise Funds	**32.600**	**35.725**	**35.75**	**35.25**	**27.94%**
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	**2.0**	**1.5**	**1.5**	**1.5**	**1.19%**
SPECIAL REVENUE FUNDS					
	0.0	1.5	21.0	22.0	17.44% (1)
Total Special Revenue Funds	**0.0**	**1.5**	**21.0**	**22.0**	**17.44%**
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	**128.00**	**125.625**	**126.150**	**126.150**	**100.0%**

(1) Increase in staffing beginning FY 2013 due to moving Fire Department from General Fund to Special Revenue Fund.



City of Brooksville

SCHEDULE OF DEBT SERVICE

Fund/Division	Amount Issued	Principal Balance at 9 30 13	Maturity Date	Interest Rate	Due FY 2014	Due FY 2015	Due FY 2016	Due FY 2017	Due FY 2018
1 General Fund/Promissory Note	$ 633,659	$ 378,044	05/10/2021	4.23%	$ 57,269	$ 57,269	$ 57,269	$ 57,269	$ 57,269
2 General Fund/Capital Improvement Rev. Fund/USDA Loan*	$ 258,800	$ 170,000	09/01/2032	4.125%	$ 13,013	$ 13,765	$ 13,476	$ 13,188	$ 12,896
3 General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy	$ 3,333,022	$ 3,117,713	10/01/2026	4.136%	$ 303,780	$ 303,780	$ 303,780	$ 303,780	$ 303,780
Performance Projects. City-wide energy projects were funded.	$ 4,225,481	$ 3,665,757			$ 374,062	$ 374,814	$ 374,525	$ 374,237	$ 373,945
4 Wastewater /ARRA Loan WW 270200 **	$ 632,980	$ 567,314	02/15/2031	2.30%	$ 39,562	$ 39,562	$ 39,562	$ 39,562	$ 39,562
5 Wastewater / Direct State Revolving Fund Loan WW270201 **	$ 411,383	$ 375,203	02/15/2031	2.30%	$ 13,083	$ 13,083	$ 13,083	$ 13,083	$ 13,083
6 Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds ***	$ 9,510,366	$ 9,439,706	10/1/2027	2.44%	$ 777,074	$ 777,084	$ 777,070	$ 777,083	$ 777,082
	$ 10,554,729	$ 10,382,223			$ 829,719	$ 829,729	$ 829,715	$ 829,728	$ 829,727
TOTAL	$ 14,780,210	$ 14,047,980			$ 1,203,781	$ 1,204,543	$ 1,204,240	$ 1,203,965	$ 1,203,672

Legend		Debt Type	Bond Or Note Holder	Issued Fiscal Year
1	Fire Truck (Ladder)	Note Payable	SunTrust Bank	FY 2006
2	2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA Rural Development	FY 2006
3	Energy Performance projects i.e. City Hall Roofing; City Hall, Public Works & Police Dept. HVAC Renovation; Radio Read Water Meters, Walking Trail Lights	Note Payable	SunTrust Equipment Leasing	FY 2011
4	ARRA Loan WW 270200 (SRF)	2010 Loan	State Revolving Loan Fund	FY 2011
5	Direct Loan WW270201 (SRF)	2010 Loan	State Revolving Loan Fund	FY 2011
6	City of Brooksville Water and Sewer System Refunding Revenue Bonds, Series 2013	Note Payable	SunTrust Bank	FY 2013

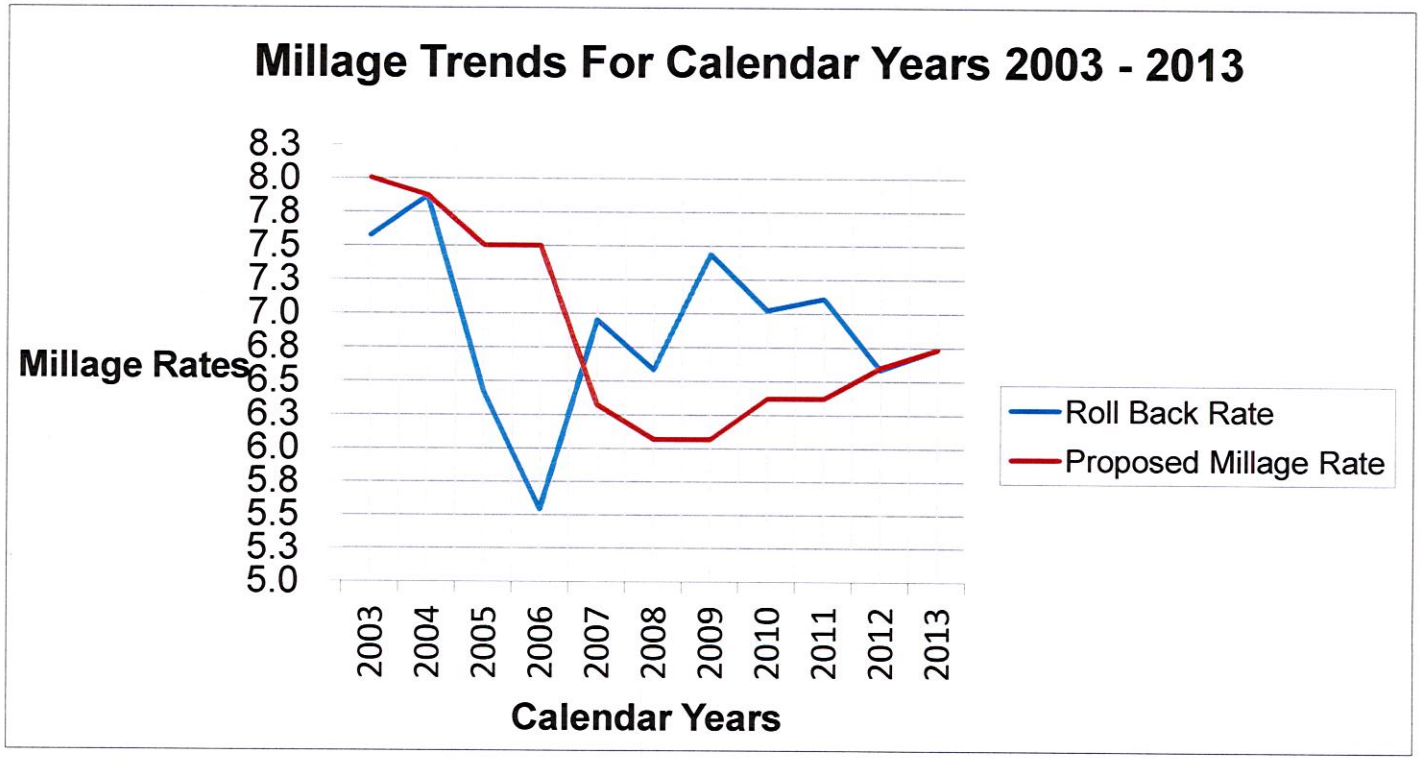
* USDA Loan for Generators and storm shutters for City Hall. This was an USDA loan/grant. An additional $20,000 in principal for earlier payoff which is estimated in 2018. Mobile Home License revenues are collateral.

** 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%.

*** SunTrust loan issue in 2013 for the refunding of 1999, 2002 Bonds and 2008 Loan; savings to the City on the 2013 refunding is $1,344,518 through 2039 (2039 was maturity of 99 Bonds).

General Fund

Revenues & Expenditures


Millage Trends For Calendar Years 2003 - 2013
Millage Rates
8.3
8.0
7.8
7.5
7.3
7.0
6.8
6.5
6.3
6.0
5.8
5.5
5.3
5.0
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
Calendar Years
Roll Back Rate
Proposed Millage Rate

City of Brooksville

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	
Current Year Gross Taxable Value	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	371,205,008	
Prior Year Final Gross Taxable Value	253,713,328	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	373,743,243	
Roll Back Rate	7.5738	7.8700	6.4197	5.5408	6.9484	6.5830	7.4380	7.0202	7.1055	6.5834	6.7317	M
Proposed Millage Rate	8.0000	7.8700	7.5000	7.5000	6.3230	6.0690	6.0690	6.3700	6.3700	6.6000	6.7317	I
Difference between Rates	-0.4262	0.0000	-1.0803	-1.9592	0.6254	0.5140	1.3690	0.6502	0.7355	-0.0166	0.0000	L
Ad Valorem Revenue at Roll-back Rate	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	2,498,841	L A
Ad Valorem Revenue at proposed rate	2,017,769	2,202,083	2,664,411	3,650,057	3,433,710	3,451,157	2,850,676	2,642,121	2,484,414	2,517,805	2,498,841	G
Difference in Ad Valorem Revenue	102,376	0	383,781	953,492	-339,624	-292,288	-643,034	-269,687	-286,858	6,333	0	E
Value of a Mill (1.0000)	252,897	279,807	355,255	486,674	543,051	568,653	469,711	414,776	390,018	381,486	371,205	I N
Value of tenth of Mill (0.1000)	25,290	27,981	35,525	48,667	54,305	56,865	46,971	41,478	39,002	38,149	37,121	F
Value of hundredth of Mill (0.0100)	2,529	2,798	3,553	4,867	5,431	5,687	4,697	4,148	3,900	3,815	3,712	O

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes:
371,205,008.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	3,712,050	1,213,209
9.9000	3,674,930	1,176,089
9.8000	3,637,809	1,138,968
9.7000	3,600,689	1,101,848
9.6000	3,563,568	1,064,727
9.5000	3,526,448	1,027,607
9.4000	3,489,327	990,486
9.3000	3,452,207	953,366
9.2000	3,415,086	916,245
9.1000	3,377,966	879,125
9.0000	3,340,845	842,004
8.9000	3,303,725	804,884
8.8000	3,266,604	767,763
8.7000	3,229,484	730,643
8.6000	3,192,363	693,522
8.5000	3,155,243	656,402
8.4000	3,118,122	619,281
8.2000	3,043,881	545,040
8.1000	3,006,761	507,920
8.0000	2,969,640	470,799
7.9000	2,932,520	433,679
7.8000	2,895,399	396,558
7.7000	2,858,279	359,438
7.6000	2,821,158	322,317

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	2,784,038	285,197
7.4380	2,761,023	262,182
7.4000	2,746,917	248,076
7.3000	2,709,797	210,956
7.2000	2,672,676	173,835
7.1055	2,637,597	138,756
7.0000	2,598,435	99,594
6.9000	2,561,315	62,474
6.7317	2,498,841	0
6.6000	2,449,953	-48,888
6.5834	2,443,791	-55,050
6.5379	2,426,913	-71,928
6.5000	2,412,833	-86,008
6.4000	2,375,712	-123,129
6.3700	2,364,576	-134,265
6.3000	2,338,592	-160,249
6.2000	2,301,471	-197,370
6.1000	2,264,351	-234,490
6.0690	2,252,843	-245,998
5.9690	2,215,723	-283,118
5.8690	2,178,602	-320,239
5.7690	2,141,482	-357,359
5.6000	2,078,748	-420,093
5.5000	2,041,628	-457,213
5.1921	1,927,334	-571,507

13/14 Millage Rate

ROLLED-BACK RATE

City of Brooksville

GENERAL FUND REVENUE DETAIL

	Revenue Detail	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Proposed
001-000-311-40000	Ad Valorem Taxes	$2,746,645	$2,254,739	$2,048,884	$2,133,637	$2,391,915	$2,273,899
001-000-311-40001	Delinq't Ad Valorem	$381,925	$361,391	$644,786	$518,104	$100,000	$100,000
	Total Ad Valorem Taxes	**$3,128,570**	**$2,616,130**	**$2,693,670**	**$2,651,741**	**$2,491,915**	**$2,373,899**
001-000-314-41100	Electricity Public Service Taxes	$672,993	$783,186	$717,829	$749,992	$638,296	$679,360
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	$28,904	$36,790	$28,912	$31,126	$33,000	$33,159
	Total Public Services Taxes	**$701,897**	**$819,976**	**$746,741**	**$781,118**	**$671,296**	**$712,519**
001-000-323-40301	Progress Energy Franch Fees	$706,233	$739,233	$672,875	$726,801	$619,045	$615,661
001-000-323-40400	Peoples Gas Franchise Fees	$4,588	$6,173	$8,025	$7,655	$7,600	$6,052
001-000-323-40200	Comm Service Tax	$495,665	$457,234	$415,851	$410,487	$411,552	$493,638
	Total Franchise Fees	**$1,206,486**	**$1,202,640**	**$1,096,751**	**$1,144,943**	**$1,038,197**	**$1,115,351**
001-000-316-42100	Local Business Tax	$0	$0	$0	$0	$0	$0
001-000-329-42101	Peddler, Solicitor, Permits	$45	$40	$0	$1,236	$0	$300
001-000-329-42102	Tree Removal Permit	$0	$0	$0	$0	$0	$0
001-000-329-42104	Monument Permits-Cemetery	$0	$0	$0	$0	$0	$0
001-000-322-42200	Building Permits	$123,831	$112,109	$95,835	$97,583	$115,000	$98,100
001-000-329-42900	Other Licenses, Fees, and Permits	$27,425	$31,659	$33,893	$27,496	$25,000	$27,000
	Total Licenses and Permits	**$151,301**	**$143,808**	**$129,728**	**$126,315**	**$140,000**	**$125,400**
001-000-335-45120	State Rev Shared Proceeds	$399,882	$400,091	$401,789	$402,499	$381,693	$382,871
001-000-335-45140	Mobile Home Licenses	$0	$0	$0	$0	$0	$0
001-000-335-45150	Alcoholic Beverage Licenses	$1,879	$9,845	$7,447	$6,142	$7,500	$6,000
001-000-335-45180	Local Govt. Half Cent Sales Tax	$326,568	$337,566	$339,796	$334,343	$321,043	$331,577
	Total State Shared Revenue	**$728,329**	**$747,502**	**$749,032**	**$742,984**	**$710,236**	**$720,448**
001-000-335-45520	Firefighters Supply Comp	$1,200	$2,244	$3,137	$2,520	$2,300	$0
001-000-341-48180	County Occupational License	$0	$0	$0	$0	$0	$0
	Total Local Intergovernmental	**$1,200**	**$2,244**	**$3,137**	**$2,520**	**$2,300**	**$0**
001-000-331-43200	Federal Grants: Public Safety	$3,958	$45,294	$46,035	$44,267	$0	$0
001-000-331-43500	Federal Grants: Economic Environment	$0	$0	$0	$15,771	$0	$0
001-000-331-43706	Federal Grants: Other	$30,790	$0	$0	$0	$0	$0
001-000-334-44500	State Grants: Economic Environment	$0	$0	$0	$0	$0	$0
001-000-334-44700	State Grant Culture/Recreation	$0	$0	$0	$0	$0	$0
001-000-334-44900	Other State Grants	$0	$0	$0	$11,875	$0	$0
001-000-334-47000	Grants From Other Local Units	$0	$394,000	$6,000	$0	$0	$0
001-000-339-48000	Brooksville Housing Authority-in lieu of taxes	$6,289	$8,125	$0	$0	$0	$0
	Total Intergovernmental Revenue	**$41,037**	**$447,419**	**$52,035**	**$71,913**	**$0**	**$0**
001-000-341-48190	Election Qualification Fees	$0	$0	$0	$0	$0	$0
001-000-342-48240	Accident Reports	$1,130	$1,718	$2,115	$2,173	$2,100	$1,600
001-000-342-48242	Hydrant Fees	$7,940	$7,704	$7,704	$9,116	$13,500	$0
001-000-342-48290	BERT Reimbursement	$0	$0	$0	$0	$0	$0
001-000-369-48901	Fire Misc. Revenue	$0	$1,110	$259	$140	$300	$0
001-000-349-48760	Other Chg for Services BHA/Police	$0	$0	$0	$0	$0	$0
	Misc. Charge	**$9,070**	**$10,532**	**$10,078**	**$11,429**	**$15,900**	**$1,600**

GENERAL FUND REVENUE DETAIL

	Revenue Detail	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Proposed
001-000-343-48695	Cemetery Lot Sales	$46,984	$39,188	$21,054	$49,330	$40,000	$30,000
001-000-343-48696	Cremation Lot Sales	$1,600	$3,795	$2,522	$5,200	$2,400	$3,200
001-000-343-48697	Cemetery Sales - Special Use Fee	$1,500	$2,500	$500	$2,000	$250	$500
001-000-343-48698	Columbarium	$0	$0	$800	$2,300	$0	$600
001-000-369-48897	Cemetery-Miscellaneous Revenue	$625	$825	$1,322	$2,720	$2,000	$3,570
001-000-343-48690	Cremation Vault	$0	$0	$0	$0	$0	$0
001-000-343-48691	Cemetery Transfer Fee	$150	$75	$50	$100	$50	$25
001-000-343-48692	Cemetery Staking Plots	$1,250	$800	$775	$805	$800	$800
001-000-343-48694	Cemetery Donor Memorial Fees	$1,850	$0	$0	$0	$0	$0
001-000-343-48693	Cemetery Monument Sales	$0	$0	$0	$0	$0	$0
	Cemetery Revenue	**$53,959**	**$47,183**	**$27,023**	**$62,455**	**$45,500**	**$38,695**
001-000-369-48899	JBCC-Miscellaneous Revenue	$15,260	$16,591	$2,365	$767	$1,000	$500
001-000-347-48723	Facility Rental Fee	$11,028	$13,609	$10,149	$5,100	$6,000	$20,000
001-000-347-48725	Instructional Fees - JBCC	$1,382	$2,076	$1,261	$481	$1,000	$300
001-000-347-48726	Adult Fees (daily) - JBCC	$237	$0	$0	$0	$0	$0
001-000-347-48728	Concession Stand Proceeds	$0	$0	$0	$280	$0	$0
	Jerome Brown Center Revenue	**$27,907**	**$32,276**	**$13,775**	**$6,628**	**$8,000**	**$20,800**
001-000-347-48747	The First Tee Grant	$0	$0	$0	$0	$0	$0
001-000-369-48898	Quarry Golf Course-Miscellaneous Revenue	$742	$490	$270	$106	$0	$0
001-000-347-48729	Membership - QGC	$20,472	$12,936	$8,212	$0	$0	$0
001-000-347-48730	Green Fee - QGC	$70,905	$49,852	$48,554	$0	$0	$0
001-000-347-48731	Driving Range Fees - QGC	$15,863	$10,140	$10,049	$0	$0	$0
001-000-347-48732	Cart Rentals - QGC	$1,145	$778	$1,224	$0	$0	$0
001-000-347-48733	Refreshment Sales - QGC	$3,777	$2,018	$1,991	$0	$0	$0
001-000-347-48734	Golf Supplies & Wear Sales - QGC	$6,176	$4,155	$3,005	$0	$0	$0
001-000-347-48745	Discount QGC	-1522.00	-$639	-$4,305	$0	$0	$0
001-000-347-48746	Disc Golf	$1,841	$1,957	$2,158	$0	$0	$0
001-000-347-48747	First Tee	$0	$0	$0	$0	$0	$0
001-000-347-48747	Tournament Fees QGC	$0	$0	$3,471	$0	$0	$0
	Quarry Golf Revenue	**$119,399**	**$81,687**	**$74,629**	**$106**	**$0**	**$0**
001-000-347-48737	League Fees Softball	$36,300	$25,660	$24,683	$27,245	$24,000	$24,000
001-000-347-48738	Practice Lessons Softball	$1,440	$1,380	$550	$690	$700	$700
001-000-347-48739	Tournament Fees	$693	$475	$1,200	$375	$1,200	$300
001-000-347-48741	Tennis Court Fees	$2,813	$2,596	$1,089	$1,118	$2,000	$300
001-000-347-48743	Pavilion Facility Fees	$2,460	$2,550	$2,808	$3,060	$2,500	$4,500
001-000-347-48744	Batting Cage Fees	$5,532	$3,824	$412	$0	$0	$0
001-000-362-48820	Rental Fees/Signs	$0	$0	$0	$1,635	$0	$0
001-000-363-48821	School Board - Tom Varn Park	$20,000	$20,000	$20,000	$20,000	$20,000	$20,000
001-000-369-48900	Parks-Miscellaneous Revenue	$4,109	$3,873	$2,525	$3,137	$3,000	$3,000
	Parks Revenue	**$73,347**	**$60,358**	**$53,267**	**$57,260**	**$53,400**	**$52,800**
	Total Charges For Service	**$283,682**	**$232,036**	**$178,772**	**$137,878**	**$122,800**	**$113,895**

GENERAL FUND REVENUE DETAIL

	Revenue Detail	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Proposed
001-000-351-48801	Court Fines	$40,885	$45,550	$42,975	$76,779	$65,000	$60,819
001-000-351-48802	Safety Violations	$124	$110	$140	$188	$150	$150
001-000-354-48804	Parking Tickets	$4,535	$7,045	$2,473	$818	$1,000	$600
001-000-354-48805	Violations of Local Ordinances	$2,600	$6,650	$4,190	$569	$1,000	$3,662
001-000-359-48807	False Alarm Fines	$700	$100	$51	$1,150	$100	$0
	Total Fines	**$48,844**	**$59,455**	**$49,829**	**$79,504**	**$67,250**	**$65,231**
001-000-361-48806	Interest Certificates of Deposit	$11,318	$11,852	$2,787	$0	$0	$0
001-000-361-48808	Interest-FMIvT	$0	$19,175	$12,848	$10,345	$9,000	$9,000
001-000-361-48809	Interest Federated	$9,198	$115	$3	$0	$0	$0
001-000-361-48810	Interest (Banks)	$1,679	$2,271	$1,012	$619	$600	$700
001-000-361-48811	Interest on SBA	$3,667	$1,312	$1,045	$1,253	$750	$1,000
001-000-361-48812	Interest-Tax Collector	$44	$116	$0	$0	$0	$0
001-000-361-48813	Interest- FHLB (Variable)	$0	$0	$0	$0	$0	$0
001-000-361-48814	Interest- FHLB (Fixed)	$0	$0	$0	$0	$0	$0
001-000-363-48830	Impact Fees - Interest	$0	$0	$0	$0	$0	$0
	Total Interest	**$25,906**	**$34,841**	**$17,695**	**$12,217**	**$10,350**	**$10,700**
001-000-362-48815	Rent - City Hall (3rd floor)	$55,647	$33,860	$71,523	$57,612	$72,000	$72,000
001-000-362-48816	Antenna Space Rental	$0	$0	$0	$0	$0	$0
	Total Rentals	**$55,647**	**$33,860**	**$71,523**	**$57,612**	**$72,000**	**$72,000**
001-000-364-48840	Sale or Disposal of Fixed Assets-Govern.	$4,611	$28,218	$8,655	$2,149	$5,000	$5,000
001-000-365-48850	Sales of Surplus Materials	$4,357	$3,267	$6,377	$1,916	$1,000	$1,000
001-000-366-48860	Contributions and Donations - Govern Funds	$912	$127	$0	$275	$200	$250
001-000-367-48870	Gain or Loss on Sale of Investments	$0	$0	$0	$0	$0	$0
001-000-367-48871	Change in Fair Market Value	-$7,189	$3,381	$7,115	$2,065	$9,000	$4,000
001-000-369-48890	Miscellaneous Revenue	$0	$7,438	$37,825	$23,955	$30,000	$20,000
001-000-369-48891	Street Lighting & Signal Maintenance	$0	$51,799	$51,467	$54,971	$51,800	$51,800
001-000-369-48893	Vending Machine Commission	$0	$30	$0	$437	$500	$500
001-000-369-48896	Police-Miscellaneous Revenue	$12,156	$14,060	$8,131	$8,217	$10,000	$7,500
001-000-369-48892	CRA Service Fee	$0	$27,950	$27,950	$27,950	$27,950	$27,950
001-000-383-49724	Installment Purch. Proceeds/Capital Lease	$0	$0	$0	$0	$0	$0
001-000-384-49725	Debt Proceeds-Govern Funds	$0	$0	$0	$0	$0	$0
Presentation Only	Principal Pay back of Loan to CRA	$0	$0	$0	$0	$0	$0
	Total Other Revenue	**$14,847**	**$136,270**	**$147,520**	**$121,935**	**$135,450**	**$118,000**
001-000-381-49105	Trans In-from Parks & Rec Trans	$0	$0	$0	$0	$0	$0
001-000-381-49108	Trans In-from Local Option Gas	$276,559	$282,763	$279,106	$262,192	$250,820	$238,449
001-000-381-49128	Trans In from Traffic Camera Fund	$0	$100,000	$100,000	$100,000	$100,000	$100,000
001-000-381-49201	Trans in From Capital Imprv. Rev. Bond 2006	$0	$0	$0	$0	$0	$12,445
001-000-381-49309	Trans In from Capital Impr. Rev. Fund	$0	$0	$0	$0	$43,504	$30,540
001-000-381-49401	Trans In from Utilities	$393,800	$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	$89,000
001-000-381-49502	Transfer in fromVehicle Replacement Fund 502	$0	$0	$0	$0	$183,984	$0
001-000-381-49700	Other Transfers In	$0	$0	$0	$0	$3,191	$0
	Total Transfers In	**$759,359**	**$865,563**	**$861,906**	**$844,992**	**$1,064,299**	**$864,234**
	Revenue Before P/Y Carry forward	**$7,147,105**	**$7,341,744**	**$6,798,339**	**$6,775,672**	**$6,526,093**	**$6,291,677**
	Prior Year Carry forward	**$1,587,452**	**$1,193,860**	**$504,268**	**$255,886**	**$357,538**	**$755,205**
	TOTAL REVENUES	**$8,734,557**	**$8,535,604**	**$7,302,607**	**$7,031,558**	**$6,883,631**	**$7,046,882**

City of Brooksville

General Fund Budgeted Expenses 2014

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
GENERAL GOVERNMENT					
General Government					
Personal Services	$0	$0	$0	$0	**$0**
Operating expenses	$762,938	$545,846	$553,238	$555,487	**$608,461**
Capital Outlay	$52,915	$0	$0	$20,000	**$0**
Debt Service	$72,358	$70,367	$0	$0	**$0**
Transfers	$134,160	$7,410	$23,188	$27,454	**$21,788**
	$1,022,371	**$623,623**	**$576,426**	**$602,941**	**$630,249**
CITY COUNCIL					
City Council					
Personal Services	$54,135	$61,055	$59,026	$67,664	**$74,848**
Operating expenses	$15,394	$10,799	$9,884	$17,800	**$17,650**
Capital Outlay	$0	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$1,250	$1,250	$1,250	$1,250	**$1,250**
Reserve Contingencies					
	$70,779	**$73,104**	**$70,160**	**$86,714**	**$93,748**
CITY MANAGER'S OFFICE DEPARTMENT					
City Manager's Office					
Personal Services	$333,462	$343,562	$289,067	$249,766	**$268,881**
Operating expenses	$25,293	$16,662	$15,191	$21,800	**$21,300**
Capital Outlay	$0	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$1,820	$1,856	$1,479	$1,000	**$1,000**
Reserve Contingencies					
	$360,575	**$362,080**	**$305,737**	**$272,566**	**$291,181**
TECHNOLOGY SERVICES					
Technology Services					
Personal Services	$0	$0	$0	$0	**$0**
Operating expenses	$92,186	$73,908	$79,042	$94,000	**$100,000**
Capital Outlay	$0	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$0	$0	$0	$0	**$0**
Reserve Contingencies					
	$92,186	**$73,908**	**$79,042**	**$94,000**	**$100,000**
HUMAN RESOURCES DIVISION					
Human Resources					
Personal Services	$8,304	$52,827	$51,299	$51,498	**$53,885**
Operating expenses	$7,662	$10,514	$5,036	$4,950	**$5,730**
Capital Outlay	$0	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$570	$606	$479	$250	**$250**
Reserve Contingencies					
	$16,536	**$63,947**	**$56,814**	**$56,698**	**$59,865**

City of Brooksville

General Fund Budgeted Expenses 2014

GENERAL FUND EXPENDITURE SUMMARY

BUSINESS DEVELOPMENT DIVISION

Business Development					
Personal Services	$0	$0	$0	$40,920	**$42,825**
Operating expenses	$0	$0	$0	$14,650	**$14,650**
Capital Outlay	$0	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$0	$0	$0	$250	**$250**
	$0	**$0**	**$0**	**$55,820**	**$57,725**

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
DEVELOPMENT DEPARTMENT					
Development					
Personal Services	$281,743	$225,115	$212,406	$213,860	**$230,233**
Operating expenses	$145,075	$113,235	$105,073	$121,225	**$129,075**
Capital Outlay	$2,800	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$1,570	$1,606	$1,229	$1,154	**$1,361**
	$431,188	**$339,956**	**$318,708**	**$336,239**	**$360,669**
FINANCE DEPARTMENT					
Finance					
Personal Services	$345,285	$334,022	$274,293	$287,931	**$307,203**
Operating expenses	$21,329	$17,595	$18,492	$18,753	**$19,355**
Capital Outlay	$0	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$2,046	$1,831	$1,479	$1,250	**$1,250**
Reserve Contingencies					
	$368,660	**$353,448**	**$294,264**	**$307,934**	**$327,808**
POLICE DEPARTMENT					
Police					
Personal Services	$1,590,980	$1,671,678	$1,682,246	$1,821,524	**$1,917,256**
Operating expenses	$227,492	$245,611	$229,551	$250,817	**$255,296**
Capital Outlay	$0	$0	$0	$0	**$13,000**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$99,703	$25,769	$20,895	$18,297	**$17,453**
Reserve Contingencies					
	$1,918,175	**$1,943,058**	**$1,932,692**	**$2,090,638**	**$2,203,005**
FIRE DEPARTMENT					
Fire					
Personal Services	$1,244,088	$1,268,422	$1,251,561	$0	**$0**
Operating expenses	$109,557	$92,857	$87,073	$0	**$0**
Capital Outlay	$394,000	$0	$3,242	$0	**$0**
Debt Service	$57,269	$57,270	$57,269	$0	**$0**
Transfers	$72,583	$17,109	$8,677	$1,239,366	**$1,026,677**
Reserve Contingencies					
	$1,877,497	**$1,435,658**	**$1,407,822**	**$1,239,366**	**$1,026,677**

City of Brooksville

General Fund Budgeted Expenses 2014

GENERAL FUND EXPENDITURE SUMMARY

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
PARKS & RECREATION & FACILITIES DEPARTMENT					
Parks and Facilities					
Personal Services	$393,894	$408,184	$403,275	$436,982	**$464,163**
Operating Expenses	$243,739	$274,100	$253,061	$220,558	**$211,048**
Capital Outlay	$28,212	$0	$0	$0	**$81,400**
Debt Service	$13,988	$13,603	$0	$0	**$0**
Transfers	$15,981	$20,178	$15,036	$21,511	**$31,280**
Reserve Contingencies					
	$695,814	**$716,065**	**$671,372**	**$679,051**	**$787,891**
Cemetery					
Personal Services	$75,248	$80,506	$78,123	$79,365	**$83,510**
Operating expenses	$21,632	$27,889	$26,435	$24,728	**$26,244**
Capital Outlay	$0	$0	$0	$7,000	**$1,000**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$6,276	$11,370	$11,008	$7,168	**$13,603**
Reserve Contingencies					
	$103,156	**$119,765**	**$115,566**	**$118,261**	**$124,357**
Recreation					
Personal Services	$85,356	$56,590	$44,097	$56,296	**$40,364**
Operating expenses	$59,923	$41,695	$34,016	$29,232	**$26,893**
Capital Outlay	$0	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$625	$375	$375	$375	**$250**
Reserve Contingencies					
	$145,904	**$98,660**	**$78,488**	**$85,903**	**$67,507**
Quarry Golf Course					
Personal Services	$147,780	$109,701	$5,169	$0	**$0**
Operating expenses	$61,216	$82,143	$77	$0	**$0**
Capital Outlay	$0	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$5,875	$875	$5,000	$0	**$0**
Reserve Contingencies					
	$214,871	**$192,719**	**$10,246**	**$0**	**$0**
PUBLIC WORKS DEPARTMENT					
Streets and Drainage					
Personal Services	$373,588	$336,038	$221,734	$236,791	**$250,636**
Operating expenses	$134,107	$140,178	$188,225	$166,650	**$172,400**
Capital Outlay	$15,982	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$32,925	$23,965	$18,553	$27,734	**$24,717**
Reserve Contingencies					
	$556,602	**$500,181**	**$428,512**	**$431,175**	**$447,753**
Street Lighting and Signal Division					
Personal Services	$0	$0	$0	$0	**$0**
Operating expenses	$153,428	$150,551	$153,433	$155,500	**$155,500**
Capital Outlay	$0	$0	$0	$0	**$0**
Debt Service	$0	$0	$0	$0	**$0**
Transfers	$0	$0	$0	$0	**$0**
Reserve Contingencies					
	$153,428	**$150,551**	**$153,433**	**$155,500**	**$155,500**

