

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

AGENDA

August 28, 2012

6:30 P.M.

A. CALL TO ORDER

B. FY2012/13 BUDGET REVIEW

Review and discussion of General and all Funds of the FY2012/13 Budget.

Presentation: City Manager Norman-Vacha & Assistant Finance
Director Jim Delach

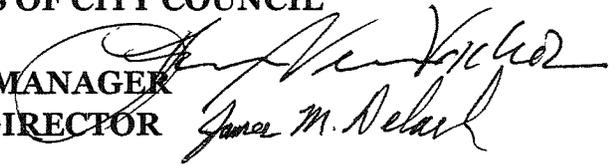
Attachment: Memorandum dated August 23, 2012 and City
Budget as Previously Distributed

C. ADJOURNMENT

MEMORANDUM

TO: HONORABLE MAYOR AND MEMBERS OF CITY COUNCIL

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



**SUBJECT: PRELIMINARY GENERAL FUND BUDGET PRESENTED -
FISCAL YEAR 2012-13**

DATE: AUGUST 23, 2012

Staff has provided the preliminary City budget documents, inclusive of General Fund and All Other Funds. We have conducted two (2) budget workshops.

There was only a few items discussed for change or further information. The following is the list that we identified:

- By consensus City Council eliminated \$7,000 for fee waivers from the City Council Department budget. Attachment 1 reflects that change.
- Request was made to explain increase in personal services for Police and Fire Departments. Within the Police Department's Regular Salaries & Wages decreased from \$1,166,823 to \$1,155,040. Corresponding benefits increased due to budgeting retirement monies and increases in medical and workers' compensation insurances.

The Fire Department's Regular Salaries & Wages did increased by \$905, due to turnover in staff. Corresponding benefits increased due to increases in retirement rates and medical and workers' compensation insurances.

- Council requested information on Mobile Home Licensing revenues and the ability for the City to require additional fees. Please see Attachment 2 for information on Taxation of Mobile Homes in Florida.
- Council asked to explore refinancing options for debt services within all funds for possible reduction of interest rates that would result in debt service cost savings. An update for the Water & Sewer Funds debt services has been provided by SunTrust Bank. A copy of the Summary of Refunding Results is provided for your review as Attachment 3. We hope to have additional information regarding General Fund debt services soon. We recommend requesting that our SunTrust Bank representative attend the September 12th Public Budget Hearing.

Those were the only items requested from City Council during budget workshop sessions.

Staff has continued to work on the budget information. Through our continued work we have identified two (2) additional areas for change. They are as follows:

1. First the good news. There are two (2) areas of within our General Fund revenues that can be increased.
 - Due to an increase in the number of fire hydrants that we maintain for the County, revenues in this line item will increase from \$7,700 to \$13,500.
 - Due to additional monies received in ad valorem tax dollars within the last week, revenues within the Prior Year Carry Forward will increase from \$227,382 to \$267,382.

Updated General Fund Revenues are provided as Attachment 4.

2. In review of all staffing, we found a calculation issue with the Public Works Department – Streets Division Personal Services. One staff member’s salary failed to “add” in the total and therefore benefits did not calculate correctly. The revised budgeted amount increases from \$404,682 to \$431,266. The corrected departmental budget is provided as Attachment 5.

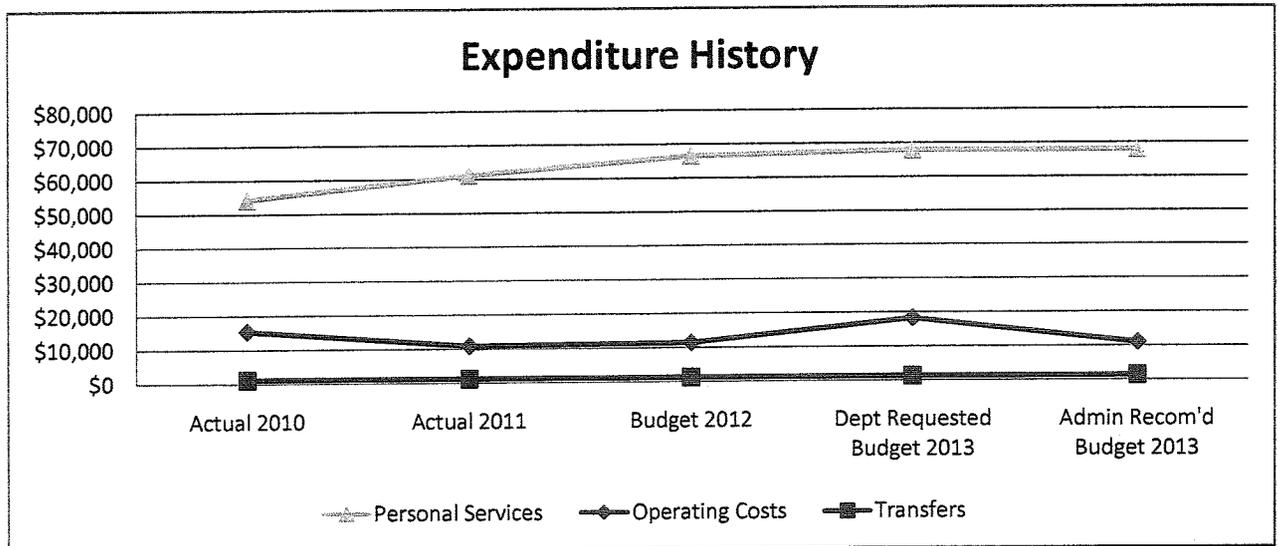
With the changes, we updated the General Fund Expenditure Detail – Fiscal Years 2008-09 to 2012-13. It improves the Unallocated Reserves to \$102, 309. The updated detail is provided as Attachment 6.

