

**CITY OF BROOKSVILLE
BUDGET WORKSHOP
201 Howell Avenue
Brooksville, FL 34601**

AGENDA

August 26, 2014

6:30 P.M.

A. CALL TO ORDER

B. FY2015 BUDGET REVIEW

Review and discussion of unfinished business for the FY2015 Budget.

Presentation: City Manager & Assistant Finance
Director

Attachment: Budget as Previously Distributed

C. ADJOURNMENT



WORKSHOP AGENDA ITEM MEMORANDUM

TO: HONORABLE MAYOR AND CITY COUNCILMEN
FROM: T. JENNENE NORMAN-VACHA, CITY MANAGER
SUBJECT: FINAL FY2015 BUDGET WORKSHOP DISCUSSIONS
DATE: AUGUST 21, 2014

As a result of our budget workshop meetings with the City Council regarding City of Brooksville's total proposed budget for FY2015, we are seeking direction from City Council on the following items:

- ✓ Employee Health/Medical coverage, dental coverage, and workers' compensation premiums.
- ✓ Fee Waiver Policy discussions as may be related to the FY2015 budget
- ✓ Future Land Use Map pricing/discussion
- ✓ Impact of Business Development Division
- ✓ Fire Department – 12 hours shift with County service delivery
- ✓ Part-Time mowing employee cost/discussion
- ✓ Crescent Resources Bankruptcy Settlement Monies
- ✓ Tree Plan
- ✓ Vehicle Replacement Fund Review

Additionally, a couple of items were requested by City Council during the August 12th Budget Workshop that include:

- ✓ Employee Turnover Information
- ✓ Information on expenditures within the City's Impact Fee Accounts

Staff has begun updating the preliminary budget documents as we ready for the Public Hearings on September 8th and 17th. Provided within this packet are the extracted pages where staff has updated revenues/expenditures or corrected typos/footnotes in accordance with Council direction, new available data, and recommended changes.

Employee Medical /Health and Dental Coverages and Premiums

Staff has continued to work with the Gerhing Group on the employee benefit insurance renewals. The initial renewal provided by Florida Blue on the existing employee plan (Blue Options 03559) required a 28.35% increase to existing rates. This would mean that the existing employee rate (paid at 100% by the City for employees) of \$523.63 per employee per month (\$6,284) would be increased to \$672.09 per employee per month (\$8,065).

We have negotiated the renewal from the initial renewal increase of 28.35% down to just a 7.99% increase. This would mean that the existing employee rate (paid at 100% by the City for employees) of \$523.63 per employee per month (\$6,284) would be increased to \$565.46 per employee per month (\$6,786).

The Gerhing Group has also pursued and received quotes from other insurance carriers. We believe that one of carriers, Cigna (Alternative 5 with dental, Cigna OAP 3559), has presented a very viable and worthwhile option for Brooksville. The option is a partially self-funded plan that has a minimum/maximum premium structure. The very maximum premium is representative of only a 12.03% higher premium than our existing plan with the Florida Blue. The minimum premium is a 2.85% reduction in costs as compared to the existing (FY2014) premium. Given our past claim/loss to premiums ratio, staff believes that this plan design and partially self-funded approach would serve the City well into at least the next five (5) years or more. We believe that this approach/structure could allow the City to stabilize and/or lower our rates over the next several years.

The plan design comparisons are provided as Attachment 1 for your review.

Additionally, the dental coverage renewal from Florida Blue requires a 5% increase to existing premiums. This would mean that the existing employee rate (paid at 100% by the City for employees) of \$27.56 per employee per month (\$330.72 annually) would be increased to \$28.94 per employee per month (\$347.28 annually). We also received a quote from Cigna for dental coverage that would reduce our existing costs by 7.4% as compared to FY2014 premiums. Cigna's rates are quoted at \$25.52 per employee per month (\$306.24 annually). The plan design comparisons are also provided within Attachment 1.

The Gerhing Group will be in attendance to discuss the recommended changes and this opportunity for the City in moving to a partially self-funded plan. They will explain how

the City/City employees can benefit by moving the coverage to Cigna (Alternative 5 with dental, Cigna OAP 3559).

CITY MANAGER RECOMMENDATION: Staff recommends that the City Council support the City in entering into a partially self-funded arrangement with Cigna for employee group medical/health coverages at premiums provided; along with the dental plan and premiums. With this direction, staff recommends that the maximum premium rates be budgeted within the FY2015 budget and a separate fund be established for the premium payments/realization of savings.

Staff has adjusted the preliminary budget to include the premium costs for Cigna coverages for both employee medical/health and employee dental.

Workers' Compensation premiums for FY2015

Public Risk Management (PRM), the City's workers' compensation insurance provider, has issued the actual premium costs for FY2015 for the City's workers' compensation coverage. Premiums will increase by 9.5% over the FY2014 rates.

Staff has adjusted the preliminary budget to include the actual premium costs from PRM.

Fee Waiver Policy discussions, direction of policy/related costs within FY2015 budget

The Special Event Fee Waiver Policy of the City has long been a discussion of the City Council. On October 15, 2012 during Regular Session, the City Council adopted the current policy (Policy No. 3-2012). The policy sets forth guidelines for events where full or partial fee waivers may be approved at the discretion of City Council.

The policy in and of itself does not create a budget impact; however, as Council approves very important community events for fee waivers, an impact to the budget is created. Policy No. 3-2012, along with the agenda item and minutes from the Regular Session of City Council is provided within Attachment 2. We have also included a listing of the fee waivers for FY2103 and FY2014.

Staff believes that a continued level of fee waiver partnership/sponsorship is very important for our City. Activities and events are being coordinated by many non-profits and voluntary efforts that generate interest, visitors and economic impact for our retail businesses and in-turn the City. Activities and events for a City are critical in the creation of a desirable place to work, live and overall quality of life.

CITY MANAGER RECOMMENDATION: Staff requires a common and shared direction from City Council for policy changes. Policy changes can be scheduled for regular Council discussions/direction. \$10,000 has been budgeted within City Council's budget for fee waivers for FY2015. Staff recommends that this level be the minimum amount that the City invest as a partner in the community.

Future Land Use Map pricing/discussion

At the request of City Council during the July 11th budget workshop, staff has obtained cost estimates from the University of Florida's Director of the Center for Building Better Communities and the Withlacoochee Regional Planning Council's Planning Director to review/update the City's Future Land Use Map (FLUM). The University of Florida has provided a quote of \$22,500 and the Withlacoochee Regional Planning Council provided an estimate range of \$15,000 to \$20,000.

An assessment of the Future Land Use Element, inclusive of the FLUM and related goals, objectives and policies is already slated for review by City staff in conjunction with the evaluation and appraisal of the City's Comprehensive Plan beginning in the early months fiscal year 2015 and scheduled for conclusion mid-term of fiscal year 2016. This process is proposed to be completed using in-house staff without incurring additional costs for an outside consultant.

Attachment 3 provides a memorandum from Bill Geiger, Community Development Director, regarding this matter and conveying the received quotes for your review.

CITY MANAGER RECOMMENDATION: Staff recommends that Council allow City staff to complete the review/update of the FLUM in conjunction with the scheduled evaluation and appraisal of the Comprehensive Plan without incurring additional costs for an outside consultant.

Impact of Business Development Division

Staff will present information in this area during the workshop.

Fire Department - 12 hours shift with County service delivery

In follow-up to the request of City Council during our August 4th budget workshop, staff has had several discussions with the Hernando County Fire and Rescue Department (HCFR) regarding the possibility and costs for sharing service delivery responsibilities. We discussed whether HCFR units within Fire Station 24 (Brooksville Fire Station)

could cover emergency response calls for a twelve (12) hour shift during the evening/nighttime hours.

During the discussions, Chief Scott Hechler of HCFR expressed a willingness to work together, but stated that for proper/adequate coverage he would have to add an additional two (2) to three (3) staff members, either through paying HCFR staff overtime pay for the twelve (12) hour shifts or by hiring for the additional required staffing levels.

The average pay for a HCFR firefighter is \$15.98 per hour or about \$23.97 at an overtime rate; while the average pay for a Brooksville Fire and Rescue Department Firefighter is \$13.93 per hour. The evening/nighttime coverage hours would not constitute overtime for our own personnel working a regular 24 hour shift.

Attachment 4 is a memorandum from Tim Mossgrove, Fire Chief, regarding this matter.

CITY MANAGER RECOMMENDATION: Staff does not recommend that the Council pursue this arrangement due to cost and ultimately due to loss of existing staff that would seek employment elsewhere if their hours were cut to twelve (12) hour shifts.

Part-Time mowing employee cost/discussion

Following the direction of City Council, staff has put together the costs for hiring/adding a part-time mowing position. Discussion indicated that Council's interest in a part-time mowing position would be to replace existing mowing contracts and "fill-in" for mowing in other City areas. Staff has estimated the cost at approximately \$39,200 for the initial year due to needed equipment and then approximately \$13,700 annually for wages and operating costs.

Discussions with departmental staff have indicated that they believe our current staffing levels, combined with prison crews and outsourced providers, are working. We are also concerned about assigning a part-time person to mow/work alone in isolated and/or difficult terrain areas.

CITY MANAGER RECOMMENDATION: Staff does not recommend adding an additional part-time position for mowing functions at this time. We believe that the costs out-weigh the benefit/production return, while creating concerns for employee safety.

Crescent Resources Bankruptcy Settlement Monies

After several years of claims/filings through the Bankruptcy Courts regarding Crescent Resources (Hampton Ridge), the Hogan Law Firm presented a check to City Council in the amount of \$3,537,938 on April 21, 2014 during Regular Session. The claim filed through the courts outlined the City's areas of loss as a consequence of the Hampton Ridge bankruptcy. The bulk of the costs claimed were monies still needed to complete the Cobb Road Wastewater Reuse Facility. We believe that the City prevailed because of the legitimacy of the claim and the critical need for the City of Brooksville to receive monies from the bankruptcy for wastewater capacity and reuse delivery abilities.

In the final Hampton Ridge Development agreement, the Cobb Road Wastewater/Reuse Facility was to be upsized and converted to reuse by the developer. The City committed to applying impact fee (connection fee) credits for the cost of the developer and contribute \$2,575,000 cash for the plant improvement. For completion of the project, staff has estimated that the project, not inclusive of collection or transmission lines, will require just over \$6 million for funding. Provided within Attachment 5 is a breakdown of the estimated costs for completion.

We have estimated that build-out of the facility will be critical for wastewater capacity needs in the City in approximately 10 years or less. The facility estimates and available revenues for the project can be found in Attachment 5.

The monies received through the bankruptcy court/settlement are critical for the completion of the Wastewater Reuse Facility.

Staff will be in attendance to discuss the capacity requirements, costs of the facility and why we believe that the City Council should allow/approve that the monies received through the Crescent Resources/Hampton Ridge Bankruptcy settlement should stay committed to the Public Works Department, Utilities Division.

Tree Plan

As we have discussed with City Council, monies previously held within the tree/streetscaping fund have been placed within the Development Department's budget. With the direction of Council, we are more than willing to create a plan or take action.

Staff believes that some of the suggestions already offered with the "Downtown Beautiful" project could provide new tree plantings within existing City public right-of-ways. As previously presented to Council, there are limited areas within our City

without tree coverage. Additional plans or suggestions could be incorporated into the Downtown Beautiful planning/implementation.

A critical aspect for Council to remember is that any Tree Plan accounts for periodic pruning and maintenance of existing tree stock as a way of preserving and prolonging the tree landscape that we currently have. The tree inventory/plan that was developed back in 2002 in collaboration with a local expert consultant provides some direction for the City to follow in maintaining and planting trees within the City, and may be used as a guide for these activities.

CITY MANAGER RECOMMENDATION: Staff requires a common and shared direction from City Council to move forward on this particular item. Unless there are concerns with the placement of the monies within the Development Department budget, this item can be scheduled for regular Council discussions/direction.

Vehicle Replacement Fund Review

Attachment 6 provides the current Vehicle Replacement Fund, as budgeted for FY2015. Current proposed fund value is \$1,261,526, of that \$413,829 are General Fund monies, \$130,978 are Utilities Fund monies and \$716,719 are Sanitation Fund monies.

In FY2011, City General Fund departments discontinued contributions to the Vehicle Replacement Fund, due to budget constraints. The Utilities Division and Sanitation Division have continued to pay into the fund.

We seek the direction of Council with regard to the continuance of the Vehicle Replacement Fund.

Council had additionally requested information on employee turnover (provided as Attachment 7) and Impact Fee account expenditures within the allowed ten (10) year timeframe (Attachment 8). Staff will be prepared to answer questions of Council on these items.

Finally, provided as Attachment 9 are recommended changes to the preliminary budget documents provided in previously budget workshops. We have updated revenues/expenditures based on new available data and/or recommended changes. We have also corrected typos/footnotes.

The following is a listing of the changes provided within Attachment 9:

General Fund

General Fund Revenues updated

Recommending adjustment of millage rate to roll-back rate of 6.6962 mils

General Fund Expenditure Summary updated

General Fund Departments adjusted Personal Services costs

Including corrections to calculations, HRA increase to \$500 per employee, and employee medical/health and dental insurance premiums adjusted, and workers' compensation premiums adjusted.

General Fund Departments adjusted for Fleet Maintenance Transfer

General Fund Street Lighting and Signal Division adjusted

Adjusted contractual services to account for higher costs for signal maintenance agreement to be approved by City Council

Other Funds

Road Impact Fees – *adjusted header, eliminated new revenue for FY2015 and added additional Capital Outlay costs to include monies for ROW for Providence Boulevard project and adding monies for the Main Street PD&E.*

Law Enforcement Impact Fees – *adjusted header*

Public Buildings Impact Fees – *adjusted header*

Fire/EMS Impact Fees – *adjusted header*

Parks Impact Fees – *adjusted header*

Photo Enforcement Traffic Safety Program adjusted Personal Services costs

Including corrections to calculations, HRA increase to \$500 per employee, and employee medical/health and dental insurance premiums adjusted, and workers' compensation premiums adjusted.

First Tee corrected Personal Services costs

Fire Department adjusted

Adjusted Revenue and Expenditure Summaries

Adjusted revenues including, assessment rates/revenues and General Fund contribution.

Adjusted expenditures including corrections to calculations, HRA increase to \$500 per employee, and employee medical/health and dental insurance premiums adjusted, and workers' compensation premiums adjusted; Fleet Maintenance transfer and resulting reserves from changes.

Water & Wastewater Fund

Adjusted/Updated Revenue and Expenditure Summaries

Adjusted expenditures including corrections to calculations, HRA increase to \$500 per employee, and employee medical/health and dental insurance premiums adjusted, and workers' compensation premiums

adjusted; Fleet Maintenance transfer and resulting reserves from changes. Plus added Crescent Resource settlement reserve.

Sanitation Fund

Adjusted/Updated Revenue and Expenditure Summaries

Adjusted expenditures including corrections to calculations, personnel error, HRA increase to \$500 per employee, and employee medical/health and dental insurance premiums adjusted, and workers' compensation premiums adjusted; Fleet Maintenance transfer and resulting reserves from changes.

Fleet Maintenance Fund

Adjusted/Updated Revenue and Expenditure Summaries

Adjusted revenues to reflect updated transfers in.

Adjusted expenditures including corrections to calculations, personnel error, HRA increase to \$500 per employee, and employee medical/health and dental insurance premiums adjusted, and workers' compensation premiums adjusted; and resulting reserves from changes.

HRA Fund

Adjusted revenues and expenditures to reflect HRA contribution increases.

Attachment 1

City of Brooksville
Medical Insurance Renewal Evaluation
Effective Date: October 1, 2014



	Current		Initial Renewal		Negotiated Renewal	
	Florida Combined Life Blue Options 03559		Florida Combined Life Blue Options 03559		Florida Combined Life Blue Options 03559	
	In Network	Out of Network	In Network	Out of Network	In Network	Out of Network
Deductible						
Single	\$500	\$750	\$500	\$750	\$500	\$750
Family	\$1,500	\$2,250	\$1,500	\$2,250	\$1,500	\$2,250
Out of Pocket Maximum	<i>Includes CYD, Coins, Copays Excludes Rx</i>		<i>Includes CYD, Coins, Copays, Rx</i>		<i>Includes CYD, Coins, Copays, Rx</i>	
Single	\$2,500	\$5,000	\$2,500	\$5,000	\$2,500	\$5,000
Family	\$5,000	\$10,000	\$5,000	\$10,000	\$5,000	\$10,000
Coinsurance	20%	40%	20%	40%	20%	40%
Office Visits						
Physician Office Visit	\$20	CYD + 40%	\$20	CYD + 40%	\$20	CYD + 40%
Specialist Visit	\$40	CYD + 40%	\$40	CYD + 40%	\$40	CYD + 40%
Maternity - Initial OB Visit	\$40	CYD + 40%	\$40	CYD + 40%	\$40	CYD + 40%
Preventive Svcs (Wellness)	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge
Clinical Lab	No Charge	CYD + 40%	No Charge	CYD + 40%	No Charge	CYD + 40%
Advanced Imaging	\$150	CYD + 40%	\$150	CYD + 40%	\$150	CYD + 40%
Chiropractic	\$40	CYD + 40%	\$40	CYD + 40%	\$40	CYD + 40%
Urgent Care Center	\$45	CYD + 40%	\$45	CYD + 40%	\$45	CYD + 40%
Hospital						
Inpatient (opt.1 / opt. 2)	\$600 / \$1,000	CYD + 40%	\$600 / \$1,000	CYD + 40%	\$600 / \$1,000	CYD + 40%
Outpatient	\$200 / \$300	CYD + 40%	\$200 / \$300	CYD + 40%	\$200 / \$300	CYD + 40%
Physician Services	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%
Emergency Room Visit	\$100	\$100	\$100	\$100	\$100	\$100
Ambulance	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%
Mental Health / Sub. Abuse						
Inpatient	No Charge	40%	No Charge	40%	No Charge	40%
Outpatient	No Charge	40%	No Charge	40%	No Charge	40%
Prescription Drugs						
Generic Drugs	\$10		\$10		\$10	
Preferred Brand	\$30	CYD + 50%	\$30	CYD + 50%	\$30	CYD + 50%
Non Preferred Bran	\$50		\$50		\$50	
Mail Order (90 day supply)	2.5 x	Not Covered	2.5 x	Not Covered	2.5 x	Not Covered
Employee	98	\$523.63		\$672.09		\$565.46
Employee + Spouse	3	\$1,246.24		\$1,599.56		\$1,345.79
Employee + Child	11	\$963.48		\$1,236.63		\$1,040.44
Employee + Family	0	\$1,633.73		\$2,096.91		\$1,764.23
Monthly Premium		\$65,652.74		\$84,266.43		\$70,897.29
Annual Premium		\$787,832.88		\$1,011,197.16		\$850,767.48
\$ Increase		N/A		\$223,364.28		\$62,934.60
% Increase		N/A		28.35%		7.99%

City of Brooksville
 Medical Insurance Renewal Evaluation
 Effective Date: October 1, 2014

Current

Alternative #5

With Dental

Alternative #5

	Florida Combined Life Blue Options 03559		Cigna OAP 3559 Partially Self Funded		Cigna OAP 3559 Partially Self Funded	
	In Network	Out of Network	In Network	Out of Network	In Network	Out of Network
Deductible						
Single	\$500	\$750	\$500	\$750	\$500	\$750
Family	\$1,500	\$2,250	\$1,500	\$2,250	\$1,500	\$2,250
Out of Pocket Maximum	<i>Includes CYD, Coins, Copays Excludes Rx</i>		<i>Includes CYD, Coins, Copays, Rx</i>		<i>Includes CYD, Coins, Copays, Rx</i>	
Single	\$2,500	\$5,000	\$2,500	\$5,000	\$2,500	\$5,000
Family	\$5,000	\$10,000	\$5,000	\$10,000	\$5,000	\$10,000
Coinsurance	20%	40%	20%	40%	20%	40%
Office Visits						
Physician Office Visit	\$20	CYD + 40%	\$20	CYD + 40%	\$20	CYD + 40%
Specialist Visit	\$40	CYD + 40%	\$40	CYD + 40%	\$40	CYD + 40%
Maternity - Initial OB Visit	\$40	CYD + 40%	\$40	CYD + 40%	\$40	CYD + 40%
Preventive Svcs (Wellness)	No Charge	No Charge	No Charge	No Charge	No Charge	No Charge
Clinical Lab	No Charge	CYD + 40%	No Charge	CYD + 40%	No Charge	CYD + 40%
Advanced Imaging	\$150	CYD + 40%	\$150	CYD + 40%	\$150	CYD + 40%
Chiropractic	\$40	CYD + 40%	\$40	CYD + 40%	\$40	CYD + 40%
Urgent Care Center	\$45	CYD + 40%	\$45	CYD + 40%	\$45	CYD + 40%
Hospital						
Inpatient (opt.1 / opt. 2)	\$600 / \$1,000	CYD + 40%	CYD + 20%	CYD + 40%	CYD + 20%	CYD + 40%
Outpatient	\$200 / \$300	CYD + 40%	CYD + 20%	CYD + 40%	CYD + 20%	CYD + 40%
Physician Services	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%
Emergency Room Visit	\$100	\$100	\$100	\$100	\$100	\$100
Ambulance	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%	CYD + 20%
Mental Health / Sub. Abuse						
Inpatient	No Charge	40%	CYD + 20%	40%	CYD + 20%	40%
Outpatient	No Charge	40%	\$40	40%	\$40	40%
Prescription Drugs						
Generic Drugs	\$10		\$10		\$10	
Preferred Brand	\$30	CYD + 50%	\$30	CYD + 50%	\$30	CYD + 50%
Non Preferred Bran	\$50		\$50		\$50	
Mail Order (90 day supply)	2.5 x	Not Covered	2.5 x	Not Covered	2.5 x	Not Covered
			Expected	Maximum	Expected	Maximum
Employee	98	\$523.63	\$513.52	\$592.52	\$508.71	\$586.62
Employee + Spouse	3	\$1,246.24	\$1,222.17	\$1,410.19	\$1,210.73	\$1,396.15
Employee + Child	11	\$963.48	\$944.86	\$1,090.22	\$936.03	\$1,079.38
Employee + Family	0	\$1,633.73	\$1,602.18	\$1,848.66	\$1,587.19	\$1,830.26
Monthly Premium		\$65,652.74	\$64,384.93	\$74,289.95	\$63,782.10	\$73,550.39
Annual Premium		\$787,832.88	\$772,619.16	\$891,479.40	\$765,385.20	\$882,604.68
\$ Increase		N/A	-\$15,213.72	\$103,646.52	-\$22,447.68	\$94,771.80
% Increase		N/A	-1.93%	13.16%	-2.85%	12.03%

PCORI FEE: \$270 / TRF: \$6,581 (Not Included in Totals)

City of Brooksville
PPO Dental Insurance RFP Evaluation
Effective Date: October 1, 2014



SCHEDULE OF BENEFITS	CURRENT		RENEWAL		Alternative	
	Florida Combined Life BlueDental ChoicePlus		Florida Combined Life BlueDental ChoicePlus		Cigna	
<u>Plan Basics</u>	<i>In Network</i>	<i>Non Network</i>	<i>In Network</i>	<i>Non Network</i>	<i>In Network</i>	<i>Non Network</i>
Calendar Year Maximum	\$1,000		\$1,000		\$1,000	
<u>Deductibles</u>						
Single	\$50	\$50	\$50	\$50	\$50	\$50
Family	\$150	\$150	\$150	\$150	\$150	\$150
Deductible Waived for Preventive Services?	Yes	Yes	Yes	Yes	Yes	Yes
<u>Benefits</u>						
Preventative	100%	100%	100%	100%	100%	100%
Basic	80%	80%	80%	80%	80%	80%
Major	50%	50%	50%	50%	50%	50%
Orthodontia (Up to age 19)	50%	50%	50%	50%	50%	50%
<u>Service Information</u>						
Out of Network Benefits Level	90th Percentile		90th Percentile		90th Percentile	
Waiting Period (Timely Entrants)	None		None		None	
Orthodontia-Lifetime Max	\$1,000		\$1,000		\$1,000	
Endodontics/Periodontics	Basic		Basic		Basic/Major	
Rate Guarantee	Expires 9/30/14		12 Months		12 Months	
Employee Only	88	\$27.56	\$28.94	\$25.52		
Employee & Spouse	14	\$57.38	\$60.25	\$53.14		
Employee & Child(ren)	11	\$65.03	\$68.28	\$60.23		
Employee & Family	6	\$94.83	\$99.57	\$87.82		
Monthly Premium		\$4,512.91	\$4,738.72	\$4,179.17		
Annual Premium		\$54,154.92	\$56,864.64	\$50,150.04		
\$ Increase		N/A	\$2,709.72	-\$4,004.88		
% Increase		N/A	5.0%	-7.4%		

Attachment 2



**AGENDA ITEM
MEMORANDUM**

TO: HONORABLE MAYOR AND CITY COUNCILMEN
FROM: T. JENNENE NORMAN-VACHA, CITY MANAGER *TJV*
SUBJECT: SPECIAL EVENT FEE WAIVER POLICY NO. 3-2012
DATE: OCTOBER 7, 2012

GENERAL SUMMARY/BACKGROUND: City Council adopted a budgeted amount of \$7,000 within its departmental budget for fiscal year 2012-13 for the availability of fee waivers for special City events. During the Final Budget Hearing, City Council indicated that a City policy governing the approval for City fee waivers was needed.

Staff has prepared a Special Event Fee Waiver Policy for your consideration. The draft Policy is provided as Attachment 1.

BUDGET IMPACT: The adoption of this Policy does not create a budget impact; however, if the Policy is adopted, subsequent Fee Waivers that would be approved by City Council would have an impact to the budget. Fee Waiver funding in the amount of \$7,000 is currently available within the General Fund budget for fiscal year 2012-13, line item 001-010-511-5901.

LEGAL REVIEW: The City is vested with home rule authority pursuant to Article VII, Section 2 of the Constitution of the State of Florida and Chapter 166, Florida Statutes to consider matters of fiscal and intergovernmental benefit.

STAFF RECOMMENDATION: Staff recommends that the City Council review the attached Policy and provide any changes and/or correction for approval.

ATTACHMENT: Policy 3-2012

City of Brooksville
Policy No. 3-2012

Special Event Fee Waiver Policy

Section 1. Definitions

“Fee Waiver” is a waiver of city fees for providing a service or facility use.

“Special Event” is any private activity conducted wholly or partly on public property that requires the use of city services, such as closure of a street or park, or provision of traffic control, or other services. Special Event includes, but is not limited to, a parade, festival, exposition, show, sale, party, or other similar activity. Special Event also includes events on private or other public property for which the City provides services.

“Special Event Permit Fees” are based on the actual costs of the City providing the service requested, and may include personnel, benefit costs, facility fees and equipment costs.

Section 2. Special Event Fees and Waivers

- A. Fee Waiver funding is available as determined at the sole discretion of the City Council.

