CITY OF BROOKSVILLE
201 Howell Avenue
Brooksville, FL 34601

BUDGET WORKSHOP
AGENDA

August 13, 2013 **6:00 P.M.**

A. CALL TO ORDER

B. FISCAL YEAR 2014 BUDGET – OTHER THAN GENERAL FUND

1. Overview of Funds Other than General Fund Presentation
Discussion by Council on all City funds Other than General Fund Revenues and Expenditures, with overall direction.

Presentation:	City Manager and Finance Director
Action:	Review & Direction to staff
Attachment:	Funds Other than General Fund Budget Workshop Materials

C. DIRECTION FROM COUNCIL ON FISCAL YEAR 2014 BUDGET INCLUDING FURTHER WORKSHOPS, MATERIALS, INFORMATION, AND REVISIONS.

D. ADJOURNMENT

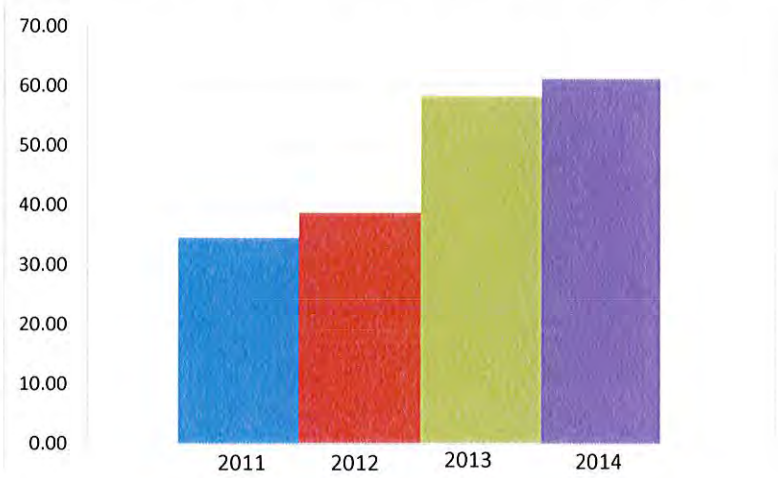
Meeting agendas and supporting documentation are available from the City Clerk's Office, and online at www.cityofbrooksville.us. Persons with disabilities needing assistance to participate in any proceedings should contact the City Clerk's office 48 hours in advance of the meeting at 352-540-3853.

City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY EXCLUDING GENERAL FUND

	2011	2012	2013	2014	% OF TOTAL
ENTERPRISE FUNDS					
Water & Wastewater Fund	23.91	25.19	25.19	27.19	44.39%
Sanitation Fund	8.69	10.54	10.56	10.56	17.24%
Total Enterprise Funds	**32.60**	**35.73**	**35.75**	**37.75**	**61.63%**
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	**2.0**	**1.5**	**1.5**	**1.5**	**2.45%**
SPECIAL REVENUE FUNDS					
	0.0	1.5	21.0	22.0 *	35.92%
Total Special Revenue Funds	**0.0**	**1.5**	**21.0**	**22.0**	**35.92%**
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	**34.60**	**38.73**	**58.25**	**61.25**	**100.0%**

**increase in staffing beginning FY 2013 due to moving Fire Department from General Fund to Special Revenues Fund*



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	$452,469
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	644,804
Transfers In	43,250	15,653	5,000	1,247,040	912,906
Prior Year Carry forward	2,797,841	3,182,663	3,019,233	2,707,549	2,914,576
Total Income	**$4,528,773**	**$5,013,063**	**$3,908,624**	**$8,080,632**	**$7,368,273**
EXPENDITURES					
Personnel Services	$15,563	$0	$31,062	$1,386,524	$1,504,966
Operating Expenditures	370,343	109,567	492,708	2,587,637	2,127,718
Capital Outlays	327,439	1,394,503	197,134	1,030,665	309,649
Debt Service	0	0	0	57,270	57,269
Transfers Out	632,763	489,760	462,317	460,721	460,492
Reserves	*3,182,665*	*3,019,233*	*2,725,403*	*2,557,815*	*2,908,179*
Total Expenditures	**$4,528,773**	**$5,013,063**	**$3,908,624**	**$8,080,632**	**$7,368,273**