City of Brooksville

General Fund Budgeted Expenses 2014

GENERAL FUND EXPENDITURE SUMMARY

Total General Fund	**2010 Actual**	**2011 Actual**	**2012 Actual**	**2013 Budget**	**Proposed 2014 Budget**
General Government	$1,022,371	$623,623	$576,426	$602,941	$630,249
City Council	$70,779	$73,104	$70,160	$86,714	$93,748
City Manager's Office	$360,575	$362,080	$305,737	$272,566	$291,181
Technology Services	$92,186	$73,908	$79,042	$94,000	$100,000
Human Resources Division	$16,536	$63,947	$56,814	$56,698	$59,865
Business Development	$0	$0	$0	$55,820	$57,725
Development	$431,188	$339,956	$318,708	$336,239	$360,669
Finance Department	$368,660	$353,448	$294,264	$307,934	$327,808
Police Department	$1,918,175	$1,943,058	$1,932,692	$2,090,638	$2,203,005
Fire Department	$1,877,497	$1,435,658	$1,407,822	$1,239,366	$1,026,677
Parks & Facilities Division	$695,814	$716,065	$671,372	$679,051	$787,891
Cemetery Division	$103,156	$119,765	$115,566	$118,261	$124,357
Recreation Division	$145,904	$98,660	$78,488	$85,903	$67,507
Quarry Golf Course Division	$214,871	$192,719	$10,246	$0	$0
Streets and Drainage Division	$556,602	$500,181	$428,512	$431,175	$447,753
Street Lighting and Signal Division	$153,428	$150,551	$153,433	$155,500	$155,500
TOTAL GENERAL FUND	**$8,027,742**	**$7,046,723**	**$6,499,282**	**$6,612,806**	**$6,733,935**
Total General Fund					
Personal Services	$4,933,863	$4,947,700	$4,572,296	$3,542,597	$3,733,804
Operating expenses	$2,080,971	$1,843,583	$1,757,827	$1,696,150	$1,763,602
Capital Outlay	$493,909	$0	$3,242	$27,000	$95,400
Debt Service	$143,615	$141,240	$57,269	$0	$0
Transfers Out	$375,384	$114,200	$108,648	$1,347,059	$1,141,129
TOTAL GENERAL FUND	**$8,027,742**	**$7,046,723**	**$6,499,282**	**$6,612,806**	**$6,733,935**
Unallocated Reserves	$504,268	$399,242	$544,460	$270,825	$312,947
Reserve Contingencies	**$504,268**	**$399,242**	**$544,460**	**$270,825**	**$312,947**

General Fund
Department/Divisional Statements

General Government
City Council
City Manager's Office – City Manager's Office Division
City Manager's Office – Technology Services Division
City Manager's Office – Human Resources Division
City Manager's Office – Business Development Division
Development Department
Finance Department
Police Department
Fire Department
Parks, Facilities & Recreation Department – Parks & Facilities Division
Parks, Facilities & Recreation Department – Cemetery Division
Parks, Facilities & Recreation Department – Recreation Division
Public Works Department – Streets & Drainage Division
Public Works Department – Street Lighting & Signal Division

City of Brooksville

Fiscal Year 2013-14

Gerneral Government Division

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
53100 001 009 510	Legal Services	0	-86,279	45,181	0	0
53100 001 009 514	Legal Services	376,428	265,208	187,264	200,000	200,000
53200 001 009 510	Accounting & Auditing	52,907	62,916	71,687	67,000	111,000
53400 001 009 510	Other Contractual Service	3,801	3,725	4,465	4,500	4,500
53401 001 009 510	Contract Labor	6,000	3,500	0	6,000	6,000
54000 001 009 510	Travel and Per Diem	0	50	90	0	0
54100 001 009 510	Communication & Freight	0	261	323	50	300
54110 001 009 510	Postage	11,398	4,692	4,777	6,000	6,000
54210 001 009 510	Automotive Repair Service	0	0	110	0	0
54300 001 009 510	Electric	41,333	39,338	33,395	38,000	35,000
54303 001 009 510	Water	6,767	5,204	5,855	7,000	6,500
54400 001 009 510	Equipment & Vehicle Rent	1,012	1,012	1,005	2,500	1,500
54500 001 009 510	General Business Insuranc	131,972	126,464	114,888	124,500	140,685
54510 001 009 510	Pollution/EnvironmentInsu	836	1,480	885	1,430	1,616
54550 001 009 510	Public Official Liability Ins	19,530	18,953	19,557	21,450	24,239
54560 001 009 510	Insurance Claims & Deduc	0	15,791	0	2,000	2,000
54600 001 009 510	Repair & Maintenance Ser	3,133	7,944	1,776	10,400	3,400
54700 001 009 510	Printing & Binding Service	110	137	226	1,000	1,000
54800 001 009 510	Advertising Activities	1,133	2,787	690	1,200	1,200
54810 001 009 510	Promotional Activities	8,432	10,580	3,524	5,000	5,000
54900 001 009 510	Other Current Charges	14,151	14,075	12,414	16,400	16,400
55100 001 009 510	Office Supplies	0	0	0	0	0
55210 001 009 510	Operating Supplies	0	0	0	0	0
55223 001 009 510	Repair & Maintenance Sup	140	0	273	500	500
55240 001 009 510	Institutional Supplies	0	0	5	0	0
55250 001 009 510	Fuels & Lubricants	485	751	1,265	1,100	900
55253 001 009 510	Auto Repair Supplies (in-	0	141	965	500	500
55400 001 009 510	Books, Publications, Subsc	2,122	2,594	414	1,200	1,200
55500 001 009 510	Uncapitalized Equipment	0	1,395	-698	0	0
57301 001 009 590	Contribution	48,448	43,126	42,901	37,757	39,021
58100 001 009 590	Grants & Aids to Governm	32,800	0	0	0	0
	2. Total Operating Costs	**762,937**	**545,844**	**553,237**	**555,487**	**608,461**
55620 001 009 510	Building and Improvement	52,915	0	0	20,000	0
	3. Total Capital Outlay Costs	**52,915**			**20,000**	
57100 001 009 517	Interest	5,457	830	0	0	0
57200 001 009 517	Principal	66,901	69,537	0	0	0
	4. Total Debt Service	**72,358**	**70,366**			
56308 001 009 581	Transfer Out to 308	131,660	0	0	0	0
56311 001 009 581	Transfer Out to 311	0	4,910	22,188	26,300	20,427
56501 001 009 581	Transfer Out to 501	0	0	0	154	361
56609 001 009 581	Transfer Out to 609	2,500	2,500	1,000	1,000	1,000
	5. Total Transfers Out	**134,160**	**7,410**	**23,188**	**27,454**	**21,788**
	Expense	**1,022,370**	**623,620**	**576,425**	**602,941**	**630,249**

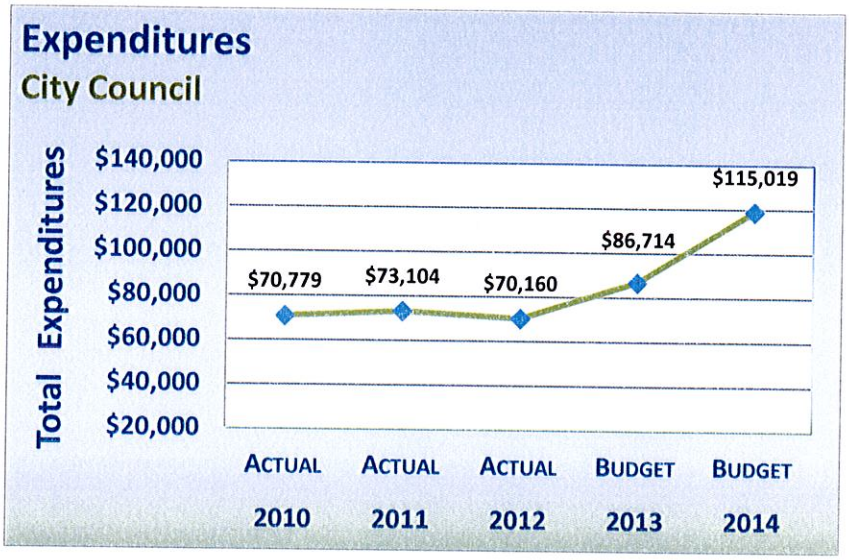
City Council

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$59,027	$67,664	$76,119
Operating Expenses	$9,883	$17,800	$37,650
Capital Outlay	$0	$0	$0
Debt Service	$0	$0	$0
Transfers	$1,250	$1,250	$1,250
Total	**$70,160**	**$86,714**	**$115,019**

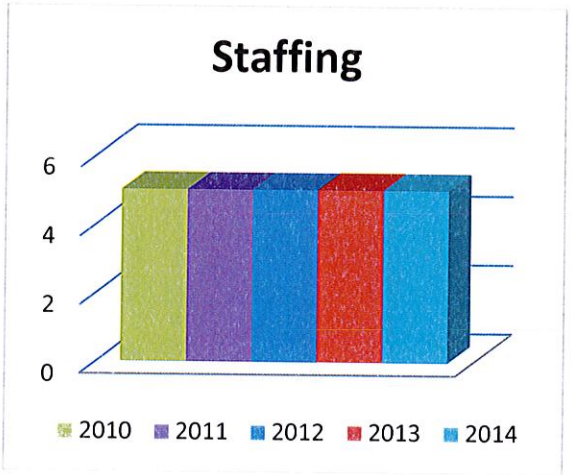
Staffing	2012	2013	2014
Mayor	1	1	1
Vice Mayor	1	1	1
Council Member	3	3	3
Total City Council FTE	**5**	**5**	**5**

City Council members are responsible for identifying and establishing policy, priorities, and strategic goals under which the City operates. City Council is specifically responsible for:

- **appointing the City Manager, City Attorney and members of various boards and commissions**
- **enacting ordinances, resolutions and orders**
- **reviewing the annual budget, setting the tax rate and approving the financing of all City operations**
- **authorizing contracts on behalf of the City**



Budget Highlights: The City Council budget does not propose major changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates. Additionally, the proposed budget does include monies for special event contributions/fee waivers, inclusive of the Florida Blueberry Festival in the amount of $20,000.



City of Brooksville

Fiscal Year 2013-14

City Council

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51100 001 010 511	Legislative Salaries	30,400	29,400	29,400	29,411	29,400
52100 001 010 511	FICA Taxes	1,913	2,125	2,222	2,250	2,249
52200 001 010 511	Retirement Contributions	5,015	4,929	3,208	4,644	9,784
52300 001 010 511	Health Insurance	15,226	22,584	22,304	29,374	31,418
52301 001 010 511	Life Insurance	190	344	365	184	182
52303 001 010 511	Long Term Disability	0	125	132	68	68
52320 001 010 511	Dental employee	1,317	1,476	1,323	1,654	1,654
52400 001 010 511	Workers Comp Insurance	74	72	72	79	93
	1. Total Personal Service Costs	**54,133**	**61,054**	**59,027**	**67,664**	**74,848**
53101 001 010 511	Medical Services	98	73	0	0	0
53400 001 010 511	Other Contractual Service	4,000	4,000	4,075	4,100	4,100
54000 001 010 511	Travel and Per Diem	1,490	1,068	2,765	2,000	2,000
54100 001 010 511	Communication & Freight	1,111	1,372	1,595	1,500	1,500
54600 001 010 511	Repair & Maintenance Ser	986	2,073	0	725	725
54700 001 010 511	Printing & Binding Service	150	300	8	150	200
54810 001 010 511	Promotional Activities	0	0	0	0	0
54900 001 010 511	Other Current Charges	345	1,087	42	975	975
55100 001 010 511	Office Supplies	214	116	95	100	100
55220 001 010 511	Computer Supplies	0	0	0	100	0
55230 001 010 511	Clothing & Uniforms	0	0	59	0	0
55400 001 010 511	Books, Publications, Subsc	30	0	65	150	50
55410 001 010 511	Training and Education	395	280	1,180	1,000	1,000
59901 001 010 511	Special Events	6,575	430	0	7,000	7,000
	2. Total Operating Costs	**15,395**	**10,798**	**9,883**	**17,800**	**17,650**
56609 001 010 581	Transfer Out to 609	1,250	1,250	1,250	1,250	1,250
	5. Total Transfers Out	**1,250**	**1,250**	**1,250**	**1,250**	**1,250**
	Expense	**70,779**	**73,103**	**70,160**	**86,714**	**93,748**

City Manager's Office Department

City Manager's Office

The City Manager's Office includes City Clerk programs, Human Resources Division, Technology Services Division, and Business Development Division.

	2012 Actual	2013 Budget	*Proposed* 2014 Budget
Personal Services	**$289,067**	**$249,766**	**$268,881**
Operating Expenses	**$15,190**	**$21,800**	**$21,300**
Capital Outlay	**$0**	**$0**	**$0**
Debt Service	**$0**	**$0**	**$0**
Transfers	**$1,479**	**$1,000**	**$1,000**
Total	***$305,736***	***$272,566***	***$291,181***

Staffing	2012	2013	2014
City Manager	1	1	1
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Administrative Assistant III	1	1	1
Administrative Assistant II	1	0	0
Manager Analyst	0	0	0
Total Full Time	**5**	**4**	**4**
Total City Manager's Office FTE	**5**	**4**	**4**

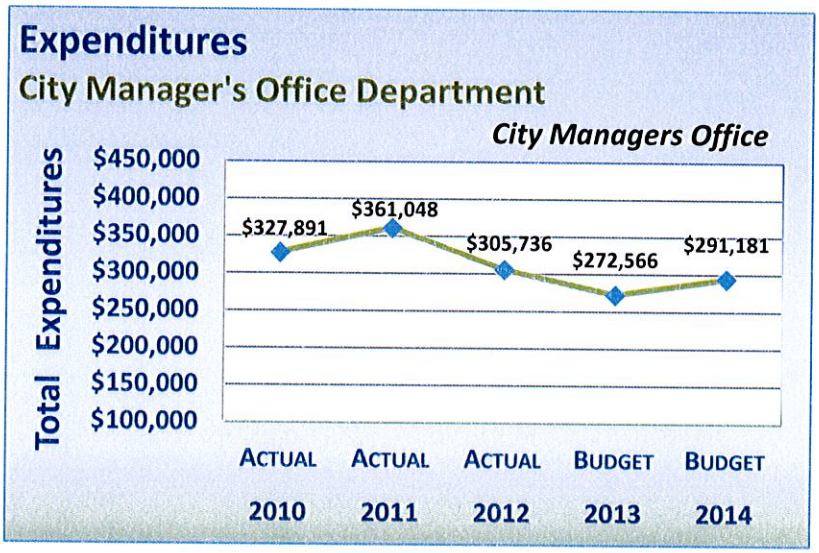
DEPARTMENT MISSION

City Manager's Office provides leadership, management, information and policy implementation to:

- City Council members so they can make informed decisions and establish City policy, priorities and strategic goals for City operations.
- City departments for efficient and effective delivery of goods and services, achieving strategic results;
- Citizens and business owners of our city so they can live, work and play in a community that provides a high quality of life; and
- City and Community so they can experience a high degree of satisfaction with City services.

City Manager's Office provides facilitation, liaison, research and administrative services to the City Council members so they can identify and establish policy, priorities, strategic goals and respond to constituency requests with accurate and timely information.

The City Manager's Office includes City Clerk programs, Human Resources Division, Technology Services Division, and Business Development Division.



Budget Highlights: The City Manager's Office budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates.

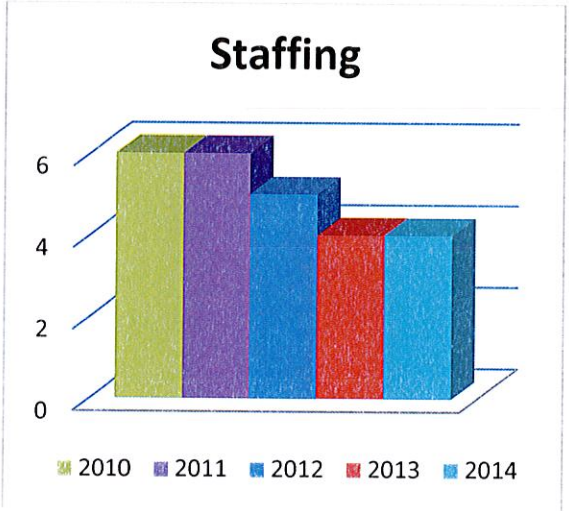
City Manager's Office Lines of Business include the following:

- ***Community Enhancement***
  - Economic Development Program
  - Community Development Program
  - Tourism Development Program
- ***Policy and Executive Leadership***
  - City Council Program
  - City Manager Office
  - Legislative Program
  - Sustainability Program
- ***Public Info & Marketing***
  - Employee Communication Program
  - Public Information & Marketing Program
- ***Economic Development / Job Creation & Retention***
  - Increase in Jobs Paying Tampa Bay MSA average wage or greater

City Clerk Programs include the management of City Council Agenda, minutes, official records, coordination of City bidding/procurement, review and assistance with election services and protection/preservation of public records.

City Clerk Programs Lines of Business include the following:

- ***Official Records***
  - Bid Management Program
  - City Clerks Information Program
  - Council Agenda Management Program
  - Records Management Program



City of Brooksville

Fiscal Year 2013-14

City Manager's Office

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51101 001 011 512	Executive Salaries	78,493	89,922	90,931	89,336	92,016
51200 001 011 512	Regular Salaries & Wages	136,451	159,842	133,713	102,960	106,049
51400 001 011 512	Overtime - Unscheduled	3,517	2,860	2,614	2,000	2,300
52100 001 011 512	FICA Taxes	19,196	19,335	17,319	14,887	15,328
52200 001 011 512	Retirement Contributions	28,265	25,787	12,377	13,591	24,400
52300 001 011 512	Health Insurance	30,995	38,720	27,880	23,500	25,134
52301 001 011 512	Life Insurance	1,372	1,604	1,389	1,200	1,236
52303 001 011 512	Long Term Disability	0	588	511	448	461
52320 001 011 512	Dental employee	1,868	1,984	1,559	1,323	1,323
52400 001 011 512	Workers Comp Insurance	621	603	548	521	634
52410 001 011 512	W/Comp Claims	0	1,286	0	0	0
	1. Total Personal Service Costs	**300,779**	**342,531**	**288,840**	**249,766**	**268,881**
53101 001 011 512	Medical Services	232	88	0	125	125
53400 001 011 512	Other Contractual Service	2,388	74	443	600	600
54000 001 011 512	Travel and Per Diem	3,579	2,774	1,590	3,500	3,500
54100 001 011 512	Communication & Freight	2,452	2,025	1,907	2,300	2,300
54600 001 011 512	Repair & Maintenance Ser	3,346	2,349	4,092	4,900	4,900
54700 001 011 512	Printing & Binding Service	4,229	2,221	2,642	3,000	3,000
54800 001 011 512	Advertising Activities	231	26	0	200	200
54900 001 011 512	Other Current Charges	395	50	107	400	400
55100 001 011 512	Office Supplies	2,493	1,762	1,296	2,500	2,000
55210 001 011 512	Operating Supplies	375	0	0	300	300
55220 001 011 512	Computer Supplies	1,190	1,097	0	0	0
55223 001 011 512	Repair & Maintenance Sup	0	49	0	0	0
55250 001 011 512	Fuels & Lubricants	0	2	0	0	0
55253 001 011 512	Auto Repair Supplies (in-	783	19	0	0	0
55400 001 011 512	Books, Publications, Subsc	1,916	1,918	1,870	2,400	2,400
55410 001 011 512	Training and Education	1,574	1,995	1,244	1,575	1,575
55500 001 011 512	Uncapitalized Equipment	110	213	0	0	0
	2. Total Operating Costs	**25,293**	**16,661**	**15,190**	**21,800**	**21,300**
56501 001 011 581	Transfer Out to 501	320	356	229	0	0
56609 001 011 581	Transfer Out to 609	1,500	1,500	1,250	1,000	1,000
	5. Total Transfers Out	**1,820**	**1,856**	**1,479**	**1,000**	**1,000**
	Expense	**327,891**	**361,048**	**305,509**	**272,566**	**291,181**

City Manager's Office Department
Technology Services Division

Technology Services are performed through an existing ongoing partnership with the Hernando County Board of County Commissioners. Through our partnership, the City and the County work together, so to improve efficiencies and limit staffing requirements, ultimately saving monies that would otherwise be borne by the taxpayer of both entities.

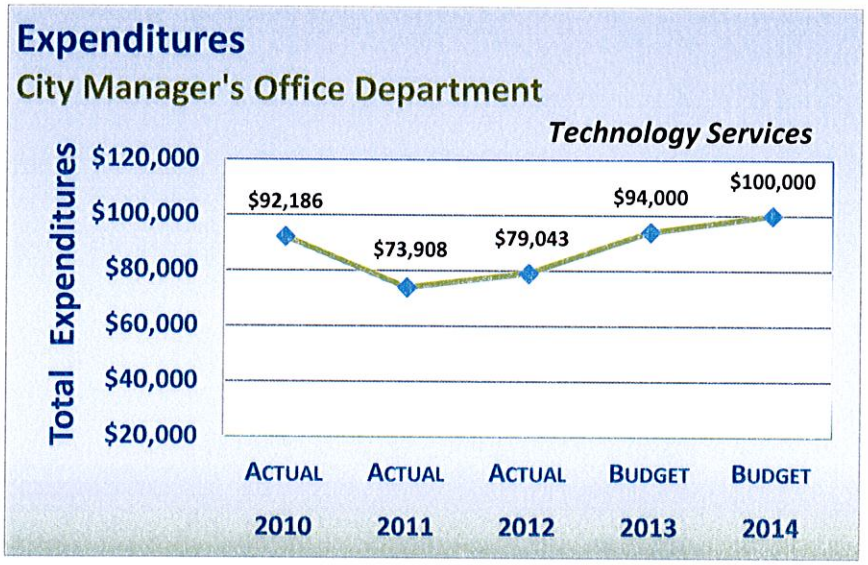
	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$0	$0	**$0**
Operating Expenses	$79,043	$94,000	**$100,000**
Capital Outlay	$0	$0	**$0**
Debt Service	$0	$0	**$0**
Transfers	$0	$0	**$0**
Total	**$79,043**	**$94,000**	**$100,000**

Staffing and services are performed by and through shared resources with the Hernando County Board of County Commissioners.

DIVISION MISSION

The Technology Services Division provides business solutions, technologies, infrastructure, software and database management and support for City departments so they may accomplish their missions and improve service delivery through technology solutions.

Technology solutions for business processing and management continue to enable the City to improve efficiencies, data and information retrieval and overall productivity with a reduction in staffing requirements and both direct and indirect costs for services.



Budget Highlights: The Technology Services Division budget does not propose changes or modifications to programs, enhancements or staffing levels. A slight increase has been proposed within the Operating Expenses due to the number of City technology devices requiring support. Once again, this budget does include monies for required to replace or upgrade existing equipment and licensing.

Technology Services Division's Lines of Business include the following:

- ***Business Process and Customer Support***
  - Customer Support
  - Technology Training
- ***Technology Application Support***
  - Departmental Systems
  - Enterprise Business Applications
  - Geographic Information Systems
  - Information technology Security Program
- ***Technology Enhancement***
  - Development Services
  - Project Management
- ***Technology Infrastructure***
  - Configuration Management
  - Network & Telecommunication
    - Servers

City of Brooksville

Fiscal Year 2013-14

Technology Service Division

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
53400 001 016 513	Other Contractual Service	81,950	0	63,800	84,000	90,000
54100 001 016 513	Communication & Freight	-15	64,957	54	0	0
54900 001 016 513	Other Current Charges	0	98	18	0	0
55220 001 016 513	Computer Supplies	0	896	631	0	0
55500 001 016 513	Uncapitalized Equipment	10,251	7,957	14,539	10,000	10,000
	2. Total Operating Costs	**92,186**	**73,907**	**79,043**	**94,000**	**100,000**
	Expense	**92,186**	**73,907**	**79,043**	**94,000**	**100,000**

City Manager's Office Department

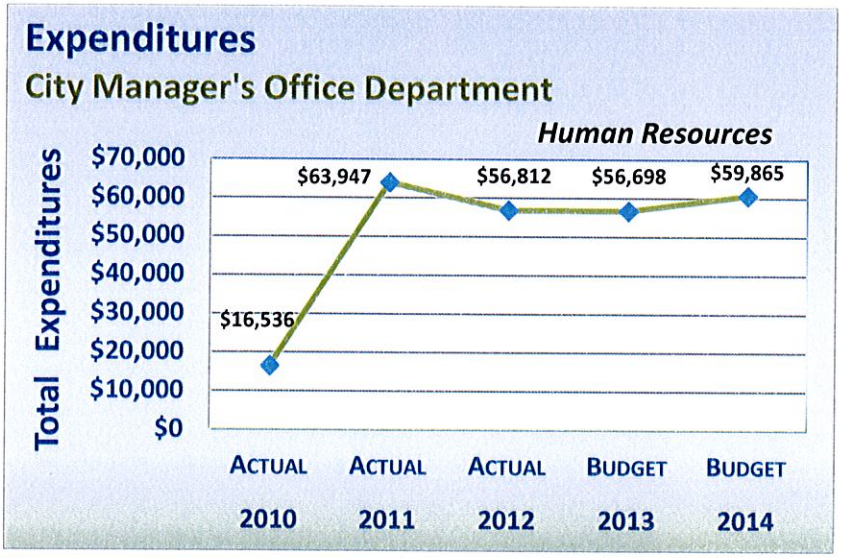
Human Resources Division

	2012 Actual	2013 Budget	2014 Budget
Personal Services	$51,297	$51,498	**$53,885**
Operating Expenses	$5,036	$4,950	**$5,730**
Capital Outlay	$0	$0	**$0**
Debt Service	$0	$0	**$0**
Transfers	$479	$250	**$250**
Total	**$56,812**	**$56,698**	**$59,865**

Staffing	2010	2011	2012	2013	2014
HR Specialist	1	1	1	1	1
Total Full Time Human Resource FTE	**1**	**1**	**1**	**1**	**1**
Part Time Intern	0.5	0	0	0	0
Total Part Time	**0.5**	**0**	**0**	**0**	**0**
Total Human Resource FTE	**1.5**	**1**	**1**	**1**	**1**

DIVISION MISSION

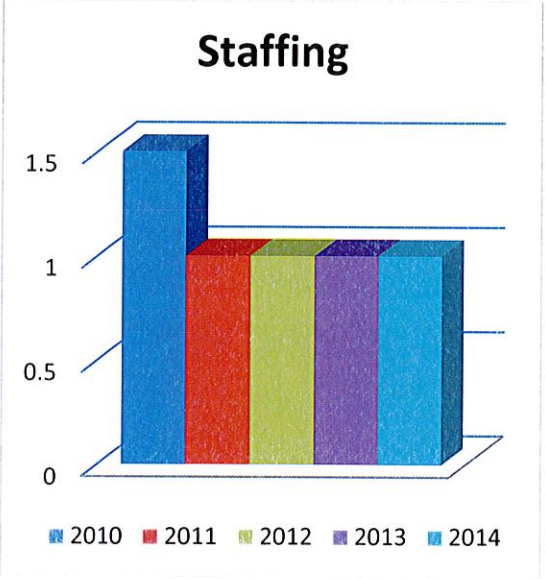
Human Resources Division provides employment, health & welfare, and employee relations and development services to the city and its employees so they have the resources needed to successfully deliver services and accomplish their professional goals.



Budget Highlights: The Human Resources Division budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect Increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates. There is a slight increase in the Operating Expenses due to added software maintenance costs and monies for an Employee Recognition Program.

Human Resources Division Lines of Business include the following:

- ***Labor & Employment Relations***
  - Recruitment Program
  - Labor Relations Program
  - Policy Compliance Program
  - Employee Development & Training
- ***Human Resource Operational***
  - Classification & Compensation Employment Program
  - Human Resource Information Program
  - Human Resource Records Management
- ***Benefits***
  - Health & Welfare Benefits Program
  - Retirement Savings Program
- ***Occupational Health***
  - Occupational Health Program



City of Brooksville

Fiscal Year 2013-14

Human Resources Division

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51200 001 024 513	Regular Salaries & Wages	3,824	39,483	39,957	39,624	40,813
51400 001 024 513	Overtime - Unscheduled	90	178	0	0	0
52100 001 024 513	FICA Taxes	438	3,005	3,024	3,031	3,122
52200 001 024 513	Retirement Contributions	565	3,575	1,974	2,191	2,858
52300 001 024 513	Health Insurance	1,088	5,922	5,576	5,875	6,284
52301 001 024 513	Life Insurance	16	208	250	248	255
52303 001 024 513	Long Term Disability	0	76	91	92	94
52320 001 024 513	Dental employee	367	276	331	331	331
52400 001 024 513	Workers Comp Insurance	107	104	96	106	129
	1. Total Personal Service Costs	**6,495**	**52,825**	**51,297**	**51,498**	**53,885**
53100 001 024 513	Legal Services	6,325	7,530	1,312	900	0
53101 001 024 513	Medical Services	157	117	0	100	100
53400 001 024 513	Other Contractual Service	508	883	244	1,000	1,000
54000 001 024 513	Travel and Per Diem	0	734	1,603	700	700
54100 001 024 513	Communication & Freight	178	466	548	500	500
54110 001 024 513	Postage	0	0	0	50	50
54600 001 024 513	Repair & Maintenance Ser	0	0	77	0	580
54700 001 024 513	Printing & Binding Service	0	30	39	200	200
54800 001 024 513	Advertising Activities	0	0	0	100	100
54810 001 024 513	Promotional Activities	0	0	0	200	1,200
54900 001 024 513	Other Current Charges	0	0	50	50	50
55100 001 024 513	Office Supplies	248	210	34	250	250
55220 001 024 513	Computer Supplies	71	0	0	100	100
55400 001 024 513	Books, Publications, Subsc	0	150	455	300	400
55410 001 024 513	Training and Education	0	394	674	500	500
	2. Total Operating Costs	**7,487**	**10,514**	**5,036**	**4,950**	**5,730**
56501 001 024 581	Transfer Out to 501	320	356	229	0	0
56609 001 024 581	Transfer Out to 609	250	250	250	250	250
	5. Total Transfers Out	**570**	**606**	**479**	**250**	**250**
	Expense	**14,551**	**63,945**	**56,812**	**56,698**	**59,865**

City Manager's Office Department
Business Development Division

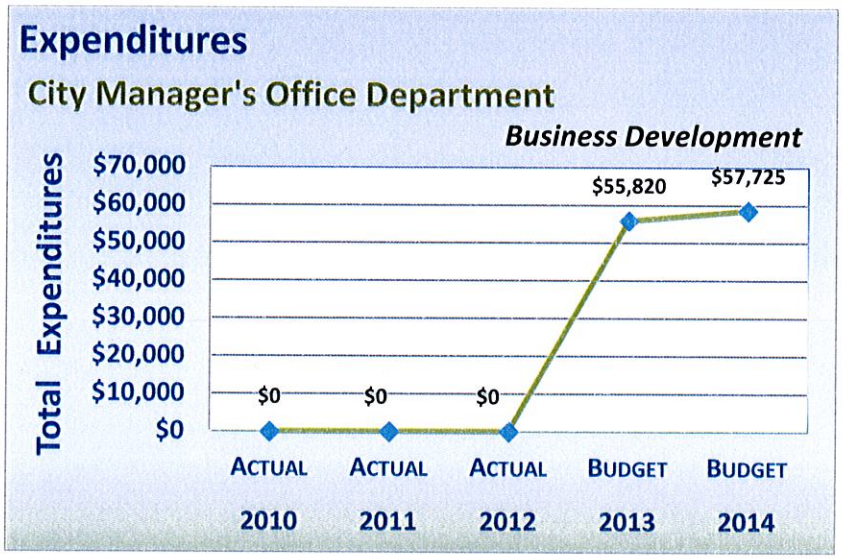
The functions of this Division are performed in conjunction with volunteers and local business partners. Primary advocacy and assistance with targeted marketing and business recruitment is provided through the City's Ambassador of Commerce and Employment and the Ambassador of Business Development. Our Ambassadors devote countless hours of voluntary time, personal monies and involvement for the City of Brooksville and its community enhancement.

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$0	$40,920	**$42,825**
Operating Expenses	$0	$14,650	**$14,650**
Capital Outlay	$0	$0	**$0**
Debt Service	$0	$0	**$0**
Transfers	$0	$250	**$250**
Total	**$0**	**$55,820**	**$57,725**

Staffing	2010	2011	2012	2013	2014
Administrative Assistant II	0	0	0	1	1
Total Full Time Business Development FTE	**0**	**0**	**0**	**1**	**1**
Total Business Devel FTE	**0**	**0**	**0**	**1**	**1**

DIVISION MISSION

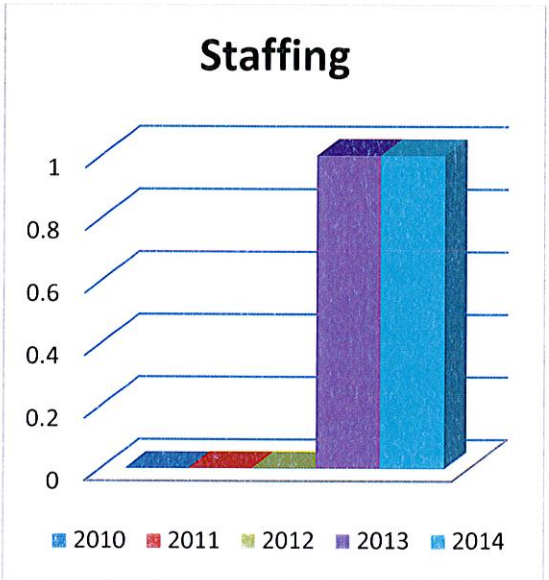
Business Development Division, in conjunction with the city's Ambassadors, provides support for business attraction, expansion and retention services to the business community so the citizens can benefit from the creation and retention of jobs paying the Tampa Bay MSA average wage or greater. Programs also include development and enhancements to the City's identity, brand equity, and web/social media presence.



