

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

AGENDA

July 15, 2014

6:30 P.M.

A. CALL TO ORDER

B. FY2015 BUDGET

Overview and General Fund & Fire Department Fund Budget Presentation

Discussion by Council on General Fund and Fire Department Fund Revenues and Expenditures with overall direction.

| | |
|---------------|--------------------------------------------------------------------------|
| Presentation: | City Manager and Assistant Finance Director |
| Action: | Review & Direction to staff |
| Attachments: | General Fund Preliminary Budget; Fire Department Fund Preliminary Budget |

C. ADJOURN BUDGET WORKSHOP

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.



A G E N D A I T E M **M E M O R A N D U M**

TO: Honorable Mayor and City Council Members
VIA: T. Jennene-Norman Vacha, City Manager
FROM: Jim Delach, Assistant Finance Director
SUBJECT: Changes in FY 2015 Budget from FY 2014 Budget.
DATE: July 15, 2014

Below is a list of changes in the FY 2015 Proposed Budget from the adopted FY 2014 Budget.

General Fund

- ✓ **General Fund revenues**
- ✓ Increase in General Fund revenues from \$6,291,677 to \$6,325,218(\$33,541 More) due to a small increase in property values.
- ✓ The millage rate stayed the same at 6.7317.
- ✓ **General Fund expenses**
- ✓ Increased from \$6,733,935 to \$7,025,224 (\$291,289 more) this is mostly due to the items listed below.
- ✓ Health Insurance we have in the current proposed Budget at a 15% increase.
- ✓ Dental Insurance is in the proposed Budget at a 10% increase.
- ✓ Worker's comp. is in the proposed Budget at a 10% increase
- ✓ FRS rates have the following increases
- ✓ Elected Officials increased from 33.283 to 45.833 %
- ✓ General Employees increased from 7.000% to 7.480%
- ✓ FRS Police increased from 19.055% to 20.018%
- ✓ Senior Management increased from 18.450% to 21.878%

- ✓ Drop Plan decreased from 12.940% to 12.403%
- ✓ City Police chapter plan increased from 7.000% to 7.480%
- ✓ Other increases are due to required update of Police 800 MH radios and a new roof at DPW.

Fund 143 Fire Department

✓ Fund 143 Fire Department revenues

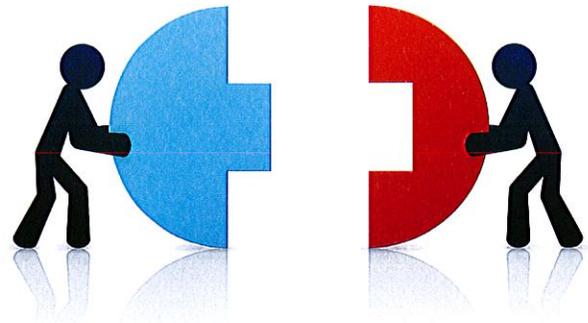
- ✓ Increase in Fund 143 revenue from \$1,615,126 to \$1,656,840 (\$41,714 more) mostly due to a transfer in from Fund 502 Vehicle Replacement Fund of \$100,000.

✓ Fund 143 Fire Department expenses

- ✓ Increase in expenses from \$1,484,308 to \$1,665,505 (\$181,197 more) this due to the following reasons
- ✓ New roof on the Fire station \$100,000.
- ✓ Required 800 radio upgrade \$28,000
- ✓ Health Insurance a 15% increase.
- ✓ Dental Insurance a 10% increase
- ✓ Worker's Comp a 10% increase.

City of Brooksville, Florida

***Preliminary
Budget***

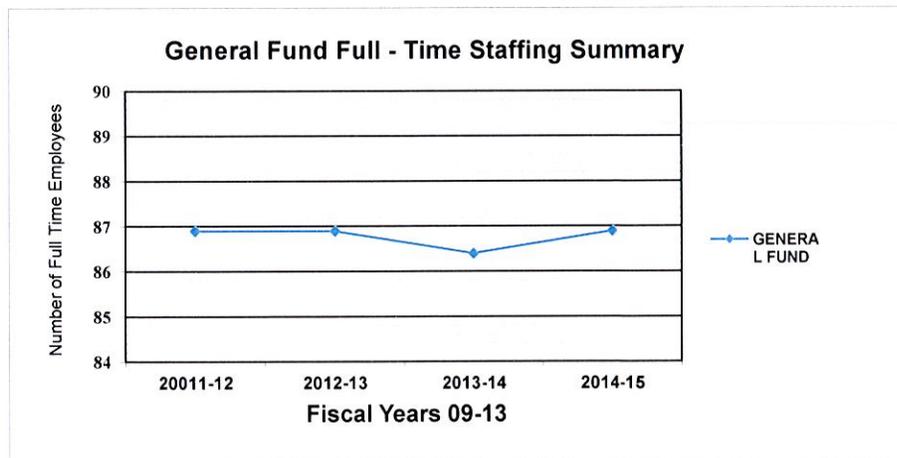


Fiscal Year 2015

City of Brooksville

General FUND FULL-TIME STAFFING SUMMARY

| | 20011-12 | 2012-13 | 2013-14 | 2014-15 | % OF TOTAL |
|--------------------------------|--------------|--------------|--------------|--------------|----------------|
| GENERAL FUND | | | | | |
| City Council | 5.00 | 5.00 | 5.00 | 5.00 | 5.75% |
| City Manager's Office | 5.00 | 4.00 | 4.00 | 4.00 | 4.60% |
| Technology Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Human Resources | 1.00 | 1.00 | 1.00 | 1.00 | 1.15% |
| Development | 4.00 | 4.00 | 4.00 | 4.00 | 4.60% |
| Business Development | 0.00 | 1.00 | 1.00 | 1.00 | 1.15% |
| Finance | 5.00 | 5.00 | 5.00 | 5.00 | 5.75% |
| Police | 28.65 | 28.65 | 28.65 | 29.15 | 33.54% |
| Fire | 19.00 | 19.00 | 19.00 | 19.00 | 21.86% |
| Parks & Facilities | 10.00 | 10.00 | 10.00 | 11.00 | 12.66% |
| Cemetery | 2.00 | 2.00 | 2.00 | 2.00 | 2.30% |
| Recreation Center | 1.50 | 1.50 | 1.00 | 0.00 | 0.00% |
| Quarry Golf Course | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Building and Grounds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Streets & Drainage Maintenance | 5.75 | 5.75 | 5.75 | 5.75 | 6.62% |
| Total General Fund | 86.90 | 86.90 | 86.40 | 86.90 | 100.00% |





SCHEDULE OF DEBT SERVICE

| Fund/Division | Amount Issued | Principal Balance at 9/30/14 | Maturity Date | Interest Rate | Due FY 2015 | Due FY 2016 | Due FY 2017 | Due FY 2018 | Due FY 2019 |
|------------------------------------------------------------------------------------------------------------------------------------|---------------|------------------------------|---------------|---------------|--------------|--------------|--------------|--------------|--------------|
| 1 General Fund/Promissory Note | \$ 633,659 | \$ 336,279 | 05/10/2021 | 4.23% | \$ 57,269 | \$ 57,269 | \$ 57,269 | \$ 57,269 | \$ 57,269 |
| 2 General Fund/Capital Improvement Rev. Fund/USDA Loan* | \$ 258,800 | \$ 164,000 | 09/01/2032 | 4.125% | \$ 13,765 | \$ 13,476 | \$ 13,188 | \$ 12,896 | \$ 13,610 |
| 3 General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy Performance Projects. City-wide energy projects were funded. | \$ 3,333,022 | \$ 2,862,110 | 10/01/2026 | 4.136% | \$ 303,780 | \$ 303,780 | \$ 303,780 | \$ 303,780 | \$ 303,780 |
| | \$ 4,225,481 | \$ 3,362,389 | | | \$ 374,814 | \$ 374,525 | \$ 374,237 | \$ 373,945 | \$ 374,659 |
| 4 Wastewater /ARRA Loan WW 270200 ** | \$ 632,980 | \$ 540,648 | 02/15/2031 | 2.30% | \$ 39,562 | \$ 39,562 | \$ 39,562 | \$ 39,562 | \$ 39,562 |
| 5 Wastewater / Direct State Revolving Fund Loan WW270201 ** | \$ 411,383 | \$ 357,566 | 02/15/2031 | 2.30% | \$ 13,083 | \$ 13,083 | \$ 13,083 | \$ 13,083 | \$ 13,083 |
| 6 Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds *** | \$ 9,510,366 | \$ 8,889,826 | 10/1/2027 | 2.44% | \$ 777,074 | \$ 777,070 | \$ 777,083 | \$ 777,082 | \$ 777,074 |
| | \$ 10,554,729 | \$ 9,788,040 | | | \$ 829,719 | \$ 829,715 | \$ 829,728 | \$ 829,727 | \$ 829,719 |
| TOTAL | \$ 14,780,210 | \$ 13,150,429 | | | \$ 1,204,533 | \$ 1,204,240 | \$ 1,203,965 | \$ 1,203,672 | \$ 1,204,378 |

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

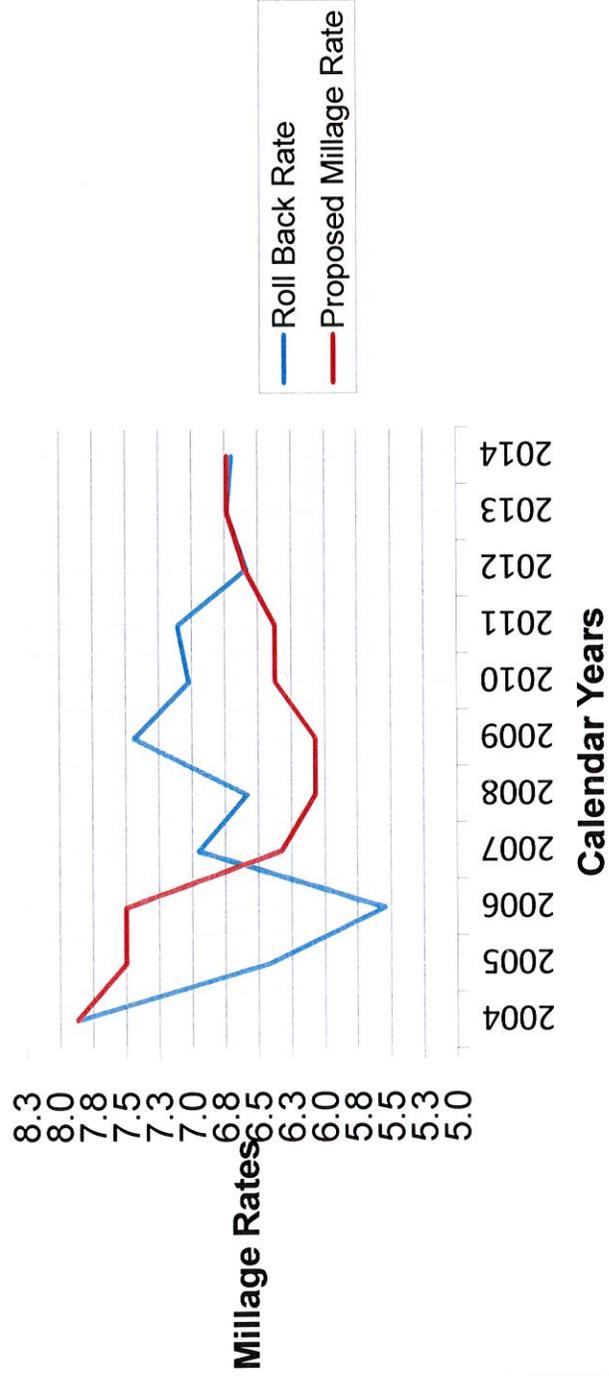
* USDA Loan for Generators and storm shutters for City Hall. This was an USDA loan/grant. An additional \$20,000 in principal for earlier payoff which is estimated in 2018. Mobile Home License revenues are collateral.
 ** City has been awarded \$1,370,200 ARRA Forgiveance Grant and SRF Loan of \$1,044,363 SRF Loan for Sewer Rehabilitation Program. Loan is for 20 years at 2.30%.
 *** SunTrust loan issue in 2013 for the refunding of 1999, 2002 Bonds and 2008 Loan; savings to the City on the 2013 refunding is \$1,344,518 through 2039 (2039 was maturity of 99 Bonds).

City of Brooksville

**General Fund
Revenues & Expenditures Summaries**

City of Bracksville

Millage Trends For Calendar Years 2004 - 2014





| | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Current Year Gross Taxable Value | 279,807,297 | 355,254,847 | 486,674,322 | 543,050,744 | 568,653,310 | 469,710,996 | 414,775,643 | 381,485,556 | 381,485,556 | 371,205,008 | 381,361,875 |
| Prior Year Final Gross Taxable Value | 274,404,384 | 287,393,489 | 351,157,823 | 482,065,315 | 545,843,654 | 568,431,915 | 472,475,278 | 429,295,204 | 389,714,486 | 373,743,243 | 372,710,401 |
| Roll Back Rate | 7.8700 | 6.4197 | 5.5408 | 6.9484 | 6.5830 | 7.4380 | 7.0202 | 7.1055 | 6.5834 | 6.7317 | 6.6963 |
| Proposed Millage Rate | 7.8700 | 7.5000 | 7.5000 | 6.3230 | 6.0690 | 6.0690 | 6.3700 | 6.3700 | 6.6000 | 6.7317 | 6.7317 |
| Difference between Rates | 0.0000 | -1.0803 | -1.9592 | 0.6254 | 0.5140 | 1.3690 | 0.6502 | 0.7355 | -0.0166 | 0.0000 | -0.0354 |
| Ad Valorem Revenue at Roll-back Rate | 2,202,083 | 2,280,630 | 2,696,565 | 3,773,334 | 3,743,445 | 3,493,710 | 2,911,808 | 2,771,272 | 2,511,472 | 2,498,841 | 2,553,714 |
| Ad Valorem Revenue at proposed rate | 2,202,083 | 2,664,411 | 3,650,057 | 3,433,710 | 3,451,157 | 2,850,676 | 2,642,121 | 2,484,414 | 2,517,805 | 2,498,841 | 2,567,214 |
| Difference in Ad Valorem Revenue | 0 | 383,781 | 953,492 | -339,624 | -292,288 | -643,034 | -269,687 | -286,858 | 6,333 | 0 | 13,500 |

Value of a Mill (1.0000)
 Value of tenth of Mill (0.1000)
 Value of hundredth of Mill (0.0100)