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						
Personnel 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	$250,820
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	24,525	25,214	23,698	23,698	17,790
Total Income	**$307,977**	**$302,804**	**$279,982**	**$274,518**	**$268,610**
EXPENDITURES					
Personnel 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	250,820
Reserves	25,214	23,698	17,790	23,698	17,790
Total Expenditures	**$307,977**	**$302,804**	**$279,982**	**$274,518**	**$268,610**

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						
Personnel 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						
Personnel 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**	

SPECIAL REVENUE FUNDS

(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					
Personnel 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					
Personnel 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					
Personnel 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						
Personnel 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						
Personnel 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	0	
Prior Year Carry forward	0	0	0	0	0	
Total Income	**$187,840**	**$65,265**	**$47,421**	**$28,505**	**$26,149**	
EXPENDITURES						
Personnel 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	26,149	(2)
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	**$187,840**	**$65,265**	**$47,421**	**$28,505**	**$26,149**	

(1) Patrol Vehicle Replacement Program.
(2) Patrol Replacement Program - (1) 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						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	1,000	(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	5,388	
Total Expenditures	**$87,495**	**$6,388**	**$6,388**	**$483,348**	**$6,388**	

(1) Bike racks 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						
Personnel 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 eduacation/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						
Personnel 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					
Personnel 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 personnel, police, emergency medical personnel and certain public works personnel 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					
Personnel 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						
Personnel 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	200,250	(4)
Reserves	417,884	219,694	130,133	308,886	670,932	
Total Expenditures	**$1,069,244**	**$420,134**	**$658,222**	**$2,488,867**	**$2,767,271**	

SPECIAL REVENUE FUNDS

(1) 2 Full time, 1 Part Time red light camera employees employees.
(2) The State and Sensys fees $1,755,675, Operating Costs $4,500
(3) Photo Enforcement area, cabinets and counter completion $5,000.
(4) Full time Photo Enforcement Traffic Safety Program employee HRA transfer to Fund 609 $250,General Fund 001 $100,000 and Multi-Capital Project Accumulation Fund 308 $100,000.

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						
Personnel Services	$0	$0	$17,320	$18,350	$13,052	(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	39,425	
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 traning 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						
Personnel 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					
Personnel 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	(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	**$56,046**	**$5,827**	**$1,357**	**$30,000**	**$30,000**	
EXPENDITURES						
Personnel 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	(2)
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**	

Special Revenue Funds
Fund 143 – Fire Department

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	600,864
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	908,720
					1,619,366	**1,521,204**
	Revenue				**1,619,366**	**1,521,204**
	Prior Year Carry Forward					**95,000**
	TOTAL REVENUES					**1,616,204**

Fire Department

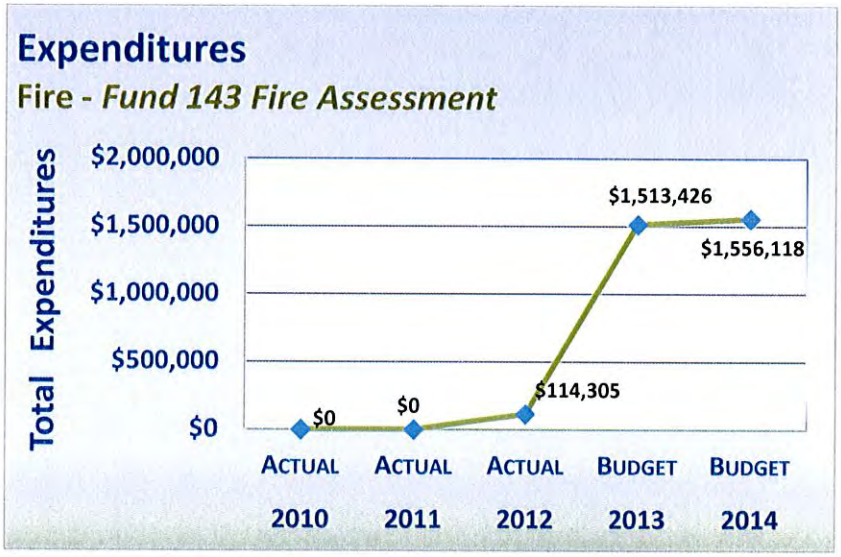
City Council established a Fire Assessment Program beginning in fiscal year 2012-13. The Fire Department's details of expenditures for the years prior to 2013 and proposed 2014 are listed within the General Fund section.