Budget Highlights: The Business Development budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates.

Business Development Division Lines of Business include the following:

- ***Business Recruitment***
  - Business Marketing and Recruitment Program
  - Business Incentives Program
  - Business Assistance with Regulatory Obstacles
- ***Business Retention and Expansion***
  - Events and Outreach for Business Enhancement & Support Program
  - Business Assistance with Regulatory Obstacles
- ***Community Enhancement***
  - Economic Development Plan
  - Community Development Plan
  - Tourism Development Plan
- ***Web and Social Media Presence***
  - Web Design
  - Content Management Program
  - Communications Plan
  - Social Media Plan



City of Brooksville

Fiscal Year 2013-14

Business Development Division

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51200 001 008 515	Regular Salaries & Wages	0	0	0	29,931	30,832
51400 001 008 515	Overtime - Unscheduled	0	0	0	500	500
52100 001 008 515	FICA Taxes	0	0	0	2,290	2,358
52200 001 008 515	Retirement Contributions	0	0	0	1,655	2,158
52300 001 008 515	Health Insurance	0	0	0	5,875	6,284
52301 001 008 515	Life Insurance	0	0	0	187	192
52303 001 008 515	Long Term Disability	0	0	0	69	71
52320 001 008 515	Dental employee	0	0	0	331	331
52400 001 008 515	Workers Comp Insurance	0	0	0	82	99
	1. Total Personal Service Costs				**40,920**	**42,825**
54000 001 008 515	Travel and Per Diem	0	0	0	4,000	4,000
54110 001 008 515	Postage	0	0	0	200	200
54700 001 008 515	Printing & Binding Service	0	0	0	3,000	3,000
54810 001 008 515	Promotional Activities	0	0	0	7,000	7,000
55100 001 008 515	Office Supplies	0	0	0	250	250
55400 001 008 515	Books, Publications, Subsc	0	0	0	200	200
55410 001 008 515	Training and Education	0	0	0	0	0
	2. Total Operating Costs				**14,650**	**14,650**
56609 001 008 581	Transfer Out to 609	0	0	0	250	250
	5. Total Transfers Out				**250**	**250**
	Expense				**55,820**	**57,725**

Development Department

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$212,407	$213,860	**$230,233**
Operating Expenses	$105,071	$121,225	**$129,075**
Capital Outlay	$0	$0	**$0**
Debt Service	$0	$0	**$0**
Transfers	$1,229	$1,154	**$1,361**
Total	**$318,707**	**$336,239**	**$360,669**

Staffing	2010	2011	2012	2013	2014
Development Director	1	1	1	1	1
Planning & Zoning Coordinator	1	1	0	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**	**4**	**4**	**4**

DEPARTMENT MISSION

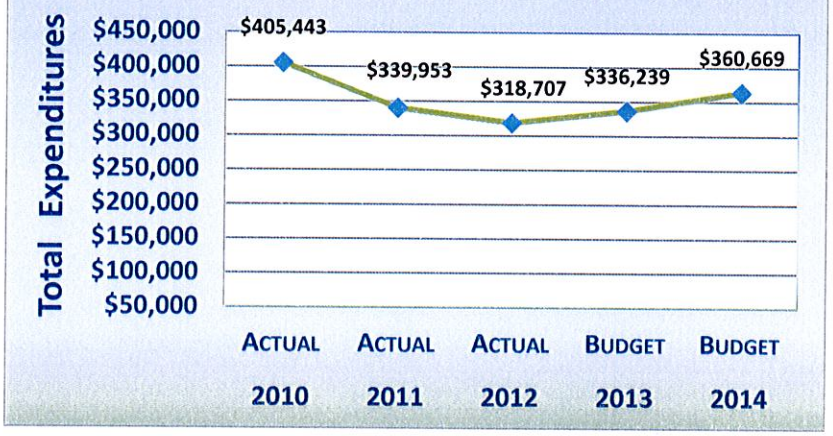
The Development Department provides comprehensive community planning, urban design and development and redevelopment services to current and future Brooksville residents and businesses in order that they may live and work in a vibrant and sustainable city. The Department provides support in the development and implementation of initiatives and services for policy makers, property owners and stakeholders who may then take ownership in creating and maintaining a healthy, sustainable and viable urban environment for our community.

The Department provides neighborhood revitalization, financial, technical, historic preservation and community support services to improve business districts, neighborhoods and increase housing opportunities.

The Development Department provides code enforcement, construction permitting and inspections, licensing and development application review services to the development community and general public so they can receive timely development decisions and live in a clean, safe, and stable city.

Expenditures

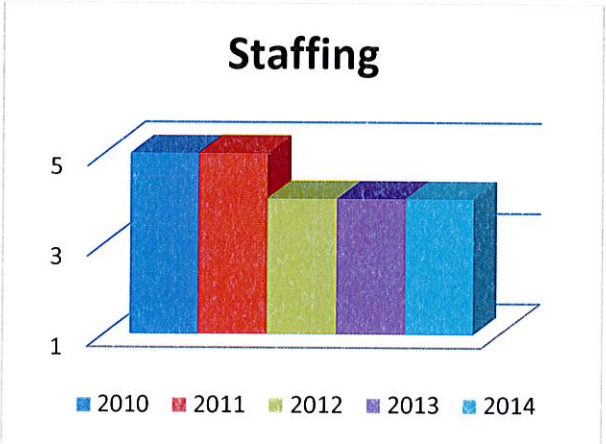
Development Department



Budget Highlights: The Development Department's budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates.

Development Department Lines of Business include the following:

- ***Comprehensive Planning & Design***
  - Comprehensive Planning Program
  - Design and Community Appearance Program
  - Current Planning Program
- ***Redevelopment***
  - Community Redevelopment Program
  - Historic Preservation Program
  - Brownfield Program
- ***Community Development***
  - Community Services Program
  - Housing Program
- ***Code Enforcement***
  - Code Inspection & Compliance Programs
  - Nuisance Abatement Programs
- ***Subdivision and Zoning***
  - Subdivision & Zoning Programs
- ***Development Center***
  - Construction Inspection Program
  - Plan Review Program
  - Permits & Licensing Programs
- ***Community Enhancement***
  - Economic Development Program
  - Community Development Program
  - Tourism Development Program



City of Brooksville

Fiscal Year 2013-14

Development Department

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51102 001 015 515	Financial & Administrative	58,798	65,686	66,835	65,333	67,293
51200 001 015 515	Regular Salaries & Wages	121,674	99,448	97,776	97,132	100,821
51400 001 015 515	Overtime - Unscheduled	155	101	27	300	300
52100 001 015 515	FICA Taxes	15,710	12,621	12,538	12,452	12,884
52200 001 015 515	Retirement Contributions	23,297	16,789	8,941	11,164	19,494
52300 001 015 515	Health Insurance	32,083	26,351	22,304	23,499	25,134
52301 001 015 515	Life Insurance	1,256	1,041	1,020	1,014	1,049
52303 001 015 515	Long Term Disability	0	381	374	374	388
52320 001 015 515	Dental employee	1,715	1,654	1,433	1,323	1,323
52400 001 015 515	Workers Comp Insurance	1,311	1,043	1,158	1,269	1,547
	1. Total Personal Service Costs	**256,000**	**225,115**	**212,407**	**213,860**	**230,233**
53100 001 015 514	Legal Services	0	1,455	0	0	0
53100 001 015 515	Legal Services	1,568	795	1,050	1,400	1,500
53101 001 015 515	Medical Services	98	59	223	150	200
53400 001 015 515	Other Contractual Service	134,635	104,939	97,810	106,000	115,200
54000 001 015 515	Travel and Per Diem	1,383	426	1,427	2,500	2,500
54100 001 015 515	Communication & Freight	1,787	2,046	1,523	1,750	1,750
54110 001 015 515	Postage	0	0	54	50	50
54600 001 015 515	Repair & Maintenance Ser	0	0	0	100	100
54700 001 015 515	Printing & Binding Service	286	60	0	500	500
54800 001 015 515	Advertising Activities	225	27	0	650	650
54900 001 015 515	Other Current Charges	0	38	0	500	500
55100 001 015 515	Office Supplies	833	757	627	900	900
55210 001 015 515	Operating Supplies	14	0	0	500	500
55220 001 015 515	Computer Supplies	1,255	900	900	2,160	660
55230 001 015 515	Clothing & Uniforms	81	117	120	200	200
55250 001 015 515	Fuels & Lubricants	693	739	853	865	865
55251 001 015 515	Tags & Titles	0	116	0	0	0
55253 001 015 515	Auto Repair Supplies (in-	83	0	0	400	400
55400 001 015 515	Books, Publications, Subsc	664	441	486	600	600
55410 001 015 515	Training and Education	1,280	320	0	1,500	1,500
55500 001 015 515	Uncapitalized Equipment	190	0	0	500	500
	2. Total Operating Costs	**145,073**	**113,233**	**105,071**	**121,225**	**129,075**
55630 001 015 515	Improvements Other Than	2,800	0	0	0	0
	3. Total Capital Outlay Costs	**2,800**				
56501 001 015 581	Transfer Out to 501	320	356	229	154	361
56609 001 015 581	Transfer Out to 609	1,250	1,250	1,000	1,000	1,000
	5. Total Transfers Out	**1,570**	**1,606**	**1,229**	**1,154**	**1,361**
	Expense	**405,443**	**339,953**	**318,707**	**336,239**	**360,669**

Finance Department

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$273,151	$287,931	**$307,203**
Operating Expenses	$18,490	$18,753	**$19,355**
Capital Outlay	$0	$0	**$0**
Debt Service	$0	$0	**$0**
Transfers	$1,479	$1,250	**$1,250**
Total	**$294,119**	**$307,934**	**$327,808**

Staffing	2010	2011	2012	2013	2014
Finance Director	1	1	1	1	1
Asst. Finance Director	1	1	1	1	1
Chief Accountant	1	1	1	1	1
Administrative Asst. II	1	0	0	0	0
Accounts Payable/Payroll Specialist	0	1	1	1	1
Admin Specialist III	1	1	0.75	0.75	0.75
Admin Specialist I	1	0	0	0	0
Full Time Finance	**6**	**5**	**4.75**	**4.75**	**4.75**
Split positions with Finance & Public Works					
Utility Billing Supervisor	0.4	0.4	0.25	0.25	0.25
Admin Specialist III	0.5	0.5	0	0	0
Total Split Positions	**0.9**	**0.9**	**0.25**	**0.25**	**0.25**
Total Finance FTE	**6.9**	**5.9**	**5**	**5**	**5**

DEPARTMENT MISSION

Finance Department provides financial planning, management and informational services to City Council, City Manager, City departments and the public to make informed decisions and have confidence in the City's financial stewardship.

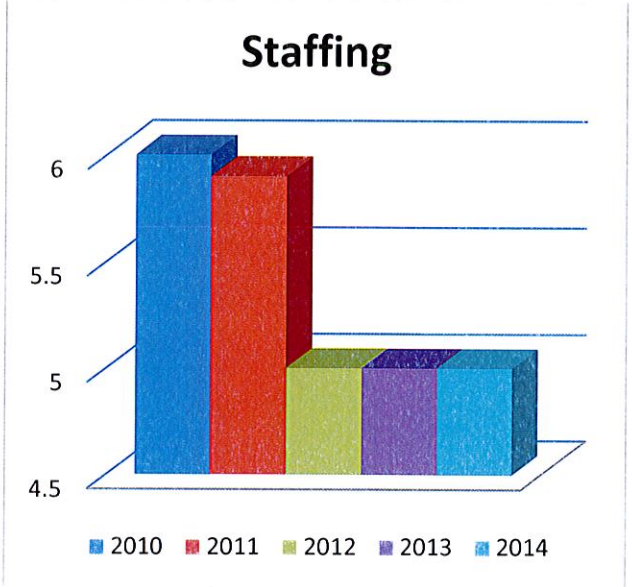
Expenditures

Finance

Budget Highlights: The Finance Department's budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates.

Finance Department Lines of Business include the following:

- ***Financial Management***
  - Financial Planning & Management Programs
  - Financial Reporting & Compliance Program
  - Asset Inventory and Management
- ***Purchasing & Payment Processing***
  - Payment Processing Program
  - Purchasing Program
  - Payroll and Benefits Program
- ***Revenue Management***
  - Revenue Collection Program
  - Treasury Program
- ***Risk Management***
  - Insurance Program
  - Workers' Compensation Program
  - Workplace Safety Program



City of Brooksville

Fiscal Year 2013-14

Finance Department

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51102 001 012 513	Financial & Administrative	58,796	67,069	64,987	66,581	68,578
51200 001 012 513	Regular Salaries & Wages	163,769	178,292	146,504	154,144	158,768
51400 001 012 513	Overtime - Unscheduled	2,241	3,088	1,969	2,000	2,000
52100 001 012 513	FICA Taxes	19,164	18,339	16,259	17,039	17,545
52200 001 012 513	Retirement Contributions	28,148	24,300	11,424	14,657	24,573
52300 001 012 513	Health Insurance	38,499	38,075	27,880	29,374	31,418
52301 001 012 513	Life Insurance	1,562	1,506	1,400	1,378	1,419
52303 001 012 513	Long Term Disability	0	550	512	508	523
52320 001 012 513	Dental employee	2,505	2,026	1,678	1,654	1,654
52400 001 012 513	Workers Comp Insurance	669	486	539	596	725
	1. Total Personal Service Costs	**315,354**	**333,732**	**273,151**	**287,931**	**307,203**
53101 001 012 513	Medical Services	156	117	0	0	100
53400 001 012 513	Other Contractual Service	9,618	9,488	9,396	9,329	9,881
54000 001 012 513	Travel and Per Diem	2,099	1,621	964	1,681	1,681
54100 001 012 513	Communication & Freight	2,618	2,170	1,966	2,060	2,060
54110 001 012 513	Postage	0	0	6	50	50
54600 001 012 513	Repair & Maintenance Ser	655	657	862	740	740
54700 001 012 513	Printing & Binding Service	779	509	1,535	550	450
54800 001 012 513	Advertising Activities	14	0	0	0	0
54900 001 012 513	Other Current Charges	215	345	440	0	0
55100 001 012 513	Office Supplies	2,354	1,953	2,652	2,468	2,468
55220 001 012 513	Computer Supplies	55	60	0	200	250
55250 001 012 513	Fuels & Lubricants	12	0	0	0	0
55400 001 012 513	Books, Publications, Subsc	245	275	70	275	275
55410 001 012 513	Training and Education	2,509	400	599	1,400	1,400
	2. Total Operating Costs	**21,330**	**17,596**	**18,490**	**18,753**	**19,355**
56501 001 012 581	Transfer Out to 501	320	356	229	0	0
56609 001 012 581	Transfer Out to 609	1,726	1,475	1,250	1,250	1,250
	5. Total Transfers Out	**2,046**	**1,831**	**1,479**	**1,250**	**1,250**
	Expense	**338,729**	**353,159**	**293,119**	**307,934**	**327,808**

Police Department

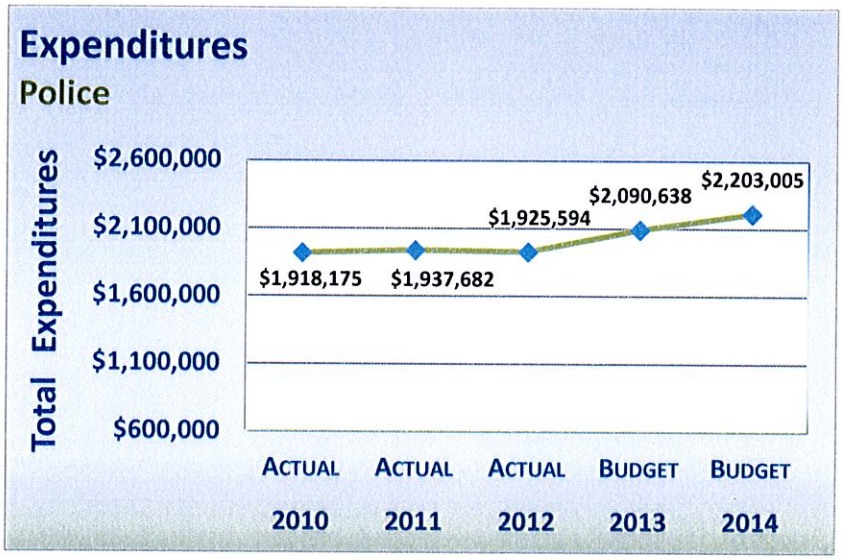
	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$1,677,071	$1,821,524	**$1,917,256**
Operating Expenses	$227,628	$250,817	**$255,296**
Capital Outlay	$0	$0	**$13,000**
Debt Service	$0	$0	**$0**
Transfers	$20,895	$18,297	**$17,453**
Total	**$1,925,594**	**$2,090,638**	**$2,203,005**

Staffing	2010	2011	2012	2013	2014
Police Chief	1	1	1	1	1
Police Captain	0	0	1	1	1
Police Lieutenant	1	1	1	1	1
Detective Lieutenant	0	0	1	1	1
Detective Sergeant	1	1	0	0	1
Detective	2	2	2	2	2
Police Sergeant	6	6	5	5	4
Police Officer	13	13	13	13	13
Evidence Technician	1	1	1	1	1
Admin Asst. III	1	1	1	1	2
Admin. Specialist III	1	1	1	1	0
Admin. Specialist II	0	0	0	0	0
Full Time Police	**27**	**27**	**27**	**27**	**27**
Reserve Officers	1	1	1.65	1.65	1.65
Total Part Time	**1**	**1**	**1.65**	**1.65**	**1.65**
Total Police FTE	**28**	**28**	**28.65**	**28.65**	**28.65**

DEPARTMENT MISSION

Police Department provides public safety services that promote a safe environment and lessen the fear of crime to the Brooksville community, so they can experience an enhanced quality of life.

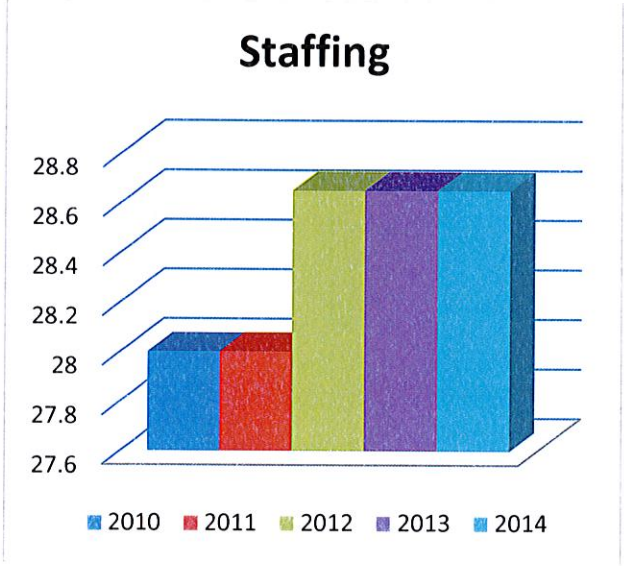
Police Department provides all the citizens of Brooksville with a safe community that fosters trust and confidence in its police officers. The Department is committed to protecting life and property through prevention of the commission of crimes, reduction of the opportunities for crime to occur, identification of criminal offenders and criminal activity, and when appropriate, the apprehension of offenders and participation in subsequent court proceedings. This is best accomplished by building a partnership with citizens where law enforcement is accessible, indiscriminate, unassuming, flexible, available, and open to the needs of the community it serves.



Budget Highlights: The Police Department's budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates. Additionally, the budget includes a request for modification to existing staff, to include reclassification of Patrol Sergeant position to Detective Sergeant; re-evaluation of position/pay grade for Evidence Technician; and reclassification due to change of functions of Administrative Specialist III to Administrative Assistant III. Also, $13,000 is requested within the Capital Outlay Costs to complete the Department's lobby/fingerprinting area and CID restructuring.

Police Department Lines of Business include the following:

- ***Police Administrative***
  - Emergency Management Program
  - Professional Standards Program
  - Public Information Program
- ***Investigations***
  - Investigations Program
  - Investigations Support Program
  - Special Investigations Program
- ***Operations***
  - Crime Prevention & Awareness Program
  - Patrol Program
  - K-9 Program
  - Traffic Safety Program
  - Arrest/Processing Program
  - Court & Trial Program
- ***Public Safety Support***
  - Police Communications Program
  - Records Management Program
  - Training Program
  - Mark Wandall Traffic Safety Act Program
  - Civilian Background Check and Fingerprinting Program
  - Vehicle Safety Inspection Program



City of Brooksville

Fiscal Year 2013-14

Police Department

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51102 001 013 521	Financial & Administrative	77,129	84,588	85,650	84,048	86,576
51200 001 013 521	Regular Salaries & Wages	912,836	1,101,600	1,124,353	1,155,040	1,187,101
51400 001 013 521	Overtime - Unscheduled	56,822	54,148	51,926	58,500	58,500
51500 001 013 521	Incentive/ Special Pay	13,877	34,862	37,353	41,382	44,471
51607 001 013 521	Reserves - Public Safety	28,647	44,534	55,933	67,454	68,479
51613 001 013 521	Clothing Allowance	3,750	3,750	4,500	4,500	4,500
52100 001 013 521	FICA Taxes	93,739	101,300	103,825	104,426	110,973
52200 001 013 521	Retirement Contributions	60,396	58,201	40,067	92,610	121,269
52300 001 013 521	Health Insurance	134,857	127,003	118,024	158,621	169,656
52301 001 013 521	Life Insurance	7,618	7,439	8,392	7,506	9,299
52303 001 013 521	Long Term Disability	0	2,261	2,641	3,230	3,427
52320 001 013 521	Dental employee	8,185	7,641	7,854	8,929	8,929
52400 001 013 521	Workers Comp Insurance	37,822	36,759	33,985	34,278	43,075
52410 001 013 521	W/Comp Claims	620	2,218	645	1,000	1,000
52500 001 013 521	Unemployment Compensa	7,451	144	1,925	0	0
	1. Total Personal Service Costs	**1,443,748**	**1,666,447**	**1,677,071**	**1,821,524**	**1,917,256**
53101 001 013 521	Medical Services	3,099	4,391	1,901	5,830	5,830
53400 001 013 521	Other Contractual Service	6,858	12,717	3,961	16,088	16,218
53401 001 013 521	Contract Labor	263	0	0	0	0
53500 001 013 521	Criminal Investigation	1,023	1,681	1,042	1,000	600
54000 001 013 521	Travel and Per Diem	6,727	8,116	6,277	7,000	7,000
54100 001 013 521	Communication & Freight	23,156	25,568	24,333	33,233	33,233
54110 001 013 521	Postage	438	194	185	400	400
54210 001 013 521	Automotive Repair Service	8,539	4,406	4,502	5,216	5,216
54300 001 013 521	Electric	15,958	14,977	14,204	17,488	17,488
54303 001 013 521	Water	2,390	3,092	3,637	2,400	2,400
54560 001 013 521	Insurance Claims & Deduc	0	0	1,000	0	0
54600 001 013 521	Repair & Maintenance Ser	5,708	7,743	7,498	8,535	8,535
54700 001 013 521	Printing & Binding Service	1,088	1,201	1,184	980	980
54800 001 013 521	Advertising Activities	823	338	344	500	500
54900 001 013 521	Other Current Charges	32	30	0	1,000	1,000
54910 001 013 521	Ammunition	8,181	7,636	5,571	7,550	8,319
55100 001 013 521	Office Supplies	7,990	5,110	4,147	5,385	5,385
55210 001 013 521	Operating Supplies	6,556	4,944	4,305	5,592	5,592
55211 001 013 521	Medical Supplies	487	601	2,100	3,620	3,628
55220 001 013 521	Computer Supplies	1,792	4,852	570	1,490	1,490
55223 001 013 521	Repair & Maintenance Sup	951	944	824	1,300	1,300
55230 001 013 521	Clothing & Uniforms	9,891	10,188	10,322	11,226	11,226
55240 001 013 521	Institutional Supplies	2,819	2,642	2,553	3,391	3,391
55250 001 013 521	Fuels & Lubricants	78,234	95,442	104,102	85,000	85,000
55251 001 013 521	Tags & Titles	1,042	392	499	620	620
55252 001 013 521	Small Tools	330	580	276	750	750
55253 001 013 521	Auto Repair Supplies (in-	15,464	18,966	13,816	15,000	15,000
55400 001 013 521	Books, Publications, Subsc	1,518	1,979	1,655	1,700	1,700
55410 001 013 521	Training and Education	4,345	4,286	4,367	5,000	5,000
55500 001 013 521	Uncapitalized Equipment	4,338	2,451	2,451	3,523	7,496
	2. Total Operating Costs	**220,042**	**245,466**	**227,628**	**250,817**	**255,296**

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
55620 001 013 521	Building and Improvement	0	0	0	0	13,000
55630 001 013 521	Improvements Other Than	0	0	0	0	0
	3. Total Capital Outlay Costs					**13,000**
56501 001 013 581	Transfer Out to 501	16,725	19,269	14,395	11,797	10,953
56502 001 013 581	Transfer Out to 502	76,478	0	0	0	0
56609 001 013 581	Transfer Out to 609	6,500	6,500	6,500	6,500	6,500
	5. Total Transfers Out	**99,703**	**25,769**	**20,895**	**18,297**	**17,453**
	Expense	**1,763,492**	**1,937,682**	**1,925,594**	**2,090,638**	**2,203,005**

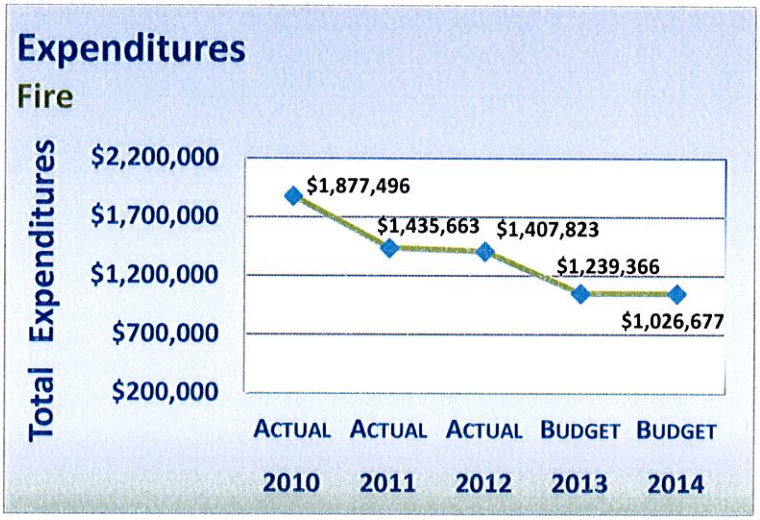
Fire Department

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$1,251,562	$0	**$0**
Operating Expenses	$87,073	$0	**$0**
Capital Outlay	$3,242	$0	**$0**
Debt Service	$57,269	$0	**$0**
Transfers	$8,677	$1,239,366	**$1,026,677**
Total	**$1,407,823**	**$1,239,366**	**$1,026,677**

Staffing	2010	2011	2012	2013	2014
Fire Chief	1	1	1	1	1
District Chiefs	3	3	3	3	3
Fire Captains	3	3	3	3	3
Firefighters/ Drivers	3	3	3	3	3
Firefighters	7	7	7	7	7
Fire Inspector	0	0	0	0	0
Admin Asst. III	1	1	1	1	1
Total Full Time	**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**

DEPARTMENT MISSION

Fire Department provides emergency response, fire prevention and public education services to the Brooksville community so that they can have their lives and property protected.

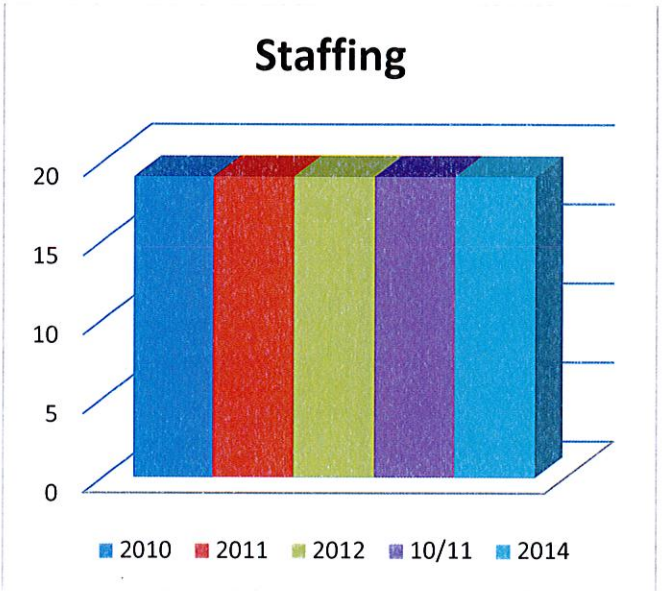


Budget Highlights: The Fire Department's budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates.

The budget proposes increasing the Fire Assessment rates and decreasing the dependency on General Fund revenues.

Fire Department Lines of Business include the following:

- ***Fire & Rescue Administrative***
  - Emergency Management Program
- ***Fire & Rescue Operation Service***
  - Fire Suppression Operation Program
  - Emergency Medical Services Program
  - Operations Training Program
- ***Support Services***
  - Fire Communications Program
  - Fire Maintenance Services Program
- ***Fire Prevention Services***
  - Public Safety Education Services Program
  - Fire Prevention Inspection & Code Compliance Program
  - Fire Investigation Program



City of Brooksville

Fiscal Year 2013-14

Fire Department

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51102 001 014 522	Financial & Administrative	61,719	71,789	71,296	0	0
51200 001 014 522	Regular Salaries & Wages	573,802	679,483	699,988	0	0
51400 001 014 522	Overtime - Unscheduled	42,242	36,226	31,055	0	0
51410 001 014 522	Overtime - Scheduled	11,835	8,698	10,000	0	0
51500 001 014 522	Incentive/ Special Pay	2,758	2,333	2,520	0	0
51601 001 014 522	Vacation Pay	43,388	0	0	0	0
51602 001 014 522	Sick Pay	29,792	0	0	0	0
51603 001 014 522	Holiday Pay	27,259	0	0	0	0
51605 001 014 522	Bereavement Pay	0	0	963	0	0
51606 001 014 522	Jury Duty Pay	0	38	0	0	0
51607 001 014 522	Reserves - Public Safety	31,209	35,814	19,977	0	0
51612 001 014 522	Hazmat Team	10,839	10,516	9,640	0	0
52100 001 014 522	FICA Taxes	62,953	63,877	62,948	0	0
52200 001 014 522	Retirement Contributions	200,445	220,063	206,988	0	0
52300 001 014 522	Health Insurance	107,124	101,108	95,553	0	0
52301 001 014 522	Life Insurance	5,960	4,469	5,913	0	0
52302 001 014 522	HRA-Health Reimburseme	0	0	0	0	0
52303 001 014 522	Long Term Disability	0	1,245	1,751	0	0
52320 001 014 522	Dental employee	6,460	5,539	5,622	0	0
52400 001 014 522	Workers Comp Insurance	25,916	22,601	27,347	0	0
52410 001 014 522	W/Comp Claims	387	4,627	0	0	0
52500 001 014 522	Unemployment Compensa	825	5,045	0	0	0
	1. Total Personal Service Costs	**1,244,914**	**1,273,471**	**1,251,562**		
53101 001 014 522	Medical Services	4,799	2,651	1,401	0	0
53400 001 014 522	Other Contractual Service	75	400	72	0	0
53600 001 014 522	PensionBenefits	0	0	0	0	0
54000 001 014 522	Travel and Per Diem	1,256	3,505	1,399	0	0
54100 001 014 522	Communication & Freight	10,315	8,336	8,362	0	0
54110 001 014 522	Postage	157	98	65	0	0
54210 001 014 522	Automotive Repair Service	7,773	10,090	10,509	0	0
54300 001 014 522	Electric	0	1,065	0	0	0
54303 001 014 522	Water	686	1,024	2,221	0	0
54540 001 014 522	Fiduciary Liability Insuran	0	131	131	0	0
54600 001 014 522	Repair & Maintenance Ser	18,569	11,531	10,869	0	0
54610 001 014 522	Apparatus-Repair & Maint	0	977	856	0	0
54700 001 014 522	Printing & Binding Service	340	129	49	0	0
54800 001 014 522	Advertising Activities	514	0	66	0	0
54810 001 014 522	Promotional Activities	0	0	1,054	0	0
54900 001 014 522	Other Current Charges	1,269	581	175	0	0
55100 001 014 522	Office Supplies	700	619	542	0	0
55210 001 014 522	Operating Supplies	1,825	2,140	1,990	0	0
55211 001 014 522	Medical Supplies	2,282	635	278	0	0
55220 001 014 522	Computer Supplies	0	0	0	0	0
55223 001 014 522	Repair & Maintenance Sup	0	0	0	0	0
55225 001 014 522	Chemicals Supplies	367	63	221	0	0
55226 001 014 522	Safety Supplies & Gear	6,312	2,679	980	0	0
55230 001 014 521	Clothing & Uniforms	0	0	0	0	0

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
55230 001 014 522	Clothing & Uniforms	6,002	6,253	6,212	0	0
55240 001 014 522	Institutional Supplies	0	0	0	0	0
55250 001 014 522	Fuels & Lubricants	15,882	18,092	20,111	0	0
55252 001 014 522	Small Tools	1,165	687	1,012	0	0
55253 001 014 522	Auto Repair Supplies (in-	6,582	6,578	7,281	0	0
55400 001 014 522	Books, Publications, Subsc	3,805	3,123	4,877	0	0
55410 001 014 522	Training and Education	3,615	2,917	2,235	0	0
55500 001 014 522	Uncapitalized Equipment	14,442	3,508	4,105	0	0
	2. Total Operating Costs	**108,730**	**87,814**	**87,073**		
55620 001 014 522	Building and Improvement	394,000	0	0	0	0
55640 001 014 522	Machinery & Equipment	0	0	3,242	0	0
	3. Total Capital Outlay Costs	**394,000**		**3,242**		
57100 001 014 517	Interest	22,086	20,569	19,009	0	0
57100 001 014 522	Interest	0	0	0	0	0
57200 001 014 517	Principal	35,183	36,701	38,260	0	0
57200 001 014 522	Principal	0	0	0	0	0
	4. Total Debt Service	**57,269**	**57,269**	**57,269**		
56143 001 014 581	Transfer out to Fund 143	0	0	0	1,239,366	1,026,677
56501 001 014 522	Transfer Out to 501	0	0	0	0	0
56501 001 014 581	Transfer Out to 501	4,268	12,609	4,177	0	0
56502 001 014 581	Transfer Out to 502	63,815	0	0	0	0
56609 001 014 522	Transfer Out to 609	0	0	0	0	0
56609 001 014 581	Transfer Out to 609	4,500	4,500	4,500	0	0
	5. Total Transfers Out	**72,583**	**17,109**	**8,677**	**1,239,366**	**1,026,677**
	Expense	**1,877,497**	**1,435,664**	**1,407,823**	**1,239,366**	**1,026,677**

Parks, Facilities & Recreation Department

Parks & Facilities Division

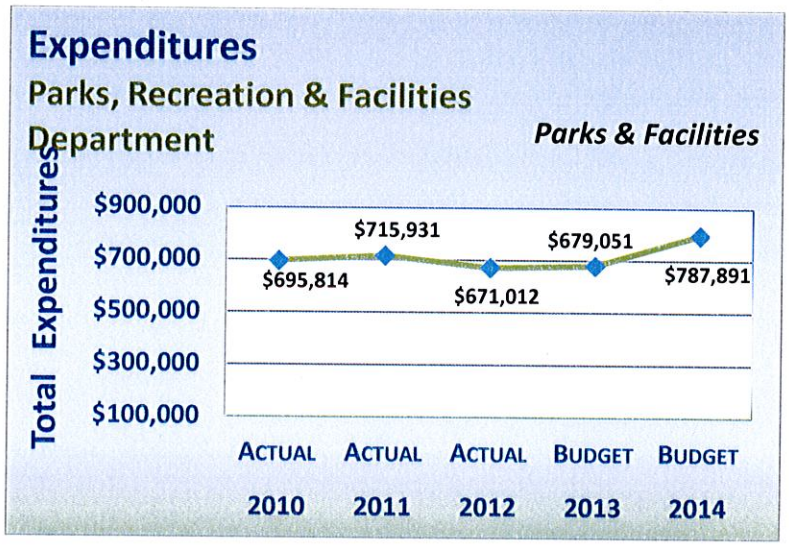
	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$412,676	$440,982	**$464,163**
Operating Expenses	$243,300	$216,558	**$211,048**
Capital Outlay	$0	$0	**$81,400**
Debt Service	$0	$0	**$0**
Transfers	$15,036	$21,511	**$31,280**
Total	**$671,012**	**$679,051**	**$787,891**

Staffing	2010	2011	2012	2013	2014
Parks, Facilities & Recreation Director	1	1	1	1	1
Admin Assistant III	1	1	1	1	1
Park Attendant I	1	1	2	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
Total Full time Parks Department	**9**	**9**	**10**	**10**	**10**
Part Time Intern	0.5	0	0	0	0
Total Part Time	0.5	0	0	0	0
Total Parks FTE	**9.5**	**9**	**10**	**10**	**10**

DEPARTMENT MISSION

The Parks, Facilities and Recreation Department provides affordable educational, recreational, cultural, leisure programs to enhance the health and wellness to Brooksville's citizens and its visitors; to provide safe, well maintained facilities; preserve our historical and natural beauty and to have a respectful final resting place for our surrounding communities.