We look forward to further discussions to prepare for our first Public Hearing on September 12th.

Attachment 1

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

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



Attachment 2



Taxation of Mobile Homes in Florida

GT-800047
R. 12/11

Florida taxes mobile homes in three ways. A mobile home will be:

1. **Assessed and taxed as real property,**
2. **Subject to an annual license tax, or**
3. **Assessed and taxed as tangible personal property.**

1) **Assessed and taxed as real property**

The owner of the mobile home that permanently affixes his or her mobile home to land he or she owns must buy an RP (real property) series sticker required by Chapter 320, Florida Statutes (F.S.). This is a one-time purchase. RP series stickers are issued by the Department of Highway Safety and Motor Vehicles but are purchased from your local county tax collector's office. The county property appraiser must assess mobile homes with an RP series sticker. Mobile homes with an RP series sticker must be on the real property assessment roll and will be taxed annually as real property.

2) **Annual license tax**

The owner of a mobile home who does not own the lot or land on which the mobile home is situated must pay the annual license tax required by Chapter 320, F.S. by purchasing an MH (mobile home) series sticker. MH series stickers are issued by the Department of Highway Safety and Motor Vehicles but are purchased from your local county tax collector's office.

3) **Assessed and taxed as tangible personal property**

Mobile homes which meet the criteria for an MH series sticker (see item 2) which do not have a current MH sticker will be taxed as tangible personal property. Mobile homes that do not bear the current sticker (RP or MH) must be assessed by the county property appraiser, placed on the tangible personal property assessment roll, and taxed annually as tangible personal property. You may request a refund of the license tax from the Department of Highway Safety and Motor Vehicles if you are able to provide proof of having paid the tangible personal property tax for the same year.

Mobile Homes that are "Real Property" Q & A

Q. If a mobile home owner permanently affixes his or her home to land he or she owns, can the mobile home be declared as real property and take advantage of the homestead exemption?

A. Yes, the taxation of the mobile home as real property is not optional, but required.

Q. Who determines the listing of a mobile home as real property?

A. The legislature requires the property appraiser to list mobile homes as real property based on the ownership of the land and the mobile home, and if tied down and connected to utilities.

Q. If the property appraiser lists a mobile home as real property, does the owner still have to pay the annual license tax?

A. No. If the property appraiser lists a mobile home as real property, the owner pays only the real property tax and the \$3 fee for issuance of an RP series sticker.

Q. How will the mobile home be listed for tax purposes if a mobile home owner permanently affixes his or her mobile home to land he or she owns with another person?

A. Generally, the property appraiser lists the mobile home as real property. According to section 193.075, F.S., with multiple owners, if the owner(s) of a mobile home is also one of the owner(s) of the land, the property appraiser will list and tax the mobile home as "real property." Multiple owners can individually claim homestead exemption only on their proportionate share of the total value of the mobile home and land.

Q. How does sales tax apply to the repairs of mobile homes classified as real property?

A. Sales tax applies to the repairs of mobile homes classified and taxed as real property, as provided in Rule 12A-1.051, Florida Administrative Code (F.A.C.), *Improvements to Real Property*. For more information, see the *Building Contractors* brochure (Form GT-800007) and the *Mobile and Prefabricated Home Repair, Remodeling, and Additions* brochure (Form GT-800069).

Mobile Homes that are "Not Real Property" Q & A

Q. If the owner of a mobile home that does not qualify as real property receives an assessment for tangible personal property tax, can he or she cancel the assessment by paying the previous year's annual license tax and purchasing the MH series sticker?

A. No. Paying the license tax after the property appraiser makes an assessment does not cancel the assessment. Any mobile home that does not bear a current MH series sticker on January 1 is tangible personal property and is taxed as such for that year.

Q. What if the mobile home owner bought the MH series sticker but did not have it properly affixed on January 1?

A. The mobile home owner may request relief from the tangible personal property tax if he or she can prove the MH series sticker was purchased before January 1 of the current tax year.

