

CITY OF BROOKSVILLE
201 Howell Avenue
Brooksville, FL 34601

BUDGET WORKSHOP
AGENDA

August 12, 2014

6:30 P.M.

A. CALL TO ORDER

B. FISCAL YEAR 2015 BUDGET – OTHER THAN GENERAL FUND

1. Overview of Funds Other than General Fund Presentation

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

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

C. DIRECTION FROM COUNCIL ON FISCAL YEAR 2015 BUDGET INCLUDING MATERIALS, INFORMATION, AND REVISIONS TO BE PRESENTED DURING THE AUGUST 26TH BUDGET WORKSHOP

D. ADJOURNMENT

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

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



WORKSHOP AGENDA ITEM MEMORANDUM

TO: HONORABLE MAYOR AND CITY COUNCILMEN

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

SUBJECT: FY2015 – OTHER THAN GENERAL FUND PRELIMINARY BUDGET & UNFINISHED DISCUSSIONS FOR August 26th WORKSHOP

DATE: AUGUST 7, 2014

Enclosed is the preliminary budget for FY2015 for all City Funds, other than General Fund.

Staffing projections within the Public Works Department - Utilities Division, Sanitation Division, Fleet Maintenance Division and the Photo Enforcement, Traffic Safety Program has utilized the same projections for employee costs as we did within the General Fund. Projection assumptions include the following:

- ✓ Employee Medical/Health Insurance is estimated to increase fifteen percent (15%) over the FY2014 premium costs. We remain in negotiations with our current carrier and are shopping other providers for equivalent coverage for a lower renewal, with the help of the Gehring Group (City's agent). Florida Blues provided the City with an initial renewal that will increase premiums of over 28%.
- ✓ Dental Insurance is estimated to increase ten percent (10%) over the FY2014 premium costs. Again, we remain in negotiations with our current carrier and are shopping other providers for equivalent coverage for a lower renewal, with the help of the Gehring Group (City's agent).
- ✓ Worker's compensation rates are estimated to increase ten percent (10%) over the FY2014 premium costs. This coverage is provided through Public Risk Management of Florida (PRM), the City's carrier. Preliminary renewal numbers from the group estimate an increase in premiums between eight to twelve percent (8-12%).
- ✓ Florida Retirement System (FRS) pension rates have been issued from the State/are proposed to increased as follows, by classification:
 - Elected Officials increased from 33.283% to 45.833% of wages.
 - General Employees increased from 7.000% to 7.480% of wages.
 - FRS Police increased from 19.055% to 20.018% of wages.

August 7, 2014

RE: FY2015 – Other than General Fund Preliminary Budget & Unfinished Discussion Items for August 26th Budget Workshop

- Senior Management increased from 18.450% to 21.878% of wages.
- Drop Plan decreased from 12.940% to 12.403% of wages.
- City Police chapter plan increased from 7.000% to 7.480% of wages.

Public Works Director, Richard Radacky will provide an update on the Pavement Management Program status for FY2014 and talk about the projects/roads slated for completion in FY2015. Monies for the Pavement Management Program, including brick streets and sidewalks are allocated with Fund 308, Multi-Year Capital Projects Accumulation.

Staff will be requesting direction from City Council on Fund 615, Health Reimbursement Account that provides pooled funding for employees health/medical related reimbursement funds, as allocated for employee benefits. With current projections for FY2014, the Fund could fall short of monies due to the utilization of employee reimbursements. With the rise in utilization a higher funding allocation will be required for FY2015 if reimbursement benefits remain \$500 per employee, per year.

Following discussions of the Other than General Fund budgets, staff will be seeking direction from Council on any/all matters for the entire FY2015 to be presented for discussion and final direction during the August 26, 2014 Budget Workshop.

Staff is currently planning to return with the following items:

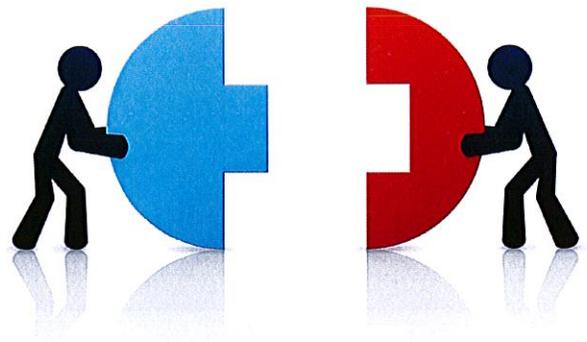
- ✓ Employee Health/Medical coverage, dental coverage, and workers' compensation premiums.
- ✓ Fee Waiver Policy discussions and as may be related to the FY2015 budget
- ✓ Future Land Use Map pricing/discussion
- ✓ Impact of Business Development Division
- ✓ Fire Department – 12 hours shift with County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

We look forward to good discussions of the FY2015 Other than General Fund budget discussion and receiving direction for our final workshop on August 26th.

City of Brooksville, Florida

*Funds Other than
General Fund*

***Preliminary
Budget***



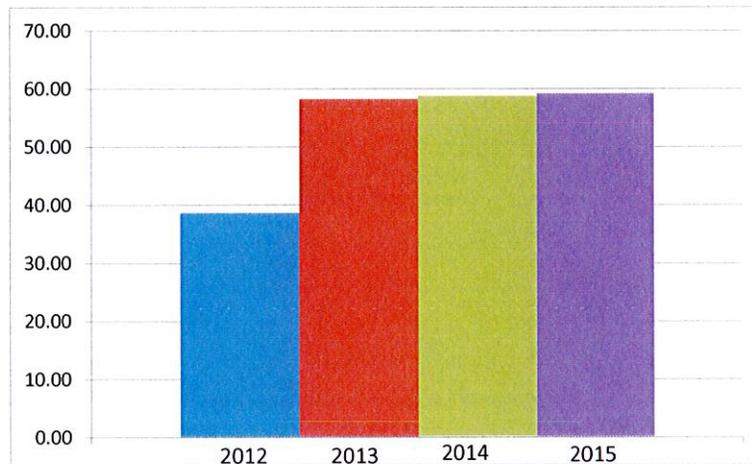
Fiscal Year 2015

City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY EXCEPT GENERAL FUND

	2012	2013	2014	2015	% OF TOTAL
ENTERPRISE FUNDS					
Water & Wastewater Fund	25.190	25.190	24.190	24.190	40.83%
Sanitation Fund	10.535	10.560	11.060	11.560	19.51%
Total Enterprise Funds	35.725	35.750	35.25	35.75	60.34%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	1.5	1.5	1.5	1.5	2.53%
SPECIAL REVENUE FUNDS					
Total Special Revenue Funds	1.5	21.0	22.0	22.0	37.13% (1)
	1.5	21.0	22.0	22.0	37.13%
TRUST & AGENCY FUNDS					
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	38.73	58.25	58.75	59.25	100.0%

(1) Increase in staffing began in FY 2013 due to moving Fire Department from General Fund to Special Revenue Fund.



Special Revenue Funds

- Fund 104 – Police Special Education
- Fund 108 – Local Option Gas Tax
- Fund 109 – Law Enforcement Investigative Trust
- Fund 110 – Road Impact Fees
- Fund 112 – Law Enforcement Impact Fees
- Fund 113 – Public Building Impact Fees
- Fund 114 – Fire/EMS Impact Fees
- Fund 115 – Parks Impact Fees
- Fund 116 – Law Enforcement Impact Fees
- Fund 118 – Justice Assistance Grant
- Fund 120 – Good Neighbor Trail
- Fund 122 – Fire Grants & Donations
- Fund 123 – Police Grants & Donations
- Fund 124 – Major Storm Readiness
- Fund 127 – Cost Recovery
- Fund 128 – Photo Enforcement Traffic Safety Program
- Fund 129 – First Tee Program
- Fund 134 – Tree & Streetscaping
- Fund 139 – The Enrichment Center Maintenance
- Fund 140 – Florida Department of Transportation Landscaping
- Fund 143- Fire Department
- Fund 144 – Brownfields Assessment Grant

City of Brooksville

TOTAL ALL SPECIAL REVENUE FUNDS

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Intergovernmental Revenue	\$1,704,701	\$305,824	\$356,291	\$440,098	\$446,367
Facility Rental Fees	\$0	\$140	\$0	\$1,500	\$1,500
Metropolitan Planning Organization	0	0	0	0	0
Fines & Forfeitures	69,257	493,613	2,765,458	2,406,799	2,351,100
Miscellaneous	2,189	64,685	42,792	28,416	25,039
Interest Income	14,064	14,734	3,518	6,803	2,465
FHLB Interest	0	0	0	0	0
Special Assessment	24,536	5,395	304,360	620,769	660,503
Transfers In	15,653	5,000	1,248,989	1,035,892	1,130,677
Prior Year Carry forward	3,182,663	3,019,233	2,720,004	2,889,797	3,147,693
Total Income	\$5,013,063	\$3,908,624	\$7,441,412	\$7,430,074	\$7,765,344
EXPENDITURES					
Personnel Services	\$0	\$31,062	\$1,397,434	\$1,499,847	\$1,498,214
Operating Expenditures	109,567	378,403	2,281,579	2,128,118	2,147,106
Capital Outlays	1,394,503	197,134	387,837	314,678	379,500
Debt Service	0	0	59,534	57,269	57,271
Transfers Out	489,760	462,317	459,671	848,409	1,206,729
Reserves	3,019,233	2,839,708	2,870,135	2,611,753	2,476,524
Total Expenditures	\$5,013,063	\$3,908,624	\$7,456,190	\$7,460,074	\$7,765,344

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FUND 104 POLICE SPECIAL EDUCATION

INFORMATION ABOUT POLICE SPECIAL EDUCATION FUND

Description: Used for Police Special Education i.e. Training and education including travel and per diem.

Revenue Source: Monthly Traffic Civil Fines (LET/TT-Civil from Hernando County Clerk of Circuit Court)

Expenditures: Police Education

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	3,826	5,696	7,890	9,277	8,000	
Miscellaneous	80	27	0	0	0	
Interest Income	16	20	31	25	15	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	9,955	13,877	19,619	28,153	35,451	
Total Income	\$13,877	\$19,620	\$27,540	\$37,455	\$43,466	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	15,000	5,000	(1)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	13,877	19,620	27,540	22,455	38,466	
Total Expenditures	\$13,877	\$19,620	\$27,540	\$37,455	\$43,466	

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(1) Specialized training and equipment needs.

City of Brooksville

Fund 108 LOCAL OPTION GAS TAX

Description: Local Option Gas Taxes.

Revenue Source: Funds are provided from gas taxes collected and distributed by the State of Florida:

Hernando County has 6 cents tax on 1 to 6 cent Local Option and 2 cents on 1 to 5 cent Local Option. City receives Distribution percentage based on population ratio.

Expenditures: Transferred to General Fund for road maintenance expenses.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Intergovernmental Revenue	\$277,590	\$256,284	\$247,184	\$238,449	\$238,449
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	25,214	23,698	17,790	17,790	17,042
Total Income	\$302,804	\$279,982	\$264,974	\$256,239	\$255,491
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	279,106	262,192	248,583	238,449	238,449
Reserves	23,698	17,790	16,391	17,790	17,042
Total Expenditures	\$302,804	\$279,982	\$264,974	\$256,239	\$255,491

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City of Brooksville

Fund 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

Description: Law Enforcement Investigative Trust Fund

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

Expenditures: Fund are used for official investigations by the City of Brooksville Police Department.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	60,287	46,473	35,354	54,711	25,000	
Miscellaneous	1,788	1,390	0	1,486	0	
Interest Income	87	120	145	153	70	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	113,244	129,049	93,308	41,258	65,961	
Total Income	\$175,406	\$177,032	\$128,807	\$97,608	\$91,031	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	46,357	43,642	27,543	32,000	33,000	(1)
Capital Outlays	0	40,082	83,543	10,000	10,000	(2)
Transfers Out	0	0	0	0	0	
Reserves	129,049	93,308	17,721	55,608	48,031	
Total Expenditures	\$175,406	\$177,032	\$128,807	\$97,608	\$91,031	

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(1) Towing charges \$15,000, operating supplies \$1,000, ammunition \$6,000 weapons, Non-Investigative equipment and computer upgrades \$11,000.

(2) Investigative equipment \$10,000.

City of Brooksville

FUND 110 ROAD IMPACT FEES

Description: Impact Fees for Roads

Revenue Source: Impact Fees collected on new construction.

Expenditures: Capital expenditures for Roads. Fund are to be spent within 7 years of receipt.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	-4,053	7,049	-3,518	0	0	
Interest Income	11,961	13,132	1,779	5,500	2,000	
FHLB Interest	0	0	0	0	0	
Special Assessment	16,493	0	0	0	76,110	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	1,910,444	1,934,845	1,954,026	1,964,603	1,954,483	
Total Income	\$1,934,845	\$1,955,026	\$1,952,287	\$1,970,103	\$2,032,593	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	1,000	0	200,000	200,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	1,934,845	1,954,026	1,952,287	1,770,103	1,832,593	
Total Expenditures	\$1,934,845	\$1,955,026	\$1,952,287	\$1,970,103	\$2,032,593	

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(1) Providence Blvd. design and engineering \$200,000.

