

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

**BUDGET WORKSHOP**  
**AGENDA**

August 10, 2015

3:00 P.M.

**A. CALL TO ORDER**

**B. FISCAL YEAR 2016 BUDGET – ALL FUNDS OTHER THAN GENERAL FUND**

**1. Overview of Funds Other than General Fund Presentation**

Discussion by Council on all City funds Other than General Fund Revenues and Expenditures, with overall direction.

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

**C. ADJOURNMENT**

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

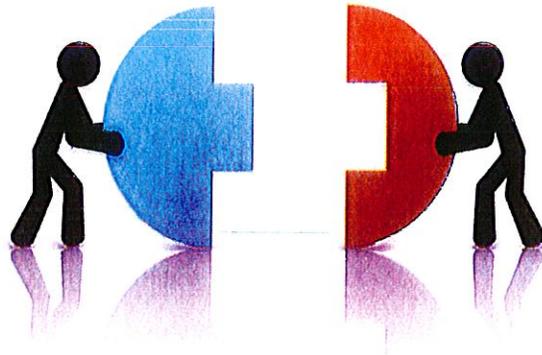
*Any person desiring to appeal any decision with respect to any matter considered at this meeting, may need a record of the proceedings including the testimony and evidence upon which the appeal is to be based, and therefore must make arrangements for a court reporter to ensure that a verbatim record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

*City of Brooksville, Florida*

---

*All Funds other than  
General Fund*

*Preliminary*  
**Budget**



**Fiscal Year 2016**

## Special Revenue Funds

- Fund 104 – Police Education
- Fund 108 – Local Option Gas Tax
- Fund 109 – Law Enforcement Investigative Trust
- Fund 110 – Road Impact Fees
- Fund 112 – Law Enforcement Impact Fees
- Fund 113 – Public Building Impact Fees
- Fund 114 – Fire/EMS Impact Fees
- Fund 115 – Parks Impact Fees
- Fund 116 – Law Enforcement Trust
- Fund 118 – Justice Assistance Grant
- Fund 120 – Good Neighbor Trail
- Fund 122 – Fire Grants & Donations
- Fund 123 – Police Grants & Donations
- Fund 124 – Major Storm Readiness
- Fund 128 – Photo Enforcement Traffic Safety Program
- Fund 129 – First Tee Program
- Fund 134 – Tree & Streetscaping
- Fund 139 – The Enrichment Center Maintenance
- Fund 140 – Florida Department of Transportation Landscaping
- Fund 143 – Fire Department
- Fund 144 – Brownfields Assessment Grant

# City of Brooksville

## FUND 104 CRIMINAL JUSTICE EDUCATION

### INFORMATION ABOUT CRIMINAL JUSTICE EDUCATION FUND

**Description:** Used for Criminal Justice Education in accordance with Florida Statutes Section 938.15.

**Revenue Source:** Disposition of Civil Penalties by County Courts.

**Expenditures:** Criminal Justice education expenditures as allowed under S.938.15.F.S.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	7,890	8,353	8,000	8,000	
Miscellaneous	0	0	0	0	
Interest Income	31	12	15	15	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	19,619	27,540	35,451	40,496	
<b>Total Income</b>	<b>\$27,540</b>	<b>\$35,905</b>	<b>\$43,466</b>	<b>\$48,511</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	5,000	10,000	(1)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	27,540	35,905	38,466	38,511	
<b>Total Expenditures</b>	<b>\$27,540</b>	<b>\$35,905</b>	<b>\$43,466</b>	<b>\$48,511</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) Specialized training and equipment needs.

# City of Brooksville

## Fund 108 LOCAL OPTION GAS TAX

**Description:** Local Option Gas Taxes.

**Revenue Source:** Funds are provided from gas taxes collected and distributed by the State of Florida: Hernando County has 6 cents tax on 1 to 6 cent Local Option and 2 cents on 1 to 5 cent Local Option. City receives Distribution percentage based on population ratio.

**Expenditures:** Transferred to General Fund for road maintenance expenses.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$247,184	\$247,915	\$238,449	\$244,668
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	17,790	16,391	17,042	23,518
<b>Total Income</b>	<b>\$264,974</b>	<b>\$264,306</b>	<b>\$255,491</b>	<b>\$268,186</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	248,583	240,788	238,449	244,668
Reserves	16,391	23,518	17,042	23,518
<b>Total Expenditures</b>	<b>\$264,974</b>	<b>\$264,306</b>	<b>\$255,491</b>	<b>\$268,186</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

# City of Brooksville

## Fund 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

**Description:** Law Enforcement Investigative Trust Fund

**Revenue Source:** Any monies received through Police property in lieu of forfeiture cases.

**Expenditures:** Fund are used for law enforcement purposes by the City of Brooksville Police Department.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$2,520	\$0	\$0	
Fines & Forfeitures	35,354	48,692	25,000	15,000	
Miscellaneous	0	3,501	0	198	
Interest Income	145	22	70	21	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	93,308	17,721	65,961	35,435	
<b>Total Income</b>	<b>\$128,807</b>	<b>\$72,456</b>	<b>\$91,031</b>	<b>\$50,654</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	27,543	25,938	33,000	38,000	(1)
Capital Outlays	83,543	12,004	10,000	10,000	(2)
Transfers Out	0	0	0	0	
Reserves	17,721	34,514	48,031	2,654	
<b>Total Expenditures</b>	<b>\$128,807</b>	<b>\$72,456</b>	<b>\$91,031</b>	<b>\$50,654</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) Towing charges \$15,000, operating supplies \$1,000, ammunition \$6,000 weapons, Equipment and computer upgrades \$16,000.

(2) Investigative equipment \$10,000.

# City of Brooksville

## FUND 110 ROAD IMPACT FEES

**Description:** Impact Fees for Roads

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** Road expenditures for growth related improvements/infrastructure. Funds are to be expended or encumbered within 10 years of receipt.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	-3,518	0	0	0	
Interest Income	1,779	7,747	2,000	8,000	
FHLB Interest	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	1,954,026	1,952,287	1,954,483	1,968,034	
<b>Total Income</b>	<b>\$1,952,287</b>	<b>\$1,960,034</b>	<b>\$1,956,483</b>	<b>\$1,976,034</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	1,260,223	1,260,223	(1)
Transfers Out	0	0	0	0	
Reserves	1,952,287	1,960,034	696,260	715,811	
<b>Total Expenditures</b>	<b>\$1,952,287</b>	<b>\$1,960,034</b>	<b>\$1,956,483</b>	<b>\$1,976,034</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) Encumbrance includes Providence Boulevard PD&E with Row acquisition (\$669,155) and 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:** Law enforcement expenditures for growth related capital facilities and equipment purchases.  
Funds are to be expended or encumbered within 10 years of receipt.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	12	5	0	5
Special Assessment	162	2,111	2,580	1,720
Transfers In	0	0	0	0
Prior Year Carry forward	6,067	3,600	5,369	7,298
<b>Total Income</b>	<b>\$6,241</b>	<b>\$5,716</b>	<b>\$7,949</b>	<b>\$9,023</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	2,641	0	0	0
Transfers Out	0	0	0	0
Reserves	3,600	5,716	7,949	9,023
<b>Total Expenditures</b>	<b>\$6,241</b>	<b>\$5,716</b>	<b>\$7,949</b>	<b>\$9,023</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

# City of Brooksville

## FUND 113 PUBLIC BUILDING IMPACT FEES

**Description:** Impact Fees for Public Buildings

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** Public facilities capital expenditures for related improvements/infrastructure. Funds are to be expended or encumbered within 10 years of receipt.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	944	79	300	40
FHLB Interest	0	0	0	0
Special Assessment	1,047	11,437	13,980	9,320
Transfers In	0	0	0	0
Prior Year Carry forward	263,509	50,869	60,527	72,217
<b>Total Income</b>	<b>\$265,500</b>	<b>\$62,385</b>	<b>\$74,807</b>	<b>\$81,577</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	214,631	0	0	0
Transfers Out	0	0	0	0
Reserves	50,869	62,385	74,807	81,577
<b>Total Expenditures</b>	<b>\$265,500</b>	<b>\$62,385</b>	<b>\$74,807</b>	<b>\$81,577</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

# City of Brooksville

## FUND 114 FIRE/EMS IMPACT FEES

**Description:** Impact Fees for Fire/EMS

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** Fire/EMS expenditures for growth related capital facilities and equipment purchases.

Funds are to be expended or encumbered within 10 years of receipt.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	105	41	30	39
Special Assessment	432	5,277	6,450	4,300
Transfers In	0	0	0	0
Prior Year Carry forward	48,166	48,703	53,160	58,760
<b>Total Income</b>	<b>\$48,703</b>	<b>\$54,021</b>	<b>\$59,640</b>	<b>\$63,099</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	48,703	54,021	59,640	63,099
<b>Total Expenditures</b>	<b>\$48,703</b>	<b>\$54,021</b>	<b>\$59,640</b>	<b>\$63,099</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

# City of Brooksville

## FUND 115 PARKS IMPACT FEES

**Description:** Impact Fees for Parks

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** Park facilities expenditures for growth related improvements/infrastructure.

Fund are to be expended or encumbered within 10 years of receipt.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	135	53	50	50
Special Assessment	747	9,864	12,330	8,220
Transfers In	0	0	0	0
Prior Year Carry forward	43,340	44,222	21,181	31,098
<b>Total Income</b>	<b>\$44,222</b>	<b>\$54,139</b>	<b>\$33,561</b>	<b>\$39,368</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	31,311	0	0
Transfers Out	0	0	0	0
Reserves	44,222	22,828	33,561	39,368
<b>Total Expenditures</b>	<b>\$44,222</b>	<b>\$54,139</b>	<b>\$33,561</b>	<b>\$39,368</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

# City of Brooksville

## FUND 116 LAW ENFORCEMENT TRUST

**Description:** Law Enforcement Trust Fund

**Revenue Source:** Confiscated property through the Florida Contraband Forfeiture Act(Florida Statutes, Section 932.704)

**Expenditures:** Fund are expended to defray the cost of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain federal grants; or for such other law enforcement purposes as expressly provided in s.932.704,F.S., or for other extraordinary programs and purposes, beyond what is usual, normal, regular or established.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	4,400	628	15,000	5,000	
Miscellaneous	9,740	2,982	0	0	
Interest Income	17	7	0	7	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	29,805	39,695	38,138	41,793	
<b>Total Income</b>	<b>\$43,962</b>	<b>\$43,312</b>	<b>\$53,138</b>	<b>\$46,800</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	1,886	16,000	20,000	(1)
Capital Outlays	4,267	0	0	0	
Transfers Out	0	0	0	0	
Reserves	39,695	41,426	37,138	26,800	
<b>Total Expenditures</b>	<b>\$43,962</b>	<b>\$43,312</b>	<b>\$53,138</b>	<b>\$46,800</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) Specialized Training/ equipment \$1,000 ,Criminal Investigation \$1,500 and uncapitalized Narcotics enforcement \$13,500 and special use vehicle(s) 1033 program \$4,000.

# City of Brooksville

## Fund 118 JUSTICE ASSISTANCE GRANT(JAG)

**Description:** Justice Assistance Grants

**Revenue Source:** U. S. Department of Justice/Florida Department of Law Enforcement Grants.

**Expenditures:** Fund are used for law enforcement purposes by the City of Brooksville Police Department.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$28,775	\$29,333	\$24,363	\$20,000	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	6,637	0	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	2,674	5,029	0	0	
Prior Year Carry forward	0	0	0	-1,436	
<b>Total Income</b>	<b>\$31,449</b>	<b>\$34,362</b>	<b>\$31,000</b>	<b>\$18,564</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	31,449	33,251	31,000	20,000	(2)
Transfers Out	0	0	0	0	
Reserves	0	1,111	0	-1,436	
<b>Total Expenditures</b>	<b>\$31,449</b>	<b>\$34,362</b>	<b>\$31,000</b>	<b>\$18,564</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) 2015 Federal Justice Assistance Grant (JAG) funds.

(2) TBA.

# City of Brooksville

## FUND 120 GOOD NEIGHBOR TRAIL

**Description:** Good Neighbor Trail Fund

**Revenue Source:** Enhancement monies from the Hernando County MPO.

**Expenditures:** Good Neighbor Trail capital expenditures.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Metropolitan Planning Organization	0	0	0	0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	6,388	0	0	0
<b>Total Income</b>	<b>\$6,388</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	4,250	0	0	0
Transfers Out	0	0	0	0
Reserves	2,138	0	0	0
<b>Total Expenditures</b>	<b>\$6,388</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

Note: Fund 120 closed as of FY 2013, as it does not meet the requirements of GASB 54 as a special revenue fund.

# City of Brooksville

## Fund 122 Fire Grants & Donations

**Description:** Fire Grants and Donations Fund

**Revenue Source:** Grants and donations to Fire Department

**Expenditures:** Fire Department expenses

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	2,070	0	2,300	2,300	(1)
Interest Income	9	4	0	4	
Loan Proceeds	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	9,156	10,982	7,925	7,481	
<b>Total Income</b>	<b>\$11,235</b>	<b>\$10,986</b>	<b>\$10,225</b>	<b>\$9,785</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	253	3,944	1,800	1,800	(2)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	10,982	7,042	8,425	7,985	
<b>Total Expenditures</b>	<b>\$11,235</b>	<b>\$10,986</b>	<b>\$10,225</b>	<b>\$9,785</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) Local business/Wal-Mart Grant/Donation.

(2) Fire prevention materials \$1,000, Supplies for children's fire prevention birthday parties \$100, EZ up tent for fire prevention outreach \$300 and Micro phone/speaker system for fire prevention program \$400.

# City of Brooksville

## Fund 123 Police Grants & Donations

**Description:** Police Grants and Donations Fund

**Revenue Source:** Grants and donations to Police Department

**Expenditures:** Police Department expenses

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	2,000	0	1,500	1,500	(1)
Interest Income	37	11	0	10	
Loan Proceeds	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	18,377	17,673	17,084	15,578	
<b>Total Income</b>	<b>\$20,414</b>	<b>\$17,684</b>	<b>\$18,584</b>	<b>\$17,088</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	2,741	1,900	2,000	2,000	(2)
Capital Outlays	0	0	8,500	12,500	(3)
Transfers Out	0	0	0	0	
Reserves	17,673	15,784	8,084	2,588	
<b>Total Expenditures</b>	<b>\$20,414</b>	<b>\$17,684</b>	<b>\$18,584</b>	<b>\$17,088</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) Local business/Wal-Mart Grant/Donation.