Q. Does the occasional or isolated sales tax exemption apply to mobile homes classified as tangible personal property?

A. No. Any transfer of ownership of a mobile home classified as tangible personal property or that have an MH series sticker is subject to sales and use tax. The occasional isolated sales tax exemption in Rule 12A-1.037, F.A.C., does not extend to mobile homes classified as tangible personal property or that have an MH series sticker.

Q. Does sales tax apply to the repairs of mobile homes classified as tangible personal property?

A. Yes, repairs and improvements to mobile homes classified as tangible personal property or that have an MH series sticker are subject to sales tax on the total charge for the repairs and improvements which includes materials and labor, as provided in Rule 12A-

1.006, F.A.C. Discretionary sales surtax also applies to repairs completed in a county with a surtax.

Q. How does sales tax apply to appurtenances?

Appurtenances means furniture, freezers, refrigerators, drapes, air conditioner compressor/ condenser units located outside the mobile home, or other appurtenances, which get sold in conjunction with the mobile home.

A. The sale of appurtenances in conjunction with a mobile home classified as tangible personal property or that have an MH series sticker by registered dealers or persons required to be registered is taxable. Sales tax and applicable discretionary surtax apply to the sale of appurtenances.

Reference Material

Tax Laws – Our online Tax Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the law library for sections 193.075 (1) and (2), F.S.; ss. 320.08(11) and 320.0815(2), F.S.; and Rules 12A-1.006, 12A-1.037, 12A-1.051, and 12A-1.071, F.A.C.

Brochures – Download these brochures from our "Forms and Publications" page:

- *Rental of Living or Sleeping Accommodations*
- *Tangible Personal Property Rentals*
- *Building Contractors*
- *Mobile and Prefabricated Home Repair, Remodeling, and Additions*
- *Florida's Discretionary Sales Surtax*

Contact Us

Information, forms, and tutorials are available on our Internet site: www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a **taxpayer service center** near you, go to:

www.myflorida.com/dor/contact.html

For a written reply to tax questions, write to:

Taxpayer Services – Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an e-mail when we post:

- Tax Information Publications (TIPs).
- Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Go to: www.myflorida.com/dor/list/

Attachment 3

SUMMARY OF REFUNDING RESULTS

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

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

SAVINGS

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

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

Savings Summary

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

PRIOR BOND DEBT SERVICE

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

Water and Sewer System Bonds, Series 1999 (1999WS)