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes:
 381,361,875.00

| Millage Rate Matrix | Anticipated Revenue at Given Millage | Revenue Difference from Roll-back |
|---------------------|--------------------------------------|-----------------------------------|
| 10.0000 | 3,813,619 | 1,259,905 |
| 9.9000 | 3,775,483 | 1,221,769 |
| 9.8000 | 3,737,346 | 1,183,633 |
| 9.7000 | 3,699,210 | 1,145,497 |
| 9.6000 | 3,661,074 | 1,107,360 |
| 9.5000 | 3,622,938 | 1,069,224 |
| 9.4000 | 3,584,802 | 1,031,088 |
| 9.3000 | 3,546,665 | 992,952 |
| 9.2000 | 3,508,529 | 954,816 |
| 9.1000 | 3,470,393 | 916,680 |
| 9.0000 | 3,432,257 | 878,543 |
| 8.9000 | 3,394,121 | 840,407 |
| 8.8000 | 3,355,985 | 802,271 |
| 8.7000 | 3,317,848 | 764,135 |
| 8.6000 | 3,279,712 | 725,999 |
| 8.5000 | 3,241,576 | 687,862 |
| 8.4000 | 3,203,440 | 649,726 |
| 8.3000 | 3,165,304 | 611,590 |
| 8.2000 | 3,127,167 | 573,454 |
| 8.1000 | 3,089,031 | 535,318 |
| 8.0000 | 3,050,895 | 497,181 |
| 7.9000 | 3,012,759 | 459,045 |
| 7.8000 | 2,974,623 | 420,909 |
| 7.7000 | 2,936,486 | 382,773 |
| 7.6000 | 2,898,350 | 344,637 |
| 7.5000 | 2,860,214 | 306,501 |
| 7.4380 | 2,836,570 | 282,856 |
| 7.4000 | 2,822,078 | 268,364 |
| 7.3000 | 2,783,942 | 230,228 |
| 7.2000 | 2,745,806 | 192,092 |
| 7.1055 | 2,709,767 | 156,053 |
| 7.0000 | 2,669,533 | 115,820 |
| 6.9000 | 2,631,397 | 77,683 |
| 6.7317 | 2,567,214 | 13,500 |
| 6.6963 | 2,553,714 | 0 |
| 6.5834 | 2,510,658 | -43,056 |
| 6.5379 | 2,493,318 | -60,396 |
| 6.5000 | 2,478,852 | -74,861 |
| 6.4000 | 2,440,716 | -112,998 |
| 6.3700 | 2,429,275 | -124,438 |
| 6.3000 | 2,402,580 | -151,134 |
| 6.2000 | 2,364,444 | -189,270 |
| 6.1000 | 2,326,307 | -227,406 |
| 6.0690 | 2,314,485 | -239,228 |
| 5.9690 | 2,276,349 | -277,364 |
| 5.8690 | 2,238,213 | -315,501 |
| 5.7690 | 2,200,077 | -353,637 |
| 5.6000 | 2,135,627 | -418,087 |
| 5.5000 | 2,097,490 | -456,223 |
| 5.1921 | 1,980,069 | -573,645 |

14/15 Millage Rate
 ROLLED-BACK RATE

City of Brooksville

Fiscal Year 2014-15

Budget Document for General Fund Revenues

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|-------------------|-----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 40000 001 000 311 | Ad Valorem Taxes | 2,048,884 | 2,133,637 | 2,179,923 | 2,273,899 | 2,338,854 |
| 40001 001 000 311 | Ad Valorem-Delinquent | 644,786 | 518,104 | 219,577 | 100,000 | 100,000 |
| 40200 001 000 315 | Telecommunication Servic | 415,851 | 410,487 | 496,677 | 493,638 | 355,887 |
| 40301 001 000 323 | Electric Franchise Fees | 672,875 | 726,801 | 603,249 | 615,661 | 621,697 |
| 40400 001 000 323 | Gas Franchise Fee | 8,025 | 7,655 | 6,052 | 6,052 | 6,162 |
| 41100 001 000 314 | Public Service Taxes-Elect | 717,829 | 749,992 | 705,080 | 679,360 | 700,320 |
| 41400 001 000 314 | Public Service Taxes-Gas/ | 28,912 | 31,126 | 36,976 | 33,159 | 34,898 |
| 42101 001 000 329 | Peddler Solicitor etc Permi | 0 | 1,236 | 342 | 300 | 300 |
| 42102 001 000 329 | Tree Removal Permits | 0 | 0 | 0 | 0 | 2,500 |
| 42200 001 000 322 | Building Permit | 95,835 | 97,583 | 97,211 | 98,100 | 154,246 |
| 42900 001 000 329 | Other Fees Permits & Spe | 33,893 | 27,496 | 34,195 | 27,000 | 30,000 |
| 43200 001 000 331 | Federal Grants: Public Saf | 46,035 | 44,267 | 0 | 0 | 0 |
| 43500 001 000 331 | Federal Grants: Economic | 0 | 15,771 | 1,809 | 0 | 0 |
| 44900 001 000 334 | Other State Grants | 0 | 11,875 | 0 | 0 | 0 |
| 45120 001 000 335 | State Revenue Sharing Pr | 401,789 | 402,499 | 402,485 | 382,871 | 383,790 |
| 45150 001 000 335 | Alcoholic Beverage Licens | 7,447 | 6,142 | 5,476 | 6,000 | 5,321 |
| 45180 001 000 335 | Local Government Half Ce | 315,255 | 334,343 | 344,948 | 331,577 | 348,564 |
| 45520 001 000 335 | Firefighters Supplemental | 3,137 | 2,520 | 0 | 0 | 0 |
| 47000 001 000 337 | Grants from Other Local U | 6,000 | 0 | 0 | 0 | 0 |
| 48240 001 000 342 | Accident Reports | 2,115 | 2,173 | 833 | 1,600 | 1,300 |
| 48242 001 000 342 | Hydrant Fees | 7,704 | 9,116 | 8,988 | 0 | 0 |
| 48367 001 000 343 | Cash Over (Short) - Cust | -1 | 0 | 0 | 0 | 0 |
| 48691 001 000 343 | Cemetery Transfer Fee | 50 | 100 | 0 | 25 | 100 |
| 48692 001 000 343 | Cemetery Staking Plots | 775 | 805 | 1,350 | 800 | 700 |
| 48694 001 000 343 | Cemetery Donor Memorial | 0 | 0 | 300 | 0 | 0 |
| 48695 001 000 343 | Cemetery Lot Sales | 21,054 | 49,330 | 36,671 | 30,000 | 50,135 |
| 48696 001 000 343 | Cremation Lot Sales | 2,522 | 5,200 | 3,200 | 3,200 | 1,600 |
| 48697 001 000 343 | Cemetery Sales - Special | 500 | 2,000 | 3,000 | 500 | 1,000 |
| 48698 001 000 343 | Cemetery Sales-Columbar | 800 | 2,300 | 1,258 | 600 | 600 |
| 48723 001 000 347 | Facility Rental Fees | 10,149 | 5,100 | 25,198 | 20,000 | 21,771 |
| 48725 001 000 347 | Instructional Fees - JBCC | 1,261 | 481 | 35 | 300 | 0 |
| 48726 001 000 347 | Adult Fees (daily) - JBCC | 0 | 0 | 350 | 0 | 600 |
| 48727 001 000 347 | Cash Over (Short) - JBCC | 0 | 0 | 0 | 0 | 0 |
| 48728 001 000 347 | Concession Stand Proceed | 0 | 280 | 0 | 0 | 0 |
| 48729 001 000 347 | Memberships - QGC | 8,212 | 0 | 0 | 0 | 0 |
| 48730 001 000 347 | Green Fee -QGC | 48,554 | 0 | 0 | 0 | 0 |
| 48731 001 000 347 | Driving Range Fees - QGC | 10,049 | 0 | 0 | 0 | 0 |
| 48732 001 000 347 | Cart Rentals - QGC | 1,224 | 0 | 0 | 0 | 0 |
| 48733 001 000 347 | Refreshment Sales - QGC | 1,991 | 0 | 0 | 0 | 0 |
| 48734 001 000 347 | Golf Supplies & Wear Sale | 3,005 | 0 | 0 | 0 | 0 |
| 48735 001 000 347 | Cash Over/Short - QGC | -21 | 0 | 0 | 0 | 0 |
| 48736 001 000 347 | Less Paid Out/Refunds - Q | -18 | 0 | 0 | 0 | 0 |
| 48737 001 000 347 | League Fees | 24,683 | 27,245 | 24,393 | 24,000 | 24,000 |
| 48738 001 000 347 | Practice Fees | 550 | 690 | 1,124 | 700 | 710 |
| 48739 001 000 347 | Tournament Fees | 1,200 | 375 | 175 | 300 | 0 |
| 48741 001 000 347 | Tennis Court Fees | 1,089 | 1,118 | 488 | 300 | 0 |
| 48743 001 000 347 | Pavilion Facility Fees | 2,808 | 3,060 | 3,803 | 4,500 | 3,920 |
| 48744 001 000 347 | Batting Cage Fees | 412 | 0 | 0 | 0 | 0 |

Thursday, July 10, 2014

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|-------------------|---------------------------------|------------------|------------------|------------------|------------------|----------------------|
| 48745 001 000 347 | Discounts-QGC | -4,265 | 0 | 0 | 0 | 0 |
| 48746 001 000 347 | Disc Golf | 2,158 | 0 | 0 | 0 | 0 |
| 48748 001 000 347 | Tournament Fees - QGC | 3,471 | 0 | 0 | 0 | 0 |
| 48801 001 000 351 | Court Fines | 42,975 | 76,779 | 60,538 | 60,819 | 61,700 |
| 48802 001 000 351 | Safety Violations | 140 | 188 | 160 | 150 | 180 |
| 48804 001 000 354 | Parking Tickets | 2,473 | 818 | 570 | 600 | 687 |
| 48805 001 000 354 | Violations of Local Ordinances | 4,190 | 569 | 1,888 | 3,662 | 8,326 |
| 48806 001 000 361 | Interest - CD | 2,787 | 0 | 0 | 0 | 0 |
| 48807 001 000 359 | False Alarm Fines | 51 | 1,150 | 0 | 0 | 0 |
| 48808 001 000 361 | Interest - FMIvT | 12,848 | 10,345 | -1,454 | 9,000 | 9,000 |
| 48809 001 000 361 | Interest - Federated | 3 | 0 | 0 | 0 | 0 |
| 48810 001 000 361 | Interest Earnings/Dividends | 1,012 | 619 | 608 | 700 | 948 |
| 48811 001 000 361 | Interest - SBA | 1,045 | 1,253 | 1,145 | 1,000 | 250 |
| 48815 001 000 362 | Rent - 3rd Floor City Hall | 71,523 | 57,612 | 70,668 | 72,000 | 72,000 |
| 48820 001 000 347 | Rental Fees | 0 | 1,500 | 0 | 0 | 0 |
| 48820 001 000 362 | Rental Fees | 0 | 135 | 650 | 0 | 0 |
| 48821 001 000 325 | School Board - Tom Varn | 0 | 20,000 | 20,000 | 20,000 | 20,000 |
| 48821 001 000 363 | School Board - Tom Varn | 20,000 | 0 | 0 | 0 | 0 |
| 48840 001 000 364 | Proceeds of the Sale of Fix | 8,655 | 2,149 | 0 | 5,000 | 5,000 |
| 48850 001 000 365 | Sales of Surplus Materials | 6,377 | 1,916 | 0 | 1,000 | 1,000 |
| 48860 001 000 366 | Contributions and Donations | 0 | 275 | 264 | 250 | 250 |
| 48871 001 000 361 | Change in Fair Market Val | 7,115 | 2,065 | 460 | 4,000 | 4,000 |
| 48890 001 000 369 | Miscellaneous Revenues | 37,825 | 23,955 | 19,544 | 20,000 | 20,000 |
| 48891 001 000 369 | Street Lighting/Signal Mai | 51,467 | 54,971 | 62,415 | 51,800 | 51,800 |
| 48892 001 000 369 | CRA /Management Fee | 27,950 | 27,950 | 27,950 | 27,950 | 27,950 |
| 48893 001 000 369 | Vending Machine Commiss | 0 | 437 | 1,045 | 500 | 840 |
| 48896 001 000 369 | Miscellaneous Revenues-P | 8,131 | 8,217 | 4,950 | 7,500 | 5,739 |
| 48897 001 000 369 | Miscellaneous Revenues- | 1,322 | 2,720 | 7,935 | 3,570 | 3,570 |
| 48898 001 000 369 | Miscellaneous Revenues- | 270 | 106 | 0 | 0 | 0 |
| 48899 001 000 369 | Miscellaneous Revenue-JB | 2,365 | 767 | 2,176 | 500 | 2,250 |
| 48900 001 000 369 | Miscellaneous Revenues-M | 2,525 | 3,137 | 3,854 | 3,000 | 2,076 |
| 48901 001 000 369 | Miscellaneous Revenues - | 259 | 140 | 0 | 0 | 0 |
| 49108 001 000 381 | Transfer In from 108 | 279,106 | 262,192 | 248,583 | 238,449 | 236,390 |
| 49128 001 000 381 | Transfer In From 128 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| 49201 001 000 381 | Transfer In from 201 | 0 | 0 | 0 | 12,445 | 0 |
| 49309 001 000 381 | Transfer In from 309 | 0 | 0 | 43,504 | 30,540 | 19,487 |
| 49312 001 000 381 | Transfer In From 312 | 0 | 11,181 | 0 | 0 | 0 |
| 49401 001 000 381 | Transfer In from 401 | 393,800 | 393,800 | 393,800 | 393,800 | 393,800 |
| 49403 001 000 381 | Transfer In from 403 | 89,000 | 89,000 | 89,000 | 89,000 | 89,000 |
| 49502 001 000 381 | Transfer In From 502 | 0 | 0 | 183,984 | 0 | 0 |
| 49612 001 000 381 | Transfer In From 612 | 0 | 0 | 3,193 | 0 | 0 |
| | | 6,773,799 | 6,786,855 | 6,592,599 | 6,291,677 | 6,325,218 |
| | Revenue | 6,773,799 | 6,786,855 | 6,592,599 | 6,291,677 | 6,325,218 |
| | Prior Year Carry forward | 504,268 | 255,886 | 544,460 | 763,390 | 1,049,720 |
| | TOTAL REVENUES | 7,278,066 | 7,031,558 | 7,137,056 | 7,055,067 | 7,374,938 |