 - B. Applicants may request a full or partial Fee Waiver of Special Event Permit Fees. A request for a Fee Waiver must be submitted with a Special Event permit application. The City may, in its discretion, approve all, part, or none of a Fee Waiver request. The following will be considered in review of a request for a Fee Waiver:
 - 1. The event must be held within the city boundaries and is a benefit to the community.
 - 2. The event is open to the public. Preference will be given to those events where all or a majority of activities (75 percent or more) are available at no cost to attendees.
 - 3. The event is supported by business, community and service groups. Preference will be given to events that have been coordinated with and supported by business, community and service groups within the specific city area where the event will take place.
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4. The event creates a positive impact for the city's citizens and/or local businesses.
 5. The event creates positive publicity for the city.
 6. The City will give greater consideration to those events with higher anticipated attendance.
 7. The City's cost of providing services for/to the event.
 8. Whether there are revenues that can be used to offset the impact of a Fee Waiver on the city's General Fund. The City Council will give greater consideration for those events that demonstrate that the Fee Waiver will allow the event to become more self-sustaining in future years.
 9. The City Council will give greater consideration to those events that promote education, public health, public safety or provide a service to mankind.
 10. Whether the event is operated by a non-profit organization.
- B. Unless waived, all fees required for the Special Event must be paid prior to the issuance of a permit. In no event, will the Fee Waiver be more than the City's cost of providing service for the event.

Section 3. Special Event Applications

- A. All persons who wish to conduct a Special Event must complete and submit an application form to the City Clerk. Event organizers should submit completed application no less than 30 days prior to event. Special Event application forms are available on the City's website at www.cityofbrooksville.us and in person from the City Clerk. Special Event permit applications shall be reviewed by the City Manager following the procedures and standards of this Policy. If a Fee Waiver is requested, the completed application and Fee Waiver request will be forwarded to the City Council for consideration.
- B. Applications deemed incomplete will be denied if details about the Special Event are insufficient for staff to properly analyze and determine the impact on city services, or if submitted with insufficient time to allow for city staff to

evaluate the impact and coordinate the city services required to allow the event to proceed.

- C. Applications must include evidence of compliance with required permits from other governmental agencies (e.g., health department, liquor license, etc.), as may be requested by the City.
- D. Special Event organizers will be required to maintain liability insurance for the event in an amount deemed acceptable by the City Manager, with the City named as an additional insured. Typical insurance requirements will include commercial general liability coverage in the amount of one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) aggregate. Insurance must be placed with Florida admitted insurers rated B+ or better by A.M. Best's rating service. Documentation of insurance will be required at least three (3) business days prior to the event.
- E. The City Manager is delegated the authority to establish rules, procedures, and policies to implement and supplement this Policy and to develop application forms and other standard materials to be used in the application process.

Section 4. Approval/Denial of Special Event Permit

- A. The completed application will be reviewed by appropriate department directors. The applicant may be required to provide additional information. Denied applications may be amended and resubmitted.
- B. Reasons for denial of a Special Event permit include, but are not limited to:
 - 1. The City lacks the resources to provide the services that are required for the event.
 - 2. A requested facility or site is not available at the time requested.
 - 3. The event requests use of city streets at a time, or for a duration, that would create too great an impact on the public transportation system/city traffic or public safety.
 - 4. The applicant submitted false information in connection with the application.

5. The applicant has failed to complete all aspects of the application and/or provide insurance certificates in the amounts stated in Section 3. D. of this policy.
- C. If the Special Event application is approved and no Fee Waiver has been approved, the City Clerk will collect the appropriate fee and issue the permit. If the Special Event application is approved and a Fee Waiver has been approved in full or part, the City Clerk will issue the permit after the collection of fees due, if any.
- D. If the Special Event application is denied, the City Clerk will notify the applicant in writing and give the reason for denial. If time permits, the applicant may correct the reasons for denial and resubmit the application for approval. If an applicant is again denied a permit, the applicant may appeal the denial, within 14 days of the date of the written denial by filing a written notice of appeal with the City Manager. The appeal shall be heard at the next available Regular Session of the City Council, following the date the appeal is filed. The appeal shall be decided by the City Council and is final.

Section 5. Effectiveness of Special Event Permit

Special Events shall be approved for only the specified dates, times, and locations stated in the permit.

Section 6. Violation of a Special Event Permit

- A. Any event subject to the provisions of this Policy that is staged without complying with all conditions of this Policy shall be subject to closure.
- B. The City may revoke a permit if it is determined by the City Manager that the event is being operated in violation of the Brooksville Municipal Code.
- C. The City may revoke a permit and/or apply a fine of up to \$500 per day if it determines an applicant has violated this Policy.

REGULAR COUNCIL MEETING MINUTES – October 15, 2012

Policy No. 3-2012 – Special Event Fee Waiver

Consideration of policy stating criteria and guidelines for allocation of fee waivers for activities.

City Manager Norman-Vacha reviewed the policy.

Council Member Burnett referenced #3 on page 1 of 4 and suggested it read “The event is supported by business, community and/or service groups. He also suggested deleting #6 on page 2 of 4 “The City will give greater consideration to those events with higher anticipated attendance.”

Council Member Bernardini agreed to delete #6. He stated there was a past event where the anticipated attendance was much lower than expected.

Council Member Hohn agreed to delete #6. It is very arbitrary and has no bearing on the value of the event.

Vice Mayor Bradburn referenced #9 and suggested it read “The City Council will give greater consideration to those events that promote significant positive economic impact. The applicant must provide an economic impact statement.”

Council Member Burnett felt not all events create an economic impact and that could create a problem. He suggested it read “The City Council will give greater consideration to those events that provide a service to mankind.” Vice Mayor Bradburn did not support Council Member Burnett’s suggested verbiage.

Council Member Burnett referenced #8 but did not agree with “...the Fee Waiver will allow the event to become more self-sustaining in future years”. There are many events that will never become self-sustaining such as the Veterans’ Appreciation Parade. He suggested that part be deleted.

Vice Mayor Bradburn has always supported fee waivers for events that have a positive economic impact. She felt as the Veterans’ Parade grows they will become self-sustaining and will have a potential positive economic impact. Events such as Hernando High Homecoming Parade will not have a positive economic impact.

Council Member Bernardini referenced #9 and suggested adding “one or more of the following...”

City Manager Norman-Vacha pointed out #4 reads “The event creates a positive impact for the city’s citizens and/or local businesses.” Vice Mayor Bradburn did not agree that statement directly relates to economic impact. Council Member Hohn felt economic impact is arbitrary that has no value in deciding who should get a fee waiver. He agreed with Council Member Burnett in supporting those events that are important for a community purpose rather than an economic purpose. He felt those events with economic impact are able to raise money to pay the City fees. The Veterans’ and Homecoming Parades do not have sponsorship so they should be given preference. He did not agree that the applicant submit an economic impact document because it is not relevant to issue a fee waiver. He suggested adding “This must be a non-political event.”

REGULAR COUNCIL MEETING MINUTES – October 15, 2012

Mayor Johnston pointed out he supports events that provide a positive economic impact on the City and believes \$7,000 is not enough to cover those events. He stated not everyone who requests a fee waiver will be approved. He has suggested approving half of what is requested and he has certain criteria that he will be looking for. He agreed to delete #6 because it is only a guess and exempt political events.

Council Member Bernardini clarified political events can request a street closure but not a fee waiver.

Council Member Burnett stated some organization events will not have an economic impact but they are doing a great thing on behalf of mankind. He felt the fee waivers will be considered as they always have, on a case by case basis.

Vice Mayor Bradburn agreed they have to be looked at individually but emotions can enter into play. She felt not every event is worthy of taxpayer funding so there has to be a line drawn and that should be in helping the economy.

Motion:

Motion was made by Council Member Burnett and seconded by Council Member Hohn for removal of Item B6 under Section 2 on Page 2 of 4. Motion carried 5-0.

There was further discussion of housekeeping items. Vice Mayor Bradburn referenced Section 3.A. on Page 2 of 4 and suggested adding "All persons who wish to conduct a Special Event in which fee waivers are requested must complete a form" because later on it contradicts that. City Manager Norman-Vacha clarified if they are doing a Special Event they have to complete the Special Event application. It goes further to say "If a Fee Waiver is requested, the completed application and Fee Waiver request will be forwarded to the City Council for consideration."

Vice Mayor Bradburn referenced Section 4.C. and suggested revision to "If the Special Event application is approved and no Fee Waiver has been approved, the City Clerk will collect the appropriate fee before issuing the permit." And "...the City Clerk will issue the permit after collection of remaining fees, if any."

Vice Mayor Bradburn referenced Section 4.D. and suggested adding "If the Special Event application is denied, the City Clerk will notify the applicant in writing within 3 days and give the reason for denial."

Council Member Bernardini preferred the City Clerk notify the applicant orally immediately and within 3 days in writing. He preferred revising "The appeal shall be heard at the next available Regular or Special Session..."

Mayor Johnston suggested eliminating "Regular" to cover either meeting.

Council Member Burnett referenced Page 3 of 4 Section 3.D. and asked why are Special Event organizers required to maintain additional liability insurance for the event when the City carries insurance. Mayor Johnston clarified they are insuring people involved in their event and the City's insurance covers City staff. City Manager Norman-Vacha confirmed the

REGULAR COUNCIL MEETING MINUTES – October 15, 2012

City does not have control over the event and they are liable should a mishap occur.

Council Member Bernardini referenced Section 3.D. on page 3 of 4 “Special Event organizers will be required to maintain liability insurance for the event in an amount deemed acceptable by the City Manager...” and questioned flexibility for the City Manager to say less or more than the typical insurance requirements. City Manager Norman-Vacha stated it gives the option in the case of fireworks or alcohol consumption that require other types of coverage.

Mayor Johnston suggested changing the word “typical” to “minimum” insurance requirements.

Council Member Bernardini felt documentation of insurance at least 3 business days prior to the event is too short a notice. City Manager Norman-Vacha indicated some special events policy binders will not be issued prior to that time and this wording was put in to accommodate event organizers.

Mayor Johnston pointed out that Section 6 addresses any event that does not comply with provisions can be cancelled.

Council Member Bernardini referenced Section 3.E. and felt the City Manager being delegated the authority should be brought back to City Council for approval. City Manager Norman-Vacha explained this section was intended to implement the policy not to change it. She indicated staff would change the wording for clarification.

Mayor Johnston suggested changing the word “supplement” with “support”.

Council Member Bernardini suggested adding the organizers use recycling containers during their event. Vice Mayor Bradburn agreed. City Manager Norman-Vacha indicated City staff has provided recycling containers but find other materials thrown in them.

Vice Mayor Bradburn asked for Council support in keeping economic impact in the policy. Mayor Johnston supported keeping those criteria in the policy. Council Member Burnett agreed there will be some events with an economic impact.

Mayor Johnston reviewed all the suggested changes. He felt the policy is non-binding and are guidelines to follow in determining fee waivers.

Motion:

Motion was made by Council Member Burnett and seconded by Council Member Bernardini for approval of the policy as amended. Motion carried 5-0

FEES WAIVERS APPROVED BY COUNCIL FOR FY2012/13

Council Meeting Approved	Date of Event	Organization/Event	Departmental Fees Requested				Total Request	Sponsor Contribution	Approved Amount	Balance of Funds
			Police	Fire	Streets	Community Dev.				
10/1/2012		Council Approved Allocation							7,000.00	
10/15/2012	10/20/2012	Brooksville Cycling Classic	1,750.00	0.00	215.00	100.00	2,065.00	2,065.00	4,935.00	
11/5/2012	11/19/2012	Christian Life Assembly of God - Thanksgiving Dinner					305.00	305.00	4,630.00	
11/5/2012	12/8/2012	Kiwanis/Brooksville Christmas Parade	1,512.00	622.29	596.00		2,730.29	1,730.29	2,899.71	
1/7/2013	4/13/2013	Week of the Young Child					300.00	300.00	2,599.71	
2/4/2013	5/9-10/13	Art in the Park					475.00	475.00	2,124.71	
3/4/2013	5/4-5/13	Blueberry Festival	City Staff OT for FDOT Traffic Planning				1,740.00	1,740.00	384.71	
3/5/2013	5/4-5/14	Blueberry Festival	Total City Service Costs for Festival Days				3,580.00	3,580.00	-3,195.29	
9/16/2013	9/21/2013	Bluesapaloosa	416.00		290.00		706.00	706.00	-3,901.29	
TOTALS							11,901.29	1,000.00	10,901.29	-3,901.29

FEES WAIVERS APPROVED BY COUNCIL FOR FY2013/14

Council Meeting Approved	Date of Event	Organization/Event	Departmental Fees Requested					Total Request	Sponsor Cont.	Approved Amount	Balance of Funds
			Police	Fire	Streets	Community Dev.	Parks & Recreation				
10/1/2013		Council Approved Amt.								7,000.00	
8/19/2013	10/4/2013	HHS Homecoming Parade	527.40					527.40		6,472.60	
9/16/2013	10/12/2013	JSL Fun Run	280.80					280.80		6,191.80	
9/16/2013	10/19/2013	Brooksville Cycling Classic	2,574.52		502.88	100.00		3,177.40		3,014.40	
9/16/2013	11/9/2013	Veteran's Parade	624.50					624.50		2,389.90	
10/7/2013	3/15&16/14	Art in the Park					600.00	600.00		1,789.90	
10/7/2013	11/2/2013	Thanksgiving Dinner					305.00	305.00		1,484.90	
11/4/2013	12/14/2013	Christmas Parade	1,973.26	576.59	651.00			3,200.85	1,000.00	-715.95	
1/6/2014	1/21/2014	MLK Parade	1,540.62		120.00			1,660.62		-2,376.57	
1/6/2014	5/5/2014	Children's Week						370.00		-2,746.57	
3/3/2014	3/22/2014	Grace World Outreach 5K						275.00		-3,021.57	
3/3/2014	4/5/2014	Blueberry Festival Kickoff	295.20		100.00			395.20		-3,416.77	
3/3/2014	4/12&13/14	Blueberry Festival	5,551.86	1,509.84	4,900.00			11,961.70		-15,378.47	
4/21/2014	5/3/2014	H.C. Downtown Country	415.00					415.00		-15,793.47	
5/6/2014	8/2/2014	Early Learning Coalition						212.50		-16,005.97	
5/6/2014	9/13/2014	Dawn Center 5k						275.00		-16,280.97	
6/16/2014	6/21/2014	CF Benefit Concert	368.00					368.00		-16,648.97	
7/21/2014	8/2/2014	Wal-Mart Kickball Tourn.						350.00		-16,998.97	
7/21/2014	9/26/2014	F.K. Elk's Lodge						390.00		-17,388.97	

TOTALS 25,388.97 1,000.00 **24,388.97**

Attachment 3



WORKSHOP BUDGET I T E M M E M O R A N D U M

TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS
VIA: T. JENNENE NORMAN-VACHA, CITY MANAGER *[Signature]*
FROM: BILL GEIGER, COMMUNITY DEVELOPMENT DIRECTOR *BG*
SUBJECT: FUTURE LAND USE MAP (FLUM)/ELEMENT – SOLICIT
PROPOSAL TO REVIEW/UPDATE SAID MAP
DATE: JULY 14, 2014

GENERAL SUMMARY/BACKGROUND: At the July 11th budget workshop, Council member Bradburn requested, and the majority of council members concurred, to direct staff to obtain quotes for hiring a consulting entity to review/update the City's FLUM. In follow-up, staff prepared the following general scope of work to complete such a task:

“Future Land Use Map (FLUM) Scope of Work

The scope of work involves the evaluation of the City of Brooksville's existing FLUM in conjunction with its viability to produce a desired land use pattern. The consultant shall apply modern planning rationale to assess the FLUM giving consideration to the City's existing land use patterns, transportation network, environmental conditions and existing plan documents that include the Brooksville Vision 2050 Plan and the 2009 UF “Assessment of Plans and Growth Management Tools.”

The City is looking for recommendations from the consultant on whether the FLUM should be modified/amended, and if so, specifically what defined future land uses should be applied within the GIS map on a parcel-by-parcel basis. Deliverable documents must include GIS files that are compatible and reproducible with ESRI ArcMap, Version 10.1. Additionally, recommendations must be provided on the specific process for making such amendment(s) that will meet or exceed Florida statutory and local laws and policies. Recommendations for amending the FLUM may include a gradual approach for implementation.

Estimated Cost to provide the requested services \$ _____

Entity providing estimate _____

Date _____”

The University of Florida's Director of the Center for Building Better Communities and the Withlacoochee Regional Planning Council's (WRPC) Planning Director were both contacted with the request to provide a cost estimate for providing the related services. The UF responded with a cost estimate of \$22,500. The WRPC provided a cost estimate range of \$15 - \$20,000.

It may be noted that near the beginning of the 2014-15 Fiscal Year, the City's Community Development Department will be initiating the required periodic evaluation and appraisal of the City's Comprehensive Plan. Part of that process will include an assessment of the Future Land Use Element of said Plan, inclusive of the current FLUM and related Goals, Objectives and Policies. This review will give due consideration to ensure consistency with the Brooksville 2050

Vision Plan and the recommendations provided in the 2009 study completed by the University of Florida on behalf of the City of Brooksville titled "Assessment of Plans and Growth Management Tools." The end result will be an Evaluation and Appraisal Report (EAR) and subsequent Comprehensive Plan amendment that will be completed near the beginning of 2016. The EAR process is proposed to be completed using in-house staff without incurring the cost of a consultant.

BUDGET IMPACT: The estimated budget impact will be determined based on direction given by the City Council.

LEGAL REVIEW: The City Council has Home Rule Authority (Art. VIII, 2(b), Fla. Const./Section 166.011, F.S.) to consider and take action on matters of fiscal benefit/responsibility.

STAFF RECOMMENDATION: Review the quotes received and provide direction to staff on whether to pursue consultant services for this task or allow the work to be done in-house by City staff.

ATTACHMENT(S):

1. Quote received from the UF Center for Building Better Communities
2. Quote received from the WRPC

Future Land Use Map (FLUM) Scope of Work

The scope of work involves the evaluation of the City of Brooksville’s existing FLUM in conjunction with its viability to produce a desired land use pattern. The consultant shall apply modern planning rationale to assess the FLUM giving consideration to the City’s existing land use patterns, transportation network, environmental conditions and existing plan documents that include the Brooksville Vision 2050 Plan and the 2009 UF “Assessment of Plans and Growth Management Tools.”

The City is looking for recommendations from the consultant on whether the FLUM should be modified/amended, and if so, specifically what defined future land uses should be applied within the GIS map on a parcel-by-parcel basis. Deliverable documents must include GIS files that are compatible and reproducible with ESRI ArcMap, Version 10.1. Additionally, recommendations must be provided on the specific process for making such amendment(s) that will meet or exceed Florida statutory and local laws and policies. Recommendations for amending the FLUM may include a gradual approach for implementation.

Estimated Cost to provide the requested services \$ 22,500.00

Entity providing estimate University of Florida Center for Building Better Communities

Date 8-18-14

City of Brooksville estimate for a proposed rewrite of the Future Land Use Element and Future Land use Map and proposals for phased implementation of long range growth strategies. Specific tasks to be determined by a specific scope of work.

Future Land Use Map (FLUM) Scope of Work

The scope of work involves the evaluation of the City of Brooksville's existing FLUM in conjunction with its viability to produce a desired land use pattern. The consultant shall apply modern planning rationale to assess the FLUM giving consideration to the City's existing land use patterns, transportation network, environmental conditions and existing plan documents that include the Brooksville Vision 2050 Plan and the 2009 UF "Assessment of Plans and Growth Management Tools."

The City is looking for recommendations from the consultant on whether the FLUM should be modified/amended, and if so, specifically what defined future land uses should be applied within the GIS map on a parcel-by-parcel basis. Deliverable documents must include GIS files that are compatible and reproducible with ESRI ArcMap, Version 10.1. Additionally, recommendations must be provided on the specific process for making such amendment(s) that will meet or exceed Florida statutory and local laws and policies. Recommendations for amending the FLUM may include a gradual approach for implementation.

Estimated Cost to provide the requested services \$ \$15-20,000
Entity providing estimate Withlacoochee Regional Planning Council
Date August 18, 2014

(Note: This project may be a good candidate for DEO technical assistance funding)

Attachment 4



MEMORANDUM

TO: HONORABLE MAYOR AND CITY COUNCILMEN

VIA: T. JENNENE NORMAN-VACHA, CITY MANAGER 

FROM: TIMOTHY MOSSGROVE, FIRE CHIEF 

SUBJECT: EMERGENCY RESPONSE COVERAGE DURING EVENING / NIGHTTIME HOURS

DATE: AUGUST 11, 2014

GENERAL SUMMARY/BACKGROUND: At City Council's August 4, 2014 meeting Council requested additional information for budgetary consideration for Brooksville Fire Rescue. Council requested staff approach Hernando County Fire Rescue (HCFR) about covering emergency calls / responses in the City of Brooksville in the evening / nighttime hours and to return during their August 26, 2014 budget workshop.

The HCFR primary units located in at 85 Veterans Ave known as Brooksville Fire Rescue Station 61, and Hernando County Fire Rescue Station 24 consist of one engine (Engine 24) staffed with three personnel, one Rescue / transport unit (Rescue 24) staffed with two personnel, and one non-staffed Tanker. Engine 24 is primary response area is zone 24, this is the outlying areas outside the city often referred to as township 22. Rescue 24 primary response area is zone 24 as well. It should be noted the rescue / transport unit located at Station 24 is not always available to respond as initial fire response due to their call load in and outside of zone 24. According to the fiscal year 2012 / 2013 annual report provided by Hernando County, EMS responses by Rescue 24 performed 2,348 transports. Of Rescue 24 total transports, they only performed 1,186 transports within the City of Brooksville accounting for being available for response 50% of the time.

Hernando County Fire Rescue was contact to acquire additional information for council's discussion.

If HCFR units cover emergency response during the evening / nighttime hours require additional staffing, or they would use the existing staff at Station 24? Chief Scott Hechler was contacted about covering the city in the evening / nighttime hours and indicated additional staff would be required of at least two to three personnel to be brought in.

The requirement of additional staffing would be required due to increased risk in the city and would allow for staffing levels to remain at an acceptable level of service in other parts of the county. Hernando County Fire Rescue indicated they are unable to provide part-time in this manner. Discussion centered around if through negotiations a “Part-time” approach to service delivery could be achieved it would require paying existing Hernando County Fire Rescue employees to cover in the evening / nighttime hours at an overtime rate and / or hiring additional firefighters. Staff has calculated both of those options using data provided by Hernando County Fire Rescue.

Hernando County Fire Rescue Service Cost Analysis

❖ Note: This is only an estimate and typically “best case” scenario.

Average hourly pay rate HCFR Firefighter	Number of Evening / Nighttime Coverage (12 Hours)	Total weekly hours paying three (3) HCFR firefighters	Total hours annually	Total Estimated Annual Cost (Wages Only)
\$15.98	12	252	13,104	\$209,402
Average overtime hourly pay rate HCFR Firefighter	Number of Evening / Nighttime Coverage (12 Hours)	Total weekly hours paying three (3) HCFR firefighters	Total hours annually	Total Estimated Annual Cost (Wages Only)
\$23.97	12	252	13,104	\$314,103

Current Brooksville Fire Rescue Higher Level of Service Staffing Analysis

❖ Note: Minimum staffing to be recognized as a Fire Department requires 4 certified firefighters on duty to respond.

Average hourly pay rate for BFR Staffing	Number of Evening / Nighttime Coverage (12 Hours)	Total weekly hours paying four (4) BFR firefighters	Total hours annually	Total Estimated Annual Cost (Wages Only)
\$13.93	12	336	17,472	\$243,385
Average hourly pay rate for BFR Staffing	Number of Evening / Nighttime Coverage (12 Hours)	Total weekly hours paying five (5) BFR firefighters	Total hours annually	Total Estimated Annual Cost (Wages Only)
\$13.93	12	420	21,840	\$304,231

Staff Recommendation: Staff has provided the information requested and seeks direction from city council on what further action is desired.

Attachment 5

Cobb Road WRF Funding Schedule

<u>Phase 1 - 2011 Conversion to Reuse (1.5 mgd)</u>	<u>Debit/Credit</u>	<u>Balance</u>
Construction & Engineering Costs	\$ (3,690,764) ⁽¹⁾	\$ (3,690,764)
SWFWMD Grant Funds	\$ 1,251,440	\$ (2,439,324)
Sewer Impact Fees	\$ 1,000,000	\$ (1,439,324)
Bond Settlement Funds (Southern Hills Plantation Bankruptcy Bond Settlement)	\$ 1,439,324	<u>\$ 00</u>

<u>Phase 2 - 2024 Expansion of Capacity to (3.0 mgd) ⁽²⁾</u>	<u>Debit/Credit</u>	<u>Balance</u>
Construction & Engineering Costs (\$ 5,727,992 x 105%)	\$ (6,014,392) ⁽³⁾	\$ (6,014,392)
Sewer Impact Fees Collected By 2024	\$ 2,014,535 ⁽⁴⁾	\$ (3,999,856)
Payment by Sewer Impact Fee Credits (40%)	\$ (805,814) ⁽⁵⁾	\$ (4,805,670)
Hampton Ridge Bankruptcy Settlement Funds (Crescent Resources)	\$ 3,537,938	<u>\$ (1,267,732)</u>

Summary:

In the final Hampton Ridge Development agreement the Cobb WRF was to be upsized and converted to reuse by the developer. The City was going to apply impact fee credits for the cost to the developer and the City was to contribute \$2,575,000 cash once the plant improvements were built. The City will now be paying \$ 6,014,392 cash in addition to the City funds already expended on Phase 1. This is treatment costs only and do not account for collection or transmission costs.

Foot Notes:

- ⁽¹⁾ The City's cost of Phase 1 was increased because the City had to pay the matching funds for the SWFWMD grant that the developer agreed to pay in the Hampton Ridge Development Agreement.
- ⁽²⁾ In the Year 2024 is the year the Cobb Road WRF will need expanding based on Table A of "Cobb Road WRF Capacity Analysis".
- ⁽³⁾ An Engineer's Estimate in February 2014 was \$ 5,727,992 for plant expansion adjusted for inflation @ 0.5% a year times 10 years. This is treatment costs only and do not account for collection or transmission costs.
- ⁽⁴⁾ Based on Table \$1,728 per Equivalent Residential Units and 2014 Dollars
- ⁽⁵⁾ This entry is to adjust for impact fee credits held by developers.