City of Brooksville

FUND 112 LAW ENFORCEMENT IMPACT FEES

Description: Impact Fees for Law Enforcement

Revenue Source: Impact Fees collected on new construction.

Expenditures: Capital expenditures for Law Enforcement purposes. Fund are to be spent within 7 years of receipt.

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

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City of Brooksville

FUND 113 PUBLIC BUILDING IMPACT FEES

Description: Impact Fees for Public Buildings

Revenue Source: Impact Fees collected on new construction.

Expenditures: Capital expenditures for Public Building. Fund are to be spent within 7 years of receipt.

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

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City of Brooksville

FUND 114 FIRE/EMS IMPACT FEES

Description: Impact Fees for Fire/EMS

Revenue Source: Impact Fees collected on new construction.

Expenditures: Capital expenditures for Fire/EMS. Fund are to be spent within 7 years of receipt.

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

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City of Brooksville

FUND 115 PARKS IMPACT FEES

Description: Impact Fees for Parks

Revenue Source: Impact Fees collected on new construction.

Expenditures: Capital expenditures for Parks and Recreation. Fund are to be spent within 7 years of receipt.

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

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City of Brooksville

FUND 116 LAW ENFORCEMENT TRUST

Description: Law Enforcement Trust Fund

Revenue Source: Confiscated property (not property in lieu of forfeiture). This Fund is required by State Statutes.

Expenditures: Fund are used for official investigations by the City of Brooksville Police Department.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	4,400	36,711	15,000	
Miscellaneous	44	15,559	9,740	10	0	
Interest Income	9	11	17	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	14,182	14,235	29,805	37,717	38,138	
Total Income	\$14,235	\$29,805	\$43,962	\$74,438	\$53,138	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	10,500	16,000	(1)
Capital Outlays	0	0	4,267	0	0	
Transfers Out	0	0	0	0	0	
Reserves	14,235	29,805	39,695	63,938	37,138	
Total Expenditures	\$14,235	\$29,805	\$43,962	\$74,438	\$53,138	

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(1) Specialized Training/ equipment \$1,000 ,Criminal Investigation \$1,500 and uncapitalized Narcotics enforcement \$13,500.



Fund 118 JUSTICE ASSISTANCE GRANT(JAG)

Description: Justice Assistance Grants

Revenue Source: Department of Justice and FDLE Grants

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$65,265	\$47,421	\$28,775	\$26,149	\$24,363	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	6,637	(2)
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	2,674	5,029	0	
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$65,265	\$47,421	\$31,449	\$31,178	\$31,000	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	9,453	3,023	0	0	0	
Capital Outlays	55,812	44,398	31,449	31,178	31,000	(3)
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	\$65,265	\$47,421	\$31,449	\$31,178	\$31,000	

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(1) Patrol Vehicle Replacement Program. (2015 Federal Edward Byrne Memorial JAG Program funds).

(2) Trade in from old patrol car.

(3) Patrol car Replacement Program patrol vehicle.

FUND 120. GOOD NEIGHBOR TRAIL

Description: Good Neighbor Trail Fund

Revenue Source: Enhancement monies from the Hernando County MPO.

Expenditures: Good Neighbor Trail capital expenditures.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Metropolitan Planning Organization	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	6,388	6,388	6,388	6,388	0
Total Income	\$6,388	\$6,388	\$6,388	\$6,388	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	1,400	0
Capital Outlays	0	0	4,250	0	0
Transfers Out	0	0	0	0	0
Reserves	6,388	6,388	2,138	4,988	0
Total Expenditures	\$6,388	\$6,388	\$6,388	\$6,388	\$0

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City of Brooksville

Fund 122 Fire Grants & Donations

Description: Fire Grants and Donations Fund
Revenue Source: Grants and donations to Fire Department
Expenditures: Fire Department expenses

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$18,622	\$0	\$0	\$0	\$0	
Fines & Forfeitures	\$0	0	0	0	0	
Miscellaneous	\$510	2,309	2,070	2,300	2,300	
Interest Income	5	6	9	0	0	
Loan Proceeds	0	0	0	0	0	
Transfers In	4,295	0	0	0	0	
Prior Year Carry forward	6,983	11,137	9,156	11,135	7,925	
Total Income	\$30,415	\$13,452	\$11,235	\$13,435	\$10,225	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	9,368	0	253	4,060	1,800	(1)
Capital Outlays	9,910	4,296	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	11,137	9,156	10,982	9,375	8,425	
Total Expenditures	\$30,415	\$13,452	\$11,235	\$13,435	\$10,225	

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(1) Fire prevention materials \$1,500, Supplies for birthday parties \$100 and EZ up tent for fire prevention outreach \$200.

City of Brooksville

Fund 123 Police Grants & Donations

Description: Police Grants and Donations Fund
Revenue Source: Grants and donations to Police Department
Expenditures: Police Department expenses

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	\$0	0	0	0	0	
Miscellaneous	\$1,142	1,047	2,000	1,000	1,500	
Interest Income	20	27	37	0	0	
Loan Proceeds	0	0	0	0	0	
Transfers In	6,358	0	0	0	0	
Prior Year Carry forward	20,714	27,212	18,377	16,418	17,084	
Total Income	\$28,234	\$28,286	\$20,414	\$17,418	\$18,584	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	1,408	2,741	2,000	2,000	(1)
Capital Outlays	1,022	8,500	0	8,500	8,500	(2)
Transfers Out	0	0	0	0	0	
Reserves	27,212	18,378	17,673	6,918	8,084	
Total Expenditures	\$28,234	\$28,286	\$20,414	\$17,418	\$18,584	

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

City of Brooksville

FUND 124 MAJOR STORM READINESS

Description: Major Storm Readiness Fund
Revenue Source: \$75,000 sale of BERT .
Expenditures: Storm Expenditures as needed

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	-183	13,356	150	0	0
Interest Income	289	186	134	200	0
Loan Proceeds	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	72,222	72,328	85,592	72,889	0
Total Income	\$72,328	\$85,870	\$85,876	\$73,089	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	276	0	0	0
Capital Outlays	0	0	12,680	0	0
Transfers Out	0	0	0	0	0
Reserves	72,328	85,594	73,196	73,089	0
Total Expenditures	\$72,328	\$85,870	\$85,876	\$73,089	\$0

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City of Brooksville

Fund 127 Cost Recovery

Description: City adopted Ordinance No. 766 in October 2008 authorizing implementation of a cost recovery program to include recovery of costs and expenses incurred in providing fire personnel, police, emergency medical personnel and certain public works personnel to various incidents requiring response. State Legislature changed State law disallowing cost recovery programs, effective July 1, 2009

Revenue Source: No longer allowed by law.

Expenditures: None.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	10,654	0	0	0	0
Total Income	\$10,654	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	10,654	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$10,654	\$0	\$0	\$0	\$0

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Closed fund due to discontinuance of Cost Recovery Program with Florida Statute law change.

City of Brooksville

Fund 128 Photo Enforcement Traffic Safety Program

Description: Photo Enforcement Traffic Safety Program.

Revenue Source: Citations written through the Photo Enforcement Traffic Safety Program

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	2,250	438,528	2,713,342	2,303,100	2,303,100	
Miscellaneous	0	0	9	0	0	
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	417,884	219,694	130,134	464,171	803,488	
Total Income	\$420,134	\$658,222	\$2,843,485	\$2,767,271	\$3,106,588	
EXPENDITURES						
Personal Services	\$0	\$13,742	\$79,347	\$130,914	\$130,805	(1)
Operating Expenditures	440	314,347	2,046,859	1,760,175	1,770,475	(2)
Capital Outlays	0	0	34,376	5,000	0	
Transfers Out	200,000	200,000	200,250	600,500	955,500	(3)
Reserves	219,694	130,133	482,653	270,682	249,808	
Total Expenditures	\$420,134	\$658,222	\$2,843,485	\$2,767,271	\$3,106,588	

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

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

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

City of Brooksville

Fund 129 First Tee

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

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

Expenditures: First tee programs expenditures.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$37,397	\$0	\$0	\$7,500	\$7,500	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	308	18,021	21,214	12,000	12,000	(2)
Interest Income	27	30	45	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	25,224	28,413	26,689	40,161	33,580	
Total Income	\$62,956	\$46,464	\$47,948	\$59,661	\$53,080	
EXPENDITURES						
Personal Services	\$0	\$17,320	\$17,320	\$13,052	\$14,052	(3)
Operating Expenditures	34,543	2,331	2,331	7,184	11,000	(4)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	125	2,073	0	0	
Reserves	28,413	26,688	41,002	39,425	28,028	
Total Expenditures	\$62,956	\$46,464	\$62,726	\$59,661	\$53,080	

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(1) First Tee Participate Registration and Membership Fees

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

(3) Part time Golf/First Tee Program Instructor.

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

City of Brooksville

Fund 134 TREE/STREETSCAPING

Description: Tree/Streetscaping

Revenue Source: tree removal permits

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	2,894	2,916	4,097	3,000	0
Miscellaneous	500	236	140	0	0
Interest Income	137	173	125	150	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	74,859	77,400	80,725	84,839	0
Total Income	\$78,390	\$80,725	\$85,087	\$87,989	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	990	0	0	25,000	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	77,400	80,725	85,087	62,989	0
Total Expenditures	\$78,390	\$80,725	\$85,087	\$87,989	\$0

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City of Brooksville

Fund 139 The Enrichment Center Maintenance

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

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

Revenue Source: Revenues generated by the building are to be paid into the PMF.

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$1,300,000	\$0	\$0	\$4,000	\$4,500	(1)
Facility Rental Fees	0	140	0	1,500	1,500	
Miscellaneous	1,020	3,829	6,183	0	0	
Interest Income	0	0	0	0	0	
Transfers In	5,000	5,000	6,949	4,186	4,000	(2)
Prior Year Carry forward	0	3,906	1,618	3,569	1,718	
Total Income	\$1,306,020	\$12,875	\$14,750	\$13,255	\$11,718	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	2,114	11,257	10,422	8,372	10,090	(3)
Capital Outlays	1,300,000	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	3,906	1,618	4,328	4,883	1,628	
Total Expenditures	\$1,306,020	\$12,875	\$14,750	\$13,255	\$11,718	

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(1) Revenues from the Enrichment Center based on Occupancy Agreement for a Special Needs Shelter at the Brooksville Quarry dated 4 09 2010.

(2) Transfer in from Parks

(3) Electric (\$4,500), water expenses (\$1,300), AT&T line and Mowery service for elevator \$4,290.

FUND 140 FDOT PROJECTS

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$5,827	\$1,357	\$0	\$30,000	\$30,000	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$5,827	\$1,357	\$0	\$30,000	\$30,000	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	5,827	1,357	0	0	0	
Capital Outlays	0	0	0	30,000	30,000	(2)
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	\$5,827	\$1,357	\$0	\$30,000	\$30,000	

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(1) FDOT Landscape Rehabilitation
 (2) FDOT project area landscaping improvements.