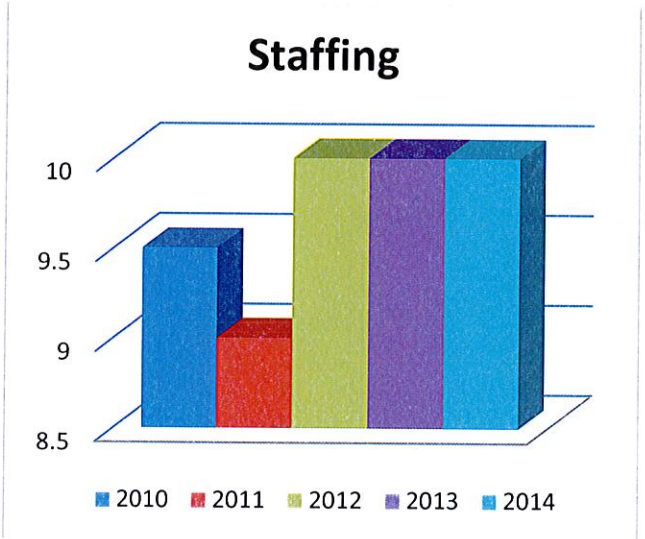
The Parks, Facilities & Recreation Department includes Parks & Facilities Division, Cemetery Division, Recreation Division, and the First Tee Program.



Budget Highlights: The Parks & Facilities Division's budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates. Monies in the amount of $81,400 are requested within the Capital Outlay Costs to repair the retaining wall at the Police Department, repair the JBCC skate/walking trail, ADA improvements to restrooms 1st City Hall, and replace carpeting on 2nd of City Hall.

Parks & Facilities Division Lines of Business include the following:

- ***Grounds Management***
  - Horticulture Program
  - Parks & Grounds Maintenance Program
  - Natural and Historical Preservation Program
- ***Facility Asset Management Line of Business***
  - Building Maintenance, Repair and Enhancement Programs
  - Public Facility Safety and Maintenance Program



City of Brooksville

Fiscal Year 2013-14

Parks & Facilities Division

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51102 001 020 572	Financial & Administrative	55,698	59,297	59,885	58,843	60,609
51200 001 020 572	Regular Salaries & Wages	179,458	228,995	236,139	256,027	263,708
51400 001 020 572	Overtime - Unscheduled	1,809	2,646	4,109	2,000	2,000
52100 001 020 572	FICA Taxes	21,525	22,285	23,057	24,241	24,963
52200 001 020 572	Retirement Contributions	30,056	28,190	17,685	19,471	29,786
52300 001 020 572	Health Insurance	45,560	50,551	44,375	58,748	62,836
52301 001 020 572	Life Insurance	1,749	1,934	1,881	1,965	2,024
52303 001 020 572	Long Term Disability	0	710	690	725	746
52320 001 020 572	Dental employee	2,817	3,073	3,087	3,307	3,307
52400 001 020 572	Workers Comp Insurance	11,715	8,779	11,078	11,655	14,185
52410 001 020 572	W/Comp Claims	0	1,619	904	0	0
52500 001 020 572	Unemployment Compensa	0	0	9,787	4,000	0
	1. Total Personal Service Costs	**350,387**	**408,080**	**412,676**	**440,982**	**464,163**
53101 001 020 572	Medical Services	613	706	920	500	500
53400 001 020 572	Other Contractual Service	64,739	84,129	24,402	14,900	14,900
53401 001 020 572	Contract Labor	324	0	0	500	500
54000 001 020 572	Travel and Per Diem	333	793	215	500	500
54100 001 020 572	Communication & Freight	3,533	4,006	4,739	3,228	3,228
54110 001 020 572	Postage	14	5	41	50	50
54210 001 020 572	Automotive Repair Service	277	367	0	0	100
54300 001 020 572	Electric	36,257	32,818	27,812	40,500	35,500
54303 001 020 572	Water	8,082	7,669	9,996	11,000	11,000
54400 001 020 572	Equipment & Vehicle Rent	2,655	3,935	6,935	3,000	3,000
54401 001 020 572	Rentals & Leases	2,716	4,180	2,863	3,000	3,300
54560 001 020 572	Insurance Claims & Deduc	0	0	1,000	0	0
54600 001 020 572	Repair & Maintenance Ser	20,375	20,948	39,472	25,000	25,000
54700 001 020 572	Printing & Binding Service	307	30	186	200	150
54800 001 020 572	Advertising Activities	400	711	1	0	0
54810 001 020 572	Promotional Activities	0	67	86	0	0
54900 001 020 572	Other Current Charges	161	125	1,110	500	200
54920 001 020 572	Recreational Supplies	244	1,180	384	500	500
55100 001 020 572	Office Supplies	502	633	638	750	600
55210 001 020 572	Operating Supplies	23,671	28,785	30,290	28,000	25,000
55223 001 020 572	Repair & Maintenance Sup	23,946	27,985	36,934	35,000	35,000
55225 001 020 572	Chemicals Supplies	2,615	3,228	2,716	2,000	1,100
55226 001 020 572	Safety Supplies & Gear	0	293	0	0	100
55230 001 020 572	Clothing & Uniforms	2,107	1,995	2,343	2,700	2,500
55240 001 020 572	Institutional Supplies	24,026	22,178	24,562	25,000	25,000
55250 001 020 572	Fuels & Lubricants	15,018	15,434	14,664	11,500	13,000
55251 001 020 572	Tags & Titles	0	384	75	0	0
55252 001 020 572	Small Tools	962	1,812	2,342	1,000	1,000
55253 001 020 572	Auto Repair Supplies (in-	4,515	3,392	3,205	1,500	2,000
55400 001 020 572	Books, Publications, Subsc	799	436	788	550	550
55410 001 020 572	Training and Education	1,164	846	593	1,500	1,500
55500 001 020 572	Uncapitalized Equipment	3,384	5,000	3,987	3,680	5,270
	2. Total Operating Costs	**243,739**	**274,070**	**243,300**	**216,558**	**211,048**

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
55610 001 020 572	Land	0	0	0	0	0
55630 001 020 572	Improvements Other Than	0	0	0	0	75,000
55640 001 020 572	Machinery & Equipment	23,262	0	0	0	6,400
55650 001 020 572	Construction in Progress	4,950	0	0	0	0
	3. Total Capital Outlay Costs	**28,212**				**81,400**
57100 001 020 517	Interest	1,055	160	0	0	0
57200 001 020 517	Principal	12,933	13,443	0	0	0
	4. Total Debt Service	**13,988**	**13,603**			
56139 001 020 581	Transfer Out to 139	0	5,000	0	5,000	4,186
56311 001 020 581	Transfer Out to 311	0	0	2,907	3,446	3,474
56501 001 020 581	Transfer Out to 501	8,731	12,928	9,879	10,565	16,120
56503 001 020 581	Transfer Out to 503	5,000	0	0	0	5,000
56609 001 020 581	Transfer Out to 609	2,250	2,250	2,250	2,500	2,500
56609 001 020 572	Transfer Out to 609	0	0	0	0	0
	5. Total Transfers Out	**15,981**	**20,178**	**15,036**	**21,511**	**31,280**
	Expense	**652,307**	**715,931**	**671,012**	**679,051**	**787,891**

Parks, Facilities & Recreation Department
Cemetery Division

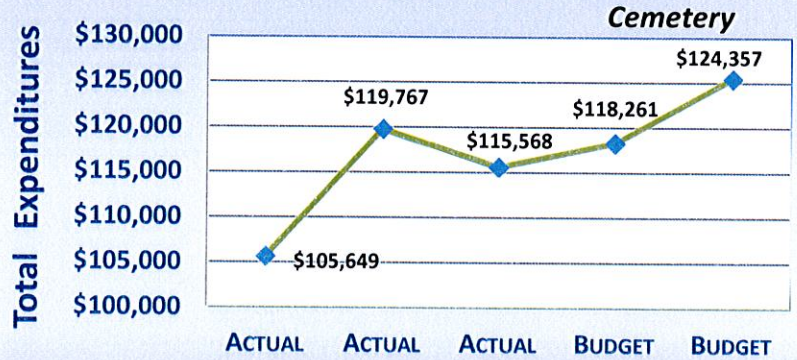
	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$78,123	$79,365	**$83,510**
Operating Expenses	$26,436	$24,728	**$26,244**
Capital Outlay	$0	$7,000	**$1,000**
Debt Service	$0	$0	**$0**
Transfers	$11,008	$7,168	**$13,603**
Total	**$115,567**	**$118,261**	**$124,357**

Staffing	2010	2011	2012	2013	2014
Cemetery Sexton	1	1	1	1	1
Park Attendant I	1	1	1	1	1
Total Cemetery FTE	**2**	**2**	**2**	**2**	**2**

DEPARTMENT MISSION
The Parks, Facilities and Recreation Department provides affordable educational, recreational, cultural, leisure programs to enhance the health and wellness to Brooksville's citizens and its visitors; to provide safe, well maintained facilities; preserve our historical and natural beauty and to have a respectful final resting place for our surrounding communities.

Expenditures

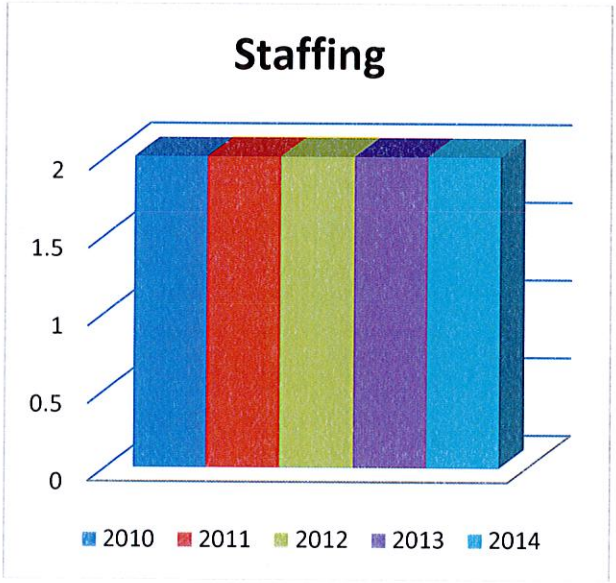
Parks, Recreation & Facilities Department



Budget Highlights: The Cemetery Division's budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates.

Cemetery Division Lines of Business include the following:

- ***Cemetery Asset Management***
  - Family and Community Services
  - Natural Burial Program
  - Nursery Recycling-Propagation-Compost Program



City of Brooksville

Fiscal Year 2013-14

Cemetery Division

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51200 001 017 539	Regular Salaries & Wages	47,621	54,890	55,146	55,973	57,652
51400 001 017 539	Overtime - Unscheduled	151	477	1,355	500	500
52100 001 017 539	FICA Taxes	4,208	4,236	4,332	4,320	4,449
52200 001 017 539	Retirement Contributions	5,451	4,984	2,778	3,123	4,072
52300 001 017 539	Health Insurance	6,525	12,907	11,152	11,750	12,567
52301 001 017 539	Life Insurance	343	343	307	352	363
52303 001 017 539	Long Term Disability	0	125	125	130	134
52320 001 017 539	Dental employee	612	661	661	661	661
52400 001 017 539	Workers Comp Insurance	2,827	1,883	2,267	2,556	3,111
	1. Total Personal Service Costs	**67,740**	**80,506**	**78,124**	**79,365**	**83,510**
53101 001 017 539	Medical Services	39	29	396	50	50
53400 001 017 539	Other Contractual Service	239	1,726	566	360	200
54100 001 017 539	Communication & Freight	1,450	1,338	1,223	1,468	1,258
54110 001 017 539	Postage	0	0	0	50	50
54210 001 017 539	Automotive Repair Service	0	0	600	500	500
54300 001 017 539	Electric	959	940	790	950	900
54303 001 017 539	Water	4,812	4,906	6,770	5,000	5,000
54400 001 017 539	Equipment & Vehicle Rent	0	331	635	500	500
54600 001 017 539	Repair & Maintenance Ser	1,762	4,553	3,877	1,180	1,251
54700 001 017 539	Printing & Binding Service	224	30	500	700	700
54800 001 017 539	Advertising Activities	471	609	903	500	500
54900 001 017 539	Other Current Charges	0	264	25	0	0
54911 001 017 539	Cemetery Monuments For	725	300	15	1,000	3,000
54912 001 017 539	Cemetery Lot Buyback	2,475	2,295	600	1,500	1,500
55100 001 017 539	Office Supplies	118	169	114	350	350
55210 001 017 539	Operating Supplies	2,715	3,719	2,384	2,500	2,500
55220 001 017 539	Computer Supplies	232	130	0	0	335
55223 001 017 539	Repair & Maintenance Sup	0	0	-234	0	0
55225 001 017 539	Chemicals Supplies	0	0	131	200	200
55226 001 017 539	Safety Supplies & Gear	0	12	0	0	300
55230 001 017 539	Clothing & Uniforms	525	452	571	500	500
55240 001 017 539	Institutional Supplies	0	7	234	0	0
55250 001 017 539	Fuels & Lubricants	3,080	5,132	4,316	5,000	5,000
55252 001 017 539	Small Tools	150	77	27	150	150
55253 001 017 539	Auto Repair Supplies (in-	169	870	683	1,000	1,000
55400 001 017 539	Books, Publications, Subsc	0	0	265	400	0
55410 001 017 539	Training and Education	145	0	0	0	0
55500 001 017 539	Uncapitalized Equipment	1,342	0	1,044	870	500
	2. Total Operating Costs	**21,633**	**27,891**	**26,436**	**24,728**	**26,244**
55620 001 017 539	Building and Improvement	0	0	0	7,000	0
55630 001 017 539	Improvements Other Than	0	0	0	0	1,000
55640 001 017 539	Machinery & Equipment	0	0	0	0	0
	3. Total Capital Outlay Costs				**7,000**	**1,000**
56501 001 017 581	Transfer Out to 501	776	870	508	821	103
56503 001 017 581	Transfer Out to 503	5,000	0	0	0	3,000

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
56605 001 017 581	Transfer Out to 605	10,000	10,000	10,000	5,847	10,000
56609 001 017 581	Transfer Out to 609	500	500	500	500	500
56609 001 017 539	Transfer Out to 609	0	0	0	0	0
	5. Total Transfers Out	**16,276**	**11,370**	**11,008**	**7,168**	**13,603**
	Expense	**105,649**	**119,767**	**115,568**	**118,261**	**124,357**

Parks, Facilities & Recreation Department

Recreation Division

	2012 Actual	2013 Budget	2014 Budget
Personal Services	$43,935	$56,296	**$40,364**
Operating Expenses	$34,016	$29,232	**$26,893**
Capital Outlay	$0	$0	**$0**
Debt Service	$0	$0	**$0**
Transfers	$375	$375	**$250**
Total	**$78,326**	**$85,903**	**$67,507**

Staffing	2010	2011	2012	2013	2014
Rec Leader III	2	1	1	1	1
Rec Leader III/Golf Instructor	0.5	0.5	0.5	0.5	0
Total Recreation FTE	**2.5**	**1.5**	**1.5**	**1.5**	**1**

DEPARTMENT MISSION

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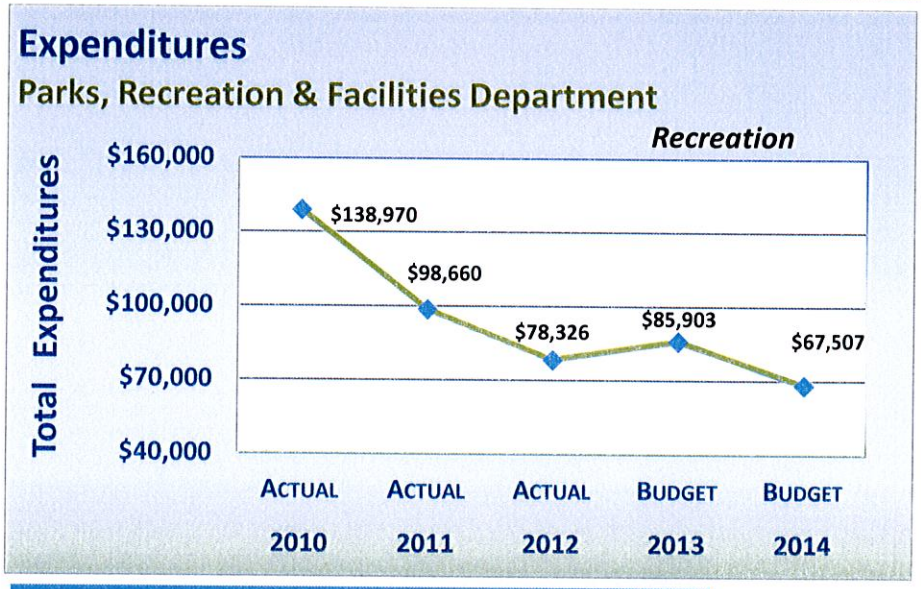
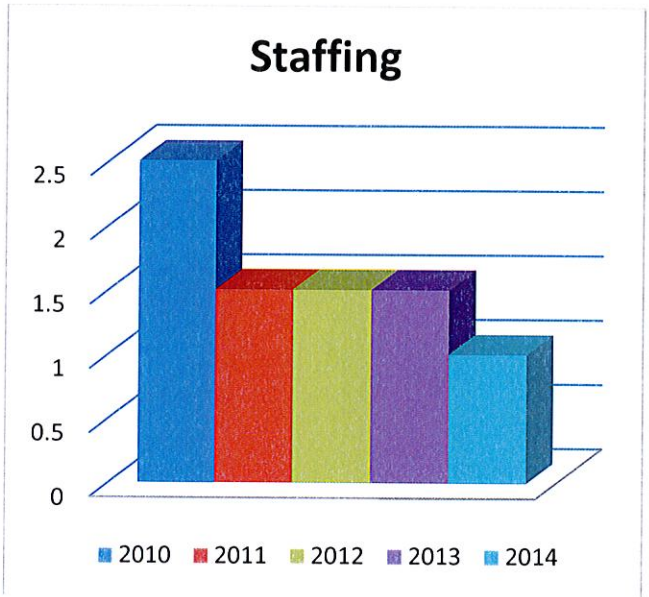


Budget Highlights: The Recreation Division's budget does not propose changes or modifications to programs or enhancements. The budget is reduced by 0.5 FTE and associated costs due to the elimination of the Golf Instructor position from this Division. The budget does reflect increases in the remaining wages & benefits within Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates.

Recreation Division Lines of Business include the following:

- ***Recreation & Leisure Services***
  - Athletics Program
  - General Recreation Program
  - Community Events Program



City of Brooksville

Fiscal Year 2013-14

Recreation Division

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51200 001 025 572	Regular Salaries & Wages	51,515	36,918	30,667	39,489	27,723
51400 001 025 572	Overtime - Unscheduled	299	253	667	500	500
52100 001 025 572	FICA Taxes	4,492	2,880	2,410	3,059	2,159
52200 001 025 572	Retirement Contributions	5,932	3,402	1,586	2,211	1,976
52300 001 025 572	Health Insurance	11,963	9,680	6,505	8,812	6,284
52301 001 025 572	Life Insurance	359	270	196	249	176
52303 001 025 572	Long Term Disability	0	98	71	92	65
52320 001 025 572	Dental employee	524	455	468	496	331
52400 001 025 572	Workers Comp Insurance	2,615	1,863	1,365	1,388	1,151
52410 001 025 572	W/Comp Claims	723	771	0	0	0
52500 001 025 572	Unemployment Compensa	4,969	4,208	0	0	0
	1. Total Personal Service Costs	**83,391**	**60,798**	**43,935**	**56,296**	**40,364**
53101 001 025 572	Medical Services	36	15	263	50	50
53400 001 025 572	Other Contractual Service	8,912	8,595	10,171	10,289	9,500
54000 001 025 572	Travel and Per Diem	30	0	0	300	500
54100 001 025 572	Communication & Freight	1,368	505	206	408	408
54300 001 025 572	Electric	15,403	12,435	12,549	5,500	5,500
54303 001 025 572	Water	2,148	2,426	3,021	1,000	1,500
54400 001 025 572	Equipment & Vehicle Rent	0	0	0	500	500
54401 001 025 572	Rentals & Leases	0	0	0	3,900	1,000
54600 001 025 572	Repair & Maintenance Ser	4,822	2,750	1,235	0	270
54700 001 025 572	Printing & Binding Service	1,541	156	287	700	700
54800 001 025 572	Advertising Activities	1,060	43	313	300	0
54900 001 025 572	Other Current Charges	83	-54	0	0	0
54913 001 025 572	Cost of Goods Sold	158	0	126	0	0
54920 001 025 572	Recreational Supplies	16,106	5,309	2,618	3,535	2,500
55100 001 025 572	Office Supplies	662	486	350	500	500
55210 001 025 572	Operating Supplies	1,811	4,231	2,702	1,000	2,665
55211 001 025 572	Medical Supplies	0	0	0	50	100
55220 001 025 572	Computer Supplies	0	0	26	0	0
55223 001 025 572	Repair & Maintenance Sup	0	49	0	0	0
55225 001 025 572	Chemicals Supplies	328	437	0	0	0
55230 001 025 572	Clothing & Uniforms	69	78	92	200	200
55250 001 025 572	Fuels & Lubricants	0	0	0	500	500
55252 001 025 572	Small Tools	20	0	0	0	0
55400 001 025 572	Books, Publications, Subsc	297	0	0	0	0
55410 001 025 572	Training and Education	100	26	57	500	500
	2. Total Operating Costs	**54,954**	**37,487**	**34,016**	**29,232**	**26,893**
56609 001 025 581	Transfer Out to 609	625	375	375	375	250
	5. Total Transfers Out	**625**	**375**	**375**	**375**	**250**
	Expense	**138,969**	**98,660**	**78,326**	**85,903**	**67,507**

Public Works Department

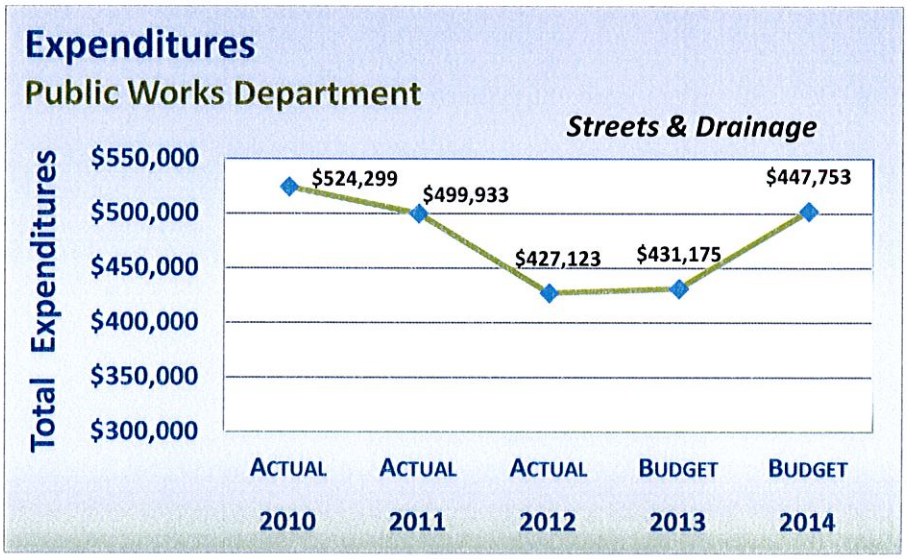
Streets & Drainage Division

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$221,238	$236,791	**$250,636**
Operating Expenses	$187,332	$166,650	**$172,400**
Capital Outlay	$0	$0	**$0**
Debt Service	$0	$0	**$0**
Transfers	$18,553	$27,734	**$24,717**
Total	**$427,123**	**$431,175**	**$447,753**

Staffing	2010	2011	2012	2013	2014
Director of Public Works	1	0.5	0.25	0.25	0.25
Administrative Asst. III	1	1	0.25	0.25	0.25
Finance Technician	1	1	0.25	0.25	0.25
Public Works Supervisor	0.25	0	0	0	0
Streets and Drainage Supervisor	0	1	1	1	1
Equipment Operator I	1	1	1	1	1
Equipment Operator II	1	1	1	1	1
Maintenance Tech I	2	1	1	1	1
Public Works Tech II	0.5	1	1	1	1
Total Street & Drainage FTE	**7.75**	**7.5**	**5.75**	**5.75**	**5.75**

DEPARTMENT MISSION
The Public Works Department provides infrastructure construction and maintenance for streets, right-of-ways, sidewalks, utility lines/systems, and stormwater drainage systems; private construction review and inspection; and emergency first response services to the public so they can live work and play in a safe and functional environment.

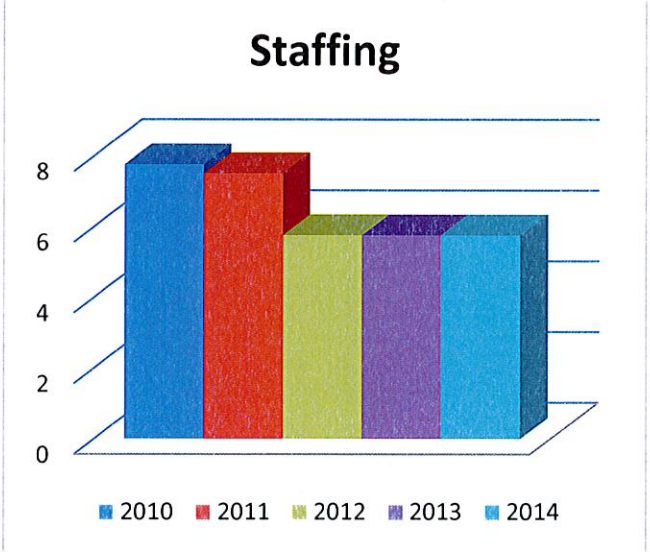
The Public Works Department includes Streets & Drainage Division, Water & Wastewater Divisions, Sanitation Division, and Fleet Maintenance Division.



Budget Highlights: The Streets & Drainage Division budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates. The budget is requesting monies in the amount of $50,000 in Capital Outlay Costs for drainage projects.