(2) K-9 Program operating supplies \$1,000 and related protective clothing gear \$1,000

(3) K-9 Dog (Replacement K-9 if required)

# City of Brooksville

## FUND 124 MAJOR STORM READINESS

**Description:** Major Storm Readiness Fund

**Revenue Source:** \$75,000 sale of BERT .

**Expenditures:** Storm Expenditures as needed

	<b>2013 Actual</b>	<b>2014 Actual</b>	<b>2015 Budgeted</b>	<b>2016 Proposed Budget</b>
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	150	0	0	0
Interest Income	134	0	0	0
Loan Proceeds	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	85,592	0	0	0
<b>Total Income</b>	<b>\$85,876</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	12,680	0	0	0
Transfers Out	0	0	0	0
Reserves	73,196	0	0	0
<b>Total Expenditures</b>	<b>\$85,876</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

Note: Fund 124 closed as of FY 2013, as it does not meet the requirements of GASB 54 as a special revenue fund.

# 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.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	2,713,342	2,021,510	2,303,100	260,000	
Miscellaneous	9	23,616	0	0	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	130,134	482,653	803,488	0	
<b>Total Income</b>	<b>\$2,843,485</b>	<b>\$2,527,779</b>	<b>\$3,106,588</b>	<b>\$260,000</b>	
<b>EXPENDITURES</b>					
Personal Services	\$79,347	\$151,510	\$119,754	\$13,744	(1)
Operating Expenditures	2,046,859	1,556,397	1,770,475	199,500	(2)
Capital Outlays	34,376	4,105	0	0	
Transfers Out	200,250	650,500	970,579	46,756	(3)
Reserves	482,653	165,267	245,780	0	
<b>Total Expenditures</b>	<b>\$2,843,485</b>	<b>\$2,527,779</b>	<b>\$3,106,588</b>	<b>\$260,000</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) 1 Full time red light camera employee .

(2) The State \$129,000 and Sensys fees \$68,500, Office supplies \$500, legal red light camera hearings \$1,250, Printing and Binding Services \$250.

(3) Full time red light camera employees' HRA transfer to Fund 609 \$125 & Health Insurance of \$1,936 and transfer the balance of \$44,695 to Fund 308 multi year capital to close out fund 128.

# 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.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$7,500	\$7,500	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	21,214	6,812	12,000	11,500	(2)
Interest Income	45	18	0	17	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	26,689	41,002	33,580	30,403	
<b>Total Income</b>	<b>\$47,948</b>	<b>\$47,832</b>	<b>\$53,080</b>	<b>\$49,420</b>	
<b>EXPENDITURES</b>					
Personal Services	-\$233	\$13,328	\$15,622	\$0	
Operating Expenditures	4,736	450	11,000	3,500	(3)
Capital Outlays	0	0	0	0	
Transfers Out	2,074	0	0	0	
Reserves	41,371	34,054	26,458	45,920	
<b>Total Expenditures</b>	<b>\$47,948</b>	<b>\$47,832</b>	<b>\$53,080</b>	<b>\$49,420</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) First Tee Participate Registration and Membership Fees

(2) First Tee Golf Tournament, donations and fundraising activities.

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

# City of Brooksville

## Fund 134 TREE/STREETSCAPING

**Description:** Tree/Streetscaping

**Revenue Source:** tree removal permits

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

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	4,097	0	0	0
Miscellaneous	140	0	0	0
Interest Income	125	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	80,725	0	0	0
<b>Total Income</b>	<b>\$85,087</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	85,087	0	0	0
<b>Total Expenditures</b>	<b>\$85,087</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

Note: Fund 134 closed as of FY 2013, as it does not meet the requirements of GASB 54 as a special revenue fund.

# City of Brooksville

## Fund 139 The Enrichment Center Maintenance

This is the Premises Maintenance Fund based on agreement of The Enrichment Center Inc. of Hernando County and the City of Brooksville dated April 9, 2010.

**Description:** The Enrichment Center. This Fund is governed by agreement dated April 9, 2010 as referenced above.

**Revenue Source:** Revenues generated by the building are to be paid into the Premises Maintenance Fund and payments by City General Fund the Enrichment Center, Inc. of Hernando County.

**Expenditures:** Maintenance of the building; insufficiencies of cost of building is reimbursed by the ECI up to 50%.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$4,500	\$0	
Facility Rental Fees	0	0	1,500	1,500	
Miscellaneous	6,183	7,702	0	7,500	(1)
Interest Income	0	0	0	0	
Transfers In	6,949	4,186	4,000	6,000	(2)
Prior Year Carry forward	1,618	4,328	1,718	0	
<b>Total Income</b>	<b>\$14,750</b>	<b>\$16,216</b>	<b>\$11,718</b>	<b>\$15,000</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	10,422	15,966	10,090	12,881	(3)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	4,328	250	1,628	2,119	
<b>Total Expenditures</b>	<b>\$14,750</b>	<b>\$16,216</b>	<b>\$11,718</b>	<b>\$15,000</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) Revenues from the Enrichment Center based on Occupancy Agreement for a Special Needs Shelter dated April 9, 2010.

(2) Transfer from General Fund, Parks, Facilities & Recreation Division.

(3) Electric (\$4,500), water expenses (\$1,300), AT&T line and Mowery service for elevator \$4,290, Pest control \$120, Fire and life support agreement \$1,804, Elevator test & inspections \$120, Fire system test & inspection \$672 and Elevator license renewal \$75.

# City of Brooksville

## FUND 140 Florida Department of Transportation Landscaping

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$7,045	\$30,000	\$30,000	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	0	0	0	0	
<b>Total Income</b>	<b>\$0</b>	<b>\$7,045</b>	<b>\$30,000</b>	<b>\$30,000</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	7,045	0	30,000	(2)
Capital Outlays	0	0	30,000	0	
Transfers Out	0	0	0	0	
Reserves	0	0	0	0	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$7,045</b>	<b>\$30,000</b>	<b>\$30,000</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) FDOT Landscape Rehabilitation

(2) FDOT project area landscaping improvements.

# City of Brooksville

## FUND 143 Fire Department

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$3,250	\$8,988	\$9,000	\$9,220	(1)
Fines & Forfeitures	375	25	0	100	
Miscellaneous	4,804	3,470	2,602	3,333	(2)
Interest Income	0	0	0	0	
Special Assessment	301,972	542,771	549,053	591,667	(3)
Transfers In	1,239,366	1,026,677	1,114,677	1,265,231	(4)
Prior Year Carry forward	-114,305	-47,952	38,290	213	
<b>Total Income</b>	<b>\$1,435,462</b>	<b>\$1,533,979</b>	<b>\$1,713,622</b>	<b>\$1,869,764</b>	
<b>EXPENDITURES</b>					
Personal Services	\$1,300,767	\$1,317,324	\$1,348,942	\$1,237,193	
Operating Expenditures	114,348	105,003	165,186	156,718	
Capital Outlays	0	13,197	100,000	220,000	
Debt Service	59,534	59,284	57,271	57,270	
Transfers Out	8,765	4,500	16,389	153,168	
Reserves	-47,952	34,671	25,834	45,415	
<b>Total Expenditures</b>	<b>\$1,435,462</b>	<b>\$1,533,979</b>	<b>\$1,713,622</b>	<b>\$1,869,764</b>	

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

(1) Fire Hydrant Fees \$9,220.

(2) Firefighters Supplemental \$2,520 ,Credit Card Rebate \$313 and Miscellaneous Revenue of \$500.

(3) Fire Assessment on tax roll of \$619,048 X 95% = \$588,096 , less 4% collection fee of \$23,524 and Government billed by the City of \$28,521 X 95% = \$27,095. The Fire Assessment Rates for FY 2016 are Tier I .80 per 1/1000 of improved value and Tier II \$100 per parcel.

(4) Transfer in from General Fund of \$972,063 and a transfer in from Vehicle Replacement Fund of \$220,000 for down payment on a new Fire Truck and 800 MH radios one time transfer of \$28,000 and the balance of Fire,s Fund 502 Vehicle Rplacement of \$45,168.

(5) Down payment on new Pumper Truck.

# City of Brooksville

## FUND 144 Brownfields Assessment Grant

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$77,082	\$147,941	\$132,555	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	0	0	0	0
<b>Total Income</b>	<b>\$77,082</b>	<b>\$147,941</b>	<b>\$132,555</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	77,082	147,941	132,555	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	0	0	0	0
<b>Total Expenditures</b>	<b>\$77,082</b>	<b>\$147,941</b>	<b>\$132,555</b>	<b>\$0</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S

# City of Brooksville

## TOTAL ALL SPECIAL REVENUE FUNDS

	2013 Actual	2014 Actual	2015 Budgeted	2016 Proposed Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$356,291	\$443,742	\$446,367	\$311,388
Facility Rental Fees	\$0	\$0	\$1,500	\$1,500
Metropolitan Planning Organization	0	0	0	0
Fines & Forfeitures	2,765,458	2,079,208	2,351,100	288,100
Miscellaneous	42,792	48,083	25,039	26,331
Interest Income	3,518	7,999	2,465	8,208
FHLB Interest	0	0	0	0
Special Assessment	304,360	571,460	584,393	615,227
Transfers In	1,248,989	1,035,892	1,118,677	1,271,231
Prior Year Carry forward	2,720,004	2,709,714	3,153,397	2,330,888
<b>Total Income</b>	<b>\$7,441,412</b>	<b>\$6,896,098</b>	<b>\$7,682,938</b>	<b>\$4,852,873</b>
<b>EXPENDITURES</b>				
Personal Services	\$1,379,881	\$1,482,162	\$1,484,318	\$1,250,937
Operating Expenditures	2,283,984	1,866,470	2,147,106	474,399
Capital Outlays	387,837	93,868	1,439,723	1,522,723
Debt Service	59,534	59,284	57,271	57,270
Transfers Out	459,672	895,788	1,225,417	399,897
Reserves	2,870,504	2,498,526	1,329,103	1,147,647
<b>Total Expenditures</b>	<b>\$7,441,412</b>	<b>\$6,896,098</b>	<b>\$7,682,938</b>	<b>\$4,852,873</b>

S  
P  
E  
C  
I  
A  
L  
  
R  
E  
V  
E  
N  
U  
E  
  
F  
U  
N  
D  
S  
  
S  
U  
M  
M  
A  
R  
Y

## **Debt Service Funds**

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

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

# City of Brooksville

D  
E  
B  
T  
S  
  
E  
R  
V  
I  
C  
E  
  
F  
U  
N  
D  
S  
  
S  
U  
M  
M  
A  
R  
Y

## TOTAL DEBT SERVICE FUND

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget
<b>INCOME</b>				
Interest Income	\$29	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$0
Transfers In	\$316,215	\$316,800	\$317,545	\$317,256
Prior Year Carry forward	\$66,359	\$67,875	\$58,299	\$60,177
<b>Total Income</b>	<b>\$382,603</b>	<b>\$384,675</b>	<b>\$375,844</b>	<b>\$377,433</b>
<b>EXPENDITURES</b>				
Bond Payments	\$314,728	\$314,922	\$317,545	\$317,256
Operating Expenditures	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$9,576	\$0	\$0
Reserves	\$67,875	\$60,177	\$58,299	\$60,177
<b>Total Expenditures</b>	<b>\$382,603</b>	<b>\$384,675</b>	<b>\$375,844</b>	<b>\$377,433</b>

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

# City of Brooksville

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

**Description:** Debt Service Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); This Fund accumulates Debt Service for 2006 Bond (1/12 of interest and principal) and 1/120 of the Maximum Bond Service Requirement as a Reserve Account per the Bond covenants. This Fund replaces Fund No. 310 due to GASB 54.  
**Revenue Source:** Transfers from Fund 309 (Capital Improvement Revenue Fund)  
**Expenditures:** Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Mobile Home Licenses	\$0	\$0	\$0	\$0	
Interest Income	29	0	0	0	
Miscellaneous	0	0	0	0	
Transfers In	12,435	13,020	13,765	13,476	
Prior Year Carry forward	24,377	23,841	14,265	14,293	
<b>Total Income</b>	<b>\$36,841</b>	<b>\$36,861</b>	<b>\$28,030</b>	<b>\$27,769</b>	
<b>EXPENDITURES</b>					
Bond Payments	\$13,000	\$12,992	\$13,765	\$13,476	(1)
Operating Expenditures	0	0	0	0	
Transfers Out	0	9,576	0	0	
Reserves	23,841	14,293	14,265	14,293	
<b>Total Expenditures</b>	<b>\$36,841</b>	<b>\$36,861</b>	<b>\$28,030</b>	<b>\$27,769</b>	

D  
E  
B  
T  
  
S  
E  
R  
V  
I  
C  
E  
  
F  
U  
N  
D  
S

(1) Payments of \$13,765 to normal debt service to loan with USDA.