City of Brooksville

General Fund Budgeted Expenses 2015

| | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|-----------------------------------------|------------------|------------------|------------------|------------------|----------------------------|
| GENERAL GOVERNMENT | | | | | |
| General Government | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating expenses | \$545,846 | \$553,238 | \$538,143 | \$608,461 | \$610,261 |
| Capital Outlay | \$0 | \$0 | \$38,181 | \$0 | \$0 |
| Debt Service | \$70,367 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$7,410 | \$23,188 | \$1,131 | \$21,788 | \$21,427 |
| | \$623,623 | \$576,426 | \$577,455 | \$630,249 | \$631,688 |
| CITY COUNCIL | | | | | |
| City Council | | | | | |
| Personnel Services | \$61,055 | \$59,026 | \$61,463 | \$74,848 | \$83,467 |
| Operating expenses | \$10,799 | \$9,884 | \$30,972 | \$17,650 | \$39,500 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$1,250 | \$1,250 | \$1,250 | \$1,250 | \$1,250 |
| Reserve Contingencies | | | | | |
| | \$73,104 | \$70,160 | \$93,685 | \$93,748 | \$124,217 |
| CITY MANAGER'S OFFICE DEPARTMENT | | | | | |
| City Manager's Office | | | | | |
| Personnel Services | \$343,562 | \$289,067 | \$236,176 | \$268,881 | \$272,011 |
| Operating expenses | \$16,662 | \$15,191 | \$7,984 | \$21,300 | \$22,360 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$1,856 | \$1,479 | \$1,250 | \$1,000 | \$1,000 |
| Reserve Contingencies | | | | | |
| | \$362,080 | \$305,737 | \$245,410 | \$291,181 | \$295,371 |
| TECHNOLOGY SERVICES | | | | | |
| Technology Services | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating expenses | \$73,908 | \$79,042 | \$80,868 | \$100,000 | \$110,000 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reserve Contingencies | | | | | |
| | \$73,908 | \$79,042 | \$80,868 | \$100,000 | \$110,000 |
| HUMAN RESOURCES DIVISION | | | | | |
| Human Resources | | | | | |
| Personnel Services | \$52,827 | \$51,299 | \$51,773 | \$53,885 | \$55,067 |
| Operating expenses | \$10,514 | \$5,036 | \$4,041 | \$5,730 | \$6,530 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$606 | \$479 | \$250 | \$250 | \$250 |
| Reserve Contingencies | | | | | |
| | \$63,947 | \$56,814 | \$56,064 | \$59,865 | \$61,847 |

GENERAL FUND EXPENDITURE SUMMARY

BUSINESS DEVELOPMENT DIVISION

Business Development

| | | | | | |
|--------------------|------------|------------|-----------------|-----------------|-----------------|
| Personnel Services | \$0 | \$0 | \$42,079 | \$42,825 | \$39,706 |
| Operating expenses | \$0 | \$0 | \$3,006 | \$14,650 | \$14,650 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$0 | \$0 | \$250 | \$250 | \$250 |
| | \$0 | \$0 | \$45,335 | \$57,725 | \$54,606 |

| | | | | | |
|--|---------------|---------------|---------------|---------------|-----------------|
| | 2011 | 2012 | 2013 | 2014 | Proposed |
| | Actual | Actual | Actual | Budget | 2015 |
| | | | | | Budget |

DEVELOPMENT DEPARTMENT

Development

| | | | | | |
|--------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel Services | \$225,115 | \$212,406 | \$212,046 | \$230,233 | \$237,234 |
| Operating expenses | \$113,235 | \$105,073 | \$112,110 | \$129,075 | \$280,954 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$1,606 | \$1,229 | \$1,131 | \$1,361 | \$1,414 |
| | \$339,956 | \$318,708 | \$325,287 | \$360,669 | \$519,602 |

FINANCE DEPARTMENT

Finance

| | | | | | |
|-----------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel Services | \$334,022 | \$274,293 | \$239,590 | \$307,203 | \$315,828 |
| Operating expenses | \$17,595 | \$18,492 | \$18,057 | \$19,355 | \$19,993 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$1,831 | \$1,479 | \$1,250 | \$1,250 | \$1,250 |
| Reserve Contingencies | | | | | |
| | \$353,448 | \$294,264 | \$258,897 | \$327,808 | \$337,071 |

POLICE DEPARTMENT

Police

| | | | | | |
|-----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personnel Services | \$1,671,678 | \$1,682,246 | \$1,724,156 | \$1,917,256 | \$1,898,521 |
| Operating expenses | \$245,611 | \$229,551 | \$259,846 | \$255,296 | \$310,400 |
| Capital Outlay | \$0 | \$0 | \$0 | \$13,000 | \$39,000 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$25,769 | \$20,895 | \$16,511 | \$17,453 | \$26,239 |
| Reserve Contingencies | | | | | |
| | \$1,943,058 | \$1,932,692 | \$2,000,513 | \$2,203,005 | \$2,274,160 |

FIRE DEPARTMENT

Fire

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

GENERAL FUND EXPENDITURE SUMMARY

| | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|-----------------------------------------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------------------|
| PARKS & RECREATION & FACILITIES DEPARTMENT | | | | | |
| Parks and Facilities | | | | | |
| Personnel Services | \$408,184 | \$403,275 | \$403,683 | \$464,163 | \$493,674 |
| Operating Expenses | \$274,100 | \$253,061 | \$177,860 | \$211,048 | \$248,785 |
| Capital Outlay | \$0 | \$0 | \$0 | \$81,400 | \$55,000 |
| Debt Service | \$13,603 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$20,178 | \$15,036 | \$19,910 | \$31,280 | \$26,974 |
| Reserve Contingencies | | | | | |
| | \$716,065 | \$671,372 | \$601,453 | \$787,891 | \$824,433 |
| Cemetery | | | | | |
| Personnel Services | \$80,506 | \$78,123 | \$81,223 | \$83,510 | \$87,762 |
| Operating expenses | \$27,889 | \$26,435 | \$22,031 | \$26,244 | \$33,394 |
| Capital Outlay | \$0 | \$0 | \$5,181 | \$1,000 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$11,370 | \$11,008 | \$7,044 | \$13,603 | \$15,737 |
| Reserve Contingencies | | | | | |
| | \$119,765 | \$115,566 | \$115,479 | \$124,357 | \$136,893 |
| Recreation | | | | | |
| Personnel Services | \$56,590 | \$44,097 | \$38,920 | \$40,364 | \$0 |
| Operating expenses | \$41,695 | \$34,016 | \$24,190 | \$26,893 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$375 | \$375 | \$375 | \$250 | \$0 |
| Reserve Contingencies | | | | | |
| | \$98,660 | \$78,488 | \$63,485 | \$67,507 | \$0 |
| Quarry Golf Course | | | | | |
| Personnel Services | \$109,701 | \$5,169 | \$0 | \$0 | \$0 |
| Operating expenses | \$82,143 | \$77 | \$0 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$875 | \$5,000 | \$0 | \$0 | \$0 |
| Reserve Contingencies | | | | | |
| | \$192,719 | \$10,246 | \$0 | \$0 | \$0 |
| PUBLIC WORKS DEPARTMENT | | | | | |
| Streets and Drainage | | | | | |
| Personnel Services | \$336,038 | \$221,734 | \$203,422 | \$250,636 | \$255,864 |
| Operating expenses | \$140,178 | \$188,225 | \$180,060 | \$172,400 | \$193,900 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$7,500 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$23,965 | \$18,553 | \$24,009 | \$24,717 | \$15,895 |
| Reserve Contingencies | | | | | |
| | \$500,181 | \$428,512 | \$407,491 | \$447,753 | \$473,159 |
| Street Lighting and Signal Division | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating expenses | \$150,551 | \$153,433 | \$151,062 | \$155,500 | \$155,500 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Reserve Contingencies | | | | | |
| | \$150,551 | \$153,433 | \$151,062 | \$155,500 | \$155,500 |

GENERAL FUND EXPENDITURE SUMMARY

| | 2011 | 2012 | 2013 | 2014 | Proposed |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | Actual | Actual | Actual | Budget | 2015 |
| | | | | | Budget |
| Total General Fund | | | | | |
| General Government | \$623,623 | \$576,426 | \$577,455 | \$630,249 | \$631,688 |
| City Council | \$73,104 | \$70,160 | \$93,685 | \$93,748 | \$124,217 |
| City Manager's Office | \$362,080 | \$305,737 | \$245,410 | \$291,181 | \$295,371 |
| Technology Services | \$73,908 | \$79,042 | \$80,868 | \$100,000 | \$110,000 |
| Human Resources Division | \$63,947 | \$56,814 | \$56,064 | \$59,865 | \$61,847 |
| Business Development | \$0 | \$0 | \$45,335 | \$57,725 | \$54,606 |
| Development | \$339,956 | \$318,708 | \$325,287 | \$360,669 | \$519,602 |
| Finance Department | \$353,448 | \$294,264 | \$258,897 | \$327,808 | \$337,071 |
| Police Department | \$1,943,058 | \$1,932,692 | \$2,000,513 | \$2,203,005 | \$2,274,160 |
| Fire Department | \$1,435,658 | \$1,407,822 | \$1,239,366 | \$1,026,677 | \$1,026,677 |
| Parks & Facilities Division | \$716,065 | \$671,372 | \$601,453 | \$787,891 | \$824,433 |
| Cemetery Division | \$119,765 | \$115,566 | \$115,479 | \$124,357 | \$136,893 |
| Recreation Division | \$98,660 | \$78,488 | \$63,485 | \$67,507 | \$0 |
| Quarry Golf Course Division | \$192,719 | \$10,246 | \$0 | \$0 | \$0 |
| Streets and Drainage Division | \$500,181 | \$428,512 | \$407,491 | \$447,753 | \$473,159 |
| Street Lighting and Signal Division | \$150,551 | \$153,433 | \$151,062 | \$155,500 | \$155,500 |
| TOTAL GENERAL FUND | \$7,046,723 | \$6,499,282 | \$6,261,850 | \$6,733,935 | \$7,025,224 |
| Total General Fund | | | | | |
| Personnel Services | \$4,947,700 | \$4,572,296 | \$3,294,531 | \$3,733,804 | \$3,739,134 |
| Operating expenses | \$1,843,583 | \$1,757,827 | \$1,610,230 | \$1,763,602 | \$2,046,227 |
| Capital Outlay | \$0 | \$3,242 | \$43,362 | \$95,400 | \$101,500 |
| Debt Service | \$141,240 | \$57,269 | \$0 | \$0 | \$0 |
| Transfers Out | \$114,200 | \$108,648 | \$1,313,727 | \$1,141,129 | \$1,138,363 |
| TOTAL GENERAL FUND | \$7,046,723 | \$6,499,282 | \$6,261,850 | \$6,733,935 | \$7,025,224 |
| Unallocated Reserves | \$399,242 | \$544,460 | \$1,035,640 | \$312,947 | \$349,714.00 |

General Fund Department/Divisional Statements

General Government

City Council

City Manager's Office

City Manager's Office – Technology Services Division

City Manager's Office – Human Resources Division

City Manager's Office – Business Development Division

Development Department

Finance Department

Police Department

Fire Department (General Fund contribution)

Parks, Facilities & Recreation Department

Parks, Facilities & Recreation Department – Cemetery Division

Public Works Department – Streets & Drainage Division

Public Works Department – Street Lighting & Signal Division

City of Brooksville

Fiscal Year 2014-15

Budget Document for General Government

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------------|
| 52301 001 009 510 | Life Insurance | 0 | 0 | 0 | 0 | 0 |
| 1. Total Personal Service Costs | | | | | | |
| 53100 001 009 510 | Legal Services | -86,279 | 45,181 | 21,471 | 0 | 0 |
| 53100 001 009 514 | Legal Services | 265,208 | 187,264 | 189,599 | 200,000 | 200,000 |
| 53200 001 009 510 | Accounting & Auditing | 62,916 | 71,687 | 71,072 | 111,000 | 100,000 |
| 53400 001 009 510 | Other Contractual Service | 3,725 | 4,465 | 5,128 | 4,500 | 4,500 |
| 53401 001 009 510 | Contract Labor | 3,500 | 0 | 3,750 | 6,000 | 5,000 |
| 54000 001 009 510 | Travel and Per Diem | 50 | 90 | 33 | 0 | 0 |
| 54100 001 009 510 | Communication & Freight | 261 | 323 | 401 | 300 | 300 |
| 54110 001 009 510 | Postage | 4,692 | 4,777 | 4,749 | 6,000 | 6,000 |
| 54210 001 009 510 | Automotive Repair Service | 0 | 110 | 0 | 0 | 0 |
| 54300 001 009 510 | Electric | 39,338 | 33,395 | 29,272 | 35,000 | 35,000 |
| 54303 001 009 510 | Water | 5,204 | 5,855 | 6,368 | 6,500 | 6,000 |
| 54400 001 009 510 | Equipment & Vehicle Rent | 1,012 | 1,005 | 984 | 1,500 | 1,500 |
| 54401 001 009 510 | Rentals & Leases | 0 | 0 | 0 | 0 | 0 |
| 54500 001 009 510 | General Business Insuranc | 126,464 | 114,888 | 122,768 | 140,685 | 152,439 |
| 54510 001 009 510 | Pollution/EnvironmentInsu | 1,480 | 885 | 1,417 | 1,616 | 1,730 |
| 54550 001 009 510 | Public Official Liability Ins | 18,953 | 19,557 | 21,251 | 24,239 | 25,859 |
| 54560 001 009 510 | Insurance Claims & Deduc | 15,791 | 0 | 0 | 2,000 | 2,000 |
| 54600 001 009 510 | Repair & Maintenance Ser | 7,944 | 1,776 | 3,770 | 3,400 | 4,400 |
| 54700 001 009 510 | Printing & Binding Service | 137 | 226 | 39 | 1,000 | 1,000 |
| 54800 001 009 510 | Advertising Activities | 2,787 | 690 | 784 | 1,200 | 1,000 |
| 54810 001 009 510 | Promotional Activities | 10,580 | 3,524 | 2,453 | 5,000 | 5,000 |
| 54900 001 009 510 | Other Current Charges | 14,075 | 12,414 | 12,843 | 16,400 | 15,000 |
| 55100 001 009 510 | Office Supplies | 0 | 0 | 237 | 0 | 0 |
| 55210 001 009 510 | Operating Supplies | 0 | 0 | 22 | 0 | 0 |
| 55223 001 009 510 | Repair & Maintenance Sup | 0 | 273 | 43 | 500 | 500 |
| 55250 001 009 510 | Fuels & Lubricants | 751 | 1,265 | 888 | 900 | 900 |
| 55253 001 009 510 | Auto Repair Supplies (in- | 141 | 965 | 14 | 500 | 500 |
| 55400 001 009 510 | Books, Publications, Subsc | 2,594 | 414 | 2,460 | 1,200 | 1,500 |
| 55500 001 009 510 | Uncapitalized Equipment | 1,395 | -698 | 0 | 0 | 0 |
| 57301 001 009 590 | Contribution | 43,126 | 42,901 | 36,327 | 39,021 | 40,133 |
| 2. Total Operating Costs | | 545,844 | 553,232 | 538,142 | 608,461 | 610,261 |
| 55620 001 009 510 | Building and Improvement | 0 | 0 | 11,889 | 0 | 0 |
| 3. Total Capital Outlay Costs | | | | 11,889 | | |
| 57100 001 009 517 | Interest | 830 | 0 | 0 | 0 | 0 |
| 57200 001 009 517 | Principal | 69,537 | 0 | 0 | 0 | 0 |
| 4. Total Debt Service | | 70,366 | | | | |
| 56311 001 009 581 | Transfer Out to 311 | 4,910 | 22,188 | 26,292 | 20,427 | 20,427 |
| 56501 001 009 581 | Transfer Out to 501 | 0 | 0 | 131 | 361 | 0 |
| 56609 001 009 581 | Transfer Out to 609 | 2,500 | 1,000 | 1,000 | 1,000 | 1,000 |
| 5. Total Transfers Out | | 7,410 | 23,188 | 27,423 | 21,788 | 21,427 |
| Expense | | 623,620 | 576,420 | 577,454 | 630,249 | 631,688 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for City Council