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	549,053	(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	\$1,719,918	
EXPENDITURES						
Personnel Services	\$0	\$0	\$1,300,767	\$1,355,881	\$1,353,357	
Operating Expenditures	0	0	114,348	128,427	165,186	
Capital Outlays	0	0	0	0	100,000	
Debt Service	0	0	59,534	57,269	57,271	
Transfers Out	0	0	8,765	9,460	12,780	
Reserves	0	0	-47,952	20,005	31,324	
Total Expenditures	\$0	\$0	\$1,435,462	\$1,571,042	\$1,719,918	

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- (1) Fire Hydrant Fees \$9,000.
- (2) Firefighters Supplemental \$2,552 and False Alarm Fines \$50.
- (3) With Tier I rate at .80 and Tier II rate at \$80 with Government and Churches included.
- (4) Transfer in from General Fund of \$1,026,677 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	549,053
45520 143 000 335	Firefighters Supplemental	0	0	3,250	2,520	2,552
48242 143 000 342	Hydrant Fees	0	0	0	9,000	9,000
48807 143 000 359	False Alarm Fines	0	0	375	100	50
48840 143 000 364	Proceeds of the Sale of Fix	0	0	4,804	0	0
49001 143 000 381	Transfer In from 001	0	0	1,239,366	1,026,677	1,026,677
49502 143 000 381	Transfer In From 502	0	0	0	0	100,000
	microix worksheets			1,549,767	1,615,126	1,687,332
	Revenue			1,549,767	1,615,126	1,687,332

City of Brooksville

Fiscal Year 2014-15

Budget Document for Fire Dept Fund 143

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	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	64,538
52200 143 014 522	Retirement Contributions	0	0	262,412	267,927	266,689
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	1,353,357
53100 143 014 522	Legal Services	0	114,305	30,708	15,000	3,500
53101 143 014 522	Medical Services	0	0	3,263	3,000	3,000
53400 143 014 522	Other Contractual Service	0	0	160	3,120	3,120
54000 143 014 522	Travel and Per Diem	0	0	1,921	3,000	3,650
54100 143 014 522	Communication & Freight	0	0	7,679	9,068	8,818
54110 143 014 522	Postage	0	0	2,147	1,500	200
54210 143 014 522	Automotive Repair Service	0	0	9,179	7,000	9,000
54303 143 014 522	Water	0	0	1,610	1,600	1,600
54540 143 014 522	Fiduciary Liability Insuran	0	0	131	135	135
54600 143 014 522	Repair & Maintenance Ser	0	0	8,560	8,900	13,500
54610 143 014 522	Apparatus-Repair & Maint	0	0	2,702	1,800	2,485
54700 143 014 522	Printing & Binding Service	0	0	1,256	300	300
54800 143 014 522	Advertising Activities	0	0	0	300	300
55100 143 014 522	Office Supplies	0	0	640	700	700
55210 143 014 522	Operating Supplies	0	0	1,918	1,725	2,075
55211 143 014 522	Medical Supplies	0	0	198	1,414	1,418
55223 143 014 522	Repair & Maintenance Sup	0	0	363	0	0
55225 143 014 522	Chemicals Supplies	0	0	26	1,500	1,480
55226 143 014 522	Safety Supplies & Gear	0	0	6,045	12,470	8,260
55230 143 014 522	Clothing & Uniforms	0	0	4,223	6,700	7,250
55250 143 014 522	Fuels & Lubricants	0	0	19,421	19,000	19,000
55252 143 014 522	Small Tools	0	0	289	700	700
55253 143 014 522	Auto Repair Supplies (in-	0	0	5,588	5,000	5,605
55400 143 014 522	Books, Publications, Subsc	0	0	2,498	4,840	5,060
55410 143 014 522	Training and Education	0	0	3,822	5,405	5,730
55500 143 014 522	Uncapitalized Equipment	0	0	0	14,250	58,300
2. Total Operating Costs			114,305	114,348	128,427	165,186
55620 143 014 522	Building and Improvement	0	0	0	0	100,000

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget
3. Total Capital Outlay Costs						100,000
57100 143 014 522	Interest	0	0	0	0	13,690
57200 143 014 522	Principal	0	0	0	0	43,581
4. Total Debt Service						57,271
56501 143 014 522	Transfer Out to 501	0	0	0	0	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	1,688,594

City of Brooksville

FUND 144 Brownfields Assessment Grant

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$0	\$762	\$77,082	\$134,000	\$132,555	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	0	0	0	0	0	
Special Assessment	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$0	\$762	\$77,082	\$134,000	\$132,555	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	762	77,082	134,000	132,555	(1)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	0	0	0	0	0	
Total Expenditures	\$0	\$762	\$77,082	\$134,000	\$132,555	

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(1) This is for other contractual serve \$125,555, travel & per diem \$3,000, operating supplies \$2,000 and Training & education \$2,000.

Debt Service Funds

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

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

<u>TOTAL DEBT SERVICE FUND</u>					
	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Interest Income	\$0	\$21	\$29	\$0	\$0
Miscellaneous	\$0	\$29	\$0	\$0	\$0
Transfers In	\$47,470	\$294,977	\$316,215	\$316,793	\$317,545
Prior Year Carry forward	\$0	\$47,470	\$66,359	\$68,192	\$58,299
Total Income	\$47,470	\$342,497	\$382,603	\$384,985	\$375,844
EXPENDITURES					
Bond Payments	\$0	\$276,138	\$314,728	\$316,793	\$317,545
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$12,445	\$0
Reserves	\$47,470	\$66,359	\$67,875	\$55,747	\$58,299
Total Expenditures	\$47,470	\$342,497	\$382,603	\$384,985	\$375,844

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

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

Description: Debt Service Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); This Fund accumulates Debt Service for 2006 Bond (1/12 of interest and principal) and 1/120 of the Maximum Bond Service Requirement as a Reserve Account per the Bond covenants. This Fund replaces Fund No. 310 due to GASB 54.

Revenue Source: Transfers from Fund 309 (Capital Improvement Revenue Fund)

Expenditures: Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	21	29	0	0	
Miscellaneous	0	29	0	0	0	
Transfers In	0	38,660	12,435	13,013	13,765	
Prior Year Carry forward	0	0	24,377	26,210	14,265	
Total Income	\$0	\$38,710	\$36,841	\$39,223	\$28,030	
EXPENDITURES						
Bond Payments	\$0	\$14,333	\$13,000	\$13,013	\$13,765	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	12,445	0	
Reserves	0	24,377	23,841	13,765	14,265	
Total Expenditures	\$0	\$38,710	\$36,841	\$39,223	\$28,030	

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

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

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

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

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

per Loan covenants,

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

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

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	47,470	256,317	303,780	303,780	303,780	
Prior Year Carry forward	0	47,470	41,982	41,982	44,034	
Total Income	\$47,470	\$303,787	\$345,762	\$345,762	\$347,814	
EXPENDITURES						
Bond Payments	\$0	\$261,805	\$301,728	\$303,780	\$303,780	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	47,470	41,982	44,034	41,982	44,034	
Total Expenditures	\$47,470	\$303,787	\$345,762	\$345,762	\$347,814	

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

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Capital Project Funds

Fund 302 – McKethan Capital Projects

Fund 308 – Multi Year Capital Project Accumulation

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

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

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

Fund 312 – 2011 Capital Improvement Loan Capital Projects

Fund 313 – Bond Settlement Capital Projects Fund

TOTAL CAPITAL PROJECTS FUNDS *

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Intergovernmental Revenue	\$3,516,016	\$47,511	\$32,693	\$32,500	\$32,500
Settlements	\$3,500,000	\$0	\$0	\$0	\$0
Interest Income	8,394	9,122	2,273	0	620
Miscellaneous	-727	16,413	0	1,500	1,500
Transfers In	183,474	356,317	403,780	853,780	1,159,280
Prior Year Carry forward	608,344	4,999,196	1,604,844	441,429	915,973
Total Income	\$7,815,501	\$5,428,559	\$2,043,590	\$1,329,209	\$2,109,873
EXPENDITURES					
Bond Payments	\$34,605	\$0	\$0	\$0	\$0
Legal	\$875,000	\$0	\$0	\$0	\$0
Operating Expenditures	\$972	\$33,660	\$174	\$0	\$12,500
Capital Outlay	482,930	1,673,956	1,065,268	966,130	1,430,000
Transfers Out	1,422,798	2,116,101	472,719	347,333	339,489
Reserves	4,999,196	1,604,842	505,429	15,746	327,884
Total Expenditures	\$7,815,501	\$5,428,559	\$2,043,590	\$1,329,209	\$2,109,873

* Capital Projects Funds do not include all capital expenditures of the City. General Fund and Enterprise Funds also budget for capital expenditures.

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FUND 302 McKETHAN CAPITAL PROJECTS

Description: Capital Expenditures for Parks, Recreation & Facilities

Revenue Source:

Expenditures: Capital expenses for Parks, Recreation & Facilities

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$6,070	\$13,930	\$0	\$0	\$0	
Interest Income	47	57	87	0	20	
Miscellaneous	233	15,132	0	1,500	1,500	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	32,888	33,168	33,952	24,497	4,235	
Total Income	\$39,238	\$62,287	\$34,039	\$25,997	\$5,755	
EXPENDITURES						
Operating Expenditures	\$972	\$0	\$174	\$0	\$0	
Capital Outlay	5,098	28,335	9,650	20,000	0	
Transfers Out	0	0	0	0	0	
Reserves	33,168	33,952	24,215	5,997	5,755	
Total Expenditures	\$39,238	\$62,287	\$34,039	\$25,997	\$5,755	

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(1) Sign rental space on outfield fence , 3 signs at \$500 each for a total of \$1,500.

FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION

Description: Reserves for future large Capital projects of City streets, City sidewalks, City culverts, City lighting or other safety related expenditures.

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

Expenditures: Future Capital Expenditures

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Intergovernmental Revenue	\$144,419	\$0	\$0	\$0	\$0	
Interest Income	887	807	777	0	600	
Miscellaneous	-1,138	1,271	0	0	0	
Transfers In	100,000	100,000	100,000	550,000	855,500	(1)
Prior Year Carry forward	531,993	465,163	439,149	399,749	847,667	
Total Income	\$776,161	\$567,241	\$539,926	\$949,749	\$1,703,767	
EXPENDITURES						
Operating Expenditures	\$0	\$33,660	\$0	\$0	\$12,500	(2)
Capital Outlay	310,998	94,432	25,967	940,000	1,430,000	(3)
Transfers Out	0	0	113,000	0	0	
Reserves	465,163	439,149	400,959	9,749	261,267	
Total Expenditures	\$776,161	\$567,241	\$539,926	\$949,749	\$1,703,767	

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(1) Transfers in of \$855,500 from Traffic Camera Fund 128.

(2) SWFWMD Drainage project study, \$12,500 for a total \$30,000 with the rest in Streets Department Budget (\$17,500).

(3) Culvert & Drainage work \$250,000; Pavement Management Program \$1,180,000, including brick streets and sidewalks.

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

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

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

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Mobile Home Licenses	\$32,505	\$33,581	\$32,693	\$32,500	\$32,500	
Interest Income	6	7	11	0	0	
Miscellaneous	30	10	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	21,554	18,091	36,486	11,053	3,209	
Total Income	\$54,095	\$51,689	\$69,190	\$43,553	\$35,709	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	36,004	15,204	55,939	43,553	35,709	(1)
Reserves	18,091	36,485	13,251	0	0	
Total Expenditures	\$54,095	\$51,689	\$69,190	\$43,553	\$35,709	

(1) To Fund 201 for normal debt service for loan with USDA of \$13,765 and Transfer to General Fund of \$21,944.

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

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

Revenue Source: Transfers from Fund 309 (Capital Improvement Revenue Fund)

Expenditures: Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	148	0	0	0	0	
Transfers In	36,004	0	0	0	0	
Prior Year Carry forward	21,909	23,456	0	0	0	
Total Income	\$58,061	\$23,456	\$0	\$0	\$0	
EXPENDITURES						
Bond Payments	\$34,605	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	23,456	0	0	0	(1)
Reserves	23,456	0	0	0	0	
Total Expenditures	\$58,061	\$23,456	\$0	\$0	\$0	

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

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

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

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

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	47,470	256,317	303,780	303,780	303,780	(1)
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$47,470	\$256,317	\$303,780	\$303,780	\$303,780	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Transfers Out	47,470	256,317	303,780	303,780	303,780	(2)
Reserves	0	0	0	0	0	
Total Expenditures	\$47,470	\$256,317	\$303,780	\$303,780	\$303,780	

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

(2) To Debt Service Fund #202

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FUND No. 312 2011 CAPITAL IMPROVEMENT LOAN CAPITAL PROJECTS FUND

Description: Capital Projects Fund required by Capital Improvement Revenue Note Series 2011.
 This Capital Projects Fund represents capital expenditures for the City Energy Savings Capital Expenditures.
Revenue Source: City of Brooksville, Florida Capital Improvement Note, Series 2011, \$3,333,022.
Expenditures:

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Intergovernmental Revenue	\$3,333,022	\$0	\$0	\$0	\$0
Interest Income	2,260	2,949	254	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	3,168,448	139,173	6,130	0
Total Income	\$3,335,282	\$3,171,397	\$139,427	\$6,130	\$0
EXPENDITURES					
Capital Outlay	\$166,834	\$1,412,351	\$133,285	\$6,130	\$0
Transfers Out	0	1,619,874	0	0	0
Reserves	3,168,448	139,172	6,142	0	0
Total Expenditures	\$3,335,282	\$3,171,397	\$139,427	\$6,130	\$0

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No. 313 BOND SETTLEMENT FUND CAPITAL PROJECTS FUND

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

Revenue Source: Bond Settlement

Expenditures: Roads and Utilities completion in Southern Hills Plantation

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Settlements	\$3,500,000	\$0	\$0	\$0	\$0	
Interest Income	5,194	5,302	1,144	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	0	1,290,870	956,084	0	60,862	
Total Income	\$3,505,194	\$1,296,172	\$957,228	\$0	\$60,862	
EXPENDITURES						
Capital Outlay	\$0	\$138,838	\$896,366	\$0	\$0	(1)
Legal	\$875,000	\$0	\$0	\$0	\$0	
Transfers Out	1,339,324	201,250	0	0	0	
Reserves	1,290,870	956,084	60,862	0	60,862	
Total Expenditures	\$3,505,194	\$1,296,172	\$957,228	\$0	\$60,862	