# City of Brooksville

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

**Description:** Debt Service Fund required by Capital Improvement Revenue Note Series 2011

This Fund receives Debt Service for 2011 Note (1/12 of interest and principal)

and the monies are transferred from the Fund 202 Capital Improvement Revenue Note per Loan covenants.  
per Loan covenants,

**Revenue Source:** Transfers from General Fund, Water & Sewer Fund and Solid Waste based on Energy savings

**Expenditures:** Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service.

Quarterly payments of \$75,944.95 are payable until 10/01/2026. First payment due 01/01/2012.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Interest Income	0	0	0	0	
Miscellaneous	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	
Prior Year Carry forward	41,982	44,034	44,034	45,884	
<b>Total Income</b>	<b>\$345,762</b>	<b>\$347,814</b>	<b>\$347,814</b>	<b>\$349,664</b>	
<b>EXPENDITURES</b>					
Bond Payments	\$301,728	\$301,930	\$303,780	\$303,780	(1)
Operating Expenditures	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	44,034	45,884	44,034	45,884	
<b>Total Expenditures</b>	<b>\$345,762</b>	<b>\$347,814</b>	<b>\$347,814</b>	<b>\$349,664</b>	

D  
E  
B  
T  
  
S  
E  
R  
V  
I  
C  
E  
  
F  
U  
N  
D  
S

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

## **Capital Project Funds**

Fund 302 – McKethan Capital Projects

Fund 308 – Multi Year Capital Project Accumulation

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

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

Fund 311 - Bond & Interest Sinking (2011 Capital Improvement Rev)

Fund 312 – 2011 Capital Improvement Loan Capital Projects

Fund 313 – Bond Settlement Capital Projects Fund

# City of Brooksville

## TOTAL CAPITAL PROJECTS FUNDS \*

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$32,693	\$33,610	\$32,500	\$33,000
Settlements	0	0	0	0
Interest Income	2,273	848	620	520
Miscellaneous	0	0	1,500	1,000
Transfers In	403,780	853,780	1,159,280	348,475
Prior Year Carry forward	1,604,844	505,429	883,606	316,028
<b>Total Income</b>	<b>\$2,043,590</b>	<b>\$1,393,667</b>	<b>\$2,077,506</b>	<b>\$699,023</b>
<b>EXPENDITURES</b>				
Bond Payments	\$0	\$0	\$0	\$0
Legal	0	0	0	0
Operating Expenditures	\$174	\$10,778	\$73,362	\$0
Capital Outlay	1,065,268	140,253	1,430,000	314,300
Transfers Out	472,719	347,340	339,489	349,459
Reserves	505,429	895,296	234,655	35,264
<b>Total Expenditures</b>	<b>\$2,043,590</b>	<b>\$1,393,667</b>	<b>\$2,077,506</b>	<b>\$699,023</b>

\* These funds are not inclusive of all FY 2015 Capital expenditures, as other funds, including General fund and Enterprise Funds include capital expenditures.

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S  
  
S  
U  
M  
M  
A  
R  
Y

# City of Brooksville

## FUND 302 McKETHAN CAPITAL PROJECTS

**Description:** Capital Expenditures for Parks, Recreation & Facilities

**Revenue Source:** Miscellaneous sources over the years.

**Expenditures:** Capital expenses for Parks, Recreation & Facilities

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Interest Income	87	17	20	16	
Miscellaneous	0	0	1,500	1,000	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	33,952	24,215	4,235	24,248	
<b>Total Income</b>	<b>\$34,039</b>	<b>\$24,232</b>	<b>\$5,755</b>	<b>\$25,264</b>	
<b>EXPENDITURES</b>					
Operating Expenditures	\$174	\$0	\$0	\$0	
Capital Outlay	9,650	0	0	0	
Transfers Out	0	0	0	0	
Reserves	24,215	24,232	5,755	25,264	
<b>Total Expenditures</b>	<b>\$34,039</b>	<b>\$24,232</b>	<b>\$5,755</b>	<b>\$25,264</b>	

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S

(1) Sign rental space on outfield fence , 2 signs at \$500 each for a total of \$1,000.

# City of Brooksville

## FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION

**Description:** Capital projects of City streets, City sidewalks, City culverts, City lighting or other safety related expenditures.

**Revenue Source:** Transfers from miscellaneous sources including General Fund and Photo Enforcement Traffic Safety Fund.

**Expenditures:** Improvements/infrastructure of City Streets, Sidewalks,Culverts,,lighting & other Safety related expenditures.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Interest Income	777	823	600	500	
Miscellaneous	0	0	0	0	
Transfers In	100,000	550,000	855,500	44,695	(1)
Prior Year Carry forward	439,149	400,959	815,300	269,105	
<b>Total Income</b>	<b>\$539,926</b>	<b>\$951,782</b>	<b>\$1,671,400</b>	<b>\$314,300</b>	
<b>EXPENDITURES</b>					
Operating Expenditures	\$0	\$10,778	\$12,500	\$0	
Capital Outlay	25,967	134,123	1,430,000	314,300	(2)
Transfers Out	113,000	0	0	0	
Reserves	400,959	806,881	228,900	0	
<b>Total Expenditures</b>	<b>\$539,926</b>	<b>\$951,782</b>	<b>\$1,671,400</b>	<b>\$314,300</b>	

(1) Transfers in of \$44,695 from Traffic Camera Fund 128.

(2) **Mildred Avenue** - Reconstruction of roadway from U.S. Highway 41 (Broad Street) to Dr. Martin Luther King, Jr., Boulevard.

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D

# City of Brooksville

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

**Description:** Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); Mobile Home Licenses are collateral for 2006 Loan. Special Fund is required by Bond covenant.

**Revenue Source:** Mobile Home Licenses are assigned to this Fund due to agreement with USDA.

**Expenditures:** Necessary funds transferred to Debt Service Fund 201 for annual debt service and Reserves that are required by Bond covenants. Revenue over and above debt service requirement are transferred to General Fund.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Mobile Home Licenses	\$32,693	\$33,610	\$32,500	\$33,000	
Interest Income	11	4	0	4	
Miscellaneous	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	36,486	13,251	3,209	22,675	
<b>Total Income</b>	<b>\$69,190</b>	<b>\$46,865</b>	<b>\$35,709</b>	<b>\$55,679</b>	
<b>EXPENDITURES</b>					
Bond Payments	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	
Transfers Out	55,939	43,560	35,709	45,679	(1)
Reserves	13,251	3,305	0	10,000	
<b>Total Expenditures</b>	<b>\$69,190</b>	<b>\$46,865</b>	<b>\$35,709</b>	<b>\$55,679</b>	

(1) To Fund 201 for normal debt service for loan with USDA of \$13,476 and Transfer to General Fund of \$32,203.

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S

# City of Brooksville

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

**Description:** Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); This Fund accumulates Debt Service for 2006 Bond (1/12 of interest and principal) and 1/120 of the Maximum Bond Service Requirement as a Reserve Account per the Bond covenants. Closed at the close of Fiscal Year ending 9 30 11 to Fund 201.  
**Revenue Source:** Transfers from Fund 309 (Capital Improvement Revenue Fund)  
**Expenditures:** Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget
<b>INCOME</b>				
Mobile Home Licenses	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0
Miscellaneous	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	0	0	0	0
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Bond Payments	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Transfers Out	0	0	0	0
Reserves	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S

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

# City of Brooksville

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

**Description:** Revenue Fund required by Capital Improvement Revenue Note Series 2011

This Fund receives Debt Service for 2011 Note (1/12 of interest and principal) and the monies are transferred to the Capital Improvement Debt Service Fund No 202 per Loan covenants,

**Revenue Source:** Transfers from General Fund, Water & Sewer Fund and Solid Waste based on Energy savings

**Expenditures:** Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service. City Hall Roofing, City Hall HVAC Renovation:, Public Works HVAC, and Walking Trail and Public Works Lights, and AMR Water Meters were funded out of the 2011 Note.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Interest Income	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	(1)
Prior Year Carry forward	0	0	0	0	
<b>Total Income</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	
<b>EXPENDITURES</b>					
Bond Payments	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Transfers Out	303,780	303,780	303,780	303,780	(2)
Reserves	0	0	0	0	
<b>Total Expenditures</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	

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

(2) To Debt Service Fund #202

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S

# City of Brooksville

## FUND No. 312 2011 CAPITAL IMPROVEMENT LOAN CAPITAL PROJECTS FUND

**Description:** Capital Projects Fund required by Capital Improvement Revenue Note Series 2011.

This Capital Projects Fund represents capital expenditures for the City Energy Savings Capital Expenditures.

**Revenue Source:** City of Brooksville, Florida Capital Improvement Note, Series 2011, \$3,333,022.

**Expenditures:** Capital expenditures related to City Energy Savings Project.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Interest Income	254	4	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	139,173	6,142	0	0
<b>Total Income</b>	<b>\$139,427</b>	<b>\$6,146</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>				
Capital Outlay	\$133,285	\$6,130	\$0	\$0
Transfers Out	0	0	0	0
Reserves	6,142	16	0	0
<b>Total Expenditures</b>	<b>\$139,427</b>	<b>\$6,146</b>	<b>\$0</b>	<b>\$0</b>

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
  
F  
U  
N  
D  
S

# City of Brooksville

## No. 313 BOND SETTLEMENT FUND CAPITAL PROJECTS FUND

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

**Revenue Source:** Bond Settlement

**Expenditures:** Roads and Utilities completion in Southern Hills Plantation

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Settlements	\$0	\$0	\$0	\$0	
Interest Income	1,144	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	956,084	60,862	60,862	0	
<b>Total Income</b>	<b>\$957,228</b>	<b>\$60,862</b>	<b>\$60,862</b>	<b>\$0</b>	
<b>EXPENDITURES</b>					
Capital Outlay	\$896,366	\$0	\$0	\$0	(1)
Legal	0	0	\$0	0	
Operating Expenditures	0	0	\$60,862	0	(2)
Transfers Out	0	0	0	0	
Reserves	60,862	60,862	0	0	
<b>Total Expenditures</b>	<b>\$957,228</b>	<b>\$60,862</b>	<b>\$60,862</b>	<b>\$0</b>	

C  
A  
P  
I  
T  
A  
L  
  
P  
R  
O  
J  
E  
C  
T  
S  
  
F  
U  
N  
D  
S

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

(2) Expenditures to close this fund.

## **Public Works Department - Utilities**

Fund 401 - Water & Wastewater Divisions

Fund 402 & 403 - Sanitation Division

## **Fleet Maintenance Funds**

Fund 501 – Public Works Department-Fleet Maintenance Division

Fund 502 – Vehicle Replacement Fund

Fund 503 – Equipment Replacement Fund

# City of Brooksville

## All Water & Wastewater Fund Summary

	Actual 2013	Actual 2014	Budget 2015	Budget 2016	
<b>REVENUE SUMMARY:</b>					
CHARGES FOR SERVICES	\$3,524,738	\$3,630,046	\$3,673,550	\$3,707,339	W
WATER IMPACT FEES (CONNECTION FEES)	\$19,622	\$24,797	\$20,000	\$26,000	A
SEWER IMPACT FEES ( CONNECTION FEES)	\$27,648	\$54,432	\$40,000	\$90,000	T
INTEREST INCOME	\$5,150	\$11,720	\$5,250	\$23,379	E
LOANS & GRANT REV., LONG TERM DEBT, CONTR., ADJ.	\$128,735	\$0	\$0	\$0	R
<b>SUBTOTAL</b>	<b>\$3,705,893</b>	<b>\$3,720,995</b>	<b>\$3,738,800</b>	<b>\$3,846,718</b>	A
PRIOR CASH CARRY FORWARD	\$3,121,709	\$6,638,427	\$8,509,239	\$6,807,833	N
<b>TOTAL REVENUES</b>	<b>\$6,827,602</b>	<b>\$10,359,422</b>	<b>\$12,248,039</b>	<b>\$10,654,551</b>	D
<b>EXPENSE SUMMARY:</b>					
PERSONAL SERVICES	\$1,084,445	\$1,130,453	\$1,024,267	\$1,032,840	W
OPERATING EXPENSES	\$998,991	\$983,704	\$995,585	\$970,037	A
CAPITAL OUTLAY	\$1,136,454	\$143,848	\$2,516,160	\$535,090 (1.)	S
<b>SUBTOTAL</b>	<b>\$3,219,890</b>	<b>\$2,258,005</b>	<b>\$4,536,012</b>	<b>\$2,537,967</b>	T
<b>TRANSFERS OUT</b>					W
TO GENERAL FUND	\$393,800	\$393,800	\$393,800	\$393,800	A
TO INTERNAL SERVICE FUND	\$23,788	\$26,527	\$24,066	\$41,380	S
TO FUND 311 (2011 CAPITAL IMPROVEMENT REV. NOTE)	\$271,188	\$276,971	\$276,971	\$276,971	T
TO DEBT SERVICE ( SINKING FUND )	\$868,869	\$842,796	\$842,808	\$842,808	E
TO FUND 409 FOR LOC/HANCOCK BANK	\$61,908	\$0	\$0	\$0	W
TO VEHICLE R&R	\$28,960	\$36,150	\$50,863	\$64,089	A
TO HRA FUNDING ACCOUNT	\$6,485	\$6,296	\$182,570	\$199,613	T
<b>TOTAL TRANSFERS OUT</b>	<b>\$1,654,998</b>	<b>\$1,582,540</b>	<b>\$1,771,078</b>	<b>\$1,818,661</b>	R
<b>TOTAL EXPENSE SUMMARY</b>					E
RESERVES METER DEPOSITS	\$381,960	\$381,960	\$380,200	\$380,200	S
SINKING FUND RESERVES	\$450,275	\$450,275	\$400,250	\$400,250	
RESERVES 2013 SUNTRUST LOAN	\$0	\$779,650	\$777,074	\$783,812	
<b>TOTAL EXPENSES &amp; RESERVES</b>	<b>\$5,707,123</b>	<b>\$5,452,430</b>	<b>\$7,864,614</b>	<b>\$5,920,890</b>	
CONNECTION FEES RESERVES	\$361,468	\$416,253	\$476,425	\$480,250	A
2013 SUNTRUST CAPITAL IMPROVEMENT RESERVES	\$372,447	\$0	\$0	\$0	L
RESERVE CAPITAL IMPROVEMENTS	\$111,000	\$111,000	\$111,111	\$111,111	L
CRESCENT SETTLEMENT FUND	\$0	\$3,537,938	\$3,537,938	\$3,537,938	
RESERVE FOR CONTINGENCIES	\$275,564	\$841,801	\$257,951	\$604,362	
<b>TOTAL FUND BALANCE</b>	<b>\$6,827,602</b>	<b>\$10,359,422</b>	<b>\$12,248,039</b>	<b>\$10,654,551</b>	F
<b>{1} Capital Outlay</b>					U
Hope Hill Water Elevated Water Tank Painting	\$100,000				N
Cobb Rd. Water Reclamamation Facility Operating Permit Renewal	\$25,000				D
DPW Warehouse Roof Replacement(Utilities Share)	\$50,000				S
Public Works Complex Crew Showers (Utilities Share)	\$5,000				
Aerator Gear Box Replacement CRWRF	\$115,000				
A Street Sewer Pump Replacement	\$12,000				
Vacuum Excavator	\$122,000				
Off -Road Utility Vehicle	\$10,300				
Parrot Middle School/ PSCC Lift Station Generator (other)	\$66,950				
Moton School Lift Station Generator	\$28,840				
<b>Grand Total</b>	<b>\$535,090</b>				