The Streets and Drainage Division Lines of Business include the following:

- ***Engineering & Construction Management***
  - Project Management Program
  - Engineering Technical Review and Regulation Program
- ***Public Works Field Services***
  - Permitting, Construction, Inspection & Construction Quality Control Program
- ***Traffic Management***
  - Traffic & Transportation Services Program
  - Traffic Signal and Signage Program
- ***Streets, Traffic & Drainage Maintenance Line of Business***
  - Traffic Operations Program
  - Streets Program
  - Sidewalk Program
  - Drainage Program
- ***Storm Water Quality Line of Business***
  - Storm Water Permitting & Public Outreach Program
  - Environmental Water Quality Program
  - Household Hazard Waste Collection Program



City of Brooksville

Fiscal Year 2013-14

Streets & Drainage Division

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51102 001 019 541	Financial & Administrative	55,277	29,312	15,204	15,002	15,452
51200 001 019 541	Regular Salaries & Wages	166,465	205,432	144,400	146,058	150,439
51400 001 019 541	Overtime - Unscheduled	4,706	4,554	4,572	6,000	6,000
52100 001 019 541	FICA Taxes	19,494	18,158	12,169	12,780	13,150
52200 001 019 541	Retirement Contributions	28,134	22,317	8,348	9,735	13,805
52300 001 019 541	Health Insurance	50,571	42,485	22,044	33,780	36,130
52301 001 019 541	Life Insurance	1,573	1,269	914	1,042	1,073
52303 001 019 541	Long Term Disability	0	486	347	384	395
52320 001 019 541	Dental employee	2,817	2,370	1,357	1,902	1,902
52400 001 019 541	Workers Comp Insurance	12,250	9,020	10,195	10,108	12,289
52410 001 019 541	W/Comp Claims	0	388	794	0	0
52500 001 019 541	Unemployment Compensa	7,150	0	894	0	0
	1. Total Personal Service Costs	**348,436**	**335,790**	**221,238**	**236,791**	**250,636**
53101 001 019 541	Medical Services	198	734	456	400	500
53400 001 019 541	Other Contractual Service	48,420	47,444	89,625	80,000	85,000
53401 001 019 541	Contract Labor	0	0	0	500	500
54000 001 019 541	Travel and Per Diem	0	0	0	500	1,000
54100 001 019 541	Communication & Freight	2,573	2,298	2,472	2,300	1,800
54110 001 019 541	Postage	2	0	0	100	50
54210 001 019 541	Automotive Repair Service	3,140	4,802	2,111	3,000	2,000
54300 001 019 541	Electric	5,267	4,640	3,613	5,000	4,000
54303 001 019 541	Water	2,487	3,180	3,824	3,500	3,000
54400 001 019 541	Equipment & Vehicle Rent	1,203	235	409	1,200	3,000
54401 001 019 541	Rentals & Leases	2,110	1,974	1,332	2,500	4,900
54560 001 019 541	Insurance Claims & Deduc	966	296	750	500	500
54600 001 019 541	Repair & Maintenance Ser	1,965	538	894	4,500	2,000
54700 001 019 541	Printing & Binding Service	397	588	1,149	600	500
54800 001 019 541	Advertising Activities	30	0	0	100	100
54900 001 019 541	Other Current Charges	3,685	162	26	0	0
55100 001 019 541	Office Supplies	1,447	1,272	1,486	500	750
55210 001 019 541	Operating Supplies	5,131	2,940	1,869	2,500	15,000
55220 001 019 541	Computer Supplies	197	60	0	0	0
55223 001 019 541	Repair & Maintenance Sup	14,176	17,091	24,172	11,000	1,000
55225 001 019 541	Chemicals Supplies	0	585	731	500	500
55226 001 019 541	Safety Supplies & Gear	2,886	2,769	3,077	2,500	2,500
55227 001 019 541	Safety Marking Devices	5,890	4,263	2,896	4,000	4,000
55230 001 019 541	Clothing & Uniforms	2,333	2,353	1,515	2,500	2,000
55235 001 019 541	Barricades	657	437	1,603	750	750
55240 001 019 541	Institutional Supplies	525	906	2,790	500	500
55250 001 019 541	Fuels & Lubricants	9,893	16,079	18,133	17,000	17,000
55251 001 019 541	Tags & Titles	86	271	136	400	0
55252 001 019 541	Small Tools	2,191	1,264	1,305	1,500	1,750
55253 001 019 541	Auto Repair Supplies (in-	7,723	14,244	7,340	4,000	4,000
55310 001 019 541	Asphalt-hot mix	0	7,054	9,856	8,000	7,000
55311 001 019 541	Limerock/Screening	0	84	0	500	500
55312 001 019 541	Sidewalks	528	880	1,005	2,000	2,000
55313 001 019 541	Drainage	602	735	663	2,000	2,000

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
55400 001 019 541	Books, Publications, Subsc	26	0	151	50	50
55410 001 019 541	Training and Education	0	0	126	1,000	1,500
55500 001 019 541	Uncapitalized Equipment	223	0	1,816	750	750
	2. Total Operating Costs	**126,956**	**140,178**	**187,332**	**166,650**	**172,400**
55630 001 019 541	Improvements Other Than	0	0	0	0	0
55640 001 019 541	Machinery & Equipment	15,982	0	0	0	0
	3. Total Capital Outlay Costs	**15,982**				
56311 001 019 581	Transfer Out to 311	0	0	1,404	1,665	1,683
56501 001 019 581	Transfer Out to 501	17,540	22,090	15,711	24,631	21,596
56502 001 019 581	Transfer Out to 502	8,135	0	0	0	0
56503 001 019 581	Transfer Out to 503	5,000	0	0	0	0
56609 001 019 581	Transfer Out to 609	2,250	1,875	1,438	1,438	1,438
	5. Total Transfers Out	**32,925**	**23,965**	**18,553**	**27,734**	**24,717**
	Expense	**524,300**	**499,934**	**427,123**	**431,175**	**447,753**

City of Brooksville

Fiscal Year 2013-14

Street Lighting and Signal Division

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
53400 001 029 541	Other Contractual Service	21,616	22,261	22,931	21,500	21,500
54300 001 029 541	Electric	0	0	0	0	0
54302 001 029 541	Electric - Street Lighting	131,812	128,290	130,502	130,000	129,000
54304 001 029 541	Electric - Traffic Light	0	0	0	4,000	5,000
	2. Total Operating Costs	**153,428**	**150,550**	**153,434**	**155,500**	**155,500**
	Expense	**153,428**	**150,550**	**153,434**	**155,500**	**155,500**

Special Revenue Funds

Fund 104 – Police Special Education
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 Building Impact Fees
Fund 114 – Fire/EMS Impact Fees
Fund 115 – Parks Impact Fees
Fund 116 – Law Enforcement Impact Fees
Fund 118 – Justice Assistance Grant
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 – Photo Enforcement Traffic Safety Program
Fund 129 – First Tee Program
Fund 134 – Tree & Streetscaping
Fund 139 – The Enrichment Center Maintenance
Fund 140 – Florida Department of Transportation Landscaping
Fund 143- Fire Department
Fund 144 – Brownfields Assessment Grant

City of Brooksville

TOTAL ALL SPECIAL REVENUE FUNDS

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Intergovernmental Revenue	$529,425	$1,704,701	$305,824	$711,651	$440,098
Facility Rental Fees	$0	$0	$140	$300	$1,500
Metropolitan Planning Organization	0	0	0	476,960	0
Fines & Forfeitures	950,004	69,257	493,613	2,526,132	2,406,799
Miscellaneous	170,484	2,189	64,685	18,810	28,416
Interest Income	24,219	14,064	14,734	12,190	6,803
FHLB Interest	0	0	0	0	0
Special Assessment	13,550	24,536	5,395	380,000	620,769
Transfers In	43,250	15,653	5,000	1,247,040	1,035,892
Prior Year Carry forward	2,797,841	3,182,663	3,019,233	2,707,549	2,889,797
Total Income	**$4,528,773**	**$5,013,063**	**$3,908,624**	**$8,080,632**	**$7,430,074**
EXPENDITURES					
Personal Services	$15,563	$0	$31,062	$1,386,524	$1,503,368
Operating Expenditures	370,343	109,567	492,708	2,587,637	2,128,118
Capital Outlays	327,439	1,394,503	197,134	1,030,665	314,678
Debt Service	0	0	0	57,270	57,269
Transfers Out	632,763	489,760	462,317	460,721	898,409
Reserves	*3,182,665*	*3,019,233*	*2,725,403*	*2,557,815*	*2,528,232*
Total Expenditures	**$4,528,773**	**$5,013,063**	**$3,908,624**	**$8,080,632**	**$7,430,074**

City of Brooksville

FUND 104 POLICE SPECIAL EDUCATION

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

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	4,930	3,826	5,696	4,000	9,277	
Miscellaneous	83	80	27	0	0	
Interest Income	21	16	20	0	25	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	18,818	9,955	13,877	18,997	28,153	
Total Income	**$23,852**	**$13,877**	**$19,620**	**$22,997**	**$37,455**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	13,897	0	0	10,000	15,000	(1)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	9,955	13,877	19,620	12,997	22,455	
Total Expenditures	**$23,852**	**$13,877**	**$19,620**	**$22,997**	**$37,455**	

(1) Training and education and training aids.

City of Brooksville

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 based on population ratio.
Expenditures: Transferred to General Fund for road/transportation maintenance expenses, as monies must be expended for road/transportation expenses.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Intergovernmental Revenue	$283,452	$277,590	$256,284	$250,820	$238,449
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	24,525	25,214	23,698	23,698	17,790
Total Income	**$307,977**	**$302,804**	**$279,982**	**$274,518**	**$256,239**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	282,763	279,106	262,192	250,820	238,449
Reserves	25,214	23,698	17,790	23,698	17,790
Total Expenditures	**$307,977**	**$302,804**	**$279,982**	**$274,518**	**$256,239**

City of Brooksville

FUND 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

Description: Law Enforcement Investigative Trust Fund
Revenue Source: Any monies received through Police property in lieu of forfeiture cases.
Expenditures: Fund are used for official investigations by the City of Brooksville Police Department.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	8,012	60,287	46,473	60,000	54,711	
Miscellaneous	74,249	1,788	1,390	0	1,486	
Interest Income	41	87	120	0	153	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	75,734	113,244	129,049	89,794	41,258	
Total Income	**$158,036**	**$175,406**	**$177,032**	**$149,794**	**$97,608**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	31,635	46,357	43,642	101,000	32,000	(1)
Capital Outlays	13,155	0	40,082	10,000	10,000	(2)
Transfers Out	0	0	0	0	0	
Reserves	113,246	129,049	93,308	38,794	55,608	
Total Expenditures	**$158,036**	**$175,406**	**$177,032**	**$149,794**	**$97,608**	

(1) Towing charges $15,000, operating supplies $1,000,weapons upgrade and training $10,000.
(2) Investigative equipment $10,000.

City of Brooksville

FUND 110 ROAD IMPACT FEES

Description: Impact Fees for Roads
Revenue Source: Impact Fees collected on new construction.
Expenditures: Capital expenditures for Roads. Fund are to be spent within 7 years of receipt.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	11,839	-4,053	7,049	0	0	
Interest Income	21,708	11,961	13,132	11,000	5,500	
FHLB Interest	0	0	0	0	0	
Special Assessment	6,733	16,493	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	1,870,163	1,910,444	1,934,845	1,946,834	1,964,603	
Total Income	**$1,910,443**	**$1,934,845**	**$1,955,026**	**$1,957,834**	**$1,970,103**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	1,000	200,000	200,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	1,910,443	1,934,845	1,954,026	1,757,834	1,770,103	
Total Expenditures	**$1,910,443**	**$1,934,845**	**$1,955,026**	**$1,957,834**	**$1,970,103**	

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

City of Brooksville

FUND 112 LAW ENFORCEMENT IMPACT FEES

Description: Impact Fees for Law Enforcement
Revenue Source: Impact Fees collected on new construction.
Expenditures: Capital expenditures for Law Enforcement purposes. Fund are to be spent within 7 years of receipt.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	97	174	86	0	0
Interest Income	36	35	15	20	0
Special Assessment	1,280	1,791	1,791	0	4,490
Transfers In	0	0	0	0	0
Prior Year Carry forward	19,352	20,765	20,530	5,967	31
Total Income	**$20,765**	**$22,765**	**$22,422**	**$5,987**	**$4,521**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	0	475	0	0	0
Capital Outlays	0	1,760	14,563	0	0
Transfers Out	0	0	0	0	0
Reserves	20,765	20,530	7,859	5,987	4,521
Total Expenditures	**$20,765**	**$22,765**	**$22,422**	**$5,987**	**$4,521**

City of Brooksville

FUND 113 PUBLIC BUILDING IMPACT FEES

Description: Impact Fees for Public Buildings
Revenue Source: Impact Fees collected on new construction.
Expenditures: Capital expenditures for Public Building. Fund are to be spent within 7 years of receipt.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	3,441	938	943	0	0
Interest Income	1,041	842	693	650	650
FHLB Interest	0	0	0	0	0
Special Assessment	2,518	1,631	0	0	24,190
Transfers In	0	0	0	0	0
Prior Year Carry forward	251,463	258,462	261,873	262,543	50,099
Total Income	**$258,463**	**$261,873**	**$263,509**	**$263,193**	**$74,939**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	197,700	0
Transfers Out	0	0	0	0	0
Reserves	258,463	261,873	263,509	65,493	74,939
Total Expenditures	**$258,463**	**$261,873**	**$263,509**	**$263,193**	**$74,939**

City of Brooksville

FUND 114 FIRE/EMS IMPACT FEES

Description: Impact Fees for Fire/EMS
Revenue Source: Impact Fees collected on new construction.
Expenditures: Capital expenditures for Fire/EMS. Fund are to be spent within 7 years of receipt.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	1,383	-134	374	0	0
Interest Income	394	299	175	180	55
Special Assessment	1,889	3,604	3,604	0	11,150
Transfers In	0	0	0	0	0
Prior Year Carry forward	90,770	87,215	90,984	47,798	51,667
Total Income	**$94,436**	**$90,984**	**$95,137**	**$47,978**	**$62,872**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	7,222	0	0	0	0
Capital Outlays	0	0	43,366	6,000	0
Transfers Out	0	0	0	0	0
Reserves	87,214	90,984	51,771	41,978	62,872
Total Expenditures	**$94,436**	**$90,984**	**$95,137**	**$47,978**	**$62,872**

City of Brooksville

FUND 115 PARKS IMPACT FEES

Description: Impact Fees for Parks
Revenue Source: Impact Fees collected on new construction.
Expenditures: Capital expenditures for Parks and Recreation. Fund are to be spent within 7 years of receipt.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	1,489	55	459	0	0	
Interest Income	434	337	146	190	70	
Special Assessment	1,130	1,017	0	0	4,110	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	105,203	108,254	83,664	32,529	42,993	
Total Income	**$108,256**	**$109,663**	**$84,269**	**$32,719**	**$47,173**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	25,999	40,929	30,000	30,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	108,256	83,664	43,340	2,719	17,173	
Total Expenditures	**$108,256**	**$109,663**	**$84,269**	**$32,719**	**$47,173**	

(1) New Picnic Shelter/Pavilion at Tom Varn Park

City of Brooksville

FUND 116 LAW ENFORCEMENT TRUST

Description: Law Enforcement Trust Fund
Revenue Source: Confiscated property (not property in lieu of forfeiture). This Fund is required by State Statutes.
Expenditures: Fund must be used for official investigations by the City of Brooksville Police Department.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	2,782	0	0	10,000	36,711	
Miscellaneous	25	44	15,559	10	10	
Interest Income	9	9	11	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	11,709	14,182	14,235	14,252	37,717	
Total Income	**$14,525**	**$14,235**	**$29,805**	**$24,262**	**$74,438**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	345	0	0	5,500	10,500	(1)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	14,180	14,235	29,805	18,762	63,938	
Total Expenditures	**$14,525**	**$14,235**	**$29,805**	**$24,262**	**$74,438**	

(1) Specialized Training/ equipment $1,000 ,Criminal Investigation and uncapitalized narcotics enforcement $9,500.

City of Brooksville

Fund 118 JUSTICE ASSISTANCE GRANT

Description: Justice Assistance Grants
Revenue Source: Department of Justice and FDLE Grants
Expenditures: Fund are used for law enforcement purposes by the City of Brooksville Police Department.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$187,840	$65,265	$47,421	$25,831	$26,149	(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	2,674	5,029	(2)
Prior Year Carry forward	0	0	0	0	0	
Total Income	**$187,840**	**$65,265**	**$47,421**	**$28,505**	**$31,178**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	10,709	9,453	3,023	0	0	
Capital Outlays	177,131	55,812	44,398	28,505	31,178	(3)
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	**$187,840**	**$65,265**	**$47,421**	**$28,505**	**$31,178**	

(1) Patrol Vehicle Replacement Program.
(2) Transfer in from Fund 502 Vehicle Replacement.
(3) Patrol Replacement Program - (1) K-9 patrol vehicle.

City of Brooksville

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.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Metropolitan Planning Organization	0	0	0	476,960	0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	60,236	0	0	0	0	
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	23,250	0	0	0	0	
Prior Year Carry forward	4,009	6,388	6,388	6,388	6,388	
Total Income	**$87,495**	**$6,388**	**$6,388**	**$483,348**	**$6,388**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	1,400	(1)
Capital Outlays	81,107	0	0	476,960	0	
Transfers Out	0	0	0	0	0	
Reserves	6,388	6,388	6,388	6,388	4,988	
Total Expenditures	**$87,495**	**$6,388**	**$6,388**	**$483,348**	**$6,388**	

(1) Bike racks, Trash and Recycle Bins for trailhead

City of Brooksville

Fund 122 Fire Grants & Donations

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

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$18,622	$0	$0	$0	
Fines & Forfeitures	$0	$0	0	0	0	
Miscellaneous	$3,658	$510	2,309	2,300	2,300	
Interest Income	5	5	6	0	0	
Loan Proceeds	0	0	0	0	0	
Transfers In	0	4,295	0	0	0	
Prior Year Carry forward	4,010	6,983	11,137	12,752	11,135	
Total Income	**$7,673**	**$30,415**	**$13,452**	**$15,052**	**$13,435**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	690	9,368	0	1,650	4,060	(1)
Capital Outlays	0	9,910	4,296	0	0	
Transfers Out	0	0	0	0	0	
Reserves	6,983	11,137	9,156	13,402	9,375	
Total Expenditures	**$7,673**	**$30,415**	**$13,452**	**$15,052**	**$13,435**	

(1) Fire prevention materials $3,350; supplies for education/youth birthday parties $250, Fire prevention to groups and audio speaker system $460

City of Brooksville

Fund 123 Police Grants & Donations

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

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	$0	$0	0	0	0	
Miscellaneous	$9,010	$1,142	1,047	1,000	1,000	
Interest Income	10	20	27	0	0	
Loan Proceeds	0	0	0	0	0	
Transfers In	0	6,358	0	0	0	
Prior Year Carry forward	11,694	20,714	27,212	17,238	16,418	
Total Income	**$20,714**	**$28,234**	**$28,286**	**$18,238**	**$17,418**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	1,408	5,000	2,000	(1)
Capital Outlays	0	1,022	8,500	8,500	8,500	(2)
Transfers Out	0	0	0	0	0	
Reserves	20,714	27,212	18,378	4,738	6,918	
Total Expenditures	**$20,714**	**$28,234**	**$28,286**	**$18,238**	**$17,418**	

(1) K-9 Program operating supplies $1,000 and related protective clothing gear $1,000
(2) K-9 Dog (Replacement K-9 if required)

City of Brooksville

FUND 124 MAJOR STORM READINESS

Description: Major Storm Readiness Fund
Revenue Source: $75,000 sale of BERT.
Expenditures: Storm Expenditures as needed

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	1,356	-183	13,356	0	0
Interest Income	384	289	186	0	200
Loan Proceeds	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	74,319	72,222	72,328	85,110	72,889
Total Income	**$76,059**	**$72,328**	**$85,870**	**$85,110**	**$73,089**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	3,837	0	276	0	0
Capital Outlays	0	0	0	13,000	0
Transfers Out	0	0	0	0	0
Reserves	72,222	72,328	85,594	72,110	73,089
Total Expenditures	**$76,059**	**$72,328**	**$85,870**	**$85,110**	**$73,089**

City of Brooksville

Fund 127 Cost Recovery

Description: City adopted Ordinance No. 766 in October 2008 authorizing implementation of a cost recovery program to include recovery of costs and expenses incurred in providing fire Personal, police, emergency medical Personal and certain public works Personal to various incidents requiring response. State Legislature changed State law disallowing cost recovery programs, effective July 1, 2009.
Revenue Source: No longer allowed by law.
Expenditures: None

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	68	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	10,586	10,654	0	0	0
Total Income	**$10,654**	**$10,654**	**$0**	**$0**	**$0**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	10,654	0	0	0
Reserves	10,654	0	0	0	0
Total Expenditures	**$10,654**	**$10,654**	**$0**	**$0**	**$0**

City of Brooksville

Fund 128 Photo Enforcement Traffic Safety Program

Description: Photo Enforcement Traffic Safety Program.
Revenue Source: Citations written through the Photo Enforcement Traffic Safety Program
Expenditures: Personal & Operating costs of the program; transfer to General Fund and Multi-Capital Fund; and other expenditures designated by City Council.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	932,320	2,250	438,528	2,449,632	2,303,100	
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	136,924	417,884	219,694	39,235	464,171	
Total Income	**$1,069,244**	**$420,134**	**$658,222**	**$2,488,867**	**$2,767,271**	
EXPENDITURES						
Personal Services	$15,563	$0	$13,742	$65,970	$130,914	(1)
Operating Expenditures	285,797	440	314,347	1,883,761	1,760,175	(2)
Capital Outlays	0	0	0	30,000	5,000	(3)
Transfers Out	350,000	200,000	200,000	200,250	650,500	(4)
Reserves	417,884	219,694	130,133	308,886	220,682	
Total Expenditures	**$1,069,244**	**$420,134**	**$658,222**	**$2,488,867**	**$2,767,271**	

(1) 2 Full time, 1 Part Time red light camera employees .
(2) The State fee is $1,209,660 and Sensys fee is $546,015 for a total of $1,755,675, Operating Costs $4,500
(3) Photo Enforcement area, cabinets and counter completion $5,000.
(4) Employee HRA transfer to Fund 609 $500,General Fund 001 $100,000 and Multi-Capital Project Accumulation Fund 308 $550,000.

City of Brooksville

Fund 129 First Tee Program

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 activities.
Expenditures: First tee programs expenditures.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$2,087	$37,397	$0	$0	$7,500	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	3,127	308	18,021	15,500	12,000	(2)
Interest Income	11	27	30	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	20,000	0	0	0	0	
Prior Year Carry forward	0	25,224	28,413	21,260	40,161	
Total Income	**$25,225**	**$62,956**	**$46,464**	**$36,760**	**$59,661**	
EXPENDITURES						
Personal Services	$0	$0	$17,320	$18,350	$16,573	(3)
Operating Expenditures	0	34,543	2,331	1,000	7,184	(4)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	125	125	0	
Reserves	25,225	28,413	26,688	17,285	35,904	
Total Expenditures	**$25,225**	**$62,956**	**$46,464**	**$36,760**	**$59,661**	

(1) First Tee Participate Registration and Membership Fees
(2) First Tee Golf Tournament, donations and fundraising activities.
(3) Part time Golf/First Tee Program Instructor.
(4) Training Equipment,; Annual Golf Tournament/ Activities; and 1st Tee training Phase II

City of Brooksville

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.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	1,960	2,894	2,916	2,500	3,000	
Miscellaneous	423	500	236	0	0	
Interest Income	125	137	173	150	150	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	88,562	74,859	77,400	78,454	84,839	
Total Income	**$91,070**	**$78,390**	**$80,725**	**$81,104**	**$87,989**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	16,211	990	0	25,000	25,000	(1)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	74,859	77,400	80,725	56,104	62,989	
Total Expenditures	**$91,070**	**$78,390**	**$80,725**	**$81,104**	**$87,989**	

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

City of Brooksville

Fund 139 The Enrichment Center Maintenance

Description: The Enrichment Center Premises Maintenance Fund., as agreed by agreement dated April 9, 2010.
Revenue Source: Revenues generated by the building and payments from Enrichment Center & City Parks Division.
Expenditures: Maintenance and Operating expenses of the building, including utilities and elevator costs.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Intergovernmental Revenue	$0	$1,300,000	$0	$5,000	$4,000
Facility Rental Fees	0	0	140	300	1,500
Miscellaneous	0	1,020	3,829	0	0
Interest Income	0	0	0	0	0
Transfers In	0	5,000	5,000	5,000	4,186
Prior Year Carry forward	0	0	3,906	4,700	3,569
Total Income	**$0**	**$1,306,020**	**$12,875**	**$15,000**	**$13,255**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	0	2,114	11,257	10,300	8,372
Capital Outlays	0	1,300,000	0	0	0
Transfers Out	0	0	0	0	0
Reserves	0	3,906	1,618	4,700	4,883
Total Expenditures	**$0**	**$1,306,020**	**$12,875**	**$15,000**	**$13,255**

City of Brooksville

FUND 140 FLORIDA DEPARTMENT OF TRANSPORTATION LANDSCAPING

Description: Reimbursement of new landscape materials in Florida Department of Transportation on State right-of-way.
Revenue Source: Florida Department of Transportation Reimbursement Grant.
Expenditures: New landscaping material expenditures approved by Florida Department of Transportation within in the City.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Intergovernmental Revenue	$56,046	$5,827	$1,357	$30,000	$30,000
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0
Total Income	**$56,046**	**$5,827**	**$1,357**	**$30,000**	**$30,000**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	0	5,827	1,357	0	0
Capital Outlays	56,046	0	0	30,000	30,000
Transfers Out	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	**$56,046**	**$5,827**	**$1,357**	**$30,000**	**$30,000**

City of Brooksville

FUND 143 Fire Department

Description: City Fire Department
Revenue Source: Fire Assessments and transfer from General Fund
Expenditures: Fire Department

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	11,620	(1)
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	380,000	576,829	(2)
Transfers In	0	0	0	1,239,366	1,026,677	(3)
Prior Year Carry forward	0	0	0	0	-44,084	
Total Income	**$0**	**$0**	**$0**	**$1,619,366**	**$1,571,042**	
EXPENDITURES						
Personal Services	$0	$0	$0	$1,302,204	$1,355,881	
Operating Expenditures	0	0	114,305	144,426	128,427	
Capital Outlays	0	0	0	0	0	
Debt Service	0	0	0	57,270	57,269	
Transfers Out	0	0	0	9,526	9,460	(4)
Reserves	0	0	-114,305	105,940	20,005	
Total Expenditures	**$0**	**$0**	**$0**	**$1,619,366**	**$1,571,042**	

(1) Firefighters Supplemental $2,520,Hydrant Fees $9,000 and False Alarm Fines $100
(2) This is the $528,028 fire assessment X 95% = $501,677 and prior year unpaid fire assessment $104,407 X 95% = $99,187. This total of $600,864 X 96% = $576,829, this 4% is for collections and billing by the County.
(3) Transfer in from General Fund
(4) Transfers out to Fleet Fund 501 of $4,960 and to Fund 609 HRA of $4,500.

City of Brooksville

Fiscal Year 2013-14

Fire Department Fund 143 Revenues

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
42150 143 000 325	Special Assessment - Char	0	0	0	380,000	576,829
45520 143 000 335	Firefighters Supplemental	0	0	0	0	2,520
48242 143 000 342	Hydrant Fees	0	0	0	0	9,000
48807 143 000 359	False Alarm Fines	0	0	0	0	100
48901 143 000 369	Miscellaneous Revenues -	0	0	0	0	0
49001 143 000 381	Transfer In from 001	0	0	0	1,239,366	1,026,677
	microix worksheets				**1,619,366**	**1,615,126**
	Revenue				**1,619,366**	**1,615,126**

Fire Department

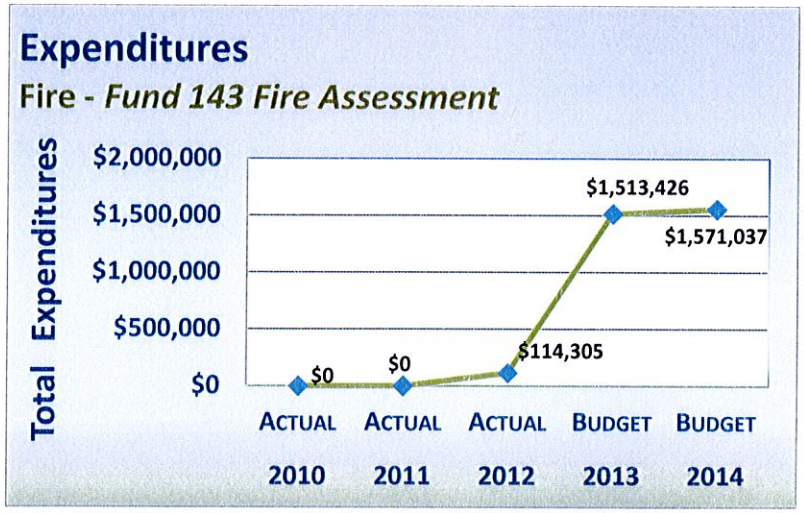
City Council established a Fire Assessment Program beginning in fiscal year 2012-13. The Fire Department's details of expenditures for the years prior to 2013 and proposed 2014 are listed within the General Fund section.

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$0	$1,302,204	**$1,355,881**
Operating Expenses	$114,305	$144,426	**$128,427**
Capital Outlay	$0	$0	**$0**
Debt Service	$0	$57,270	**$57,269**
Transfers	$0	$9,526	**$9,460**
Reserves	**-$114,305**	**$105,940**	**$20,005**
Total	**$114,305**	**$1,513,426**	**$1,571,037**

Staffing	2010	2011	2012	2013	2014
Fire Chief	1	1	1	1	1
District Chiefs	3	3	3	3	3
Fire Captains	3	3	3	3	3
Firefighters/ Drivers	3	3	3	3	3
Firefighters	7	7	7	7	7
Fire Inspector	0	0	0	0	0
Admin Asst. III	1	1	1	1	1
Total Full Time	**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**

DEPARTMENT MISSION

Fire Department provides emergency response, fire prevention and public education services to the Brooksville community so that they can have their lives and property protected.

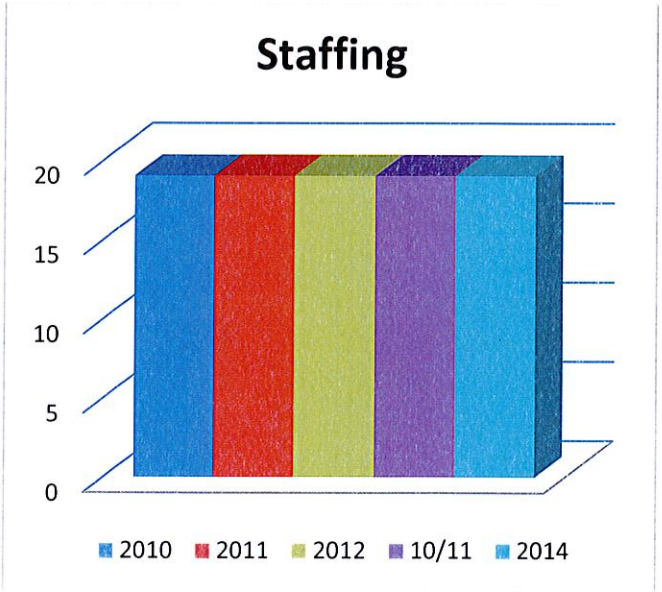


Budget Highlights: The Fire Department's budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates.

The budget proposes increasing the Fire Assessment rates and decreasing the dependency on General Fund revenues.

Fire Department Lines of Business include the following:

- ***Fire & Rescue Administrative***
  - Emergency Management Program
- ***Fire & Rescue Operation Service***
  - Fire Suppression Operation Program
  - Emergency Medical Services Program
  - Operations Training Program
- ***Support Services***
  - Fire Communications Program
  - Fire Maintenance Services Program
- ***Fire Prevention Services***
  - Public Safety Education Services Program
  - Fire Prevention Inspection & Code Compliance Program
  - Fire Investigation Program



City of Brooksville

Fiscal Year 2013-14

Fire Department Fund 143

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51102 143 014 522	Financial & Administrative	0	0	0	71,302	73,441
51200 143 014 522	Regular Salaries & Wages	0	0	0	694,469	711,641
51400 143 014 522	Overtime - Unscheduled	0	0	0	32,000	32,000
51410 143 014 522	Overtime - Scheduled	0	0	0	12,000	12,000
51500 143 014 522	Incentive/ Special Pay	0	0	0	2,520	3,121
51607 143 014 522	Reserves - Public Safety	0	0	0	20,822	21,447
51612 143 014 522	Hazmat Team	0	0	0	13,328	13,280
52100 143 014 522	FICA Taxes	0	0	0	63,540	66,320
52200 143 014 522	Retirement Contributions	0	0	0	244,569	267,927
52300 143 014 522	Health Insurance	0	0	0	105,747	113,104
52301 143 014 522	Life Insurance	0	0	0	5,183	5,411
52303 143 014 522	Long Term Disability	0	0	0	1,910	1,994
52320 143 014 522	Dental employee	0	0	0	5,953	5,953
52400 143 014 522	Workers Comp Insurance	0	0	0	28,861	28,242
	1. Total Personal Service Costs				**1,302,204**	**1,355,881**
53100 143 014 522	Legal Services	0	0	114,305	40,000	15,000
53101 143 014 522	Medical Services	0	0	0	1,700	3,000
53400 143 014 522	Other Contractual Service	0	0	0	13,000	3,120
54000 143 014 522	Travel and Per Diem	0	0	0	2,500	3,000
54100 143 014 522	Communication & Freight	0	0	0	9,128	9,068
54110 143 014 522	Postage	0	0	0	4,000	1,500
54210 143 014 522	Automotive Repair Service	0	0	0	7,000	7,000
54303 143 014 522	Water	0	0	0	1,600	1,600
54540 143 014 522	Fiduciary Liability Insuran	0	0	0	135	135
54600 143 014 522	Repair & Maintenance Ser	0	0	0	8,400	8,900
54610 143 014 522	Apparatus-Repair & Maint	0	0	0	1,800	1,800
54700 143 014 522	Printing & Binding Service	0	0	0	300	300
54800 143 014 522	Advertising Activities	0	0	0	300	300
55100 143 014 522	Office Supplies	0	0	0	700	700
55210 143 014 522	Operating Supplies	0	0	0	1,725	1,725
55211 143 014 522	Medical Supplies	0	0	0	1,993	1,414
55225 143 014 522	Chemicals Supplies	0	0	0	500	1,500
55226 143 014 522	Safety Supplies & Gear	0	0	0	6,000	12,470
55230 143 014 522	Clothing & Uniforms	0	0	0	7,000	6,700
55250 143 014 522	Fuels & Lubricants	0	0	0	19,000	19,000
55252 143 014 522	Small Tools	0	0	0	700	700
55253 143 014 522	Auto Repair Supplies (in-	0	0	0	5,000	5,000
55400 143 014 522	Books, Publications, Subsc	0	0	0	4,840	4,840
55410 143 014 522	Training and Education	0	0	0	5,055	5,405
55500 143 014 522	Uncapitalized Equipment	0	0	0	2,050	14,250
	2. Total Operating Costs			**114,305**	**144,426**	**128,427**
57100 143 014 517	Interest	0	0	0	0	15,503
57200 143 014 517	Principal	0	0	0	0	41,766
	4. Total Debt Service					**57,269**
56501 143 014 581	Transfer Out to 501	0	0	0	0	4,960

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
56609 143 014 581	Transfer Out to 609	0	0	0	0	4,500
	5. Total Transfers Out					**9,460**
	Expense			**114,305**	**1,446,630**	**1,551,037**

City of Brooksville

FUND 144 Brownfields Assessment Grant

Description: Federal Brownfield Program
Revenue Source: Brownfield Grant
Expenditures: Brownfield grant expenditures.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$0	$762	$400,000	$134,000	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	0	0	0	0	
Total Income	**$0**	**$0**	**$762**	**$400,000**	**$134,000**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	762	400,000	134,000	(2)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	**$0**	**$0**	**$762**	**$400,000**	**$134,000**	

(1)FY 2013 was budgeted number represents total award of Brownfield Assessment Grant; Expenses are only those costs eligible for reimbursement.
(2) This is for other contractual services $127,000, travel & per diem $3,000,operating supplies $2,000 and training & education $2,000.