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

PRIOR BOND DEBT SERVICE

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

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

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

PRIOR BOND DEBT SERVICE

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

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

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

BOND DEBT SERVICE

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

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

Attachment 4

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

		08/09	09/10	10/11	11/12	12/13
Revenue Detail		Actual	Actual	Actual	Budget	Projected
001-000-311-40000	Ad Valorem Taxes	\$2,746,645	\$2,254,739	\$2,048,884	\$2,360,194	\$2,718,084
001-000-311-40001	Delinq't Ad Valorem	\$381,925	\$361,391	\$644,786	\$200,000	\$100,000
	Total Ad Valorem Taxes	\$3,128,570	\$2,616,130	\$2,693,670	\$2,560,194	\$2,818,084
001-000-314-41100	Electricity Public Service Taxes	\$672,993	\$783,186	\$717,829	\$725,000	\$638,296
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$28,904	\$36,790	\$28,912	\$30,000	\$33,000
	Total Public Services Taxes	\$701,897	\$819,976	\$746,741	\$755,000	\$671,296
001-000-323-40301	Progress Energy Franch Fees	\$706,233	\$739,233	\$672,875	\$700,000	\$619,045
001-000-323-40400	Peoples Gas Franchise Fees	\$4,588	\$6,173	\$8,025	\$7,500	\$7,600
001-000-323-40200	Comm Service Tax	\$495,665	\$457,234	\$415,851	\$430,316	\$411,552
	Total Franchise Fees	\$1,206,486	\$1,202,640	\$1,096,751	\$1,137,816	\$1,038,197
001-000-316-42100	Local Business Tax	\$0	\$0	\$0	\$0	\$0
001-000-329-42101	Peddler, Solicitor, Permits	\$45	\$40	\$0	\$0	\$0
001-000-329-42102	Tree Removal Permit	\$0	\$0	\$0	\$0	\$0
001-000-329-42104	Monument Permits-Cemetery	\$0	\$0	\$0	\$0	\$0
001-000-322-42200	Building Permits	\$123,831	\$112,109	\$95,835	\$156,250	\$115,000
001-000-329-42900	Other Licenses, Fees, and Permits	\$27,425	\$31,659	\$33,893	\$50,000	\$25,000
	Total Licenses and Permits	\$151,301	\$143,808	\$129,728	\$206,250	\$140,000
001-000-335-45120	State Rev Shared Proceeds	\$399,882	\$400,091	\$401,789	\$382,413	\$381,693
001-000-335-45140	Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0
001-000-335-45150	Alcoholic Beverage Licenses	\$1,879	\$9,845	\$7,447	\$10,000	\$7,500
001-000-335-45180	Local Govt Half Cent Sales Tax	\$326,568	\$337,566	\$339,796	\$328,516	\$321,043
	Total State Shared Revenue	\$728,329	\$747,502	\$749,032	\$720,929	\$710,236
001-000-335-45520	Firefighters Suppl Comp	\$1,200	\$2,244	\$3,137	\$2,300	\$2,300
001-000-341-48180	County Occupational License	\$0	\$0	\$0	\$0	\$0
	Total Local Intergovernmental	\$1,200	\$2,244	\$3,137	\$2,300	\$2,300
001-000-331-43200	Federal Grants: Public Safety	\$3,958	\$45,294	\$46,035	\$45,000	\$0
001-000-331-43500	Federal Grants: Economic Environment	\$0	\$0	\$0	\$0	\$0
001-000-331-43706	Federal Grants: Other	\$30,790	\$0	\$0	\$0	\$0
001-000-334-44500	State Grants: Economic Environment	\$0	\$0	\$0	\$0	\$0
001-000-334-44700	State Grants: Culture/Recreation	\$0	\$0	\$0	\$0	\$0
001-000-334-44900	Other State Grants	\$0	\$0	\$0	\$0	\$0
001-000-334-47000	Grants From Other Local Units	\$0	\$394,000	\$6,000	\$0	\$0
001-000-339-48000	Brooksville Housing Authority-in lieu of tax	\$6,289	\$8,125	\$0	\$4,000	\$0
	Total Intergovernmental Revenue	\$41,037	\$447,419	\$52,035	\$49,000	\$0
001-000-341-48190	Election Qualification Fees	\$0	\$0	\$0	\$0	\$0
001-000-342-48240	Accident Reports	\$1,130	\$1,718	\$2,115	\$2,500	\$2,100
001-000-342-48242	Hydrant Fees	\$7,940	\$7,704	\$7,704	\$7,800	\$13,500
001-000-342-48290	BERT Reimbursement	\$0	\$0	\$0	\$0	\$0
001-000-343-48690	Cremation Vault	\$0	\$0	\$0	\$0	\$0
001-000-343-48691	Cemetery Transfer Fee	\$150	\$75	\$50	\$0	\$50
001-000-343-48692	Cemetery Staking Plots	\$1,250	\$800	\$775	\$800	\$800
001-000-343-48694	Cemetery Donor Memorial Fees	\$1,850	\$0	\$0	\$0	\$0
001-000-343-48693	Cemetery Monument Sales	\$0	\$0	\$0	\$0	\$0
001-000-347-48723	Facility Rental Fee	\$11,028	\$13,609	\$10,149	\$12,000	\$6,000
001-000-347-48725	Instructional Fees - JBCC	\$1,382	\$2,076	\$1,261	\$1,500	\$1,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$237	\$0	\$0	\$0	\$0
001-000-347-48728	Concession Stand Proceeds	\$0	\$0	\$0	\$0	\$0
001-000-347-48729	Membership - QGC	\$20,472	\$12,936	\$8,212	\$0	\$0
001-000-347-48730	Green Fee - QGC	\$70,905	\$49,852	\$48,554	\$0	\$0
001-000-347-48731	Driving Range Fees - QGC	\$15,863	\$10,140	\$10,049	\$0	\$0
001-000-347-48732	Cart Rentals - QGC	\$1,145	\$778	\$1,224	\$0	\$0
001-000-347-48733	Refreshment Sales - QGC	\$3,777	\$2,018	\$1,991	\$0	\$0
001-000-347-48734	Golf Supplies & Wear Sales - QGC	\$6,176	\$4,155	\$3,005	\$0	\$0
001-000-347-48737	League Fees Softball	\$36,300	\$25,660	\$24,683	\$24,000	\$24,000
001-000-347-48738	Practice Lessons Softball	\$1,440	\$1,380	\$550	\$1,000	\$700
001-000-347-48739	Tournament Fees	\$693	\$475	\$1,200	\$1,600	\$1,200
001-000-347-48741	Tennis Court Fees	\$2,813	\$2,596	\$1,089	\$2,000	\$2,000
001-000-347-48743	Pavilion Facility Fees	\$2,460	\$2,550	\$2,808	\$2,500	\$2,500
001-000-347-48744	Batting Cage Fees	\$5,532	\$3,824	\$412	\$0	\$0
001-000-347-48745	Discount QGC	-\$1,522	-639	-\$4,305	\$0	\$0