Cobb Road WRF Capacity Analysis 2014

10-YEAR CAPACITY FORECAST - 1,900,000 GPD Rated Capacity (Current Permitted Capacity of Cobb Road Water Reclamation Facility)

Rule Background - The rules for wastewater capacity planning are based on the highest consecutive 3-month average daily flow. When the highest 3-month average meets or exceeds 90% the permitted capacity the rules require a construction permit application to be submitted. This means that 3 years before that threshold is met, plant design, permitting and timely construction should begin. It can take up to a year to complete design and permitting and up to 2 years to bid, construct and startup a major expansion of a plant. The City has a time advantage if it retains the current construction permit during each 5-year permit renewal cycle. When the plant reaches 90% capacity, the FDEP will stop issuing wet-line permits, (if construction has started the FDEP may allow wet-line construction to take place.)

Scenario - The tables below depict the amount of plant capacity needed by applying an assumed Annual Growth rate to the Rated Capacity minus the Current Annual Average. A peaking factor was applied to the 3-Month Flow Column in **Table A** based on the flow data for 2012 which was the highest 3-month Average Daily Flow for the last 10-year period.

Factors & Assumptions - The Base Year data is from actual 2012 flows. The Peaking Factor is greatly affected by annual rainfall. The **Annual Growth** rate is assumed. The **3-month Peaking Factor** will remain constant.

Conclusion - If the Growth Rates and 3-Month Peaking Factor indicated in the **Table A** remain true, additional treatment plant capacity will not be needed in the planning period 2014 to 2023.

TABLE A

1,900,000 AADF Rated Capacity 1.49 3-Month Peaking Factor

Year	Annual Growth	Annual Average Daily Flow	3-Month Average Daily Flow	Reserve Capacity		Cumulative Total Sewer Impact Fees ⁽³⁾
				GPD	Flow	
2012		949,000	1,410,000	329,794	26%	
2013	1.0%	932,000	1,351,000	369,504	29%	\$ 116,726
2014	1.0%	941,320	1,398,589	337,474	26%	\$ 233,453
2015	2.0%	960,146	1,426,561	318,648	25%	\$ 396,113
2016	2.0%	979,349	1,455,092	299,445	23% ⁽¹⁾	\$ 562,026
2017	2.0%	998,936	1,484,194	279,858	22%	\$ 731,258
2018	2.0%	1,018,915	1,513,878	259,879	20%	\$ 903,874
2019	2.0%	1,039,293	1,544,156	239,501	19%	\$ 1,079,942
2020	2.0%	1,060,079	1,575,039	218,715	17%	\$ 1,259,532
2021	2.0%	1,081,281	1,606,539	197,514	15%	\$ 1,442,714
2022	2.0%	1,102,906	1,638,670	175,888	14%	\$ 1,629,559
2023	2.0%	1,124,965	1,671,444	153,830	12%	\$ 1,820,142
2024	2.0%	1,147,464	1,704,872	131,330	10% ⁽²⁾	\$ 2,014,535
2025	2.0%	1,170,413	1,738,970	108,381	8%	
2026	2.0%	1,193,821	1,773,749	84,973	7%	

Flow is represented in gallons
AADF - Annual Average Daily Flow

GPD = Gallons Per Day
SFU - Single Family Unit

- (1) - Annual Capacity Analysis Required By Rule
- (2) - Addition of Capacity Required By Rule
- (3) - Based on \$1,728 per ERU

SEWER DEMAND INVENTORY 2014

Description	Government Status	Physical Status	Scale of Estimate	Equivalent SBRs	GPD	Category Totals
Cobb Road Water Reclamation Facility						
Cobb Road Water Reclamation Facility			Permitted Capacity		1,900,000	
Cobb Road Water Reclamation Facility			20% Deduction		(190,000)	
Cobb Road Water Reclamation Facility			Highest 3 month flow in last 5 years		(1,410,000)	
Reserve Capacity			Unused Capacity	1,500	300,000	300,000
Mountain Ridge Property						
Southern Hills Plantation (GreenPoint)	Annexed/Agreement	Built	793 units @ 200 gpd	793	158,600	
Southern Hills Plantation (GreenPoint)	Annexed/Agreement	Not Built	208 units @ 200 gpd	208	41,200	
North West Outparcel	Annexed	Not Built	405 units @ 200 gpd / 359,000 sf DW. & Comm.	405	135,150	
Southern Hills Plantation (Adjustment for Occupied)	Annexed/Platted	Occupied	124 Units @ 200gpd	(124)	(24,800)	
			Subtotal:	1,280	310,150	310,150
Overseer						
Cascades Phase 1	Annexed/Agreement	Built	190 units @ 200 gpd Guardhouse @ 200 gpd, Amenity Center @ 800 gpd	196	39,200	
Cascades Phase 2	Annexed/Platted	Not Built	192 units @ 200 gpd	192	38,400	
Cascades Remaining	Annexed	Not Built	154 acres @ 2.5 units/acre	385	77,000	
Cascades Occupied	Annexed/Platted	Built	61 units @ 200 gpd	(61)	(16,200)	
			Subtotal:	692	138,400	138,400
Southern Pines Development						
Southern Pines Building 1	Platted	Built	16 units @ 200 gpd Clubhouse @ 540 gpd	16	3,600	
Southern Pines Building 2	Platted	Built	16 units @ 200 gpd	16	3,200	
Southern Pines Remaining	Platted	Not Built	256 units @ 200 gpd	256	51,200	
			Subtotal:	290	58,000	58,000
Melrose Oaks						
	Annexed	Not Built	999 units @ 200 gpd 14 Commercial Acres	1,075	215,046	
	Annexed	Not Built	100,000 sf Commercial @ 0.3 g/sf	50	10,000	
			Subtotal:	1,125	225,046	225,046
Sea Gate Land Holdings						
Sea Gate	Annexed/Platted	Built	88 sf lots	88	17,600	
Sea Gate	Annexed/Platted	Built	216 m/ lots	216	43,200	
Sea Gate	Annexed/Platted	Built	54480 sf commercial 27 units @ 200 gpd	27	5,400	
			Subtotal:	331	66,200	66,200
Brookville Regional Medical Plaza						
Brookville Regional Medical Plaza Phase 1	Agreement	Built	27 Units @ 200 gpd	27	5,400	
Brookville Regional Medical Plaza Phase 2	Agreement	Not Built	27 Units @ 200 gpd	27	5,400	
			Subtotal:	54	10,800	10,800
South Brookville CTR						
Phase 1 - St Francis & Easy St	Designed	Not Built	32 units @ 200 gpd	32	6,400	
Phase 2	Planning	Not Built		50	10,000	
Phase 3	Planning	Not Built		50	10,000	
			Subtotal:	132	26,400	26,400
Watershed Homes						
15 Residential Lots	Platted Lots	Not Built	15 units @ 200 gpd	15	3,000	3,000
Alcedon						
68 Mobile Home Lots	Agreement/Annexed	Not Built	68 units @ 160 gpd	68	13,600	13,600
Oak Brook						
105 Residential Lots	Agreement/Annexed	Not Built	105 units @ 160 gpd	105	21,000	21,000
North Avenue Townhomes (Unimproved)						
128 Residential Lots	Annexed	Not Built	128 units @ 200 gpd	128	25,600	25,600
Carriage Hill						
128 Residential Lots	Annexed	Not Built	131 units @ 200 gpd	131	26,200	26,200
RV Holdings						
14 Residential Lots	Annexed/Platted	Not Built	14 units @ 200 gpd	14	2,800	2,800
Garden Homes						
36 Residential Lots	Annexed/Platted	Not Built	36 units @ 200 gpd	36	7,200	7,200
McAfee Property						
450 Residential Lots	Annexed	Not Built	450 units @ 200 gpd	450	90,000	90,000
72 Property						
Residential Lots (Griggs)	Annexed	Not Built	191 units @ 200 gpd	191	38,200	
Residential Lots (Milk-Away)	Annexed	Not Built	850 units @ 200 gpd	851	170,200	
			Subtotal:	1,042	208,400	208,400
In-Fill						
Vacant Occupancies		Built		50	10,000	
Vacant Platted Lots (Not Listed Above)		Not Built		100	20,000	
Unplatted Metes & Bounds Property		Not Built		100	20,000	
			Subtotal:	250	50,000	50,000
			Total Additional Capacity Needed:	2,584		1,282,796

**CITY OF BROOKSVILLE
COBB ROAD WRF EXPANSION
COST TO COMPLETE
ENGINEER'S OPINION OF PROBABLE CONSTRUCTION COST**

DESCRIPTION	Subtotals	Notes
General Conditions	\$269,198	
Mobilization, Bond, Insurance	\$51,700	
Anoxic Tank No. 2	\$441,874	
Oxidation Ditch No. 2	\$1,676,480	Prev Purchased Equip Cost Not Incl
MLSS Recirculation Pump Station	\$254,375	
Secondary Clarifiers (2)	\$1,023,000	Prev Purchased Equip Cost Not Incl
RAS/WAS Pump Station	\$183,920	Prev Purchased Equip Cost Not Incl
Splitter Box	\$192,748	
Yard Piping	\$188,000	
Site Work	\$170,500	
Electrical	\$773,575	
Instrumentation	\$262,350	
SUBTOTAL	\$5,497,640	
PROFESSIONAL FEES	\$192,500	3.5%
TOTAL COST	\$5,690,140	

Note: This opinion of cost is based on 2014 dollars. Actual costs may vary from those shown due to cost of labor and materials, competitive market conditions at the time of bidding, project scope and other variable factors not necessarily under the control of the design engineer.

Prepared By: Coastal Engineering Associates, Inc.
Date: February, 2014

Clifford E. Mangel, Jr. P. No. 36834

Attachment 6

**INTERNAL SERVICE
VEHICLE REPLACEMENT FUND NC**



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	2013	2014	2015
	Approved	Approved	Budget
Income Vehicle Replacement			
Prior Cash Carry Forward	1,470,338	1,417,529	1,287,314
Interest Income & Sales VRF	11,600	3,710	3,400
Transfers In from Departments	186,370	186,654	218,812
Less: Purchases or Transfers out	-66,674	-334,479	-248,000
Transfers In from Fund 501	0	0	0
Total VRF Income	1,601,634	1,273,414	1,261,526
Capital Expenditures VRF/IS	0	0	0
Total VRF Reserve	1,294,331	1,273,414	1,261,526

City of Brooksville

Fund 502 for General Fund

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE										
Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/14	Total Accumulated Replacement 09/30/2015
1408	257	99/00	00 Fire Engine	Fire	\$230,428	15	\$0	15	\$67,683	\$67,683
					\$230,428		\$0		\$67,683	\$67,683
1673	693	05/06	06 Dodge Ram Pick Up	Streets	\$21,048	7	\$0	9	\$12,203	\$12,203
1670	694	05/06	06 Van	Streets	\$19,617	7	\$0	9	\$14,908	\$14,908
1671	170	05/06	06 Dodge Ram 3/4 ton 4X4	To Utilities	\$25,792	7	\$0	9	\$0	\$0 (1)
1679	268	05/06	06 Fire Ladder Truck	Fire	\$633,659	15	\$0	9	\$211,220	\$211,220
					\$700,116		\$0		\$238,331	\$238,331
1700	292	06/07	07 Ford Expedition	Fire	\$27,788	10	\$0	8	\$12,968	\$12,968
					\$27,788		\$0		\$12,968	\$12,968
1775	293	08/09	09 Fire truck	Fire	\$198,905	15	\$0	6	\$13,260	\$13,260
					\$198,905		\$0		\$13,260	\$13,260
1810	156A	10/11	11 Crown Victoria	Police	\$27,906	7	\$0	4	\$0	\$0 (2)
1811	151A	10/11	11 Crown Victoria	Police	\$27,906	7	\$0	4	\$0	\$0 (2)
1814	183	10/11	11 Crown Victoria	Police	\$26,264	7	\$0	4	\$0	\$0
1815	697	10/11	11 Ford F-350 1 Ton Stake bed	Parks	\$23,652	7	\$0	4	\$0	\$0
1819	729	10/11	11 Ford F-150 P/U	Parks	\$15,557	7	\$0	4	\$0	\$0
1820	730	10/11	11 Ford F-150 P/U	Cemetery	\$15,557	7	\$0	4	\$0	\$0
1813	306	10/11	11 Ford Range Pick up	Com. Dev.	\$15,169	7	\$0	4	\$0	\$0
1821		10/11	11 Backhoe	Streets	\$62,494	10	\$0	4	\$0	\$0 (3)
1825	699	10/11	11 Dump truck	Streets	\$85,552	10	\$0	4	\$0	\$0 (3)
1827	700	10/11	11 Ford F-150 Pick up	Streets	\$15,410	7	\$0	4	\$0	\$0
1828	596	10/11	11 Ford Utility Truck F-250	Streets	\$23,128	7	\$0	4	\$0	\$0
					\$338,595		\$0		\$0	\$0
1853	160A	11/12	12 Crown Victoria	Police	\$27,906	7	\$0	3	\$0	\$0 (2)(4)
1854	161A	11/12	12 Crown Victoria	Police	\$27,906	7	\$0	3	\$0	\$0 (2)(4)
		11/12	12 Crown Victoria	Police	\$27,906	7	\$0	3	\$0	\$0
					\$83,718		\$0		\$0	\$0
1864		12/13	13 Dodge Chargers	Police	\$28,000	7	\$0	2	\$0	\$0 (2)
1888	188	12/13	13 Dodge Chargers	Police	\$32,000	7	\$0	2	\$0	\$0 (5)
1889	186	12/13	13 Dodge Chargers	Police	\$32,000	7	\$0	2	\$0	\$0 (5)
					\$92,000		\$0		\$0	\$0
		14/15	Ford F-250	Fire	\$45,000	7	\$0	1	\$0	\$0
					\$45,000		\$0		\$0	\$0
			Total		\$1,716,550		\$0		\$332,242	\$332,242

Actual Balance of Vehicle Replacement Schedule

NOTES: (1) Vehicles stay in inventory until surplus. When sold proceeds are credited to Fleet Replacement Contingency Fund.

(2) Fund 118 JAG Grant funded these vehicles.

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

(4) 2 Police cars traded in on new Jag grant cars \$3,000 each for total of \$6,000.

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

(6) Loan of \$100,000 transferred out to Fund 143 Fire Department to be paid back at \$20,000 per year starting FY2016.

Fund 502 for General Fund

Vehicle Replacement at 9/30/14		\$558,029
Add: FY14/15 Annual Replacement Transfer (Not being made in current budget year)		\$0
Projected interest for 14/15		\$800
Money in fund from sale of vehicles		\$0
Less 14/15 Purchased or transfers out	(6)	<u>-\$145,000</u>
FY 14/15 Vehicle Replacement Fund Balance		<u>\$413,829</u>

Contingency and Schedule Recap at 9/30/15

Vehicle Replacement Schedule		\$332,242
Contingency		\$225,787
Projected interest 14/15		\$800
Vehicles to be purchased or transfers out	(6)	<u>-\$145,000</u>
Total Vehicle Replacement Account at 14/15		<u>\$413,829</u>

Recap of General Fund Transfers Out to Vehicle Replacement Fund 14/15

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

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City of Brooksville

Fund 502 for Water & Sewer

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/14	Total Accumulated Replacement 09/30/2015	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	11	\$0	\$0	(1)
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	11	\$0	\$0	(1)
					\$46,371		\$0		\$0	\$0	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$0	10	\$0	\$0	(2)
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	10	\$0	\$0	(2)
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	10	\$0	\$0	(2)
					\$63,451		\$0		\$0	\$0	
1671	170	0607	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$0	8.4	\$0	\$0	(2)
1703	594	0607	2007 Ford Ranger	Utility	\$12,430	7	\$2	9	\$3,075	\$3,077	(3)
1704	595	0607	2007 Ford Ranger	Utility	\$12,430	7	\$2	9	\$12,428	\$12,430	(3)
					\$42,055		\$4		\$15,503	\$15,507	
1835		10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	5	\$13,935	\$17,437	(3)
		10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	5	\$11,259	\$13,869	(3)
1830	598	10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	5	\$26,620	\$33,275	(3)
					\$109,330		\$12,767		\$51,814	\$64,581	
1860		11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	4	\$19,287	\$25,716	(3)
1865		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	4	\$19,350	\$25,800	
					\$109,500		\$12,879		\$38,637	\$51,516	
		13/14	2014 Mini Backhoe w/ Trailer		\$55,000	10	\$5,500	2	\$5,500	\$11,000	
		13/14	2014 Utility Truck		\$35,000	7	\$5,000	2	\$5,000	\$10,000	
					\$90,000		\$10,500		\$10,500	\$21,000	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	1	\$0	\$4,571	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	1	\$0	\$4,571	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	1	\$0	\$4,571	
		14/15	2014 Utility Truck		\$7,000	7	\$1,000	1	\$0	\$1,000	
					\$103,000		\$14,713		\$0	\$14,713	
Total					\$563,707		\$50,863		\$116,454	\$167,317	
Actual Balance of Vehicle Replacement Schedule											
										\$167,317	

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Vehicle Replacement at 9/30/14	\$182,515
Add: FY13/14 Annual Replacement Transfer	\$50,863
Projected interest for 14/15	\$600
Less Purchases 14/15	-\$103,000
FY 14/15 Vehicle Replacement Fund Balance	<u>\$130,978</u>
Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 14/15	
Vehicle Replacement Schedule	\$167,317
Contingency	\$66,061
Projected interest 14/15	\$600
Vehicles to be purchased	-\$103,000
Total Vehicle Replacement Account at 09/30/15	<u>\$130,978</u>
Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 14/15	
Water	28,992
Sewer	21,871
Total Transfers Out	<u>50,863</u>
(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 13/14 budget.	
(3) Money from these vehicles plus \$22,912 from fixed asset # 1860 are used to purchase new vehicles for 14/15 budget.	

City of Brooksville

Fund 502 For Sanitation

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/14	Total Accumulated Replacement 09/30/2015	
1596	467	03/04	04 Peterbilt Garbage Truck	Sanitation	\$142,627	10	\$0	12	\$0	\$0	(1)
1710	468	06/07	08 Peterbilt Garbage Truck	Sanitation	\$148,470	10	\$14,847	9	\$21,956	\$36,803	(2)
1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$19,553	7	\$117,318	\$136,871	
1794	470	09/10	10 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$17,886	6	\$89,430	\$107,316	
1787	471	09/10	10 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$2,283	6	\$11,415	\$13,698	
1817	472	10/11	10 Perterbilt boom truck	Sanitation	\$127,824	10	\$12,782	5	\$51,128	\$63,910	
1812	473	10/11	11 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$21,697	5	\$86,750	\$108,447	
1863	11/12	12	Recycling Truck	Sanitation	\$175,000	10	\$17,500	4	\$52,500	\$70,000	
1862	11/12	13	Perterbilt boom truck	Sanitation	\$140,986	10	\$14,099	3	\$28,198	\$42,297	I
1894	12/13	13	Ford F - 150 Pick up Truck	Sanitation	\$20,000	7	\$2,857	3	\$5,714	\$8,571	N
1886	12/13	13	Peterbilt Garbage Truck	Sanitation	\$205,000	10	\$20,500	3	\$41,000	\$61,500	T
	13/14	2014	Sweeper Truck	Sanitation	\$174,450	10	\$17,445	2	\$17,455	\$34,900	E
	13/14	2014	Container Delivery Truck	Sanitation	\$65,000	10	\$6,500	2	\$0	\$6,500	R
					<u>\$1,806,696</u>		<u>\$167,949</u>		<u>\$522,864</u>	<u>\$690,813</u>	N
					<u>\$1,806,696</u>		<u>\$167,949</u>		<u>\$522,864</u>	<u>\$690,813</u>	A
										<u>\$690,813</u>	L

Actual Balance of Vehicle Replacement Schedule

RESERVE FOR CONTINGENCIES

\$50,000

TOTAL FUND BALANCE

\$740,813

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Vehicle Replacement at 9/30/14	\$546,770	
Add: FY14/15 Annual Replacement Transfer	\$167,949	
Contingency TRANSFER	\$0	
Projected interest for 14/15	\$2,000	
Less: Vehicles Purchased from Fund	\$0	
FY 12/13 Vehicle Replacement Fund Balance	<u>\$716,719</u>	
Recap of Sanitation Out to Vehicle Replacement Fund 14/15		
Contingency and Schedule Recap at 9/30/15		
Vehicle Replacement Schedule	\$690,813	
Contingency	\$23,906	
Projected interest 14/15	\$2,000	
Vehicles to be purchased	\$0	
Total Vehicle Replacement Account at 9/30/15	<u>\$716,719</u>	
Solid Waste	167,949	
Total Transfers Out	<u>167,949</u>	

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

City of Brooksville

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fund	Purchase Price	Annual Required Transfer	Accumulated Replacement Previous Years 9/30/14	Total Accumulated Replacement 09/30/2015
General	\$1,716,550	\$0	\$332,242	\$332,242
Sanitation	\$1,806,696	\$167,949	\$522,864	\$690,813
Utilities	\$563,707	\$50,863	\$116,454	\$167,317
Total	\$4,086,953	\$218,812	\$971,560	\$1,190,372

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Vehicle Replacement at 9/30/14	\$1,287,314
Add: FY 14/15 Annual Replacement Transfer	\$218,812
Projected interest for 14/15	\$3,400
Money from sale of vehicles	\$0
Less Vehicles to be purchased in 14/15 or transfers	-\$248,000
FY 14/15 Vehicle Replacement Fund Balance	<u>\$1,261,526</u>

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Contingency and Schedule Recap at 9/30/15

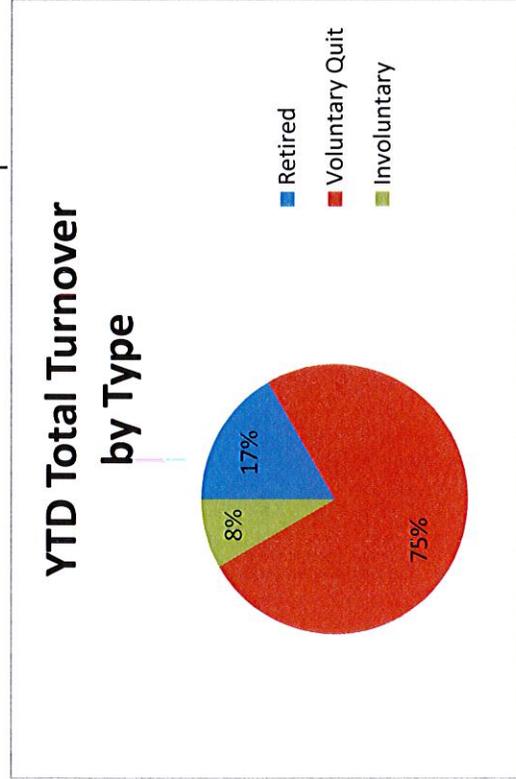
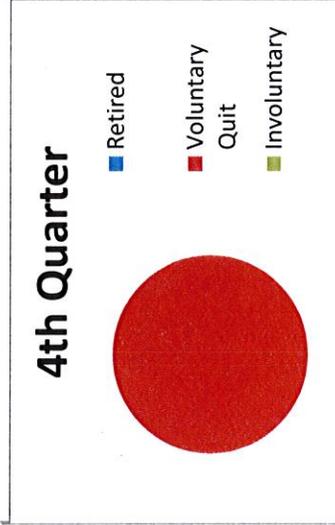
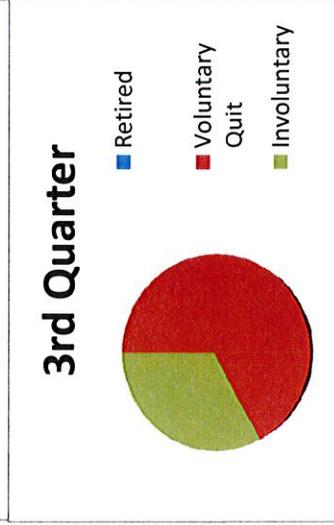
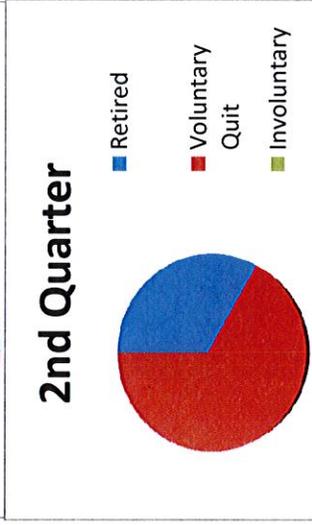
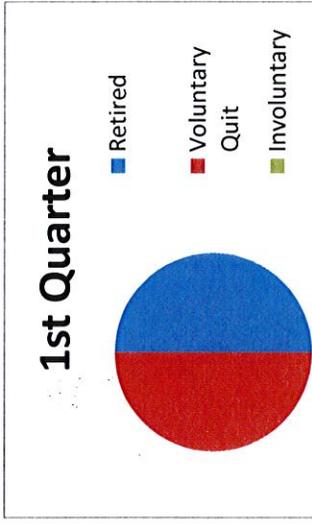
Vehicle Replacement Schedule	\$1,190,372	
Contingency	\$315,754	
Projected interest Trade in 14/15	\$3,400	
Less Vehicles to be purchased in 14/15	-\$248,000	
Total Vehicle Replacement Account at 09/30/15		<u>\$1,261,526</u>

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Attachment 7

Turnover % by Quarter 2013-2014

October-December			Total separations	Total Emp.	Turnover %
Retired	Voluntary Quit	Involuntary	2	121	1.65%
1	0				
January-March			Total separations	Total Employees	Turnover %
Retired	Voluntary Quit	Involuntary	3	122	2.46%
1	2	0			
April-June			Total separations	Total Employees	Turnover %
Retired	Voluntary Quit	Involuntary	3	121	2.48%
0	2	1			
July-September			Total separations	Total Employees	Turnover %
Retired	Voluntary Quit	Involuntary	4	122	3.28%
0	4	0			
YTD Total Retired	YTD Total Voluntary Quit	YTD Total Involuntary	YTD Total separations		
2	9	1	12	Total Turnover %	9.87%



Attachment 8

City of Brooksville
Impact Fee Schedule-Road Fund 110

A	B	C	D	E	F	G
Year:	Deadline Due	Revenues 110-Road	Deadline Year:	Due to spend	Spent	Available
1990	2000	100,982				
1991	2001	64,197				
1992	2002	18,617	1996		(2,619)	(2,619)
1993	2003	31,343	1997		(436,850)	(439,469)
1994	2004	58,069	1998		(54,192)	(493,661)
1995	2005	153,622	1999			(493,661)
1996	2006	31,915	2000	100,982		(392,679)
1997	2007	24,921	2001	64,197		(328,482)
1998	2008	46,981	2002	18,617		(309,865)
1999	2009	14,187	2003	31,343		(278,522)
2000	2010	21,023	2004	58,069		(220,453)
2001	2011	7,614	2005	153,622		(66,831)
2002	2012	463,444	2006	31,915		(34,916)
2003	2013	34,243	2007	24,921		(9,995)
2004	2014	59,583	2008	46,981	(126,345)	(89,359)
2005	2015	528,327	2009	14,187		(75,172)
2006	2016	169,027	2010	21,023		(54,149)
2007	2017	251,268	2011	7,614		(46,535)
2008	2018	351,496	2012	463,444	(1,000)	415,909
2009	2019	59,310	2013	34,243		450,152
2010	2020	40,280	2014	59,583		509,735
2011	2021	24,402	2015	528,327		1,038,062
2012	2022	20,181	2016	169,027		1,207,089
2013	2023	-1,740	2017	251,268		1,458,357
2014	2024		2018	351,496		1,809,853
2015	2025		2019	59,310		1,869,163
2016	2026		2020	40,280		1,909,443
2017	2027		2021	24,402		1,933,845
2018	2028		2022	20,181		1,954,026
2019	2029		2023	(1,740)		1,952,286
2020	2030		2024	-		1,952,286
2021	2031		2025	-		1,952,286
		<u>2,573,292</u>		<u>2,573,292</u>	<u>(621,006)</u>	<u>\$ 1,952,286</u>