Debt Service Funds

Fund 201 – Bond & Interest Sinking (2006 USDA Revenue Bonds)
Fund 202 – Bond & Interest Sinking (2011 Series Revenue Note)

City of Brooksville

TOTAL DEBT SERVICE FUND

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Interest Income	$0	$0	$21	$0	$0
Miscellaneous	$0	$0	$29	$100	$0
Transfers In	$0	$47,470	$294,977	$316,215	$316,793
Prior Year Carry forward	$0	$0	$47,470	$101,134	$68,192
Total Income	**$0**	**$47,470**	**$342,497**	**$417,449**	**$384,985**
EXPENDITURES					
Bond Payments	$0	$0	$276,138	$316,215	$316,793
Operating Expenditures	$0	$0	$0	$0	$0
Capital Outlay	$0	$0	$0	$0	$0
Transfers Out	$0	$0	$0	$0	$12,445
Reserves	$0	$47,470	$66,359	$101,234	$55,747
Total Expenditures	**$0**	**$47,470**	**$342,497**	**$417,449**	**$384,985**

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

City of Brooksville

FUND 201 BOND & INTEREST SINKING DEBT SERVICE (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 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.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Mobile Home Licenses	$0	$0	$0	$0	$0	
Interest Income	0	0	21	0	0	
Miscellaneous	0	0	29	100	0	
Transfers In	0	0	38,660	12,435	13,013	
Prior Year Carry forward	0	0	0	25,182	26,210	
Total Income	**$0**	**$0**	**$38,710**	**$37,717**	**$39,223**	
EXPENDITURES						
Bond Payments	$0	$0	$14,333	$12,435	$13,013	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	12,445	(2)
Reserves	0	0	24,377	25,282	13,765	
Total Expenditures	**$0**	**$0**	**$38,710**	**$37,717**	**$39,223**	

(1) Payments of $13,013 to normal debt service to loan with USDA.

(2) Transfer excess out to General Fund

City of Brooksville

FUND 202 BOND & INTEREST SINKING DEBT SERVICE (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.

Revenue Source: Transfers from General Fund, Water & Wastewater Fund and Sanitation 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.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Interest Income	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	0	47,470	256,317	303,780	303,780
Prior Year Carry forward	0	0	47,470	75,952	41,982
Total Income	**$0**	**$47,470**	**$303,787**	**$379,732**	**$345,762**
EXPENDITURES					
Bond Payments	$0	$0	$261,805	$303,780	$303,780
Operating Expenditures	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	0	47,470	41,982	75,952	41,982
Total Expenditures	**$0**	**$47,470**	**$303,787**	**$379,732**	**$345,762**

Capital Project Funds

Fund 302 – McKethan Capital Projects
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 Rev)
Fund 312 – 2011 Capital Improvement Loan Capital Projects
Fund 313 – Bond Settlement Capital Projects Fund

TOTAL CAPITAL PROJECTS FUNDS*

	2010 Actual	2011 Actual	2012 Actual	2013 Budgeted	Proposed 2014 Budget
INCOME					
Intergovernmental Revenue	$32,927	$3,516,016	$47,511	$32,500	$32,500
Settlements	$0	$3,500,000	$0	$0	$0
Interest Income	861	8,394	9,122	0	0
Miscellaneous	3,611	-727	16,413	2,500	1,500
Transfers In	412,161	183,474	356,317	403,780	853,780
Prior Year Carry forward	334,996	608,344	4,999,196	3,414,446	441,429
Total Income	**$784,556**	**$7,815,501**	**$5,428,559**	**$3,853,226**	**$1,329,209**
EXPENDITURES					
Bond Payments	$29,433	$34,605	$0	$0	$0
Legal	$0	$875,000	$0	$0	$0
Operating Expenditures	$0	$972	$33,660	$0	$0
Capital Outlay	73,028	482,930	1,673,956	3,126,191	966,130
Transfers Out	73,751	1,422,798	2,116,101	359,719	347,333
Reserves	608,344	4,999,196	1,604,842	367,316	15,746
Total Expenditures	**$784,556**	**$7,815,501**	**$5,428,559**	**$3,853,226**	**$1,329,209**

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

City of Brooksville

FUND 302 McKETHAN CAPITAL PROJECTS

Description: Capital Expenditures for Parks, Recreation & Facilities
Revenue Source: Private donations and miscellaneous revenues.
Expenditures: Capital expenses for Parks, Recreation & Facilities

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$6,070	$13,930	$0	$0	
Interest Income	49	47	57	0	0	
Miscellaneous	697	233	15,132	2,500	1,500	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	52,142	32,888	33,168	42,816	24,497	
Total Income	**$52,888**	**$39,238**	**$62,287**	**$45,316**	**$25,997**	
EXPENDITURES						
Operating Expenditures	$0	$972	$0	$0	$0	
Capital Outlay	0	5,098	28,335	30,000	20,000	(2)
Transfers Out	20,000	0	0	0	0	
Reserves	32,888	33,168	33,952	15,316	5,997	
Total Expenditures	**$52,888**	**$39,238**	**$62,287**	**$45,316**	**$25,997**	

(1) Sign rental space on outfield fence , 3 signs at $500 each for a total of $1,500.
(2) McKethan Trailhead restrooms upgrade $20,000

City of Brooksville

FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION

Description: City capital projects
Revenue Source: Transfers from miscellaneous sources, including transfers from General Fund and Photo Enforcement Traffic Safety Fund.
Expenditures: Capital Expenditures

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$144,419	$0	$0	$0	
Interest Income	806	887	807	0	0	
Miscellaneous	2,814	-1,138	1,271	0	0	
Transfers In	381,660	100,000	100,000	100,000	550,000	(1)
Prior Year Carry forward	242,991	531,993	465,163	439,483	399,749	
Total Income	**$628,271**	**$776,161**	**$567,241**	**$539,483**	**$949,749**	
EXPENDITURES						
Operating Expenditures	$0	$0	$33,660	$0	$0	
Capital Outlay	73,028	310,998	94,432	430,515	940,000	(2)
Transfers Out	23,250	0	0	0	0	
Reserves	531,993	465,163	439,149	108,968	9,749	
Total Expenditures	**$628,271**	**$776,161**	**$567,241**	**$539,483**	**$949,749**	

(1) Transfers in of $550,000 from Photo Enforcement Traffic Safety Program Fund 128.
(2) Drainage Projects $140,000; Pavement Management Program $800,000

City of Brooksville

FUND 309 CAPITAL IMPROVEMENT REVENUE (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 requirements with USDA.

Expenditures: Necessary funds transferred to Debt Service Fund 201 for annual debt service and Reserves. Any excess monies after required debt service and reserves are transferred to General Fund.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Mobile Home Licenses	$32,927	$32,505	$33,581	$32,500	$32,500	
Interest Income	6	6	7	0	0	
Miscellaneous	17	30	10	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	19,105	21,554	18,091	37,204	11,053	
Total Income	**$52,055**	**$54,095**	**$51,689**	**$69,704**	**$43,553**	
EXPENDITURES						
Bond Payments	$0	$0	$0	$0	$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	30,501	36,004	15,204	55,939	43,553	(1)
Reserves	21,554	18,091	36,485	13,765	0	
Total Expenditures	**$52,055**	**$54,095**	**$51,689**	**$69,704**	**$43,553**	

(1) To Fund 201 for normal debt service for loan with USDA of $13,013 and Transfer to General Fund of $30,540.

City of Brooksville

FUND 310 BOND & INTEREST SINKING (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. *Fund closed/moved as of Fiscal Year 2012 to Fund 201 due to GASB 54.*

Revenue Source: none

Expenditures: none

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Mobile Home Licenses	$0	$0	$0	$0	$0
Interest Income	0	0	0	0	0
Miscellaneous	83	148	0	0	0
Transfers In	30,501	36,004	0	0	0
Prior Year Carry forward	20,758	21,909	23,456	0	0
Total Income	**$51,342**	**$58,061**	**$23,456**	**$0**	**$0**
EXPENDITURES					
Bond Payments	$29,433	$34,605	$0	$0	$0
Operating Expenditures	0	0	0	0	0
Transfers Out	0	0	23,456	0	0
Reserves	21,909	23,456	0	0	0
Total Expenditures	**$51,342**	**$58,061**	**$23,456**	**$0**	**$0**

City of Brooksville

FUND 311 BOND & INTEREST SINKING (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 202 per Loan covenants.

Revenue Source: Transfers from General Fund, Water & Wastewater Fund and Sanitation 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.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Interest Income	$0	$0	$0	$0	$0	
Miscellaneous	0	0	0	0	0	
Transfers In	0	47,470	256,317	303,780	303,780	(1)
Prior Year Carry forward	0	0	0	0	0	
Total Income	**$0**	**$47,470**	**$256,317**	**$303,780**	**$303,780**	
EXPENDITURES						
Bond Payments	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	47,470	256,317	303,780	303,780	(2)
Reserves	0	0	0	0	0	
Total Expenditures	**$0**	**$47,470**	**$256,317**	**$303,780**	**$303,780**	

(1) General Fund $25,584; Water and Sewer $276,971, Sanitation $1,225. Transfers based on savings from energy performance measures. from analysis from Energy Systems Group.
(2) Debt Service Fund 202

City of Brooksville

FUND 312 2011 CAPITAL IMPROVEMENT LOAN CAPITAL PROJECTS

Description: Capital Projects Fund is required due to the Capital Improvement Revenue Note Series 2011. This Capital Projects Fund represents capital expenditures for the City Energy Savings Capital Expenditures.
Revenue Source: Capital Improvement Note, Series 2011, $3,333,022.
Expenditures: Expenses of Capital Improvements.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Intergovernmental Revenue	$0	$3,333,022	$0	$0	$0	
Interest Income	0	2,260	2,949	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	0	3,168,448	1,609,267	6,130	
Total Income	**$0**	**$3,335,282**	**$3,171,397**	**$1,609,267**	**$6,130**	
EXPENDITURES						
Capital Outlay	$0	$166,834	$1,412,351	$1,380,000	$6,130	(1)
Transfers Out	0	0	1,619,874	0	0	
Reserves	0	3,168,448	139,172	229,267	0	
Total Expenditures	**$0**	**$3,335,282**	**$3,171,397**	**$1,609,267**	**$6,130**	

(1) More efficent lighting on basketball courts at Tom Varn Park.

City of Brooksville

FUND 313 BOND SETTLEMENT CAPITAL PROJECTS

Description: Capital Projects Fund from the proceeds of Bond Settlement Agreement in Southern Hills.
Revenue Source: Bond Settlement Monies
Expenditures: Completion of unfinished Infrastructure within the Southern Hills Plantation development.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Settlements	$0	$3,500,000	$0	$0	$0
Interest Income	0	5,194	5,302	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	1,290,870	1,285,676	0
Total Income	**$0**	**$3,505,194**	**$1,296,172**	**$1,285,676**	**$0**
EXPENDITURES					
Capital Outlay	$0	$0	$138,838	$1,285,676	$0
Legal	$0	$875,000	$0	$0	$0
Transfers Out	0	1,339,324	201,250	0	0
Reserves	0	1,290,870	956,084	0	0
Total Expenditures	**$0**	**$3,505,194**	**$1,296,172**	**$1,285,676**	**$0**

Public Works Department - Utilities

Fund 401 - Water & Wastewater Divisions
Fund 402 & 403 - Sanitation Division

Fleet Maintenance Funds

Fund 501 – Public Works Department-Fleet Maintenance Division
Fund 502 – Vehicle Replacement Fund
Fund 503 – Equipment Replacement Fund

City of Brooksville

Water & Wastewater Division Fund Summary

	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
REVENUE SUMMARY:					
CHARGES FOR SERVICES	$3,570,164	$3,593,851	$3,612,271	$3,610,116	
WATER IMPACT FEES (CONNECTION FEES)	$41,069	$11,870	$12,000	$15,000	
SEWER IMPACT FEES (CONNECTION FEES)	$98,737	$84,292	$20,000	$18,000	
INTEREST INCOME	$25,344	$21,220	$13,635	$7,745	
LOANS & GRANT REV., LONG TERM DEBT, CONTR., ADJ.	$3,965,247	$1,912,107	$157,052	$0	
SUBTOTAL	**$7,700,561**	**$5,623,340**	**$3,814,958**	**$3,650,861**	
PRIOR CASH CARRY FORWARD	$4,975,967	$6,139,343	$3,605,700	$3,310,000	
TOTAL REVENUES	**$12,676,528**	**$11,762,683**	**$7,420,658**	**$6,960,861**	
EXPENSE SUMMARY:					
PERSONAL SERVICES	$1,060,058	$1,099,919	$1,214,950	$1,152,148	
OPERATING EXPENSES	$2,327,330	$1,058,193	$1,065,108	$1,000,785	
CAPITAL OUTLAY	$1,535,543	$4,596,566	$498,052	$463,100	(1)
SUBTOTAL	**$4,922,931**	**$6,754,678**	**$2,778,110**	**$2,616,033**	
TRANSFERS OUT					
TO GENERAL FUND	$393,800	$393,800	$393,800	$393,800	
TO INTERNAL SERVICE FUND	$24,198	$20,107	$28,030	$28,939	
TO FUND 311 (2011 CAPITAL IMPROVEMENT REV. NOTE)	$42,375	$228,816	$271,184	$276,971	
TO DEBT SERVICE (SINKING FUND)	$927,981	$1,011,843	$946,731	$842,808	
TO FUND 409 FOR LOC/HANCOCK BANK	$185,724	$185,724	$185,723	$0	
TO VEHICLE R&R	$34,199	$39,708	$28,960	$36,150	
TO HRA FUNDING ACCOUNT	$5,977	$6,298	$6,485	$6,047	
TOTAL TRANSFERS OUT	**$1,614,254**	**$1,886,296**	**$1,860,913**	**$1,584,715**	
TOTAL EXPENSE SUMMARY	**$6,537,185**	**$8,640,974**	**$4,639,023**	**$4,200,748**	
RESERVES METER DEPOSITS	$382,005	$380,200	$398,000	$398,000	
SINKING FUND RESERVES	$558,386	$617,609	$623,835	$399,494	
RESERVES (R&R) 99 and 2002 (refinanced debt in 2013)	$962,918	$1,148,690	$1,183,025	$0	
RESERVES 2013 SUNTRUST LOAN	$0	$0	$0	$780,487	
TOTAL EXPENSES & RESERVES	**$8,440,494**	**$10,787,473**	**$6,843,883**	**$5,778,729**	
CONNECTION FEES RESERVES	$1,640,615	$430,474	$457,500	$419,284	
2013 SUNTRUST CAPITAL IMPROVEMENT RESERVES	$0	$0	$0	$372,447	
RESERVE CAPITAL IMPROVEMENTS	$111,000	$111,000	$111,111	$111,111	
RESERVE BOND SETTLEMENT FUNDS	$1,339,324	$0	$0	$0	
RESERVE FOR CONTINGENCIES	$1,145,095	$433,736	$8,164	$279,290	
TOTAL FUND BALANCE	**$12,676,528**	**$11,762,683**	**$7,420,658**	**$6,960,861**	

WATER AND WASTEWATER SUMMARIES ALL FUNDS

(1) Capital Outlay (source of funding is Operating Reserves)	
Hope Hill Water Supply #2 Replace Pumping Equip	$30,000
Lamar Avenue Water Plant Rehabilitation	$35,000
Capital Outlay (source of funding is Sewer Connection Fees)	
Replace Oxidation Ditch Mixers	$54,000
Capital Outlay (source of funding is 2013 SunTrust Refinancing Reserves)	
Majestic Oaks over sizing costs	$200,000
Howell Avenue Lift Station install pumps and controls	$105,000
Aux Power supply installation Wells 1,2,3 Generators	$39,100
Grand Total	**$463,100**

City of Brooksville

Water & Wastewater Detailed Summary

	Revenue Detail (Fund 401)	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
401-000-331-43350	Federal Grant: Sewer Wastewater	0	0	0	0	0
401-000-331-43500	Federal Grants: Economic Environment	0	0	1,341	0	0
401-000-331-43706	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	23,988	0	0	0	0
401-000-337-47000	Withlacoochee Regional Water Supply Grant	0	0	0	0	0
401-000-342-48242	Hydrant Fees	3,595	3,595	4,254	4,254	4,195
401-000-342-48290	BERT Reimbursement	0	0	0	0	
401-000-343-48330	Water Revenues	1,653,842	1,779,877	1,773,101	1,807,327	1,807,387
401-000-343-48350	Wastewater (Sewer) Revenues	1,548,524	1,656,470	1,656,635	1,694,835	1,698,100
401-000-343-48361	Penalties	46,740	53,832	55,841	58,000	50,300
401-000-343-48363	Delinquent Account Turn On	16,488	16,963	13,513	12,955	11,500
401-000-343-48364	Disconnect/Reconnect Fees	3,027	3,550	2,538	3,100	2,660
401-000-343-48365	Water Hook Up	7,442	12,199	8,479	8,500	10,174
401-000-343-48366	Sewer Hook Up	2,431	3,909	3,240	3,000	3,500
401-000-343-48367	Cash Over	0	(149)	(42)	0	
401-000-343-48806	Interest-CD	7,093	2,751	0	0	
401-000-343-48808	Interest-FMIvT	10,242	5,525	6,656	5,350	1,500
401-000-343-48809	Interest - Federated	240	2	0	0	
401-000-361-48810	Interest (Savings Account)	509	334	203	250	200
401-000-361-48811	Interest-SBA	1,912	2,304	2,146	200	1,400
401-000-361-48813	Interest-FHLB	0	0	0	0	
401-000-361-48845	Gain or Loss From Sale of Fixed Assets	2,135	2,473	4,898	0	
401-000-361-48860	Contributions and Donations	0	0	0	0	
401-000-361-48871	Change in Fair Market Value	8,598	5,761	5,805	0	
401-000-369-48890	Miscellaneous Revenues	19,597	22,072	59,370	20,300	22,300
presentation only	Loan Proceeds	0	0	0	0	
401-000-381-49001	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)	**$3,356,403**	**$3,571,468**	**$3,597,978**	**$3,618,071**	**3,613,216**

Revenue Detail (Fund 404)
Water Advisory Panel Grants

		Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Proposed 2014
404-000-334-44900	WAP Grant					
	Capital Expenditures (Fund 404)					
404-000-169-19049	Capital Expenditures WAP Grant	0	11,924	0	0	0
	Total Reserves 404		$11,924	$11,924	$11,924	

	Revenue Detail (Fund 405) **R& R Fund**	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Proposed 2014
405-000-381-49401	Transfer in from 401	$35,328	$35,328	$35,328	$35,328	
405-000-381-49401	Transfer in from 401	$26,652	$26,652	$26,652	$26,652	
405-000-381-48808	FMIvT Interest	$10,202	$4,949	$5,150	$4,000	$2,400
405-000-361-48811	SBA Interest	$182	$211	$262	$150	$0

Reserves Detail (Fund 405)
R& R Fund

	R&R 2002	$309,866	$281,150	$283,512	$291,111	
	R&R & Reserves 1999	$725,388	$797,078	$865,179	$925,424	
	Debt Service Reserves 2013 SunTrust Loan					$780,487
	Total Reserves Fund 405	**$1,035,254**	**$1,078,228**	**$1,148,691**	**$1,183,025**	**$780,487**

	Revenue Detail (Fund 406) Debt Service Fund	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Proposed 2014
406-000-381-49401	Transfer in from 401 (Water portion)	498,493	528,949	541,422	$502,172	$442,936
406-000-381-49401	Transfer in from 401 (Wastewater portion)	376,056	399,032	408,441	$444,559	$399,872
	Total of Transfers for Debt Service	874,549	927,981	949,863	946,731	$842,808
406-000-381-48808	FMIvT Interest	3,200	2,616	2,295	$1,600	$1,000
406-000-361-48811	SBA Interest	97	112	139	$85	$85
	Debt Service Payments Detail (Fund 406)					
406-021-536-57199	Interest on 99 Bonds	108,521	106,147	103,896	$101,739	
406-027-536-57199	Interest on 99 Bonds	81,866	80,075	78,378	$76,751	
presentation only	Principal on 99 Bond (presentation only)	118,000	121,000	127,000	$131,000	
406-021-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	103,262	105,675	96,327	$74,963	
406-027-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	77,900	79,720	72,668	$56,551	
presentation only	Principal on 02 Bonds (presentation only)	385,000	410,000	425,000	$440,000	
406-027-536-57109	Interest on ARRA Loan WW270200			14,014	$13,499	$12,896
406-027-536-57110	Interest on SRF Loan WW270201		11,942	9,611	$8,928	$8,529
presentation only	Principal on ARRA Loan WW270200			25,474	$26,063	$26,666
presentation only	Principal on SRF Loan WW270201			16,891	17,237	17,636
406-021-536-57113	Interest on 2013 SunTrust Loan (payment due 4/1 & 10/1)					$125,663
406-027-536-57113	Interest on 2013 SunTrust Loan (payment due 4/1 & 10/1)					$94,799
presentation only	Principal on 2013 SunTrust Loan (payment due 4/1 & 10/1)					$317,272
presentation only	Principal on 2013 SunTrust Loan (payment due 4/1 & 10/1)					239,347
	Total Debt Service Payments	874,549	914,559	969,259	946,731	$842,808
	Reserves Detail (Fund 406)					
	Total Reserves Fund 406	**570,000**	**603,703**	**612,721**	**$654,819**	**$399,494**

Water & Sewer Summary

	Revenue Detail (Fund 407) Water Connection Fees	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Proposed 2014
407-000-343-48368	Water/Sewer Connection Fees	16,055	41,069	11,870	$12,000	$15,000
407-000-361-48811	Interest-SBA	800	549	391	$200	$60
	Total Revenues (Fund 407)	**$16,855**	**$41,618**	**$12,261**	**$12,200**	**$15,060**
	Capital Expenditures (Fund 407)					
	Capital Expenditures (see Capital Needs Plans)	65,000	0	414,290	$0	$0
407-021-581-56401	Transfer Out to 401	0			$0	$0
	Adjustments thru Balance Sheet accounts	0			$0	$0
	Reserves Detail (Fund 407) **Water Connection Fees**	**$365,650**	**$386,096**	**$52,837**	**$63,200**	**$75,148**
	Ending Reserves	**$342,000**	**$0**	**$0**	**$0**	**$0**

	Revenue Detail (Fund 408) Sewer Connection Fees	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Proposed 2014	
408-000-343-48368	Water/Sewer Connection Fees	$18,727	$98,737	$84,292	$20,000	$18,000	
408-000-361-48806	Interest-CD	$1,234	$760	$0	$0	$0	
408-000-361-48811	Interest-SBA	$1,541	$1,740	$835	$1,300	$200	
408-000-337-47000	Grants from Other Local Units	$0	$0	$183,948	$0	$0	
	Total Revenues	**$21,502**	**$101,237**	**$269,075**	**$21,300**	**$18,200**	
	Adjustments thru Balance Sheet accounts		$0	$0	$0	$0	
	Capital Expenditures (Fund 408)		$0	$1,208,546	$0	$0	
	Capital Expenditures (presentation only)		$0	$0	$10,500	$54,000	(1)
408-021-581-56401	Transfer Out to 401		$0	$0	$0	$0	
	Adjustments thru Balance Sheet accounts	$0	$0	$0	$0	$0	
	Reserves Detail (Fund 408)	**$1,257,946**	**$1,330,470**	$373,663	$394,300	$344,136	

	Revenue Detail (Fund 409) Water and Wastewater Construction	Actual 2010	Actual 2011	Actual 2012	Budgeted 2013	Proposed 2014	
409-000-331-47000	Grants from Other Local Units	$0	$0	$1,492,031	$0	$0	
409-000-331-44900	Other State Grants		$579,666	$588,860	$157,052		
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	$0	$0	$105,862	$0	
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I	$79,861	$105,862	$105,862	$79,861	$0	
409-000-389-49740	Grants from Other Sources (Re-use)	$801,534	$79,861	$79,861	$0	$0	
409-000-229-20909	Loan Proceeds (liability-presentation only)	$0	$1,339,324	$1,339,324	$0		
409-000-381-49313	Tr In from Bond Settlement Capital Projects Fund		$0	$0	$0	$0	
409-000-381-48808	Interest Earnings FMIvT	$0	$0	$0	$0	$600	
409-000-381-48811	Interest Earnings	$0	$3,491	$3,144	$500	$300	
	Expense Detail (Fund 409)						
409-021-536- 57100	Interest Expense for SunTrust Line of Credit	$0	$24,275	$0	$0	$0	
409-027-536- 57100	Interest Expense for SunTrust Line of Credit	$0	$18,312	$0	$0	$0	
409-021-536- 57100	Interest Expense for Hancock Bank	$27,060	$24,275	$21,390	$18,791	$0	
409-027-536- 57100	Interest Expense for Hancock Bank	$20,414	$18,312	$16,136	$14,176	$0	
	Principal on Hancock Bank Loan (presentation only)	$132,568	$143,137	$148,198	$152,756	$0	
	Transfer Out to 401						
	Amortization Expense						
	Capital Expenditures (Fund 409)						
409-000-166-19025	Improvements Other than Building (presentation only capital)	$0				$105,000	(2)
409-000-166-19037	Machinery and Equipment (presentation only capital)	$0				$39,100	(3)
409-000-169-19049	Construction in Progress (presentation only capital)	$0		$3,015,240	$358,052	$200,000	(4)
	Reserves	**$0**	**$3,194,088**	**$740,199**	**$14,872**	**$778,529**	(5)

(1) Replace Oxidation Ditch Mixers from connection fees $54,000

(2) Howell Ave Water Plant Rehab $105,000 (Refin Funds)

(3) Generators for Wells 1,2,3 $39,100 (Refin Funds)

(4) Majestic Oaks Over sizing $200,000 (Refin Funds)

(5) Reserves: SunTrust Refinanced Funds: $327,447; Unrestricted $451,082

Public Works Department

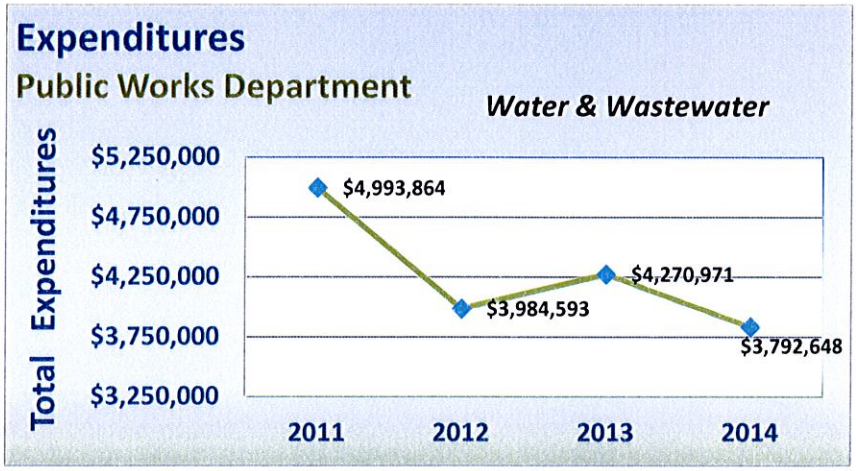
Water & Wastewater Division

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$1,097,774	$1,214,950	$1,152,148
Operating Expenses	$1,000,523	$1,065,108	$990,785
Capital Outlay	$0	$130,000	$65,000
Debt Service	$0	$0	$0
Transfers	$1,886,296	$1,860,913	$1,584,715
Total	**$3,984,593**	**$4,270,971**	**$3,792,648**

Staffing	2010	2011	2012	2013	2014
Director-Public Works	0	0.33	0.5	0.5	0.5
Utilities Superdt	1	1	1	1	1
Public Works Supervisor	0.75	1	1	1	1
Warehouse Spec	1	1	0.9	0.9	0.9
Crew Leader	4	3	3	3	3
Utility Specialist	6	6	6	6	6
Plant Oper III	1	1	1	1	1
Plant Oper II	0	1	1	1	2
Plant Oper I	2	2	2	2	1
Electricn/ Mech	1	1	1	1	1
Equipment Oper	0	0	0	1	1
Construction Manager	1	1	0.9	0.9	0.9
Program Coord	1	1	0.9	0.9	0.9
Chief Meter Reader	1	1	1	1	0
Meter Reader	1	1	1	0	0
Administrative Specialist III	2.13	2.13	2.31	2.31	2.31
Administrative Assistant III	0	0	0.6	0.6	0.6
Finance Technician	0	0	0.48	0.48	0.48
Utilities Billing Supervisor	0.45	0.45	0.6	0.6	0.6
Total Water & Wastewater FTE	**23.33**	**23.91**	**25.19**	**25.19**	**24.19**

DEPARTMENT MISSION
The Public Works Department provides infrastructure construction and maintenance for streets, right-of-ways, sidewalks, utility lines/systems, and stormwater drainage systems; private construction review and inspection; and emergency first response services to the public so they can live work and play in a safe and functional environment.

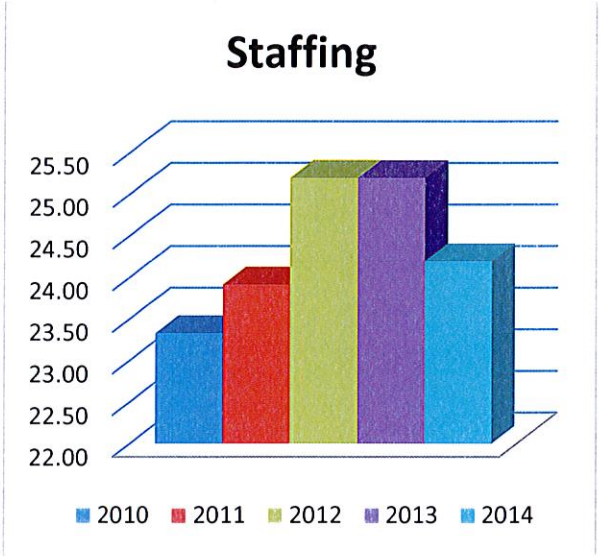
The Public Works Department includes Streets & Drainage Division, Water & Wastewater Divisions, Sanitation Division, and Fleet Maintenance Division.



Budget Highlights: The Water & Wastewater Division budget does not propose changes or modifications to programs, enhancements. Staffing levels have decreased overall due to the implementation of the radio read meter system and the need for meter reader positions. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates. The budget is requesting monies in the amount of $65,000 in Capital Outlay Costs for water plants rehab updates. Additionally, $398,100 are proposed for capital investment within the Division's Capital Projects Plan for water/wastewater projects.