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

Public Works Department - Utilities

Fund 401 - Water & Wastewater Divisions

Fund 402 & 403 - Sanitation Division

Fleet Maintenance Funds

Fund 501 – Public Works Department-Fleet Maintenance Division

Fund 502 – Vehicle Replacement Fund

Fund 503 – Equipment Replacement Fund

City of Brooksville

All Water & Wastewater Fund Summary

	Actual 2012	Actual 2013	Adopted Budget 2014	Proposed Budget 2015
REVENUE SUMMARY:				
CHARGES FOR SERVICES	\$3,593,851	\$3,524,738	\$3,610,116	\$3,673,550
WATER IMPACT FEES (CONNECTION FEES)	\$11,870	\$19,622	\$15,000	\$20,000
SEWER IMPACT FEES (CONNECTION FEES)	\$84,292	\$27,648	\$18,000	\$40,000
INTEREST INCOME	\$21,220	\$5,150	\$7,745	\$5,250
LOANS & GRANT REV., LONG TERM DEBT, CONTR., ADJ.	\$1,912,107	\$128,735	\$0	\$0
SUBTOTAL	\$5,623,340	\$3,705,893	\$3,650,861	\$3,738,800
PRIOR CASH CARRY FORWARD	\$6,139,343	\$3,121,709	\$3,310,000	\$2,935,204
TOTAL REVENUES	\$11,762,683	\$6,827,602	\$6,960,861	\$6,674,004

EXPENSE SUMMARY:				
PERSONAL SERVICES	\$1,099,919	\$1,084,445	\$1,152,148	\$1,200,667
OPERATING EXPENSES	\$1,058,193	\$998,991	\$1,000,785	\$995,585
CAPITAL OUTLAY	\$4,596,566	\$1,136,454	\$463,100	\$160,000
SUBTOTAL	\$6,754,678	\$3,219,890	\$2,616,033	\$2,356,252

TRANSFERS OUT				
TO GENERAL FUND	\$393,800	\$393,800	\$393,800	\$393,800
TO INTERNAL SERVICE FUND	\$20,107	\$23,788	\$28,939	\$24,046
TO FUND 311 (2011 CAPITAL IMPROVEMENT REV. NOTE)	\$228,816	\$271,188	\$276,971	\$276,971
TO DEBT SERVICE (SINKING FUND)	\$1,011,843	\$868,869	\$842,808	\$842,808
TO FUND 409 FOR LOC/HANCOCK BANK	\$185,724	\$61,908	\$0	\$0
TO VEHICLE R&R	\$39,708	\$28,960	\$36,150	\$50,863
TO HRA FUNDING ACCOUNT	\$6,298	\$6,485	\$6,047	\$6,056
TOTAL TRANSFERS OUT	\$1,886,296	\$1,654,998	\$1,584,715	\$1,594,544

TOTAL EXPENSE SUMMARY				
	\$8,640,974	\$4,874,888	\$4,200,748	\$3,950,796
RESERVES METER DEPOSITS	\$380,200	\$381,960	\$398,000	\$398,000
SINKING FUND RESERVES	\$617,609	\$450,275	\$399,494	\$400,250
RESERVES (R&R) 99 and 2002 (refinanced debt in 2013)	\$1,148,690	\$0	\$0	\$0
RESERVES 2013 SUNTRUST LOAN	\$0	\$0	\$780,487	\$780,487
TOTAL EXPENSES & RESERVES	\$10,787,473	\$5,707,123	\$5,778,729	\$5,529,533
CONNECTION FEES RESERVES	\$430,474	\$361,468	\$419,284	\$410,500
2013 SUNTRUST CAPITAL IMPROVEMENT RESERVES	\$0	\$372,447	\$372,447	\$372,447
RESERVE CAPITAL IMPROVEMENTS	\$111,000	\$111,000	\$111,111	\$111,111
RESERVE BOND SETTLEMENT FUNDS	\$0	\$0	\$0	\$0
RESERVE FOR CONTINGENCIES	\$433,736	\$275,564	\$279,290	\$250,413
TOTAL FUND BALANCE	\$11,762,683	\$6,827,602	\$6,960,861	\$6,674,004

(1) Capital Outlay (source of funding is Sewer Connection Fees)	
Hope Hill Water Elevated Water Tank Painting	\$100,000
Water & Sewer Impact Fee Rtae Analysis	\$25,000
DPW Warehouse Roof Replacement(Utilities Share)	\$20,000
Sewer Push Camera	\$15,000
(1) Grand Total	\$160,000

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Water & Sewer Summary

Revenue Detail (Fund 401)		Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed 2015
401-000-331-43350	Federal Grant: Sewer Wastewater	0	0	0	0	0
401-000-331-43500	Federal Grants: Economic Environment	0	1,341	1,341	0	0
401-000-331-43706	Other Federal Grants	0	0	0	0	0
401-000-331-44500	State Grants: Economic Environment	0	0	0	0	0
401-000-334-44900	Other State Grants	0	0	0	0	0
401-000-337-47000	Withlacoochee Regional Water Supply Grant	0	0	0	0	0
401-000-342-48242	Hydrant Fees	3,595	4,254	4,194	4,195	4,195
401-000-342-48290	BERT Reimbursement	0	0	0	0	0
401-000-343-48330	Water Revenues	1,779,877	1,773,101	1,785,141	1,807,387	1,829,433
401-000-343-48350	Wastewater (Sewer) Revenues	1,656,470	1,656,635	1,658,868	1,698,100	1,736,122
401-000-343-48361	Penalties	53,832	55,841	46,123	50,300	53,000
401-000-343-48363	Delinquent Account Turn On	16,963	13,513	11,625	11,500	12,000
401-000-343-48364	Disconnect/Reconnect Fees	3,550	2,538	2,313	2,660	2,800
401-000-343-48365	Water Hook Up	12,199	8,479	10,599	10,174	10,000
401-000-343-48366	Sewer Hook Up	3,909	3,240	3,930	3,500	4,000
401-000-343-48367	Cash Over	(149)	(42)	37	0	0
401-000-343-48806	Interest-CD	2,751	0	0	0	0
401-000-343-48808	Interest-FMlvt	5,525	6,656	(567)	1,500	1,500
401-000-343-48809	Interest - Federated	2	0	0	0	0
401-000-361-48810	Interest (Savings Account)	334	203	139	200	100
401-000-361-48811	Interest-SBA	2,304	2,146	1,235	1,400	1,000
401-000-361-48813	Interest-FHLB	0	0	0	0	0
401-000-361-48845	Gain or Loss From Sale of Fixed Assets	2,473	4,898	0	0	0
401-000-361-48860	Contributions and Donations	0	0	0	0	0
401-000-361-48871	Change in Fair Market Value	5,761	5,805	1,497	0	0
401-000-369-48890	Miscellaneous Revenues	22,072	59,370	21,908	22,300	22,000
presentation only	Loan Proceeds	0	0	0	0	0
401-000-381-49001	Transfer In from 001	0	0	0	0	0
401-000-381-49403	Transfer In from 403	0	0	0	0	0
401-000-381-49407	Transfer In from 407	0	0	0	0	0
401-000-381-49408	Transfer In from 408	0	0	0	0	0
401-000-381-49409	Transfer In from 409	0	0	0	0	0
401-000-381-49501	Transfer In from 501	0	0	0	0	0
Total Revenues (Fund 401)		\$3,571,468	\$3,597,978	\$3,528,383	\$3,613,216	3,676,150

Revenue Detail (Fund 404)
Water Advisory Panel Grants

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

Capital Expenditures (Fund 404)

404-000-169-19049	Capital Expenditures WAP Grant	11,924	0	0	0	0
	Total Reserves 404	\$11,924	\$11,924	\$0	\$0	\$0

Revenue Detail (Fund 405)
R & R Fund

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

Reserves Detail (Fund 405)
R & R Fund

	R&R 2002	\$281,150	\$283,512	\$0	\$0	\$0
	R&R & Reserves 1999	\$797,078	\$865,179	\$0	\$0	\$0
	Debt Service Reserves 2013 SunTrust Loan	\$0	\$0	\$0	\$780,487	\$777,070
	Total Reserves Fund 405	\$1,078,228	\$1,148,691	\$0	\$1,183,025	\$777,070

Revenue Detail (Fund 406)
Debt Service Fund

Revenue Detail (Fund 406) Debt Service Fund		Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed 2015
406-000-381-49401	Transfer in from 401 (Water portion)	528,949	541,422	482,909	\$442,936	\$480,402
406-000-381-49401	Transfer in from 401 (Wastewater portion)	399,032	408,441	364,300	\$399,872	\$362,409
Total of Transfers for Debt Service		927,981	949,863	847,209	842,808	\$842,811
406-000-381-48808	FMlvt Interest	2,616	2,295	520	\$1,000	\$500
406-000-361-48811	SBA Interest	112	139	41	\$85	\$40

Debt Service Payments Detail (Fund 406)

406-021-536-57199	Interest on 99 Bonds	106,147	103,896	21,912	\$0	\$0
406-027-536-57199	Interest on 99 Bonds	80,075	78,378	16,530	\$0	\$0
presentation only	Principal on 99 Bond (presentation only)	121,000	127,000	5,453,558	\$0	\$0
406-021-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	105,675	96,327	27,473	\$0	\$0
406-027-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	79,720	72,668	20,725	\$0	\$0
presentation only	Principal on 02 Bonds (presentation only)	410,000	425,000	2,985,000	\$0	\$0
406-027-536-57109	Interest on ARRA Loan WW270200	0	14,014	7,719	\$12,896	\$12,279
406-027-536-57110	Interest on SRF Loan WW270201	11,942	9,611	5,105	\$8,529	\$8,121
presentation only	Principal on ARRA Loan WW270200	0	25,474	25,474	\$26,686	\$27,283
presentation only	Principal on SRF Loan WW270201	0	16,891	16,891	17,636	18,044
406-021-536-57202	Amortization Expense	0	0	68,824	0	0
406-027-536-57202	Amortization Expense	0	0	51,919	0	0
406-021-536-57300	Bond Issuance Cost	0	0	27,639	0	0
406-027-536-57300	Bond Issuance Cost	0	0	20,850	0	0
406-021-536-57113	Interest on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	0	47,312	\$125,663	\$121,800
406-027-536-57113	Interest on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	0	35,692	\$94,799	\$91,884
presentation only	Principal on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	0	70,660	\$317,272	\$321,138
presentation only	Principal on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	0	272,960	239,347	242,262

Total Debt Service Payments 914,559 969,259 9,176,243 842,808 \$842,811

Reserves Detail (Fund 406)

Total Reserves Fund 406 603,703 612,721 531,478 \$399,494 \$451,350

Water & Sewer Summary

Revenue Detail (Fund 407)

Water Connection Fees

Actual Actual Actual Budgeted Proposed
2011 2012 2013 2014 2015

407-000-343-48368	Water/Sewer Connection Fees	41,069	11,870	19,622	\$15,000	\$20,000
407-000-361-48811	Interest-SBA	549	391	111	\$60	\$80

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

Capital Expenditures (Fund 407)

	Capital Expenditures (see Capital Needs Plans)	0	414,290	386,096	\$0	\$120,000
407-021-581-56401	Transfer Out to 401	0	0	0	\$0	\$0
	Adjustments thru Balance Sheet accounts	0	0	0	\$0	\$0

Reserves Detail (Fund 407) \$386,096 \$52,837 \$51,416 \$75,148 \$0

Water Connection Fees

Ending Reserves \$0 \$0 \$0 \$0 \$0

Revenue Detail (Fund 408)

Sewer Connection Fees

Actual Actual Actual Budgeted Proposed
2011 2012 2013 2014 2015

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

	Adjustments thru Balance Sheet accounts	\$0	\$0	\$0	\$0	\$0
	Capital Expenditures (Fund 408)	\$0	\$1,208,546	\$0	\$0	\$0
	Capital Expenditures (presentation only)	\$0	\$0	\$0	\$54,000	\$40,000 (1)
408-021-581-56401	Transfer Out to 401	\$0	\$0	\$0	\$0	\$0
	Adjustments thru Balance Sheet accounts	\$0	\$0	\$0	\$0	\$0

Reserves Detail (Fund 408) \$1,330,470 \$373,663 \$300,052 \$344,136 \$331,226

(1) Sewer Push Camera \$15,000, Water & Sewer Impact Fee Rate Analysis \$25,000.	\$40,000	Connection Fees
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Revenue Detail (Fund 409)
Water and Wastewater Construction

		Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed 2015
409-000-331-47000	Grants from Other Local Units	\$0	\$1,492,031	\$0	\$0	\$0
409-000-331-44900	Other State Grants	\$579,666	\$588,860	\$127,394	\$0	\$0
409-000-381-49401	Transfer in from 401 for LOC Debt Service	\$0	\$0	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for LOC Debt Service Interest Only	\$0	\$0	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I	\$0	\$0	\$0	\$0	\$0
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I	\$105,862	\$105,862	\$61,908	\$0	\$0
409-000-381-49405	Transfer in from 405	\$0	\$0	\$393,642	\$0	\$0
409-000-381-49406	Transfer in from 406	\$0	\$0	\$277,242	\$0	\$0
409-000-389-49740	Grants from Other Sources (Re-use)	\$79,861	\$79,861	\$0	\$0	\$0
409-000-229-20909	Loan Proceeds (liability-presentation only)	\$1,339,324	\$1,339,324	\$0	\$0	\$0
409-000-381-49313	Tr in from Bond Settlement Capital Projects Fund (presentation of	\$0	\$0	\$0	\$0	\$0
409-000-381-48808	Interest Earnings FMIvT	\$0	\$0	\$47	\$600	\$50
409-000-381-48811	Interest Earnings	\$3,491	\$3,144	\$186	\$300	\$200

Expense Detail (Fund 409)

409-021-536- 57100	Interest Expense for SunTrust Line of Credit	\$24,275	\$0	\$0	\$0	\$0
409-027-536- 57100	Interest Expense for SunTrust Line of Credit	\$18,312	\$0	\$0	\$0	\$0
409-021-536- 57100	Interest Expense for Hancock Bank	\$24,275	\$21,390	\$0	\$0	\$0
409-027-536- 57100	Interest Expense for Hancock Bank	\$18,312	\$16,136	\$0	\$0	\$0
	Principal on Hancock Bank Loan (presentation only)	\$143,137	\$148,198	\$0	\$0	\$0

Transfer Out to 401
Amortization Expense

Capital Expenditures (Fund 409)

409-000-166-19025	Building & Improvements (presentation only capital)	\$0	\$0	\$0	(2) Storage Building	\$25,000 (2)
409-000-166-19037	Machinery and Equipment (presentation only capital)	\$0	\$0	\$0	(3) Howell ave. Wat	\$231,160 (3)
409-000-169-19049	Construction in Progress (presentation only capital)	\$0	\$3,015,240	\$2,194,293	(3) Hope Hill Well #	\$1,054,000 (4)

Reserves **\$3,194,088** **\$740,199** **\$778,529** **\$778,529** **\$778,529 (5)**

(2)Storage Building	\$25,000	(Refin Funds)
(3) Howell ave. Wastewater Lift Station Pump Upgrade	\$96,750	(Refin Funds)
(3) Hope Hill Well # 2 Replace Pumping Equipment	\$30,000	(Refin Funds)
(3) Lamar Ave. Well Replace Pumping Equipment	\$55,572	
(3)Cobb Rd. Water Reclamation Facility Replace Oxidation Ditch Mixers	\$48,838	
(4)Eastside Water & Sewer Project	\$1,034,000	
(4) Feasibility & Grant Application Hernando Oaks	\$20,000	
Grand Total	\$1,310,160	

(5) Reserves: SunTrust Refinanced Funds: \$327,447; Unrestricted \$451,082

Fund 401 Water & Wastewater Combined Budget FY 2015

Description	Object	Fund	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed Budget 2015
Financial & Administrative Salaries	51102	401	\$19,347	\$30,409	\$30,582	\$30,904	\$30,904
Regular Salaries & Wages	51200	401	\$701,140	\$762,739	\$746,584	\$777,587	\$776,309
Overtime - Unscheduled	51400	401	\$40,046	\$34,063	\$23,418	\$20,000	\$21,000
Incentive/ Special Pay	51500	401	\$0	\$0	\$0	\$0	\$0
Vacation Pay	51601	401	\$0	\$0	\$0	\$0	\$0
Sick Pay	51602	401	\$0	\$0	\$0	\$0	\$0
Holiday Pay	51603	401	\$0	\$0	\$0	\$0	\$0
Bereavement Pay	51605	401	\$1,986	\$821	\$335	\$0	\$0
On Call Beeper Pay	51610	401	\$3,344	\$5,342	\$8,770	\$8,600	\$8,600
FICA Taxes	52100	401	\$57,710	\$61,859	\$60,924	\$64,038	\$64,016
Retirement Contributions	52200	401	\$70,568	\$40,773	\$48,053	\$69,826	\$71,812
Health Insurance	52300	401	\$123,603	\$120,895	\$119,249	\$132,156	\$175,002
Life Insurance	52301	401	\$4,247	\$4,815	\$4,633	\$5,170	\$5,005
Long Term Disability	52303	401	\$1,572	\$1,593	\$1,720	\$1,905	\$1,857
Dental employee	52320	401	\$6,756	\$7,774	\$7,207	\$8,008	\$8,814
Workers Comp Insurance	52400	401	\$21,489	\$25,384	\$32,038	\$33,954	\$37,348
W/Comp Claims	52410	401	\$520	\$1,307	\$932	\$0	\$0
Total Personnel Service Costs			\$1,052,328	\$1,097,774	\$1,084,445	\$1,152,148	\$1,200,667
Unemployment Compensation	52500	401	\$1,754	\$2,145	\$1,650	\$3,400	\$1,950
Medical Services	53101	401	\$2,895	\$1,469	\$1,467	\$2,500	\$1,600
Other Contractual Services	53400	401	\$63,723	\$70,859	\$70,683	\$99,755	\$87,755
Contract Labor	53401	401	\$488	\$14	\$0	\$0	\$0
Laboratory Services	53402	401	\$13,765	\$9,801	\$16,761	\$26,500	\$26,500
Travel and Per Diem	54000	401	\$133	\$539	\$1,095	\$1,350	\$1,350
Communication & Freight Charge	54100	401	\$8,321	\$7,990	\$9,124	\$4,000	\$4,500
Postage	54110	401	\$15,076	\$15,778	\$13,257	\$13,500	\$17,000
Automotive Repair Service	54210	401	\$4,686	\$4,294	\$1,665	\$4,000	\$4,500
Electric	54300	401	\$229,795	\$240,129	\$208,370	\$225,000	\$210,000
Water	54303	401	\$8,749	\$9,781	\$10,059	\$8,900	\$8,900
Effluent Disposal Permit	54314	401	\$27,903	\$33,333	\$37,477	\$5,000	\$5,000
Water Distribution	54315	401	\$36,795	\$43,101	\$29,930	\$25,000	\$23,000
Sewerage collection	54316	401	\$4,270	\$3,818	\$5,494	\$5,000	\$3,000
Equipment & Vehicle Rental	54400	401	\$782	\$1,046	\$2,930	\$1,500	\$3,500
Rentals & Leases	54401	401	\$2,070	\$2,822	\$276	\$1,000	\$500
General Business Insurance	54500	401	\$143,228	\$148,114	\$163,915	\$186,128	\$204,740
Pollution/Environment Insurance	54510	401	\$7,300	\$9,321	\$10,570	\$12,002	\$13,203
Insurance Claims & Deductibles	54560	401	\$0	\$655	\$1,203	\$0	\$0
Repair & Maintenance Services	54600	401	\$12,971	\$13,605	\$12,006	\$7,500	\$7,500
Apparatus-Repair & Maint	54610	401	\$19,127	\$4,326	\$48,095	\$67,500	\$67,500
Printing & Binding Services	54700	401	\$1,454	\$815	\$1,065	\$2,250	\$2,275
Advertising Activities	54800	401	\$0	\$0	\$0	\$0	\$0
Other Current Charges	54900	401	\$6,762	\$6,082	\$4,531	\$4,700	\$4,700
Office Supplies	55100	401	\$1,810	\$2,770	\$2,386	\$1,500	\$2,300
Operating Supplies	55210	401	\$4,527	\$5,382	\$2,783	\$3,500	\$3,500
Computer Supplies	55220	401	\$0	\$0	\$24	\$0	\$0
Laboratory Supplies	55221	401	\$4,924	\$3,725	\$3,648	\$6,300	\$5,800
Repair & Maintenance Supplies	55223	401	\$28,575	\$55,784	\$56,272	\$35,000	\$35,000
Replacement Water Meters	55224	401	\$1,412,921	\$66,503	\$165	\$0	\$0
Chemicals Supplies	55225	401	\$56,478	\$51,026	\$53,946	\$66,250	\$56,250
Safety Supplies & Gear	55226	401	\$4,772	\$4,846	\$4,970	\$5,000	\$4,500
Safety Marking Devices	55227	401	\$0	\$0	\$0	\$0	\$0
Apparatus Supplies	55228	401	\$27,387	\$54,624	\$83,307	\$81,000	\$80,000
Clothing & Uniforms	55230	401	\$7,439	\$5,516	\$4,507	\$4,500	\$4,900
Connections-supplies	55231	401	\$8,832	\$5,999	\$7,183	\$1,000	\$2,000
Barricades	55235	401	\$0	\$0	\$0	\$0	\$0
Institutional Supplies	55240	401	\$1,513	\$2,712	\$959	\$1,000	\$1,000
Fuels & Lubricants	55250	401	\$51,051	\$55,143	\$51,124	\$47,000	\$46,000
Tags & Titles	55251	401	\$0	\$404	\$0	\$0	\$0
Small Tools	55252	401	\$5,147	\$4,958	\$3,300	\$4,000	\$4,000
Auto Repair Supplies (in-house)	55253	401	\$15,111	\$17,962	\$16,920	\$12,500	\$12,500
Asphalt-hot mix	55310	401	\$0	\$0	\$1,048	\$3,000	\$2,200
Limerock/Screening	55311	401	\$0	\$0	\$0	\$0	\$1,000
Books, Publications, Subscription & Membership	55400	401	\$388	\$357	\$1,801	\$1,750	\$1,250
Training and Education	55410	401	\$2,631	\$2,149	\$6,274	\$5,800	\$7,300
Uncapitalized Equipment	55500	401	\$1,130	\$8,674	\$30,604	\$9,700	\$10,700
Meter Deposit Interest	59300	401	\$1,058	\$1,063	\$923	\$0	\$900
Collection Charges	59991	401	\$1,630	\$1,824	\$745	\$0	\$750
Bad Debt Expenses	59992	401	\$15,931	\$19,265	\$14,479	\$5,500	\$14,762
Total Operating Costs			\$2,265,302	\$1,000,523	\$998,991	\$1,000,785	\$995,585

Fund 401 Water & Wastewater Combined Budget FY 2015

Description	Object	Fund	Actual 2011	Actual 2012	Actual 2013	Budgeted 2014	Proposed Budget 2015
Building and Improvements	19025	401	\$0	\$0	\$0	\$0	\$20,000 (1.)
Improvements Other Than Buildings	19031	401	\$0	\$0	\$0	\$35,000	\$100,000 (2.)
Machinery & Equipment	19037	401	\$0	\$0	\$0	\$30,000	\$15,000 (3.)
Water & Wastewater CIP	19049	401	\$0	\$0	\$0	\$0	\$25,000 (4.)
Total Capital Outlay Costs			\$0	\$0	\$0	\$65,000	\$160,000
Principal	57200	401	\$0	\$0	0	0	0
Interest	57100	401	\$0	\$0	\$0	\$0	\$0
Total Debt Service Costs			\$0	\$0	\$0	\$0	\$0
Transfer Out to 001	56001	401	\$393,800	\$393,800	\$393,800	\$393,800	\$393,800
Transfer Out to 311	56311	401	\$42,375	\$228,816	\$271,188	\$276,971	\$276,971
Transfer Out to 405	56405	401	\$61,980	\$61,980	\$20,660	\$0	\$0
Transfer Out to 406	56406	401	\$927,981	\$949,863	\$847,209	\$842,808	\$842,808
Transfer Out to 409	56409	401	\$185,724	\$185,724	\$61,908	\$0	\$0
Transfer Out to 501	56501	401	\$24,198	\$20,107	\$23,788	\$28,939	\$24,046
Transfer Out to 502	56502	401	\$34,199	\$39,708	\$28,960	\$36,150	\$50,863
Transfer Out to 609	56609	401	\$5,977	\$6,298	\$6,485	\$6,047	\$6,056
Total Transfers Out			\$1,676,234	\$1,886,296	\$1,653,998	\$1,584,715	\$1,594,544
Total Expenses			\$4,993,864	\$3,984,593	\$3,737,434	\$3,802,648	\$3,950,796
DPW Warehouse Replacement			\$20,000				(1.)
Hope Hill Elevated Water Tank Painting			\$100,000				(2.)
Sewer Push Camera			\$15,000				(3.)
Water & Sewer Impact Fee Rate Analysis			25,000				(4.)
Capital Totals from Operating Reserves CIP Total:			160,000				