# City of Brooksville

## Water & Sewer Summary

Revenue Detail (Fund 401)		Actual 2013	Actual 2014	Budgeted 2015	Budget 2016
401-000-331-43500	Federal Grants: Economic Environment	1,341	0	0	0
401-000-342-48242	Hydrant Fees	4,194	4,194	4,195	4,339
401-000-343-48330	Water Revenues	1,765,141	1,805,172	1,829,433	1,850,500
401-000-343-48350	Wastewater (Sewer) Revenues	1,658,868	1,715,247	1,736,122	1,744,500
401-000-343-48361	Penalties	46,123	52,753	53,000	54,000
401-000-343-48363	Delinquent Account Turn On	11,625	12,700	12,000	14,000
401-000-343-48364	Disconnect/Reconnect Fees	2,313	2,898	2,800	2,000
401-000-343-48365	Water Hook Up	10,599	11,190	10,000	12,000
401-000-343-48366	Sewer Hook Up	3,930	5,400	4,000	6,000
401-000-343-48367	Cash Over	37	200	0	0
401-000-343-48808	Interest-FMlvt	(567)	4,453	1,500	6,000
401-000-361-48810	Interest (Savings Account)	139	110	100	0
401-000-361-48811	Interest-SBA	1,235	685	1,000	600
401-000-361-48845	Gain or Loss From Sale of Fixed Assets	0	0	0	0
401-000-361-48871	Change In Fair Market Value	1,497	0	0	0
401-000-369-48889	Credit Card Rebate	0	0	0	2,528
401-000-369-48890	Miscellaneous Revenues	21,908	20,492	22,000	20,000
<b>Total Revenues (Fund 401)</b>		<b>\$3,528,383</b>	<b>\$3,635,494</b>	<b>\$3,676,150</b>	<b>3,716,467</b>
<b>Revenue Detail (Fund 404)</b>					
<b>Water Advisory Panel Grants</b>					
404-000-334-44900	WAP Grant	Actual 2013	Actual 2014	Budgeted 2015	Budget 2016
<b>Capital Expenditures (Fund 404)</b>					
Total Reserves 404		\$11,924	\$11,924	\$11,924	\$11,924
<b>Revenue Detail (Fund 405)</b>					
<b>R&amp; R Fund</b>					
405-000-381-49401	Transfer in from 401	\$11,776	\$0	\$0	\$0
405-000-381-49401	Transfer in from 401	\$8,884	\$0	\$0	\$0
405-000-381-48808	FMlvt Interest	\$1,579	\$2,285	\$1,500	\$2,000
405-000-361-48811	SBA Interest	\$77	\$0	\$60	\$0
<b>Reserves Detail (Fund 405)</b>					
<b>R&amp; R Fund</b>					
R&R 2002		\$0	\$0	\$0	\$0
R&R & Reserves 1999		\$0	\$0	\$0	\$0
Debt Service Reserves 2013 SunTrust Loan		\$0	\$779,650	\$778,015	\$783,812
Total Reserves Fund 405		\$0	\$0	\$778,015	\$783,812
<b>Revenue Detail (Fund 406)</b>					
<b>Debt Service Fund</b>					
406-000-381-49401	Transfer in from 401 (Water portion)	482,909	442,938	\$480,402	\$442,936
406-000-381-49401	Transfer in from 401 (Wastewater portion)	364,300	399,872	\$362,409	\$399,872
Total of Transfers for Debt Service		847,209	842,810	842,811	\$842,808

406-000-381-48808	FMLvT Interest	520	573	\$500	\$550
406-000-361-48811	SBA Interest	41	0	\$40	\$0

**Debt Service Payments Detail (Fund 406)**

406-021-536-57199	Interest on 99 Bonds	21,912	0	\$0	\$0
406-027-536-57199	Interest on 99 Bonds	16,530	0	\$0	\$0
406-021-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	27,473	0	\$0	\$0
406-027-536-57109	Interest on ARRA Loan WW270200	7,719	10,953	\$12,279	\$11,648
406-027-536-57110	Interest on SRF Loan WW270201	5,105	7,237	\$8,121	\$7,703
406-021-536-57202	Amortization Expense	68,824	1,672	0	0
406-027-536-57202	Amortization Expense	51,919	1,674	0	0
406-021-536-57300	Bond Issuance Cost	27,639	0	0	0
406-027-536-57300	Bond Issuance Cost	20,850	0	0	0
406-021-536-57113	Interest on 2013 SunTrust Loan (payment due 4/1 & 10/1)	47,312	107,324	\$121,800	\$114,216
406-027-536-57113	Interest on 2013 SunTrust Loan (payment due 4/1 & 10/1)	35,692	80,964	\$91,884	\$86,164
	<b>Total Debt Service Payments</b>	<b>330,975</b>	<b>209,824</b>	<b>234,084</b>	<b>\$219,731</b>

**Reserves Detail (Fund 406)**

	<b>Total Reserves Fund 406</b>	<b>531,478</b>	<b>531,478</b>	<b>\$531,478</b>	<b>\$531,478</b>
--	--------------------------------	----------------	----------------	------------------	------------------

**Water & Sewer Summary**

**Revenue Detail (Fund 407)**

**Water Connection Fees**

		<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budgeted 2015</b>	<b>Budget 2016</b>
407-000-343-48368	Water/Sewer Connection Fees	19,622	24,797	\$20,000	\$26,000
407-000-361-48811	Interest-SBA	111	44	\$80	\$45
	<b>Total Revenues (Fund 407)</b>	<b>\$19,733</b>	<b>\$24,841</b>	<b>\$20,080</b>	<b>\$26,045</b>

**Capital Expenditures (Fund 407)**

Capital Expenditures ( see Capital Needs Plans)

		386,096		\$0	\$0
--	--	---------	--	-----	-----

**Reserves Detail (Fund 407)**

**Water Connection Fees**

		\$51,416	\$62,265	\$82,309	\$82,309
--	--	----------	----------	----------	----------

**Revenue Detail (Fund 408)**

**Sewer Connection Fees**

		<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Budgeted 2015</b>	<b>Budget 2016</b>
408-000-343-48368	Water/Sewer Connection Fees	\$27,648	\$54,432	\$40,000	\$90,000
408-000-361-48811	Interest-SBA	\$285	\$112	\$220	\$120
408-000-337-47000	Grants from Other Local Units	\$0	\$0	\$0	\$0
	<b>Total Revenues</b>	<b>\$27,933</b>	<b>\$54,544</b>	<b>\$40,220</b>	<b>\$90,120</b>

**Capital Expenditures (Fund 408)**

Capital Expenditures (presentation only)

		\$0		\$0	\$0
--	--	-----	--	-----	-----

**Reserves Detail (Fund 408)**

		\$300,052	\$353,988	\$394,116	\$544,208
--	--	-----------	-----------	-----------	-----------

<b>Revenue Detail (Fund 409)</b>		<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budget</b>
<b>Water and Wastewater Construction</b>		<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
409-000-331-47000	Grants from Other Local Units	\$0	\$0	\$0	\$0
409-000-331-44900	Other State Grants	\$127,394	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I	\$61,908	\$0	\$0	\$0
409-000-381-49405	Transfer in from 405	\$393,642	\$0	\$0	\$0
409-000-381-49406	Transfer in from 406	\$277,242	\$0	\$0	\$0
409-000-389-49740	Grants from Other Sources (Re-use)	\$0	\$0	\$0	\$0
409-000-229-20909	Loan Proceeds (liability-presentation only)	\$0	\$0	\$0	\$0
409-000-381-48808	Interest Earnings FMLVT	\$47	\$3,219	\$50	\$11,256
409-000-381-48811	Interest Earnings	\$186	\$239	\$200	\$280
409-000-369-48895	Insurance Claims/Settlements	0	3,537,938	\$0	\$0
<b>Expense Detail (Fund 409)</b>					
<b>Capital Expenditures (Fund 409)</b>					
409-000-166-19025	Building & Improvements (presentation only capital)	\$0	\$0	\$25,000	\$0
409-000-166-19037	Machinery and Equipment (presentation only capital)	\$0	\$22,058	\$231,160	\$0
409-000-169-19049	Construction in Progress (presentation only capital)	\$2,194,293	\$42,000	\$1,054,000	\$0
	Reserves	\$778,529	\$4,440,772	\$3,209,746	\$4,452,308

## Public Works Department

### Water & Wastewater Division

	2014 Actual	2015 Budget	2016 Budget
Personal Services	\$1,130,453	\$1,024,267	\$1,032,840
Operating Expenses	\$984,704	\$995,585	\$970,037
Capital Outlay	\$143,848	\$2,516,160	\$535,090
Transfers	\$1,582,292	\$1,771,078	\$998,016
<b>Total</b>	<b>\$3,841,297</b>	<b>\$6,307,090</b>	<b>\$3,535,983</b>

Staffing	2014	2015	2016
Director of Public Works	0.5	0.5	0.5
Utilities Superintendent	1	1	1
Public Works Supervisor	1	1	1
Warehouse Specialist	0.9	0.9	0.9
Crew Leader	3	3	3
Utilities Specialist	6	6	6
Plant Operator III	1	1	1
Plant Operator II	1	2	2
Plant Operator I	1	1	1
Electrician/ Mech.	1	1	1
Equipment Operator	1	1	1
Construction Manager	0.9	0.9	0.9
Program Coord	0.9	0.9	0.9
Chief Meter Reader	1	0	0
Admin. Specialist III	2.31	2.31	2.31
Admin. Assistant III	0.6	0.6	0.6
Finance Technician	0.48	0.48	0.48
Utilities Billing Supervisor	0.6	0.6	0.6
<b>Total Full Time</b>			
<b>Water &amp; Wastewater</b>	<b>24.19</b>	<b>24.19</b>	<b>24.19</b>
<b>Total Water &amp; Wastewater FTE</b>	<b>24.19</b>	<b>24.19</b>	<b>24.19</b>

#### Division Mission

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

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

# City of Brooksville

## Fund 401 Water & Wastewater Combined Budget FY 2015

Account Number	Description	Actual 2013	Actual 2014	Budgeted 2015	Proposed 2016
51102 401 536	Financial & Administrative Salaries	\$30,582	\$31,111	\$30,904	\$32,449
51200 401 536	Regular Salaries & Wages	\$746,584	\$764,762	\$776,309	\$781,207
51400 401 536	Overtime - Unscheduled	\$23,418	\$28,701	\$21,000	\$21,000
51605 401 536	Bereavement Pay	\$335	\$2,217	\$0	\$0
51610 401 536	On Call Beeper Pay	\$8,770	\$8,770	\$8,600	\$8,600
52100 401 536	FICA Taxes	\$60,924	\$61,673	\$64,016	\$64,509
52200 401 536	Retirement Contributions	\$48,053	\$69,236	\$71,812	\$73,072
52300 401 536	Health Insurance	\$119,249	\$117,597	\$0	\$0
52301 401 536	Life Insurance	\$4,633	\$4,576	\$5,005	\$5,228
52303 401 536	Long Term Disability	\$1,720	\$1,699	\$1,857	\$1,939
52320 401 536	Dental employee	\$7,207	\$6,686	\$7,416	\$7,109
52400 401 536	Workers Comp Insurance	\$32,038	\$32,846	\$37,348	\$37,727
52410 401 536	W/Comp Claims	\$932	\$579	\$0	\$0
	<b>Total Personnel Service Costs</b>	<b>\$1,084,445</b>	<b>\$1,130,453</b>	<b>\$1,024,267</b>	<b>\$1,032,840</b>
52500 401 536	Unemployment Compensation	\$1,650	\$0	\$1,950	\$1,000
53100 401 536	Legal Services	\$0	\$30,322	\$0	\$0
53101 401 536	Medical Services	\$1,467	\$1,222	\$1,600	\$1,500
53400 401 536	Other Contractual Services	\$70,683	\$73,424	\$87,755	\$59,879
53401 401 536	Contract Labor	\$0	\$0	\$0	\$0
53402 401 536	Laboratory Services	\$16,761	\$20,057	\$26,500	\$23,700
54000 401 536	Travel and Per Diem	\$1,095	\$836	\$1,350	\$1,250
54100 401 536	Communication & Freight Charge	\$9,124	\$8,661	\$4,500	\$6,000
54110 401 536	Postage	\$13,257	\$18,393	\$17,000	\$15,500
54210 401 536	Automotive Repair Service	\$1,665	\$3,469	\$4,500	\$4,500
54300 401 536	Electric	\$208,370	\$224,174	\$210,000	\$210,000
54303 401 536	Water	\$10,059	\$10,364	\$8,900	\$8,200
54314 401 536	Effluent Disposal Permit	\$37,477	\$28,026	\$5,000	\$23,000
54315 401 536	Water Distribution	\$29,930	\$46,112	\$23,000	\$20,000
54316 401 536	Sewerage collection	\$5,494	\$4,344	\$3,000	\$0
54400 401 536	Equipment & Vehicle Rental	\$2,930	\$6,065	\$3,500	\$3,500
54401 401 536	Rentals & Leases	\$276	\$600	\$500	\$500
54500 401 536	General Business Insurance	\$163,915	\$180,144	\$204,740	\$225,214
54510 401 536	Pollution/EnvironmentInsurance	\$10,570	\$11,637	\$13,203	\$14,524
54560 401 536	Insurance Claims & Deductibles	\$1,203	\$136	\$0	\$0
54600 401 536	Repair & Maintenance Services	\$12,006	\$9,183	\$7,500	\$6,800
54610 401 536	Apparatus-Repair & Maint	\$48,095	\$10,392	\$67,500	\$48,000
54700 401 536	Printing & Binding Services	\$1,065	\$1,379	\$2,275	\$2,000
54810 401 536	Promotional Activities	\$0	\$0	\$0	\$5,000
54900 401 536	Other Current Charges	\$4,531	\$4,399	\$4,700	\$6,000
55100 401 536	Office Supplies	\$2,386	\$3,477	\$2,300	\$2,200
55210 401 536	Operating Supplies	\$2,783	\$2,503	\$3,500	\$7,000
55220 401 536	Computer Supplies	\$24	\$633	\$0	\$0
55221 401 536	Laboratory Supplies	\$3,648	\$7,387	\$5,800	\$6,500
55223 401 536	Repair & Maintenance Supplies	\$56,272	\$48,081	\$35,000	\$36,000
55224 401 536	Replacement Water Meters	\$165	\$491	\$0	\$0
55225 401 536	Chemicals Supplies	\$53,946	\$49,905	\$56,250	\$57,000
55226 401 536	Safety Supplies & Gear	\$4,970	\$7,596	\$4,500	\$4,100
55227 401 536	Safety Marking Devices	\$0	\$0	\$0	\$0
55228 401 536	Apparatus Supplies	\$83,307	\$76,095	\$80,000	\$67,000
55230 401 536	Clothing & Uniforms	\$4,507	\$5,035	\$4,900	\$4,800
55231 401 536	Connections-supplies	\$7,183	\$5,743	\$2,000	\$3,500
55235 401 536	Barricades	\$0	\$0	\$0	\$0
55240 401 536	Institutional Supplies	\$959	\$1,041	\$1,000	\$1,000
55250 401 536	Fuels & Lubricants	\$51,124	\$54,970	\$46,000	\$39,500
55251 401 536	Tags & Titles	\$0	\$83	\$0	\$0
55252 401 536	Small Tools	\$3,300	\$4,832	\$4,000	\$4,000
55253 401 536	Auto Repair Supplies ( in-house)	\$16,920	\$12,486	\$12,500	\$11,500
55310 401 536	Asphalt-hot mix	\$1,048	\$54	\$2,200	\$0
55311 401 536	Limerock/Screening	\$0	\$223	\$1,000	\$0
55400 401 536	Books, Publications, Subscription & Membership	\$1,801	\$1,022	\$1,250	\$1,250
55410 401 536	Training and Education	\$6,274	\$4,613	\$7,300	\$5,400
55500 401 536	Uncapitalized Equipment	\$30,604	\$5,125	\$10,700	\$17,070
59300 401 536	Meter Deposit Interest	\$923	\$639	\$900	\$450
59991 401 599	Collection Charges	\$745	\$53	\$750	\$700
59992 401 599	Bad Debt Expenses	\$14,479	\$14,488	\$14,762	\$15,000
	<b>Total Operating Costs</b>	<b>\$998,991</b>	<b>\$999,914</b>	<b>\$995,585</b>	<b>\$970,037</b>