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

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	12/13 Projected
Revenue Detail					
001-000-347-48746 Disc Golf	\$1,841	\$1,957	\$2,158	\$0	\$0
001-000-347-48747 First Tee	\$0	\$1,957	\$0	\$0	\$0
001-000-347-48748 Tournament Fees - QGC	\$0	\$0	\$3,471	\$0	\$0
001-000-349-48760 Other Chg for Services BHA/Police	\$0	\$0	\$0	\$0	\$0
001-000-362-48820 Rental Fees/Signs	\$0	\$0	\$0	\$0	\$0
001-000-363-48821 School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Charges For Service	\$212,862	\$165,621	\$147,155	\$75,700	\$73,850
001-000-351-48801 Court Fines	\$40,885	\$45,550	\$42,975	\$46,000	\$65,000
001-000-351-48802 Safety Violations	\$124	\$110	\$140	\$100	\$150
001-000-354-48804 Parking Tickets	\$4,535	\$7,045	\$2,473	\$4,500	\$1,000
001-000-354-48805 Violations of Local Ordinances	\$2,600	\$6,650	\$4,190	\$5,000	\$1,000
001-000-359-48807 False Alarm Fines	\$700	\$100	\$51	\$100	\$100
Total Fines	\$48,844	\$59,455	\$49,829	\$55,700	\$67,250
001-000-361-48806 Interest Certificates of Deposits	\$11,318	\$11,852	\$2,787	\$4,000	\$0
001-000-361-48808 Interest-FMlvt	\$0	\$19,175	\$12,848	\$5,000	\$9,000
001-000-361-48809 Interest Federated	\$9,198	\$115	\$3	\$10	\$0
001-000-361-48810 Interest (Banks)	\$1,679	\$2,271	\$1,012	\$1,000	\$600
001-000-361-48811 Interest on SBA	\$3,667	\$1,312	\$1,045	\$750	\$750
001-000-361-48812 Interest-Tax Collector	\$44	\$116	\$0	\$100	\$0
001-000-361-48813 Interest- FHLB (Variable)	\$0	\$0	\$0	\$0	\$0
001-000-361-48814 Interest- FHLB (Fixed)	\$0	\$0	\$0	\$0	\$0
001-000-363-48830 Impact Fees - Interest	\$0	\$0	\$0	\$0	\$0
Total Interest	\$25,906	\$34,841	\$17,695	\$10,860	\$10,350
001-000-362-48815 Rent - City Hall (3rd floor)	\$55,647	\$33,860	\$71,523	\$72,000	\$72,000
001-000-362-48816 Antenna Space Rental	\$0	\$0	\$0	\$0	\$0
Total Rentals	\$55,647	\$33,860	\$71,523	\$72,000	\$72,000
001-000-343-48695 Cemetery Lot Sales	\$46,984	\$39,188	\$21,054	\$24,000	\$40,000
001-000-343-48696 Cremation Lot Sales	\$1,600	\$3,795	\$2,522	\$800	\$2,400
001-000-343-48697 Cemetery Sales - Special Use Fee	\$1,500	\$2,500	\$500	\$0	\$250
001-000-343-48698 Columbarium	\$0	\$0	\$800	\$0	\$0
001-000-369-48897 Cemetery-Miscellaneous Revenue	\$625	\$825	\$1,322	\$500	\$2,000
001-000-369-48899 JBCC-Miscellaneous Revenue	\$15,260	\$16,591	\$2,365	\$10,000	\$1,000
001-000-369-48898 Quarry Golf Course-Miscellaneous Revenue	\$742	\$490	\$270	\$0	\$0
001-000-364-48840 Sale or Disposal of Fixed Assets	\$4,611	\$28,218	\$8,655	\$7,000	\$5,000
001-000-366-48850 Sale of Surplus Materials	\$4,357	\$3,267	\$6,377	\$3,000	\$1,000
001-000-366-48860 Contributions and Donations - Govern Func	\$912	\$127	\$0	\$100	\$200
001-000-367-48870 Gain or Loss on Sales of Investments	\$0	\$0	\$0	\$0	\$0
001-000-367-48871 Change in Fair Market Value	-\$7,189	\$3,381	\$7,115	\$9,000	\$9,000
001-000-369-48890 Miscellaneous Revenue	\$0	\$7,438	\$37,825	\$40,000	\$30,000
001-000-369-48891 Street Lighting & Signal Maintenance Rever	\$0	\$51,799	\$51,467	\$51,800	\$51,800
001-000-369-48893 Vending Machine Commission	\$0	\$30	\$0	\$25	\$500
001-000-369-48896 Police-Miscellaneous Revenue	\$12,156	\$14,060	\$8,131	\$7,500	\$10,000
001-000-369-48900 Parks-Miscellaneous Revenue	\$4,109	\$3,873	\$2,525	\$750	\$3,000
001-000-369-48901 Fire - Miscellaneous Revenue	\$0	\$1,110	\$259	\$300	\$300
001-000-369-48892 CRA Service Fee	\$0	\$27,950	\$27,950	\$27,950	\$27,950
Total Other Revenue	\$85,667	\$204,642	\$179,137	\$182,725	\$184,400
001-000-381-49105 Trans In-from Parks & Rec Trans	\$0	\$0	\$0	\$0	\$0
001-000-381-49108 Trans In-from Local Option Gas	\$276,559	\$282,763	\$279,106	\$275,000	\$250,820
001-000-381-49128 Trans In from Traffic Camera Fund	\$0	\$100,000	\$100,000	\$100,000	\$100,000
001-000-381-49401 Trans In from Utilities	\$393,800	\$393,800	\$393,800	\$393,800	\$393,800
001-000-381-49403 Trans In from Solid Waste	\$89,000	\$89,000	\$89,000	\$89,000	\$89,000
001-000-381-49403 Debt Proceeds- Govern Funds	\$0	\$0	\$0	\$0	\$0
Other Transfers In	\$0	\$0	\$0	\$0	\$0
Total Transfers In	\$759,359	\$865,563	\$861,906	\$857,800	\$833,620
Revenue Before P/Y Carry forward	\$7,147,105	\$7,343,701	\$6,798,339	\$6,686,274	\$6,621,583
Prior Year Carry forward	\$1,587,452	\$1,193,860	\$504,268	\$369,395	\$267,382
TOTAL REVENUES	\$8,734,557	\$8,537,561	\$7,302,607	\$7,055,669	\$6,888,965