C-F= NET FUND BALANCE 1,952,286

Note: Columns information:

A=When the City collected the money (to balance interest is included plus SBA fair mkt. loss)

B=Schedule is set for 10 years (actual time allowed is 10 years)

C= Amount of revenues received

D= Same as Column B, the last year to spend the money

E= Amount of revenues due to spend

F= Amount spent during the deadline year

G= The difference between E & F represents the amount available to spend to meet the Ordinance requirements

(C)Revenues -(F)Spent = Net Fund Balance

City of Brooksville
Impact Fee Schedule-Law Enforcement Fund 112

A	B	C	D	E	F	G
Year:	Deadline	Revenues	Deadline	Due to spend	Spent	Available
Year:	Due	112-Law Enforcement	Year:	Due to spend	Spent	Available
1990	2000	10,130				
1991	2001	(6,165)				
1992	2002	1,293	1996		(4,906)	(4,906)
1993	2003	2,363	1997		(1,445)	(6,351)
1994	2004	5,489	1998		(22,665)	(29,016)
1995	2005	13,251	1999		(1,699)	(30,715)
1996	2006	1,946	2000	10,130		(20,585)
1997	2007	2,723	2001	(6,165)		(26,750)
1998	2008	4,395	2002	1,293		(25,457)
1999	2009	1,208	2003	2,363	(15,604)	(38,698)
2000	2010	1,787	2004	5,489	(9,324)	(42,533)
2001	2011	2,074	2005	13,251		(29,282)
2002	2012	36,464	2006	1,946	(38,474)	(65,810)
2003	2013	2,436	2007	2,723	(42,835)	(105,922)
2004	2014	4,359	2008	4,395	(14,626)	(116,153)
2005	2015	36,267	2009	1,208		(114,945)
2006	2016	18,232	2010	1,787		(113,158)
2007	2017	12,431	2011	2,074	(2,235)	(113,319)
2008	2018	17,511	2012	36,464	(14,563)	(91,418)
2009	2019	709	2013	2,436	(2,641)	(91,623)
2010	2020	1,413	2014	4,359		(87,264)
2011	2021	4,026	2015	36,267		(50,997)
2012	2022	102	2016	18,232		(32,765)
2013	2023	174	2017	12,431		(20,334)
2014	2024		2018	17,511		(2,823)
2015	2025		2019	709		(2,114)
2016	2026		2020	1,413		(701)
2017	2027		2021	4,026		3,325
2018	2028		2022	102		3,427
2019	2029		2023	174		3,601
2020	2030		2024	0		3,601
2021	2031		2025	0		3,601
		<u>174,618</u>		<u>174,618</u>	<u>(171,017)</u>	<u>\$ 3,601</u>

C-F= NET FUND BALANCE 3,601

Note: Columns information:

A=When the City collected the money

B=Schedule is set for 10 years (actual time allowed is 10 years)

C= Amount of revenues received

D= Same as Column B, the last year to spend the money

E= Amount of revenues due to spend

F= Amount spent during the deadline year

G= The difference between E & F represents the amount available to spend to meet the Ordinance requirements

(C)Revenues -(F)Spent = Net Fund Balance

City of Brooksville
Impact Fee Schedule-Public Building Fund 113

A	B	C	D	E	F	G
Year:	Deadline	Revenues	Deadline	Due to spend	Spent	Available
Year:	Due	113-Public Bldg	Year:	Due to spend	Spent	Available
1990	2000	10,010				
1991	2001	7,173				
1992	2002	1,892	1996		(9)	(9)
1993	2003	2,830	1997			(9)
1994	2004	6,381	1998			(9)
1995	2005	14,094	1999		(62,022)	(62,031)
1996	2006	3,039	2000	10,010		(52,021)
1997	2007	4,273	2001	7,173		(44,848)
1998	2008	6,796	2002	1,892		(42,956)
1999	2009	2,877	2003	2,830		(40,126)
2000	2010	1,838	2004	6,381		(33,745)
2001	2011	2,290	2005	14,094		(19,651)
2002	2012	51,198	2006	3,039		(16,612)
2003	2013	3,320	2007	4,273		(12,339)
2004	2014	6,454	2008	6,796		(5,543)
2005	2015	53,815	2009	2,877		(2,666)
2006	2016	50,064	2010	1,838		(828)
2007	2017	43,022	2011	2,290		1,462
2008	2018	39,632	2012	51,198		52,660
2009	2019	2,495	2013	3,320	(214,631)	(158,651)
2010	2020	7,000	2014	6,454		(152,197)
2011	2021	3,411	2015	53,815		(98,382)
2012	2022	1,636	2016	50,064		(48,318)
2013	2023	1,991	2017	43,022		(5,296)
2014	2024		2018	39,632		34,336
2015	2025		2019	2,495		36,831
2016	2026		2020	7,000		43,831
2017	2027		2021	3,411		47,242
2018	2028		2022	1,636		48,878
2019	2029		2023	1,991		50,869
2020	2030		2024	0		50,869
2021	2031		2025	0		50,869
		<u>327,531</u>		<u>327,531</u>	<u>(276,662)</u>	<u>\$ 50,869</u>

C-F= NET FUND BALANCE 50,869

Note: Columns information:

- A=When the City collected the money
- B=Schedule is set for 10 years (actual time allowed is 10 years)
- C= Amount of revenues received
- D= Same as Column B, the last year to spend the money
- E= Amount of revenues due to spend
- F= Amount spent during the deadline year
- G= The difference between E & F represents the amount available to spend to meet the Ordinance requirements
- (C)Revenues -(F)Spent = Net Fund Balance

City of Brooksville
Impact Fee Schedule-Fire Fund 114

A	B	C	D	E	F	G
Year:	Deadline	Revenues	Deadline	Due to spend	Spent	Available
Year:	Due	114-Fire	Year:	Due to spend	Spent	Available
1990	2000	7,633				
1991	2001	(2,908)				
1992	2002	2,025	1996		(4,906)	(4,906)
1993	2003	1,990	1997		(113)	(5,019)
1994	2004	4,642	1998		(2,115)	(7,134)
1995	2005	3,157	1999		(18,330)	(25,464)
1996	2006	1,977	2000	7,633		(17,831)
1997	2007	4,026	2001	(2,908)		(20,739)
1998	2008	5,621	2002	2,025		(18,714)
1999	2009	2,749	2003	1,990	(48,094)	(64,818)
2000	2010	3,346	2004	4,642	(5,800)	(65,976)
2001	2011	6,024	2005	3,157		(62,819)
2002	2012	37,223	2006	1,977		(60,842)
2003	2013	1,721	2007	4,026		(56,816)
2004	2014	2,340	2008	5,621		(51,195)
2005	2015	27,838	2009	2,749		(48,446)
2006	2016	25,098	2010	3,346	(7,222)	(52,322)
2007	2017	21,768	2011	6,024		(46,298)
2008	2018	12,473	2012	37,223	(43,366)	(52,441)
2009	2019	1,385	2013	1,721		(50,720)
2010	2020	3,666	2014	2,340		(48,380)
2011	2021	3,769	2015	27,838		(20,542)
2012	2022	549	2016	25,098		4,556
2013	2023	537	2017	21,768		26,324
2014	2024		2018	12,473		38,797
2015	2025		2019	1,385		40,182
2016	2026		2020	3,666		43,848
2017	2027		2021	3,769		47,617
2018	2028		2022	549		48,166
2019	2029		2023	537		48,703
2020	2030		2024	0		48,703
2021	2031		2025	0		48,703
		178,649		178,649	(129,946)	\$ 48,703

C-F= NET FUND BALANCE 48,703

Note: Columns information:

- A=When the City collected the money
- B=Schedule is set for 10 years (actual time allowed is 10 years)
- C= Amount of revenues received
- D= Same as Column B, the last year to spend the money
- E= Amount of revenues due to spend
- F= Amount spent during the deadline year
- G= The difference between E & F represents the amount available to spend to meet the Ordinance requirements
- (C)Revenues -(F)Spent = Net Fund Balance

City of Brooksville
Impact Fee Schedule-Parks Fund 115

A	B	C	D	E	F	G
Year:	Deadline	Revenues	Deadline	Due to spend	Spent	Available
Year:	Due	115-Parks	Year:	Due to spend	Spent	Available
1990	2000	6,389				
1991	2001	9,250				
1992	2002	2,141	1996		(11,350)	(11,350)
1993	2003	2,416	1997		(13,375)	(24,725)
1994	2004	6,910	1998			(24,725)
1995	2005	(3,288)	1999			(24,725)
1996	2006	1,636	2000	6,389		(18,336)
1997	2007	804	2001	9,250		(9,086)
1998	2008	381	2002	2,141		(6,945)
1999	2009	668	2003	2,416		(4,529)
2000	2010	268	2004	6,910	(1,745)	636
2001	2011	457	2005	(3,288)		(2,652)
2002	2012	1,755	2006	1,636		(1,016)
2003	2013	628	2007	804		(212)
2004	2014	848	2008	381		169
2005	2015	2,525	2009	668		837
2006	2016	47,090	2010	268		1,105
2007	2017	29,995	2011	457	(25,999)	(24,437)
2008	2018	18,812	2012	1,755	(40,929)	(63,611)
2009	2019	1,986	2013	628		(62,983)
2010	2020	3,053	2014	848		(62,135)
2011	2021	1,409	2015	2,525		(59,610)
2012	2022	605	2016	47,090		(12,520)
2013	2023	881	2017	29,995		17,475
2014	2024		2018	18,812		36,287
2015	2025		2019	1,986		38,273
2016	2026		2020	3,053		41,326
2017	2027		2021	1,409		42,735
2018	2028		2022	605		43,340
2019	2029		2023	881		44,221
2020	2030		2024	0		44,221
2021	2031		2025	0		44,221
		137,619		137,619	(93,398)	\$ 44,221

C-F= NET FUND BALANCE 44,221

Note: Columns information:

- A=When the City collected the money
- B=Schedule is set for 10 years (actual time allowed is 10 years)
- C= Amount of revenues received
- D= Same as Column B, the last year to spend the money
- E= Amount of revenues due to spend
- F= Amount spent during the deadline year
- G= The difference between E & F represents the amount available to spend to meet the Ordinance requirements
- (C)Revenues -(F)Spent = Net Fund Balance

Attachment 9

General Fund Adjustments

City of Brooksville

GENERAL FUND REVENUE DETAIL

Revenue Detail	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
001-000-311-40000 Ad Valorem Taxes	\$2,254,739	\$2,048,884	\$2,133,637	\$2,179,923	\$2,273,899	\$2,325,992
001-000-311-40001 Delinq't Ad Valorem	\$361,391	\$644,786	\$518,104	\$219,577	\$100,000	\$100,000
Total Ad Valorem Taxes	\$2,616,130	\$2,693,670	\$2,651,741	\$2,399,500	\$2,373,899	\$2,425,992
001-000-314-41100 Electricity Public Service Taxes	\$783,186	\$717,829	\$749,992	\$705,080	\$679,360	\$700,320
001-000-314-41400 Fuel Oil/Propane Utility Public Taxes	\$36,790	\$28,912	\$31,126	\$36,976	\$33,159	\$34,898
Total Public Services Taxes	\$819,976	\$746,741	\$781,118	\$742,056	\$712,519	\$735,218
001-000-323-40301 Progress Energy Franch Fees	\$739,233	\$672,875	\$726,801	\$603,249	\$615,661	\$621,697
001-000-323-40400 Peoples Gas Franchise Fees	\$6,173	\$8,025	\$7,655	\$6,052	\$6,052	\$6,162
001-000-323-40200 Comm Service Tax	\$457,234	\$415,851	\$410,487	\$496,677	\$493,638	\$355,887
Total Franchise Fees	\$1,202,640	\$1,096,751	\$1,144,943	\$1,105,978	\$1,115,351	\$983,746
001-000-329-42101 Peddler, Solicitor, Permits	\$40	\$0	\$1,236	\$342	\$300	\$300
001-000-329-42102 Tree Removal Permit	\$0	\$0	\$0	\$0	\$0	\$2,500
001-000-322-42200 Building Permits	\$112,109	\$95,835	\$97,583	\$97,211	\$98,100	\$154,246
001-000-329-42900 Other Licenses, Fees, and Permits	\$31,659	\$33,893	\$27,496	\$34,195	\$27,000	\$30,000
Total Licenses and Permits	\$143,808	\$129,728	\$126,315	\$131,748	\$125,400	\$187,046
001-000-335-45120 State Rev Shared Proceeds	\$400,091	\$401,789	\$402,499	\$402,485	\$382,871	\$383,790
001-000-335-45150 Alcoholic Beverage Licenses	\$9,845	\$7,447	\$6,142	\$5,476	\$6,000	\$5,321
001-000-335-45180 Local Govt. Half Cent Sales Tax	\$337,566	\$315,255	\$334,343	\$344,948	\$331,577	\$348,564
Total State Shared Revenue	\$747,502	\$724,491	\$742,984	\$752,909	\$720,448	\$737,675
001-000-335-45520 Firefighters Supply Comp	\$2,244	\$3,137	\$2,520	\$0	\$0	\$0
Total Local Intergovernmental	\$2,244	\$3,137	\$2,520	\$0	\$0	\$0
001-000-331-43200 Federal Grants: Public Safety	\$45,294	\$46,035	\$44,267	\$0	\$0	\$0
001-000-331-43500 Federal Grants: Economic Environment	\$0	\$0	\$15,771	\$1,809	\$0	\$0
001-000-334-44900 Other State Grants	\$0	\$0	\$11,875	\$0	\$0	\$0
001-000-334-47000 Grants From Other Local Units	\$394,000	\$6,000	\$0	\$0	\$0	\$0
001-000-339-48000 Brooksville Housing Authority-in lieu of taxes	\$8,125	\$0	\$0	\$0	\$0	\$0
Total Intergovernmental Revenue	\$447,419	\$52,035	\$71,913	\$1,809	\$0	\$0
001-000-342-48240 Accident Reports	\$1,718	\$2,115	\$2,173	\$833	\$1,600	\$1,300
001-000-342-48242 Hydrant Fees	\$7,704	\$7,704	\$9,116	\$8,988	\$0	\$0
001-000-369-48901 Fire Misc. Revenue	\$1,110	\$259	\$140	\$0	\$0	\$0
Misc. Charge	\$10,532	\$10,078	\$11,429	\$9,821	\$1,600	\$1,300
001-000-343-48695 Cemetery Lot Sales	\$39,188	\$21,054	\$49,330	\$36,671	\$30,000	\$50,135
001-000-343-48696 Cremation Lot Sales	\$3,795	\$2,522	\$5,200	\$3,200	\$3,200	\$1,600
001-000-343-48697 Cemetery Sales - Special Use Fee	\$2,500	\$500	\$2,000	\$3,000	\$500	\$1,000
001-000-343-48698 Columbarium	\$0	\$800	\$2,300	\$1,258	\$600	\$600
001-000-369-48897 Cemetery-Miscellaneous Revenue	\$825	\$1,322	\$2,720	\$7,935	\$3,570	\$3,570
001-000-343-48691 Cemetery Transfer Fee	\$75	\$50	\$100	\$0	\$25	\$100

GENERAL FUND REVENUE DETAIL

	2010	2011	2012	2013	2014	2015
Revenue Detail	Actual	Actual	Actual	Actual	Budget	Budget
001-000-343-48692 Cemetery Staking Plots	\$800	\$775	\$805	\$1,350	\$800	\$700
001-000-343-48694 Cemetery Donor Memorial Fees	\$0	\$0	\$0	\$300	\$0	\$0
001-000-343-48693 Cemetery Monument Sales	\$0	\$0	\$0	\$0	\$0	\$0
Cemetery Revenue	\$47,183	\$27,023	\$62,455	\$53,714	\$38,695	\$57,705
001-000-369-48899 JBCC-Miscellaneous Revenue	\$16,591	\$2,365	\$767	\$2,176	\$500	\$2,250
001-000-347-48723 Facility Rental Fee	\$13,609	\$10,149	\$5,100	\$25,198	\$20,000	\$21,771
001-000-347-48725 Instructional Fees - JBCC	\$2,076	\$1,261	\$481	\$35	\$300	\$0
001-000-347-48726 Adult Fees (daily) - JBCC	\$0	\$0	\$0	\$350	\$0	\$600
001-000-347-48728 Concession Stand Proceeds	\$0	\$0	\$280	\$0	\$0	\$0
Jerome Brown Center Revenue	\$32,276	\$13,775	\$6,628	\$27,759	\$20,800	\$24,621
001-000-347-48747 The First Tee Grant	\$0	\$0	\$0	\$0	\$0	\$0
001-000-369-48898 Quarry Golf Course-Miscellaneous Revenue	\$490	\$270	\$106	\$0	\$0	\$0
001-000-347-48729 Membership - QGC	\$12,936	\$8,212	\$0	\$0	\$0	\$0
001-000-347-48730 Green Fee - QGC	\$49,852	\$48,554	\$0	\$0	\$0	\$0
001-000-347-48731 Driving Range Fees - QGC	\$10,140	\$10,049	\$0	\$0	\$0	\$0
001-000-347-48732 Cart Rentals - QGC	\$778	\$1,224	\$0	\$0	\$0	\$0
001-000-347-48733 Refreshment Sales - QGC	\$2,018	\$1,991	\$0	\$0	\$0	\$0
001-000-347-48734 Golf Supplies & Wear Sales - QGC	\$4,155	\$3,005	\$0	\$0	\$0	\$0
001-000-347-48745 Discount QGC	-639.00	-\$4,305	\$0	\$0	\$0	\$0
001-000-347-48746 Disc Golf	\$1,957	\$2,158	\$0	\$0	\$0	\$0
001-000-347-48747 First Tee	\$0	\$0	\$0	\$0	\$0	\$0
001-000-347-48747 Tournament Fees QGC	\$0	\$3,471	\$0	\$0	\$0	\$0
Quarry Golf Revenue	\$81,687	\$74,629	\$106	\$0	\$0	\$0
001-000-347-48737 League Fees Softball	\$25,660	\$24,683	\$27,245	\$24,393	\$24,000	\$24,000
001-000-347-48738 Practice Lessons Softball	\$1,380	\$550	\$690	\$1,124	\$700	\$710
001-000-347-48739 Tournament Fees	\$475	\$1,200	\$375	\$175	\$300	\$0
001-000-347-48741 Tennis Court Fees	\$2,596	\$1,089	\$1,118	\$488	\$300	\$0
001-000-347-48743 Pavilion Facility Fees	\$2,550	\$2,808	\$3,060	\$3,803	\$4,500	\$3,920
001-000-347-48744 Batting Cage Fees	\$3,824	\$412	\$0	\$0	\$0	\$0
001-000-362-48820 Rental Fees/Signs	\$0	\$0	\$1,635	\$650	\$0	\$0
001-000-363-48821 School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
001-000-369-48900 Parks-Miscellaneous Revenue	\$3,873	\$2,525	\$3,137	\$3,854	\$3,000	\$2,076
Parks Revenue	\$60,358	\$53,267	\$57,260	\$54,487	\$52,800	\$50,706
Total Charges For Service	\$232,036	\$178,772	\$137,878	\$145,781	\$113,895	\$134,332
001-000-351-48801 Court Fines	\$45,550	\$42,975	\$76,779	\$60,538	\$60,819	\$61,700
001-000-351-48802 Safety Violations	\$110	\$140	\$188	\$160	\$150	\$180
001-000-354-48804 Parking Tickets	\$7,045	\$2,473	\$818	\$570	\$600	\$687
001-000-354-48805 Violations of Local Ordinances	\$6,650	\$4,190	\$569	\$1,888	\$3,662	\$8,326
001-000-359-48807 False Alarm Fines	\$100	\$51	\$1,150	\$0	\$0	\$0
Total Fines	\$59,455	\$49,829	\$79,504	\$63,156	\$65,231	\$70,893
001-000-361-48806 Interest Certificates of Deposit	\$11,852	\$2,787	\$0	\$0	\$0	\$0
001-000-361-48808 Interest-FMLvT	\$19,175	\$12,848	\$10,345	-\$1,454	\$9,000	\$9,000
001-000-361-48809 Interest Federated	\$115	\$3	\$0	\$0	\$0	\$0
001-000-361-48810 Interest (Banks)	\$2,271	\$1,012	\$619	\$608	\$700	\$948
001-000-361-48811 Interest on SBA	\$1,312	\$1,045	\$1,253	\$1,145	\$1,000	\$250
001-000-361-48812 Interest-Tax Collector	\$116	\$0	\$0	\$0	\$0	\$0
Total Interest	\$34,841	\$17,695	\$12,217	\$299	\$10,700	\$10,198

GENERAL FUND REVENUE DETAIL

Revenue Detail		2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
001-000-362-48815	Rent - City Hall (3rd floor)	\$33,860	\$71,523	\$57,612	\$70,668	\$72,000	\$72,000
001-000-362-48816	Antenna Space Rental	\$0	\$0	\$0	\$0	\$0	\$0
	Total Rentals	\$33,860	\$71,523	\$57,612	\$70,668	\$72,000	\$72,000
001-000-364-48840	Sale or Disposal of Fixed Assets-Govern.	\$28,218	\$8,655	\$2,149	\$0	\$5,000	\$5,000
001-000-365-48850	Sales of Surplus Materials	\$3,267	\$6,377	\$1,916	\$0	\$1,000	\$1,000
001-000-366-48860	Contributions and Donations - Govern Funds	\$127	\$0	\$275	\$264	\$250	\$250
001-000-367-48870	Gain or Loss on Sale of Investments	\$0	\$0	\$0	\$0	\$0	\$0
001-000-367-48871	Change in Fair Market Value	\$3,381	\$7,115	\$2,065	\$460	\$4,000	\$4,000
001-000-369-48890	Miscellaneous Revenue	\$7,438	\$37,825	\$23,955	\$19,544	\$20,000	\$20,000
001-000-369-48891	Street Lighting & Signal Maintenance	\$51,799	\$51,467	\$54,971	\$62,415	\$51,800	\$51,800
001-000-369-48893	Vending Machine Commission	\$30	\$0	\$437	\$1,045	\$500	\$840
001-000-369-48896	Police-Miscellaneous Revenue	\$14,060	\$8,131	\$8,217	\$4,950	\$7,500	\$5,739
001-000-369-48892	CRA Service Fee	\$27,950	\$27,950	\$27,950	\$27,950	\$27,950	\$27,950
001-000-383-49724	Installment Purch. Proceeds/Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0
001-000-384-49725	Debt Proceeds-Govern Funds	\$0	\$0	\$0	\$0	\$0	\$0
001-000-384-49725	Principal Pay back of Loan to CRA	\$0	\$0	\$0	\$0	\$0	\$0
	Total Other Revenue	\$136,270	\$147,520	\$121,935	\$116,628	\$118,000	\$116,579
001-000-381-49105	Trans In-from Parks & Rec Trans	\$0	\$0	\$0	\$0	\$0	\$0
001-000-381-49108	Trans In-from Local Option Gas	\$282,763	\$279,106	\$262,192	\$248,583	\$238,449	\$236,390
001-000-381-49128	Trans In from Traffic Camera Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
001-000-381-49128	Trans in From Capital Imprv. Rev. Bond 2006	\$0	\$0	\$0	\$0	\$12,445	\$0
001-000-381-49309	Trans In from Capital Impr. Rev. Fund	\$0	\$0	\$0	\$43,504	\$30,540	\$21,944
001-000-381-49401	Trans In from Utilities	\$393,800	\$393,800	\$393,800	\$393,800	\$393,800	\$393,800
001-000-381-49403	Trans In from Solid Waste	\$89,000	\$89,000	\$89,000	\$89,000	\$89,000	\$89,000
001-000-381-49502	Transfer in from Vehicle Replacement Fund 5C	\$0	\$0	\$0	\$183,984	\$0	\$0
001-000-381-49700	Other Transfers In	\$0	\$0	\$0	\$3,193	\$0	\$0
	Total Transfers In	\$865,563	\$861,906	\$844,992	\$1,062,064	\$864,234	\$841,134
	Revenue Before P/Y Carry forward	\$7,341,744	\$6,773,798	\$6,775,672	\$6,592,596	\$6,291,677	\$6,314,813
	Prior Year Carry forward	\$1,193,860	\$504,268	\$255,886	\$544,460	\$763,390	\$1,069,567
	TOTAL REVENUES	\$8,535,604	\$7,278,066	\$7,031,558	\$7,137,056	\$7,055,067	\$7,384,380

GENERAL FUND EXPENDITURE SUMMARY

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
PARKS & RECREATION & FACILITIES DEPARTMENT					
Parks and Facilities					
Personnel Services	\$408,184	\$403,275	\$403,683	\$464,163	\$501,866
Operating Expenses	\$274,100	\$253,061	\$177,860	\$211,048	\$248,785
Capital Outlay	\$0	\$0	\$0	\$81,400	\$55,000
Debt Service	\$13,603	\$0	\$0	\$0	\$0
Transfers	\$20,178	\$15,036	\$19,910	\$31,280	\$28,790
Reserve Contingencies					
	\$716,065	\$671,372	\$601,453	\$787,891	\$834,441
Cemetery					
Personnel Services	\$80,506	\$78,123	\$81,223	\$83,510	\$85,541
Operating expenses	\$27,889	\$26,435	\$22,031	\$26,244	\$33,394
Capital Outlay	\$0	\$0	\$5,181	\$1,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$11,370	\$11,008	\$7,044	\$13,603	\$16,211
Reserve Contingencies					
	\$119,765	\$115,566	\$115,479	\$124,357	\$135,146
Recreation					
Personnel Services	\$56,590	\$44,097	\$38,920	\$40,364	\$0
Operating expenses	\$41,695	\$34,016	\$24,190	\$26,893	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$375	\$375	\$375	\$250	\$0
Reserve Contingencies					
	\$98,660	\$78,488	\$63,485	\$67,507	\$0
Quarry Golf Course					
Personnel Services	\$109,701	\$5,169	\$0	\$0	\$0
Operating expenses	\$82,143	\$77	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$875	\$5,000	\$0	\$0	\$0
Reserve Contingencies					
	\$192,719	\$10,246	\$0	\$0	\$0
PUBLIC WORKS DEPARTMENT					
Streets and Drainage					
Personnel Services	\$336,038	\$221,734	\$203,422	\$250,636	\$255,147
Operating expenses	\$140,178	\$188,225	\$180,060	\$172,400	\$193,900
Capital Outlay	\$0	\$0	\$0	\$0	\$7,500
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$23,965	\$18,553	\$24,009	\$24,717	\$15,958
Reserve Contingencies					
	\$500,181	\$428,512	\$407,491	\$447,753	\$472,505
Street Lighting and Signal Division					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$150,551	\$153,433	\$151,062	\$155,500	\$167,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Reserve Contingencies					
	\$150,551	\$153,433	\$151,062	\$155,500	\$167,000