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$0	$1,302,204	**$1,361,000**
Operating Expenses	$114,305	$144,426	**$128,427**
Capital Outlay	$0	$0	**$0**
Debt Service	$0	$57,270	**$57,269**
Transfers	$0	$9,526	**$9,422**
Total	**$114,305**	**$1,513,426**	**$1,556,118**

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.

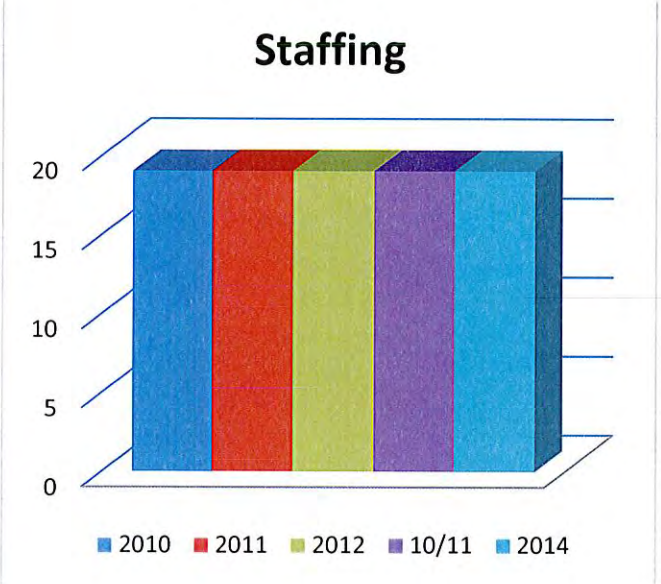


Budget Highlights: The Fire Department's budget does not propose changes or modifications to programs, enhancements or staffing levels. The budget does reflect increases in Personal Services due to a proposed COLA of 3%, increases in retirement contributions and employee medical and workers' compensation 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	65,305
52200 143 014 522	Retirement Contributions	0	0	0	244,569	260,835
52300 143 014 522	Health Insurance	0	0	0	105,747	126,900
52301 143 014 522	Life Insurance	0	0	0	5,183	5,307
52303 143 014 522	Long Term Disability	0	0	0	1,910	1,956
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	27,814
	1. Total Personal Service Costs				**1,302,204**	**1,361,000**
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**

Thursday, July 18, 2013

Account Number	Description	2010 Actual	2011 Actual	2012 Actual	2013 Budget	Proposed 2014 Budget
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	4,922
56609 143 014 581	Transfer Out to 609	0	0	0	0	4,500
	5. Total Transfers Out					**9,422**
	Expense			**114,305**	**1,446,630**	**1,556,118**

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	
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						
Personnel Services	$0	$0	$0	$0	$0	
Operating Expenditures	0	0	762	400,000	134,000	(1)
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) 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	$66,398
Total Income	**$0**	**$47,470**	**$342,497**	**$417,449**	**$383,191**
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	$24,416
Reserves	$0	$47,470	$66,359	$101,234	$41,982
Total Expenditures	**$0**	**$47,470**	**$342,497**	**$417,449**	**$383,191**