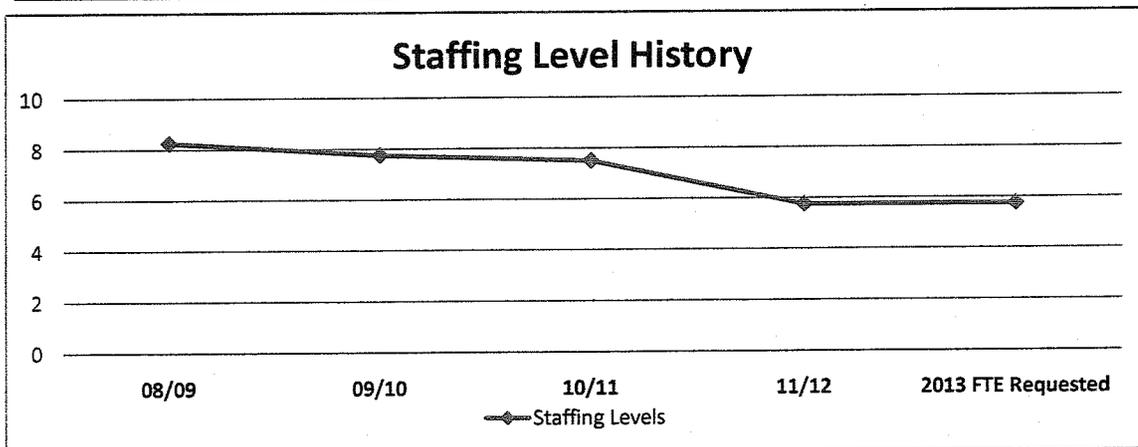
Attachment 5

Streets FY 2012-2013 Budget *Staffing*

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

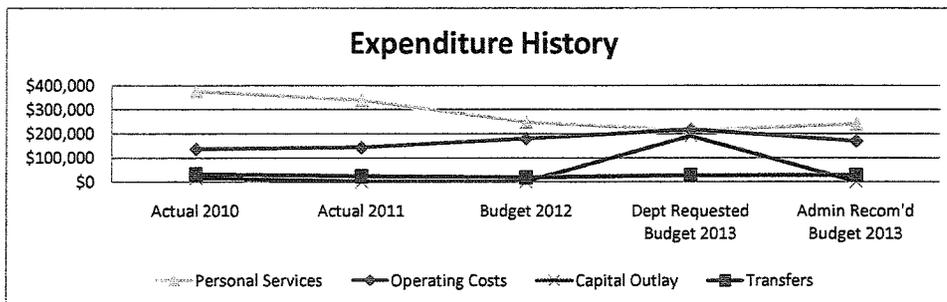
Streets Division FTE

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



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

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



Attachment 6

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

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
GENERAL GOVERNMENT						
General Government						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$707,161	\$762,938	\$545,846	\$544,946	\$566,001	\$547,730
Capital Outlay	\$25,050	\$52,915	\$0	\$0	\$0	\$0
Debt Service	\$72,393	\$72,358	\$70,367	\$0	\$0	\$0
Transfers	\$212,641	\$134,160	\$7,410	\$23,191	\$27,300	\$27,300
	\$1,017,245	\$1,022,371	\$623,623	\$568,137	\$593,301	\$575,030
CITY COUNCIL						
City Council						
Personal Services	\$58,543	\$54,135	\$61,055	\$66,364	\$67,621	\$67,664
Operating expenses	\$15,059	\$15,394	\$10,799	\$11,325	\$18,200	\$10,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
	\$74,852	\$70,779	\$73,104	\$78,939	\$87,071	\$79,714
CITY MANAGER'S OFFICE DEPARTMENT						
City Manager's Office						
Personal Services	\$302,837	\$333,462	\$343,562	\$288,428	\$249,766	\$249,766
Operating expenses	\$29,393	\$25,293	\$16,662	\$25,400	\$22,400	\$21,800
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,504	\$1,820	\$1,856	\$1,479	\$1,000	\$1,000
	\$333,734	\$360,575	\$362,080	\$315,307	\$273,166	\$272,566
Technology Services						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$87,141	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$241	\$0	\$0	\$0	\$0	\$0
	\$87,382	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Human Resources						
Personal Services	\$43,691	\$8,304	\$52,827	\$51,109	\$51,498	\$51,498
Operating expenses	\$16,600	\$7,662	\$10,514	\$4,950	\$4,950	\$4,950
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$491	\$570	\$606	\$479	\$250	\$250
	\$60,782	\$16,536	\$63,947	\$56,538	\$56,698	\$56,698
Business Development						
Personal Services	\$0	\$0	\$0	\$0	\$40,920	\$40,920
Operating expenses	\$0	\$0	\$0	\$13,000	\$56,820	\$15,650
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$250	\$250
	\$0	\$0	\$0	\$13,000	\$97,990	\$56,820
DEVELOPMENT DEPARTMENT						
Development						
Personal Services	\$261,484	\$281,743	\$225,115	\$212,566	\$223,627	\$213,860
Operating expenses	\$134,453	\$145,075	\$113,235	\$153,700	\$150,955	\$121,225
Capital Outlay	\$0	\$2,800	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,492	\$1,570	\$1,606	\$1,229	\$1,154	\$1,154
	\$397,429	\$431,188	\$339,956	\$367,495	\$375,736	\$336,239

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