## Fund 401 Water & Wastewater Combined Budget FY 2015

Account Number	Description	Actual 2013	Actual 2014	Budgeted 2015	Proposed 2016
19025 401 000 162	Building and Improvements	\$0	\$0	\$45,000	\$0
19031 401 000 164	Improvements Other Than Buildings	\$0	\$0	\$2,101,838	\$0
19037 401 000 166	Machinery & Equipment	\$0	\$0	\$290,322	\$0
19049 401 000 169	Water & Wastewater CIP	\$0	\$0	\$79,000	\$0
	<b>Total Capital Outlay Costs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,516,160</b>	<b>\$0</b>
56001 401 581	Transfer Out to 001	\$393,800	\$393,800	\$393,800	\$393,800
56311 401 581	Transfer Out to 311	\$271,188	\$276,971	\$276,971	\$276,971
56405 401 581	Transfer Out to 405	\$20,660	\$0	\$0	\$0
56406 401 581	Transfer Out to 406	\$847,209	\$842,796	\$842,808	\$842,808
56409 401 581	Transfer Out to 409	\$61,908	\$0	\$0	\$0
56501 401 581	Transfer Out to 501	\$23,788	\$26,527	\$24,066	\$41,380
56502 401 581	Transfer Out to 502	\$28,960	\$36,150	\$50,863	\$64,089
56609 401 581	Transfer Out to 609	\$6,485	\$6,047	\$182,570	\$199,613
	<b>Total Transfers Out</b>	<b>\$1,653,998</b>	<b>\$1,582,291</b>	<b>\$1,771,078</b>	<b>\$1,818,661</b>
<b>Total Expenses</b>	<b>Total Expenses</b>	<b>\$3,737,434</b>	<b>\$3,712,658</b>	<b>\$6,307,090</b>	<b>\$3,821,538</b>

LARGE SCALE WATER & WASTEWATER PROJECTS

PROJECT NAME AND DESCRIPTION	FUNDING SOURCES					PROJECT NUMBER	COMPLETED PRICE	WATER, SEWER OR REUSE	A = Addition R = Renewal U = Upgrade, G = Growth or C = Compliance	Year 1	Year 2	Year 3	Year 4	Year 5
	PROSPECTIVE GRANT FUNDING	FLEET R&R	SEWER RESERVES	WATER RESERVES						FY2016	FY2017	FY2018	FY2019	FY2020
1 COMPLETED PROJECTS (Completion Year)														
2 Hope Hill New Supply Well #3 Online (FY 2010)							337,895	W	G					
3 Dump Truck Purchase (FY 2011)							66,550	W&S	R					
4 Two F250 Utility Bed Pickups (FY 2011)							42,780	W&S	R					
5 Cobb Rd Water Reclamation Facility Operating Permit (FY 2011)							10,000	S	C					
6 Wastewater Collection System Rehabilitation Phase III (FY 2011)							2,409,827	S	R					
7 Liberty Street Elevated Tank Painting (Required Tinting) (FY 2011)							209,700	W	R					
8 Cobb Road Water Reclamation Facility Upgrade Process to Reuse Water (FY 2012)							3,351,250	R	A					
9 Upgrade Fire Flow Water - 2010 CDBG Neighborhood Improvement Project (FY 2012)							713,749	W	U					
10 Mini Backhoe w/Trailer (FY 2012)							41,890	W&S	R					
11 Southern Hills Reuse Water Delivery & Acceptance Improvements (FY 2013)							203,250	R	A					
12 Truck Mounted Crane (FY 2013)							107,000	W&S	A					
13 Road Boring Equipment (FY 2013)							3,830	W	A					
14 Valve Exercising Equipment (FY 2013)							2,500	W	A					
15 Water Tank 5-year Inspections (FY 2014)							7,000	W	C					
16 Mini Backhoe w/Trailer (FY 2014)							41,905	W&S	R					
17 Replace Electrician Vehicle (FY 2014)							29,700	W&S	R					
18 Hope Hill Well #1 & #3 Connection to Auxiliary Power (FY 2014)							35,000	W	A					
19 Eastside Water & Sewer Expansion (FY 2015)							1,209,262	W&S	G					
20 7,000lb GVM Dump Trailer (FY 2015)							7,000	W&S	A					
21 3 One-Ton Utility Bed Crew Trucks (FY 2015)							100,500	W&S	R					
22 Sewer Push Camera (FY 2015)							13,890	S	A					
23 Howell Av. Wastewater Lift Station Pump Upgrade (FY 2014)							95,750	S	R					
24 Hope Hill Well #2 Replace Pumping Equipment (FY 2015)							30,000	W	R					
25 Lamar Av. Well #2 Replace Pumping Equipment (FY 2015)							55,572	W	R					
26 Cobb Rd Water Reclamation Facility Replace Oxidation Ditch Mixers (FY 2015)							46,838	S	R					
27 Storage Building @ CRWRF for Pre-Purchased Treatment Equipment							25,000	S	A					
28 Hernando Oaks Reuse Feasibility Study & Grant Application							20,000	W	A					
29														
30 WASTEWATER TREATMENT														
31 Cobb Rd Water Reclamation Facility Operating Permit Renewal (Expires 08/14/16)				X									25,000	
32 Cobb Rd Water Reclamation Facility Upsize to 3.0 MGD														
33 Cobb Rd Water Reclamation Facility Sludge Process														
34 WASTEWATER LINES														
35 Wastewater Collection System Rehabilitation Phase IV														
36 Extend 8" Wastewater Force Main South On USA1 To Powell Rd. 8,100 Feet														
37 WASTEWATER TRANSMISSION														
38 Southern Hills Master Wastewater Lift Station Upgrade Pumps & Convert Force Main										2010-UT01				
39 Bus Barn Wastewater Lift Station Replace Pumps & Replace Concrete Wet-well Lid										2010-UT02			60,000	120,000
Total Complete Projects -							\$ 9,172,438							

**LARGE SCALE WATER & WASTEWATER PROJECTS**

PROJECT NAME AND DESCRIPTION	FUNDING SOURCES					PROJECT NUMBER	COMPLETED PRICE	WATER, SEWER OR REUSE	A = Addition R = Renewal U = Upgrade, G = Growth or C = Compliance	Year 1	Year 2	Year 3	Year 4	Year 5
	PROSPECTIVE GRANT FUNDING	FLEET R&R	SEWER RESERVES	WATER RESERVES						FY2016	FY2017	FY2018	FY2019	FY2020
<b>40 WATER SUPPLY</b>														
<b>41 NORTHWEST WELL FIELD (priest)</b>						1999-UT09		W	G					
Water Well # 1 Interm Equipment (300-400 gpm)								W	G					
Water Well #2 Drilling Only								W	G					
<b>42</b>								W	G					
Water Well #2 Drilling Only								W	G					
<b>43</b>								W	G					
Install 250,000 gal Elevated Tank								W	G					
<b>44</b>								W	G					
Install 16" Interconnect Piping								W	G					
<b>45</b>								W	G					
Water Well # 1 Permanent Equipment (1000-1200 gpm)								W	G					
<b>46</b>								W	G					
Water Well # 2 Permanent Equipment (1000-1200 gpm)								W	G					
<b>47</b>								W	G					
Water Well # 1 Permanent Equipment (1000-1200 gpm)								W	G					
<b>48</b>								W	G					
HOPE HILL WELL FIELD								W	G					
<b>49</b>								W	G					
Hope Hill New Supply Well #4 (drilling)								W	G					
<b>50</b>								W	G					
Hope Hill Additional 250,000 gal Elevated Water Tank								W	G					
<b>51</b>								W	G					
Hope Hill New Supply Well #4 (Install pumping equipment & piping)								W	G					
<b>52 WATER TANK MAINTENANCE</b>								W	R					
<b>53</b>								W	R	100,000				
Hope Hill Elevated Water Tank Painting								W	R					
<b>54</b>								W	C				10,000	
Water Tank 5-year Inspections								W	C					
<b>55</b>								W	R					
Liberty Street Elevated Tank Painting (Requires Tending)								W	R					
<b>56 WATER LINES</b>								W	R					
<b>57 REPLACEMENT WATER VALVES</b>								W	R					
<b>58</b>								W	G					
Replacement of Inoperative Valves in Water System						2000-UT20		W	G					
<b>59</b>								W	G					
SOUTHERN HILLS WATER & IMPROVEMENTS						2003-UT01		W	G					
<b>60</b>								W	G					
Oversize Cascades Water Line to Powell Road 12" to 16"								W	G	150,000				
<b>61</b>								W	G					
Oversize Water Transmission Lines Governors Blvd								W	G					
<b>62</b>								W	R					
HOSPITAL/CITY/COUNTY INTERCONNECT WEST						2010-UT03		W	R					
<b>63</b>								W	G					
Provide Brooksville Regional with 2nd Water Source & Interconnect with Hernando County								W	G					
<b>64</b>								W	G					
SR 50 WATER LINE EXTENSION (Looping of Hospital Line)						2001-UT06		W	G					
<b>65</b>								W	G					
Phase IV Water Line on Wilcoxon Road Hospital to Val-Mart 7,000 feet								W	G					
<b>66</b>								W	G					
U.S. HIGHWAY 41 SOUTH WATER LINE EXTENSION						2006-UT02		W	G					
<b>67</b>								W	R					
Extend 12" Water Line South on USA1 to Powell Rd 8,100 feet								W	R					
<b>68</b>								W	G					
EMERSON & POWELL WATER LINE EXTENSION						2009-UT12		W	G					
<b>69</b>								W	G					
Extend Water Line North on Emerson, West on Powell Road to U.S. Highway 41 3,800ft								W	G					
<b>70 CONSERVATION</b>								W	G					
<b>71 DEVELOPMENT OF REUSE SERVICE AREA (Grant Application)</b>								R	G					
<b>72</b>								R	G					
Design Phase Hernando Oaks						2013-UT-01		R	G					
<b>73</b>								R	G					
Construction Phase Hernando Oaks (SWFWMD Coop-Funding) Project Estimate \$250,000								R	G	30,000				125,000
<b>74 OTHER PROJECTS</b>								W&S	R					
<b>75 PUBLIC WORKS COMPLEX ROOF REPLACEMENT (Utilities Portion)</b>								W&S	R					
<b>76</b>								W&S	R	21,500				
Sewer Fund Portion								W&S	R					
<b>77</b>								W&S	R	28,500				
Water Fund Portion								W&S	R					
<b>78 PUBLIC WORKS COMPLEX CREW SHOWERS (Utilities Portion)</b>								W&S	R					
<b>79</b>								W&S	R	2,150				
Sewer Fund Portion								W&S	R					
<b>80</b>								W&S	R	2,850				
Water Fund Portion								W&S	R					

**LARGE SCALE WATER & WASTEWATER PROJECTS**

PROJECT NAME AND DESCRIPTION	FUNDING SOURCES					PROJECT NUMBER	COMPLETED PRICE	WATER, SEWER OR REUSE	A = Addition R = Renewal U = Upgrade, G = Growth of C = Compliance	Year 1	Year 2	Year 3	Year 4	Year 5
	PROSPECTIVE GRANT FUNDING	FLEET R&R	SEWER RESERVES	WATER RESERVES						FY2016	FY2017	FY2018	FY2019	FY2020
<b>81 CAPITALIZED EQUIPMENT</b>														
82 Vacuum Excavator		X					W	A		122,000				
83 Aerator Gear Box Replacement CRWRF			X				S	R		115,000				
84 Off-Road Utility Vehicle			X				W&S	A		10,300				
85 Parrott Middle School/PHSC Lift Station Generator (Contingent on Grant Funds)	X						S	U		65,950				
86 Milton School Lift Station Generator (Contingent on Grant Funds)	X						S	U		28,840				
87 A Street Sewer Pump Replacement				X			S	R		12,000				
88							Totals -			\$ 535,090	\$ 250,000	\$ 110,000	\$ 275,000	\$ 350,000
89														
90														
91														
92														
93														
94														
95														
96														
97														
98														
99														

Water Reserves	\$	131,350
Sewer Reserves	\$	175,650
Fleet R&R	\$	132,300
Prospective Grant Funding	\$	95,790