City of Brooksville

General Fund Budgeted Expenses 2015

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
GENERAL GOVERNMENT					
General Government					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$545,846	\$553,238	\$538,143	\$608,461	\$610,261
Capital Outlay	\$0	\$0	\$38,181	\$0	\$0
Debt Service	\$70,367	\$0	\$0	\$0	\$0
Transfers	\$7,410	\$23,188	\$1,131	\$21,788	\$21,796
	\$623,623	\$576,426	\$577,455	\$630,249	\$632,057
CITY COUNCIL					
City Council					
Personnel Services	\$61,055	\$59,026	\$61,463	\$74,848	\$82,232
Operating expenses	\$10,799	\$9,884	\$30,972	\$17,650	\$39,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,250	\$1,250	\$1,250	\$1,250	\$2,500
Reserve Contingencies					
	\$73,104	\$70,160	\$93,685	\$93,748	\$124,232
CITY MANAGER'S OFFICE DEPARTMENT					
City Manager's Office					
Personnel Services	\$343,562	\$289,067	\$236,176	\$268,881	\$273,470
Operating expenses	\$16,662	\$15,191	\$7,984	\$21,300	\$22,360
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,856	\$1,479	\$1,250	\$1,000	\$2,000
Reserve Contingencies					
	\$362,080	\$305,737	\$245,410	\$291,181	\$297,830
TECHNOLOGY SERVICES					
Technology Services					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$73,908	\$79,042	\$80,868	\$100,000	\$110,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Reserve Contingencies					
	\$73,908	\$79,042	\$80,868	\$100,000	\$110,000
HUMAN RESOURCES DIVISION					
Human Resources					
Personnel Services	\$52,827	\$51,299	\$51,773	\$53,885	\$54,817
Operating expenses	\$10,514	\$5,036	\$4,041	\$5,730	\$6,530
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$606	\$479	\$250	\$250	\$500
Reserve Contingencies					
	\$63,947	\$56,814	\$56,064	\$59,865	\$61,847

GENERAL FUND EXPENDITURE SUMMARY

BUSINESS DEVELOPMENT DIVISION

	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Business Development					
Personnel Services	\$0	\$0	\$42,079	\$42,825	\$43,706
Operating expenses	\$0	\$0	\$3,006	\$14,650	\$14,650
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$250	\$250	\$500
	\$0	\$0	\$45,335	\$57,725	\$58,856

DEVELOPMENT DEPARTMENT

Development					
Personnel Services	\$225,115	\$212,406	\$212,046	\$230,233	\$236,168
Operating expenses	\$113,235	\$105,073	\$112,110	\$129,075	\$280,954
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,606	\$1,229	\$1,131	\$1,361	\$2,369
	\$339,956	\$318,708	\$325,287	\$360,669	\$519,491

FINANCE DEPARTMENT

Finance					
Personnel Services	\$334,022	\$274,293	\$239,590	\$307,203	\$313,726
Operating expenses	\$17,595	\$18,492	\$18,057	\$19,355	\$19,993
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,831	\$1,479	\$1,250	\$1,250	\$2,500
Reserve Contingencies					
	\$353,448	\$294,264	\$258,897	\$327,808	\$336,219

POLICE DEPARTMENT

Police					
Personnel Services	\$1,671,678	\$1,682,246	\$1,724,156	\$1,917,256	\$1,964,894
Operating expenses	\$245,611	\$229,551	\$259,846	\$255,296	\$310,400
Capital Outlay	\$0	\$0	\$0	\$13,000	\$39,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$25,769	\$20,895	\$16,511	\$17,453	\$31,338
Reserve Contingencies					
	\$1,943,058	\$1,932,692	\$2,000,513	\$2,203,005	\$2,345,632

FIRE DEPARTMENT

Fire					
Personnel Services	\$1,268,422	\$1,251,561	\$0	\$0	\$0
Operating expenses	\$92,857	\$87,073	\$0	\$0	\$0
Capital Outlay	\$0	\$3,242	\$0	\$0	\$0
Debt Service	\$57,270	\$57,269	\$0	\$0	\$0
Transfers	\$17,109	\$8,677	\$1,239,366	\$1,026,677	\$1,014,677
Reserve Contingencies					
	\$1,435,658	\$1,407,822	\$1,239,366	\$1,026,677	\$1,014,677

GENERAL FUND EXPENDITURE SUMMARY

	2011	2012	2013	2014	2015
	Actual	Actual	Actual	Budget	Budget
Total General Fund					
General Government	\$623,623	\$576,426	\$577,455	\$630,249	\$632,057
City Council	\$73,104	\$70,160	\$93,685	\$93,748	\$124,232
City Manager's Office	\$362,080	\$305,737	\$245,410	\$291,181	\$297,830
Technology Services	\$73,908	\$79,042	\$80,868	\$100,000	\$110,000
Human Resources Division	\$63,947	\$56,814	\$56,064	\$59,865	\$61,847
Business Development	\$0	\$0	\$45,335	\$57,725	\$58,856
Development	\$339,956	\$318,708	\$325,287	\$360,669	\$519,491
Finance Department	\$353,448	\$294,264	\$258,897	\$327,808	\$336,219
Police Department	\$1,943,058	\$1,932,692	\$2,000,513	\$2,203,005	\$2,345,632
Fire Department	\$1,435,658	\$1,407,822	\$1,239,366	\$1,026,677	\$1,014,677
Parks & Facilities Division	\$716,065	\$671,372	\$601,453	\$787,891	\$834,441
Cemetery Division	\$119,765	\$115,566	\$115,479	\$124,357	\$135,146
Recreation Division	\$98,660	\$78,488	\$63,485	\$67,507	\$0
Quarry Golf Course Division	\$192,719	\$10,246	\$0	\$0	\$0
Streets and Drainage Division	\$500,181	\$428,512	\$407,491	\$447,753	\$472,505
Street Lighting and Signal Division	\$150,551	\$153,433	\$151,062	\$155,500	\$167,000
TOTAL GENERAL FUND	\$7,046,723	\$6,499,282	\$6,261,850	\$6,733,935	\$7,109,933
Total General Fund					
Personnel Services	\$4,947,700	\$4,572,296	\$3,294,531	\$3,733,804	\$3,811,567
Operating expenses	\$1,843,583	\$1,757,827	\$1,610,230	\$1,763,602	\$2,057,727
Capital Outlay	\$0	\$3,242	\$43,362	\$95,400	\$101,500
Debt Service	\$141,240	\$57,269	\$0	\$0	\$0
Transfers Out	\$114,200	\$108,648	\$1,313,727	\$1,141,129	\$1,139,139
TOTAL GENERAL FUND	\$7,046,723	\$6,499,282	\$6,261,850	\$6,733,935	\$7,109,933
Unallocated Reserves	\$399,242	\$544,460	\$1,035,640	\$312,947	\$274,447.00
Fund 606	\$0	\$0	\$0	\$0	\$0
Reserve Contingencies	\$399,242	\$544,460	\$1,035,640	\$312,947	\$274,447.00

City of Brooksville

Fiscal Year 2014-15

Budget Document for General Government

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
53100 001 009 510	Legal Services	-86,279	45,181	21,471	0	0
53100 001 009 514	Legal Services	265,208	187,264	189,599	200,000	200,000
53200 001 009 510	Accounting & Auditing	62,916	71,687	71,072	111,000	100,000
53400 001 009 510	Other Contractual Service	3,725	4,465	5,128	4,500	4,500
53401 001 009 510	Contract Labor	3,500	0	3,750	6,000	5,000
54000 001 009 510	Travel and Per Diem	50	90	33	0	0
54100 001 009 510	Communication & Freight	261	323	401	300	300
54110 001 009 510	Postage	4,692	4,777	4,749	6,000	6,000
54210 001 009 510	Automotive Repair Service	0	110	0	0	0
54300 001 009 510	Electric	39,338	33,395	29,272	35,000	35,000
54303 001 009 510	Water	5,204	5,855	6,368	6,500	6,000
54400 001 009 510	Equipment & Vehicle Rent	1,012	1,005	984	1,500	1,500
54500 001 009 510	General Business Insuranc	126,464	114,888	122,768	140,685	152,439
54510 001 009 510	Pollution/EnvironmentInsu	1,480	885	1,417	1,616	1,730
54550 001 009 510	Public Official Liability Ins	18,953	19,557	21,251	24,239	25,859
54560 001 009 510	Insurance Claims & Deduc	15,791	0	0	2,000	2,000
54600 001 009 510	Repair & Maintenance Ser	7,944	1,776	3,770	3,400	4,400
54700 001 009 510	Printing & Binding Service	137	226	39	1,000	1,000
54800 001 009 510	Advertising Activities	2,787	690	784	1,200	1,000
54810 001 009 510	Promotional Activities	10,580	3,524	2,453	5,000	5,000
54900 001 009 510	Other Current Charges	14,075	12,414	12,843	16,400	15,000
55100 001 009 510	Office Supplies	0	0	237	0	0
55210 001 009 510	Operating Supplies	0	0	22	0	0
55223 001 009 510	Repair & Maintenance Sup	0	273	43	500	500
55250 001 009 510	Fuels & Lubricants	751	1,265	888	900	900
55253 001 009 510	Auto Repair Supplies (in-	141	965	14	500	500
55400 001 009 510	Books, Publications, Subsc	2,594	414	2,460	1,200	1,500
55500 001 009 510	Uncapitalized Equipment	1,395	-698	0	0	0
57301 001 009 590	Contribution	43,126	42,901	36,327	39,021	40,133
2. Total Operating Costs		545,844	553,232	538,142	608,461	610,261
55620 001 009 510	Building and Improvement	0	0	11,889	0	0
3. Total Capital Outlay Costs				11,889		
57100 001 009 517	Interest	830	0	0	0	0
57200 001 009 517	Principal	69,537	0	0	0	0
4. Total Debt Service		70,366				
56311 001 009 581	Transfer Out to 311	4,910	22,188	26,292	20,427	20,427
56501 001 009 581	Transfer Out to 501	0	0	131	361	369
56609 001 009 581	Transfer Out to 609	2,500	1,000	1,000	1,000	1,000
5. Total Transfers Out		7,410	23,188	27,423	21,788	21,796
Expense		623,620	576,420	577,454	630,249	632,057

City of Brooksville

Fiscal Year 2014-15

Budget Document for City Council

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51100 001 010 511	Legislative Salaries	29,400	29,400	29,400	29,400	29,424
52100 001 010 511	FICA Taxes	2,125	2,222	2,222	2,249	2,251
52200 001 010 511	Retirement Contributions	4,929	3,208	4,684	9,784	13,474
52300 001 010 511	Health Insurance	22,584	22,304	23,499	31,418	35,197
52301 001 010 511	Life Insurance	344	365	187	182	184
52303 001 010 511	Long Term Disability	125	132	68	68	68
52320 001 010 511	Dental employee	1,476	1,323	1,323	1,654	1,531
52400 001 010 511	Workers Comp Insurance	72	72	80	93	102
1. Total Personal Service Costs		61,054	59,027	61,463	74,848	82,232
53101 001 010 511	Medical Services	73	0	0	0	0
53400 001 010 511	Other Contractual Service	4,000	4,075	4,000	4,100	4,100
54000 001 010 511	Travel and Per Diem	1,068	2,765	2,327	2,000	2,000
54100 001 010 511	Communication & Freight	1,372	1,595	1,930	1,500	2,000
54600 001 010 511	Repair & Maintenance Ser	2,073	0	0	725	0
54700 001 010 511	Printing & Binding Service	300	8	117	200	250
54810 001 010 511	Promotional Activities	0	0	49	0	20,000
54900 001 010 511	Other Current Charges	1,087	42	0	975	0
55100 001 010 511	Office Supplies	116	95	50	100	100
55230 001 010 511	Clothing & Uniforms	0	59	0	0	0
55250 001 010 511	Fuels & Lubricants	0	0	21	0	0
55400 001 010 511	Books, Publications, Subsc	0	65	40	50	50
55410 001 010 511	Training and Education	280	1,180	1,208	1,000	1,000
59901 001 010 511	Special Events	430	0	21,230	7,000	10,000
2. Total Operating Costs		10,798	9,883	30,972	17,650	39,500
56609 001 010 581	Transfer Out to 609	1,250	1,250	1,250	1,250	2,500
5. Total Transfers Out		1,250	1,250	1,250	1,250	2,500
Expense		73,103	70,160	93,685	93,748	124,232

City of Brooksville

Fiscal Year 2014-15

Budget Document for City Manager's Office

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51101 001 011 512	Executive Salaries	89,922	90,931	90,245	92,016	92,016
51200 001 011 512	Regular Salaries & Wages	159,842	133,713	90,704	106,049	104,312
51400 001 011 512	Overtime - Unscheduled	2,860	2,614	2,695	2,300	2,300
51605 001 011 512	Bereavement Pay	1,031	155	433	0	0
51606 001 011 512	Jury Duty Pay	0	72	0	0	0
52100 001 011 512	FICA Taxes	19,335	17,319	14,078	15,328	15,195
52200 001 011 512	Retirement Contributions	25,787	12,377	13,708	24,400	27,894
52300 001 011 512	Health Insurance	38,720	27,880	21,052	25,134	28,158
52301 001 011 512	Life Insurance	1,604	1,389	1,131	1,236	1,225
52303 001 011 512	Long Term Disability	588	511	414	461	457
52320 001 011 512	Dental employee	1,984	1,559	1,185	1,323	1,225
52400 001 011 512	Workers Comp Insurance	603	548	531	634	688
52410 001 011 512	W/Comp Claims	1,286	0	0	0	0
1. Total Personal Service Costs		343,561	289,067	236,175	268,881	273,470
53101 001 011 512	Medical Services	88	0	0	125	60
53400 001 011 512	Other Contractual Service	74	443	740	600	700
54000 001 011 512	Travel and Per Diem	2,774	1,590	1,252	3,500	3,500
54100 001 011 512	Communication & Freight	2,025	1,907	851	2,300	1,500
54600 001 011 512	Repair & Maintenance Ser	2,349	4,092	2,112	4,900	4,000
54700 001 011 512	Printing & Binding Service	2,221	2,642	0	3,000	3,000
54800 001 011 512	Advertising Activities	26	0	0	200	100
54900 001 011 512	Other Current Charges	50	107	0	400	0
55100 001 011 512	Office Supplies	1,762	1,296	487	2,000	4,000
55210 001 011 512	Operating Supplies	0	0	0	300	0
55220 001 011 512	Computer Supplies	1,097	0	0	0	0
55223 001 011 512	Repair & Maintenance Sup	49	0	166	0	0
55250 001 011 512	Fuels & Lubricants	2	0	0	0	0
55253 001 011 512	Auto Repair Supplies (in-	19	0	313	0	0
55400 001 011 512	Books, Publications, Subsc	1,918	1,870	1,113	2,400	2,500
55410 001 011 512	Training and Education	1,995	1,244	950	1,575	2,000
55500 001 011 512	Uncapitalized Equipment	213	0	0	0	1,000
2. Total Operating Costs		16,661	15,190	7,983	21,300	22,360
56501 001 011 581	Transfer Out to 501	356	229	0	0	0
56609 001 011 581	Transfer Out to 609	1,500	1,250	1,250	1,000	2,000
5. Total Transfers Out		1,856	1,479	1,250	1,000	2,000
Expense		362,079	305,736	245,408	291,181	297,830

City of Brooksville

Fiscal Year 2014-15

Budget Document for Technology Service

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
53400 001 016 513	Other Contractual Service	0	63,800	73,800	90,000	95,000
54100 001 016 513	Communication & Freight	64,957	54	46	0	0
54110 001 016 513	Postage	0	0	12	0	0
54900 001 016 513	Other Current Charges	98	18	83	0	0
55220 001 016 513	Computer Supplies	896	631	704	0	0
55500 001 016 513	Uncapitalized Equipment	7,957	14,539	6,223	10,000	15,000
	2. Total Operating Costs	73,907	79,043	80,869	100,000	110,000
	Expense	73,907	79,043	80,869	100,000	110,000

City of Brooksville

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Budget Document for Human Resources

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 001 024 513	Regular Salaries & Wages	39,483	39,957	39,836	40,813	40,813
51400 001 024 513	Overtime - Unscheduled	178	0	0	0	0
52100 001 024 513	FICA Taxes	3,005	3,024	3,035	3,122	3,122
52200 001 024 513	Retirement Contributions	3,575	1,974	2,247	2,858	3,046
52300 001 024 513	Health Insurance	5,922	5,576	5,875	6,284	7,039
52301 001 024 513	Life Insurance	208	250	250	255	255
52303 001 024 513	Long Term Disability	76	91	91	94	94
52320 001 024 513	Dental employee	276	331	331	331	306
52400 001 024 513	Workers Comp Insurance	104	96	108	129	142
1. Total Personal Service Costs		52,825	51,297	51,771	53,886	54,817
53100 001 024 513	Legal Services	7,530	1,312	53	0	0
53101 001 024 513	Medical Services	117	0	0	100	100
53400 001 024 513	Other Contractual Service	883	244	120	1,000	1,000
54000 001 024 513	Travel and Per Diem	734	1,603	1,725	700	1,500
54100 001 024 513	Communication & Freight	466	548	443	500	500
54110 001 024 513	Postage	0	0	0	50	50
54600 001 024 513	Repair & Maintenance Ser	0	77	40	580	580
54700 001 024 513	Printing & Binding Service	30	39	194	200	200
54800 001 024 513	Advertising Activities	0	0	250	100	100
54810 001 024 513	Promotional Activities	0	0	0	1,200	1,200
54900 001 024 513	Other Current Charges	0	50	0	50	50
55100 001 024 513	Office Supplies	210	34	181	250	250
55220 001 024 513	Computer Supplies	0	0	0	100	100
55400 001 024 513	Books, Publications, Subsc	150	455	285	400	400
55410 001 024 513	Training and Education	394	674	750	500	500
2. Total Operating Costs		10,514	5,036	4,040	5,730	6,530
56501 001 024 581	Transfer Out to 501	356	229	0	0	0
56609 001 024 581	Transfer Out to 609	250	250	250	250	500
5. Total Transfers Out		606	479	250	250	500
Expense		63,945	56,812	56,061	59,866	61,847

City of Brooksville

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Budget Document for Business Development

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 001 008 515	Regular Salaries & Wages	0	0	29,999	30,832	30,829
51400 001 008 515	Overtime - Unscheduled	0	0	1,369	500	500
52100 001 008 515	FICA Taxes	0	0	2,400	2,358	2,358
52200 001 008 515	Retirement Contributions	0	0	1,765	2,158	2,301
52300 001 008 515	Health Insurance	0	0	5,875	6,284	7,039
52301 001 008 515	Life Insurance	0	0	187	192	192
52303 001 008 515	Long Term Disability	0	0	69	71	71
52320 001 008 515	Dental employee	0	0	331	331	306
52400 001 008 515	Workers Comp Insurance	0	0	84	99	109
1. Total Personal Service Costs				42,079	42,825	43,706
53101 001 008 515	Medical Services	0	0	0	0	0
54000 001 008 515	Travel and Per Diem	0	0	51	4,000	4,000
54100 001 008 515	Communication & Freight	0	0	428	0	0
54110 001 008 515	Postage	0	0	0	200	200
54700 001 008 515	Printing & Binding Service	0	0	98	3,000	3,000
54810 001 008 515	Promotional Activities	0	0	2,385	7,000	7,000
55100 001 008 515	Office Supplies	0	0	19	250	250
55400 001 008 515	Books, Publications, Subsc	0	0	0	200	200
2. Total Operating Costs				2,981	14,650	14,650
56609 001 008 581	Transfer Out to 609	0	0	250	250	500
5. Total Transfers Out				250	250	500
Expense				45,310	57,725	58,856

City of Brooksville

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Budget Document for Development

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 015 515	Financial & Administrative	65,686	66,835	66,095	67,293	67,293
51200 001 015 515	Regular Salaries & Wages	99,448	97,776	98,411	100,821	100,822
51400 001 015 515	Overtime - Unscheduled	101	27	74	300	500
51605 001 015 515	Bereavement Pay	0	0	754	0	0
52100 001 015 515	FICA Taxes	12,621	12,538	12,600	12,884	12,899
52200 001 015 515	Retirement Contributions	16,789	8,941	11,720	19,494	22,142
52300 001 015 515	Health Insurance	26,351	22,304	18,604	25,134	28,158
52301 001 015 515	Life Insurance	1,041	1,020	958	1,049	1,049
52303 001 015 515	Long Term Disability	381	374	351	388	387
52320 001 015 515	Dental employee	1,654	1,433	1,185	1,323	1,225
52400 001 015 515	Workers Comp Insurance	1,043	1,158	1,294	1,547	1,694
1. Total Personal Service Costs		225,115	212,407	212,046	230,233	236,168
53100 001 015 514	Legal Services	1,455	0	1,965	0	0
53100 001 015 515	Legal Services	795	1,050	225	1,500	2,970
53101 001 015 515	Medical Services	59	223	188	200	200
53400 001 015 515	Other Contractual Service	104,939	97,810	105,637	115,200	177,397
53404 001 015 515	Other Contractual Service	0	0	0	0	83,484
54000 001 015 515	Travel and Per Diem	426	1,427	-7	2,500	2,500
54100 001 015 515	Communication & Freight	2,046	1,523	1,497	1,750	1,750
54110 001 015 515	Postage	0	54	0	50	50
54600 001 015 515	Repair & Maintenance Ser	0	0	0	100	100
54700 001 015 515	Printing & Binding Service	60	0	49	500	500
54800 001 015 515	Advertising Activities	27	0	0	650	650
54900 001 015 515	Other Current Charges	38	0	0	500	500
55100 001 015 515	Office Supplies	757	627	523	900	900
55210 001 015 515	Operating Supplies	0	0	0	500	500
55220 001 015 515	Computer Supplies	900	900	600	660	1,988
55230 001 015 515	Clothing & Uniforms	117	120	294	200	300
55250 001 015 515	Fuels & Lubricants	739	853	563	865	865
55251 001 015 515	Tags & Titles	116	0	0	0	0
55253 001 015 515	Auto Repair Supplies (in-	0	0	0	400	400
55400 001 015 515	Books, Publications, Subsc	441	486	503	600	600
55410 001 015 515	Training and Education	320	0	73	1,500	2,000
55500 001 015 515	Uncapitalized Equipment	0	0	0	500	3,300
2. Total Operating Costs		113,233	105,071	112,111	129,075	280,954
56501 001 015 581	Transfer Out to 501	356	229	131	361	369
56609 001 015 581	Transfer Out to 609	1,250	1,000	1,000	1,000	2,000
5. Total Transfers Out		1,606	1,229	1,131	1,361	2,369
Expense		339,953	318,707	325,288	360,669	519,491

City of Brooksville

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Budget Document for Finance Dept.

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 012 513	Financial & Administrative	67,069	64,987	26,279	68,578	68,578
51200 001 012 513	Regular Salaries & Wages	178,292	146,504	155,319	158,768	158,746
51400 001 012 513	Overtime - Unscheduled	3,088	1,969	4,604	2,000	2,000
51605 001 012 513	Bereavement Pay	275	1,141	1,034	0	0
51606 001 012 513	Jury Duty Pay	15	0	93	0	0
52100 001 012 513	FICA Taxes	18,339	16,259	13,913	17,545	17,543
52200 001 012 513	Retirement Contributions	24,300	11,424	12,062	24,573	27,395
52300 001 012 513	Health Insurance	38,075	27,880	23,035	31,418	35,197
52301 001 012 513	Life Insurance	1,506	1,400	968	1,419	1,419
52303 001 012 513	Long Term Disability	550	512	355	523	523
52320 001 012 513	Dental employee	2,026	1,678	1,320	1,654	1,531
52400 001 012 513	Workers Comp Insurance	486	539	608	725	794
1. Total Personal Service Costs		334,023	274,291	239,589	307,203	313,726
53101 001 012 513	Medical Services	117	0	40	100	0
53400 001 012 513	Other Contractual Service	9,488	9,396	9,604	9,881	0
54000 001 012 513	Travel and Per Diem	1,621	964	404	1,681	2,109
54100 001 012 513	Communication & Freight	2,170	1,966	1,168	2,060	2,060
54110 001 012 513	Postage	0	6	8	50	50
54600 001 012 513	Repair & Maintenance Ser	657	862	649	740	10,621
54700 001 012 513	Printing & Binding Service	509	1,535	134	450	450
54900 001 012 513	Other Current Charges	345	440	508	0	0
55100 001 012 513	Office Supplies	1,953	2,652	1,517	2,468	2,468
55210 001 012 513	Operating Supplies	0	2	23	0	0
55220 001 012 513	Computer Supplies	60	0	89	250	510
55400 001 012 513	Books, Publications, Subsc	275	70	340	275	515
55410 001 012 513	Training and Education	400	599	320	1,400	1,210
55500 001 012 513	Uncapitalized Equipment	0	0	3,253	0	0
2. Total Operating Costs		17,596	18,492	18,057	19,355	19,993
56609 001 012 581	Transfer Out to 609	1,475	1,250	1,250	1,250	2,500
5. Total Transfers Out		1,475	1,250	1,250	1,250	2,500
Expense		353,094	294,033	258,896	327,808	336,219

City of Brooksville

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Budget Document for Police Dept.