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
FINANCE DEPARTMENT						
Finance						
Personal Services	\$361,070	\$345,285	\$334,022	\$284,855	\$287,931	\$287,931
Operating expenses	\$19,196	\$21,329	\$17,595	\$19,422	\$18,953	\$18,753
Capital Outlay	\$23,896	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,979	\$2,046	\$1,831	\$1,479	\$1,250	\$1,250
	\$406,141	\$368,660	\$353,448	\$305,756	\$308,134	\$307,934
POLICE DEPARTMENT						
Police						
Personal Services	\$1,478,737	\$1,590,980	\$1,671,678	\$1,763,729	\$1,765,266	\$1,821,524
Operating expenses	\$243,219	\$227,492	\$245,611	\$242,180	\$256,705	\$250,817
Capital Outlay	\$20,612	\$0	\$0	\$0	\$30,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$59,395	\$99,703	\$25,769	\$20,895	\$18,297	\$18,297
	\$1,801,963	\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268	\$2,090,638
FIRE DEPARTMENT						
Fire						
Personal Services	\$1,264,737	\$1,244,088	\$1,268,422	\$1,287,707	\$1,327,611	\$1,317,611
Operating expenses	\$109,325	\$109,557	\$92,857	\$72,496	\$99,721	\$87,476
Capital Outlay	\$0	\$394,000	\$0	\$6,700	\$485,000	\$0
Debt Service	\$57,269	\$57,269	\$57,270	\$57,269	\$80,704	\$57,270
Transfers	\$78,833	\$72,583	\$17,109	\$8,677	\$9,526	\$9,526
	\$1,510,164	\$1,877,497	\$1,435,658	\$1,432,849	\$2,002,562	\$1,471,883
PARKS, RECREATION & FACILITIES DEPARTMENT						
Parks and Facilities						
Personal Services	\$446,811	\$393,894	\$408,184	\$448,294	\$436,982	\$436,982
Operating Expenses	\$274,863	\$243,739	\$274,100	\$234,049	\$265,978	\$220,558
Capital Outlay	\$0	\$28,212	\$0	\$0	\$15,000	\$0
Debt Service	\$13,995	\$13,988	\$13,603	\$0	\$0	\$0
Transfers	\$15,232	\$15,981	\$20,178	\$15,036	\$26,511	\$21,511
	\$750,901	\$695,814	\$716,065	\$697,379	\$744,471	\$679,051
Cemetery						
Personal Services	\$83,371	\$75,248	\$80,506	\$76,754	\$79,365	\$79,365
Operating expenses	\$18,316	\$21,632	\$27,889	\$24,014	\$24,028	\$24,728
Capital Outlay	\$2,274	\$0	\$0	\$0	\$7,500	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$16,731	\$6,276	\$11,370	\$11,008	\$11,321	\$11,321
	\$120,692	\$103,156	\$119,765	\$111,776	\$122,214	\$115,414
Recreation						
Personal Services	\$90,247	\$85,356	\$56,590	\$59,271	\$56,296	\$56,296
Operating expenses	\$52,146	\$59,923	\$41,695	\$34,697	\$30,432	\$29,232
Capital Outlay	\$0	\$0	\$0	\$0	\$16,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$625	\$625	\$375	\$375	\$375	\$375
	\$143,018	\$145,904	\$98,660	\$94,343	\$103,103	\$85,903
Quarry Golf Course						
Personal Services	\$133,298	\$147,780	\$109,701	\$0	\$0	\$0
Operating expenses	\$69,877	\$61,216	\$82,143	\$7,000	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$5,875	\$5,875	\$875	\$5,000	\$0	\$0
	\$209,050	\$214,871	\$192,719	\$12,000	\$0	\$0