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 51100 001 010 511 | Legislative Salaries | 29,400 | 29,400 | 29,400 | 29,400 | 29,586 |
| 52100 001 010 511 | FICA Taxes | 2,125 | 2,222 | 2,222 | 2,249 | 2,263 |
| 52200 001 010 511 | Retirement Contributions | 4,929 | 3,208 | 4,684 | 9,784 | 13,560 |
| 52300 001 010 511 | Health Insurance | 22,584 | 22,304 | 23,499 | 31,418 | 36,135 |
| 52301 001 010 511 | Life Insurance | 344 | 365 | 187 | 182 | 0 |
| 52303 001 010 511 | Long Term Disability | 125 | 132 | 68 | 68 | 0 |
| 52320 001 010 511 | Dental employee | 1,476 | 1,323 | 1,323 | 1,654 | 1,820 |
| 52400 001 010 511 | Workers Comp Insurance | 72 | 72 | 80 | 93 | 102 |
| 1. Total Personal Service Costs | | 61,054 | 59,027 | 61,463 | 74,848 | 83,467 |
| 53101 001 010 511 | Medical Services | 73 | 0 | 0 | 0 | 0 |
| 53400 001 010 511 | Other Contractual Service | 4,000 | 4,075 | 4,000 | 4,100 | 4,100 |
| 54000 001 010 511 | Travel and Per Diem | 1,068 | 2,765 | 2,327 | 2,000 | 2,000 |
| 54100 001 010 511 | Communication & Freight | 1,372 | 1,595 | 1,930 | 1,500 | 2,000 |
| 54600 001 010 511 | Repair & Maintenance Ser | 2,073 | 0 | 0 | 725 | 0 |
| 54700 001 010 511 | Printing & Binding Service | 300 | 8 | 117 | 200 | 250 |
| 54810 001 010 511 | Promotional Activities | 0 | 0 | 49 | 0 | 20,000 |
| 54900 001 010 511 | Other Current Charges | 1,087 | 42 | 0 | 975 | 0 |
| 55100 001 010 511 | Office Supplies | 116 | 95 | 50 | 100 | 100 |
| 55230 001 010 511 | Clothing & Uniforms | 0 | 59 | 0 | 0 | 0 |
| 55250 001 010 511 | Fuels & Lubricants | 0 | 0 | 21 | 0 | 0 |
| 55400 001 010 511 | Books, Publications, Subsc | 0 | 65 | 40 | 50 | 50 |
| 55410 001 010 511 | Training and Education | 280 | 1,180 | 1,208 | 1,000 | 1,000 |
| 59901 001 010 511 | Special Events | 430 | 0 | 21,230 | 7,000 | 10,000 |
| 2. Total Operating Costs | | 10,798 | 9,883 | 30,972 | 17,650 | 39,500 |
| 56609 001 010 581 | Transfer Out to 609 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| 5. Total Transfers Out | | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 |
| Expense | | 73,103 | 70,160 | 93,685 | 93,748 | 124,217 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for City Manager's Office

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 51101 001 011 512 | Executive Salaries | 89,922 | 90,931 | 90,245 | 92,016 | 92,016 |
| 51200 001 011 512 | Regular Salaries & Wages | 159,842 | 133,713 | 90,704 | 106,049 | 104,312 |
| 51400 001 011 512 | Overtime - Unscheduled | 2,860 | 2,614 | 2,695 | 2,300 | 0 |
| 51605 001 011 512 | Bereavement Pay | 1,031 | 155 | 433 | 0 | 0 |
| 51606 001 011 512 | Jury Duty Pay | 0 | 72 | 0 | 0 | 0 |
| 52100 001 011 512 | FICA Taxes | 19,335 | 17,319 | 14,078 | 15,328 | 15,019 |
| 52200 001 011 512 | Retirement Contributions | 25,787 | 12,377 | 13,708 | 24,400 | 27,934 |
| 52300 001 011 512 | Health Insurance | 38,720 | 27,880 | 21,052 | 25,134 | 28,908 |
| 52301 001 011 512 | Life Insurance | 1,604 | 1,389 | 1,131 | 1,236 | 1,217 |
| 52303 001 011 512 | Long Term Disability | 588 | 511 | 414 | 461 | 452 |
| 52320 001 011 512 | Dental employee | 1,984 | 1,559 | 1,185 | 1,323 | 1,456 |
| 52400 001 011 512 | Workers Comp Insurance | 603 | 548 | 531 | 634 | 697 |
| 52410 001 011 512 | W/Comp Claims | 1,286 | 0 | 0 | 0 | 0 |
| 1. Total Personal Service Costs | | 343,561 | 289,067 | 236,175 | 268,881 | 272,011 |
| 53101 001 011 512 | Medical Services | 88 | 0 | 0 | 125 | 60 |
| 53400 001 011 512 | Other Contractual Service | 74 | 443 | 740 | 600 | 700 |
| 54000 001 011 512 | Travel and Per Diem | 2,774 | 1,590 | 1,252 | 3,500 | 3,500 |
| 54100 001 011 512 | Communication & Freight | 2,025 | 1,907 | 851 | 2,300 | 1,500 |
| 54600 001 011 512 | Repair & Maintenance Ser | 2,349 | 4,092 | 2,112 | 4,900 | 4,000 |
| 54700 001 011 512 | Printing & Binding Service | 2,221 | 2,642 | 0 | 3,000 | 3,000 |
| 54800 001 011 512 | Advertising Activities | 26 | 0 | 0 | 200 | 100 |
| 54900 001 011 512 | Other Current Charges | 50 | 107 | 0 | 400 | 0 |
| 55100 001 011 512 | Office Supplies | 1,762 | 1,296 | 487 | 2,000 | 4,000 |
| 55210 001 011 512 | Operating Supplies | 0 | 0 | 0 | 300 | 0 |
| 55220 001 011 512 | Computer Supplies | 1,097 | 0 | 0 | 0 | 0 |
| 55223 001 011 512 | Repair & Maintenance Sup | 49 | 0 | 166 | 0 | 0 |
| 55250 001 011 512 | Fuels & Lubricants | 2 | 0 | 0 | 0 | 0 |
| 55253 001 011 512 | Auto Repair Supplies (in- | 19 | 0 | 313 | 0 | 0 |
| 55400 001 011 512 | Books, Publications, Subsc | 1,918 | 1,870 | 1,113 | 2,400 | 2,500 |
| 55410 001 011 512 | Training and Education | 1,995 | 1,244 | 950 | 1,575 | 2,000 |
| 55500 001 011 512 | Uncapitalized Equipment | 213 | 0 | 0 | 0 | 1,000 |
| 2. Total Operating Costs | | 16,661 | 15,190 | 7,983 | 21,300 | 22,360 |
| 56501 001 011 581 | Transfer Out to 501 | 356 | 229 | 0 | 0 | 0 |
| 56609 001 011 581 | Transfer Out to 609 | 1,500 | 1,250 | 1,250 | 1,000 | 1,000 |
| 5. Total Transfers Out | | 1,856 | 1,479 | 1,250 | 1,000 | 1,000 |
| Expense | | 362,079 | 305,736 | 245,408 | 291,181 | 295,371 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Technology Service

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

City of Brooksville

Fiscal Year 2014-15

Budget Document for Human Resources

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 51200 001 024 513 | Regular Salaries & Wages | 39,483 | 39,957 | 39,836 | 40,813 | 40,813 |
| 51400 001 024 513 | Overtime - Unscheduled | 178 | 0 | 0 | 0 | 0 |
| 52100 001 024 513 | FICA Taxes | 3,005 | 3,024 | 3,035 | 3,122 | 3,122 |
| 52200 001 024 513 | Retirement Contributions | 3,575 | 1,974 | 2,247 | 2,858 | 3,053 |
| 52300 001 024 513 | Health Insurance | 5,922 | 5,576 | 5,875 | 6,284 | 7,227 |
| 52301 001 024 513 | Life Insurance | 208 | 250 | 250 | 255 | 253 |
| 52303 001 024 513 | Long Term Disability | 76 | 91 | 91 | 94 | 94 |
| 52320 001 024 513 | Dental employee | 276 | 331 | 331 | 331 | 364 |
| 52400 001 024 513 | Workers Comp Insurance | 104 | 96 | 108 | 129 | 142 |
| 1. Total Personal Service Costs | | 52,825 | 51,297 | 51,771 | 53,886 | 55,067 |
| 53100 001 024 513 | Legal Services | 7,530 | 1,312 | 53 | 0 | 0 |
| 53101 001 024 513 | Medical Services | 117 | 0 | 0 | 100 | 100 |
| 53400 001 024 513 | Other Contractual Service | 883 | 244 | 120 | 1,000 | 1,000 |
| 54000 001 024 513 | Travel and Per Diem | 734 | 1,603 | 1,725 | 700 | 1,500 |
| 54100 001 024 513 | Communication & Freight | 466 | 548 | 443 | 500 | 500 |
| 54110 001 024 513 | Postage | 0 | 0 | 0 | 50 | 50 |
| 54600 001 024 513 | Repair & Maintenance Ser | 0 | 77 | 40 | 580 | 580 |
| 54700 001 024 513 | Printing & Binding Service | 30 | 39 | 194 | 200 | 200 |
| 54800 001 024 513 | Advertising Activities | 0 | 0 | 250 | 100 | 100 |
| 54810 001 024 513 | Promotional Activities | 0 | 0 | 0 | 1,200 | 1,200 |
| 54900 001 024 513 | Other Current Charges | 0 | 50 | 0 | 50 | 50 |
| 55100 001 024 513 | Office Supplies | 210 | 34 | 181 | 250 | 250 |
| 55220 001 024 513 | Computer Supplies | 0 | 0 | 0 | 100 | 100 |
| 55400 001 024 513 | Books, Publications, Subsc | 150 | 455 | 285 | 400 | 400 |
| 55410 001 024 513 | Training and Education | 394 | 674 | 750 | 500 | 500 |
| 2. Total Operating Costs | | 10,514 | 5,036 | 4,040 | 5,730 | 6,530 |
| 56501 001 024 581 | Transfer Out to 501 | 356 | 229 | 0 | 0 | 0 |
| 56609 001 024 581 | Transfer Out to 609 | 250 | 250 | 250 | 250 | 250 |
| 5. Total Transfers Out | | 606 | 479 | 250 | 250 | 250 |
| Expense | | 63,945 | 56,812 | 56,061 | 59,866 | 61,847 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Business Development

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 51200 001 008 515 | Regular Salaries & Wages | 0 | 0 | 29,999 | 30,832 | 27,165 |
| 51400 001 008 515 | Overtime - Unscheduled | 0 | 0 | 1,369 | 500 | 500 |
| 52100 001 008 515 | FICA Taxes | 0 | 0 | 2,400 | 2,358 | 2,078 |
| 52200 001 008 515 | Retirement Contributions | 0 | 0 | 1,765 | 2,158 | 2,032 |
| 52300 001 008 515 | Health Insurance | 0 | 0 | 5,875 | 6,284 | 7,227 |
| 52301 001 008 515 | Life Insurance | 0 | 0 | 187 | 192 | 168 |
| 52303 001 008 515 | Long Term Disability | 0 | 0 | 69 | 71 | 62 |
| 52320 001 008 515 | Dental employee | 0 | 0 | 331 | 331 | 364 |
| 52400 001 008 515 | Workers Comp Insurance | 0 | 0 | 84 | 99 | 109 |
| 1. Total Personal Service Costs | | | | 42,079 | 42,825 | 39,706 |
| 53101 001 008 515 | Medical Services | 0 | 0 | 0 | 0 | 0 |
| 54000 001 008 515 | Travel and Per Diem | 0 | 0 | 51 | 4,000 | 4,000 |
| 54100 001 008 515 | Communication & Freight | 0 | 0 | 428 | 0 | 0 |
| 54110 001 008 515 | Postage | 0 | 0 | 0 | 200 | 200 |
| 54700 001 008 515 | Printing & Binding Service | 0 | 0 | 98 | 3,000 | 3,000 |
| 54810 001 008 515 | Promotional Activities | 0 | 0 | 2,385 | 7,000 | 7,000 |
| 55100 001 008 515 | Office Supplies | 0 | 0 | 19 | 250 | 250 |
| 55400 001 008 515 | Books, Publications, Subsc | 0 | 0 | 0 | 200 | 200 |
| 2. Total Operating Costs | | | | 2,981 | 14,650 | 14,650 |
| 56609 001 008 581 | Transfer Out to 609 | 0 | 0 | 250 | 250 | 250 |
| 5. Total Transfers Out | | | | 250 | 250 | 250 |
| Expense | | | | 45,310 | 57,725 | 54,606 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Development