LARGE SCALE WATER & WASTEWATER PROJECTS

PROJECT NAME AND DESCRIPTION	FUNDING SOURCES						COMPLETED PRICE	Water Sewer or Reuse	A=Addition R=Renewal U=Upgrade, G=Growth or C=Compliance	Year 1	Year 2	Year 3	Year 4	Year 5
	OTHER FUNDING SOURCES	WATER RESERVES	SEWER RESERVES	WATER IMPACT	SEWER IMPACT	FLEET R&R								
1 COMPLETED PROJECTS (Completion Year)														
2 Hope Hill New Supply Well #3 Online (FY 2010)							337,695	W G						
3 Dump Truck Purchase (FY 2011)							66,550	W&S R						
4 Two F250 Utility Bed Pickups (FY 2011)							42,780	W&S R						
5 Cobb Rd Water Reclamation Facility Operating Permit (FY 2011)							10,000	S C						
6 Wastewater Collection System Rehabilitation Phase III (FY 2011)							2,409,827	S R						
7 Liberty Street Elevated Tank Painting (Required Tenting) (FY 2011)							209,700	W R						
8 Cobb Road Water Reclamation Facility Upgrade Process to Reuse Water (FY 2012)							3,351,250	R A						
9 Upgrade Fire Flow Water - 2010 CDBG Neighborhood Improvement Project (FY 2012)							713,749	W U						
10 Mini Backhoe w/Trailer (FY 2012)							41,990	W&S R						
11 Southern Hills Reuse Water Delivery & Acceptance Improvements (FY 2013)							203,250	R A						
12 Truck Mounted Crane (FY 2013)							107,000	W&S A						
13 Road Boring Equipment (FY 2013)							3,830	W A						
14 Valve Exercising Equipment (FY 2013)							2,500	W A						
15 Water Tank 5-year Inspections (FY 2014)							7,000	W C						
16 Mini Backhoe w/Trailer (FY 2014)							41,905	W&S R						
17 Replace Electrician Vehicle (FY 2014)							29,700	W&S R						
18 Hope Hill Well #1 & #3 Connection to Auxiliary Power (FY 2014)							35,000	W A						
19 Easidase Water & Sewer Expansion 2014							35,835	W&S G						
20							Total Complete Projects - \$ 7,649,461							
21 WASTEWATER TREATMENT														
22 Storage Building @ CRWRF for Pre-Purchased Treatment Equipment										25,000				
23 Cobb Rd Water Reclamation Facility Operating Permit (Expires 08/14/16)										20,000				
24 Cobb Rd Water Reclamation Facility Upsize to 3.0 MGD														
25 Cobb Rd Water Reclamation Facility Sludge Process														
26 WASTEWATER LINES														
27 Wastewater Collection System Rehabilitation Phase IV														
28 Extend 8" Wastewater Force Main South On US41 To Powell Rd. 8,100 Feet														
29 WASTEWATER TRANSMISSION														
30 Southern Hills Master Wastewater Lift Station Upgrade Pumps & Convert Force Main														120,000
31 Bus Barn Wastewater Lift Station Replace Pumps & Replace Concrete Wet-well Lid												60,000		
32 WATER SUPPLY														
33 NORTHWEST WELL FIELD (PHC)														
34 Water Well #1 Interim Equipment (300-400 gpm)														
35 Water Well #2 Drilling Only														
36 Install 250,000 gal Elevated Tank														
37 Install 16" Interconnect Piping														
38 Water Well #1 Permanent Equipment (1000-1200 gpm)														
39 Water Well #2 Permanent Equipment (1000-1200 gpm)														
40 HOPE HILL WELL FIELD														
41 Hope Hill New Supply Well #4 (drilling)														
42 Hope Hill Additional 250,000 gal Elevated Water Tank														
43 Hope Hill New Supply Well #4 (install pumping equipment & piping)														
44 WATER TANK MAINTENANCE														
45 Hope Hill Elevated Water Tank Painting										100,000				
46 Water Tank 5-year Inspections												10,000		
47 Liberty Street Elevated Tank Painting (Requires Tenting)														
48 WATER LINES														
49 REPLACEMENT WATER VALVES														
50 Replacement of Broken Valves in Water System											80,000			80,000
51 SOUTHERN HILLS WATER & IMPROVEMENTS														
52 Oversize Cascades Water Line to Powell 12" to 16"										150,000				
53 Oversize Water Transmission Lines Governors Blvd														150,000
54 HOSPITAL/COUNTY INTERCONNECT WEST														
55 Provide Brooksville Regional with 2nd Water Source & Interconnect with Hernando County												100,000		
56 SR 50 WATER LINE EXTENSION (Looping of Hospital Line)														

LARGE SCALE WATER & WASTEWATER PROJECTS

PROJECT NAME AND DESCRIPTION	FUNDING SOURCES							COMPLETED PRICE	WATER SEWER OR REUSE	A=Addition R=Renewal U=Upgrade, G=Growth or C=Compliance	Year 1	Year 2	Year 3	Year 4	Year 5
	OTHER FUNDING SOURCES	WATER RESERVES	SEWER RESERVES	WATER IMPACT	SEWER IMPACT	FLEET R&R	BOND REFI 2013 (1999 Series)								
57 Phase IV Water Line on Wisconsin Hospital to Wal-Mart 7,000 feet									W	G					
58 US41 SOUTH WATER LINE EXTENSION									W	G					
59 Extend 12" Water Line South on US41 to Powell Rd 8,100 feet									W	R					
60 EMERSON & POWELL WATER LINE EXTENSION									W	G					
61 Extend Water Line North on Emerson, West on Powell to US41 3,800ft									W	G					
62 CONSERVATION															
63 DEVELOPMENT OF REUSE SERVICE AREA (Grant Application)									R	G					
64 Feasibility & Grant Application Hermando Oaks	X								R	G	20,000				
65 Design Phase Hermando Oaks									R	G		30,000			
66 Construction Phase Hermando Oaks (SWFWMD Coop-Funding) Project Estimate \$250,000									R	G			125,000		
67 OTHER PROJECTS															
68 EASTSIDE WATER & SEWER EXPANSION 2014									W&S	G					
69 Construction Engineering						X			W&S	G	34,000				
70 Construction Phase (City)						X			W&S	G	1,000,000				
71 Construction Phase (Partners)									W&S	G	955,000				
71 Water & Sewer Impact Fee Rate Analysis							X		W&S	G	25,000				
72 CAPITALIZED EQUIPMENT															
73 DPW Warehouse Roof Replace							X		W&S	R	20,000				
74 7,000lb GVM Dump Trailer							X		W&S	A	7,000				
75 3 One-Ton Utility Bed Crew Trucks							X		W&S	R	96,000				
76 Sewer Push Camera								X	S	A	15,000				
77 Howell Av. Wastewater Lift Station Pump Upgrade (FY 2014 carry over)								X	S	R	96,750				
78 Hope Hill Well #2 Replace Pumping Equipment (FY 2014 carry over)								X	W	R	30,000				
79 Lamar Av. Well #2 Replace Pumping Equipment (FY 2014 carry over)								X	W	R	55,572				
80 Cobb Rd Water Reclamation Facility Replace Oxidation Ditch Mixers (FY 2014 carry over)								X	S	R	46,838				
81 Parrot Middle School/PSCC Lift Station Generator									S	U	85,000				
82 Milton School Lift Station Generator									S	U	28,000				
Totals -									S	U	\$ 2,619,160	\$ 270,000	\$ 110,000	\$ 275,000	\$ 350,000

FUNDING BREAKDOWN

Other Funding Sources	\$ 1,048,000
Water Reserves	\$ 120,000
Sewer Reserves	\$ 40,000
Water Impact	\$ -
Sewer Impact	\$ -
Fleet R&R	\$ 103,000
Bond Refi 2013 (1999 Series)	\$ 1,263,160
Crescent Settlement	\$ 45,000

2,619,160
2,619,160



Sanitation
Funds 402 & 403 Summaries

	Actual 2012	Actual 2013	Adopted Budget 2014	Proposed Budget 2015
REVENUE SUMMARY:				
CHARGES FOR SERVICES	\$1,326,694	\$1,312,174	\$1,342,979	\$1,362,604
INTEREST INCOME	\$1,825	\$174	\$1,000	\$450
LOANS	\$0	\$0	\$0	\$0
SUBTOTAL	\$1,328,519	\$1,312,348	\$1,343,979	\$1,363,054
TRANSFER IN	\$0	\$0	\$0	\$0
PRIOR YEAR CARRY FORWARD	\$679,019	\$550,534	\$512,335	\$340,000
REVENUE TOTALS	\$2,007,538	\$1,862,882	\$1,856,314	\$1,703,054
EXPENSE SUMMARY:				
PERSONAL SERVICE	\$406,713	\$406,713	\$468,250	\$503,798
OPERATING EXPENSES	\$509,392	\$509,392	\$585,392	\$457,446
CAPITAL OUTLAY	\$0	\$0	\$0	\$0
BUILDINGS	\$0	\$0	\$0	\$0
IMPROVEMENTS OTHER THAN BUILDING	\$0	\$0	\$0	\$0
MACHINERY & EQUIPMENT	\$335,389	\$335,389	\$0	\$0
OFFICE EQUIPMENT & FURNITURE	\$0	\$0	\$0	\$0
TOTAL CAPITAL OUTLAY	\$335,389	\$335,389	\$0	\$0
DEBT SERVICE	\$0	\$0	\$0	\$0
TRANSFERS				
TO GENERAL FUND	\$89,000	\$89,000	\$89,000	\$89,000
TO CAPITAL IMPROVEMENT REV NOTE	\$1,002	\$1,002	\$1,225	\$1,225
TO VEHICLE REPLACEMENT R&R	\$120,811	\$120,811	\$150,504	\$167,949
TO INTERNAL SERVICE FUND	\$33,994	\$33,994	\$19,944	\$34,066
TO HRA FUNDING ACCOUNT	\$2,634	\$2,634	\$2,640	\$2,885
TOTAL TRANSFERS	\$247,441	\$247,441	\$263,313	\$295,125
TOTAL EXPENSES	\$1,498,935	\$1,498,935	\$1,316,955	\$1,256,369
REPAIR & REPLACEMENT RESERVES	\$0	\$0	\$0	\$0
RESERVE CAPITAL CONTINGENCIES	\$0	\$0	\$0	\$0
TOTAL EXPENSES & RESERVES	\$1,498,935	\$1,498,935	\$1,316,955	\$1,256,369
RESERVE FOR CONTINGENCIES	\$493,846	\$327,552	\$482,409	\$402,017
RESERVE FOR EQUIPMENT	\$56,688	\$36,395	\$56,950	\$44,668
TOTAL FUND BALANCE	\$2,049,469	\$1,862,882	\$1,856,314	\$1,703,054

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Sanitation Summary

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

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

City of Brooksville

Fiscal Year 2014-15

Budget Document for Sanitation Revenues

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget
48340 403 000 343	Residential/Solid Waste Re	455,367	474,584	492,290	499,279	506,319
48341 403 000 343	Commercial-Solid Waste R	825,238	823,118	798,615	822,093	833,685
48342 403 000 343	Capital Recovery Fee	0	10	0	0	0
48361 403 000 343	Penalties	15,282	15,667	12,116	14,538	14,600
48806 403 000 361	Interest - CD	570	0	0	0	0
48808 403 000 361	Interest - FMIvT	0	0	-350	0	200
48811 403 000 361	Interest - SBA	334	659	216	1,000	250
48845 403 000 364	Gain-Loss from Sale-Dispo	12,079	13,315	0	0	0
48871 403 000 361	Change in Fair Market Val	3,209	1,166	308	0	0
48890 403 000 369	Miscellaneous Revenues	4,548	7,665	9,153	7,069	8,000
49312 403 000 381	Transfer In From 312	0	42,392	0	0	0
	microix worksheets	1,316,626	1,378,577	1,312,347	1,343,979	1,363,054
	Revenue	1,316,626	1,378,577	1,312,347	1,343,979	1,363,054

City of Brooksville

Fiscal Year 2014-15

Budget Document for Sanitation Dept.