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	24,416	
Total Income	**$0**	**$0**	**$38,710**	**$37,717**	**$37,429**	
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	24,416	(2)
Reserves	0	0	24,377	25,282	0	
Total Expenditures	**$0**	**$0**	**$38,710**	**$37,717**	**$37,429**	

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

(2) Tranfer 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 311 - Bond & Interest Sinking (2011 Capital Improvement Rev)
Fund 313 – Bond Settlement Capital Projects Fund
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 312 – 2011 Capital Improvement Loan Capital Projects

City of Brooksville

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	403,780
Prior Year Carry forward	334,996	608,344	4,999,196	3,414,446	444,787
Total Income	**$784,556**	**$7,815,501**	**$5,428,559**	**$3,853,226**	**$882,567**
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	510,000
Transfers Out	73,751	1,422,798	2,116,101	359,719	336,572
Reserves	608,344	4,999,196	1,604,842	367,316	35,995
Total Expenditures	**$784,556**	**$7,815,501**	**$5,428,559**	**$3,853,226**	**$882,567**

* 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 matching funds $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	100,000	(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**	**$499,749**	
EXPENDITURES						
Operating Expenditures	$0	$0	$33,660	$0	$0	
Capital Outlay	73,028	310,998	94,432	430,515	490,000	(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**	**$499,749**	

CAPITAL PROJECTS FUNDS

(1) Transfers in of $100,000 from Photo Enforcement Traffic Safety Program Fund 128.
(2) Drainage Projects $90,000; Pavement Management Program $400,000

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	14,057	
Total Income	**$52,055**	**$54,095**	**$51,689**	**$69,704**	**$46,557**	
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	32,792	(1)
Reserves	21,554	18,091	36,485	13,765	13,765	
Total Expenditures	**$52,055**	**$54,095**	**$51,689**	**$69,704**	**$46,557**	

(1) To Fund 201 for normal debt service for loan with USDA of $13,013 and Transfer to General Fund of $19,779.

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	6,484
Total Income	**$0**	**$3,335,282**	**$3,171,397**	**$1,609,267**	**$6,484**
EXPENDITURES					
Capital Outlay	$0	$166,834	$1,412,351	$1,380,000	$0
Transfers Out	0	0	1,619,874	0	0
Reserves	0	3,168,448	139,172	229,267	6,484
Total Expenditures	**$0**	**$3,335,282**	**$3,171,397**	**$1,609,267**	**$6,484**

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	$1,190,708	
OPERATING EXPENSES	$2,327,330	$1,058,193	$1,065,108	$990,785	
CAPITAL OUTLAY	$1,535,543	$4,596,566	$498,052	$463,100	(1)
SUBTOTAL	**$4,922,931**	**$6,754,678**	**$2,778,110**	**$2,644,593**	
TRANSFERS OUT					
TO GENERAL FUND	$393,800	$393,800	$393,800	$393,800	
TO INTERNAL SERVICE FUND	$24,198	$20,107	$28,030	$29,256	
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**	**$1,585,032**	
TOTAL EXPENSE SUMMARY	**$6,537,185**	**$8,640,974**	**$4,639,023**	**$4,229,625**	
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**	**$5,807,606**	
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	$250,413	
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 Rehabilition	$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)	
Majesty 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

(1) Replace Oxidation Ditch Mixers	$54,000	Connection Fees

	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	Building & Improvements (presentation only capital)	$0				$0 (2)
409-000-166-19037	Machinery and Equipment (presentation only capital)	$0				$0 (2)
409-000-169-19049	Construction in Progress (presentation only capital)	$0		$3,015,240	$358,052	$0 (2)
	Reserves	**$0**	**$3,194,088**	**$740,199**	**$14,872**	**$778,529** (3)

(2) Howell Ave Water Plant Rehab $105,000 (Refin Funds)
(2) Generators for Wells 1,2,3 $39,100 (Refin Funds)
(2) Majesty Oaks Oversizing $200,000 (Refin Funds)
(3) Reserves: SunTrust Refinanced Funds: $327,447; Unrestricted $451,082