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 51102 001 015 515 | Financial & Administrative | 65,686 | 66,835 | 66,095 | 67,293 | 67,293 |
| 51200 001 015 515 | Regular Salaries & Wages | 99,448 | 97,776 | 98,411 | 100,821 | 100,822 |
| 51400 001 015 515 | Overtime - Unscheduled | 101 | 27 | 74 | 300 | 500 |
| 51605 001 015 515 | Bereavement Pay | 0 | 0 | 754 | 0 | 0 |
| 52100 001 015 515 | FICA Taxes | 12,621 | 12,538 | 12,600 | 12,884 | 12,861 |
| 52200 001 015 515 | Retirement Contributions | 16,789 | 8,941 | 11,720 | 19,494 | 22,264 |
| 52300 001 015 515 | Health Insurance | 26,351 | 22,304 | 18,604 | 25,134 | 28,908 |
| 52301 001 015 515 | Life Insurance | 1,041 | 1,020 | 958 | 1,049 | 1,042 |
| 52303 001 015 515 | Long Term Disability | 381 | 374 | 351 | 388 | 387 |
| 52320 001 015 515 | Dental employee | 1,654 | 1,433 | 1,185 | 1,323 | 1,456 |
| 52400 001 015 515 | Workers Comp Insurance | 1,043 | 1,158 | 1,294 | 1,547 | 1,702 |
| 1. Total Personal Service Costs | | 225,115 | 212,407 | 212,046 | 230,233 | 237,234 |
| 53100 001 015 514 | Legal Services | 1,455 | 0 | 1,965 | 0 | 0 |
| 53100 001 015 515 | Legal Services | 795 | 1,050 | 225 | 1,500 | 2,970 |
| 53101 001 015 515 | Medical Services | 59 | 223 | 188 | 200 | 200 |
| 53400 001 015 515 | Other Contractual Service | 104,939 | 97,810 | 105,637 | 115,200 | 177,397 |
| 53404 001 015 515 | Other Contractual Service | 0 | 0 | 0 | 0 | 83,484 |
| 54000 001 015 515 | Travel and Per Diem | 426 | 1,427 | -7 | 2,500 | 2,500 |
| 54100 001 015 515 | Communication & Freight | 2,046 | 1,523 | 1,497 | 1,750 | 1,750 |
| 54110 001 015 515 | Postage | 0 | 54 | 0 | 50 | 50 |
| 54600 001 015 515 | Repair & Maintenance Ser | 0 | 0 | 0 | 100 | 100 |
| 54700 001 015 515 | Printing & Binding Service | 60 | 0 | 49 | 500 | 500 |
| 54800 001 015 515 | Advertising Activities | 27 | 0 | 0 | 650 | 650 |
| 54900 001 015 515 | Other Current Charges | 38 | 0 | 0 | 500 | 500 |
| 55100 001 015 515 | Office Supplies | 757 | 627 | 523 | 900 | 900 |
| 55210 001 015 515 | Operating Supplies | 0 | 0 | 0 | 500 | 500 |
| 55220 001 015 515 | Computer Supplies | 900 | 900 | 600 | 660 | 1,988 |
| 55230 001 015 515 | Clothing & Uniforms | 117 | 120 | 294 | 200 | 300 |
| 55250 001 015 515 | Fuels & Lubricants | 739 | 853 | 563 | 865 | 865 |
| 55251 001 015 515 | Tags & Titles | 116 | 0 | 0 | 0 | 0 |
| 55253 001 015 515 | Auto Repair Supplies (in- | 0 | 0 | 0 | 400 | 400 |
| 55400 001 015 515 | Books, Publications, Subsc | 441 | 486 | 503 | 600 | 600 |
| 55410 001 015 515 | Training and Education | 320 | 0 | 73 | 1,500 | 2,000 |
| 55500 001 015 515 | Uncapitalized Equipment | 0 | 0 | 0 | 500 | 3,300 |
| 2. Total Operating Costs | | 113,233 | 105,071 | 112,111 | 129,075 | 280,954 |
| 56501 001 015 581 | Transfer Out to 501 | 356 | 229 | 131 | 361 | 414 |
| 56609 001 015 515 | Transfer Out to 609 | 0 | 0 | 0 | 0 | 0 |
| 56609 001 015 581 | Transfer Out to 609 | 1,250 | 1,000 | 1,000 | 1,000 | 1,000 |
| 5. Total Transfers Out | | 1,606 | 1,229 | 1,131 | 1,361 | 1,414 |
| Expense | | 339,953 | 318,707 | 325,288 | 360,669 | 519,602 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Finance Dept.

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 51102 001 012 513 | Financial & Administrative | 67,069 | 64,987 | 26,279 | 68,578 | 68,578 |
| 51200 001 012 513 | Regular Salaries & Wages | 178,292 | 146,504 | 155,319 | 158,768 | 158,746 |
| 51400 001 012 513 | Overtime - Unscheduled | 3,088 | 1,969 | 4,604 | 2,000 | 3,000 |
| 51605 001 012 513 | Bereavement Pay | 275 | 1,141 | 1,034 | 0 | 0 |
| 51606 001 012 513 | Jury Duty Pay | 15 | 0 | 93 | 0 | 0 |
| 52100 001 012 513 | FICA Taxes | 18,339 | 16,259 | 13,913 | 17,545 | 17,390 |
| 52200 001 012 513 | Retirement Contributions | 24,300 | 11,424 | 12,062 | 24,573 | 27,429 |
| 52300 001 012 513 | Health Insurance | 38,075 | 27,880 | 23,035 | 31,418 | 36,135 |
| 52301 001 012 513 | Life Insurance | 1,506 | 1,400 | 968 | 1,419 | 1,409 |
| 52303 001 012 513 | Long Term Disability | 550 | 512 | 355 | 523 | 523 |
| 52320 001 012 513 | Dental employee | 2,026 | 1,678 | 1,320 | 1,654 | 1,820 |
| 52400 001 012 513 | Workers Comp Insurance | 486 | 539 | 608 | 725 | 798 |
| 1. Total Personal Service Costs | | 334,023 | 274,291 | 239,589 | 307,203 | 315,828 |
| 53101 001 012 513 | Medical Services | 117 | 0 | 40 | 100 | 0 |
| 53400 001 012 513 | Other Contractual Service | 9,488 | 9,396 | 9,604 | 9,881 | 0 |
| 54000 001 012 513 | Travel and Per Diem | 1,621 | 964 | 404 | 1,681 | 2,109 |
| 54100 001 012 513 | Communication & Freight | 2,170 | 1,966 | 1,168 | 2,060 | 2,060 |
| 54110 001 012 513 | Postage | 0 | 6 | 8 | 50 | 50 |
| 54600 001 012 513 | Repair & Maintenance Ser | 657 | 862 | 649 | 740 | 10,621 |
| 54700 001 012 513 | Printing & Binding Service | 509 | 1,535 | 134 | 450 | 450 |
| 54900 001 012 513 | Other Current Charges | 345 | 440 | 508 | 0 | 0 |
| 55100 001 012 513 | Office Supplies | 1,953 | 2,652 | 1,517 | 2,468 | 2,468 |
| 55210 001 012 513 | Operating Supplies | 0 | 2 | 23 | 0 | 0 |
| 55220 001 012 513 | Computer Supplies | 60 | 0 | 89 | 250 | 510 |
| 55400 001 012 513 | Books, Publications, Subsc | 275 | 70 | 340 | 275 | 515 |
| 55410 001 012 513 | Training and Education | 400 | 599 | 320 | 1,400 | 1,210 |
| 55500 001 012 513 | Uncapitalized Equipment | 0 | 0 | 3,253 | 0 | 0 |
| 2. Total Operating Costs | | 17,596 | 18,492 | 18,057 | 19,355 | 19,993 |
| 56609 001 012 513 | Transfer Out to 609 | 0 | 0 | 0 | 0 | 0 |
| 56609 001 012 581 | Transfer Out to 609 | 1,475 | 1,250 | 1,250 | 1,250 | 1,250 |
| 5. Total Transfers Out | | 1,475 | 1,250 | 1,250 | 1,250 | 1,250 |
| Expense | | 353,094 | 294,033 | 258,896 | 327,808 | 337,071 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Police Dept.

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|------------------|------------------|------------------|------------------|-------------------------|
| 51102 001 013 521 | Financial & Administrative | 84,588 | 85,650 | 85,754 | 86,576 | 86,569 |
| 51200 001 013 521 | Regular Salaries & Wages | 1,101,600 | 1,124,353 | 1,115,555 | 1,187,101 | 1,142,889 |
| 51400 001 013 521 | Overtime | 54,148 | 51,926 | 60,975 | 60,041 | 60,337 |
| 51500 001 013 521 | Incentive/ Special Pay | 34,862 | 37,353 | 36,524 | 44,471 | 47,986 |
| 51602 001 013 521 | Sick Pay | 107 | 0 | 0 | 0 | 0 |
| 51603 001 013 521 | Holiday Pay | 0 | 0 | 0 | 0 | 0 |
| 51605 001 013 521 | Bereavement Pay | 2,739 | 1,480 | 859 | 0 | 0 |
| 51607 001 013 521 | Reserves - Public Safety | 44,534 | 55,933 | 42,150 | 68,479 | 88,321 |
| 51608 001 013 521 | Military Leave | 2,528 | 5,618 | 4,214 | 0 | 0 |
| 51613 001 013 521 | Clothing Allowance | 3,750 | 4,500 | 4,500 | 4,500 | 4,500 |
| 52100 001 013 521 | FICA Taxes | 101,300 | 103,825 | 101,760 | 110,973 | 95,873 |
| 52200 001 013 521 | Retirement Contributions | 58,201 | 40,067 | 95,816 | 121,269 | 125,778 |
| 52300 001 013 521 | Health Insurance | 127,003 | 118,024 | 120,855 | 169,656 | 180,675 |
| 52301 001 013 521 | Life Insurance | 7,439 | 8,392 | 8,277 | 9,299 | 5,650 |
| 52303 001 013 521 | Long Term Disability | 2,261 | 2,641 | 2,606 | 3,427 | 2,096 |
| 52320 001 013 521 | Dental employee | 7,641 | 7,854 | 7,848 | 8,929 | 9,464 |
| 52400 001 013 521 | Workers Comp Insurance | 36,759 | 33,985 | 34,876 | 43,075 | 47,383 |
| 52410 001 013 521 | W/Comp Claims | 2,218 | 645 | 1,587 | 1,000 | 1,000 |
| 52500 001 013 521 | Unemployment Compensa | 144 | 1,925 | 0 | 0 | 0 |
| 1. Total Personal Service Costs | | 1,671,821 | 1,684,170 | 1,724,156 | 1,918,796 | 1,898,521 |
| 53100 001 013 521 | Legal Services | 0 | 0 | 0 | 0 | 2,000 |
| 53101 001 013 521 | Medical Services | 4,391 | 1,901 | 6,131 | 5,830 | 5,830 |
| 53400 001 013 521 | Other Contractual Service | 12,717 | 3,961 | 15,667 | 16,218 | 15,968 |
| 53500 001 013 521 | Criminal Investigation | 1,681 | 1,042 | 506 | 600 | 600 |
| 54000 001 013 521 | Travel and Per Diem | 8,116 | 6,277 | 8,904 | 7,000 | 7,000 |
| 54100 001 013 521 | Communication & Freight | 25,568 | 24,333 | 25,279 | 33,233 | 34,723 |
| 54110 001 013 521 | Postage | 194 | 185 | 275 | 400 | 400 |
| 54210 001 013 521 | Automotive Repair Service | 4,406 | 4,502 | 5,972 | 5,216 | 5,216 |
| 54300 001 013 521 | Electric | 14,977 | 14,204 | 13,971 | 17,488 | 17,488 |
| 54303 001 013 521 | Water | 3,092 | 3,637 | 3,073 | 2,400 | 2,400 |
| 54400 001 013 521 | Equipment & Vehicle Rent | 0 | 0 | 0 | 0 | 0 |
| 54560 001 013 521 | Insurance Claims & Deduc | 0 | 1,000 | 1,000 | 0 | 0 |
| 54600 001 013 521 | Repair & Maintenance Ser | 7,743 | 7,498 | 7,262 | 8,535 | 9,434 |
| 54700 001 013 521 | Printing & Binding Service | 1,201 | 1,184 | 945 | 980 | 980 |
| 54800 001 013 521 | Advertising Activities | 338 | 344 | 439 | 500 | 1,000 |
| 54900 001 013 521 | Other Current Charges | 30 | 0 | 1,072 | 1,000 | 1,000 |
| 54910 001 013 521 | Ammunition | 7,636 | 5,571 | 9,540 | 8,319 | 9,112 |
| 55100 001 013 521 | Office Supplies | 5,110 | 4,147 | 5,248 | 5,385 | 5,385 |
| 55210 001 013 521 | Operating Supplies | 4,944 | 4,305 | 5,176 | 5,592 | 5,592 |
| 55211 001 013 521 | Medical Supplies | 601 | 2,100 | 1,818 | 3,628 | 2,495 |
| 55220 001 013 521 | Computer Supplies | 4,852 | 570 | 1,292 | 1,490 | 1,490 |
| 55223 001 013 521 | Repair & Maintenance Sup | 944 | 824 | 281 | 1,300 | 1,300 |
| 55230 001 013 521 | Clothing & Uniforms | 10,188 | 10,322 | 11,259 | 11,226 | 11,026 |
| 55240 001 013 521 | Institutional Supplies | 2,642 | 2,553 | 2,917 | 3,391 | 3,391 |
| 55250 001 013 521 | Fuels & Lubricants | 95,442 | 104,102 | 103,808 | 85,000 | 91,000 |
| 55251 001 013 521 | Tags & Titles | 392 | 499 | 1,181 | 620 | 620 |
| 55252 001 013 521 | Small Tools | 580 | 276 | 398 | 750 | 750 |

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|--------------------------------------|----------------------------|------------------|------------------|------------------|------------------|-------------------------|
| 55253 001 013 521 | Auto Repair Supplies (in- | 18,966 | 13,816 | 20,630 | 15,000 | 15,000 |
| 55400 001 013 521 | Books, Publications, Subsc | 1,979 | 1,655 | 2,078 | 1,700 | 1,700 |
| 55410 001 013 521 | Training and Education | 4,286 | 4,367 | 3,275 | 5,000 | 5,000 |
| 55500 001 013 521 | Uncapitalized Equipment | 2,451 | 2,451 | 449 | 7,496 | 52,500 |
| 2. Total Operating Costs | | 245,466 | 227,628 | 259,845 | 255,297 | 310,400 |
| 55620 001 013 521 | Building and Improvement | 0 | 0 | 0 | 13,000 | 5,000 |
| 55630 001 013 521 | Improvements Other Than | 0 | 0 | 0 | 0 | 0 |
| 55640 001 013 521 | Machinery & Equipment | 0 | 0 | 0 | 0 | 34,000 |
| 3. Total Capital Outlay Costs | | | | | 13,000 | 39,000 |
| 56501 001 013 581 | Transfer Out to 501 | 19,269 | 14,395 | 10,011 | 10,953 | 19,989 |
| 56609 001 013 521 | Transfer Out to 609 | 0 | 0 | 0 | 0 | 6,250 |
| 56609 001 013 581 | Transfer Out to 609 | 6,500 | 6,500 | 6,500 | 6,500 | 0 |
| 5. Total Transfers Out | | 25,769 | 20,895 | 16,511 | 17,453 | 26,239 |
| 19037 001 013 521 | Machinery & Equipment | 0 | 0 | 0 | 0 | 0 |
| microix worksheets | | | | | | |
| Revenue | | 1,943,057 | 1,932,693 | 2,000,512 | 2,204,546 | 2,274,160 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Fire Dept.