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget
51102 403 022 534	Financial & Administrative	10,257	15,204	15,291	15,452	15,452
51200 403 022 534	Regular Salaries & Wages	226,212	261,676	269,402	294,648	305,712
51400 403 022 534	Overtime - Unscheduled	6,147	4,570	5,244	8,000	8,000
51605 403 022 534	Bereavement Pay	171	625	646	0	0
51606 403 022 534	Jury Duty Pay	12	0	79	0	0
52100 403 022 534	FICA Taxes	18,025	20,619	21,648	24,335	25,181
52200 403 022 534	Retirement Contributions	22,501	13,940	16,784	24,436	27,177
52300 403 022 534	Health Insurance	59,915	61,716	76,578	66,197	83,363
52301 403 022 534	Life Insurance	1,413	1,741	1,902	1,916	1,991
52303 403 022 534	Long Term Disability	523	646	706	706	739
52320 403 022 534	Dental employee	3,119	3,756	4,393	3,484	4,199
52400 403 022 534	Workers Comp Insurance	15,485	21,582	22,766	29,076	31,984
52410 403 022 534	W/Comp Claims	1,218	158	1,401	0	0
52500 403 022 534	Unemployment Compensa	0	536	413	0	0
1. Total Personal Service Costs		364,997	406,768	437,253	468,250	503,798
53101 403 022 534	Medical Services	659	847	1,050	2,000	2,000
53400 403 022 534	Other Contractual Service	10,000	8,497	8,397	8,642	9,000
53401 403 022 534	Contract Labor	17,075	22,769	17,397	27,040	27,040
54000 403 022 534	Travel and Per Diem	0	0	73	500	500
54100 403 022 534	Communication & Freight	2,396	2,092	2,156	2,214	1,714
54110 403 022 534	Postage	4,682	5,161	4,361	5,000	6,000
54210 403 022 534	Automotive Repair Service	11,715	13,674	11,405	15,000	15,000
54300 403 022 534	Electric	3,258	2,581	2,757	3,300	3,510
54303 403 022 534	Water	2,272	2,731	2,744	3,000	2,805
54311 403 022 534	Waste disposal	290,675	285,589	278,084	321,600	162,600
54317 403 022 534	Dumpsters	24,640	25,727	24,183	24,685	26,433
54400 403 022 534	Equipment & Vehicle Rent	168	0	647	1,000	1,000
54401 403 022 534	Rentals & Leases	1,106	952	13	1,080	600
54500 403 022 534	General Business Insuranc	18,494	19,557	21,252	24,131	26,544
54560 403 022 534	Insurance Claims & Deduc	0	0	0	2,000	2,000
54600 403 022 534	Repair & Maintenance Ser	198	218	845	1,000	1,599
54700 403 022 534	Printing & Binding Service	408	1,087	803	1,500	1,500
54900 403 022 534	Other Current Charges	122	38	7	1,000	1,000
55100 403 022 534	Office Supplies	800	945	700	1,500	1,500
55210 403 022 534	Operating Supplies	3,074	1,411	1,214	1,000	1,000
55220 403 022 534	Computer Supplies	0	0	585	500	500
55223 403 022 534	Repair & Maintenance Sup	4,852	1,205	5,012	7,000	6,000
55225 403 022 534	Chemicals Supplies	0	0	299	2,500	2,500
55226 403 022 534	Safety Supplies & Gear	2,117	2,687	2,780	3,500	2,500
55227 403 022 534	Safety Marking Devices	0	0	0	1,000	750
55230 403 022 534	Clothing & Uniforms	2,436	1,772	1,891	2,500	2,500
55240 403 022 534	Institutional Supplies	1,115	2,341	383	2,000	1,200
55250 403 022 534	Fuels & Lubricants	79,164	84,238	87,537	90,000	117,701
55251 403 022 534	Tags & Titles	231	361	0	400	400
55252 403 022 534	Small Tools	345	246	198	500	500
55253 403 022 534	Auto Repair Supplies (in-	15,505	22,524	20,118	23,000	26,000
55400 403 022 534	Books, Publications, Subsc	0	74	0	300	300

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget
55410 403 022 534	Training and Education	0	0	263	1,000	1,000
55500 403 022 534	Uncapitalized Equipment	0	67	109	4,000	2,250
2. Total Operating Costs		497,507	509,392	497,261	585,392	457,446
56001 403 022 581	Transfer Out to 001	89,000	89,000	89,000	89,000	89,000
56311 403 022 581	Transfer Out to 311	185	1,002	1,188	1,225	1,225
56501 403 022 581	Transfer Out to 501	29,265	33,994	18,123	19,944	34,066
56502 403 022 581	Transfer Out to 502	103,273	120,811	157,410	150,504	167,949
56609 403 022 581	Transfer Out to 609	2,173	2,634	2,634	2,640	2,885
5. Total Transfers Out		223,896	247,441	268,355	263,313	295,125
19037 403 000 166	Machinery & Equipment	0	0	0	0	100,000
55590 403 022 534	Depreciation	116,338	118,930	149,090	0	0
microix worksheets		116,338	118,930	149,090		100,000
Expense		1,202,738	1,282,532	1,351,959	1,316,955	1,356,369

INTERNAL SERVICE

MAINTENANCE FUND #501



Fund 501

	2011 Adopted	2012 Adopted	2013 Adopted	2014 Adopted	2015 Proposed
Income Maintenance					
Transfers in Maintenance	122,653	99,687	102,533	103,337	105,468 (1)
Interest Income	0	0	0	0	0
Prior Cash Carry Forward	11,000	7,092	6,945	6,177	10,879
Total Maintenance Income	133,653	106,779	109,478	109,514	116,347
Expenses					
Personal Services	91,904	66,161	66,801	70,125	71,964
Operating Expenses	30,249	33,151	35,357	32,837	33,129
Equipment /Building Purchases	0	0	0	0	0
Transfer out to Dental Fund	0	0	0	0	0
Transfer out to HRA Funding Account	500	375	375	375	375
Total Maintenance Expense	122,653	99,687	102,533	103,337	105,468
Reserve for Wage Adjustment	0	0	0	0	0
Total Maintenance Reserve	11,000	7,092	6,945	6,177	10,879
Income Vehicle Replacement (New Fund 502 effective 10/1/08)					
Interest Income VRF	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Cash Carry Forward	0	0	0	0	0
Total VRF Income	0	0	0	0	0
Transfer out to New Vehicle Replacement IS Fund #502				0	0
Capital Expenditures VRF/IS	0	0	0	0	0
Total VRF Reserve	0	0	0	0	0
Total Income & prior Cash Forward	133,653	106,779	109,478	109,514	116,347
Total Expenses	122,653	99,687	102,533	103,337	105,468
Total Reserves	11,000	7,092	6,945	6,177	10,879
Total Expenses and Reserves	133,653	106,779	109,478	109,514	116,347

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

Total Internal
Serv. Fd.

Dept.	Inter Trans
General Government .35%	\$369
Cemetery .20%	\$211
Community Development .35%	\$369
Fire 7.00%	\$7,383
Parks & Facilities 9.30%	\$9,809
Police 16.90%	\$17,824
Sanitation 32.30%	\$34,066
Streets 10.80%	\$11,391
Water 12.99%	\$13,700
Sewer 9.81%	\$10,346

Totals \$105,468

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City of Brooksville

Total Transfers For Vehicle Replacement & Internal Services

Dept.	Inter Trans	Veh Trans	Total
General Government .35%	\$369	\$0	\$369
Cemetery .20%	\$211	\$0	\$211
Development .35%	\$369	\$0	\$369
Fire 7.0%	\$7,383	\$0	\$7,383
Parks & Facilities9.30%	\$9,809	\$0	\$9,809
Police 16.90%	\$17,824	\$0	\$17,824
Sanitation 32.30%	\$34,066	\$167,949	\$202,015
Streets 10.80%	\$11,391	\$0	\$11,391
Water 12.99%	\$13,700	\$28,992	\$42,692
Sewer 9.81%	\$10,346	\$21,871	\$32,217
Totals	\$105,468	\$218,812	\$324,280

2015budget year

Based on expense of \$105,468 for 2015 budget for Inter. Service

City of Brooksville

Fiscal Year 2014-15

Budget Document for Fleet Maintenance

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget
51200 501 018 549	Regular Salaries & Wages	64,295	50,318	46,987	50,164	50,170
51400 501 018 549	Overtime - Unscheduled	162	136	66	500	500
52100 501 018 549	FICA Taxes	4,485	3,377	3,165	3,876	3,838
52200 501 018 549	Retirement Contributions	5,792	2,432	2,603	3,512	3,753
52300 501 018 549	Health Insurance	12,907	8,364	8,812	9,425	10,841
52301 501 018 549	Life Insurance	402	315	307	316	311
52303 501 018 549	Long Term Disability	147	115	112	117	115
52320 501 018 549	Dental employee	661	510	496	496	546
52400 501 018 549	Workers Comp Insurance	1,409	1,301	1,440	1,719	1,891
52410 501 018 549	W/Comp Claims	323	0	580	0	0
1. Total Personal Service Costs		90,584	66,868	64,568	70,125	71,964
53101 501 018 549	Medical Services	74	115	34	0	0
53400 501 018 549	Other Contractual Service	1,164	0	0	0	0
54100 501 018 549	Communication & Freight	260	233	425	1,168	1,168
54210 501 018 549	Automotive Repair Service	47	0	0	2,000	2,000
54300 501 018 549	Electric	1,493	1,391	1,619	2,000	2,000
54400 501 018 549	Equipment & Vehicle Rent	2,103	2,017	2,200	2,400	2,400
54500 501 018 549	General Business Insuranc	6,102	6,418	6,974	7,919	8,711
54600 501 018 549	Repair & Maintenance Ser	38	805	1,481	2,000	2,000
54900 501 018 549	Other Current Charges	0	0	0	0	0
55100 501 018 549	Office Supplies	0	0	51	200	200
55210 501 018 549	Operating Supplies	15	0	0	0	0
55220 501 018 549	Computer Supplies	0	0	0	500	500
55223 501 018 549	Repair & Maintenance Sup	3,854	669	-799	4,000	4,000
55223 501 021 536	Repair & Maintenance Sup	0	0	-55	0	0
55226 501 018 549	Safety Supplies & Gear	209	268	405	600	600
55226 501 021 536	Safety Supplies & Gear	0	0	4	0	0
55230 501 015 515	Clothing & Uniforms	2	0	0	0	0
55230 501 018 549	Clothing & Uniforms	3,876	3,179	2,751	4,000	4,000
55240 501 018 549	Institutional Supplies	30	168	0	500	500
55240 501 021 536	Institutional Supplies	0	0	0	0	0
55250 501 018 549	Fuels & Lubricants	3,742	1,055	955	1,500	1,000
55252 501 018 549	Small Tools	912	1,052	3,265	1,500	1,500
55252 501 021 536	Small Tools	0	0	50	0	0
55253 501 018 549	Auto Repair Supplies (in-	1,403	3,110	3,166	2,000	2,000
55253 501 021 536	Auto Repair Supplies (in-	0	0	0	0	0
55400 501 018 549	Books, Publications, Subsc	25	53	28	300	300
55410 501 018 549	Training and Education	96	126	96	250	250
55500 501 018 549	Uncapitalized Equipment	7,900	4,674	0	0	0
2. Total Operating Costs		33,346	25,331	22,651	32,837	33,129
56609 501 018 581	Transfer Out to 609	500	375	375	375	375
5. Total Transfers Out		500	375	375	375	375
48811 501 000 361	Interest - SBA	10	12	9	0	0
48871 501 000 361	Change in Fair Market Val	50	17	10	0	0
48890 501 000 369	Miscellaneous Revenues	0	301	386	0	0

Account Number	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	Proposed 2015 Budget
49001 501 000 381	Transfer In from 001	69,190	45,587	40,838	49,494	39,973
49143 501 000 381	Transfer in Fund 143	0	0	4,265	4,960	7,383
49401 501 000 381	Transfer In from 401	24,198	20,107	23,788	28,939	24,046
49403 501 000 381	Transfer In from 403	29,265	33,994	18,123	19,944	34,066
	microix worksheets	122,713	100,017	87,419	103,337	105,468
	Revenue	247,144	192,591	175,013	206,674	210,936

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

Fund 502 for General Fund

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

Actual Balance of Vehicle Replacement Schedule

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

(2) Fund 118 JAG Grant funded these vehicles.