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 013 521	Financial & Administrative	84,588	85,650	85,754	86,576	86,569
51200 001 013 521	Regular Salaries & Wages	1,101,600	1,124,353	1,115,555	1,187,101	1,180,274
51400 001 013 521	Overtime	54,148	51,926	60,975	60,041	60,337
51500 001 013 521	Incentive/ Special Pay	34,862	37,353	36,524	44,471	50,626
51602 001 013 521	Sick Pay	107	0	0	0	0
51605 001 013 521	Bereavement Pay	2,739	1,480	859	0	0
51607 001 013 521	Reserves - Public Safety	44,534	55,933	42,150	68,479	89,442
51608 001 013 521	Military Leave	2,528	5,618	4,214	0	0
51613 001 013 521	Clothing Allowance	3,750	4,500	4,500	4,500	4,500
52100 001 013 521	FICA Taxes	101,300	103,825	101,760	110,973	112,589
52200 001 013 521	Retirement Contributions	58,201	40,067	95,816	121,269	120,973
52300 001 013 521	Health Insurance	127,003	118,024	120,855	169,656	190,065
52301 001 013 521	Life Insurance	7,439	8,392	8,277	9,299	9,156
52303 001 013 521	Long Term Disability	2,261	2,641	2,606	3,427	3,375
52320 001 013 521	Dental employee	7,641	7,854	7,848	8,929	8,268
52400 001 013 521	Workers Comp Insurance	36,759	33,985	34,876	43,075	47,720
52410 001 013 521	W/Comp Claims	2,218	645	1,587	1,000	1,000
52500 001 013 521	Unemployment Compensa	144	1,925	0	0	0
1. Total Personal Service Costs		1,671,821	1,684,170	1,724,156	1,918,796	1,964,894
53100 001 013 521	Legal Services	0	0	0	0	2,000
53101 001 013 521	Medical Services	4,391	1,901	6,131	5,830	5,830
53400 001 013 521	Other Contractual Service	12,717	3,961	15,667	16,218	15,968
53500 001 013 521	Criminal Investigation	1,681	1,042	506	600	600
54000 001 013 521	Travel and Per Diem	8,116	6,277	8,904	7,000	7,000
54100 001 013 521	Communication & Freight	25,568	24,333	25,279	33,233	34,723
54110 001 013 521	Postage	194	185	275	400	400
54210 001 013 521	Automotive Repair Service	4,406	4,502	5,972	5,216	5,216
54300 001 013 521	Electric	14,977	14,204	13,971	17,488	17,488
54303 001 013 521	Water	3,092	3,637	3,073	2,400	2,400
54560 001 013 521	Insurance Claims & Deduc	0	1,000	1,000	0	0
54600 001 013 521	Repair & Maintenance Ser	7,743	7,498	7,262	8,535	9,434
54700 001 013 521	Printing & Binding Service	1,201	1,184	945	980	980
54800 001 013 521	Advertising Activities	338	344	439	500	1,000
54900 001 013 521	Other Current Charges	30	0	1,072	1,000	1,000
54910 001 013 521	Ammunition	7,636	5,571	9,540	8,319	9,112
55100 001 013 521	Office Supplies	5,110	4,147	5,248	5,385	5,385
55210 001 013 521	Operating Supplies	4,944	4,305	5,176	5,592	5,592
55211 001 013 521	Medical Supplies	601	2,100	1,818	3,628	2,495
55220 001 013 521	Computer Supplies	4,852	570	1,292	1,490	1,490
55223 001 013 521	Repair & Maintenance Sup	944	824	281	1,300	1,300
55230 001 013 521	Clothing & Uniforms	10,188	10,322	11,259	11,226	11,026
55240 001 013 521	Institutional Supplies	2,642	2,553	2,917	3,391	3,391
55250 001 013 521	Fuels & Lubricants	95,442	104,102	103,808	85,000	91,000
55251 001 013 521	Tags & Titles	392	499	1,181	620	620
55252 001 013 521	Small Tools	580	276	398	750	750
55253 001 013 521	Auto Repair Supplies (in-	18,966	13,816	20,630	15,000	15,000
55400 001 013 521	Books, Publications, Subsc	1,979	1,655	2,078	1,700	1,700

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
55410 001 013 521	Training and Education	4,286	4,367	3,275	5,000	5,000
55500 001 013 521	Uncapitalized Equipment	2,451	2,451	449	7,496	52,500
	2. Total Operating Costs	245,466	227,628	259,845	255,297	310,400
55620 001 013 521	Building and Improvement	0	0	0	13,000	5,000
55640 001 013 521	Machinery & Equipment	0	0	0	0	34,000
	3. Total Capital Outlay Costs				13,000	39,000
56501 001 013 581	Transfer Out to 501	19,269	14,395	10,011	10,953	17,838
56609 001 013 581	Transfer Out to 609	6,500	6,500	6,500	6,500	13,500
	5. Total Transfers Out	25,769	20,895	16,511	17,453	31,338
	Expense	1,943,057	1,932,693	2,000,512	2,204,546	2,345,633

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Budget Document for Fire Dept.

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 014 522	Financial & Administrative	71,789	71,296	0	0	0
51200 001 014 522	Regular Salaries & Wages	679,483	699,988	0	0	0
51400 001 014 522	Overtime - Unscheduled	36,226	31,055	0	0	0
51410 001 014 522	Overtime - Scheduled	8,698	10,000	0	0	0
51500 001 014 522	Incentive/ Special Pay	2,333	2,520	0	0	0
51605 001 014 522	Bereavement Pay	0	963	0	0	0
51606 001 014 522	Jury Duty Pay	38	0	0	0	0
51607 001 014 522	Reserves - Public Safety	35,814	19,977	0	0	0
51612 001 014 522	Hazmat Team	10,516	9,640	0	0	0
52100 001 014 522	FICA Taxes	63,877	62,948	0	0	0
52200 001 014 522	Retirement Contributions	220,063	206,988	0	0	0
52300 001 014 522	Health Insurance	101,108	95,553	0	0	0
52301 001 014 522	Life Insurance	4,469	5,913	0	0	0
52303 001 014 522	Long Term Disability	1,245	1,751	0	0	0
52320 001 014 522	Dental employee	5,539	5,622	0	0	0
52400 001 014 522	Workers Comp Insurance	22,601	27,347	0	0	0
52410 001 014 522	W/Comp Claims	4,627	0	0	0	0
52500 001 014 522	Unemployment Compensa	5,045	0	0	0	0
1. Total Personal Service Costs		1,273,471	1,251,562			
53101 001 014 522	Medical Services	2,651	1,401	0	0	0
53400 001 014 522	Other Contractual Service	400	72	0	0	0
54000 001 014 522	Travel and Per Diem	3,505	1,399	0	0	0
54100 001 014 522	Communication & Freight	8,336	8,362	0	0	0
54110 001 014 522	Postage	98	65	0	0	0
54210 001 014 522	Automotive Repair Service	10,090	10,509	0	0	0
54300 001 014 522	Electric	1,065	0	0	0	0
54303 001 014 522	Water	1,024	2,221	0	0	0
54540 001 014 522	Fiduciary Liability Insuran	131	131	0	0	0
54600 001 014 522	Repair & Maintenance Ser	11,531	10,869	0	0	0
54610 001 014 522	Apparatus-Repair & Maint	977	856	0	0	0
54700 001 014 522	Printing & Binding Service	129	49	0	0	0
54800 001 014 522	Advertising Activities	0	66	0	0	0
54810 001 014 522	Promotional Activities	0	1,054	0	0	0
54900 001 014 522	Other Current Charges	581	175	0	0	0
55100 001 014 522	Office Supplies	619	542	0	0	0
55210 001 014 522	Operating Supplies	2,140	1,990	0	0	0
55211 001 014 522	Medical Supplies	635	278	0	0	0
55225 001 014 522	Chemicals Supplies	63	221	0	0	0
55226 001 014 522	Safety Supplies & Gear	2,679	980	0	0	0
55230 001 014 522	Clothing & Uniforms	6,253	6,212	0	0	0
55250 001 014 522	Fuels & Lubricants	18,092	20,111	0	0	0
55252 001 014 522	Small Tools	687	1,012	0	0	0
55253 001 014 522	Auto Repair Supplies (in-	6,578	7,281	0	0	0
55400 001 014 522	Books, Publications, Subsc	3,123	4,877	0	0	0
55410 001 014 522	Training and Education	2,917	2,235	0	0	0
55500 001 014 522	Uncapitalized Equipment	3,508	4,105	0	0	0
2. Total Operating Costs		87,814	87,073			

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
55640 001 014 522	Machinery & Equipment	0	3,242	0	0	0
3. Total Capital Outlay Costs			3,242			
57100 001 014 517	Interest	20,569	19,009	0	0	0
57200 001 014 517	Principal	36,701	38,260	0	0	0
4. Total Debt Service		57,269	57,269			
56143 001 014 581	Transfer out to Fund 143	0	0	1,239,366	1,026,677	1,014,677
56501 001 014 581	Transfer Out to 501	12,609	4,177	0	0	0
56609 001 014 581	Transfer Out to 609	4,500	4,500	0	0	0
5. Total Transfers Out		17,109	8,677	1,239,366	1,026,677	1,014,677
Expense		1,435,664	1,407,823	1,239,366	1,026,677	1,014,677

City of Brooksville

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Budget Document for Parks Dept.

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 020 572	Financial & Administrative	59,297	59,885	60,282	60,609	60,619
51200 001 020 572	Regular Salaries & Wages	228,995	236,139	227,917	263,708	278,034
51400 001 020 572	Overtime - Unscheduled	2,646	4,109	3,304	2,000	3,000
51605 001 020 572	Bereavement Pay	0	385	1,234	0	0
51606 001 020 572	Jury Duty Pay	105	0	0	0	0
52100 001 020 572	FICA Taxes	22,285	23,057	22,201	24,963	26,136
52200 001 020 572	Retirement Contributions	28,190	17,685	18,545	29,786	34,365
52300 001 020 572	Health Insurance	50,551	44,375	46,020	62,836	77,434
52301 001 020 572	Life Insurance	1,934	1,881	1,753	2,024	2,113
52303 001 020 572	Long Term Disability	710	690	643	746	779
52320 001 020 572	Dental employee	3,073	3,087	2,892	3,307	3,369
52400 001 020 572	Workers Comp Insurance	8,779	11,078	11,868	14,185	16,018
52410 001 020 572	W/Comp Claims	1,619	904	699	0	0
52500 001 020 572	Unemployment Compensa	0	9,787	6,325	0	0
1. Total Personal Service Costs		408,185	413,061	403,682	464,164	501,866
53101 001 020 572	Medical Services	706	920	1,404	500	1,050
53400 001 020 572	Other Contractual Service	84,129	24,402	9,068	14,900	16,501
53401 001 020 572	Contract Labor	0	0	0	500	500
54000 001 020 572	Travel and Per Diem	793	215	356	500	1,000
54100 001 020 572	Communication & Freight	4,006	4,739	2,820	3,228	4,335
54110 001 020 572	Postage	5	41	10	50	50
54210 001 020 572	Automotive Repair Service	367	0	50	100	100
54300 001 020 572	Electric	32,818	27,812	31,173	35,500	41,000
54303 001 020 572	Water	7,669	9,996	9,201	11,000	11,500
54400 001 020 572	Equipment & Vehicle Rent	3,935	6,935	2,428	3,000	4,200
54401 001 020 572	Rentals & Leases	4,180	2,863	1,731	3,300	3,800
54600 001 020 572	Repair & Maintenance Ser	20,948	39,472	20,477	25,000	41,331
54700 001 020 572	Printing & Binding Service	30	186	210	150	850
54800 001 020 572	Advertising Activities	711	1	0	0	0
54810 001 020 572	Promotional Activities	67	86	0	0	0
54900 001 020 572	Other Current Charges	125	1,110	71	200	0
54920 001 020 572	Recreational Supplies	1,180	384	679	500	3,000
55100 001 020 572	Office Supplies	633	638	449	600	1,000
55210 001 020 572	Operating Supplies	28,785	30,290	19,601	25,000	30,343
55211 001 020 572	Medical Supplies	0	0	0	0	150
55220 001 020 572	Computer Supplies	0	-26	0	0	0
55223 001 020 572	Repair & Maintenance Sup	27,985	36,934	27,104	35,000	35,000
55225 001 020 572	Chemicals Supplies	3,228	2,716	1,886	1,100	2,250
55226 001 020 572	Safety Supplies & Gear	293	0	430	100	350
55230 001 020 572	Clothing & Uniforms	1,995	2,343	2,387	2,500	2,700
55240 001 020 572	Institutional Supplies	22,178	24,562	18,542	25,000	25,000
55250 001 020 572	Fuels & Lubricants	15,434	14,664	14,584	13,000	15,500
55251 001 020 572	Tags & Titles	384	75	0	0	0
55252 001 020 572	Small Tools	1,812	2,342	1,003	1,000	1,000
55253 001 020 572	Auto Repair Supplies (in-	3,392	3,205	4,780	2,000	0
55400 001 020 572	Books, Publications, Subsc	436	788	758	550	790
55410 001 020 572	Training and Education	846	593	935	1,500	2,000

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
55500 001 020 572	Uncapitalized Equipment	5,000	3,987	4,723	5,270	3,485
2. Total Operating Costs		274,070	242,274	176,859	211,048	248,785
55630 001 020 572	Improvements Other Than	0	0	0	75,000	55,000
55640 001 020 572	Machinery & Equipment	0	0	0	6,400	0
3. Total Capital Outlay Costs					81,400	55,000
57100 001 020 517	Interest	160	0	0	0	0
57200 001 020 517	Principal	13,443	0	0	0	0
4. Total Debt Service		13,603				
56139 001 020 581	Transfer Out to 139	5,000	0	5,000	4,186	5,000
56311 001 020 581	Transfer Out to 311	0	2,907	3,444	3,474	3,474
56501 001 020 581	Transfer Out to 501	12,928	9,879	8,966	16,120	9,816
56503 001 020 581	Transfer Out to 503	0	0	0	5,000	5,000
56609 001 020 581	Transfer Out to 609	2,250	2,250	2,500	2,500	5,500
5. Total Transfers Out		20,178	15,036	19,910	31,280	28,790
59400 001 020 572	Refund to Customer	30	0	0	0	0
microix worksheets		30				
Expense		716,066	670,371	600,451	787,892	834,441

City of Brooksville

Fiscal Year 2014-15 Budget Document for Cemetery

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 001 017 539	Regular Salaries & Wages	54,890	55,146	56,586	57,652	57,658
51400 001 017 539	Overtime - Unscheduled	477	1,355	962	500	500
52100 001 017 539	FICA Taxes	4,236	4,332	4,409	4,449	4,449
52200 001 017 539	Retirement Contributions	4,984	2,778	3,781	4,072	4,340
52300 001 017 539	Health Insurance	12,907	11,152	11,750	12,567	14,079
52301 001 017 539	Life Insurance	343	307	343	363	363
52303 001 017 539	Long Term Disability	125	125	125	134	134
52320 001 017 539	Dental employee	661	661	661	661	612
52400 001 017 539	Workers Comp Insurance	1,883	2,267	2,606	3,111	3,406
1. Total Personal Service Costs		80,506	78,124	81,223	83,509	85,541
53101 001 017 539	Medical Services	29	396	125	50	50
53400 001 017 539	Other Contractual Service	1,726	566	446	200	500
54100 001 017 539	Communication & Freight	1,338	1,223	1,237	1,258	1,208
54110 001 017 539	Postage	0	0	0	50	50
54210 001 017 539	Automotive Repair Service	0	600	0	500	250
54300 001 017 539	Electric	940	790	860	900	850
54303 001 017 539	Water	4,906	6,770	5,880	5,000	6,000
54400 001 017 539	Equipment & Vehicle Rent	331	635	474	500	1,200
54600 001 017 539	Repair & Maintenance Ser	4,553	3,877	1,639	1,251	1,751
54700 001 017 539	Printing & Binding Service	30	500	909	700	350
54800 001 017 539	Advertising Activities	609	903	50	500	500
54900 001 017 539	Other Current Charges	264	25	25	0	900
54911 001 017 539	Cemetery Monuments For	300	15	200	3,000	5,000
54912 001 017 539	Cemetery Lot Buyback	2,295	600	1,600	1,500	3,500
55100 001 017 539	Office Supplies	169	114	87	350	350
55210 001 017 539	Operating Supplies	3,719	2,384	2,464	2,500	3,000
55220 001 017 539	Computer Supplies	130	0	0	335	335
55223 001 017 539	Repair & Maintenance Sup	0	-234	0	0	0
55225 001 017 539	Chemicals Supplies	0	131	112	200	200
55226 001 017 539	Safety Supplies & Gear	12	0	0	300	300
55230 001 017 539	Clothing & Uniforms	452	571	636	500	500
55240 001 017 539	Institutional Supplies	7	234	0	0	0
55250 001 017 539	Fuels & Lubricants	5,132	4,316	4,237	5,000	4,500
55252 001 017 539	Small Tools	77	27	83	150	150
55253 001 017 539	Auto Repair Supplies (in-	870	683	117	1,000	500
55400 001 017 539	Books, Publications, Subsc	0	265	114	0	0
55410 001 017 539	Training and Education	0	0	0	0	250
55500 001 017 539	Uncapitalized Equipment	0	1,044	736	500	1,200
2. Total Operating Costs		27,891	26,436	22,029	26,244	33,394
55620 001 017 539	Building and Improvement	0	0	5,181	0	0
55630 001 017 539	Improvements Other Than	0	0	0	1,000	0
3. Total Capital Outlay Costs				5,181	1,000	
56501 001 017 581	Transfer Out to 501	870	508	697	103	211
56503 001 017 581	Transfer Out to 503	0	0	0	3,000	5,000
56605 001 017 581	Transfer Out to 605	10,000	10,000	5,847	10,000	10,000

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
56609 001 017 581	Transfer Out to 609	500	500	500	500	1,000
	5. Total Transfers Out	11,370	11,008	7,044	13,603	16,211
	Expense	119,767	115,568	115,477	124,356	135,146

City of Brooksville

Fiscal Year 2014-15

Budget Document for Streets & Drainage

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 019 541	Financial & Administrative	29,312	15,204	15,528	15,452	15,452
51200 001 019 541	Regular Salaries & Wages	205,432	144,400	124,356	150,439	148,777
51400 001 019 541	Overtime - Unscheduled	4,554	4,572	4,769	6,000	6,000
51605 001 019 541	Bereavement Pay	115	390	297	0	0
51610 001 019 541	On Call Beeper Pay	132	0	0	0	0
52100 001 019 541	FICA Taxes	18,158	12,169	10,648	13,150	13,023
52200 001 019 541	Retirement Contributions	22,317	8,348	8,970	13,805	14,898
52300 001 019 541	Health Insurance	42,485	22,044	20,072	36,130	40,477
52301 001 019 541	Life Insurance	1,269	914	680	1,073	1,062
52303 001 019 541	Long Term Disability	486	347	262	395	392
52320 001 019 541	Dental employee	2,370	1,357	1,240	1,902	1,761
52400 001 019 541	Workers Comp Insurance	9,020	10,195	10,284	12,289	13,306
52410 001 019 541	W/Comp Claims	388	794	0	0	0
52500 001 019 541	Unemployment Compensa	0	894	6,316	0	0
1. Total Personal Service Costs		336,038	221,628	203,422	250,635	255,147
53101 001 019 541	Medical Services	734	456	589	500	0
53400 001 019 541	Other Contractual Service	47,444	89,625	102,193	85,000	98,500
53401 001 019 541	Contract Labor	0	0	0	500	500
54000 001 019 541	Travel and Per Diem	0	0	380	1,000	1,000
54100 001 019 541	Communication & Freight	2,298	2,472	2,602	1,800	1,800
54110 001 019 541	Postage	0	0	18	50	50
54210 001 019 541	Automotive Repair Service	4,802	2,111	810	2,000	1,000
54300 001 019 541	Electric	4,640	3,613	4,128	4,000	2,000
54303 001 019 541	Water	3,180	3,824	3,841	3,000	3,000
54400 001 019 541	Equipment & Vehicle Rent	235	409	1,690	3,000	4,500
54401 001 019 541	Rentals & Leases	1,974	1,332	18	4,900	10,900
54560 001 019 541	Insurance Claims & Deduc	296	750	576	500	500
54600 001 019 541	Repair & Maintenance Ser	538	894	1,095	2,000	2,000
54700 001 019 541	Printing & Binding Service	588	1,149	78	500	500
54800 001 019 541	Advertising Activities	0	0	0	100	100
54900 001 019 541	Other Current Charges	162	26	10	0	0
55100 001 019 541	Office Supplies	1,272	1,486	1,036	750	750
55210 001 019 541	Operating Supplies	2,940	1,869	1,447	15,000	26,000
55220 001 019 541	Computer Supplies	60	0	21	0	0
55223 001 019 541	Repair & Maintenance Sup	17,091	24,172	17,855	1,000	0
55225 001 019 541	Chemicals Supplies	585	731	0	500	1,500
55226 001 019 541	Safety Supplies & Gear	2,769	3,077	4,507	2,500	2,500
55227 001 019 541	Safety Marking Devices	4,263	2,896	2,102	4,000	8,000
55230 001 019 541	Clothing & Uniforms	2,353	1,515	1,167	2,000	2,000
55235 001 019 541	Barricades	437	1,603	0	750	750
55240 001 019 541	Institutional Supplies	906	2,790	830	500	500
55250 001 019 541	Fuels & Lubricants	16,079	18,133	17,325	17,000	17,000
55251 001 019 541	Tags & Titles	271	136	37	0	0
55252 001 019 541	Small Tools	1,264	1,305	573	1,750	1,750
55253 001 019 541	Auto Repair Supplies (in-	14,244	7,340	5,216	4,000	4,000
55310 001 019 541	Asphalt-hot mix	7,054	9,856	5,376	7,000	0
55311 001 019 541	Limerock/Screening	84	0	0	500	0

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
55312 001 019 541	Sidewalks	880	1,005	276	2,000	0
55313 001 019 541	Drainage	735	663	624	2,000	0
55400 001 019 541	Books, Publications, Subsc	0	151	0	50	50
55410 001 019 541	Training and Education	0	126	368	1,500	2,000
55500 001 019 541	Uncapitalized Equipment	0	1,816	3,272	750	750
	2. Total Operating Costs	140,178	187,332	180,060	172,400	193,900
55620 001 019 541	Building and Improvement	0	0	0	0	7,500
	3. Total Capital Outlay Costs					7,500
56311 001 019 581	Transfer Out to 311	0	1,404	1,668	1,683	1,683
56501 001 019 581	Transfer Out to 501	22,090	15,711	20,903	21,596	11,400
56609 001 019 581	Transfer Out to 609	1,875	1,438	1,438	1,438	2,875
	5. Total Transfers Out	23,965	18,553	24,009	24,717	15,958
	Expense	500,181	427,512	407,492	447,752	472,505

City of Brooksville

Fiscal Year 2014-15

Budget Document for Street Lighting and Signal Division

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
53400 001 029 541	Other Contractual Service	22,261	22,931	27,542	21,500	40,000
54302 001 029 541	Electric - Street Lighting	128,290	130,502	118,022	129,000	122,000
54304 001 029 541	Electric - Traffic Light	0	0	5,498	5,000	5,000
	2. Total Operating Costs	150,550	153,434	151,062	155,500	167,000
	Expense	150,550	153,434	151,062	155,500	167,000

Other Funds Adjustments

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 10 years of receipt.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	-4,053	7,049	-3,518	0	0	
Interest Income	11,961	13,132	1,779	5,500	2,000	
FHLB Interest	0	0	0	0	0	
Special Assessment	16,493	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	1,910,444	1,934,845	1,954,026	1,964,603	1,954,483	
Total Income	\$1,934,845	\$1,955,026	\$1,952,287	\$1,970,103	\$1,956,483	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	1,000	0	200,000	1,260,223	(1)
Transfers Out	0	0	0	0	0	
Reserves	1,934,845	1,954,026	1,952,287	1,770,103	696,260	
Total Expenditures	\$1,934,845	\$1,955,026	\$1,952,287	\$1,970,103	\$1,956,483	

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(1) Encumbrance includes 1) Providence Boulevard PD&E with Row acquisition (\$669,155) and 2) Main Street PD&E (\$591,068).

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 10 years of receipt.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	174	86	0	0	0
Interest Income	35	15	12	0	0
Special Assessment	1,791	1,791	162	4,490	2,580
Transfers In	0	0	0	0	0
Prior Year Carry forward	20,765	20,530	6,067	31	5,369
Total Income	\$22,765	\$22,422	\$6,241	\$4,521	\$7,949
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	475	0	0	0	0
Capital Outlays	1,760	14,563	2,641	0	0
Transfers Out	0	0	0	0	0
Reserves	20,530	7,859	3,600	4,521	7,949
Total Expenditures	\$22,765	\$22,422	\$6,241	\$4,521	\$7,949

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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 10 years of receipt.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	938	943	0	0	0
Interest Income	842	693	944	650	300
FHLB Interest	0	0	0	0	0
Special Assessment	1,631	0	1,047	24,190	13,980
Transfers In	0	0	0	0	0
Prior Year Carry forward	258,462	261,873	263,509	50,099	60,527
Total Income	\$261,873	\$263,509	\$265,500	\$74,939	\$74,807
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	214,631	0	0
Transfers Out	0	0	0	0	0
Reserves	261,873	263,509	50,869	74,939	74,807
Total Expenditures	\$261,873	\$263,509	\$265,500	\$74,939	\$74,807

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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 10 years of receipt.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	-134	374	0	0	0
Interest Income	299	175	105	55	30
Special Assessment	3,604	3,604	432	11,150	6,450
Transfers In	0	0	0	0	0
Prior Year Carry forward	87,215	90,984	48,166	51,667	53,160
Total Income	\$90,984	\$95,137	\$48,703	\$62,872	\$59,640
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	43,366	0	0	0
Transfers Out	0	0	0	0	0
Reserves	90,984	51,771	48,703	62,872	59,640
Total Expenditures	\$90,984	\$95,137	\$48,703	\$62,872	\$59,640

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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 10 years of receipt.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	55	459	0	0	0
Interest Income	337	146	135	70	50
Special Assessment	1,017	0	747	4,110	12,330
Transfers In	0	0	0	0	0
Prior Year Carry forward	108,254	83,664	43,340	42,993	21,181
Total Income	\$109,663	\$84,269	\$44,222	\$47,173	\$33,561
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	25,999	40,929	0	30,000	0
Transfers Out	0	0	0	0	0
Reserves	83,664	43,340	44,222	47,173	33,561
Total Expenditures	\$109,663	\$84,269	\$44,222	\$77,173	\$33,561

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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: For capital improvements of the City streets, City sidewalks, City culverts, City lighting or other safety related expenditures, including Public Safety Education Programs, as well as related operating expenditures.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	2,250	438,528	2,713,342	2,303,100	2,303,100	
Miscellaneous	0	0	9	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	417,884	219,694	130,134	464,171	803,488	
Total Income	\$420,134	\$658,222	\$2,843,485	\$2,767,271	\$3,106,588	
EXPENDITURES						
Personal Services	\$0	\$13,742	\$79,347	\$130,914	\$133,833	(1)
Operating Expenditures	440	314,347	2,046,859	1,760,175	1,770,475	(2)
Capital Outlays	0	0	34,376	5,000	0	
Transfers Out	200,000	200,000	200,250	600,500	956,500	(3)
Reserves	219,694	130,133	482,653	270,682	245,780	
Total Expenditures	\$420,134	\$658,222	\$2,843,485	\$2,767,271	\$3,106,588	

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(1) 2 Full time, 1 Part Time red light camera employees .

(2) The State \$1,209,660 and Sensys fees \$546,015, Office supplies \$2,000, Computer supplies \$1,000 , Clothing and uniforms 2500, legal red light hearings \$5,000, scanner/computer/misc. repairs \$1,100, Printing & binding service \$1,000 ,Operating Supplies \$1,400 and uncapitalized equipment \$800.

