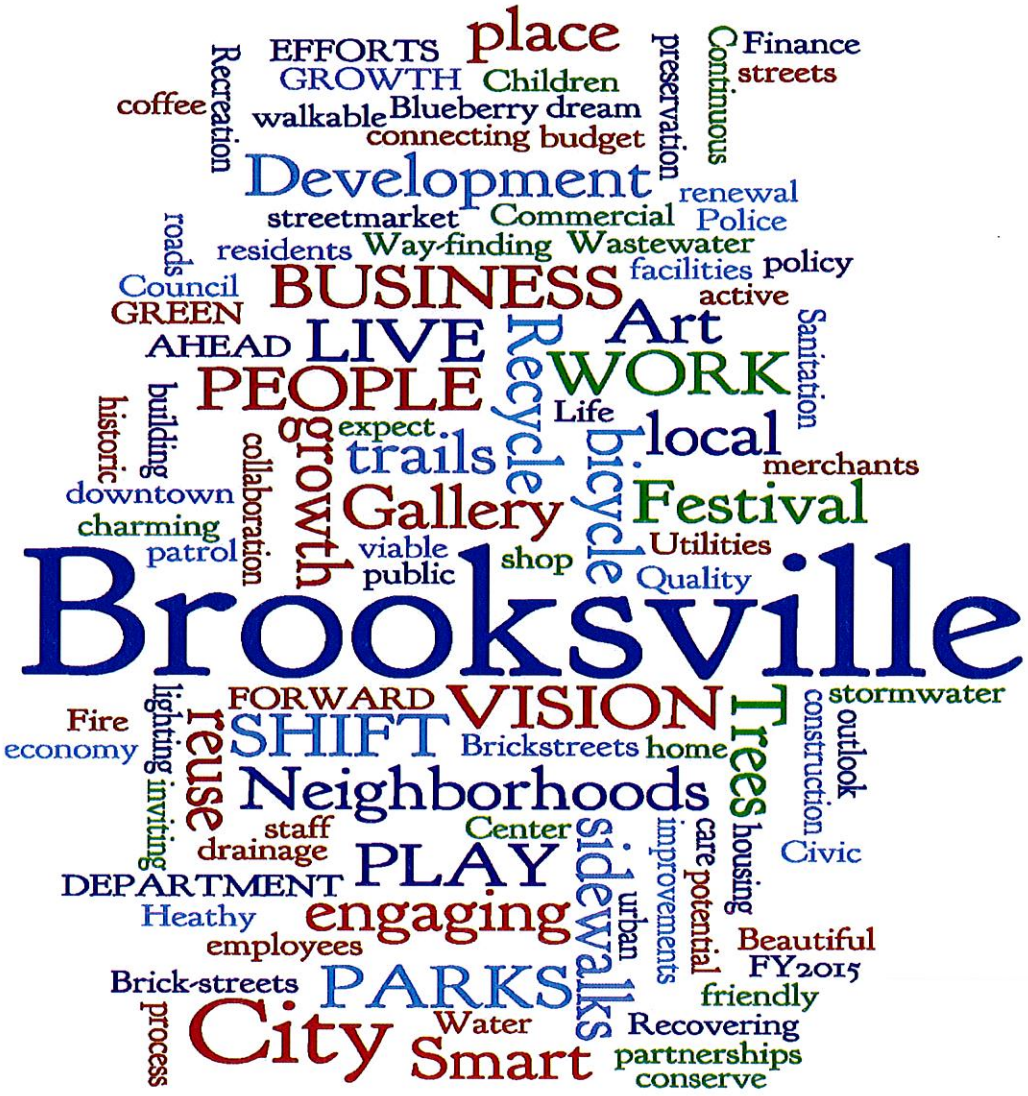
City of Brooksville

CITY BUDGET FISCAL YEAR 2015

BUDGET

City of Brooksville, Florida

FY 2015 Budget



FY2015 City Budget

City Manager's Budget Message

FY2015 City Budget

City Manager's Budget Message

Continuous effort - not strength or intelligence - is the key to unlocking our potential. *Winston Churchill*

The City of Brooksville's budget for FY2015 is $47,415,944. It is a strategic budget that aligns our human, financial and capital resources with the ongoing priorities, plans and policies of the City Council. The budget provides for investments in quality of life, infrastructure, public safety along with business and community development.

The City's economy appears to be improving, although we continue to confront the prolonged effects of the economic downturn. We are not alone in working through a concerning economy, as cities all over the United States are still cautiously looking for the balance to move forward. In a report issued by the National League of Cities, entitled *Research Brief on America's Cities,* they summarized it like this: "Recovering local and regional economies experiencing slowly improving housing markets and increased consumer spending are strengthening local tax bases and economic outlooks. However, high levels of unemployment, uncertainty about federal and state actions, and long-term pension and health benefit obligations continue to constrain the fiscal outlook for many cities."

"Recovering local and regional economies experiencing slowly improving housing markets and increased consumer spending are strengthening local tax bases and economic outlooks. However, high levels of unemployment, uncertainty about federal and state actions, and long-term pension and health benefit obligations continue to constrain the fiscal outlook for many cities."

As we begin to see signs of improvement, we must balance our optimism and stay the course. With a fragile economy, it is not the time to jump ship or change the direction, but rather a time to continue our efforts and stay focused for the benefit of our residents, taxpayers, workers and visitors.