Public Works Department

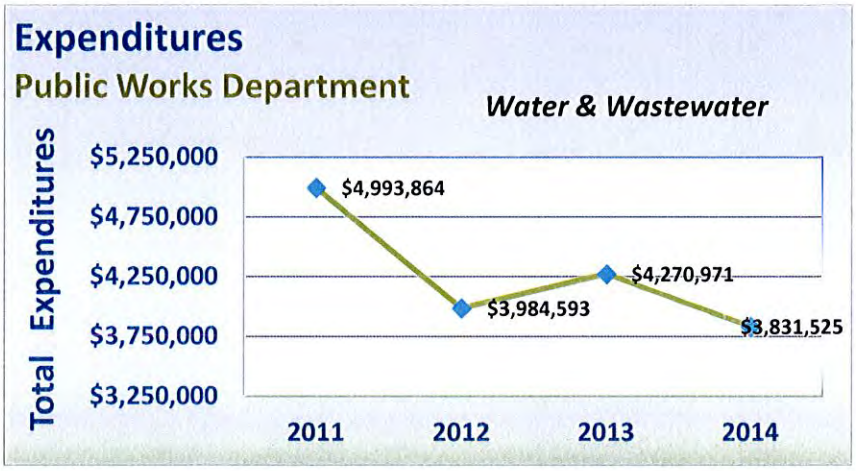
Water & Wastewater Division

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$1,097,774	$1,214,950	$1,190,708
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	$1,585,032
Total	**$3,984,593**	**$4,270,971**	**$3,831,525**

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.

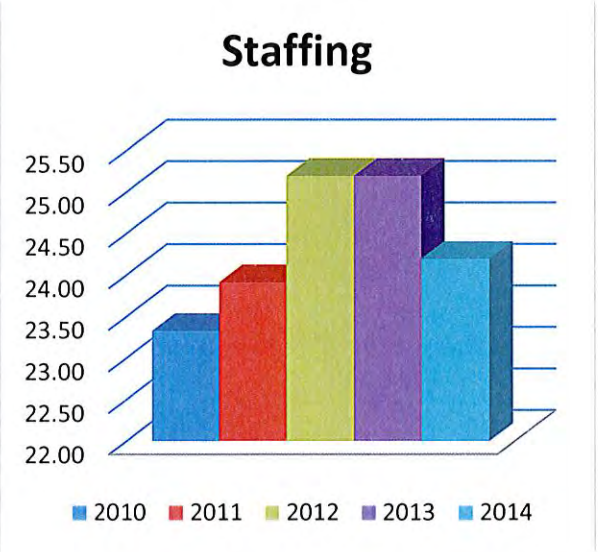
The Public Works Department includes Streets & Drainage Division, Water & Wastewater Divisions, Sanitation Division, and Fleet Maintenance Division.



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	$0	$0
Vacation Pay	51601	401	$23,981	$0	$0	$30,000	$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 Beeper 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	$170,716
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**	**$1,190,708**
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 Distibution	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/EnvironmentInsurance	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	$1,800
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	$61,750
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	$80,000
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

Fund 401 Water & Wastewater Combined Budget

Description	Object	Fund	2010 Actual	2011 Actual	2012 Actual	2013 Budget	**Proposed Budget 2014**	
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**	**$990,785**	
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	$29,256	
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**	**$1,585,032**	
Total Expenses			**$3,398,699**	**$4,993,864**	**$3,984,593**	**$4,270,971**	**$3,831,525**	