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

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
PUBLIC WORKS DEPARTMENT						
Streets and Drainage						
Personal Services	\$420,940	\$373,588	\$336,038	\$244,264	\$210,207	\$236,791
Operating expenses	\$116,714	\$134,107	\$140,178	\$176,534	\$214,650	\$166,650
Capital Outlay	\$0	\$15,982	\$0	\$0	\$188,750	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$35,534	\$32,925	\$23,965	\$18,554	\$27,825	\$27,825
	\$573,188	\$556,602	\$500,181	\$439,352	\$641,432	\$431,266
Street Lighting and Signal Division						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0	\$0
	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$7,703,646	\$6,786,656
Unallocated Reserves	\$1,239,397	\$504,268	\$399,242	\$249,051	\$249,051	\$102,309
Total allocated Reserves for Police Pension	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Reserve Contingencies	\$1,239,397	\$504,268	\$255,886	\$299,051	\$299,051	\$102,309

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

	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Requested 12/13 Budget	Recommended 12/13 Budget
GENERAL FUND EXPENDITURE SUMMARY						
	08/09 Actual	09/10 Actual	10/11 Actual	11/12 Budget	Department Requested 12/13 Budget	Administrative Recommended 12/13 Budget
Total General Fund						
General Government	\$1,017,245	\$1,022,371	\$623,623	\$568,137	\$593,301	\$575,030
City Council	\$74,852	\$70,779	\$73,104	\$78,939	\$87,071	\$79,714
City Manager's Office	\$333,734	\$360,575	\$362,080	\$315,307	\$273,166	\$272,566
Technology Services	\$87,382	\$92,186	\$73,908	\$80,000	\$72,000	\$72,000
Human Resources Division	\$60,782	\$16,536	\$63,947	\$56,538	\$56,698	\$56,698
Economic Development	\$0	\$0	\$0	\$13,000	\$97,990	\$56,820
Development	\$397,429	\$431,188	\$339,956	\$367,495	\$375,736	\$336,239
Finance Department	\$406,141	\$368,660	\$353,448	\$305,756	\$308,134	\$307,934
Police Department	\$1,801,963	\$1,918,175	\$1,943,058	\$2,026,804	\$2,070,268	\$2,090,638
Fire Department	\$1,510,164	\$1,877,497	\$1,435,658	\$1,432,849	\$2,002,562	\$1,471,883
Parks & Facilities Division	\$750,901	\$695,814	\$716,065	\$697,379	\$744,471	\$679,051
Cemetery Division	\$120,692	\$103,156	\$119,765	\$111,776	\$122,214	\$115,414
Recreation Division	\$143,018	\$145,904	\$98,660	\$94,343	\$103,103	\$85,903
Quarry Golf Course Division	\$209,050	\$214,871	\$192,719	\$12,000	\$0	\$0
Streets and Drainage Division	\$573,188	\$556,602	\$500,181	\$439,352	\$641,432	\$431,266
Street Lighting and Signal Division	\$147,958	\$153,428	\$150,551	\$156,943	\$155,500	\$155,500
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$7,703,646	\$6,786,656
Total General Fund						
Personal Services	\$4,945,766	\$4,933,863	\$4,947,700	\$4,783,341	\$4,797,090	\$4,860,208
Operating expenses	\$2,041,421	\$2,080,971	\$1,843,583	\$1,800,656	\$1,957,293	\$1,747,869
Capital Outlay	\$71,832	\$493,909	\$0	\$6,700	\$742,250	\$0
Debt Service	\$143,657	\$143,615	\$141,240	\$57,269	\$80,704	\$57,270
Transfers Out	\$431,823	\$375,384	\$114,200	\$108,652	\$126,309	\$121,309
TOTAL GENERAL FUND	\$7,634,499	\$8,027,742	\$7,046,723	\$6,756,618	\$7,703,646	\$6,786,656
Unallocated Reserves	\$1,239,397	\$504,268	\$399,242	\$249,051	\$249,051	\$102,309
Total allocated Reserves for Police Pension	\$0	\$0	\$0	\$50,000	\$50,000	\$0
Reserve Contingencies	\$1,239,397	\$504,268	\$255,886	\$299,051	\$299,051	\$102,309