The Water and Wastewater Division Lines of Business include the following:

- ***Customer Service Line of Business***
  - Customer Service / Billing
  - Field Support
  - Meter Maintenance Program
- ***Engineering Line of Business***
  - Private Development Program
  - Design Program
  - Infrastructure Records Program
- ***Line Maintenance Line of Business***
  - Water Line Maintenance Program
  - WasteWater Line Maintenance Program
- ***Water Quality Line of Business***
  - Water Supply Program
  - Laboratory & System Quality Program
  - Water Treatment Program
- ***Waste Water Quality Line of Business***
  - Wastewater Treatment Program
  - Reuse Treatment / Destruction Program
  - Lift Station Program



City of Brooksville

Fund 401 Water & Wastewater Combined Budget

Description	Object	Fund	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed Budget 2014
Financial & Administrative Salaries	51102	401	$0	$19,347	$30,409	$30,004	$30,904
Regular Salaries & Wages	51200	401	$593,628	$701,140	$762,739	$795,792	$777,587
Overtime - Unscheduled	51400	401	$41,594	$40,046	$34,063	$38,000	$20,000
Incentive/ Special Pay	51500	401	$0	$0	$0	$30,000	$0
Vacation Pay	51601	401	$23,981	$0	$0	$0	$0
Sick Pay	51602	401	$17,152	$0	$0	$0	$0
Holiday Pay	51603	401	$30,498	$0	$0	$0	$0
Bereavement Pay	51605	401	$788	$1,986	$821	$0	$0
On Call Pay	51610	401	$3,260	$3,344	$5,342	$4,500	$8,600
FICA Taxes	52100	401	$53,045	$57,710	$61,859	$68,720	$64,038
Retirement Contributions	52200	401	$73,311	$70,568	$40,773	$52,918	$69,826
Health Insurance	52300	401	$118,457	$123,603	$120,895	$147,987	$132,156
Life Insurance	52301	401	$3,984	$4,247	$4,815	$5,390	$5,170
Long Term Disability	52303	401	$0	$1,572	$1,593	$1,987	$1,905
Dental employee	52320	401	$7,130	$6,756	$7,774	$8,331	$8,008
Workers Comp Insurance	52400	401	$33,688	$21,489	$25,384	$31,321	$33,954
W/Comp Claims	52410	401	$0	$520	$1,307	$0	$0
Total Personal Service Costs			**$1,000,516**	**$1,052,328**	**$1,097,774**	**$1,214,950**	**$1,152,148**
Unemployment Compensation	52500	401	$2,088	$1,754	$2,145	$0	$3,400
Medical Services	53101	401	$1,314	$2,895	$1,469	$1,500	$2,500
Other Contractual Services	53400	401	$80,688	$63,723	$70,859	$97,255	$99,755
Contract Labor	53401	401	$0	$488	$14	$2,000	$0
Laboratory Services	53402	401	$8,686	$13,765	$9,801	$33,000	$26,500
Travel and Per Diem	54000	401	$0	$133	$539	$1,350	$1,350
Communication & Freight Charge	54100	401	$11,785	$8,321	$7,990	$8,000	$4,000
Postage	54110	401	$13,067	$15,076	$15,778	$19,000	$13,500
Automotive Repair Service	54210	401	$5,362	$4,686	$4,294	$6,000	$4,000
Electric	54300	401	$245,536	$229,795	$240,129	$260,000	$225,000
Water	54303	401	$7,833	$8,749	$9,781	$9,300	$8,900
Water Distribution	54314	401	$28,610	$27,903	$33,333	$18,000	$5,000
Effluent Disposal Permit	54315	401	$56,826	$36,795	$43,101	$25,000	$25,000
Sewerage collection	54316	401	$4,935	$4,270	$3,818	$7,000	$5,000
Equipment & Vehicle Rental	54400	401	$1,761	$782	$1,046	$2,000	$1,500
Rentals & Leases	54401	401	$1,211	$2,070	$2,822	$2,000	$1,000
General Business Insurance	54500	401	$114,024	$143,228	$148,114	$165,447	$186,128
Pollution/Environment Insurance	54510	401	$6,438	$7,300	$9,321	$10,669	$12,002
Insurance Claims & Deductibles	54560	401	$360	$0	$655	$0	$0
Repair & Maintenance Services	54600	401	$4,812	$12,971	$13,605	$16,315	$7,500
Apparatus-Repair & Maint	54610	401	$5,946	$19,127	$4,326	$99,740	$67,500
Printing & Binding Services	54700	401	$2,338	$1,454	$815	$800	$2,250
Advertising Activities	54800	401	$31	$0	$0	$0	$0
Other Current Charges	54900	401	$4,416	$6,762	$6,082	$1,250	$4,700
Office Supplies	55100	401	$2,552	$1,810	$2,770	$2,000	$1,500
Operating Supplies	55210	401	$4,209	$4,527	$5,382	$4,000	$3,500
Computer Supplies	55220	401	$300	$0	$0	$0	$0
Laboratory Supplies	55221	401	$3,880	$4,924	$3,725	$2,700	$6,300
Repair & Maintenance Supplies	55223	401	$24,051	$28,575	$55,784	$30,000	$35,000
Replacement Water Meters	55224	401	$6,861	$1,412,921	$66,503	$0	$0
Chemicals Supplies	55225	401	$66,350	$56,478	$51,026	$72,750	$66,250
Safety Supplies & Gear	55226	401	$6,225	$4,772	$4,846	$3,200	$5,000
Safety Marking Devices	55227	401	$237	$0	$0	$700	$0
Apparatus Supplies	55228	401	$30,570	$27,387	$54,624	$52,732	$81,000
Clothing & Uniforms	55230	401	$5,886	$7,439	$5,516	$6,800	$4,500
Connections-supplies	55231	401	$3,072	$8,832	$5,999	$4,000	$1,000
Barricades	55235	401	$0	$0	$0	$900	$0
Institutional Supplies	55240	401	$1,107	$1,513	$2,712	$3,500	$1,000
Fuels & Lubricants	55250	401	$42,070	$51,051	$55,143	$51,000	$47,000
Tags & Titles	55251	401	$0	$0	$404	$400	$0
Small Tools	55252	401	$5,299	$5,147	$4,958	$5,000	$4,000
Auto Repair Supplies (in-house)	55253	401	$13,459	$15,111	$17,962	$12,000	$12,500
Asphalt-hot mix	55310	401					$3,000
Books, Publications, Subscription & Membership	55400	401	$268	$388	$357	$1,000	$1,750
Training and Education	55410	401	$2,774	$2,631	$2,149	$8,200	$5,800
Uncapitalized Equipment	55500	401	$397	$1,130	$8,674	$18,400	$9,700
Meter Deposit Interest	59300	401	$1,384	$1,058	$1,063	$150	$0
Collection Charges	59991	401	$1,619	$1,630	$1,824	$0	$0
Bad Debt Expenses	59992	401	$4,569	$15,931	$19,265	$50	$5,500
Total Operating Costs			**$835,206**	**$2,265,302**	**$1,000,523**	**$1,065,108**	**$1,000,785**

Fund 401 Water & Wastewater Combined Budget

Description	Object	Fund	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed Budget 2014	
Improvements Other Than Buildings	19031	401	$0	$0	$0	$0	$35,000	(1)
Machinery & Equipment	19037	401	$0	$0	$0	$130,000	$30,000	(2)
Water & Wastewater CIP	19049	401	$0	$0	$0	$0		
Total Capital Outlay Costs			**$0**	**$0**	**$0**	**$130,000**	**$65,000**	(3)
Principal	57200	401	$0	$0	0	0	0	
Interest	57100	401	$0	$0	$0	$0	$0	
Total Debt Service Costs			**$0**	**$0**	**$0**	**$0**	**$0**	
Transfer Out to 001	56001	401	$393,800	$393,800	$393,800	$393,800	$393,800	
Transfer Out to 311	56311	401	$0	$42,375	$228,816	$271,184	$276,971	
Transfer Out to 405	56405	401	$61,980	$61,980	$61,980	$0	$0	
Transfer Out to 406	56406	401	$874,467	$927,981	$949,863	$946,731	$842,808	
Transfer Out to 409	56409	401	$185,724	$185,724	$185,724	$185,723	$0	
Transfer Out to 501	56501	401	$20,489	$24,198	$20,107	$28,030	$28,939	
Transfer Out to 502	56502	401	$20,686	$34,199	$39,708	$28,960	$36,150	
Transfer Out to 609	56609	401	$5,831	$5,977	$6,298	$6,485	$6,047	
Total Transfers Out			**$1,562,977**	**$1,676,234**	**$1,886,296**	**$1,860,913**	**$1,584,715**	
Total Expenses			**$3,398,699**	**$4,993,864**	**$3,984,593**	**$4,270,971**	**$3,802,648**	

(1) Lamar Avenue Water Plant Rehab $35,000
(2) Hope Hill Water Supply #2 replace pumping equipment $30,000
(3) Capital Totals from Operating Reserves CIP Total $65,000

City of Brooksville

Water and Wastewater Capital Projects

	PROJECT NAME AND DESCRIPTION	FUNDING SOURCE							PROJECT NUMBER	Water Sewer or Reuse	A=Addition R=Renewal U=Upgrade	Current Year	Year 1	Year 2	Year 3	Year 4	Year 5
			O&M RESERVES	REFI PROCEEDS		SEWER IMPACT	WATER IMPACT		SRF				FY2013	FY2014 Planning Year	FY2015	FY2016	FY2017	FY2018
	SEWER TREATMENT																
1	**PLANT IMPROVEMENTS**																
2	(a)Cobb Rd Water Reclamation Facility Sludge Process								**2010-UT01**	**S**	**C**						
3	(b)Upsize Cobb Rd Water Reclamation Facility to 3.0 MGD								**2003-UT01**	**S**	**G**						
4	(c)Replace Oxidation Ditch Mixers					X			**2013-UT05**	**S**	**R**		$54,000				
5	**REUSE TRANSMISSION AND DELIVERY**																
6	Southern Hills Delivery & Acceptance Improvements											**COMPLETED**					
7	**PERMIT RENEWALS**																
8	Cobb Rd Water Reclamation Facility Operating Permit (Expires								**2011-UT01**	**S**	**C**						
9	**SEWER LINES**																
10	**Wastewater SYSTEM REHABILITATION PROGRAM**								**2014-UT01**	**S**	**R**						
11	Over Sizing Costs-Wastewater extension Majestic Oaks			X									$200,000	$327,376			
12	Over Sizing Costs					X								$172,624	$200,000		
13	**US41 SOUTH S LINE EXTENSION**								**2006-UT02**	**S**	**G**						
14	**SEWER TRANSMISSION**																
15	**SOUTHERN HILLS MASTER LIFT STATION PUMP REFIT**								**2010-UT01**	**S**	**G**						
16	**HOWELL AVE LIFT STATION UPGRADE**								**1997-UT21**	**S**	**U**						
17	Install Larger Pumps & Controls			X									$105,000				
18	**BUS BARN LIFT STATION REHABILITATION**								**2010-UT02**	**S**	**R**						
19	**WATER SUPPLY**																
20	**NORTHWEST WELL FIELD**								**199-UT09**	**W**	**G**						
21	**HOPE HILL WELL FIELD**								**2013-UT02**								
22	**Hope Hill Supply Well #4**									**W**	**G**						
23	**Hope Hill Supply Well #2**																
24	Replace Pumping Equipment		X								**R**		$30,000				
25	**Auxiliary Power Supply Installati0n**								**2013-UT03**	**W**	**U**						
26	(a) Connect Well 1,2 & 3 Generator			X									$39,100				
27	(b) Connect Well #4																
28	**LAMAR AVE WATER PLANT REHABILITATION**		X						**2013-UT03**	**W**	**R**		$35,000	$10,000			
29	Replace Well #2 Pumping Equipment																

City of Brooksville

Water and Wastewater Capital Projects

	PROJECT NAME AND DESCRIPTION	FUNDING SOURCE: O&M RESERVES	REFI PROCEEDS		SEWER IMPACT	WATER IMPACT		SRF	PROJECT NUMBER	Water Sewer or Reuse	R=Renewal U=Upgrade A=Addition	Current Year FY2013	Year 1 FY2014 Planning Year	Year 2 FY2015	Year 3 FY2016	Year 4 FY2017	Year 5 FY2018
30	**WATER SUPPLY**																
31	**LIBERTY ST WATER TOWER PAINTING**								**2008-UT08**	**W**	**R**						
32	**NEW ELEVATED WATER TANK**								**2009-UT09**	**W**	**G**						
33	**PERMIT RENEWALS**								**2010-UT05**								
34	**PLANT IMPROVEMENTS**					X			**2010-UT04**	**W**	**C**						
35	Water Tank Inspections											**COMPLETED**			$10,000		
36	**HOPE HILL ELEVATED TANK PAINTING**								**2010-UT-06**	**W**	**R**						
37	**WATER LINES**																
38	**REPLACEMENT WATER VALVES**								**2000-UT20**	**W**	**R**						
39	Replacement of Broken Valves In Water System																
40	**SR 50 WATER LINE EXTENSION (Looping of Hospital Line)**								**2001-UT06**	**W**	**G**						
41	Phase IV Water Line on Wiscon Hospital to Wal-Mart 7,000																
42	**SOUTHERN HILLS WATER & IMPROVEMENTS**								**2003-UT01**	**W**	**G**						
43	(a)Oversize Cascades Water Line to Powell 12" to 16"																
44	(b) Oversize Water Transmission Lines Governors Blvd																
45	**US41 SOUTH WATER LINE EXTENSION**								**2006-UT02**	**W**	**G**						
46	Extend 12" Water Line South on US41 to Powel Rd 8,100 feet																
47	**FIRE FLOW IMPROVEMENT PROGRAM**								**2007-UT01**	**W**	**R**						
48	2010 CDBG Neighborhood Improvement Project											**COMPLETED**					
49	**EMERSON & POWELL WATER LINE EXTENSION**								**2009-UT12**	**W**	**G**						
50	**HOSPITAL/CITY/COUNTY INTERCONNECT WEST**								**2010-UT03**	**W**	**R**						
51	**CONSERVATION**																
52	**DEVELOPMENT OF REUSE SERVICE AREA**								**2013-UT-01**	**R**	**G**						
53	**OTHER PROJECTS**																
54	**RATE SUFFICIENCY ANALYSIS**								**2009-UT13**		**R**						
55	(b) Water & Sewer									**B**							
56	**CAPITALIZED EQUIPMENT**																
57	(a) Truck Mounted Crane									**W&S**	**A**	**COMPLETED**					
58	(b) Road Boring Equipment									**W**	**A**	**COMPLETED**					
59	(c) Valve Exercising Equipment									**W**	**A**	**COMPLETED**					
60	(d) DPW Main Office Roof Replacement											$6,000					
61	(e) DPW Warehouse repair											$4,000					
													$463,100	$510,000	$210,000	$0	$0

WATER IMPACT- $0
SEWER IMPACT- $54,000
REFI PROCEEDS- $344,100
O&M RESERVES- $65,000
Total - $463,100

City of Brooksville

Sanitation Division Fund Summary

	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
REVENUE SUMMARY				
CHARGES FOR SERVICES	$1,303,390	$1,326,694	$1,363,159	$1,342,979
INTEREST INCOME	$1,179	$1,364	$6,425	$1,000
LOANS	$139,073		$0	$0
SUBTOTAL	$1,443,642	$1,328,058	$1,369,584	$1,343,979
TRANSFER IN	$0	$42,392	$0	$0
PRIOR YEAR CARRY FORWARD	$806,767	$679,019	$440,124	$512,335
REVENUE TOTALS	**$2,250,409**	**$2,049,469**	**$1,809,708**	**$1,856,314**
EXPENSE SUMMARY				
PERSONAL SERVICE	$367,171	$406,713	$428,481	$468,250
OPERATING EXPENSES	$630,045	$509,392	$578,140	$585,392
CAPITAL OUTLAY			$0	$0
BUILDINGS	$5,486		$6,250	$0
IMPROVEMENTS OTHER THAN BUILDING	$0	$0	$0	$0
MACHINERY & EQUIPMENT	$344,792	$335,389	$225,000	$0
OFFICE EQUIPMENT & FURNITURE	$0	$0	$0	$0
TOTAL CAPITAL OUTLAY	**$350,278**	**$335,389**	**$231,250**	**$0**
DEBT SERVICE	**$0**	**$0**	**$0**	**$0**
TRANSFERS				
TO GENERAL FUND	$89,000	$89,000	$89,000	$89,000
TO CAPITAL IMPROVEMENT REV NOTE	$185	$1,002	$1,185	$1,225
TO VEHICLE REPLACEMENT R&R	$103,273	$120,811	$157,410	$150,504
TO INTERNAL SERVICE FUND	$29,265	$33,994	$21,355	$19,944
TO HRA FUNDING ACCOUNT	$2,173	$2,634	$2,634	$2,640
TOTAL TRANSFERS	**$223,896**	**$247,441**	**$271,584**	**$263,313**
TOTAL EXPENSES	**$1,571,390**	**$1,498,935**	**$1,509,455**	**$1,316,955**
REPAIR & REPLACEMENT RESERVES	$0	$0	$0	$0
RESERVE CAPITAL CONTINGENCIES	$0	$0	$0	$0
TOTAL EXPENSES & RESERVES	**$1,571,390**	**$1,498,935**	**$1,509,455**	**$1,316,955**
RESERVE FOR CONTINGENCIES	$622,730	$493,846	$249,503	$482,409
RESERVE FOR EQUIPMENT	$56,289	$56,688	$50,750	$56,950
TOTAL FUND BALANCE	**$2,250,409**	**$2,049,469**	**$1,809,708**	**$1,856,314**

City of Brooksville

Sanitation Division Fund Revenues

	Revenue Detail (Fund 403)		2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
403-000-343-48340	Garbage Solid Waste Revenues		$439,979	$455,367	$474,584	$476,160	$499,279
403-000-343-48341	Commercial Solid Waste		$824,010	$825,238	$823,118	$865,280	$822,093
403-000-343-48342	Capital Recovery Fee		$15	$0	$10	$0	
403-000-343-48361	Penalties		$16,815	$15,282	$15,667	$17,219	$14,538
403-000-361-48806	Interest-CD		$926	$570		$0	
403-000-361-48808	Interest-FMIvT						$500
403-000-361-48811	Interest-SBA		$776	$334	$1,825	$642	$500
403-000-369-48890	Miscellaneous Revenues		$5,233	$4,548	$13,315	$4,500	$7,069
	Federal Grants-Economic Envir.		$0	$0		$0	$0
	State Grants- Economic Envir.		$0	$0		$0	$0
403-000-364-48845	Disposition of Fixed Assets		$5,944	$12,079		$0	$0
403-000-381-49001	Transfer In from 001		$0	$0		$0	$0
403-000-381-49402	Transfer in from 402		$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)		**$1,293,698**	**$1,313,418**	**$1,328,519**	**$1,363,801**	**$1,343,979**

	Revenue Detail (Fund 402) Renewal & Replacement Reserves		2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
402-000-361-48806	Interest-CD		$0	$190		$0	$0
402-000-361-48811	Interest-SBA		$370	$85	$399	$159	$128
	Transfer Out to 403		$0	$0	$0	$0	$0
	Transfer Out to 501		$0	$0	$0	$0	$0
	Total Revenues (Fund 402)		**$370**	**$275**	**$399**	**$159**	**$128**

City of Brooksville

Fiscal Year 2013-14

Sanitation Revenues

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
48340 403 000 343	Residental/Solid Waste Re	439,979	455,367	474,584	476,160	499,279
48341 403 000 343	Commercial-Solid Waste R	824,010	825,238	823,118	865,280	822,093
48342 403 000 343	Capital Recovery Fee	15	0	10	0	0
48361 403 000 343	Penalties	16,815	15,282	15,667	17,219	14,538
48806 403 000 361	Interest - CD	926	570	0	0	0
48811 403 000 361	Interest - SBA	776	334	659	642	1,000
48845 403 000 364	Gain or Loss from Sale or	5,944	12,079	13,315	0	0
48871 403 000 361	Change in Fair Market Val	5,535	3,209	1,166	0	0
48890 403 000 369	Miscellaneous Revenues	4,304	4,548	7,665	4,500	7,069
49312 403 000 381	Transfer In From 312	0	0	42,392	0	0
	microix worksheets	**1,298,304**	**1,316,626**	**1,378,577**	**1,363,801**	**1,343,979**
	Revenue	**1,298,304**	**1,316,626**	**1,378,577**	**1,363,801**	**1,343,979**

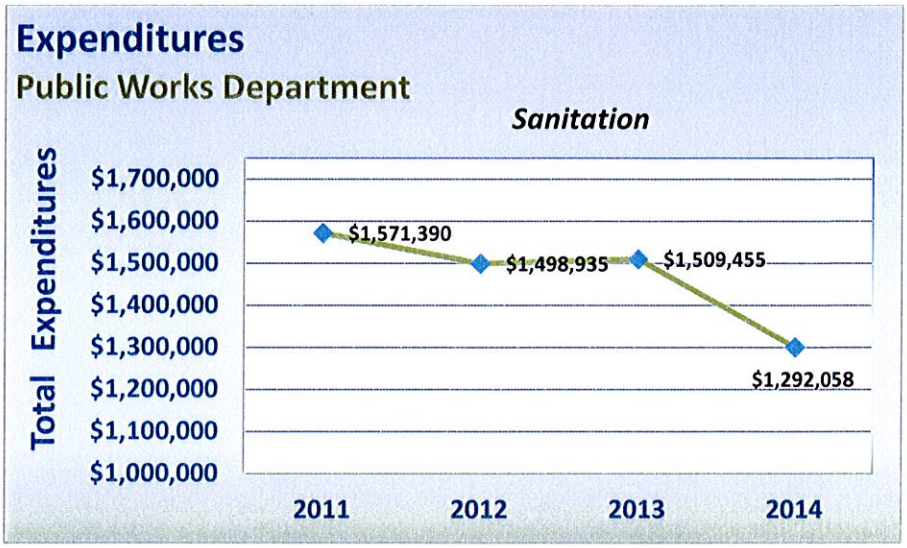
Public Works Department
Sanitation Division

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$406,713	$428,481	**$453,353**
Operating Expenses	$509,392	$578,140	**$575,392**
Capital Outlay	$335,389	$232,250	**$0**
Debt Service	$0	$0	**$0**
Transfers	$247,441	$271,584	**$263,313**
Total	**$1,498,935**	**$1,509,455**	**$1,292,058**

Staffing	2010	2011	2012	2013	2014
Director of Public Works	0	0.17	0.25	0.25	0.25
Operations Supervisor	1	1	1	1	1
Sanitation Operator II	0	0	0	1	1
Sanitation Operator I	2	3	3	2	2
Front Loader Driver/Collctr	2	2	2	2	2
Sanitation Collector	2	2	2	2	2
Public Works Technician II	0.5	0	0	0	0
Mechanic/Welder	0	0	0.5	0.5	0.5
Construction Manager	0	0	0.1	0.1	0.1
Program Coordinator	0	0	0.1	0.1	0.1
Warehouse Specialist	0	0	0.1	0.1	0.1
Administrative Specialist III	1	0.38	0.92	0.92	0.92
Administrative Assistant III	0	0	0.15	0.15	0.15
Finance Technician	0	0	0.27	0.27	0.27
Utilities Billing Supervisor	0.15	0.15	0.15	0.15	0.15
Total Sanitation FTE	**8.65**	**8.69**	**10.54**	**10.54**	**10.54**

DEPARTMENT MISSION
The Public Works Department provides infrastructure construction and maintenance for streets, right-of-ways, sidewalks, utility lines/systems, and stormwater drainage systems; private construction review and inspection; and emergency first response services to the public so they can live work and play in a safe and functional environment.

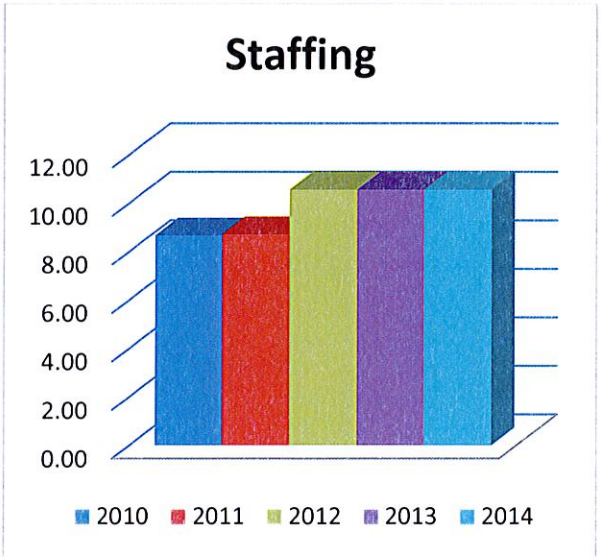
The Public Works Department includes Streets & Drainage Division, Water & Wastewater Divisions, Sanitation Division, and Fleet Maintenance Division.



Budget Highlights: The Sanitation Division budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates.

The Sanitation Division Lines of Business include the following:

- ***Customer Service Line of Business***
  Customer Service / Billing
- ***Solid Waste Line of Business***
  Solid Waste Collection Program
  Waste Collection Program
  Environmental Clean-up Program



City of Brooksville

Fiscal Year 2013-14

Sanitation Department

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51102 403 022 534	Financial & Administrative	0	10,257	15,204	15,002	15,452
51200 403 022 534	Regular Salaries & Wages	187,532	226,212	261,676	275,313	294,648
51400 403 022 534	Overtime - Unscheduled	5,588	6,147	4,570	8,000	8,000
51601 403 022 534	Vacation Pay	4,796	0	0	0	0
51602 403 022 534	Sick Pay	5,851	0	0	0	0
51603 403 022 534	Holiday Pay	9,388	0	0	0	0
51605 403 022 534	Bereavement Pay	202	171	625	0	0
51606 403 022 534	Jury Duty Pay	0	12	0	0	0
52100 403 022 534	FICA Taxes	15,660	18,025	20,619	22,821	24,335
52200 403 022 534	Retirement Contributions	21,308	22,501	13,940	16,551	24,436
52300 403 022 534	Health Insurance	46,417	59,915	61,716	62,038	66,197
52301 403 022 534	Life Insurance	1,172	1,413	1,741	1,861	1,916
52303 403 022 534	Long Term Disability	0	523	646	686	706
52320 403 022 534	Dental employee	2,614	3,119	3,756	3,492	3,484
52400 403 022 534	Workers Comp Insurance	19,780	15,485	21,582	22,717	29,076
52410 403 022 534	W/Comp Claims	0	1,218	158	0	0
52500 403 022 534	Unemployment Compensa	0	0	536	0	0
	1. Total Personal Service Costs	**320,307**	**364,997**	**406,768**	**428,481**	**468,250**
53101 403 022 534	Medical Services	1,312	659	847	2,000	2,000
53400 403 022 534	Other Contractual Service	4,997	10,000	8,497	9,500	8,642
53401 403 022 534	Contract Labor	12,969	17,075	22,769	25,000	27,040
54000 403 022 534	Travel and Per Diem	0	0	0	500	500
54100 403 022 534	Communication & Freight	2,246	2,396	2,092	2,600	2,214
54110 403 022 534	Postage	4,025	4,682	5,161	5,500	5,000
54210 403 022 534	Automotive Repair Service	7,975	11,715	13,674	13,000	15,000
54300 403 022 534	Electric	3,762	3,258	2,581	3,300	3,300
54303 403 022 534	Water	1,777	2,272	2,731	3,000	3,000
54311 403 022 534	Waste disposal	296,581	290,675	285,589	316,100	321,600
54317 403 022 534	Dumpsters	22,424	24,640	25,727	24,360	24,685
54400 403 022 534	Equipment & Vehicle Rent	404	168	0	1,000	1,000
54401 403 022 534	Rentals & Leases	677	1,106	952	1,080	1,080
54500 403 022 534	General Business Insuranc	19,442	18,494	19,557	21,450	24,131
54560 403 022 534	Insurance Claims & Deduc	225	0	0	2,000	2,000
54600 403 022 534	Repair & Maintenance Ser	968	198	218	500	1,000
54700 403 022 534	Printing & Binding Service	824	408	1,087	950	1,500
54900 403 022 534	Other Current Charges	29	122	38	0	1,000
55100 403 022 534	Office Supplies	936	800	945	1,200	1,500
55210 403 022 534	Operating Supplies	2,738	3,074	1,411	2,000	1,000
55220 403 022 534	Computer Supplies	141	0	0	500	500
55223 403 022 534	Repair & Maintenance Sup	4,452	4,852	1,205	10,000	7,000
55225 403 022 534	Chemicals Supplies	0	0	0	3,000	2,500
55226 403 022 534	Safety Supplies & Gear	2,001	2,117	2,687	2,500	3,500
55227 403 022 534	Safety Marking Devices	148	0	0	1,000	1,000
55230 403 022 534	Clothing & Uniforms	2,059	2,436	1,772	2,900	2,500
55240 403 022 534	Institutional Supplies	524	1,115	2,341	2,500	2,000
55250 403 022 534	Fuels & Lubricants	66,062	79,164	84,238	90,000	90,000
55251 403 022 534	Tags & Titles	280	231	361	400	400

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
55252 403 022 534	Small Tools	683	345	246	1,000	500
55253 403 022 534	Auto Repair Supplies (in-	21,428	15,505	22,524	23,000	23,000
55400 403 022 534	Books, Publications, Subsc	19	0	74	300	300
55410 403 022 534	Training and Education	0	0	0	0	1,000
55500 403 022 534	Uncapitalized Equipment	3,602	0	67	6,000	4,000
	2. Total Operating Costs	**485,714**	**497,507**	**509,392**	**578,140**	**585,392**
57100 403 022 534	Interest	3,695	0	0	0	0
	4. Total Debt Service	**3,695**				
56001 403 022 581	Transfer Out to 001	89,000	89,000	89,000	89,000	89,000
56311 403 022 581	Transfer Out to 311	0	185	1,002	1,185	1,225
56501 403 022 581	Transfer Out to 501	39,464	29,265	33,994	21,355	19,944
56502 403 022 581	Transfer Out to 502	69,663	103,273	120,811	157,410	150,504
56609 403 022 581	Transfer Out to 609	2,414	2,173	2,634	2,634	2,640
	5. Total Transfers Out	**200,541**	**223,896**	**247,441**	**271,584**	**263,313**
55590 403 022 534	Depreciation	76,818	116,338	118,930	0	0
	microix worksheets	**76,818**	**116,338**	**118,930**		
	Expense	**1,087,074**	**1,202,738**	**1,282,532**	**1,278,205**	**1,316,956**

City of Brooksville

Fund 501 Public Works Department - Fleet Maintenance Division

	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	Proposed 2014 Budget	
Income Maintenance						
Transfers in Maintenance	$119,207	$122,653	$99,687	$102,533	$103,337	(1)
Interest Income	$0	$0	$0	$0	$0	
Prior Cash Carry Forward	$11,000	$11,000	$7,092	$6,945	$6,177	
Total Maintenance Income	$130,207	$133,653	$106,779	$109,478	$109,514	
Expenses						
Personal Services	$92,330	$91,904	$66,161	$66,801	$70,125	
Operating Expenses	$26,377	$30,249	$33,151	$35,357	$32,837	
Equipment /Building Purchases	$0	$0	$0	$0	$0	
Transfer out to Dental Fund	$0	$0	$0	$0	$0	
Transfer out to HRA Funding Account	$500	$500	$375	$375	$375	
Total Maintenance Expense	**$119,207**	**$122,653**	**$99,687**	**$102,533**	**$103,337**	
Reserve for Wage Adjustment	$0	$0	$0	$0	$0	
Total Maintenance Reserve	**$11,000**	**$11,000**	**$7,092**	**$6,945**	**$6,177**	
Income Vehicle Replacement (New Fund 502 effective 10/1/08)						
Interest Income VRF	$0	$0	$0	$0	$0	
Transfers In	$0	$0	$0	$0	$0	
Prior Cash Carry Forward	$0	$0	$0	$0	$0	
Total VRF Income	**$0**	**$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	**$0**	**$0**	**$0**	**$0**	**$0**	
Total VRF Reserve	**$0**	**$0**	**$0**	**$0**	**$0**	
Total Income & Prior Cash Forward	**$130,207**	**$133,653**	**$106,779**	**$109,478**	**$109,514**	
Total Expenses	**$119,207**	**$122,653**	**$99,687**	**$102,533**	**$103,337**	
Total Reserves	**$11,000**	**$11,000**	**$7,092**	**$6,945**	**$6,177**	
Total Expenses and Reserves	**$130,207**	**$133,653**	**$106,779**	**$109,478**	**$109,514**	

INTERNAL SERVICE FUND

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

Department/Division	Internal Service Fund Transfer
General Government .35%	$361
Cemetery .10%	$103
Community Development .35%	$361
Fire 4.80%	$4,960
Parks & Facilities 15.60%	$16,120
Police 10.60%	$10,953
Sanitation 19.30%	$19,944
Streets 20.90%	$21,596
Water 15.00%	$15,500
Wastewater 13.00%	$13,439
Total	**$103,337**

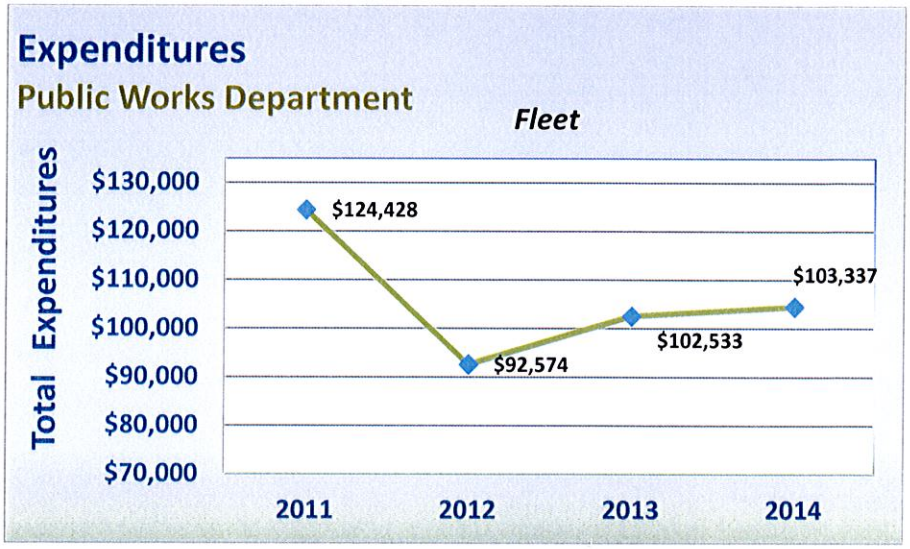
Public Works Department
Fleet Maintenance Division

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$66,868	$66,801	**$70,275**
Operating Expenses	$25,331	$35,357	**$32,837**
Capital Outlay	$0	$0	**$0**
Debt Service	$0	$0	**$0**
Transfers	$375	$375	**$375**
Total	**$92,574**	**$102,533**	**$103,337**

Staffing	2010	2011	2012	2013	2014
Chief Mechanic	1	1	1	1	1
Mechanic	1	1	0.5	0.5	0.5
Total Fleet FTE	**2**	**2**	**1.5**	**1.5**	**1.5**

DEPARTMENT MISSION
The Public Works Department provides infrastructure construction and maintenance for streets, right-of-ways, sidewalks, utility lines/systems, and stormwater drainage systems; private construction review and inspection; and emergency first response services to the public so they can live work and play in a safe and functional environment.

The Public Works Department includes Streets & Drainage Division, Water & Wastewater Divisions, Sanitation Division, and Fleet Maintenance Division.



Budget Highlights: The Fleet Maintenance Division budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation insurance rates.