(3) Full time red light camera employee's HRA transfer to Fund 609 \$1,000, General Fund 001 \$100,000 and Multi-Year Capital Project Accumulation Fund 308 Capital Project Accumulation Fund 308 \$855,500.

City of Brooksville

Fiscal Year 2014-15

Budget Document for Traffic Camera Fund 128

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 128 013 521	Regular Salaries & Wages	0	0	55,570	78,241	76,705
51400 128 013 521	Overtime - Unscheduled	0	859	3,409	500	1,500
51500 128 013 521	Incentive/ Special Pay	0	0	1,706	3,050	3,675
51607 128 013 521	Reserves - Public Safety	0	11,906	5,347	18,619	19,176
52100 128 013 521	FICA Taxes	0	977	4,877	7,565	7,731
52200 128 013 521	Retirement Contributions	0	0	0	5,659	6,110
52300 128 013 521	Health Insurance	0	0	6,433	12,567	14,079
52301 128 013 521	Life Insurance	0	0	256	620	631
52303 128 013 521	Long Term Disability	0	0	94	229	232
52320 128 013 521	Dental employee	0	0	362	661	612
52400 128 013 521	Workers Comp Insurance	0	0	1,293	3,203	3,382
1. Total Personal Service Costs			13,742	79,347	130,914	133,833
53100 128 013 521	Legal Services	0	0	705	0	5,000
53400 128 013 521	Other Contractual Service	440	120,847	629,985	1,755,675	1,755,675
53500 128 013 521	Criminal Investigation	0	0	92	0	0
54600 128 013 521	Repair & Maintenance Ser	0	370	0	0	1,100
54700 128 013 521	Printing & Binding Service	0	0	0	0	1,000
54900 128 013 521	Other Current Charges	0	0	40	0	0
54905 128 013 521	Red Light Camera Remitta	0	183,845	1,364,022	0	0
55100 128 013 521	Office Supplies	0	71	1,572	1,000	2,000
55210 128 013 521	Operating Supplies	0	324	212	0	1,400
55220 128 013 521	Computer Supplies	0	0	558	1,000	1,000
55223 128 013 521	Repair & Maintenance Sup	0	345	0	0	0
55230 128 013 521	Clothing & Uniforms	0	3,262	5,903	2,500	2,500
55500 128 013 521	Uncapitalized Equipment	0	5,283	3,161	0	800
2. Total Operating Costs			440	314,347	2,006,250	1,760,175
55620 128 013 521	Building and Improvement	0	0	34,376	0	0
55620 128 013 581	Building and Improvement	0	0	0	5,000	0
3. Total Capital Outlay Costs				34,376	5,000	
56001 128 013 581	Transfer Out to 001	100,000	100,000	100,000	100,000	100,000
56308 128 013 581	Transfer Out to 308	100,000	100,000	100,000	550,000	855,500
56609 128 013 581	Transfer Out to 609	0	0	250	500	1,000
5. Total Transfers Out			200,000	200,000	200,250	650,500
48801 128 000 351	Court Fines	0	1,800	29,888	4,000	4,000
48805 128 000 351	Violations of Local Ordinan	146	433,145	1,106	2,283,100	2,283,100
48805 128 000 354	Violations of Local Ordinan	2,104	3,583	2,682,348	16,000	16,000
microix worksheets			2,250	438,528	2,713,342	2,303,100
Revenue		202,690	966,616	5,033,564	4,849,689	5,163,908

City of Brooksville

Fund 129 First Tee

Description: To impact the lives of young people by providing learning facilities and educational programs that promote character development and life-enhancing values through the game of golf.

Revenue Source: Annual golf tournament and other fund raising activities.

Expenditures: First tee programs expenditures.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME						
Intergovernmental Revenue	\$37,397	\$0	\$0	\$7,500	\$7,500	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	308	18,021	21,214	12,000	12,000	(2)
Interest Income	27	30	45	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	25,224	28,413	26,689	40,161	33,580	
Total Income	\$62,956	\$46,464	\$47,948	\$59,661	\$53,080	
EXPENDITURES						
Personal Services	\$0	\$17,320	\$17,320	\$13,052	\$15,622	(3)
Operating Expenditures	34,543	2,331	2,331	7,184	11,000	(4)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	125	2,073	0	0	
Reserves	28,413	26,688	41,002	39,425	26,458	
Total Expenditures	\$62,956	\$46,464	\$62,726	\$59,661	\$53,080	

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(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 \$500, Annual Golf Tournament/special events \$5,000 and 1st Tee training and Education \$3,000, Operating supplies \$500 and Travel and per diem \$2,000.

City of Brooksville

Fiscal Year 2014-15

Budget Document for First Tee Fund 129

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 129 026 572	Regular Salaries & Wages	0	12,187	0	14,052	13,074
51400 129 026 572	Overtime - Unscheduled	0	177	0	0	0
52100 129 026 572	FICA Taxes	0	946	0	1,075	1,000
52200 129 026 572	Retirement Contributions	0	607	0	984	976
52300 129 026 572	Health Insurance	0	2,788	-232	0	0
52301 129 026 572	Life Insurance	0	73	0	0	0
52303 129 026 572	Long Term Disability	0	27	0	0	0
52320 129 025 572	Dental employee	0	0	-15	0	0
52320 129 026 572	Dental employee	0	165	14	0	0
52400 129 020 572	Workers Comp Insurance	0	0	0	0	572
52400 129 026 572	Workers Comp Insurance	0	350	0	462	0
1. Total Personal Service Costs			17,320	-233	16,573	15,622
53400 129 026 572	Other Contractual Service	0	173	0	0	0
54000 129 025 572	Travel and Per Diem	0	0	797	0	2,000
54700 129 026 572	Printing & Binding Service	0	20	0	0	0
54810 129 020 572	Promotional Activities	0	0	3,939	0	0
54900 129 026 572	Other Current Charges	0	498	0	0	0
54920 129 026 572	Recreational Supplies	20,335	959	0	1,184	500
55100 129 026 572	Office Supplies	0	16	0	0	0
55210 129 026 572	Operating Supplies	0	0	0	500	500
55230 129 026 572	Clothing & Uniforms	258	0	0	0	0
55250 129 026 572	Fuels & Lubricants	0	15	0	0	0
55410 129 026 572	Training and Education	0	650	0	500	3,000
58100 129 026 572	Grants & Aids to Governm	13,950	0	0	0	0
59901 129 026 572	Special Events	0	0	0	5,000	5,000
2. Total Operating Costs			34,543	2,331	4,736	11,000
56139 129 020 581	Transfer Out to 139	0	0	1,949	0	0
56609 129 026 581	Transfer Out to 609	0	125	125	0	0
5. Total Transfers Out			125	2,074		
47000 129 000 337	Grants from Other Local U	0	0	0	0	0
48739 129 000 347	Tournament Fees	0	0	0	12,000	12,000
48747 129 000 347	First Tee	37,397	15,032	21,214	7,500	7,500
48811 129 000 361	Interest - SBA	27	30	21	0	0
48860 129 000 366	Contributions and Donatio	0	1,000	0	0	0
48871 129 000 361	Change in Fair Market Val	308	41	24	0	0
48890 129 000 369	Miscellaneous Revenues	0	1,949	0	0	0
microix worksheets		37,732	18,051	21,260	19,500	19,500
Revenue		72,276	37,827	27,836	43,257	46,122

City of Brooksville

FUND 143 Fire Department

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$3,250	\$0	\$9,000	(1)
Fines & Forfeitures	0	0	375	0	0	
Miscellaneous	0	0	4,804	11,620	2,602	(2)
Interest Income	0	0	0	0	0	
Special Assessment	0	0	301,972	576,829	549,053	(3)
Transfers In	0	0	1,239,366	1,026,677	1,114,677	(4)
Prior Year Carry forward	0	0	-114,305	-44,084	38,290	
Total Income	\$0	\$0	\$1,435,462	\$1,571,042	\$1,713,622	
EXPENDITURES						
Personnel Services	\$0	\$0	\$1,300,767	\$1,355,881	\$1,348,942	
Operating Expenditures	0	0	114,348	128,427	165,186	
Capital Outlays	0	0	0	0	100,000	
Debt Service	0	0	59,534	57,269	57,271	
Transfers Out	0	0	8,765	9,460	16,389	
Reserves	0	0	-47,952	20,005	25,834	
Total Expenditures	\$0	\$0	\$1,435,462	\$1,571,042	\$1,713,622	

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(1) Fire Hydrant Fees \$9,000.

(2) Firefighters Supplemental \$2,552 and False Alarm Fines \$50.

(3) With Tier I rate at .80 and Tier II rate at \$80 with Government and Churches included.

(4) Transfer in from General Fund of \$1,014,677 and a transfer in/ loan from Vehicle Replacement Fund of \$100,000.

City of Brooksville

Fiscal Year 2014-15

Budget Document for Fire Department Fund 143 Revenues

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
42150 143 000 325	Special Assessment - Char	0	0	301,972	576,829	549,053
45520 143 000 335	Firefighters Supplemental	0	0	3,250	2,520	2,552
48242 143 000 342	Hydrant Fees	0	0	0	9,000	9,000
48807 143 000 359	False Alarm Fines	0	0	375	100	50
48840 143 000 364	Proceeds of the Sale of Fix	0	0	4,804	0	0
49001 143 000 381	Transfer In from 001	0	0	1,239,366	1,026,677	1,026,677
49502 143 000 381	Transfer In From 502	0	0	0	0	100,000
	microix worksheets			1,549,767	1,615,126	1,687,332
	Revenue			1,549,767	1,615,126	1,687,332

City of Brooksville

Fiscal Year 2014-15

Budget Document for Fire Dept Fund 143

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 143 014 522	Financial & Administrative	0	0	73,074	73,441	73,441
51200 143 014 522	Regular Salaries & Wages	0	0	683,177	711,641	709,167
51400 143 014 522	Overtime - Unscheduled	0	0	43,688	32,000	32,000
51410 143 014 522	Overtime - Scheduled	0	0	10,110	12,000	12,000
51500 143 014 522	Incentive/ Special Pay	0	0	2,655	3,121	3,121
51605 143 014 522	Bereavement Pay	0	0	748	0	0
51606 143 014 522	Jury Duty Pay	0	0	18	0	0
51607 143 014 522	Reserves - Public Safety	0	0	13,735	21,447	21,325
51612 143 014 522	Hazmat Team	0	0	8,901	13,280	0
52100 143 014 522	FICA Taxes	0	0	62,456	66,320	65,106
52200 143 014 522	Retirement Contributions	0	0	262,412	267,927	266,906
52300 143 014 522	Health Insurance	0	0	98,403	113,104	126,710
52301 143 014 522	Life Insurance	0	0	5,571	5,411	5,291
52303 143 014 522	Long Term Disability	0	0	1,624	1,994	1,950
52320 143 014 522	Dental employee	0	0	5,126	5,953	5,512
52400 143 014 522	Workers Comp Insurance	0	0	28,913	28,242	30,371
52410 143 014 522	W/Comp Claims	0	0	155	0	0
1. Total Personal Service Costs				1,300,767	1,355,881	1,352,900
53100 143 014 522	Legal Services	0	114,305	30,708	15,000	3,500
53101 143 014 522	Medical Services	0	0	3,263	3,000	3,000
53400 143 014 522	Other Contractual Service	0	0	160	3,120	3,120
54000 143 014 522	Travel and Per Diem	0	0	1,921	3,000	3,650
54100 143 014 522	Communication & Freight	0	0	7,679	9,068	8,818
54110 143 014 522	Postage	0	0	2,147	1,500	200
54210 143 014 522	Automotive Repair Service	0	0	9,179	7,000	9,000
54303 143 014 522	Water	0	0	1,610	1,600	1,600
54540 143 014 522	Fiduciary Liability Insuran	0	0	131	135	135
54600 143 014 522	Repair & Maintenance Ser	0	0	8,560	8,900	13,500
54610 143 014 522	Apparatus-Repair & Maint	0	0	2,702	1,800	2,485
54700 143 014 522	Printing & Binding Service	0	0	1,256	300	300
54800 143 014 522	Advertising Activities	0	0	0	300	300
55100 143 014 522	Office Supplies	0	0	640	700	700
55210 143 014 522	Operating Supplies	0	0	1,918	1,725	2,075
55211 143 014 522	Medical Supplies	0	0	198	1,414	1,418
55223 143 014 522	Repair & Maintenance Sup	0	0	363	0	0
55225 143 014 522	Chemicals Supplies	0	0	26	1,500	1,480
55226 143 014 522	Safety Supplies & Gear	0	0	6,045	12,470	8,260
55230 143 014 522	Clothing & Uniforms	0	0	4,223	6,700	7,250
55250 143 014 522	Fuels & Lubricants	0	0	19,421	19,000	19,000
55252 143 014 522	Small Tools	0	0	289	700	700
55253 143 014 522	Auto Repair Supplies (in-	0	0	5,588	5,000	5,605
55400 143 014 522	Books, Publications, Subsc	0	0	2,498	4,840	5,060
55410 143 014 522	Training and Education	0	0	3,822	5,405	5,730
55500 143 014 522	Uncapitalized Equipment	0	0	0	14,250	58,300
2. Total Operating Costs			114,305	114,348	128,427	165,186
55620 143 014 522	Building and Improvement	0	0	0	0	100,000

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
3. Total Capital Outlay Costs						100,000
57100 143 014 522	Interest	0	0	0	0	13,690
57200 143 014 522	Principal	0	0	0	0	43,581
4. Total Debt Service						57,271
56501 143 014 522	Transfer Out to 501	0	0	0	0	7,389
56609 143 014 522	Transfer Out to 609	0	0	0	0	9,000
5. Total Transfers Out						16,389
Expense			114,305	1,415,114	1,484,308	1,691,746

City of Brooksville

All Water & Wastewater Fund Summary

	Actual 2012	Actual 2013	Adopted Budget 2014	Proposed Budget 2015
REVENUE SUMMARY:				
CHARGES FOR SERVICES	\$3,593,851	\$3,524,738	\$3,610,116	\$3,673,550
WATER IMPACT FEES (CONNECTION FEES)	\$11,870	\$19,622	\$15,000	\$20,000
SEWER IMPACT FEES (CONNECTION FEES)	\$84,292	\$27,648	\$18,000	\$40,000
INTEREST INCOME	\$21,220	\$5,150	\$7,745	\$5,250
LOANS & GRANT REV., LONG TERM DEBT, CONTR., ADJ.	\$1,912,107	\$128,735	\$0	\$0
SUBTOTAL	\$5,623,340	\$3,705,893	\$3,650,861	\$3,738,800
PRIOR CASH CARRY FORWARD	\$6,139,343	\$3,121,709	\$3,310,000	\$8,509,239
TOTAL REVENUES	\$11,762,683	\$6,827,602	\$6,960,861	\$12,248,039

EXPENSE SUMMARY:				
PERSONAL SERVICES	\$1,099,919	\$1,084,445	\$1,152,148	\$1,202,300
OPERATING EXPENSES	\$1,058,193	\$998,991	\$1,000,785	\$995,585
CAPITAL OUTLAY	\$4,596,566	\$1,136,454	\$463,100	\$2,516,160
SUBTOTAL	\$6,754,678	\$3,219,890	\$2,616,033	\$4,714,045

TRANSFERS OUT				
TO GENERAL FUND	\$393,800	\$393,800	\$393,800	\$393,800
TO INTERNAL SERVICE FUND	\$20,107	\$23,788	\$28,939	\$24,046
TO FUND 311 (2011 CAPITAL IMPROVEMENT REV. NOTE)	\$228,816	\$271,188	\$276,971	\$276,971
TO DEBT SERVICE (SINKING FUND)	\$1,011,843	\$868,869	\$842,808	\$842,808
TO FUND 409 FOR LOC/HANCOCK BANK	\$185,724	\$61,908	\$0	\$0
TO VEHICLE R&R	\$39,708	\$28,960	\$36,150	\$50,863
TO HRA FUNDING ACCOUNT	\$6,298	\$6,485	\$6,047	\$12,095
TOTAL TRANSFERS OUT	\$1,886,296	\$1,654,998	\$1,584,715	\$1,600,583

TOTAL EXPENSE SUMMARY				
	\$8,640,974	\$4,874,888	\$4,200,748	\$6,314,628
RESERVES METER DEPOSITS	\$380,200	\$381,960	\$398,000	\$380,200
SINKING FUND RESERVES	\$617,609	\$450,275	\$399,494	\$400,250
RESERVES (R&R) 99 and 2002 (refinanced debt in 2013)	\$1,148,690	\$0	\$0	\$0
RESERVES 2013 SUNTRUST LOAN	\$0	\$0	\$780,487	\$777,074
TOTAL EXPENSES & RESERVES	\$10,787,473	\$5,707,123	\$5,778,729	\$7,872,152
CONNECTION FEES RESERVES	\$430,474	\$361,468	\$419,284	\$476,425
2013 SUNTRUST CAPITAL IMPROVEMENT RESERVES	\$0	\$372,447	\$372,447	\$0
RESERVE CAPITAL IMPROVEMENTS	\$111,000	\$111,000	\$111,111	\$111,111
CRESENT SETTLEMENT FUND	\$0	\$0	\$0	\$3,537,938
RESERVE FOR CONTINGENCIES	\$433,736	\$275,564	\$279,290	\$250,413
TOTAL FUND BALANCE	\$11,762,683	\$6,827,602	\$6,960,861	\$12,248,039

(1) Capital Outlay	
Hope Hill Water Elevated Water Tank Painting	\$100,000
Water & Sewer Impact Fee Rate Analysis	\$25,000
DPW Warehouse Roof Replacement(Utilities Share)	\$20,000
Sewer Push Camera	\$15,000
Stoage Building	\$25,000
Feasibility & Grant Application	\$20,000
Constrution Engineering/ Eastside Project	\$34,000
Constrution Phase/Eastside Project (City)	\$1,000,000
Constrution Phase/Eastside Project (Partners)	\$955,000
Howell Ave Lift Station pump upgrade	\$96,750
Hope Hill Well #2 replace pumping equipment	\$30,000
Lamar Ave. Well #2 replace pumping equipment	\$55,572
Cobb Rd. Water Reclamamation Facility replace oxidation Ditch	\$46,838
Parrot Middle School/ PSCC Lift Station Generator (other)	\$65,000
Moton School Lift Station Generator	\$28,000
Grand Total	\$2,516,160

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City of Brooksville

Water & Sewer Summary

Revenue Detail (Fund 401)		Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
401-000-331-43350	Federal Grant: Sewer Wastewater	0	0	0	0	0
401-000-331-43500	Federal Grants: Economic Environment	0	1,341	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	0	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	4,254	4,194	4,195	4,195
401-000-342-48290	BERT Reimbursement	0	0	0	0	0
401-000-343-48330	Water Revenues	1,779,877	1,773,101	1,785,141	1,807,387	1,829,433
401-000-343-48350	Wastewater (Sewer) Revenues	1,656,470	1,656,635	1,658,868	1,698,100	1,736,122
401-000-343-48361	Penalties	53,832	55,841	46,123	50,300	53,000
401-000-343-48363	Delinquent Account Turn On	16,963	13,513	11,625	11,500	12,000
401-000-343-48364	Disconnect/Reconnect Fees	3,550	2,538	2,313	2,660	2,800
401-000-343-48365	Water Hook Up	12,199	8,479	10,599	10,174	10,000
401-000-343-48366	Sewer Hook Up	3,909	3,240	3,930	3,500	4,000
401-000-343-48367	Cash Over	(149)	(42)	37	0	0
401-000-343-48806	Interest-CD	2,751	0	0	0	0
401-000-343-48808	Interest-FMivT	5,525	6,656	(567)	1,500	1,500
401-000-343-48809	Interest - Federated	2	0	0	0	0
401-000-361-48810	Interest (Savings Account)	334	203	139	200	100
401-000-361-48811	Interest-SBA	2,304	2,146	1,235	1,400	1,000
401-000-361-48813	Interest-FHLB	0	0	0	0	0
401-000-361-48845	Gain or Loss From Sale of Fixed Assets	2,473	4,898	0	0	0
401-000-361-48860	Contributions and Donations	0	0	0	0	0
401-000-361-48871	Change in Fair Market Value	5,761	5,805	1,497	0	0
401-000-369-48890	Miscellaneous Revenues	22,072	59,370	21,908	22,300	22,000
presentation only	Loan Proceeds	0	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)		\$3,571,468	\$3,597,978	\$3,528,383	\$3,613,216	3,676,150

Revenue Detail (Fund 404) Water Advisory Panel Grants

404-000-334-44900		Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
404-000-334-44900	WAP Grant					

Capital Expenditures (Fund 404)

404-000-169-19049		Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
404-000-169-19049	Capital Expenditures WAP Grant	11,924	0	0	0	0
Total Reserves 404		\$11,924	\$11,924	\$11,924	\$0	\$11,924

Revenue Detail (Fund 405) R& R Fund

405-000-381-49401		Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
405-000-381-49401	Transfer in from 401	\$35,328	\$35,328	\$11,776	\$0	\$0
405-000-381-49401	Transfer in from 401	\$26,652	\$26,652	\$8,884	\$0	\$0
405-000-381-48808	FMivT Interest	\$4,949	\$5,150	\$1,579	\$2,400	\$1,500
405-000-361-48811	SBA Interest	\$211	\$262	\$77	\$0	\$60

Reserves Detail (Fund 405) R& R Fund

R&R 2002		Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
R&R 2002		\$281,150	\$283,512	\$0	\$0	\$0
R&R & Reserves 1999		\$797,078	\$865,179	\$0	\$0	\$0
Debt Service Reserves 2013 SunTrust Loan		\$0	\$0	\$0	\$780,487	\$778,015
Total Reserves Fund 405		\$1,078,228	\$1,148,691	\$0	\$1,183,025	\$778,015

Revenue Detail (Fund 406) Debt Service Fund

406-000-381-49401		Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
406-000-381-49401	Transfer in from 401 (Water portion)	528,949	541,422	482,909	\$442,936	\$480,402
406-000-381-49401	Transfer in from 401 (Wastewater portion)	399,032	408,441	364,300	\$399,872	\$362,409
Total of Transfers for Debt Service		927,981	949,863	847,209	842,808	\$842,811

406-000-381-48808	FMLVT Interest	2,616	2,295	520	\$1,000	\$500
406-000-361-48811	SBA Interest	112	139	41	\$85	\$40

Debt Service Payments Detail (Fund 406)

406-021-536-57199	Interest on 99 Bonds	106,147	103,896	21,912	\$0	\$0
406-027-536-57199	Interest on 99 Bonds	80,075	78,378	16,530	\$0	\$0
presentation only	Principal on 99 Bond (presentation only)	121,000	127,000	5,453,558	\$0	\$0
406-021-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	105,875	98,327	27,473	\$0	\$0
406-027-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	79,720	72,668	20,725	\$0	\$0
presentation only	Principal on 02 Bonds (presentation only)	410,000	425,000	2,985,000	\$0	\$0
406-027-536-57109	Interest on ARRA Loan WW270200	0	14,014	7,719	\$12,896	\$12,279
406-027-536-57110	Interest on SRF Loan WW270201	11,942	9,611	5,105	\$8,528	\$8,121
presentation only	Principal on ARRA Loan WW270200	0	25,474	25,474	\$26,666	\$27,283
presentation only	Principal on SRF Loan WW270201	0	16,891	16,891	17,638	18,044
406-021-536-57202	Amortization Expense	0	0	68,824	0	0
406-027-536-57202	Amortization Expense	0	0	51,919	0	0
406-021-536-57300	Bond Issuance Cost	0	0	27,639	0	0
406-027-536-57300	Bond Issuance Cost	0	0	20,850	0	0
406-021-536-57113	Interest on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	0	47,312	\$125,663	\$121,800
406-027-536-57113	Interest on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	0	35,692	\$94,799	\$91,884
presentation only	Principal on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	0	70,660	\$317,272	\$321,138
presentation only	Principal on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	0	272,960	239,347	242,262
Total Debt Service Payments		914,559	969,259	9,176,243	842,808	\$842,811

Reserves Detail (Fund 406)

Total Reserves Fund 406	603,703	612,721	531,478	\$399,494	\$531,478
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Water & Sewer Summary

Revenue Detail (Fund 407)

Water Connection Fees

Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
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407-000-343-48368	Water/Sewer Connection Fees	41,069	11,970	19,622	\$15,000	\$20,000
407-000-361-48811	Interest-SBA	549	391	111	\$60	\$80

Total Revenues (Fund 407)	\$41,618	\$12,261	\$19,733	\$15,060	\$20,080
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Capital Expenditures (Fund 407)

Capital Expenditures (see Capital Needs Plans)	0	414,290	386,096	\$0	\$0	
407-021-581-56401	Transfer Out to 401	0	0	0	\$0	\$0
Adjustments thru Balance Sheet accounts	0	0	0	\$0	\$0	

Reserves Detail (Fund 407)

Water Connection Fees

\$386,096	\$52,837	\$51,416	\$75,148	\$82,309
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Ending Reserves	\$0	\$0	\$0	\$0	\$0
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Revenue Detail (Fund 408)

Sewer Connection Fees

Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
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408-000-343-48368	Water/Sewer Connection Fees	\$98,737	\$84,292	\$27,648	\$18,000	\$40,000
408-000-361-48806	Interest-CD	\$760	\$0	\$0	\$0	\$0
408-000-361-48811	Interest-SBA	\$1,740	\$835	\$285	\$200	\$220
408-000-337-47000	Grants from Other Local Units	\$0	\$183,948	\$0	\$0	\$0
Total Revenues	\$101,237	\$269,075	\$27,933	\$18,200	\$40,220	

Adjustments thru Balance Sheet accounts	\$0	\$0	\$0	\$0	\$0
Capital Expenditures (Fund 408)	\$0	\$1,208,546	\$0	\$0	\$0
Capital Expenditures (presentation only)	\$0	\$0	\$0	\$54,000	\$0
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)

\$1,330,470	\$373,663	\$300,052	\$344,136	\$394,116
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	Connection Fees
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Revenue Detail (Fund 409) Water and Wastewater Construction		Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
409-000-331-47000	Grants from Other Local Units	\$0	\$1,492,031	\$0	\$0	\$0
409-000-331-44900	Other State Grants	\$579,666	\$588,860	\$127,394	\$0	\$0
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	\$0	\$0	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I	\$105,862	\$105,862	\$61,908	\$0	\$0
409-000-381-49405	Transfer in from 405	\$0	\$0	\$393,642	\$0	\$0
409-000-381-49406	Transfer in from 406	\$0	\$0	\$277,242	\$0	\$0
409-000-389-49740	Grants from Other Sources (Re-use)	\$79,861	\$79,861	\$0	\$0	\$0
409-000-279-20909	Loan Proceeds (liability-presentation only)	\$1,339,324	\$1,339,324	\$0	\$0	\$0
409-000-381-49313	Tr in from Bond Settlement Capital Projects Fund (presentation only)	\$0	\$0	\$0	\$0	\$0
409-000-381-48808	Interest Earnings FMIvT	\$0	\$0	\$47	\$600	\$50
409-000-381-48811	Interest Earnings	\$3,491	\$3,144	\$186	\$300	\$200