(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	R=Renewal U=Upgrade A=Addition	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)obb 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									**2011-UT01**	**S**	**C**						
9	**SEWER LINES**																	
10	**SEWER SYSTEM REHABILITATION PROGRAM**									**2014-UT01**	**S**	**R**						
11	Over Sizing Costs			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	**Auxillary 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	U=Upgrade R=Renewal 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																
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																
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 Equpment									**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	$1,339,947
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	$1,340,947
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**	**$1,853,282**
EXPENSE SUMMARY				
PERSONAL SERVICE	$367,171	$406,713	$428,481	$461,427
OPERATING EXPENSES	$630,045	$509,392	$578,140	$575,392
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	$20,166
TO HRA FUNDING ACCOUNT	$2,173	$2,634	$2,634	$2,634
TOTAL TRANSFERS	**$223,896**	**$247,441**	**$271,584**	**$263,529**
TOTAL EXPENSES	**$1,571,390**	**$1,498,935**	**$1,509,455**	**$1,300,348**
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**	**$1,300,348**
RESERVE FOR CONTINGENCIES	$622,730	$493,846	$249,503	$495,984
RESERVE FOR EQUIPMENT	$56,289	$56,688	$50,750	$56,950
TOTAL FUND BALANCE	**$2,250,409**	**$2,049,469**	**$1,809,708**	**$1,853,282**

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	$498,133
403-000-343-48341	Commercial Solid Waste		$824,010	$825,238	$823,118	$865,280	$820,207
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**	**$1,340,947**

	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**

Public Works Department
Sanitation Division

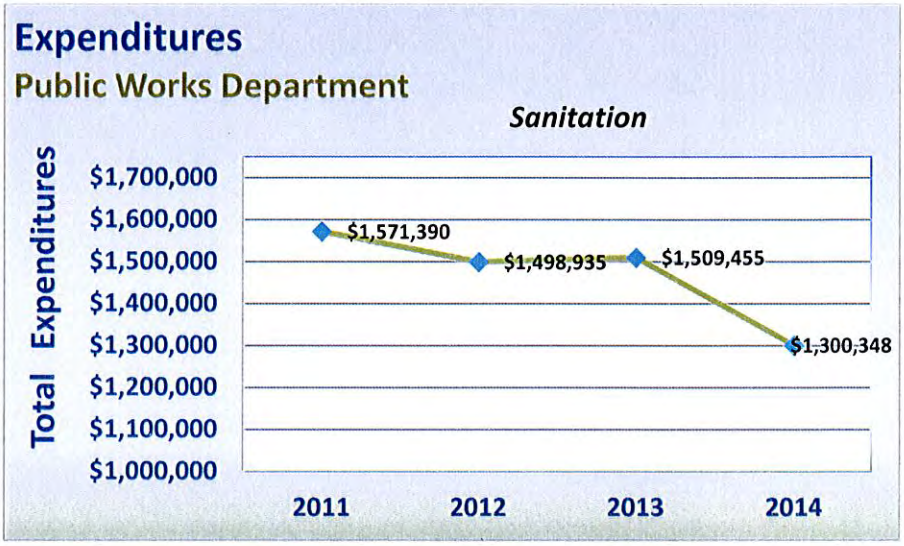
	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$406,713	$428,481	**$461,427**
Operating Expenses	$509,392	$578,140	**$575,392**
Capital Outlay	$335,389	$232,250	**$0**
Debt Service	$0	$0	**$0**
Transfers	$247,441	$271,584	**$263,529**
Total	**$1,498,935**	**$1,509,455**	**$1,300,348**

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.

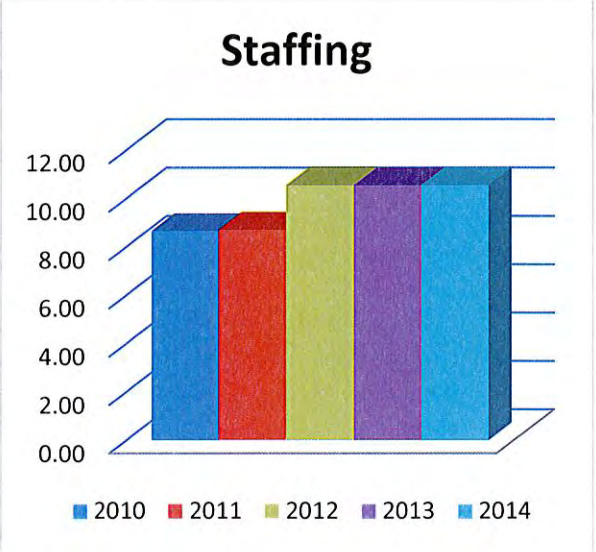
The Public Works Department includes Streets & Drainage Division, Water & Wastewater Divisions, Sanitation Division, and Fleet Maintenance Division.