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|-----------------------------|------------------|------------------|----------------|----------------|-------------------------|
| 51102 001 014 522 | Financial & Administrative | 71,789 | 71,296 | 0 | 0 | 0 |
| 51200 001 014 522 | Regular Salaries & Wages | 679,483 | 699,988 | 0 | 0 | 0 |
| 51400 001 014 522 | Overtime - Unscheduled | 36,226 | 31,055 | 0 | 0 | 0 |
| 51410 001 014 522 | Overtime - Scheduled | 8,698 | 10,000 | 0 | 0 | 0 |
| 51500 001 014 522 | Incentive/ Special Pay | 2,333 | 2,520 | 0 | 0 | 0 |
| 51603 001 014 522 | Holiday Pay | 0 | 0 | 0 | 0 | 0 |
| 51605 001 014 522 | Bereavement Pay | 0 | 963 | 0 | 0 | 0 |
| 51606 001 014 522 | Jury Duty Pay | 38 | 0 | 0 | 0 | 0 |
| 51607 001 014 522 | Reserves - Public Safety | 35,814 | 19,977 | 0 | 0 | 0 |
| 51612 001 014 522 | Hazmat Team | 10,516 | 9,640 | 0 | 0 | 0 |
| 52100 001 014 522 | FICA Taxes | 63,877 | 62,948 | 0 | 0 | 0 |
| 52200 001 014 522 | Retirement Contributions | 220,063 | 206,988 | 0 | 0 | 0 |
| 52300 001 014 522 | Health Insurance | 101,108 | 95,553 | 0 | 0 | 0 |
| 52301 001 014 522 | Life Insurance | 4,469 | 5,913 | 0 | 0 | 0 |
| 52303 001 014 522 | Long Term Disability | 1,245 | 1,751 | 0 | 0 | 0 |
| 52320 001 014 522 | Dental employee | 5,539 | 5,622 | 0 | 0 | 0 |
| 52400 001 014 522 | Workers Comp Insurance | 22,601 | 27,347 | 0 | 0 | 0 |
| 52410 001 014 522 | W/Comp Claims | 4,627 | 0 | 0 | 0 | 0 |
| 52500 001 014 522 | Unemployment Compensa | 5,045 | 0 | 0 | 0 | 0 |
| 1. Total Personal Service Costs | | 1,273,471 | 1,251,562 | | | |
| 53101 001 014 522 | Medical Services | 2,651 | 1,401 | 0 | 0 | 0 |
| 53400 001 014 522 | Other Contractual Service | 400 | 72 | 0 | 0 | 0 |
| 53600 001 014 522 | PensionBenefits | 0 | 0 | 0 | 0 | 0 |
| 54000 001 014 522 | Travel and Per Diem | 3,505 | 1,399 | 0 | 0 | 0 |
| 54100 001 014 522 | Communication & Freight | 8,336 | 8,362 | 0 | 0 | 0 |
| 54110 001 014 522 | Postage | 98 | 65 | 0 | 0 | 0 |
| 54210 001 014 522 | Automotive Repair Service | 10,090 | 10,509 | 0 | 0 | 0 |
| 54300 001 014 522 | Electric | 1,065 | 0 | 0 | 0 | 0 |
| 54303 001 014 522 | Water | 1,024 | 2,221 | 0 | 0 | 0 |
| 54540 001 014 522 | Fiduciary Liability Insuran | 131 | 131 | 0 | 0 | 0 |
| 54600 001 014 522 | Repair & Maintenance Ser | 11,531 | 10,869 | 0 | 0 | 0 |
| 54610 001 014 522 | Apparatus-Repair & Maint | 977 | 856 | 0 | 0 | 0 |
| 54700 001 014 522 | Printing & Binding Service | 129 | 49 | 0 | 0 | 0 |
| 54800 001 014 522 | Advertising Activities | 0 | 66 | 0 | 0 | 0 |
| 54810 001 014 522 | Promotional Activities | 0 | 1,054 | 0 | 0 | 0 |
| 54900 001 014 522 | Other Current Charges | 581 | 175 | 0 | 0 | 0 |
| 55100 001 014 522 | Office Supplies | 619 | 542 | 0 | 0 | 0 |
| 55210 001 014 522 | Operating Supplies | 2,140 | 1,990 | 0 | 0 | 0 |
| 55211 001 014 522 | Medical Supplies | 635 | 278 | 0 | 0 | 0 |
| 55220 001 014 522 | Computer Supplies | 0 | 0 | 0 | 0 | 0 |
| 55223 001 014 522 | Repair & Maintenance Sup | 0 | 0 | 0 | 0 | 0 |
| 55225 001 014 522 | Chemicals Supplies | 63 | 221 | 0 | 0 | 0 |
| 55226 001 014 522 | Safety Supplies & Gear | 2,679 | 980 | 0 | 0 | 0 |
| 55230 001 014 521 | Clothing & Uniforms | 0 | 0 | 0 | 0 | 0 |
| 55230 001 014 522 | Clothing & Uniforms | 6,253 | 6,212 | 0 | 0 | 0 |
| 55240 001 014 522 | Institutional Supplies | 0 | 0 | 0 | 0 | 0 |
| 55250 001 014 522 | Fuels & Lubricants | 18,092 | 20,111 | 0 | 0 | 0 |

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|--------------------------------------|----------------------------|------------------|------------------|------------------|------------------|-------------------------|
| 55252 001 014 522 | Small Tools | 687 | 1,012 | 0 | 0 | 0 |
| 55253 001 014 522 | Auto Repair Supplies (in- | 6,578 | 7,281 | 0 | 0 | 0 |
| 55400 001 014 522 | Books, Publications, Subsc | 3,123 | 4,877 | 0 | 0 | 0 |
| 55410 001 014 522 | Training and Education | 2,917 | 2,235 | 0 | 0 | 0 |
| 55500 001 014 522 | Uncapitalized Equipment | 3,508 | 4,105 | 0 | 0 | 0 |
| 2. Total Operating Costs | | 87,814 | 87,073 | | | |
| 55640 001 014 522 | Machinery & Equipment | 0 | 3,242 | 0 | 0 | 0 |
| 3. Total Capital Outlay Costs | | | 3,242 | | | |
| 57100 001 014 517 | Interest | 20,569 | 19,009 | 0 | 0 | 0 |
| 57100 001 014 522 | Interest | 0 | 0 | 0 | 0 | 0 |
| 57200 001 014 517 | Principal | 36,701 | 38,260 | 0 | 0 | 0 |
| 57200 001 014 522 | Principal | 0 | 0 | 0 | 0 | 0 |
| 4. Total Debt Service | | 57,269 | 57,269 | | | |
| 56143 001 014 581 | Transfer out to Fund 143 | 0 | 0 | 1,239,366 | 1,026,677 | 1,026,677 |
| 56501 001 014 522 | Transfer Out to 501 | 0 | 0 | 0 | 0 | 0 |
| 56501 001 014 581 | Transfer Out to 501 | 12,609 | 4,177 | 0 | 0 | 0 |
| 56609 001 014 522 | Transfer Out to 609 | 0 | 0 | 0 | 0 | 0 |
| 56609 001 014 581 | Transfer Out to 609 | 4,500 | 4,500 | 0 | 0 | 0 |
| 5. Total Transfers Out | | 17,109 | 8,677 | 1,239,366 | 1,026,677 | 1,026,677 |
| Expense | | 1,435,664 | 1,407,823 | 1,239,366 | 1,026,677 | 1,026,677 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Parks Dept.

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 51102 001 020 572 | Financial & Administrative | 59,297 | 59,885 | 60,282 | 60,609 | 60,619 |
| 51200 001 020 572 | Regular Salaries & Wages | 228,995 | 236,139 | 227,917 | 263,708 | 278,845 |
| 51400 001 020 572 | Overtime - Unscheduled | 2,646 | 4,109 | 3,304 | 2,000 | 3,000 |
| 51605 001 020 572 | Bereavement Pay | 0 | 385 | 1,234 | 0 | 0 |
| 51606 001 020 572 | Jury Duty Pay | 105 | 0 | 0 | 0 | 0 |
| 52100 001 020 572 | FICA Taxes | 22,285 | 23,057 | 22,201 | 24,963 | 24,400 |
| 52200 001 020 572 | Retirement Contributions | 28,190 | 17,685 | 18,545 | 29,786 | 32,586 |
| 52300 001 020 572 | Health Insurance | 50,551 | 44,375 | 46,020 | 62,836 | 72,270 |
| 52301 001 020 572 | Life Insurance | 1,934 | 1,881 | 1,753 | 2,024 | 1,978 |
| 52303 001 020 572 | Long Term Disability | 710 | 690 | 643 | 746 | 734 |
| 52320 001 020 572 | Dental employee | 3,073 | 3,087 | 2,892 | 3,307 | 3,640 |
| 52400 001 020 572 | Workers Comp Insurance | 8,779 | 11,078 | 11,868 | 14,185 | 15,604 |
| 52410 001 020 572 | W/Comp Claims | 1,619 | 904 | 699 | 0 | 0 |
| 52500 001 020 572 | Unemployment Compensa | 0 | 9,787 | 6,325 | 0 | 0 |
| 1. Total Personal Service Costs | | 408,185 | 413,061 | 403,682 | 464,164 | 493,674 |
| 53101 001 020 572 | Medical Services | 706 | 920 | 1,404 | 500 | 1,050 |
| 53400 001 020 572 | Other Contractual Service | 84,129 | 24,402 | 9,068 | 14,900 | 16,501 |
| 53401 001 020 572 | Contract Labor | 0 | 0 | 0 | 500 | 500 |
| 54000 001 020 572 | Travel and Per Diem | 793 | 215 | 356 | 500 | 1,000 |
| 54100 001 020 572 | Communication & Freight | 4,006 | 4,739 | 2,820 | 3,228 | 4,335 |
| 54110 001 020 572 | Postage | 5 | 41 | 10 | 50 | 50 |
| 54210 001 020 572 | Automotive Repair Service | 367 | 0 | 50 | 100 | 100 |
| 54300 001 020 572 | Electric | 32,818 | 27,812 | 31,173 | 35,500 | 41,000 |
| 54303 001 020 572 | Water | 7,669 | 9,996 | 9,201 | 11,000 | 11,500 |
| 54400 001 020 572 | Equipment & Vehicle Rent | 3,935 | 6,935 | 2,428 | 3,000 | 4,200 |
| 54401 001 020 572 | Rentals & Leases | 4,180 | 2,863 | 1,731 | 3,300 | 3,800 |
| 54600 001 020 572 | Repair & Maintenance Ser | 20,948 | 39,472 | 20,477 | 25,000 | 41,331 |
| 54610 001 020 572 | Apparatus-Repair & Maint | 0 | 0 | 0 | 0 | 0 |
| 54700 001 020 572 | Printing & Binding Service | 30 | 186 | 210 | 150 | 850 |
| 54800 001 020 572 | Advertising Activities | 711 | 1 | 0 | 0 | 0 |
| 54810 001 020 572 | Promotional Activities | 67 | 86 | 0 | 0 | 0 |
| 54900 001 020 572 | Other Current Charges | 125 | 1,110 | 71 | 200 | 0 |
| 54920 001 020 572 | Recreational Supplies | 1,180 | 384 | 679 | 500 | 3,000 |
| 55100 001 020 572 | Office Supplies | 633 | 638 | 449 | 600 | 1,000 |
| 55210 001 020 572 | Operating Supplies | 28,785 | 30,290 | 19,601 | 25,000 | 30,343 |
| 55211 001 020 572 | Medical Supplies | 0 | 0 | 0 | 0 | 150 |
| 55220 001 020 572 | Computer Supplies | 0 | -26 | 0 | 0 | 0 |
| 55223 001 020 572 | Repair & Maintenance Sup | 27,985 | 36,934 | 27,104 | 35,000 | 35,000 |
| 55225 001 020 572 | Chemicals Supplies | 3,228 | 2,716 | 1,886 | 1,100 | 2,250 |
| 55226 001 020 572 | Safety Supplies & Gear | 293 | 0 | 430 | 100 | 350 |
| 55230 001 020 572 | Clothing & Uniforms | 1,995 | 2,343 | 2,387 | 2,500 | 2,700 |
| 55240 001 020 572 | Institutional Supplies | 22,178 | 24,562 | 18,542 | 25,000 | 25,000 |
| 55250 001 020 572 | Fuels & Lubricants | 15,434 | 14,664 | 14,584 | 13,000 | 15,500 |
| 55251 001 020 572 | Tags & Titles | 384 | 75 | 0 | 0 | 0 |
| 55252 001 020 572 | Small Tools | 1,812 | 2,342 | 1,003 | 1,000 | 1,000 |
| 55253 001 020 572 | Auto Repair Supplies (in- | 3,392 | 3,205 | 4,780 | 2,000 | 0 |
| 55400 001 020 572 | Books, Publications, Subsc | 436 | 788 | 758 | 550 | 790 |

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|--------------------------------------|-------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 55410 001 020 572 | Training and Education | 846 | 593 | 935 | 1,500 | 2,000 |
| 55500 001 020 572 | Uncapitalized Equipment | 5,000 | 3,987 | 4,723 | 5,270 | 3,485 |
| 2. Total Operating Costs | | 274,070 | 242,274 | 176,859 | 211,048 | 248,785 |
| 55630 001 020 572 | Improvements Other Than | 0 | 0 | 0 | 75,000 | 55,000 |
| 55640 001 020 572 | Machinery & Equipment | 0 | 0 | 0 | 6,400 | 0 |
| 3. Total Capital Outlay Costs | | | | | 81,400 | 55,000 |
| 57100 001 020 517 | Interest | 160 | 0 | 0 | 0 | 0 |
| 57200 001 020 517 | Principal | 13,443 | 0 | 0 | 0 | 0 |
| 4. Total Debt Service | | 13,603 | | | | |
| 56139 001 020 581 | Transfer Out to 139 | 5,000 | 0 | 5,000 | 4,186 | 5,000 |
| 56311 001 020 581 | Transfer Out to 311 | 0 | 2,907 | 3,444 | 3,474 | 3,474 |
| 56501 001 020 581 | Transfer Out to 501 | 12,928 | 9,879 | 8,966 | 16,120 | 11,000 |
| 56503 001 020 581 | Transfer Out to 503 | 0 | 0 | 0 | 5,000 | 5,000 |
| 56609 001 020 581 | Transfer Out to 609 | 2,250 | 2,250 | 2,500 | 2,500 | 2,500 |
| 5. Total Transfers Out | | 20,178 | 15,036 | 19,910 | 31,280 | 26,974 |
| 59400 001 020 572 | Refund to Customer | 30 | 0 | 0 | 0 | 0 |
| microix worksheets | | 30 | | | | |
| Expense | | 716,066 | 670,371 | 600,451 | 787,892 | 824,432 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Recreation