535,090

# City of Brooksville

## Sanitation Funds 402 & 403 Summaries

	Actual 2013	Actual 2014	Budget 2015	Budget 2016		
<b>REVENUE SUMMARY:</b>						
CHARGES FOR SERVICES	\$1,325,489	\$1,328,877	\$1,362,604	\$1,360,660	S A N I T A T I O N	
INTEREST INCOME	\$13	\$920	\$450	\$946		
Change in Fair Market Value	\$444	\$0	\$0	\$0		
LOANS	\$0	\$0	\$0	\$0		
<b>SUBTOTAL</b>	\$1,325,920	\$1,329,797	\$1,363,054	\$1,361,606		
TRANSFER IN	\$0	\$0	\$0	\$0		
PRIOR YEAR CARRY FORWARD	\$550,534	\$470,484	\$340,000	\$793,246		
<b>REVENUE TOTALS</b>	<b>\$1,876,454</b>	<b>\$1,800,281</b>	<b>\$1,703,054</b>	<b>\$2,154,852</b>		
<b>EXPENSE SUMMARY:</b>						
PERSONAL SERVICE	\$406,713	\$430,238	\$419,990	\$441,296		S U M M A R I E S
OPERATING EXPENSES	\$509,392	\$501,094	\$457,446	\$415,536		
<b>CAPITAL OUTLAY</b>	\$0	\$0	\$0	\$0		
BUILDINGS	\$0	\$0	\$0	\$38,500		
IMPROVEMENTS OTHER THAN BUILDING	\$0	\$0	\$0	\$0		
MACHINERY & EQUIPMENT	\$213,197	\$0	\$100,000	\$0		
OFFICE EQUIPMENT & FURNITURE	\$0	\$0	\$0	\$0		
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$213,197</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$38,500</b>		
<b>DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>TRANSFERS</b>						
TO GENERAL FUND	\$89,000	\$89,000	\$89,000	\$89,000		
TO CAPITAL IMPROVEMENT REV NOTE	\$1,188	\$1,225	\$1,225	\$1,225		
TO VEHICLE REPLACEMENT R&R	\$157,410	\$150,504	\$167,949	\$192,949		
TO INTERNAL SERVICE FUND	\$26,436	\$18,282	\$34,093	\$32,337		
TO HRA FUNDING ACCOUNT	\$2,634	\$2,640	\$87,156	\$95,087		
<b>TOTAL TRANSFERS</b>	<b>\$276,668</b>	<b>\$261,651</b>	<b>\$379,423</b>	<b>\$410,598</b>		
<b>TOTAL EXPENSES</b>	<b>\$1,405,970</b>	<b>\$1,192,983</b>	<b>\$1,356,859</b>	<b>\$1,305,930</b>		
REPAIR & REPLACEMENT RESERVES	\$0	\$0	\$0	\$0		
RESERVE CAPITAL CONTINGENCIES	\$0	\$0	\$0	\$0		
<b>TOTAL EXPENSES &amp; RESERVES</b>	<b>\$1,405,970</b>	<b>\$1,192,983</b>	<b>\$1,356,859</b>	<b>\$1,305,930</b>		
RESERVE FOR CONTINGENCIES	\$420,484	\$550,350	\$301,527	\$798,922		
RESERVE FOR EQUIPMENT	\$50,000	\$50,000	\$44,668	\$50,000		
<b>TOTAL FUND BALANCE</b>	<b>\$1,876,454</b>	<b>\$1,793,333</b>	<b>\$1,703,054</b>	<b>\$2,154,852</b>		

# City of Brooksville

## Sanitation Summary

Revenue Detail (Fund 403)		Actual 2013	Actual 2014	Budget 2015	Budget 2016
403-000-343-48340	Garbage Solid Waste Revenues	\$492,290	\$511,854	\$506,319	\$526,578
403-000-343-48341	Commercial Solid Waste	\$798,615	\$796,873	\$833,685	\$813,304
403-000-343-48342	Capital Recovery Fee	\$0	\$0	\$0	\$0
403-000-343-48361	Penalties	\$12,116	\$13,745	\$14,600	\$15,000
403-000-361-48806	Interest-CD	\$0	\$0	\$0	\$0
403-000-361-48808	Interest-FMIVT	-\$350	768	\$200	\$800
403-000-361-48811	Interest-SBA	\$216	\$51	\$250	\$50
403-000-361-48871	Change in Fair Market Value	\$308	\$0	\$0	\$0
403-000-369-48890	Miscellaneous Revenues	\$22,468	\$6,357	\$8,000	\$5,778
	Federal Grants-Economic Envir.	\$0	\$0	\$0	\$0
	State Grants- Economic Envir.	\$0	\$0	\$0	\$0
403-000-364-48845	Disposition of Fixed Assets	\$0	\$48	\$0	\$0
403-000-381-49001	Transfer In from 001	\$0	\$0	\$0	\$0
403-000-381-49402	Transfer in from 402	\$0	\$0	\$0	\$0
403-000-381-49501	Transfer in from 501	\$0	\$0	\$0	\$0
Presentation Only	Debt Proceeds	\$0	\$0	\$0	\$0
	<b>Total Revenues (Fund 403)</b>	<b>\$1,325,663</b>	<b>\$1,329,696</b>	<b>\$1,363,054</b>	<b>\$1,361,510</b>

Revenue Detail (Fund 402)		Actual 2013	Actual 2014	Budget 2015	Budget 2016
<b>Renewal &amp; Replacement Reserves</b>					
402-000-361-48806	Interest-CD	\$0	\$0	\$0	\$0
402-000-361-48811	Interest-SBA	\$121	\$101	\$128	\$96
402-000-361-48871	Change in Fair Market Value	\$136	\$0		
	Transfer Out to 403	\$0	\$0	\$0	\$0
	Transfer Out to 501	\$0	\$0	\$0	\$0
	<b>Total Revenues (Fund 402)</b>	<b>\$257</b>	<b>\$101</b>	<b>\$128</b>	<b>\$96</b>

# City of Brooksville

## Fiscal Year 2016

### Budget Document for Sanitation Revenues

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2016 Proposed Budget
48340 403 000 343	Residential/Solid Waste Revenues	492,290	511,854	506,319	526,578
48341 403 000 343	Commercial-Solid Waste Revenues	798,615	796,873	833,685	813,304
48342 403 000 343	Capital Recovery Fee	0	0	0	0
48361 403 000 343	Penalties	12,116	13,745	14,600	15,000
48808 403 000 361	Interest - FMIVT	-350	768	200	800
48811 403 000 361	Interest - SBA	216	51	250	50
48845 403 000 364	Gain-Loss from Sale-Disposal of FixAsset-Proprietary Funds	0	48	0	0
48850 403 000 365	Sales of Surplus Materials & Scrap	0	2,209	0	0
48871 403 000 361	Change in Fair Market Value	308	0	0	0
48889 403 000 369	Credit Card Rebate	0	0	0	778
48890 403 000 369	Miscellaneous Revenues	9,153	4,148	8,000	5,000
49312 403 000 381	Transfer In From 312	0	0	0	0
	<b>microix worksheets</b>	<b>1,312,347</b>	<b>1,329,695</b>	<b>1,363,054</b>	<b>1,361,510</b>
	<b>Revenue</b>	<b>1,312,347</b>	<b>1,329,695</b>	<b>1,363,054</b>	<b>1,361,510</b>

## Public Works Department

### Sanitation Division

	2014 Actual	2015 Budget	2016 Budget
Personal Services	\$430,237	\$419,990	\$441,296
Operating Expenses	\$501,039	\$457,446	\$415,536
Capital Outlay	\$0	\$100,000	\$38,500
Transfers	\$261,651	\$379,423	\$505,686
<b>Total</b>	<b>\$1,192,927</b>	<b>\$1,356,859</b>	<b>\$1,401,018</b>

Staffing	2014	2015	2016
Director of Public Works	0.25	0.25	0.25
Operation Supervisor	1	1	1
Sanitation Operator II	1	1	1
Sanitation Operator I	2	2	2
Front Loader Driver	2	2	2
Sanitation Collector	2	2	2
Mechanic/Welder	0.5	0.5	0.5
Sweeper Driver	0.5	1	1
Construction Manager	0.1	0.1	0.1
Program Coordinator	0.1	0.1	0.1
Warehouse Specialist	0.1	0.1	0.1
Admin. Specialist III	0.94	0.94	0.94
Admin. Assistance III	0.15	0.17	0.17
Finance Technician	0.27	0.27	0.27
Utilities Billing Supervisor	0.15	0.15	0.15
<b>Total Full Time Sanitation FTE</b>	<b>11.06</b>	<b>11.56</b>	<b>11.56</b>
<b>Total Sanitation FTE</b>	<b>11.06</b>	<b>11.56</b>	<b>11.56</b>

#### Division Mission

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

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

# City of Brooksville

## Fiscal Year 2016

### Budget Document for Sanitation Dept.

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2016 Proposed Budget
51102 403 022 534	Financial & Administrative Salaries	15,291	15,556	15,452	16,225
51200 403 022 534	Regular Salaries & Wages	269,402	248,062	305,640	320,125
51400 403 022 534	Overtime - Unscheduled	5,244	8,954	8,000	8,000
51605 403 022 534	Bereavement Pay	646	178	0	0
51606 403 022 534	Jury Duty Pay	79	20	0	0
52100 403 022 534	FICA Taxes	21,648	19,955	25,176	26,343
52200 403 022 534	Retirement Contributions	16,784	21,371	26,165	27,597
52300 403 022 534	Health Insurance	76,578	81,382	0	0
52301 403 022 534	Life Insurance	1,902	1,553	2,054	2,135
52303 403 022 534	Long Term Disability	706	579	757	792
52320 403 022 534	Dental employee	4,393	4,504	3,540	3,532
52400 403 022 534	Workers Comp Insurance	22,766	28,124	33,206	36,546
52410 403 022 534	W/Comp Claims	1,401	0	0	0
52500 403 022 534	Unemployment Compensation	413	0	0	0
	<b>1. Total Personal Service Costs</b>	<b>437,253</b>	<b>430,237</b>	<b>419,990</b>	<b>441,296</b>
53101 403 022 534	Medical Services	1,050	847	2,000	2,000
53400 403 022 534	Other Contractual Services	8,397	8,407	9,000	6,750
53401 403 022 534	Contract Labor	17,397	29,287	27,040	24,588
54000 403 022 534	Travel and Per Diem	73	152	500	500
54100 403 022 534	Communication & Freight Charge	2,156	3,152	1,714	2,200
54110 403 022 534	Postage	4,361	6,012	6,000	6,800
54210 403 022 534	Automotive Repair Service	11,405	29,256	15,000	15,000
54300 403 022 534	Electric	2,757	4,552	3,510	3,720
54303 403 022 534	Water	2,744	3,284	2,805	3,500
54311 403 022 534	Waste disposal	278,084	223,144	162,600	156,200
54317 403 022 534	Dumpsters	24,183	24,472	26,433	20,000
54400 403 022 534	Equipment & Vehicle Rental	647	830	1,000	1,000
54401 403 022 534	Rentals & Leases	13	0	600	600
54500 403 022 534	General Business Insurance	21,252	22,541	26,544	27,628
54560 403 022 534	Insurance Claims & Deductibles	0	0	2,000	2,000
54600 403 022 534	Repair & Maintenance Services	845	208	1,599	1,500
54700 403 022 534	Printing & Binding Services	803	577	1,500	1,000
54900 403 022 534	Other Current Charges	7	0	1,000	1,000
55100 403 022 534	Office Supplies	700	1,066	1,500	1,250
55210 403 022 534	Operating Supplies	1,214	5,251	1,000	750
55220 403 022 534	Computer Supplies	585	72	500	500
55223 403 022 534	Repair & Maintenance Supplies	5,012	3,644	6,000	6,000
55225 403 022 534	Chemicals Supplies	299	869	2,500	2,600
55226 403 022 534	Safety Supplies & Gear	2,780	3,651	2,500	2,500
55227 403 022 534	Safety Marking Devices	0	0	750	750
55230 403 022 534	Clothing & Uniforms	1,891	1,873	2,500	2,500
55240 403 022 534	Institutional Supplies	383	1,109	1,200	750
55250 403 022 534	Fuels & Lubricants	87,537	98,163	117,701	90,000
55251 403 022 534	Tags & Titles	0	0	400	400
55252 403 022 534	Small Tools	198	139	500	250
55253 403 022 534	Auto Repair Supplies ( in-house)	20,118	28,370	26,000	30,000
55400 403 022 534	Books, Publications, Subscription & Membership	0	60	300	300
55410 403 022 534	Training and Education	263	0	1,000	500

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2016 Proposed Budget
55500 403 022 534	Uncapitalized Equipment	109	53	2,250	500
	<b>2. Total Operating Costs</b>	<b>497,261</b>	<b>501,039</b>	<b>457,446</b>	<b>415,536</b>
55620 403 022 534	Building and Improvements	0	0	0	38,500
	<b>3. Total Capital Outlay Costs</b>				<b>38,500</b>
56001 403 022 581	Transfer Out to 001	89,000	89,000	89,000	89,000
56311 403 022 581	Transfer Out to 311	1,188	1,225	1,225	1,225
56501 403 022 581	Transfer Out to 501	18,123	18,282	34,093	32,337
56502 403 022 581	Transfer Out to 502	157,410	150,504	167,949	192,949
56609 403 022 534	Transfer Out to 609	0	0	0	95,087
56609 403 022 581	Transfer Out to 609	2,634	2,640	87,156	0
56609 403 022 534	Transfer Out to 609	0	0	0	95,087
	<b>5. Total Transfers Out</b>	<b>268,355</b>	<b>261,651</b>	<b>379,423</b>	<b>505,686</b>
19037 403 022 166	Machinery & Equipment	0	0	0	0
55590 403 022 534	Depreciation	149,090	157,244	0	0
	<b>microix worksheets</b>	<b>149,090</b>	<b>157,244</b>		
	<b>Expense</b>	<b>1,351,959</b>	<b>1,350,170</b>	<b>1,256,859</b>	<b>1,401,017</b>