Expense Detail (Fund 409)

409-021-536- 57100	Interest Expense for SunTrust Line of Credit	\$24,275	\$0	\$0	\$0	\$0
409-027-536- 57100	Interest Expense for SunTrust Line of Credit	\$18,312	\$0	\$0	\$0	\$0
409-021-536- 57100	Interest Expense for Hancock Bank	\$24,275	\$21,390	\$0	\$0	\$0
409-027-536- 57100	Interest Expense for Hancock Bank	\$18,312	\$16,136	\$0	\$0	\$0
	Principal on Hancock Bank Loan (presentation only)	\$143,137	\$148,188	\$0	\$0	\$0
	Transfer Out to 401					
	Amortization Expense					
	Capital Expenditures (Fund 409)					
409-000-166-19025	Building & Improvements (presentation only capital)	\$0	\$0	\$0	(2) Storage Building	\$25,000
409-000-166-19037	Machinery and Equipment (presentation only capital)	\$0	\$0	\$0	(3) Howell ave. Wat	\$231,160
409-000-169-19049	Construction in Progress (presentation only capital)	\$0	\$3,015,240	\$2,194,293	(3) Hope Hill Well #	\$1,054,000
	Reserves	\$3,194,088	\$740,199	\$778,529	\$778,529	\$3,209,746

City of Brooksville

Fund 401 Water & Wastewater Combined Budget FY 2015

Account Number	Description	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
51102 401 536	Financial & Administrative Salaries	\$19,347	\$30,409	\$30,582	\$30,904	\$30,904
51200 401 536	Regular Salaries & Wages	\$701,140	\$762,739	\$746,584	\$777,587	\$775,633
51400 401 536	Overtime - Unscheduled	\$40,046	\$34,063	\$23,418	\$20,000	\$24,000
51605 401 536	Bereavement Pay	\$1,986	\$821	\$335	\$0	\$0
51610 401 536	On Call Beeper Pay	\$3,344	\$5,342	\$8,770	\$8,600	\$8,600
52100 401 536	FICA Taxes	\$57,710	\$61,859	\$60,924	\$64,038	\$64,194
52200 401 536	Retirement Contributions	\$70,568	\$40,773	\$48,053	\$69,826	\$76,951
52300 401 536	Health Insurance	\$123,603	\$120,895	\$119,249	\$132,156	\$170,284
52301 401 536	Life Insurance	\$4,247	\$4,815	\$4,633	\$5,170	\$5,183
52303 401 536	Long Term Disability	\$1,572	\$1,593	\$1,720	\$1,905	\$1,857
52320 401 536	Dental employee	\$6,756	\$7,774	\$7,207	\$8,008	\$7,408
52400 401 536	Workers Comp Insurance	\$21,489	\$25,384	\$32,038	\$33,954	\$37,286
52410 401 536	W/Comp Claims	\$520	\$1,307	\$932	\$0	\$0
	Total Personnel Service Costs	\$1,052,328	\$1,097,774	\$1,084,445	\$1,152,148	\$1,202,300
52500 401 536	Unemployment Compensation	\$1,754	\$2,145	\$1,650	\$3,400	\$1,950
53101 401 536	Medical Services	\$2,895	\$1,469	\$1,467	\$2,500	\$1,600
53400 401 536	Other Contractual Services	\$63,723	\$70,859	\$70,683	\$99,755	\$87,755
53401 401 536	Contract Labor	\$488	\$14	\$0	\$0	\$0
53402 401 536	Laboratory Services	\$13,765	\$9,801	\$16,761	\$26,500	\$26,500
54000 401 536	Travel and Per Diem	\$133	\$539	\$1,095	\$1,350	\$1,350
54100 401 536	Communication & Freight Charge	\$8,321	\$7,990	\$9,124	\$4,000	\$4,500
54110 401 536	Postage	\$15,076	\$15,778	\$13,257	\$13,500	\$17,000
54210 401 536	Automotive Repair Service	\$4,686	\$4,294	\$1,665	\$4,000	\$4,500
54300 401 536	Electric	\$229,795	\$240,129	\$208,370	\$225,000	\$210,000
54303 401 536	Water	\$8,749	\$9,781	\$10,059	\$8,900	\$8,900
54314 401 536	Effluent Disposal Permit	\$27,903	\$33,333	\$37,477	\$5,000	\$5,000
54315 401 536	Water Distribution	\$36,795	\$43,101	\$29,930	\$25,000	\$23,000
54316 401 536	Sewerage collection	\$4,270	\$3,818	\$5,494	\$5,000	\$3,000
54400 401 536	Equipment & Vehicle Rental	\$782	\$1,046	\$2,930	\$1,500	\$3,500
54401 401 536	Rentals & Leases	\$2,070	\$2,822	\$276	\$1,000	\$500
54500 401 536	General Business Insurance	\$143,228	\$148,114	\$163,915	\$186,128	\$204,740
54510 401 536	Pollution/Environment Insurance	\$7,300	\$9,321	\$10,570	\$12,002	\$13,203
54560 401 536	Insurance Claims & Deductibles	\$0	\$655	\$1,203	\$0	\$0
54600 401 536	Repair & Maintenance Services	\$12,971	\$13,605	\$12,006	\$7,500	\$7,500
54610 401 536	Apparatus-Repair & Maint	\$19,127	\$4,326	\$48,095	\$67,500	\$67,500
54700 401 536	Printing & Binding Services	\$1,454	\$815	\$1,065	\$2,250	\$2,275
54800 401 536	Advertising Activities	\$0	\$0	\$0	\$0	\$0
54900 401 536	Other Current Charges	\$6,762	\$6,082	\$4,531	\$4,700	\$4,700
55100 401 536	Office Supplies	\$1,810	\$2,770	\$2,386	\$1,500	\$2,300
55210 401 536	Operating Supplies	\$4,527	\$5,382	\$2,783	\$3,500	\$3,500
55220 401 536	Computer Supplies	\$0	\$0	\$24	\$0	\$0
55221 401 536	Laboratory Supplies	\$4,924	\$3,725	\$3,648	\$6,300	\$5,800
55223 401 536	Repair & Maintenance Supplies	\$28,575	\$55,784	\$56,272	\$35,000	\$35,000
55224 401 536	Replacement Water Meters	\$1,412,921	\$66,503	\$165	\$0	\$0
55225 401 536	Chemicals Supplies	\$56,478	\$51,026	\$53,946	\$66,250	\$56,250
55226 401 536	Safety Supplies & Gear	\$4,772	\$4,846	\$4,970	\$5,000	\$4,500
55227 401 536	Safety Marking Devices	\$0	\$0	\$0	\$0	\$0
55228 401 536	Apparatus Supplies	\$27,387	\$54,624	\$83,307	\$81,000	\$80,000
55230 401 536	Clothing & Uniforms	\$7,439	\$5,516	\$4,507	\$4,500	\$4,900
55231 401 536	Connections-supplies	\$8,832	\$5,999	\$7,183	\$1,000	\$2,000
55235 401 536	Barricades	\$0	\$0	\$0	\$0	\$0
55240 401 536	Institutional Supplies	\$1,513	\$2,712	\$959	\$1,000	\$1,000
55250 401 536	Fuels & Lubricants	\$51,051	\$55,143	\$51,124	\$47,000	\$46,000
55251 401 536	Tags & Titles	\$0	\$404	\$0	\$0	\$0
55252 401 536	Small Tools	\$5,147	\$4,958	\$3,300	\$4,000	\$4,000
55253 401 536	Auto Repair Supplies (in-house)	\$15,111	\$17,962	\$16,920	\$12,500	\$12,500
55310 401 536	Asphalt-hot mix	\$0	\$0	\$1,048	\$3,000	\$2,200
55311 401 536	Limerock/Screening	\$0	\$0	\$0	\$0	\$1,000
55400 401 536	Books, Publications, Subscription & Membership	\$388	\$357	\$1,801	\$1,750	\$1,250
55410 401 536	Training and Education	\$2,631	\$2,149	\$6,274	\$5,800	\$7,300
55500 401 536	Uncapitalized Equipment	\$1,130	\$8,674	\$30,604	\$9,700	\$10,700
59300 401 536	Meter Deposit Interest	\$1,058	\$1,063	\$923	\$0	\$900
59991 401 599	Collection Charges	\$1,630	\$1,824	\$745	\$0	\$750
59992 401 599	Bad Debt Expenses	\$15,931	\$19,265	\$14,479	\$5,500	\$14,762
	Total Operating Costs	\$2,265,302	\$1,000,523	\$998,991	\$1,000,785	\$995,585

Fund 401 Water & Wastewater Combined Budget FY 2015

Account Number	Description	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
19025 401 000 162	Building and Improvements		\$0	\$0	\$0	\$20,000 (1.)
19031 401 000 164	Improvements Other Than Buildings		\$0	\$0	\$35,000	\$100,000 (2.)
19037 401 000 166	Machinery & Equipment		\$0	\$0	\$30,000	\$15,000 (3.)
19049 401 000 169	Water & Wastewater CIP		\$0	\$0	\$0	\$25,000 (4.)
	Total Capital Outlay Costs		\$0	\$0	\$65,000	\$160,000
57200 401 536	Principal		\$0	0	0	0
57100 401 536	Interest		\$0	\$0	\$0	\$0
	Total Debt Service Costs		\$0	\$0	\$0	\$0
56001 401 581	Transfer Out to 001	\$393,800	\$393,800	\$393,800	\$393,800	\$393,800
56311 401 581	Transfer Out to 311	\$42,375	\$228,816	\$271,188	\$276,971	\$276,971
56405 401 581	Transfer Out to 405	\$61,980	\$61,980	\$20,660	\$0	\$0
56406 401 581	Transfer Out to 406	\$927,981	\$949,863	\$847,209	\$842,808	\$842,808
56409 401 581	Transfer Out to 409	\$185,724	\$185,724	\$61,908	\$0	\$0
56501 401 581	Transfer Out to 501	\$24,198	\$20,107	\$23,788	\$28,939	\$24,046
56502 401 581	Transfer Out to 502	\$34,199	\$39,708	\$28,960	\$36,150	\$50,863
56609 401 581	Transfer Out to 609	\$5,977	\$6,298	\$6,485	\$6,047	\$12,095
	Total Transfers Out	\$1,676,234	\$1,886,296	\$1,653,998	\$1,584,715	\$1,600,583
Total Expenses	Total Expenses	\$4,993,864	\$3,984,593	\$3,737,434	\$3,802,648	\$3,958,468

DPW Warehouse Replacement	
Hope Hill Elevated Water Tank Painting	
Sewer Push Camera	
Water & Sewer Impact Fee Rate Analysis	
Capital Totals from Operating ReservesCIP	
Total:	

City of Brooksville

Sanitation Funds 402 & 403 Summaries

	Actual 2012	Actual 2013	Budget 2014	Budget 2015
REVENUE SUMMARY:				
CHARGES FOR SERVICES	\$1,326,694	\$1,312,174	\$1,342,979	\$1,362,604
INTEREST INCOME	\$1,825	\$174	\$1,000	\$450
LOANS	\$0	\$0	\$0	\$0
SUBTOTAL	\$1,328,519	\$1,312,348	\$1,343,979	\$1,363,054
TRANSFER IN	\$0	\$0	\$0	\$0
PRIOR YEAR CARRY FORWARD	\$679,019	\$550,534	\$512,335	\$340,000
REVENUE TOTALS	\$2,007,538	\$1,862,882	\$1,856,314	\$1,703,054
EXPENSE SUMMARY:				
PERSONAL SERVICE	\$406,713	\$406,713	\$468,250	\$501,366
OPERATING EXPENSES	\$509,392	\$509,392	\$585,392	\$457,446
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
BUILDINGS	\$0		\$0	\$0
IMPROVEMENTS OTHER THAN BUILDING	\$0	\$0	\$0	\$0
MACHINERY & EQUIPMENT	\$335,389	\$335,389	\$0	\$100,000
OFFICE EQUIPMENT & FURNITURE	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$335,389	\$335,389	\$0	\$100,000
DEBT SERVICE	\$0	\$0	\$0	\$0
TRANSFERS				
TO GENERAL FUND	\$89,000	\$89,000	\$89,000	\$89,000
TO CAPITAL IMPROVEMENT REV NOTE	\$1,002	\$1,002	\$1,225	\$1,225
TO VEHICLE REPLACEMENT R&R	\$120,811	\$120,811	\$150,504	\$167,949
TO INTERNAL SERVICE FUND	\$33,994	\$33,994	\$19,944	\$34,093
TO HRA FUNDING ACCOUNT	\$2,634	\$2,634	\$2,640	\$5,780
TOTAL TRANSFERS	\$247,441	\$247,441	\$263,313	\$298,047
TOTAL EXPENSES	\$1,498,935	\$1,498,935	\$1,316,955	\$1,356,859
REPAIR & REPLACEMENT RESERVES	\$0	\$0	\$0	\$0
RESERVE CAPITAL CONTINGENCIES	\$0	\$0	\$0	\$0
TOTAL EXPENSES & RESERVES	\$1,498,935	\$1,498,935	\$1,316,955	\$1,356,859
RESERVE FOR CONTINGENCIES	\$493,846	\$327,552	\$482,409	\$301,527
RESERVE FOR EQUIPMENT	\$56,688	\$36,395	\$56,950	\$44,668
TOTAL FUND BALANCE	\$2,049,469	\$1,862,882	\$1,856,314	\$1,703,054

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City of Brooksville

Sanitation Summary

Revenue Detail (Fund 403)		Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015
403-000-343-48340	Garbage Solid Waste Revenues	\$455,367	\$474,584	\$492,290	\$499,279	\$506,319
403-000-343-48341	Commercial Solid Waste	\$825,238	\$823,118	\$798,615	\$822,093	\$833,685
403-000-343-48342	Capital Recovery Fee	\$0	\$10	\$0	\$0	\$0
403-000-343-48361	Penalties	\$15,282	\$15,667	\$12,116	\$14,538	\$14,600
403-000-361-48806	Interest-CD	\$570	\$0	\$0	\$0	\$0
403-000-361-48808	Interest-FMlvt		\$0	\$ (350.00)	\$500	\$200
403-000-361-48811	Interest-SBA	\$334	\$1,825	\$524	\$500	\$250
403-000-369-48890	Miscellaneous Revenues	\$4,548	\$13,315	\$9,153	\$7,069	\$8,000
	Federal Grants-Economic Envir.	\$0	\$0	\$0	\$0	\$0
	State Grants- Economic Envir.	\$0	\$0	\$0	\$0	\$0
403-000-364-48845	Disposition of Fixed Assets	\$12,079	\$0	\$0	\$0	\$0
403-000-381-49001	Transfer In from 001	\$0	\$0	\$0	\$0	\$0
403-000-381-49402	Transfer in from 402	\$0	\$0	\$0	\$0	\$0
403-000-381-49501	Transfer in from 501	\$0	\$0	\$0	\$0	\$0
Presentation Only	Debt Proceeds	\$0	\$0	\$0	\$0	\$0
Total Revenues (Fund 403)		\$1,313,418	\$1,328,519	\$1,312,348	\$1,343,979	\$1,363,054

Revenue Detail (Fund 402) Renewal & Replacement Reserves		Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015
402-000-361-48806	Interest-CD	\$190			\$0	\$0
402-000-361-48811	Interest-SBA	\$85	\$399	\$258	\$128	\$128
	Transfer Out to 403	\$0	\$0	\$0	\$0	\$0
	Transfer Out to 501	\$0	\$0	\$0	\$0	\$0
Total Revenues (Fund 402)		\$275	\$399	\$258	\$128	\$128

City of Brooksville

Fiscal Year 2014-15

Budget Document for Sanitation Dept.

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 403 022 534	Financial & Administrative	10,257	15,204	15,291	15,452	15,452
51200 403 022 534	Regular Salaries & Wages	226,212	261,676	269,402	294,648	305,640
51400 403 022 534	Overtime - Unscheduled	6,147	4,570	5,244	8,000	8,000
51605 403 022 534	Bereavement Pay	171	625	646	0	0
51606 403 022 534	Jury Duty Pay	12	0	79	0	0
52100 403 022 534	FICA Taxes	18,025	20,619	21,648	24,335	25,176
52200 403 022 534	Retirement Contributions	22,501	13,940	16,784	24,436	26,165
52300 403 022 534	Health Insurance	59,915	61,716	76,578	66,197	81,376
52301 403 022 534	Life Insurance	1,413	1,741	1,902	1,916	2,054
52303 403 022 534	Long Term Disability	523	646	706	706	757
52320 403 022 534	Dental employee	3,119	3,756	4,393	3,484	3,540
52400 403 022 534	Workers Comp Insurance	15,485	21,582	22,766	29,076	33,206
52410 403 022 534	W/Comp Claims	1,218	158	1,401	0	0
52500 403 022 534	Unemployment Compensa	0	536	413	0	0
1. Total Personal Service Costs		364,997	406,768	437,253	468,250	501,366
53101 403 022 534	Medical Services	659	847	1,050	2,000	2,000
53400 403 022 534	Other Contractual Service	10,000	8,497	8,397	8,642	9,000
53401 403 022 534	Contract Labor	17,075	22,769	17,397	27,040	27,040
54000 403 022 534	Travel and Per Diem	0	0	73	500	500
54100 403 022 534	Communication & Freight	2,396	2,092	2,156	2,214	1,714
54110 403 022 534	Postage	4,682	5,161	4,361	5,000	6,000
54210 403 022 534	Automotive Repair Service	11,715	13,674	11,405	15,000	15,000
54300 403 022 534	Electric	3,258	2,581	2,757	3,300	3,510
54303 403 022 534	Water	2,272	2,731	2,744	3,000	2,805
54311 403 022 534	Waste disposal	290,675	285,589	278,084	321,600	162,600
54317 403 022 534	Dumpsters	24,640	25,727	24,183	24,685	26,433
54400 403 022 534	Equipment & Vehicle Rent	168	0	647	1,000	1,000
54401 403 022 534	Rentals & Leases	1,106	952	13	1,080	600
54500 403 022 534	General Business Insuranc	18,494	19,557	21,252	24,131	26,544
54560 403 022 534	Insurance Claims & Deduc	0	0	0	2,000	2,000
54600 403 022 534	Repair & Maintenance Ser	198	218	845	1,000	1,599
54700 403 022 534	Printing & Binding Service	408	1,087	803	1,500	1,500
54900 403 022 534	Other Current Charges	122	38	7	1,000	1,000
55100 403 022 534	Office Supplies	800	945	700	1,500	1,500
55210 403 022 534	Operating Supplies	3,074	1,411	1,214	1,000	1,000
55220 403 022 534	Computer Supplies	0	0	585	500	500
55223 403 022 534	Repair & Maintenance Sup	4,852	1,205	5,012	7,000	6,000
55225 403 022 534	Chemicals Supplies	0	0	299	2,500	2,500
55226 403 022 534	Safety Supplies & Gear	2,117	2,687	2,780	3,500	2,500
55227 403 022 534	Safety Marking Devices	0	0	0	1,000	750
55230 403 022 534	Clothing & Uniforms	2,436	1,772	1,891	2,500	2,500
55240 403 022 534	Institutional Supplies	1,115	2,341	383	2,000	1,200
55250 403 022 534	Fuels & Lubricants	79,164	84,238	87,537	90,000	117,701
55251 403 022 534	Tags & Titles	231	361	0	400	400
55252 403 022 534	Small Tools	345	246	198	500	500
55253 403 022 534	Auto Repair Supplies (in-	15,505	22,524	20,118	23,000	26,000
55400 403 022 534	Books, Publications, Subsc	0	74	0	300	300

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
55410 403 022 534	Training and Education	0	0	263	1,000	1,000
55500 403 022 534	Uncapitalized Equipment	0	67	109	4,000	2,250
	2. Total Operating Costs	497,507	509,392	497,261	585,392	457,446
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	185	1,002	1,188	1,225	1,225
56501 403 022 581	Transfer Out to 501	29,265	33,994	18,123	19,944	34,093
56502 403 022 581	Transfer Out to 502	103,273	120,811	157,410	150,504	167,949
56609 403 022 581	Transfer Out to 609	2,173	2,634	2,634	2,640	5,780
	5. Total Transfers Out	223,896	247,441	268,355	263,313	298,047
19037 403 000 166	Machinery & Equipment	0	0	0	0	100,000
55590 403 022 534	Depreciation	116,338	118,930	149,090	0	0
	microix worksheets	116,338	118,930	149,090		100,000
	Expense	1,202,738	1,282,532	1,351,959	1,316,955	1,356,859

INTERNAL SERVICE

MAINTENANCE FUND #501



Fund 501

	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Proposed
Income Maintenance					
Transfers in Maintenance	122,653	99,687	102,533	103,337	105,551 (1)
Interest Income	0	0	0	0	0
Prior Cash Carry Forward	11,000	7,092	6,945	6,177	10,879
Total Maintenance Income	133,653	106,779	109,478	109,514	116,430
Expenses					
Personal Services	91,904	66,161	66,801	70,125	71,964
Operating Expenses	30,249	33,151	35,357	32,837	33,129
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	375	375	375	375
Total Maintenance Expense	122,653	99,687	102,533	103,337	105,468
Reserve for Wage Adjustment	0	0	0	0	0
Total Maintenance Reserve	11,000	7,092	6,945	6,177	10,962
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 Income & prior Cash Forward	133,653	106,779	109,478	109,514	116,430
Total Expenses	122,653	99,687	102,533	103,337	105,468
Total Reserves	11,000	7,092	6,945	6,177	10,962
Total Expenses and Reserves	133,653	106,779	109,478	109,514	116,430

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

Total Internal
Serv. Fd.

Dept.	Inter Trans
General Government .35%	\$369
Cemetery .20%	\$211
Community Development .35%	\$369
Fire 7.00%	\$7,389
Parks & Facilities 9.30%	\$9,816
Police 16.90%	\$17,838
Sanitation 32.30%	\$34,093
Streets 10.80%	\$11,400
Water 12.99%	\$13,711
Sewer 9.81%	\$10,355

Totals \$105,551

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City of Brooksville

Fiscal Year 2014-15

Budget Document for Fleet Maintenance

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 501 018 549	Regular Salaries & Wages	64,295	50,318	46,987	50,164	50,164
51400 501 018 549	Overtime - Unscheduled	162	136	66	500	500
52100 501 018 549	FICA Taxes	4,485	3,377	3,165	3,876	3,876
52200 501 018 549	Retirement Contributions	5,792	2,432	2,603	3,512	3,743
52300 501 018 549	Health Insurance	12,907	8,364	8,812	9,425	10,559
52301 501 018 549	Life Insurance	402	315	307	316	316
52303 501 018 549	Long Term Disability	147	115	112	117	117
52320 501 018 549	Dental employee	661	510	496	496	459
52400 501 018 549	Workers Comp Insurance	1,409	1,301	1,440	1,719	1,882
52410 501 018 549	W/Comp Claims	323	0	580	0	0
1. Total Personal Service Costs		90,584	66,868	64,568	70,125	71,617
53101 501 018 549	Medical Services	74	115	34	0	0
53400 501 018 549	Other Contractual Service	1,164	0	0	0	0
54100 501 018 549	Communication & Freight	260	233	425	1,168	1,168
54210 501 018 549	Automotive Repair Service	47	0	0	2,000	2,000
54300 501 018 549	Electric	1,493	1,391	1,619	2,000	2,000
54400 501 018 549	Equipment & Vehicle Rent	2,103	2,017	2,200	2,400	2,400
54500 501 018 549	General Business Insuranc	6,102	6,418	6,974	7,919	8,711
54600 501 018 549	Repair & Maintenance Ser	38	805	1,481	2,000	2,000
54900 501 018 549	Other Current Charges	0	0	0	0	0
55100 501 018 549	Office Supplies	0	0	51	200	200
55210 501 018 549	Operating Supplies	15	0	0	0	0
55220 501 018 549	Computer Supplies	0	0	0	500	500
55223 501 018 549	Repair & Maintenance Sup	3,854	669	-799	4,000	4,000
55223 501 021 536	Repair & Maintenance Sup	0	0	-55	0	0
55226 501 018 549	Safety Supplies & Gear	209	268	405	600	600
55226 501 021 536	Safety Supplies & Gear	0	0	4	0	0
55230 501 015 515	Clothing & Uniforms	2	0	0	0	0
55230 501 018 549	Clothing & Uniforms	3,876	3,179	2,751	4,000	4,000
55240 501 018 549	Institutional Supplies	30	168	0	500	500
55240 501 021 536	Institutional Supplies	0	0	0	0	0
55250 501 018 549	Fuels & Lubricants	3,742	1,055	955	1,500	1,000
55252 501 018 549	Small Tools	912	1,052	3,265	1,500	1,500
55252 501 021 536	Small Tools	0	0	50	0	0
55253 501 018 549	Auto Repair Supplies (in-	1,403	3,110	3,166	2,000	2,000
55253 501 021 536	Auto Repair Supplies (in-	0	0	0	0	0
55400 501 018 549	Books, Publications, Subsc	25	53	28	300	300
55410 501 018 549	Training and Education	96	126	96	250	250
55500 501 018 549	Uncapitalized Equipment	7,900	4,674	0	0	0
2. Total Operating Costs		33,346	25,331	22,651	32,837	33,129
56609 501 018 581	Transfer Out to 609	500	375	375	375	750
5. Total Transfers Out		500	375	375	375	750
48811 501 000 361	Interest - SBA	10	12	9	0	0
48871 501 000 361	Change in Fair Market Val	50	17	10	0	0
48890 501 000 369	Miscellaneous Revenues	0	301	386	0	0

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget
49001 501 000 381	Transfer In from 001	69,190	45,587	40,838	49,494	39,973
49143 501 000 381	Transfer in Fund 143	0	0	4,265	4,960	7,383
49401 501 000 381	Transfer In from 401	24,198	20,107	23,788	28,939	24,046
49403 501 000 381	Transfer In from 403	29,265	33,994	18,123	19,944	34,066
	microix worksheets	122,713	100,017	87,419	103,337	105,468
Revenue		247,144	192,591	175,013	206,674	210,964

City of Brooksville

Fund 609 HRA Funding 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).

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Transfers In	33,750	30,995	31,925	31,250	61,505
Prior Year Carry forward	13,525	17,461	11,180	4,174	-3,271
Total Income	\$47,275	\$48,456	\$43,105	\$35,424	\$58,234
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	29,814	37,277	38,465	31,250	40,000
Reserves	17,461	11,179	4,640	4,174	18,234
Total Expenditures	\$47,275	\$48,456	\$43,105	\$35,424	\$58,234

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

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