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 51200 001 025 572 | Regular Salaries & Wages | 36,918 | 30,667 | 27,201 | 27,723 | 0 |
| 51400 001 025 572 | Overtime - Unscheduled | 253 | 667 | 451 | 500 | 0 |
| 51605 001 025 572 | Bereavement Pay | 0 | 162 | 0 | 0 | 0 |
| 52100 001 025 572 | FICA Taxes | 2,880 | 2,410 | 2,099 | 2,159 | 0 |
| 52200 001 025 572 | Retirement Contributions | 3,402 | 1,586 | 1,550 | 1,976 | 0 |
| 52300 001 025 572 | Health Insurance | 9,680 | 6,505 | 5,643 | 6,284 | 0 |
| 52301 001 025 572 | Life Insurance | 270 | 196 | 168 | 176 | 0 |
| 52303 001 025 572 | Long Term Disability | 98 | 71 | 62 | 65 | 0 |
| 52320 001 025 572 | Dental employee | 455 | 468 | 330 | 331 | 0 |
| 52400 001 025 572 | Workers Comp Insurance | 1,863 | 1,365 | 1,415 | 1,151 | 0 |
| 52410 001 025 572 | W/Comp Claims | 771 | 0 | 0 | 0 | 0 |
| 52500 001 025 572 | Unemployment Compensa | 4,208 | 0 | 0 | 0 | 0 |
| 1. Total Personal Service Costs | | 60,798 | 44,097 | 38,919 | 40,365 | |
| 53101 001 025 572 | Medical Services | 15 | 263 | 0 | 50 | 0 |
| 53400 001 025 572 | Other Contractual Service | 8,595 | 10,171 | 9,369 | 9,500 | 0 |
| 54000 001 025 572 | Travel and Per Diem | 0 | 0 | 0 | 500 | 0 |
| 54100 001 025 572 | Communication & Freight | 505 | 206 | 34 | 408 | 0 |
| 54300 001 025 572 | Electric | 12,435 | 12,549 | 6,275 | 5,500 | 0 |
| 54303 001 025 572 | Water | 2,426 | 3,021 | 3,450 | 1,500 | 0 |
| 54400 001 025 572 | Equipment & Vehicle Rent | 0 | 0 | 0 | 500 | 0 |
| 54401 001 025 572 | Rentals & Leases | 0 | 0 | 0 | 1,000 | 0 |
| 54600 001 025 572 | Repair & Maintenance Ser | 2,750 | 1,235 | 567 | 270 | 0 |
| 54700 001 025 572 | Printing & Binding Service | 156 | 287 | 164 | 700 | 0 |
| 54800 001 025 572 | Advertising Activities | 43 | 313 | 0 | 0 | 0 |
| 54900 001 025 572 | Other Current Charges | -54 | 0 | 0 | 0 | 0 |
| 54913 001 025 572 | Cost of Goods Sold | 0 | 126 | 0 | 0 | 0 |
| 54920 001 025 572 | Recreational Supplies | 5,309 | 2,618 | 2,743 | 2,500 | 0 |
| 55100 001 025 572 | Office Supplies | 486 | 350 | 230 | 500 | 0 |
| 55210 001 025 572 | Operating Supplies | 4,231 | 2,702 | 928 | 2,665 | 0 |
| 55211 001 025 572 | Medical Supplies | 0 | 0 | 0 | 100 | 0 |
| 55220 001 025 572 | Computer Supplies | 0 | 26 | 0 | 0 | 0 |
| 55223 001 025 572 | Repair & Maintenance Sup | 49 | 0 | 0 | 0 | 0 |
| 55225 001 025 572 | Chemicals Supplies | 437 | 0 | 0 | 0 | 0 |
| 55230 001 025 572 | Clothing & Uniforms | 78 | 92 | 14 | 200 | 0 |
| 55250 001 025 572 | Fuels & Lubricants | 0 | 0 | 0 | 500 | 0 |
| 55252 001 025 572 | Small Tools | 0 | 0 | 0 | 0 | 0 |
| 55410 001 025 572 | Training and Education | 26 | 57 | 416 | 500 | 0 |
| 2. Total Operating Costs | | 37,487 | 34,016 | 24,192 | 26,893 | |
| 56609 001 025 581 | Transfer Out to 609 | 375 | 375 | 375 | 250 | 0 |
| 5. Total Transfers Out | | 375 | 375 | 375 | 250 | |
| Expense | | 98,660 | 78,488 | 63,486 | 67,508 | |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Cemetery

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 51200 001 017 539 | Regular Salaries & Wages | 54,890 | 55,146 | 56,586 | 57,652 | 57,658 |
| 51400 001 017 539 | Overtime - Unscheduled | 477 | 1,355 | 962 | 500 | 500 |
| 52100 001 017 539 | FICA Taxes | 4,236 | 4,332 | 4,409 | 4,449 | 4,411 |
| 52200 001 017 539 | Retirement Contributions | 4,984 | 2,778 | 3,781 | 4,072 | 6,100 |
| 52300 001 017 539 | Health Insurance | 12,907 | 11,152 | 11,750 | 12,567 | 14,454 |
| 52301 001 017 539 | Life Insurance | 343 | 307 | 343 | 363 | 357 |
| 52303 001 017 539 | Long Term Disability | 125 | 125 | 125 | 134 | 133 |
| 52320 001 017 539 | Dental employee | 661 | 661 | 661 | 661 | 728 |
| 52400 001 017 539 | Workers Comp Insurance | 1,883 | 2,267 | 2,606 | 3,111 | 3,422 |
| 1. Total Personal Service Costs | | 80,506 | 78,124 | 81,223 | 83,509 | 87,762 |
| 53101 001 017 539 | Medical Services | 29 | 396 | 125 | 50 | 50 |
| 53400 001 017 539 | Other Contractual Service | 1,726 | 566 | 446 | 200 | 500 |
| 54100 001 017 539 | Communication & Freight | 1,338 | 1,223 | 1,237 | 1,258 | 1,208 |
| 54110 001 017 539 | Postage | 0 | 0 | 0 | 50 | 50 |
| 54210 001 017 539 | Automotive Repair Service | 0 | 600 | 0 | 500 | 250 |
| 54300 001 017 539 | Electric | 940 | 790 | 860 | 900 | 850 |
| 54303 001 017 539 | Water | 4,906 | 6,770 | 5,880 | 5,000 | 6,000 |
| 54400 001 017 539 | Equipment & Vehicle Rent | 331 | 635 | 474 | 500 | 1,200 |
| 54600 001 017 539 | Repair & Maintenance Ser | 4,553 | 3,877 | 1,639 | 1,251 | 1,751 |
| 54700 001 017 539 | Printing & Binding Service | 30 | 500 | 909 | 700 | 350 |
| 54800 001 017 539 | Advertising Activities | 609 | 903 | 50 | 500 | 500 |
| 54900 001 017 539 | Other Current Charges | 264 | 25 | 25 | 0 | 900 |
| 54911 001 017 539 | Cemetery Monuments For | 300 | 15 | 200 | 3,000 | 5,000 |
| 54912 001 017 539 | Cemetery Lot Buyback | 2,295 | 600 | 1,600 | 1,500 | 3,500 |
| 55100 001 017 539 | Office Supplies | 169 | 114 | 87 | 350 | 350 |
| 55210 001 017 539 | Operating Supplies | 3,719 | 2,384 | 2,464 | 2,500 | 3,000 |
| 55220 001 017 539 | Computer Supplies | 130 | 0 | 0 | 335 | 335 |
| 55223 001 017 539 | Repair & Maintenance Sup | 0 | -234 | 0 | 0 | 0 |
| 55225 001 017 539 | Chemicals Supplies | 0 | 131 | 112 | 200 | 200 |
| 55226 001 017 539 | Safety Supplies & Gear | 12 | 0 | 0 | 300 | 300 |
| 55230 001 017 539 | Clothing & Uniforms | 452 | 571 | 636 | 500 | 500 |
| 55240 001 017 539 | Institutional Supplies | 7 | 234 | 0 | 0 | 0 |
| 55250 001 017 539 | Fuels & Lubricants | 5,132 | 4,316 | 4,237 | 5,000 | 4,500 |
| 55252 001 017 539 | Small Tools | 77 | 27 | 83 | 150 | 150 |
| 55253 001 017 539 | Auto Repair Supplies (in- | 870 | 683 | 117 | 1,000 | 500 |
| 55400 001 017 539 | Books, Publications, Subsc | 0 | 265 | 114 | 0 | 0 |
| 55410 001 017 539 | Training and Education | 0 | 0 | 0 | 0 | 250 |
| 55500 001 017 539 | Uncapitalized Equipment | 0 | 1,044 | 736 | 500 | 1,200 |
| 2. Total Operating Costs | | 27,891 | 26,436 | 22,029 | 26,244 | 33,394 |
| 55620 001 017 539 | Building and Improvement | 0 | 0 | 5,181 | 0 | 0 |
| 55630 001 017 539 | Improvements Other Than | 0 | 0 | 0 | 1,000 | 0 |
| 3. Total Capital Outlay Costs | | | | 5,181 | 1,000 | |
| 56501 001 017 581 | Transfer Out to 501 | 870 | 508 | 697 | 103 | 237 |
| 56503 001 017 581 | Transfer Out to 503 | 0 | 0 | 0 | 3,000 | 5,000 |
| 56605 001 017 581 | Transfer Out to 605 | 10,000 | 10,000 | 5,847 | 10,000 | 10,000 |

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|-----------------------|-------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------------|
| 56609 001 017 581 | Transfer Out to 609 | 500 | 500 | 500 | 500 | 500 |
| | 5. Total Transfers Out | 11,370 | 11,008 | 7,044 | 13,603 | 15,737 |
| | Expense | 119,767 | 115,568 | 115,477 | 124,356 | 136,893 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Streets & Drainage

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 51102 001 019 541 | Financial & Administrative | 29,312 | 15,204 | 15,528 | 15,452 | 15,452 |
| 51200 001 019 541 | Regular Salaries & Wages | 205,432 | 144,400 | 124,356 | 150,439 | 148,777 |
| 51400 001 019 541 | Overtime - Unscheduled | 4,554 | 4,572 | 4,769 | 6,000 | 6,000 |
| 51605 001 019 541 | Bereavement Pay | 115 | 390 | 297 | 0 | 0 |
| 51610 001 019 541 | On Call Beeper Pay | 132 | 0 | 0 | 0 | 0 |
| 52100 001 019 541 | FICA Taxes | 18,158 | 12,169 | 10,648 | 13,150 | 12,564 |
| 52200 001 019 541 | Retirement Contributions | 22,317 | 8,348 | 8,970 | 13,805 | 14,509 |
| 52300 001 019 541 | Health Insurance | 42,485 | 22,044 | 20,072 | 36,130 | 41,555 |
| 52301 001 019 541 | Life Insurance | 1,269 | 914 | 680 | 1,073 | 1,018 |
| 52303 001 019 541 | Long Term Disability | 486 | 347 | 262 | 395 | 378 |
| 52320 001 019 541 | Dental employee | 2,370 | 1,357 | 1,240 | 1,902 | 2,093 |
| 52400 001 019 541 | Workers Comp Insurance | 9,020 | 10,195 | 10,284 | 12,289 | 13,518 |
| 52410 001 019 541 | W/Comp Claims | 388 | 794 | 0 | 0 | 0 |
| 52500 001 019 541 | Unemployment Compensa | 0 | 894 | 6,316 | 0 | 0 |
| 1. Total Personal Service Costs | | 336,038 | 221,628 | 203,422 | 250,635 | 255,864 |
| 53101 001 019 541 | Medical Services | 734 | 456 | 589 | 500 | 0 |
| 53400 001 019 541 | Other Contractual Service | 47,444 | 89,625 | 102,193 | 85,000 | 98,500 |
| 53401 001 019 541 | Contract Labor | 0 | 0 | 0 | 500 | 500 |
| 54000 001 019 541 | Travel and Per Diem | 0 | 0 | 380 | 1,000 | 1,000 |
| 54100 001 019 541 | Communication & Freight | 2,298 | 2,472 | 2,602 | 1,800 | 1,800 |
| 54110 001 019 541 | Postage | 0 | 0 | 18 | 50 | 50 |
| 54210 001 019 541 | Automotive Repair Service | 4,802 | 2,111 | 810 | 2,000 | 1,000 |
| 54300 001 019 541 | Electric | 4,640 | 3,613 | 4,128 | 4,000 | 2,000 |
| 54303 001 019 541 | Water | 3,180 | 3,824 | 3,841 | 3,000 | 3,000 |
| 54400 001 019 541 | Equipment & Vehicle Rent | 235 | 409 | 1,690 | 3,000 | 4,500 |
| 54401 001 019 541 | Rentals & Leases | 1,974 | 1,332 | 18 | 4,900 | 10,900 |
| 54560 001 019 541 | Insurance Claims & Deduc | 296 | 750 | 576 | 500 | 500 |
| 54600 001 019 541 | Repair & Maintenance Ser | 538 | 894 | 1,095 | 2,000 | 2,000 |
| 54700 001 019 541 | Printing & Binding Service | 588 | 1,149 | 78 | 500 | 500 |
| 54800 001 019 541 | Advertising Activities | 0 | 0 | 0 | 100 | 100 |
| 54900 001 019 541 | Other Current Charges | 162 | 26 | 10 | 0 | 0 |
| 55100 001 019 541 | Office Supplies | 1,272 | 1,486 | 1,036 | 750 | 750 |
| 55210 001 019 541 | Operating Supplies | 2,940 | 1,869 | 1,447 | 15,000 | 26,000 |
| 55220 001 019 541 | Computer Supplies | 60 | 0 | 21 | 0 | 0 |
| 55223 001 019 541 | Repair & Maintenance Sup | 17,091 | 24,172 | 17,855 | 1,000 | 0 |
| 55225 001 019 541 | Chemicals Supplies | 585 | 731 | 0 | 500 | 1,500 |
| 55226 001 019 541 | Safety Supplies & Gear | 2,769 | 3,077 | 4,507 | 2,500 | 2,500 |
| 55227 001 019 541 | Safety Marking Devices | 4,263 | 2,896 | 2,102 | 4,000 | 8,000 |
| 55230 001 019 541 | Clothing & Uniforms | 2,353 | 1,515 | 1,167 | 2,000 | 2,000 |
| 55235 001 019 541 | Barricades | 437 | 1,603 | 0 | 750 | 750 |
| 55240 001 019 541 | Institutional Supplies | 906 | 2,790 | 830 | 500 | 500 |
| 55250 001 019 541 | Fuels & Lubricants | 16,079 | 18,133 | 17,325 | 17,000 | 17,000 |
| 55251 001 019 541 | Tags & Titles | 271 | 136 | 37 | 0 | 0 |
| 55252 001 019 541 | Small Tools | 1,264 | 1,305 | 573 | 1,750 | 1,750 |
| 55253 001 019 541 | Auto Repair Supplies (in- | 14,244 | 7,340 | 5,216 | 4,000 | 4,000 |
| 55310 001 019 541 | Asphalt-hot mix | 7,054 | 9,856 | 5,376 | 7,000 | 0 |
| 55311 001 019 541 | Limerock/Screening | 84 | 0 | 0 | 500 | 0 |