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	282,896
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	23,436
52200 403 022 534	Retirement Contributions	21,308	22,501	13,940	16,551	23,613
52300 403 022 534	Health Insurance	46,417	59,915	61,716	62,038	74,272
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	27,653
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**	**461,427**
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	80,000
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**	**575,392**
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	20,166
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	2,634
	5. Total Transfers Out	**200,541**	**223,896**	**247,441**	**271,584**	**263,529**
55590 403 022 534	Depreciation	76,818	116,338	118,930	0	0
		76,818	**116,338**	**118,930**		
	Expense	**1,087,074**	**1,202,738**	**1,282,532**	**1,278,205**	**1,300,349**

City of Brooksville

Fund 501 Public Works Department - Fleet Maintenance Division

INTERNAL SERVICE FUND

	2010 Adopted	2011 Adopted	2012 Adopted	2013 Adopted	Proposed 2014 Budget
Income Maintenance					
Transfers in Maintenance	$119,207	$122,653	$99,687	$102,533	$104,487 (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	$110,664
Expenses					
Personal Services	$92,330	$91,904	$66,161	$66,801	$71,275
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**	**$104,487**
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**	**$110,664**
Total Expenses	**$119,207**	**$122,653**	**$99,687**	**$102,533**	**$104,487**
Total Reserves	**$11,000**	**$11,000**	**$7,092**	**$6,945**	**$6,177**
Total Expenses and Reserves	**$130,207**	**$133,653**	**$106,779**	**$109,478**	**$110,664**

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

Department/Division	Internal Service Fund Transfer
General Government .35%	$366
Cemetery .10%	$104
Community Development .35%	$366
Fire 4.80%	$5,015
Parks & Facilities 15.60%	$16,300
Police 10.60%	$11,076
Sanitation 19.30%	$20,166
Streets 20.90%	$21,838
Water 15.00%	$15,673
Wastewater 13.00%	$13,583
Total	**$104,487**

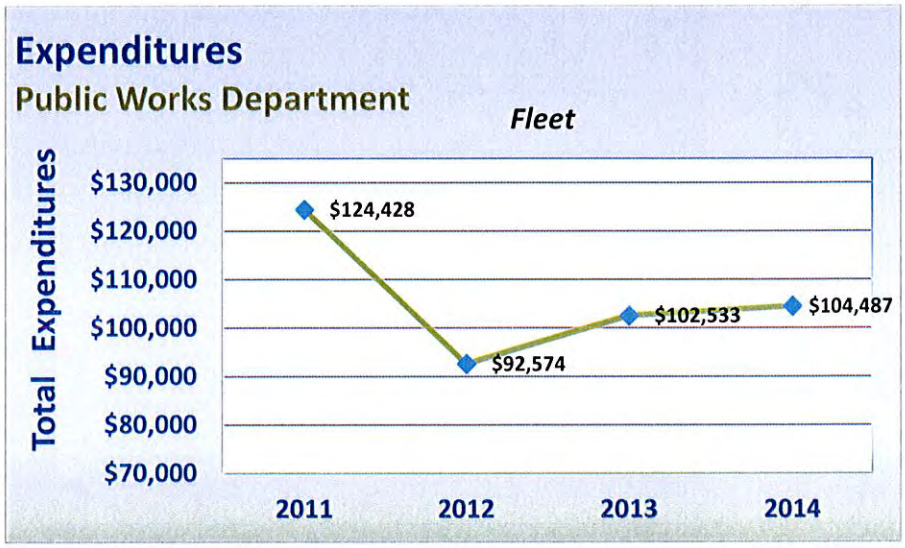
Public Works Department
Fleet Maintenance Division

	2012 Actual	2013 Budget	Proposed 2014 Budget
Personal Services	$66,868	$66,801	**$71,275**
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**	**$104,487**

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.