The Fleet Maintenance Division Lines of Business include the following:

- ***Fleet Management Line of Business***
  - Vehicle & Equipment Maintenance Program
  - Fleet Services Support Program
  - Equipment Repair Program

City of Brooksville

Fiscal Year 2013-14

Fleet Maintenance Division

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
51200 501 018 549	Regular Salaries & Wages	57,614	64,295	50,318	48,704	50,164
51400 501 018 549	Overtime - Unscheduled	178	162	136	500	500
51601 501 018 549	Vacation Pay	2,998	0	0	0	0
51602 501 018 549	Sick Pay	1,543	0	0	0	0
51603 501 018 549	Holiday Pay	2,943	0	0	0	0
52100 501 018 549	FICA Taxes	4,558	4,485	3,377	3,764	3,876
52200 501 018 549	Retirement Contributions	6,527	5,792	2,432	2,693	3,512
52300 501 018 549	Health Insurance	13,051	12,907	8,364	8,812	9,425
52301 501 018 549	Life Insurance	402	402	315	307	316
52303 501 018 549	Long Term Disability	0	147	115	113	117
52320 501 018 549	Dental employee	735	661	510	496	496
52400 501 018 549	Workers Comp Insurance	1,819	1,409	1,301	1,412	1,719
52410 501 018 549	W/Comp Claims	0	323	0	0	0
	1. Total Personal Service Costs	**92,368**	**90,584**	**66,868**	**66,801**	**70,125**
53101 501 018 549	Medical Services	39	74	115	0	0
53400 501 018 549	Other Contractual Service	182	1,164	0	0	0
54100 501 018 549	Communication & Freight	261	260	233	1,168	1,168
54210 501 018 549	Automotive Repair Service	0	47	0	2,000	2,000
54300 501 018 549	Electric	1,529	1,493	1,391	2,000	2,000
54400 501 018 549	Equipment & Vehicle Rent	2,158	2,103	2,017	2,400	2,400
54500 501 018 549	General Business Insuranc	5,257	6,102	6,418	7,039	7,919
54560 501 018 549	Insurance Claims & Deduc	0	0	0	0	0
54600 501 018 549	Repair & Maintenance Ser	2,000	38	805	2,000	2,000
54900 501 018 549	Other Current Charges	0	0	0	0	0
55100 501 018 549	Office Supplies	0	0	0	200	200
55210 501 018 549	Operating Supplies	0	15	0	0	0
55220 501 018 549	Computer Supplies	0	0	0	500	500
55223 501 018 549	Repair & Maintenance Sup	2,256	3,854	669	4,000	4,000
55226 501 018 549	Safety Supplies & Gear	200	209	268	600	600
55230 501 018 549	Clothing & Uniforms	3,730	3,876	3,179	4,000	4,000
55240 501 018 549	Institutional Supplies	0	30	168	500	500
55250 501 018 549	Fuels & Lubricants	1,524	3,742	1,055	1,500	1,500
55252 501 018 549	Small Tools	1,781	912	1,052	1,500	1,500
55253 501 018 549	Auto Repair Supplies (in-	1,828	1,403	3,110	2,000	2,000
55400 501 018 549	Books, Publications, Subsc	59	25	53	200	300
55410 501 018 549	Training and Education	120	96	126	250	250
55500 501 018 549	Uncapitalized Equipment	0	7,900	4,674	3,500	0
57301 501 018 590	Contribution	37,722	0	0	0	0
	2. Total Operating Costs	**60,646**	**33,344**	**25,331**	**35,357**	**32,837**
56609 501 018 581	Transfer Out to 609	500	500	375	375	375
	5. Total Transfers Out	**500**	**500**	**375**	**375**	**375**
48808 501 000 361	Interest - FMIvT	0	0	0	0	0
48811 501 000 361	Interest - SBA	10	10	12	0	0
48871 501 000 361	Change in Fair Market Val	28	50	17	0	0
48890 501 000 369	Miscellaneous Revenues	0	0	301	0	0

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
49001 501 000 381	Transfer In from 001	49,319	69,190	45,587	48,122	49,494
49143 501 018 381	Transfer in Fund 143	0	0	0	5,026	4,960
49401 501 000 381	Transfer In from 401	20,489	24,198	20,107	28,030	28,939
49403 501 000 381	Transfer In from 403	39,464	29,265	33,994	21,355	19,944
	microix worksheets	**109,311**	**122,713**	**100,017**	**102,533**	**103,337**

City of Brooksville

Fund 502 FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE - All Funds

	2012 Adopted	2013 Adopted	Proposed 2014 Budget
Income Vehicle Replacement			
Prior Cash Carry Forward	$1,339,040	$1,470,338	$1,417,529
Interest Income & Sales VRF	$12,600	$11,600	$3,710
Transfers In from Departments	$160,519	$186,370	$186,654
Less: Purchases or Transfers out	-$33,906	-$66,674	-$334,479
Transfers In from Fund 501	$0	$0	$0
Total VRF Income	$1,478,253	$1,601,634	$1,273,414
Capital Expenditures VRF/IS	$0	$0	$0
Total VRF Reserve	**$1,294,331**	**$1,601,634**	**$1,273,414**

INTERNAL SERVICE FUND VEHICLE REPLACEMENT 502

City of Brooksville

Fund 502 FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE - General Fund Departments/Divisions

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous FY 2013	Total Accumulated Replacement FY 2014	
613	643	95/96	96 Ford F250 3/4 Ton 4x2 P.U.	Street	$15,205	5	$0	18	$0	$0	(1)
					$15,205		$0		$0	$0	
158	130	96/97	97 Ford Expedition	Fire	$28,168	7	$0	17	$0	$0	(1)
					$28,168		$0		$0	$0	
772	611	97/98	Dodge Ram Pick Up	DPW Ad	$22,523	7	$0	16	$0	$0	(1)
					$22,523		$0		$0	$0	
1315	644	98/99	99 Passenger Van	Streets	$22,774	7	$0	15	$0	$0	(9)
					$22,774		$0		$0	$0	
1360	210	99/00	00 Crown Victoria	Fire	$19,848	7	$0	14	$0	$0	(1)
1406	208	99/00	00 Rescue Truck	Fire	$66,100	7	$0	14	$0	$0	(1)
1366	302	99/00	00 Van	Streets	$16,848	7	$0	14	$0	$0	
1373	645	99/00	00 Van	Streets	$18,513	7	$0	14	$0	$0	(9)
1408	257	99/00	00 Fire Engine	Fire	$230,428	15	$0	14	$67,683	$67,683	
					$351,737		$0		$67,683	$67,683	
1443	305	00/01	01 Ford Focus S/W	MIS	$15,856	7	$0	13	$0	$0	(8)
1499	727	00/01	01 Chevy Lumina	Parks	$16,432	7	$0	13	$0	$0	(6)
					$32,288		$0		$0	$0	
1477	724	02/03	94 Ford E350 Mini Bus	JBC	$12,000	5	$0	11	$0	$0	(7)
					$12,000		$0		$0	$0	
1532	266	04/05	94 GMC Box Tr. (Used)	Fire	$4,500	10	$0	9	$3,471	$3,471	
1654	162	04/05	05 Ford Expedition	Police	$24,020	10	$0	9	$0	$0	(3) (10)
1655	163	04/05	05 Chevrolet Tahoe	Police	$26,047	10	$0	9	$0	$0	(3) (10)
1659	166	04/05	06 Dodge Magnum	Police	$21,777	7	$0	9	$0	$0	(3) (10)
1660	169	04/05	06 Dodge Magnum	Police	$21,777	7	$0	9	$0	$0	(3) (10)
					$98,121		$0		$3,471	$3,471	
1673	693	05/06	06 Dodge Ram Pick Up	Streets	$21,048	7	$0	8	$12,203	$12,203	
1670	694	05/06	06 Van	Streets	$19,617	7	$0	8	$14,908	$14,908	
1671	170	05/06	06 Dodge Ram 3/4 ton 4X4	To Utilities	$25,792	7	$0	8	$0	$0	(1)
1679	268	05/06	06 Fire Ladder Truck	Fire	$633,659	15	$0	8	$211,220	$211,220	
					$700,116		$0		$238,331	$238,331	
1700	292	06/07	07 Ford Expedition	Fire	$27,788	10	$0	7	$12,968	$12,968	
1699	177	06/07	07 Dodge Charger	Police	$23,477	7	$0	7	$0	$0	(4)(10)(14)
1742	179	06/07	07 Dodge Charger	Police	$25,542	7	$0	7	$0	$0	
1708	168	06/07	06 Ford F 450 Flat Bed	Streets	$23,500	7	$0	7	$0	$0	
					$100,307		$0		$12,968	$12,968	
1746	136B	07/08	08 Crown Victoria	Police	$24,852	7	$0	6	$0	$0	(4)(14)
1747	137B	07/08	08 Crown Victoria	Police	$24,852	7	$0	6	$0	$0	(4)(14)
1748	139B	07/08	08 Crown Victoria	Police	$24,852	7	$0	6	$0	$0	(4)(14)
1749	147B	07/08	08 Crown Victoria	Police	$24,852	7	$0	6	$0	$0	(14)
					$99,408		$0		$0	$0	
1775	293	08/09	09 Fire truck	Fire	$198,905	15	$0	5	$13,260	$13,260	
1761	141A	08/09	09 Dodge Charger	Police	$27,370	7	$0	5	$0	$0	(14)
1762	181	08/09	09 Dodge Charger	Police	$27,370	7	$0	5	$0	$0	(14)
1763	180	08/09	09 Dodge Charger	Police	$27,370	7	$0	5	$0	$0	(14)
1764	140A	08/09	09 Dodge Charger	Police	$27,370	7	$0	5	$0	$0	(14)
					$308,385		$0		$13,260	$13,260	

1780	145A	09/10	10 Crown Victoria	Police	$28,246	7	$0	4	$0	$0	(2)(14)
1781	146A	09/10	10 Crown Victoria	Police	$28,246	7	$0	4	$0	$0	(2)(14)
1782	149A	09/10	10 Crown Victoria	Police	$28,246	7	$0	4	$0	$0	(2)(14)
1783	157A	09/10	10 Crown Victoria	Police	$28,246	7	$0	4	$0	$0	(2)(14)
1784	182	09/10	10 Crown Victoria	Police	$28,246	7	$0	4	$0	$0	(2)(14)
1785	124A	09/10	10 Dodge Charger	Police	$24,167	7	$0	4	$0	$0	(2)(14)
1788	696	09/10	10 Ford F-150 P/U	Streets	$15,982	7	$0	4	$0	$0	
1786	131A	09/10	10 Dodge Charger	Police	$18,979	7	$0	4	$0	$0	(5)(14)
					$200,358		$0		$0	$0	
1810	156A	10/11	11 Crown Victoria	Police	$27,906	7	$0	3	$0	$0	(11)
1811	151A	10/11	11 Crown Victoria	Police	$27,906	7	$0	3	$0	$0	(11)
1814	183	10/11	11 Crown Victoria	Police	$26,264	7	$0	3	$0	$0	
1815	697	10/11	11 Ford F-350 1 Ton Stake bed	Parks	$23,652	7	$0	3	$0	$0	
1819	729	10/11	11 Ford F-150 P/U	Parks	$15,557	7	$0	3	$0	$0	
1820	730	10/11	11 Ford F-150 P/U	Cemetery	$15,557	7	$0	3	$0	$0	
1813	306	10/11	11 Ford Range Pick up	Com. Dev.	$15,169	7	$0	3	$0	$0	
1821		10/11	11 Backhoe	Streets	$62,494	10	$0	3	$0	$0	(12)
1825	699	10/11	11 Dump truck	Streets	$85,552	10	$0	3	$0	$0	(12)
1827	700	10/11	11 Ford F-150 Pick up	Streets	$15,410	7	$0	3	$0	$0	
1828	596	10/11	11 Ford Utility Truck F-250	Streets	$23,128	7	$0	3	$0	$0	
					$338,595		$0		$0	$0	
1853		11/12	12 Crown Victoria	Police	$27,906	7	$0	2	$0	$0	(11)(13)
1854		11/12	12 Crown Victoria	Police	$27,906	7	$0	2	$0	$0	(11)(13)
		11/12	12 Crown Victoria	Police	$27,906	7	$0	2	$0	$0	
					$83,718		$0		$0	$0	
1864		12/13	13 Dodge Chargers	Police	$28,000	7	$0	1	$0	$0	(11)
		12/13	13 Dodge Chargers	Police	$32,000	7	$0	1	$0	$0	(14)
		12/13	13 Dodge Chargers	Police	$32,000	7	$0	1	$0	$0	(14)
					$92,000		$0		$0	$0	
			Total		$2,505,703		$0		$335,713	$335,713	

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 budged to buy 2 Dodge Chargers.

(6) Used this money to fund Park's & Cemetery's vehicles purchased in 10/11

(7) Used this money to fund Park's & Cemetery's vehicles purchased in 10/11

(8) Used this money except $687 to fund Comm. Develp. Vehicle purchased in 10/11

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

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

(11) Fund 118 JAG Grant funded these vehicles.

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

(13) 2 Police cars traded in on new Jag grant cars $3,000 each for total of $6,000.

(14)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 in F/Y 2013$2,674 to the JAG grant Fund 118.This will leave Police with $5,028.58 in the Vehicle Replacement Fund. In the 2014 Budget the balance is being transferred to Fund 118 JAG grant in the amount of $5,029.

Fund 502 FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE - General Fund Departments/Divisions

Vehicle Replacement at 9/30/13	$554,816		
Add: FY 2014 Annual Replacement Transfer (Not in current budget year)	$0		
Projected interest for FY 2014	$1,110		
Money in fund from sale of vehicles	$0		
Less FY 2014 Purchased or transfers out	-$5,029	(1)	
FY 2014 Vehicle Replacement Fund Balance	$550,897		

Contingency and Schedule Recap at 9/30/14

Vehicle Replacement Schedule	$335,713
Contingency	$214,074
Projected interest 1FY 2014	$1,110
Vehicles to be purchased or transfers out	$0
Total Vehicle Replacement Account at FY 2014	$550,897

Recap of General Fund Transfers Out to Vehicle Replacement Fund 13/14

Administration - MIS	0
Police	0
Fire	0
Parks & JBCC	0
Streets	0
Cemetery	0
Com. Dev.	0
Total Transfers Out	0

(1) Transferred to Fund 118 Justice Assistance Grant.

City of Brooksville

Fund 502 FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE - Water & Wastewater Divisions

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous FY 2013	Total Accumulated Replacement FY 2104	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	$22,673	7	$0	10	$0	$0	(1)
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	$23,698	7	$0	10	$0	$0	(1)
					$46,371		$0		$0	$0	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	$21,367	7	$0	9	$21,366	$21,366	(2)
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	$21,042	7	$0	9	$21,042	$21,042	(2)
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	$21,042	7	$0	9	$21,042	$21,042	(2)
					$63,451		$0		$63,450	$63,450	
1671	170	0607	06 Dodge Ram 3/4 ton 4X4	Utility	$17,195	5.4	$0	7.4	$17,195	$17,195	(2)
1703	594	0607	2007 Ford Ranger	Utility	$12,430	7	$2	8	$12,428	$12,430	
1704	595	0607	2007 Ford Ranger	Utility	$12,430	7	$2	8	$12,428	$12,430	
					$42,055		$4		$42,051	$42,055	
		10/11	2011 Ford F-250 Utility bed	Utility	$24,513	7	$3,502	4	$10,433	$13,935	
		10/11	2011 Ford F-250 Utility bed	Utility	$18,267	7	$2,610	4	$8,649	$11,259	
		10/11	2011 Dump Truck	Utility	$66,550	10	$6,655	4	$19,965	$26,620	
					$109,330		$12,767		$39,047	$51,814	
		11/12	2012 Vacuum Excavator	Utility	$45,000	7	$6,429	3	$12,858	$19,287	
		11/12	2012 Loader Backhoe	Utility	$64,500	10	$6,450	3	$12,900	$19,350	
					$109,500		$12,879		$25,758	$38,637	
		13/14	2014 Mini Backhoe w/ Trailer		$55,000	10	$5,500	1	$0	$5,500	
		13/14	2014 Utility Van		$35,000	7	$5,000	1	$0	$5,000	
					$90,000		$10,500		$0	$10,500	
			Total		$460,707		$36,150		$170,306	$206,456	
			Balance of Vehicle Replacement Schedule							$206,456	

(1) Money from these vehicles was used to purchase the two 2011 F-250 Utility bed pick up trucks

(2) Money from these vehicles plus $9,355 from fixed asset # 1703 are used to purchase new vehicles for FY 2014 budget.

INTERNAL SERVICE FUND

Vehicle Replacement at 9/30/13	$182,650
Add: FY 2014 Annual Replacement Transfer	$36,150
Projected interest for FY 2014	$600
Less Purchases FY 2014	-$90,000
FY 2014 Vehicle Replacement Fund Balance	$129,400

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY 2014

Vehicle Replacement Schedule	$206,650
Contingency	$12,150
Projected interest FY 2014	$600
Vehicles to be purchased	-$90,000
Total Vehicle Replacement Account at 09/30/14	$129,400

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY 2014

Water	$20,605
Wastewater	$15,545
Total Transfers Out	$36,150

City of Brooksville

FUND 502 FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE - Sanitation Division

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous FY 2013	Total Accumulated Replacement FY 2014	
1596	467	03/04	04 Peterbilt Garbage Truck	Sanitation	$142,627	10	$0	11	$142,630	$142,630	(1)
1710	468	06/07	08 Peterbilt Garbage Truck	Sanitation	$148,470	10	$14,847	8	$103,929	$118,776	(2)
1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	$195,532	10	$19,553	6	$97,765	$117,318	
1794	470	09/10	10 Peterbilt Garbage Truck	Sanitation	$178,857	10	$17,886	5	$71,544	$89,430	
1787	471	09/10	10 Ford F- 150 Pick up Truck	Sanitation	$15,982	7	$2,283	5	$9,132	$11,415	
1817	472	10/11	10 Perterbilt boom truck	Sanitation	$127,824	10	$12,782	4	$38,346	$51,128	
1812	473	10/11	11 Peterbilt Garbage Truck	Sanitation	$216,968	10	$21,697	4	$65,053	$86,750	
		11/12	12 Recycling Truck	Sanitation	$175,000	10	$17,500	3	$35,000	$52,500	
		11/12	13 Perterbilt boom truck	Sanitation	$140,986	10	$14,099	2	$14,099	$28,198	
		12/13	13 Ford F - 150 Pick up Truck	Sanitation	$20,000	7	$2,857	2	$2,857	$5,714	
		12/13	13 Peterbilt Garbage Truck	Sanitation	$205,000	10	$20,500	2	$20,500	$41,000	
		13/14	2014 Container Delivery Truck	Sanitation	$65,000	10	$6,500	1	$0	$6,500	
		13/14	2014 Sweeper Truck	Sanitation	$174,450	10	$0	0	$0	$0	
					$1,806,696		$150,504		$600,855	$751,359	
			Total		$1,806,696		$150,504		$600,855	$751,359	

Balance of Vehicle Replacement Schedule $751,359

RESERVE FOR CONTINGENCIES $50,000
TOTAL FUND BALANCE $801,359

(1) $65,000 from this vehicle used to purchase new container delivery truck and $77,630 towards puchase of sweeper truck
(2) $96,820 from this vehicle to pay for the rest of the new sweeper truck.

Vehicle Replacement at 9/30/13	$680,063
Add: FY13/14 Annual Replacement Transfer	$150,504
Contingency TRANSFER	$0
Projected interest for 13/14	$2,000
Less: Vehicles Purchased from Fund	-$239,450
FY 12/13Vehicle Replacement Fund Balance	$593,117

Recap of Sanitation Out to Vehicle Replacement Fund 13/14

Contingency and Schedule Recap at 9/30/14

Vehicle Replacement Schedule		$751,359
Contingency		$79,208
Projected interest 13/14		$2,000
Vehicles to be purchased		-$239,450
Total Vehicle Replacement Account at 9/30/14		$593,117
Sanitation	150,504	
Total Transfers Out	150,504	

INTERNAL SERVICE FUND

City of Brooksville

Fund 503 EQUIPMENT REPLACEMENT ACCOUNT SCHEDULE - All Funds

	2012 Approved	2013 Approved	Proposed 2014 Budget
Income Equipment Replacement			
Prior Cash Carry Forward	$21,744	$10,074	$2,632
Interest Income VRF	$30	$20	$5
Transfers In from Departments	$0	$0	$8,000
Total VRF Income	$21,774	$10,094	$10,637
Capital Expenditures VRF/IS	$15,839	$0	$0
Total VRF Reserve	**$5,935**	**$10,094**	**$10,637**

Detail of Departments' monies transferred to new Equipment Replacement Fund FY 2014:

Parks & Facilities		$5,000
Quarry Golf		$0
Cemetery		$3,000
Streets		$0
	Total	$8,000

INTERNAL SERVICE FUND EQUIPMENT REPLACEMENT FUND 503

Trust & Agency Funds

Fund 603 – Butterweck Trust
Fund 605 – Cemetery Perpetual Care
Fund 607 – Firefighters' Retirement
Fund 609 – Health Reimbursement Account
Fund 612 – Cemetery Donor Memorial Wall Trust
Fund 613 – Police Officers' Retirement
Fund 615 – Community Redevelopment Agency

City of Brooksville

TOTAL OF ALL TRUST & AGENCY FUNDS

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Contributions	$452,961	$467,688	$403,650	$498,754	$523,456
Grant Revenue	$0	$0	$0	$0	$0
TIF Funds	104,461	90,630	90,860	80,148	80,655
Interest	232,030	231,398	272,036	251,506	266,316
Miscellaneous	1,207	1,509	1,128	0	700
Gain or (Loss) on Invest.	438,821	-242,128	1,059,295	500,000	500,000
Transfers In	44,721	43,750	40,995	41,682	41,250
Prior Year Carry forward	7,138,431	7,976,961	8,106,836	8,893,283	10,342,738
Total Income	**$8,412,632**	**$8,569,808**	**$9,974,800**	**$10,265,373**	**$11,755,115**
EXPENDITURES					
Pension Benefits	$279,744	$288,623	$291,011	$329,000	$329,000
Personal Expenses	$0	$0	$0	$0	$0
Operating Expenditures	155,924	156,292	213,227	266,825	290,565
Capital Expenses	0	0	0	60,000	200,000
Debt Service	0	0	0	0	0
Transfer Out	0	18,057	10,585	7,344	0
Reserves	7,976,964	8,106,836	9,459,977	9,602,204	10,935,550
Total Expenditures	**$8,412,632**	**$8,569,808**	**$9,974,800**	**$10,265,373**	**$11,755,115**

City of Brooksville

FUND 603 BUTTERWECK TRUST

Description: Butterweck Trust Fund (private purpose Trust Fund)
Revenue Source: Private donation
Expenditures: Expenditures to maintain Butterweck Crypt at Brooksville Cemetery, as mandated by the private donation.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Contributions	$0	$0	$0	$0	$0
Interest	21	32	16	6	6
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,154	2,175	2,207	2,213	2,228
Total Income	**$2,175**	**$2,207**	**$2,223**	**$2,219**	**$2,234**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	2,175	2,207	2,223	2,219	2,234
Total Expenditures	**$2,175**	**$2,207**	**$2,223**	**$2,219**	**$2,234**

City of Brooksville

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.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Contributions	$0	$0	$0	$0	$0	
SBA Interest	1,224	786	828	850	660	
Miscellaneous	1,207	1,509	1,128	0	700	
Transfers In	10,000	10,000	10,000	10,000	10,000	(1)
Prior Year Carry forward	317,247	329,677	341,972	354,568	365,249	
Total Income	**$329,678**	**$341,972**	**$353,928**	**$365,418**	**$376,609**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	0	
Reserves *	329,678	341,972	353,928	365,418	376,609	(2)
Total Expenditures	**$329,678**	**$341,972**	**$353,928**	**$365,418**	**$376,609**	

TRUST & AGENCY FUND

(1) Transfers from General Fund, Cemetery Division 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 as Columbarium is sold.

City of Brooksville

FUND 607 FIREFIGHTERS' RETIREMENT

Description: Firefighters' Retirement Fund 607 governed by Florida 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.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Contributions	$323,721	$333,705	$290,527	$329,878	$339,960
Interest	135,805	147,936	155,359	140,000	150,000
Gain or (Loss) on Invest.	253,127	-110,441	600,096	300,000	300,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,820,517	4,198,382	4,222,615	4,618,410	5,322,056
Total Income	**$4,533,170**	**$4,569,582**	**$5,268,597**	**$5,388,288**	**$6,112,016**
EXPENDITURES					
Pension Benefits	$279,744	$286,736	$286,699	$325,000	$325,000
Operating Expenditures	55,042	60,231	69,489	70,000	70,000
Reserves	4,198,384	4,222,615	4,912,409	4,993,288	5,717,016
Total Expenditures	**$4,533,170**	**$4,569,582**	**$5,268,597**	**$5,388,288**	**$6,112,016**

City of Brooksville

Fund 609 Health Reimbursement Account

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).

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Contributions	$0	$0	$0	$0	$0
Interest	0	0	0	0	0
Transfers In	34,721	33,750	30,995	31,682	31,250
Prior Year Carry forward	4,221	13,525	17,461	15,978	4,174
Total Income	**$38,942**	**$47,275**	**$48,456**	**$47,660**	**$35,424**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	25,417	29,814	37,277	30,000	31,250
Reserves	13,525	17,461	11,179	17,660	4,174
Total Expenditures	**$38,942**	**$47,275**	**$48,456**	**$47,660**	**$35,424**

City of Brooksville

FUND 612 CEMETERY DONOR MEMORIAL WALL TRUST

Description: Cemetery Donor Memorial Wall Trust Fund (Private Purpose Trust Fund)
This Fund was closed in Fiscal Year 2013.

Revenue Source: none

Expenditures: none

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Contributions	$0	$0	$0	$0	$0
Interest	69	107	52	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	7,107	7,176	7,283	7,344	0
Total Income	**$7,176**	**$7,283**	**$7,335**	**$7,344**	**$0**
EXPENDITURES					
Personal Services	$0	$0	$0	$0	$0
Operating Expenditures	0	0	0	0	0
Transfers Out	0	0	0	7,344	0
Reserves	7,176	7,283	7,335	0	0
Total Expenditures	**$7,176**	**$7,283**	**$7,335**	**$7,344**	**$0**

City of Brooksville

FUND 613 POLICE OFFICERS' RETIREMENT

Description: Police Officers' Retirement Fund 613 governed by Florida 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.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
INCOME					
Contributions	$129,240	$133,983	$113,123	$168,876	$183,496
Interest	93,480	81,392	114,994	110,000	115,000
Gain or (Loss) on Invest.	185,694	-131,687	459,199	200,000	200,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,647,319	3,013,631	3,059,443	3,433,782	4,147,538
Total Income	**$3,055,733**	**$3,097,319**	**$3,746,759**	**$3,912,658**	**$4,646,034**
EXPENDITURES					
Pension Benefits	$0	$1,887	$4,312	$4,000	$4,000
Operating Expenditures	42,102	35,989	42,599	50,000	50,000
Reserves	3,013,631	3,059,443	3,699,848	3,858,658	4,592,034
Total Expenditures	**$3,055,733**	**$3,097,319**	**$3,746,759**	**$3,912,658**	**$4,646,034**

City of Brooksville

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. CRA operating and capital expenses.

	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget	
INCOME						
Contributions	0	0	0	0	0	
TIF Funds	104,461	90,630	90,860	80,148	80,655	
Interest	1,431	1,145	787	650	650	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	339,866	412,395	455,855	460,988	501,493	
Total Income	**$445,758**	**$504,170**	**$547,502**	**$541,786**	**$582,798**	
EXPENDITURES						
Personal Services	$0	$0	$0	$0	$0	
Operating Expenditures	33,363	30,258	63,862	116,825	139,315	(1)
Capital Expenditures	0	18,057	10,585	60,000	200,000	(2)
Reserves	412,395	455,855	473,055	364,961	243,483	(3)
Total Expenditures	**$445,758**	**$504,170**	**$547,502**	**$541,786**	**$582,798**	

TRUST & AGENCY FUND

(1) Commercial exterior improvement grants & Downtown Beautiful Program $50,000,Cultural Program $3,000, dues & books $745 ,$27,950 to City, CRA Webpage $2,000,other current charges & operating supplies $300 and Business Recruitment & Retention Incentive Program $3,000, Storm water Master Plan $4,945,Downtown Beautiful Program $15,000,Gateway Improvements & Wayfinding Signage $22,375 And ADA Assessment/Pedestrian & Vehicle Access Study $10,000.

(2) Downtown Beautiful Public Construction Project $30,000, Downtown Gateway Improvements & Wayfindings signage $160,000 and Environmental Storm water Enhancement - Master Plan & Permitting $10,000.

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

AGENDA ITEM NO. F-1
7/23/13

AGENDA ITEM
MEMORANDUM

TO: **Honorable Mayor and City Council Members**

VIA: **T. Jennene-Norman Vacha, City Manager**

FROM: **Jim Delach, Assistant Finance Director**

SUBJECT: **Adopting Tentative Millage Rate for Fiscal Year 2013/14 Budget**

DATE: **July 17, 2013**

GENERAL SUMMARY/BACKGROUND: State of Florida Truth in Millage (TRIM) requirements mandate that Florida governments set a proposed millage rate for the DR-420 (Certification of Taxable Value). The City must advise the Property Appraiser of proposed millage, rolled-back rate, date, time and place of the tentative budget hearing within 35 days from July 1st. This notification is for the Trim notice that is mailed to the property owners. This year the date required to notify the Property Appraiser is Friday, August 2, 2013.

Traditionally, the City Council votes a higher millage than they expect to levy. In 2012 and 2011, the Council adopted 7.500; in 2010, the Council adopted 8.000 mills. In 2009, 2008 and 2007 the tentative millage was 7.000 mills and in 2006 the tentative rate was set at 8.000 mills.

TRIM rules state that the tentative millage rate cannot exceed the final millage rate, unless, each taxpayer is mailed a revised Notice of Proposed Property tax. The mailing would be at the City's expense. As a result of the laws, we levy higher to avoid the expensive mailing.

Here is the current TRIM information:

Prior Year operating millage rate	6.6000
Current Year Gross Taxable Value for operating purposes	$371,205,008
Prior Year FINAL Gross Taxable Value	$373,743,243
Current Year rolled-back rate	6.7188
Prior Year rolled-back rate	6.5834

Staff has presented a proposed balanced budget utilizing the City's Current Year Roll-Back Rate of 6.7188 mils, in conjunction with an increase in Fire Assessment Rates.

BUDGET HEARING DATES: Our first Budget hearing is scheduled for Wednesday, September 11th at 6:30 p.m. Our second Budget hearing is scheduled for Wednesday, September 25th at 6:30 p.m.

LEGAL REVIEW: The City Council has home-rule authority (Art. VII, (2) Fla. Const. and §166.011 Fla. Stat.) to consider matters of fiscal and intergovernmental benefit. A TRIM notice is required pursuant to Fla. Stat. Ch. 200 and 218 and the rules promulgated thereunder.

STAFF RECOMMENDATION: Staff requests adoption of a tentative millage rate of 6.7188 mils (current year roll-back rate) or higher for the TRIM requirements and approve City Public Budget Hearing dates of September 11th and 25th as outlined above.

AGENDA ITEM NO. E.2
7/23/13

AGENDA ITEM
MEMORANDUM

TO: HONORABLE MAYOR AND CITY COUNCILMEN

VIA: T. JENNENE NORMAN-VACHA, CITY MANAGER

FROM: TIMOTHY MOSSGROVE, FIRE CHIEF

SUBJECT: FIRE ASSESSMENT RATES FOR FISCAL YEAR 2013-14

DATE: JULY 12, 2013

GENERAL SUMMARY/BACKGROUND: On July 2, 2012 Council adopted Ordinance No. 830 which determines that levying a non-ad valorem special assessment is a necessary method using a readiness to serve two tiered approach of funding the fire department which serves a benefit to the public health, welfare and safety.

In fiscal year 2012-13 City Council established fire assessment rates in two (2) tiers. Tier 1 (relative value of improvements) was adopted at a rate of 0.52 per unit (1/1,000 of value), while Tier 2 (readiness to serve/per parcel rate) was adopted at a rate of $71 per parcel. The adopted rates provided an estimated $400,000 of revenue for the Fire Department for fiscal year 2012-13.

Staff has prepared a proposed balanced budget for the Fire Department for fiscal year 2013-14, requesting an increase in the Fire Assessment Rates and decreasing the level of transfer/subsidy from the City's General Fund. The budget has been balanced with a Tier 1 rate of 0.90 per unit, while Tier 2 is proposed to remain constant at $71 per parcel.

A tentative Fire Assessment Rate must be provided to Hernando County Property Appraiser's Office by July 24th for inclusion within the City TRIM notices that will be mailed August 16, 2013. A final Fire Assessment rate must be adopted during the City's Public Budget Hearing scheduled for September 11, 2013 for compliance.

BUDGET IMPACT: The setting of the rates for fire service assessments during the annual budget adoption process will determine the amount collected. The remaining funding of the fire department budget other than fire assessments will be funded through other legally available revenues of the City.

LEGAL REVIEW: The City possesses home rule authority for the levy and collection of special assessments and has considerable latitude with respect to adopting an apportionment method which provides the best fit in terms of cost and implementation, not only with respect to affected landowners but also to the staff and officials charged with maintenance of the assessment program from year to year.

STAFF RECOMMENDATION: Staff requests adoption of a tentative Fire Assessment Rate for Tier 1 at 0.90 per unit and Tier 2 at $71 per parcel or higher for TRIM requirements and approve City Public Budget Hearing date of September 11th for final Fire Assessment rate adoption.