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

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

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

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

Fund 502 for General Fund

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

Contingency and Schedule Recap at 9/30/15

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

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

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

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FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/14	Total Accumulated Replacement 09/30/2015	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	11	\$0	\$0	(1)
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	11	\$0	\$0	(1)
					\$46,371		\$0		\$0	\$0	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$0	10	\$0	\$0	(2)
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	10	\$0	\$0	(2)
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	10	\$0	\$0	(2)
					\$63,451		\$0		\$0	\$0	
1671	170	06/07	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$0	8.4	\$0	\$0	(2)
1703	594	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$2	9	\$3,075	\$3,077	(3)
1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$2	9	\$12,428	\$12,430	(3)
					\$42,055		\$4		\$15,503	\$15,507	
1835		10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	5	\$13,935	\$17,437	(3)
		10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	5	\$11,259	\$13,869	(3)
1830	598	10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	5	\$26,620	\$33,275	(3)
					\$109,330		\$12,767		\$51,814	\$64,581	
1860		11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	4	\$19,287	\$25,716	(3)
1865		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	4	\$19,350	\$25,800	
					\$109,500		\$12,879		\$38,637	\$51,516	
		13/14	2014 Mini Backhoe w/ Trailer		\$55,000	10	\$5,500	2	\$5,500	\$11,000	
		13/14	2014 Utility Truck		\$35,000	7	\$5,000	2	\$5,000	\$10,000	
					\$90,000		\$10,500		\$10,500	\$21,000	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	1	\$0	\$4,571	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	1	\$0	\$4,571	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	1	\$0	\$4,571	
		14/15	2014 Utility Truck		\$7,000	7	\$1,000	1	\$0	\$1,000	
					\$103,000		\$14,713		\$0	\$14,713	
Total					\$563,707		\$50,863		\$116,454	\$167,317	
Actual Balance of Vehicle Replacement Schedule											
										\$167,317	

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Vehicle Replacement at 9/30/14	\$182,515
Add: FY13/14 Annual Replacement Transfer	\$50,863
Projected interest for 14/15	\$600
Less Purchases 14/15	-\$103,000
FY 14/15 Vehicle Replacement Fund Balance	<u>\$130,978</u>
Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 14/15	
Vehicle Replacement Schedule	\$167,317
Contingency	\$66,061
Projected interest 14/15	\$600
Vehicles to be purchased	-\$103,000
Total Vehicle Replacement Account at 09/30/15	<u>\$130,978</u>
Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund 14/15	
Water	28,992
Sewer	21,871
Total Transfers Out	<u>50,863</u>
<p>(1) Money from these vehicles was used to purchase the two 2011 F-250 Utility bed pick up trucks (2) Money from these vehicles plus \$9,355 from fixed asset # 1703 are used to purchase new vehicles for 13/14 budget. (3) Money from these vehicles plus \$22,912 from fixed asset # 1860 are used to purchase new vehicles for 14/15 budget.</p>	

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FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/14	Total Accumulated Replacement 09/30/2015	
1596	467	03/04	04 Peterbilt Garbage Truck	Sanitation	\$142,627	10	\$0	12	\$0	\$0	(1)
1710	468	06/07	08 Peterbilt Garbage Truck	Sanitation	\$148,470	10	\$14,847	9	\$21,956	\$36,803	(2)
1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$19,553	7	\$117,318	\$136,871	
1794	470	09/10	10 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$17,886	6	\$89,430	\$107,316	
1787	471	09/10	10 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$2,283	6	\$11,415	\$13,698	
1817	472	10/11	10 Peterbilt boom truck	Sanitation	\$127,824	10	\$12,782	5	\$51,128	\$63,910	
1812	473	10/11	11 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$21,697	5	\$86,750	\$108,447	
	1863	11/12	12 Recycling Truck	Sanitation	\$175,000	10	\$17,500	4	\$52,500	\$70,000	
	1862	11/12	13 Peterbilt boom truck	Sanitation	\$140,986	10	\$14,099	3	\$28,198	\$42,297	I
	1894	12/13	13 Ford F - 150 Pick up Truck	Sanitation	\$20,000	7	\$2,857	3	\$5,714	\$8,571	N
	1886	12/13	13 Peterbilt Garbage Truck	Sanitation	\$205,000	10	\$20,500	3	\$41,000	\$61,500	T
		13/14	2014 Sweeper Truck	Sanitation	\$174,450	10	\$17,445	2	\$17,455	\$34,900	E
		13/14	2014 Container Delivery Truck	Sanitation	\$65,000	10	\$6,500	2	\$0	\$6,500	R
					\$1,806,696		\$167,949		\$522,864	\$690,813	A
Total					\$1,806,696		\$167,949		\$522,864	\$690,813	L
Actual Balance of Vehicle Replacement Schedule										\$690,813	
RESERVE FOR CONTINGENCIES										\$50,000	
TOTAL FUND BALANCE										\$740,813	S

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Vehicle Replacement at 9/30/14	\$546,770
Add: FY14/15 Annual Replacement Transfer	\$167,949
Contingency TRANSFER	\$0
Projected interest for 14/15	\$2,000
Less: Vehicles Purchased from Fund	\$0
FY 12/13 Vehicle Replacement Fund Balance	<u>\$716,719</u>
Recap of Sanitation Out to Vehicle Replacement Fund 14/15	
Contingency and Schedule Recap at 9/30/15	
Vehicle Replacement Schedule	\$690,813
Contingency	\$23,906
Projected interest 14/15	\$2,000
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 9/30/15	<u>\$716,719</u>
Solid Waste	167,949
Total Transfers Out	<u>167,949</u>
<p>(1) \$65,000 from this vehicle used to purchase new container delivery truck and \$77,630 towards purchase of sweeper truck. (2) \$96,820 From this vehicle to pay for the rest of the new sweeper truck.</p>	

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

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

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Vehicle Replacement at 9/30/14	\$1,287,314
Add: FY 14/15 Annual Replacement Transfer	\$218,812
Projected interest for 14/15	\$3,400
Money from sale of vehicles	\$0
Less Vehicles to be purchased in 14/15 or transfers	-\$248,000
FY 14/15 Vehicle Replacement Fund Balance	\$1,261,526
Contingency and Schedule Recap at 9/30/15	
Vehicle Replacement Schedule	\$1,190,372
Contingency	\$315,754
Projected interest Trade in 14/15	\$3,400
Less Vehicles to be purchased in 14/15	-\$248,000
Total Vehicle Replacement Account at 09/30/15	\$1,261,526

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**INTERNAL SERVICE
EQUIPMENT REPLACEMENT FL
(1)**

503



Fund 503

	2013 Approved	2014 Approved	2015 Proposed
Income Equipment Replacement			
Prior Cash Carry Forward	10,074	2,632	16,810
Interest Income VRF	20	5	5
Transfers In from Departments	0	8,000	10,000
Total VRF Income	10,094	10,637	26,815
Capital Expenditures VRF/IS	0	0	0
Total VRF Reserve	5,935	10,637	26,815

Detail of Departments' monies being transferred from in 14/15 for new Equipment Replacement Fund:

Parks & Facilities	\$5,000
Quarry Golf	\$0
Cemetery	\$5,000
Streets	<u>\$0</u>
Total	\$10,000

INTERNAL SERVICE FUND # 503

Trust & Agency Funds

Fund 603 – Butterweck Trust

Fund 605 – Cemetery Perpetual Care

Fund 607 – Firefighters' Retirement

Fund 609 – Health Reimbursement Account

Fund 612 – Cemetery Donor Memorial Wall Trust

Fund 613 – Police Officers' Retirement

Fund 615 – Community Redevelopment Agency

TOTAL OF ALL TRUST & AGENCY FUNDS

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Contributions	\$467,688	\$403,650	\$547,969	\$523,456	\$591,876
Grant Revenue	\$0	\$0	\$0	\$0	\$0
TIF Funds	90,630	90,860	77,577	80,655	91,301
Interest	231,398	272,036	237,325	266,316	266,165
Miscellaneous	1,509	1,128	0	700	0
Gain or (Loss) on Invest.	-242,128	1,059,295	777,371	500,000	575,000
Transfers In	43,750	40,995	41,934	41,250	41,250
Prior Year Carry forward	7,976,961	8,106,836	9,459,978	10,342,738	11,707,004
Total Income	\$8,569,808	\$9,974,800	\$11,142,154	\$11,755,115	\$13,272,596
EXPENDITURES					
Pension Benefits	\$288,623	\$291,011	\$304,630	\$329,000	\$329,000
Personnel Expenses	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	156,292	213,227	188,777	290,565	251,820
Capital Expenses	0	0	0	200,000	245,000
Debt Service	0	0	0	0	0
Transfer Out	18,057	10,585	28,692	0	0
Reserves	8,106,836	9,459,977	10,620,055	10,935,550	12,446,776
Total Expenditures	\$8,569,808	\$9,974,800	\$11,142,154	\$11,755,115	\$13,272,596

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FUND 603 BUTTERWECK BOND

Description: Butterweck Bond Fond (private purpose Trust Fund)

Revenue Source: Private donation

Expenditures: expenditures to maintain Butterweck Crypt at Brooksville Cemetery

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	32	16	10	6	5
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,175	2,207	2,223	2,228	2,237
Total Income	\$2,207	\$2,223	\$2,233	\$2,234	\$2,242
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	2,207	2,223	2,233	2,234	2,242
Total Expenditures	\$2,207	\$2,223	\$2,233	\$2,234	\$2,242

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FUND 605 CEMETERY PERPETUAL CARE

Description: Cemetery Perpetual Care Fund

Revenue Source: Transfers from General Fund from Cemetery revenue sources

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	
SBA Interest	786	828	1,271	660	660	
Miscellaneous	1,509	1,128	0	700	0	
Transfers In	10,000	10,000	10,009	10,000	10,000	(1)
Prior Year Carry forward	329,677	341,972	353,928	365,249	375,868	
Total Income	\$341,972	\$353,928	\$365,208	\$376,609	\$386,528	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Reserves *	341,972	353,928	365,208	376,609	386,528	(2)
Total Expenditures	\$341,972	\$353,928	\$365,208	\$376,609	\$386,528	

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

FUND 607 FIREFIGHTERS' RETIREMENT

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

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

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Contributions	\$333,705	\$290,527	\$383,600	\$339,960	\$389,079
Interest	147,936	155,359	141,584	150,000	150,000
Gain or (Loss) on Invest.	-110,441	600,096	408,013	300,000	375,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	4,198,382	4,222,615	4,912,409	5,322,056	6,106,845
Total Income	\$4,569,582	\$5,268,597	\$5,845,606	\$6,112,016	\$7,020,924
EXPENDITURES					
Pension Benefits	\$286,736	\$286,699	\$304,630	\$325,000	\$325,000
Operating Expenditures	60,231	69,489	64,986	70,000	70,000
Reserves	4,222,615	4,912,409	5,475,990	5,717,016	6,625,924
Total Expenditures	\$4,569,582	\$5,268,597	\$5,845,606	\$6,112,016	\$7,020,924

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Fund 609 HRA Funding Account

Description: HRA Funding Account

Revenue Source : Transfers from each Department

Expenditures : Health reimbursement for City of Brooksville employees (retirees and employees families if participating in City medical insurance).

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Transfers In	33,750	30,995	31,925	31,250	31,250
Prior Year Carry forward	13,525	17,461	11,180	4,174	-3,271
Total Income	\$47,275	\$48,456	\$43,105	\$35,424	\$27,979
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	29,814	37,277	38,465	31,250	40,000
Reserves	17,461	11,179	4,640	4,174	-12,021
Total Expenditures	\$47,275	\$48,456	\$43,105	\$35,424	\$27,979

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

FUND 612 CEMETERY DONOR MEMORIAL WALL TRUST

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

Revenue Source: private donations

Expenditures: Donor Memorial Wall at the Brooksville Cemetery

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	
Interest	107	52	20	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	7,176	7,283	7,335	0	0	
Total Income	\$7,283	\$7,335	\$7,355	\$0	\$0	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	7,355	0	0	(1)
Reserves	7,283	7,335	0	0	0	
Total Expenditures	\$7,283	\$7,335	\$7,355	\$0	\$0	

(1) Closed Fund in 2012/2013 Budget.

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FUND 613 POLICE OFFICERS' RETIREMENT

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

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

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget
INCOME					
Contributions	\$133,983	\$113,123	\$164,369	\$183,496	\$202,797
Interest	81,392	114,994	93,877	115,000	115,000
Gain or (Loss) on Invest.	-131,687	459,199	369,358	200,000	200,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,013,631	3,059,443	3,699,849	4,147,538	4,768,388
Total Income	\$3,097,319	\$3,746,759	\$4,327,453	\$4,646,034	\$5,286,185
EXPENDITURES					
Pension Benefits	\$1,887	\$4,312	\$0	\$4,000	\$4,000
Operating Expenditures	35,989	42,599	33,885	50,000	50,000
Reserves	3,059,443	3,699,848	4,293,568	4,592,034	5,232,185
Total Expenditures	\$3,097,319	\$3,746,759	\$4,327,453	\$4,646,034	\$5,286,185

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Fund 615 COMMUNITY REDEVELOPMENT AGENCY

Description: Brooksville Community Redevelopment Agency

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

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

	2011 Actual	2012 Actual	2013 Actual	2014 Budgeted	Proposed 2015 Budget	
INCOME						
Contributions	0	0	0	0	0	
TIF Funds	90,630	90,860	77,577	80,655	91,301	
Interest	1,145	787	563	650	500	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	412,395	455,855	473,054	501,493	456,937	
Total Income	\$504,170	\$547,502	\$551,194	\$582,798	\$548,738	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	30,258	63,862	51,441	139,315	91,820	(1)
Capital Expenditures	18,057	10,585	21,337	200,000	245,000	(2)
Reserves	455,855	473,055	478,416	243,483	211,918	(3)
Total Expenditures	\$504,170	\$547,502	\$551,194	\$582,798	\$548,738	

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(1) Commercial exterior improvement grants & Downtown Beautiful Program \$45,000, Cultural Program \$3,000, dues & books \$870, \$27,950 to City, CRA Webpage \$2,000, Business Recruitment & Retention Incentive Program \$3,000, and ADA Assessment/Pedestrian & vehicle access study \$10,000.

(2) Downtown Beautiful Public Construction Project \$20,000, Downtown Gateway Improvements & Wayfindings signage \$160,000, Environmental Storm water Enhancement - Master Plan & Permitting \$20,000 and 2nd Phase Streetscape/Traffic Calming Improvement (Design) \$45,000.

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