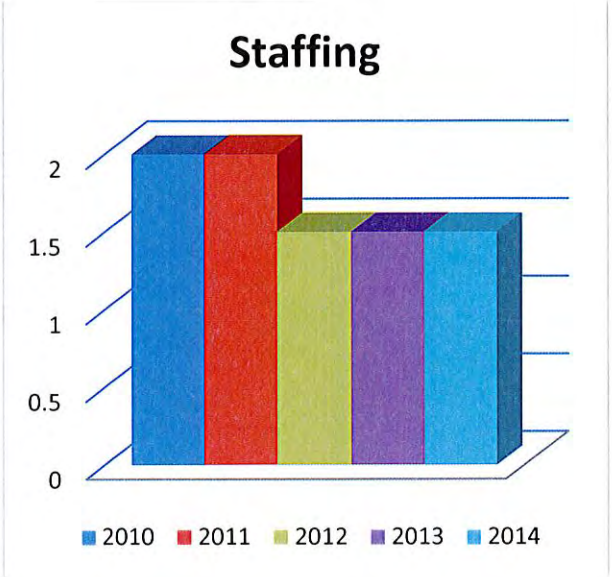
The Public Works Department includes Streets & Drainage Division, Water & Wastewater Divisions, Sanitation Division, and Fleet Maintenance Division.



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	10,575
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**	**71,275**
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**
	TOTAL	153,514	124,428	92,574	102,533	104,487

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	-$155,000
Transfers In from Fund 501	$0	$0	$0
Total VRF Income	$1,478,253	$1,601,634	$1,452,893
Capital Expenditures VRF/IS	$0	$0	$0
Total VRF Reserve	**$1,294,331**	**$1,601,634**	**$1,452,893**

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)(
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 5take 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 8udget 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 transfering $2,674 to the JAG grant Fund 118.This will leave Police with $5,028.58 in the Vehicle Replacement Fund.

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	$0	
FY 2014 Vehicle Replacement Fund Balance	$555,926	

Contingency and Schedule Recap at 9/30/14

Vehicle Replacement Schedule	$335,713
Contingency	$219,103
Projected interest 1FY 2014	$1,110
Vehicles to be purchasedor transfers out	$0
Total Vehicle Replacement Account at FY 2014	$555,926

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

INTERNAL SERVICE FUND

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	
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	
					$1,632,246		$150,504		$600,855	$751,359	
			Total		$1,632,246		$150,504		$600,855	$751,359	
			Actual 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

INTERNAL SERVICE FUND

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	-$65,000	
FY 12/13Vehicle Replacement Fund Balance	$767,567	

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		-$65,000
Total Vehicle Replacement Account at 9/30/14		$767,567
Sanitation	150,504	
Total Transfers Out	150,504	

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 Vackum 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 Truck		$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.

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 Brookville

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	77,700
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**	**$11,752,160**
EXPENDITURES					
Pension Benefits	$279,744	$288,623	$291,011	$329,000	$329,000
Personnel 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	10,932,595
Total Expenditures	**$8,412,632**	**$8,569,808**	**$9,974,800**	**$10,265,373**	**$11,752,160**

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**

TRUST & AGENCY FUND

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**

TRUST & AGENCY FUND

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	77,700	
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**	**$579,843**	
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	240,528	(3)
Total Expenditures	**$445,758**	**$504,170**	**$547,502**	**$541,786**	**$579,843**	

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.

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	77,700
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**	**$11,752,160**
EXPENDITURES					
Pension Benefits	$279,744	$288,623	$291,011	$329,000	$329,000
Personnel 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	10,932,595
Total Expenditures	**$8,412,632**	**$8,569,808**	**$9,974,800**	**$10,265,373**	**$11,752,160**