INTERNAL SERVICE

MAINTENANCE FUND #501



Fund 501

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>Income Maintenance</b>					
Transfers in Maintenance	87,014	94,733	105,551	106,373 (1)	I
Interest Income	405	7	0	0	N
Prior Cash Carry Forward	11,054		10,879	45,000	T
<b>Total Maintenance Income</b>	<b>98,473</b>	<b>94,740</b>	<b>116,430</b>	<b>151,373</b>	E
<b>Expenses</b>					R
Personal Services	64,568	48,411	61,058	61,323	N
Operating Expenses	22,651	18,850	33,184	32,684	A
Transfer out to HRA Funding Account	375	375	11,309	12,366	L
<b>Total Maintenance Expense</b>	<b>87,594</b>	<b>67,636</b>	<b>105,551</b>	<b>106,373</b>	S
Reserve for Wage Adjustment	0	0	0	0	E
<b>Total Maintenance Reserve</b>	<b>10,879</b>	<b>27,104</b>	<b>10,879</b>	<b>45,000</b>	R
					V
<b>Total Income &amp; prior Cash Forward</b>	<b>98,473</b>	<b>94,740</b>	<b>116,430</b>	<b>151,373</b>	I
					C
<b>Total Expenses</b>	<b>87,594</b>	<b>67,636</b>	<b>105,551</b>	<b>106,373</b>	E
					M
<b>Total Reserves</b>	<b>10,879</b>	<b>27,104</b>	<b>10,879</b>	<b>45,000</b>	A
					I
<b>Total Expenses and Reserves</b>	<b>98,473</b>	<b>94,740</b>	<b>116,430</b>	<b>151,373</b>	N
					T

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

- Dept.
- General Government 0 %
- Cemetery 0%
- Community Development 0%
- Fire 4.50%
- Parks & Facilities 4.10%
- Police 16.40%
- Sanitation 30.40%
- Streets 5.70%
- Water 22.17%
- Sewer 16.73%

I  
N  
T  
E  
R  
N  
A  
L  
S  
E  
R  
V  
I  
C  
E  
  
M  
A  
I  
N  
T  
E  
N  
A  
N  
C  
E  
  
F  
U  
N  
D  
  
#  
5  
0  
1

# City of Brooksville

## Fiscal Year 2016

### Budget Document for Fleet Maintenance Revenue

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2016 Proposed Budget
48811 501 000 361	Interest - SBA	9	7	0	0
48871 501 000 361	Change in Fair Market Value	10	0	0	0
48890 501 000 369	Miscellaneous Revenues	386	0	0	0
49001 501 000 381	Transfer In from 001	40,838	45,369	40,003	27,869
49143 501 000 381	Transfer in Fund 143	4,265	4,547	7,389	4,787
49401 501 000 381	Transfer In from 401	23,788	26,527	24,066	41,380
49403 501 000 381	Transfer In from 403	18,123	18,282	34,093	32,337
	<b>microix worksheets</b>	<b>87,419</b>	<b>94,733</b>	<b>105,551</b>	<b>106,373</b>
	<b>Revenue</b>	<b>87,419</b>	<b>94,733</b>	<b>105,551</b>	<b>106,373</b>

# City of Brooksville

## Fiscal Year 2016

### Budget Document for Fleet Maintenance

Account Number	Description	2013 Actual	2014 Actual	2015 Budget	2016 Proposed Budget
51200 501 018 549	Regular Salaries & Wages	46,987	31,644	50,165	50,516
51400 501 018 549	Overtime - Unscheduled	66	69	500	500
52100 501 018 549	FICA Taxes	3,165	2,227	3,876	3,903
52200 501 018 549	Retirement Contributions	2,603	2,464	3,743	3,816
52300 501 018 549	Health Insurance	8,812	9,425	0	0
52301 501 018 549	Life Insurance	307	307	316	316
52303 501 018 549	Long Term Disability	112	112	117	117
52320 501 018 549	Dental employee	496	496	459	459
52400 501 018 549	Workers Comp Insurance	1,440	1,667	1,882	1,696
52410 501 018 549	W/Comp Claims	580	0	0	0
<b>1. Total Personal Service Costs</b>		<b>64,568</b>	<b>48,411</b>	<b>61,058</b>	<b>61,323</b>
53101 501 018 549	Medical Services	34	0	0	0
53400 501 018 549	Other Contractual Services	0	0	0	0
54100 501 018 549	Communication & Freight Charge	425	252	1,168	1,168
54210 501 018 549	Automotive Repair Service	0	0	2,000	2,000
54300 501 018 549	Electric	1,619	1,247	2,000	2,000
54400 501 018 549	Equipment & Vehicle Rental	2,200	1,512	2,400	1,800
54500 501 018 549	General Business Insurance	6,974	7,664	8,766	8,766
54600 501 018 549	Repair & Maintenance Services	1,481	999	2,000	2,000
54900 501 018 549	Other Current Charges	0	0	0	0
55100 501 018 549	Office Supplies	51	0	200	200
55100 501 021 536	Office Supplies	0	0	0	0
55220 501 018 549	Computer Supplies	0	0	500	500
55223 501 018 549	Repair & Maintenance Supplies	-799	70	4,000	4,000
55223 501 021 536	Repair & Maintenance Supplies	-55	0	0	0
55226 501 018 549	Safety Supplies & Gear	405	0	600	600
55226 501 021 536	Safety Supplies & Gear	4	0	0	0
55230 501 018 549	Clothing & Uniforms	2,751	2,017	4,000	4,000
55240 501 018 549	Institutional Supplies	0	80	500	500
55240 501 021 536	Institutional Supplies	0	0	0	0
55250 501 018 549	Fuels & Lubricants	955	441	1,000	1,000
55252 501 018 549	Small Tools	3,265	410	1,500	1,500
55252 501 021 536	Small Tools	50	0	0	0
55253 501 018 549	Auto Repair Supplies ( in-house)	3,166	1,354	2,000	2,000
55253 501 021 536	Auto Repair Supplies ( in-house)	0	0	0	0
55400 501 018 549	Books, Publications, Subscription & Membership	28	84	300	300
55410 501 018 549	Training and Education	96	0	250	350
55500 501 018 549	Uncapitalized Equipment	0	2,720	0	0
<b>2. Total Operating Costs</b>		<b>22,651</b>	<b>18,850</b>	<b>33,184</b>	<b>32,684</b>
56609 501 018 549	Transfer Out to 609	0	0	0	12,366
56609 501 018 581	Transfer Out to 609	375	375	11,309	0
<b>5. Total Transfers Out</b>		<b>375</b>	<b>375</b>	<b>11,309</b>	<b>12,366</b>
<b>Expense</b>		<b>87,594</b>	<b>67,637</b>	<b>105,551</b>	<b>106,373</b>

INTERNAL SERVICE

MAINTENANCE FUND #501



Fund 501

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>Income Maintenance</b>					
Transfers in Maintenance	87,014	94,733	105,551	106,373 (1)	
Interest Income	405	7	0	0	
Prior Cash Carry Forward	11,054		10,879	45,000	
<b>Total Maintenance Income</b>	<b>98,473</b>	<b>94,740</b>	<b>116,430</b>	<b>151,373</b>	
<b>Expenses</b>					
Personal Services	64,568	48,411	61,058	61,323	
Operating Expenses	22,651	18,850	33,184	32,684	
Transfer out to HRA Funding Account	375	375	11,309	12,366	
<b>Total Maintenance Expense</b>	<b>87,594</b>	<b>67,636</b>	<b>105,551</b>	<b>106,373</b>	
Reserve for Wage Adjustment	0	0	0	0	
<b>Total Maintenance Reserve</b>	<b>10,879</b>	<b>27,104</b>	<b>10,879</b>	<b>45,000</b>	
<b>Total Income &amp; prior Cash Forward</b>	<b>98,473</b>	<b>94,740</b>	<b>116,430</b>	<b>151,373</b>	
<b>Total Expenses</b>	<b>87,594</b>	<b>67,636</b>	<b>105,551</b>	<b>106,373</b>	
<b>Total Reserves</b>	<b>10,879</b>	<b>27,104</b>	<b>10,879</b>	<b>45,000</b>	
<b>Total Expenses and Reserves</b>	<b>98,473</b>	<b>94,740</b>	<b>116,430</b>	<b>151,373</b>	

I  
N  
T  
E  
R  
N  
A  
L  
  
S  
E  
R  
V  
I  
C  
E  
  
M  
A  
I  
N  
T  
E  
N  
A  
N  
C  
E  
  
F  
U  
N  
D  
  
#  
5  
0  
1

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

- Dept.
- General Government 0 %
- Cemetery 0%
- Community Development 0%
- Fire 4.50%
- Parks & Facilities 4.10%
- Police 16.40%
- Sanitation 30.40%
- Streets 5.70%
- Water 22.17%
- Sewer 16.73%

# 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

# City of Brooksville

## Fund 502 for General Fund

### 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.  
 (6) Transferred out to Fund 143 Fire Department of \$293,168 and a transfer out to General Fund 001 of \$107,573 to close the General Fund Vehicle Replacement Fund 502.

### Fund 502 for General Fund

Vehicle Replacement at 9/30/15	\$400,741	
Add: FY2015 Annual Replacement Transfer ( Not being made in current budget year)	\$0	
Projected interest for FY 2010	\$0	
Money in fund from sale of vehicles	\$0	
Less FY 2015 Purchased or transfers out	-\$400,741	(6)
FY 14/15 Vehicle Replacement Fund Balance	\$0	

I  
N  
T  
E  
R  
N  
A  
L

### Contingency and Schedule Recap at 9/30/16

Vehicle Replacement Schedule	\$332,242	
Contingency	\$68,499	
Projected interest FY 2016	\$0	
Vehicles to be purchased or transfers out	-\$400,741	(6)
Total Vehicle Replacement Account at FY 2016	\$0	

S  
E  
R  
V  
I  
C  
E

### Recap of General Fund Transfers Out to Vehicle Replacement Fund FY 2016

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

F  
U  
N  
D

# 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 9/30/15	Total Accumulated Replacement 09/30/2016	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	12	\$0	\$0	(1)
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	12	\$0	\$0	(1)
					<b>\$46,371</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$0	11	\$0	\$0	(2)
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	11	\$0	\$0	(2)
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	11	\$0	\$0	(2)
					<b>\$63,451</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
1671	170	06/07	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$0	9.4	\$0	\$0	(2)
1703	594	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	10	\$0	\$0	(3)
1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	10	\$0	\$0	(3)
					<b>\$42,055</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
1835		10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	6	\$0	\$3,502	(3)(4)
		10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	6	\$0	\$2,610	(3)(4)
1830	598	10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	6	\$0	\$6,655	(3)(4)
					<b>\$109,330</b>		<b>\$12,767</b>		<b>\$0</b>	<b>\$12,767</b>	
1860		11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	5	\$2,804	\$9,233	(3)(4)
1865		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	5	\$25,800	\$32,250	(4)
					<b>\$109,500</b>		<b>\$12,879</b>		<b>\$28,604</b>	<b>\$41,483</b>	
1916		13/14	2014 Mini Backhoe w/ Trailer		\$55,000	10	\$5,500	3	\$11,000	\$16,500	(4)
1915		13/14	2014 Utility Truck		\$35,000	7	\$5,000	3	\$10,000	\$15,000	(4)
					<b>\$90,000</b>		<b>\$10,500</b>		<b>\$21,000</b>	<b>\$31,500</b>	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	2	\$4,571	\$9,142	(4)
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	2	\$4,571	\$9,142	(4)
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	2	\$4,571	\$9,142	(4)
		14/15	2014 Utility Dump Trailer		\$7,000	7	\$1,000	2	\$1,000	\$2,000	(4)
					<b>\$103,000</b>		<b>\$14,713</b>		<b>\$14,713</b>	<b>\$29,426</b>	
		15/16	2015 Vacuum Excavator		\$122,000	10	\$12,200	1	\$0	\$12,200	(4)
		15/16	Off-Road Utility Vehicle		\$10,300	10	\$1,030	1	\$0	\$1,030	(4)
					<b>\$132,300</b>		<b>\$13,230</b>		<b>\$0</b>	<b>\$13,230</b>	
<b>Total</b>					<b>\$696,007</b>		<b>\$64,089</b>		<b>\$64,317</b>	<b>\$128,406</b>	
Actual Balance of Vehicle Replacement Schedule										<b>\$128,406</b>	

INTERNAL SERVICE FUND

# City of Brooksville

## Fund 502 for Water & Sewer

Vehicle Replacement at 9/30/15	\$96,625
Add: FY2015 Annual Replacement Transfer	\$64,089
Projected interest for FY 2015	\$500
Less Purchases FY 2015	<u>-\$132,300</u>
FY 2016 Vehicle Replacement Fund Balance	<u>\$28,914</u>

### Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY 2016

Vehicle Replacement Schedule	\$128,406
	\$32,308
Contingency	\$0
Projected interest FY 2016	\$500
Vehicles to be purchased	<u>-\$132,300</u>
Total Vehicle Replacement Account at 09/30/16	<u>\$28,914</u>

### Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY2016

Water	36,533
Sewer	27,560

Total Transfers Out	<u>64,093</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 FY 2014 budget.
- (3) Money from these vehicles plus \$22,912 from fixed asset # 1860 are used to purchase new vehicles for FY 2015 budget.
- (4) Money from these vehicles plus \$3,894 from contingency are used to purchase new vehicles for FY 2016 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	10	\$36,803	\$51,650	(2)
1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$19,553	8	\$136,871	\$156,424	
1794	470	09/10	10 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$17,886	7	\$107,316	\$125,202	
1787	471	09/10	10 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$2,283	7	\$13,698	\$15,981	
1817	472	10/11	10 Perterbilt boom truck	Sanitation	\$127,824	10	\$12,782	6	\$63,910	\$76,692	
1812	473	10/11	11 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$21,697	6	\$108,447	\$130,144	
1863		11/12	12 Recycling Truck	Sanitation	\$175,000	10	\$17,500	5	\$70,000	\$87,500	
1862		11/12	13 Perterbilt boom truck	Sanitation	\$140,986	10	\$14,099	4	\$42,297	\$56,396	I
1894		12/13	13 Ford F - 150 Pick up Truck	Sanitation	\$20,000	7	\$2,857	4	\$8,571	\$11,428	N
1886		12/13	13 Peterbilt Garbage Truck	Sanitation	\$205,000	10	\$20,500	4	\$61,500	\$82,000	T
1912		13/14	2014 Sweeper Truck	Sanitation	\$174,450	10	\$17,445	3	\$34,900	\$52,345	E
1918		13/14	2014 Container Delivery Truck	Sanitation	\$65,000	10	\$6,500	2	\$6,500	\$13,000	R
		15/16	16 Peterbilt Garbage Truck	Sanitation	\$250,000	10	\$25,000	1	\$0	\$25,000	
					\$2,056,696		\$192,949		\$690,813	\$883,762	N
					\$2,056,696		\$192,949		\$690,813	\$883,762	A
									\$883,762		L