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|--------------------------------------|----------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 55312 001 019 541 | Sidewalks | 880 | 1,005 | 276 | 2,000 | 0 |
| 55313 001 019 541 | Drainage | 735 | 663 | 624 | 2,000 | 0 |
| 55400 001 019 541 | Books, Publications, Subsc | 0 | 151 | 0 | 50 | 50 |
| 55410 001 019 541 | Training and Education | 0 | 126 | 368 | 1,500 | 2,000 |
| 55500 001 019 541 | Uncapitalized Equipment | 0 | 1,816 | 3,272 | 750 | 750 |
| 2. Total Operating Costs | | 140,178 | 187,332 | 180,060 | 172,400 | 193,900 |
| 55620 001 019 541 | Building and Improvement | 0 | 0 | 0 | 0 | 0 |
| 55630 001 019 541 | Improvements Other Than | 0 | 0 | 0 | 0 | 7,500 |
| 3. Total Capital Outlay Costs | | | | | | 7,500 |
| 56311 001 019 581 | Transfer Out to 311 | 0 | 1,404 | 1,668 | 1,683 | 1,683 |
| 56501 001 019 581 | Transfer Out to 501 | 22,090 | 15,711 | 20,903 | 21,596 | 12,774 |
| 56609 001 019 581 | Transfer Out to 609 | 1,875 | 1,438 | 1,438 | 1,438 | 1,438 |
| 5. Total Transfers Out | | 23,965 | 18,553 | 24,009 | 24,717 | 15,895 |
| Expense | | 500,181 | 427,512 | 407,492 | 447,752 | 473,159 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Street Lighting and Signal Division

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|-------------------|---------------------------------|----------------|----------------|----------------|----------------|-------------------------|
| 53400 001 029 541 | Other Contractual Service | 22,261 | 22,931 | 27,542 | 21,500 | 28,000 |
| 54302 001 029 541 | Electric - Street Lighting | 128,290 | 130,502 | 118,022 | 129,000 | 122,000 |
| 54304 001 029 541 | Electric - Traffic Light | 0 | 0 | 5,498 | 5,000 | 5,000 |
| | 2. Total Operating Costs | 150,550 | 153,434 | 151,062 | 155,500 | 155,000 |
| | Expense | 150,550 | 153,434 | 151,062 | 155,500 | 155,000 |

**Fire Department Fund – Fund 143
Revenues & Expenditures**

**Current Rates – Revenues
Proposed Rates – Revenues
Expenditures**

City of Brooksville

FUND 143 Fire Department

| | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budgeted | Current 2015 Budget | |
|---------------------------|----------------|----------------|--------------------|--------------------|------------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$3,250 | \$0 | \$9,000 | (1) |
| Fines & Forfeitures | 0 | 0 | 375 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 4,804 | 11,620 | 2,602 | (2) |
| Interest Income | 0 | 0 | 0 | 0 | 0 | |
| Special Assessment | 0 | 0 | 301,972 | 576,829 | 502,232 | (3) |
| Transfers In | 0 | 0 | 1,239,366 | 1,026,677 | 1,126,677 | (4) |
| Prior Year Carry forward | 0 | 0 | -114,305 | -44,084 | 32,586 | |
| Total Income | \$0 | \$0 | \$1,435,462 | \$1,571,042 | \$1,673,097 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$1,300,766 | \$1,355,881 | \$1,330,268 | |
| Operating Expenditures | 0 | 0 | 118,614 | 128,427 | 165,186 | |
| Capital Outlays | 0 | 0 | 0 | 0 | 100,000 | |
| Debt Service | 0 | 0 | 59,534 | 57,269 | 57,271 | |
| Transfers Out | 0 | 0 | 4,500 | 9,460 | 12,780 | |
| Reserves | 0 | 0 | -47,952 | 20,005 | 7,592 | |
| Total Expenditures | \$0 | \$0 | \$1,435,462 | \$1,571,042 | \$1,673,097 | |

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

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

(3) This is the \$515,182 fire assessment X 95% = \$489,423 and prior year unpaid fire assessment \$35,511 X 95% = \$33,735, less 4% collection of \$20,926.

(4) Transfer in from General Fund of \$1,026,677 and a transfer in/ loan from Vehicle Replacement Fund of \$100,000.

City of Brooksville

Fiscal Year 2014-15

Budget Document for Fire Department Fund 143 Revenues

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Current 2015 Budget |
|-------------------|-----------------------------|----------------|----------------|------------------|------------------|------------------------|
| 42150 143 000 325 | Special Assessment - Char | 0 | 0 | 301,972 | 576,829 | 502,232 |
| 45520 143 000 335 | Firefighters Supplemental | 0 | 0 | 3,250 | 2,520 | 2,552 |
| 48242 143 000 342 | Hydrant Fees | 0 | 0 | 0 | 9,000 | 9,000 |
| 48807 143 000 359 | False Alarm Fines | 0 | 0 | 375 | 100 | 50 |
| 48840 143 000 364 | Proceeds of the Sale of Fix | 0 | 0 | 4,804 | 0 | 0 |
| 49001 143 000 381 | Transfer In from 001 | 0 | 0 | 1,239,366 | 1,026,677 | 1,026,677 |
| 49502 143 000 381 | Transfer In From 502 | 0 | 0 | 0 | 0 | 100,000 |
| | microix worksheets | | | 1,549,767 | 1,615,126 | 1,640,511 |
| | Revenue | | | 1,549,767 | 1,615,126 | 1,640,511 |

City of Brooksville

FUND 143 Fire Department

| | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budgeted | Proposed 2015 Budget | |
|---------------------------|----------------|----------------|--------------------|--------------------|-------------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$3,250 | \$0 | \$9,000 | (1) |
| Fines & Forfeitures | 0 | 0 | 375 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 4,804 | 11,620 | 2,602 | (2) |
| Interest Income | 0 | 0 | 0 | 0 | 0 | |
| Special Assessment | 0 | 0 | 301,972 | 576,829 | 518,561 | (3) |
| Transfers In | 0 | 0 | 1,239,366 | 1,026,677 | 1,126,677 | (4) |
| Prior Year Carry forward | 0 | 0 | -114,305 | -44,084 | 32,586 | |
| Total Income | \$0 | \$0 | \$1,435,462 | \$1,571,042 | \$1,689,426 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$1,300,766 | \$1,355,881 | \$1,330,268 | |
| Operating Expenditures | 0 | 0 | 118,614 | 128,427 | 165,186 | |
| Capital Outlays | 0 | 0 | 0 | 0 | 100,000 | |
| Debt Service | 0 | 0 | 59,534 | 57,269 | 57,271 | |
| Transfers Out | 0 | 0 | 4,500 | 9,460 | 12,780 | |
| Reserves | 0 | 0 | -47,952 | 20,005 | 23,921 | |
| Total Expenditures | \$0 | \$0 | \$1,435,462 | \$1,571,042 | \$1,689,426 | |

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

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

(3) This is the \$533,087 fire assessment X 95% = \$506,433 and prior year unpaid fire assessment \$35,511 X 95% = \$33,735, less 4% collection of \$21,607.

(4) Transfer in from General Fund of \$1,026,677 and a transfer in/ loan from Vehicle Replacement Fund of \$100,000.

City of Brooksville

Fiscal Year 2014-15

Budget Document for Fire Department Fund 143 Revenues

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|-------------------|-----------------------------|----------------|----------------|------------------|------------------|-------------------------|
| 42150 143 000 325 | Special Assessment - Char | 0 | 0 | 301,972 | 576,829 | 518,561 |
| 45520 143 000 335 | Firefighters Supplemental | 0 | 0 | 3,250 | 2,520 | 2,552 |
| 48242 143 000 342 | Hydrant Fees | 0 | 0 | 0 | 9,000 | 9,000 |
| 48807 143 000 359 | False Alarm Fines | 0 | 0 | 375 | 100 | 50 |
| 48840 143 000 364 | Proceeds of the Sale of Fix | 0 | 0 | 4,804 | 0 | 0 |
| 49001 143 000 381 | Transfer In from 001 | 0 | 0 | 1,239,366 | 1,026,677 | 1,026,677 |
| 49502 143 000 381 | Transfer In From 502 | 0 | 0 | 0 | 0 | 100,000 |
| | microix worksheets | | | 1,549,767 | 1,615,126 | 1,656,840 |
| | Revenue | | | 1,549,767 | 1,615,126 | 1,656,840 |

City of Brooksville

Fiscal Year 2014-15

Budget Document for Fire Dept Fund 143

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|----------------------------------------|-----------------------------|----------------|----------------|------------------|------------------|-------------------------|
| 51102 143 014 522 | Financial & Administrative | 0 | 0 | 73,074 | 73,441 | 73,441 |
| 51200 143 014 522 | Regular Salaries & Wages | 0 | 0 | 683,177 | 711,641 | 705,915 |
| 51400 143 014 522 | Overtime - Unscheduled | 0 | 0 | 43,688 | 32,000 | 32,000 |
| 51410 143 014 522 | Overtime - Scheduled | 0 | 0 | 10,110 | 12,000 | 12,000 |
| 51500 143 014 522 | Incentive/ Special Pay | 0 | 0 | 2,655 | 3,121 | 3,121 |
| 51605 143 014 522 | Bereavement Pay | 0 | 0 | 748 | 0 | 0 |
| 51606 143 014 522 | Jury Duty Pay | 0 | 0 | 18 | 0 | 0 |
| 51607 143 014 522 | Reserves - Public Safety | 0 | 0 | 13,735 | 21,447 | 21,325 |
| 51612 143 014 522 | Hazmat Team | 0 | 0 | 8,901 | 13,280 | 0 |
| 52100 143 014 522 | FICA Taxes | 0 | 0 | 62,456 | 66,320 | 60,933 |
| 52200 143 014 522 | Retirement Contributions | 0 | 0 | 262,412 | 267,927 | 247,204 |
| 52300 143 014 522 | Health Insurance | 0 | 0 | 98,403 | 113,104 | 130,086 |
| 52301 143 014 522 | Life Insurance | 0 | 0 | 5,571 | 5,411 | 4,832 |
| 52303 143 014 522 | Long Term Disability | 0 | 0 | 1,624 | 1,994 | 1,793 |
| 52320 143 014 522 | Dental employee | 0 | 0 | 5,126 | 5,953 | 6,552 |
| 52400 143 014 522 | Workers Comp Insurance | 0 | 0 | 28,913 | 28,242 | 31,066 |
| 52410 143 014 522 | W/Comp Claims | 0 | 0 | 155 | 0 | 0 |
| 1. Total Personal Service Costs | | | | 1,300,767 | 1,355,881 | 1,330,268 |
| 53100 143 014 522 | Legal Services | 0 | 114,305 | 30,708 | 15,000 | 3,500 |
| 53101 143 014 522 | Medical Services | 0 | 0 | 3,263 | 3,000 | 3,000 |
| 53400 143 014 522 | Other Contractual Service | 0 | 0 | 160 | 3,120 | 3,120 |
| 54000 143 014 522 | Travel and Per Diem | 0 | 0 | 1,921 | 3,000 | 3,650 |
| 54100 143 014 522 | Communication & Freight | 0 | 0 | 7,679 | 9,068 | 8,818 |
| 54110 143 014 522 | Postage | 0 | 0 | 2,147 | 1,500 | 200 |
| 54210 143 014 522 | Automotive Repair Service | 0 | 0 | 9,179 | 7,000 | 9,000 |
| 54303 143 014 522 | Water | 0 | 0 | 1,610 | 1,600 | 1,600 |
| 54540 143 014 522 | Fiduciary Liability Insuran | 0 | 0 | 131 | 135 | 135 |
| 54600 143 014 522 | Repair & Maintenance Ser | 0 | 0 | 8,560 | 8,900 | 13,500 |
| 54610 143 014 522 | Apparatus-Repair & Maint | 0 | 0 | 2,702 | 1,800 | 2,485 |
| 54700 143 014 522 | Printing & Binding Service | 0 | 0 | 1,256 | 300 | 300 |
| 54800 143 014 522 | Advertising Activities | 0 | 0 | 0 | 300 | 300 |
| 55100 143 014 522 | Office Supplies | 0 | 0 | 640 | 700 | 700 |
| 55210 143 014 522 | Operating Supplies | 0 | 0 | 1,918 | 1,725 | 2,075 |
| 55211 143 014 522 | Medical Supplies | 0 | 0 | 198 | 1,414 | 1,418 |
| 55221 143 014 522 | Laboratory Supplies | 0 | 0 | 0 | 0 | 0 |
| 55223 143 014 522 | Repair & Maintenance Sup | 0 | 0 | 363 | 0 | 0 |
| 55225 143 014 522 | Chemicals Supplies | 0 | 0 | 26 | 1,500 | 1,480 |
| 55226 143 014 522 | Safety Supplies & Gear | 0 | 0 | 6,045 | 12,470 | 8,260 |
| 55230 143 014 522 | Clothing & Uniforms | 0 | 0 | 4,223 | 6,700 | 7,250 |
| 55250 143 014 522 | Fuels & Lubricants | 0 | 0 | 19,421 | 19,000 | 19,000 |
| 55252 143 014 522 | Small Tools | 0 | 0 | 289 | 700 | 700 |
| 55253 143 014 522 | Auto Repair Supplies (in- | 0 | 0 | 5,588 | 5,000 | 5,605 |
| 55400 143 014 522 | Books, Publications, Subsc | 0 | 0 | 2,498 | 4,840 | 5,060 |
| 55410 143 014 522 | Training and Education | 0 | 0 | 3,822 | 5,405 | 5,730 |
| 55500 143 014 522 | Uncapitalized Equipment | 0 | 0 | 0 | 14,250 | 58,300 |
| 2. Total Operating Costs | | | 114,305 | 114,348 | 128,427 | 165,186 |

| Account Number | Description | 2011 Actual | 2012 Actual | 2013 Actual | 2014 Budget | Proposed 2015 Budget |
|--------------------------------------|--------------------------|-------------|----------------|------------------|------------------|----------------------|
| 55620 143 014 522 | Building and Improvement | 0 | 0 | 0 | 0 | 100,000 |
| 55640 143 014 522 | Machinery & Equipment | 0 | 0 | 0 | 0 | 0 |
| 3. Total Capital Outlay Costs | | | | | | 100,000 |
| 57100 143 014 522 | Interest | 0 | 0 | 0 | 0 | 13,690 |
| 57200 143 014 522 | Principal | 0 | 0 | 0 | 0 | 43,581 |
| 4. Total Debt Service | | | | | | 57,271 |
| 56501 143 014 522 | Transfer Out to 501 | 0 | 0 | 0 | 0 | 8,280 |
| 56609 143 014 522 | Transfer Out to 609 | 0 | 0 | 0 | 0 | 4,500 |
| 5. Total Transfers Out | | | | | | 12,780 |
| Expense | | | 114,305 | 1,415,114 | 1,484,308 | 1,665,505 |