Actual Balance of Vehicle Replacement Schedule

\$883,762

RESERVE FOR CONTINGENCIES

\$50,000

TOTAL FUND BALANCE

\$933,762

S  
E  
R  
V  
I  
C  
E

Vehicle Replacement at 9/30/15	\$771,250	
Add: FY 2016 Annual Replacement Transfer	\$192,949	
Contingency Transfers	\$0	
Projected interest for FY 2016	\$3,500	
Less: Vehicles Purchased from Fund	-\$250,000	
FY 2015 Vehicle Replacement Fund Balance	\$717,699	

F  
U  
N  
D

#### Recap of Sanitation Out to Vehicle Replacement Fund FY 2016

##### Contingency and Schedule Recap at 9/30/16

Vehicle Replacement Schedule	\$883,762
Contingency	\$80,437
Projected interest FY 2016	\$3,500
Vehicles to be purchased	-\$250,000
Total Vehicle Replacement Account at 9/30/16	\$717,699
Solid Waste	192,949
Total Transfers Out	192,949

(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 9/30/15	Total Accumulated Replacement 09/30/2016
General	\$1,716,550	\$0	\$332,242	\$332,242
Sanitation	\$2,056,696	\$192,949	\$690,813	\$883,762
Utilities	\$696,007	\$64,089	\$64,317	\$128,406
<b>Total</b>	<b>\$4,469,253</b>	<b>\$257,038</b>	<b>\$1,087,372</b>	<b>\$1,344,410</b>

I  
N  
T  
E  
R  
N  
A  
L

Vehicle Replacement at 9/30/15	\$1,268,616
Add: FY 2015 Annual Replacement Transfer	\$257,038
Projected interest for Fy 2016	\$4,000
Money from sale of vehicles	\$0
Less Vehicles to be purchased in Fy 2016 or transfers	-\$783,041
<b>FY 2016 Vehicle Replacement Fund Balance</b>	<b><u>\$746,613</u></b>

S  
E  
R  
V  
I  
C  
E

#### Contingency and Schedule Recap at 9/30/16

Vehicle Replacement Schedule	\$1,344,410	
Contingency	\$181,244	
Projected interest Trade in Fy 2016	\$4,000	
Less Vehicles to be purchased in Fy 2016	-\$783,041	
<b>Total Vehicle Replacement Account at 09/30/16</b>		<b><u>\$746,613</u></b>

F  
U  
N  
D

# City of Brooksville

## Fund 503 Equipment Replacement Fund

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget
<b>Income Equipment Replacement</b>				
Prior Cash Carry Forward	16,153	2,633	16,810	1,627
Interest Income & Sales of Equipment	54	2,052	5	2
Transfers In from Departments	0	8,000	10,000	10,000
<b>Total VRF Income</b>	<b>16,207</b>	<b>12,685</b>	<b>26,815</b>	<b>11,629</b>
<b>Capital Expenditures VRF/IS</b>	<b>13,574</b>	<b>6,658</b>	<b>0</b>	<b>0</b>
<b>Total VRF Reserve</b>	<b>2,633</b>	<b>6,027</b>	<b>26,815</b>	<b>11,629</b>

**Detail of Departments' monies being transferred from in Fy 2016 for new Equipment Replacement Fund:**

Parks & Facilities	\$5,000
Quarry Golf	\$0
Cemetery	\$5,000
Streets	\$0
Total	\$10,000

I  
N  
T  
E  
R  
N  
A  
L  
  
S  
E  
R  
V  
I  
C  
E  
  
F  
U  
N  
D  
  
E  
Q  
U  
I  
P  
M  
E  
N  
T  
  
R  
E  
P  
L  
A  
C  
E  
M  
E  
N  
T  
  
F  
U  
N  
D  
  
#  
5  
0  
3

## Trust & Agency Funds

Fund 603 – Butterweck Trust

Fund 605 – Cemetery Perpetual Care

Fund 607 – Firefighters' Retirement

Fund 609 – Health Reimbursement Account

Fund 610 – Employee Health/Medical Insurance Account

Fund 612 – Cemetery Donor Memorial Wall Trust

Fund 613 – Police Officers' Retirement

Fund 615 – Community Redevelopment Agency

# City of Brooksville

## FUND 603 BUTTERWECK BOND

**Description:** Butterweck Bond Fund (private purpose Trust Fund)

**Revenue Source:** Private donation

**Expenditures:** expenditures to maintain Butterweck Crypt at Brooksville Cemetery

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	
Interest	10	4	5	5	
Transfers In	0	0	0	0	
Prior Year Carry forward	2,223	2,233	2,237	2,241	
<b>Total Income</b>	<b>\$2,233</b>	<b>\$2,237</b>	<b>\$2,242</b>	<b>\$2,246</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	1,100	(1)
Transfer Out	0	0	0	0	
Reserves	2,233	2,237	2,242	1,141	
<b>Total Expenditures</b>	<b>\$2,233</b>	<b>\$2,237</b>	<b>\$2,242</b>	<b>\$2,241</b>	

(1) Side walk repair to the Butterwick Burial Site.

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D

# City of Brooksville

## FUND 605 CEMETERY PERPETUAL CARE

**Description:** Cemetery Perpetual Care Fund

**Revenue Source:** Transfers from General Fund from Cemetery revenue sources

**Expenditures:** Future reserves are being set aside for future expenditures on behalf of the Brooksville Cemetery.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	
SBA Interest	1,271	177	660	140	
Miscellaneous	0	0	0	0	
Transfers In	10,009	10,000	10,000	10,000	(1)
Prior Year Carry forward	353,928	365,208	375,868	385,528	
<b>Total Income</b>	<b>\$365,208</b>	<b>\$375,385</b>	<b>\$386,528</b>	<b>\$395,668</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Reserves *	365,208	375,385	386,528	395,668	(2)
<b>Total Expenditures</b>	<b>\$365,208</b>	<b>\$375,385</b>	<b>\$386,528</b>	<b>\$395,668</b>	

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D

(1) Transfers from Cemetery to increase reserves of Cemetery Perpetual Care Fund.

(2) Reserves includes Due From General Fund of \$21,000 (est.) for loan to build Columbarium; Cemetery pays back Perpetual Care Fund per the volume of Columbarium sales.

# City of Brooksville

## FUND 607 FIREFIGHTERS' RETIREMENT

**Description:** Firefighters' Retirement Fund 607 governed by Fl. Statute 175

**Revenue Source:** Investments income; Firefighters' and City's retirement contributions and Chapter 175 contributions from the State of Florida.

**Expenditures:** Firefighters' pension benefits and contractual services, investment services, etc.

	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budgeted</b>	<b>Budget</b>
<b>INCOME</b>				
Contributions	\$383,600	\$374,244	\$389,079	\$365,000
Interest	141,584	60,004	150,000	200,000
Gain or (Loss) on Invest.	408,013	536,946	375,000	300,000
Transfers In	0	0	0	0
Prior Year Carry forward	4,912,409	5,475,990	6,106,845	6,417,284
<b>Total Income</b>	<b>\$5,845,606</b>	<b>\$6,447,184</b>	<b>\$7,020,924</b>	<b>\$7,282,284</b>
<b>EXPENDITURES</b>				
Pension Benefits	\$304,630	\$301,643	\$325,000	\$350,000
Operating Expenditures	64,986	85,154	70,000	80,000
Reserves	5,475,990	6,060,387	6,625,924	6,852,284
<b>Total Expenditures</b>	<b>\$5,845,606</b>	<b>\$6,447,184</b>	<b>\$7,020,924</b>	<b>\$7,282,284</b>

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D

# City of Brooksville

## Fund 609 Employee Health Insurance & HRA Funding

**Description:** Funding for Employee Group Health/Medical and HRA coverage.

**Revenue Source :** Transfers from internal departments and payments for employee and retiree dependant and/or retiree premium charges.

**Expenditures :** Expenses for employee health/medical premium charges and HRA reimbursement costs.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Contributions	\$0	\$0	\$122,345	\$154,860	(1)
Interest	0	0	0	0	
Transfers In HRA	31,925	31,251	62,515	66,994	
Transfers In Health Ins.	0	0	866,027	931,142	
Prior Year Carry forward	11,180	4,640	-3,271	150,000	
<b>Total Income</b>	<b>\$43,105</b>	<b>\$35,891</b>	<b>\$1,047,616</b>	<b>\$1,302,996</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	38,465	49,046	40,000	50,000	
Operating Expenditures Health Ins.	0	0	988,372	1,000,000	
Reserves	4,640	-13,155	19,244	252,996	
<b>Total Expenditures</b>	<b>\$43,105</b>	<b>\$35,891</b>	<b>\$1,047,616</b>	<b>\$1,302,996</b>	

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
F  
U  
N  
D

(1) Contributions paid by retirees or employees for retiree and/or dependant coverage.

Note: On 10/01/2008 the City started funding The HRA Funding Account at the rate of 50% of the maximum amount. On 10/01/2014 the City began funding 100% of the maximum HRA per employee, annualized charges. Also on 10/01/2014 the City established a partially self-insured employee group health/medical plan.

# City of Brooksville

## FUND 612 CEMETERY DONOR MEMORIAL WALL TRUST

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

**Revenue Source:** private donations

**Expenditures:** Donor Memorial Wall at the Brooksville Cemetery

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	
Interest	20	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	7,335	0	0	0	
<b>Total Income</b>	<b>\$7,355</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Transfers Out	7,355	0	0	0	(1)
Reserves	0	0	0	0	
<b>Total Expenditures</b>	<b>\$7,355</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

(1) Closed Fund in Fy 2013 Budget.

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D

# City of Brooksville

## FUND 613 POLICE OFFICERS' RETIREMENT

**Description:** Police Officers' Retirement Fund 613 governed by Fl. Statute 185

**Revenue Source:** Investments income; Police Officers' and State of Florida Chapter 185 funding for retirement contributions.

**Expenditures:** Police Officers' pension benefits and contractual services, investment services, etc.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget
<b>INCOME</b>				
Contributions	\$164,369	\$190,373	\$202,797	\$408,799
Interest	93,877	366,689	115,000	164,890
Gain or (Loss) on Invest.	369,358	47,261	200,000	275,413
Transfers In	0	0	0	0
Prior Year Carry forward	3,699,849	4,293,568	4,768,388	5,347,399
<b>Total Income</b>	<b>\$4,327,453</b>	<b>\$4,897,891</b>	<b>\$5,286,185</b>	<b>\$6,196,501</b>
<b>EXPENDITURES</b>				
Pension Benefits	\$0	\$3,941	\$4,000	\$4,000
Operating Expenditures	33,885	56,431	50,000	60,000
Reserves	4,293,568	4,837,519	5,232,185	6,132,501
<b>Total Expenditures</b>	<b>\$4,327,453</b>	<b>\$4,897,891</b>	<b>\$5,286,185</b>	<b>\$6,196,501</b>

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
F  
U  
N  
D

# City of Brooksville

## Fund 615 COMMUNITY REDEVELOPMENT AGENCY

**Description:** Brooksville Community Redevelopment Agency

**Revenue Source:** Tax Incremental Financing (TIF) from Hernando County and City of Brooksville

**Expenditures:** Contractual Services to City of Brooksville for management and planning services; Façade Grant Program and advertising; Streetscape capital project: Special District Fees and FRA Conference.

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget	
<b>INCOME</b>					
Contributions	0	0	0	0	
TIF Funds	77,577	87,790	90,480	91,837	
Interest	563	410	500	450	
Transfers In	0	0	0	0	
Prior Year Carry forward	473,054	478,416	456,937	364,817	
<b>Total Income</b>	<b>\$551,194</b>	<b>\$566,616</b>	<b>\$547,917</b>	<b>\$457,104</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	51,441	44,407	91,820	109,845	(1)
Capital Expenditures	21,337	51,717	245,000	175,000	(2)
Reserves	478,416	470,492	211,097	172,259	(3)
<b>Total Expenditures</b>	<b>\$551,194</b>	<b>\$566,616</b>	<b>\$547,917</b>	<b>\$457,104</b>	

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
Y  
F  
U  
N  
D

(1) Commercial exterior improvement grants & Downtown Beautiful Program \$48,000, Cultural Program \$3,000, dues & books \$870, \$27,950 City staff service, ADA Assessment/Pedestrian & vehicle access study \$10,000, CRA Webpage \$2,000 Coastal Eng. Servicw \$15,000, Business Recruitment & Retention Incentive Program \$3,000, and other current charges \$25.

(2) Downtown Beautiful Public Construction Project \$20,000, Downtown Gateway Improvements & Wayfindings signage \$90,000, Environmental Storm water Enhancement - Master Plan & Permitting \$20,000 and 2nd Phase Streetscape/Traffic Calming Improvement (Design) \$45,000.

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

# City of Brooksville

## TOTAL OF ALL TRUST & AGENCY FUNDS

	2013 Actual	2014 Actual	2015 Budgeted	2016 Budget
<b>INCOME</b>				
Contributions	\$547,969	\$564,617	\$714,221	\$928,659
Grant Revenue	\$0	\$0	\$0	\$0
TIF Funds	77,577	87,790	90,480	91,837
Interest	237,325	427,284	266,165	365,485
Miscellaneous	0	0	0	0
Gain or (Loss) on Invest.	777,371	584,207	575,000	575,413
Transfers In	41,934	41,251	938,542	1,008,136
Prior Year Carry forward	9,459,978	10,620,055	11,707,004	12,667,269
<b>Total Income</b>	<b>\$11,142,154</b>	<b>\$12,325,204</b>	<b>\$14,291,412</b>	<b>\$15,636,799</b>
<b>EXPENDITURES</b>				
Pension Benefits	\$304,630	\$305,584	\$329,000	\$354,000
Personnel Expenses	\$0	\$0	\$0	\$0
Operating Expenditures	188,777	235,038	1,240,192	1,300,945
Capital Expenses	0	0	245,000	175,000
Debt Service	0	0	0	0
Transfer Out	28,692	51,717	0	0
Reserves	10,620,055	11,732,865	12,477,220	13,806,849
<b>Total Expenditures</b>	<b>\$11,142,154</b>	<b>\$12,325,204</b>	<b>\$14,291,412</b>	<b>\$15,636,794</b>

T  
R  
U  
S  
T  
&  
A  
G  
E  
N  
C  
Y  
F  
U  
N  
D  
S  
U  
M  
M  
A  
R  
Y