Since its peak in 2008, City property values have declined rapidly. Despite the dramatic impact of several years of significant revenue reductions, declines in intergovernmental revenues, and increases to

operating, material and employee benefit costs, the City has preserved and in some areas improved service levels for our community. Through the difficulties, we have stayed the course, following the direction of City Council, focusing on the creation of a strong, balanced local economy and a sense of community infused with social offerings and aesthetics.

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While many other local governments, particularly across the State of Florida, are proposing an increase to their ad valorem tax millage rate and/or the taxes collected, the budget herein is balanced in a neutral position. This means we have balanced the budget utilizing the City's roll-back tax rate of 6.6962 mils to collect the same ad valorem tax monies as FY2014. We believe that this stability is critical to continue to encourage investment by businesses and residents in the properties of the City of Brooksville.

In accordance with the priorities, plans and policies directed over the course of the last several years, the budget has been developed with the following objectives:

- ✓ Protect and maintain key services on which the public depends, while maintaining fiscal responsibility and stability; adequately apply and assign resources to mandated fundamental programs and vital public safety services; preserve City assets by providing a preventative maintenance and care program; and continue to right-size or realign the City's workforce providing for enhanced efficiencies within defined financial parameters.

- ✓ Continue with vital infrastructure improvements, as adopted over the last couple of years within City plans and documents.

- ✓ Provide services and support for a sense of community infused with social offerings, cultural events, recreation programs and aesthetics to enhance the quality of life, create economic impact and enrich our business/job creators and local neighbors.

- ✓ Encourage private investment and promote a shift toward invigorating our City's economy with a long-term focus on environment and culture for sustainability. Continue working with our business community to collectively meet the needs of and provide assistance to new and existing businesses in the community.

- ✓ Maintain adequate financial reserves.

This budget strives to balance service delivery of the highest quality for our neighbors and businesses, in a cost effective and efficient manner. Over the last several years, the City has made significant progress in aligning the priorities within our organization, improving processes, decreasing staffing levels, increasing productivity and efficiencies, implementing better technologies and creating new ways to reduce and/or eliminate expenses. We have looked for and implemented significant service delivery alternatives through partnerships, cooperation, collaboration and cost-sharing programs with other governmental agencies, with private providers, or through voluntary efforts.

The FY2015 budget maintains services as well as necessary financial reserve levels. The budget assumes the continuation of funding for the water/wastewater fund and the solid waste fund with the rates indexed as provided within City resolutions. The rates of the Fire Assessment have been adjusted to a more balanced

position between Tier 1(adjusted to decrease) and Tier 2 (adjusted to increase). The impacts of employee benefits, including medical coverage, workers' compensation coverage, HRA benefits and retirement costs have been adjusted within the budget; while no wage adjustments for any class of employee have been included.

Overall, the FY2015 budget continues our focus on defining our future City endeavors and governance based on Brooksville's rich history and past achievements. Our efforts will result in a forward-planning organization focused on collective outcomes for the prosperity of our entire City.

General Fund

The FY2015 General Fund operating expenditures, including transfers is $7,109,721. This represents a 5.58% increase from the FY2014 Budget of $6,733,935.

We continue to see limited and modest revenue changes in the General Fund. Property values which affect our ad valorem tax revenues have increased for the first time in six (6) years, with a very modest increase of 2.27%.

The FY2015 budget is based on an estimated unreserved fund balance as of September 30, 2014 of $312,947. The minimum fund balance for FY2015, as established through City Council Fund Balance policy, is $213,298 (3% of the projected General Fund operating expenses). The FY2015 General Fund budget estimates an unreserved fund balance above the minimum required balance, in the amount of $274,659.

Ad Valorem Taxes

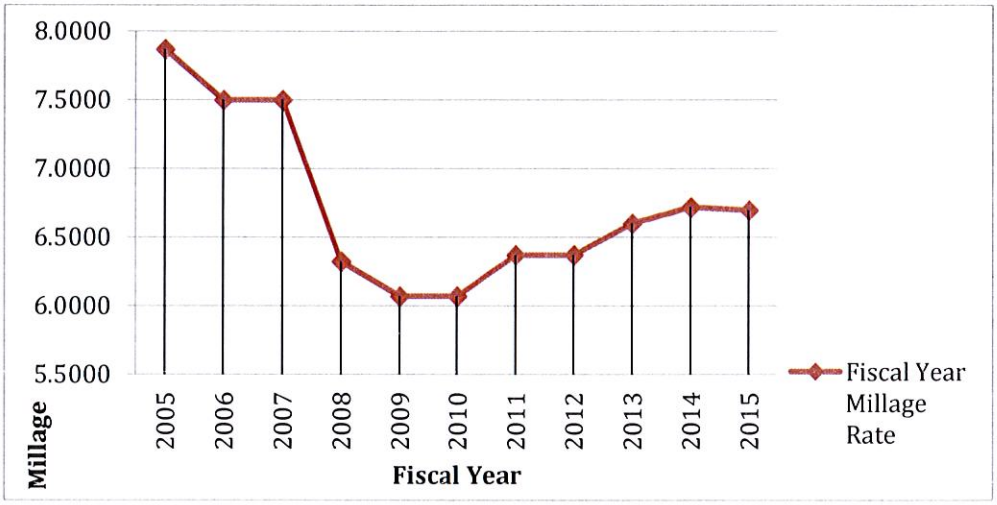
Ad Valorem Tax revenues, or property tax revenues, are dependent on two (2) essential components: 1) the taxable property value base and 2) the millage rate levied by local government. The City's taxable property values have decreased significantly over the last six (6) years. This has had a tremendous impact to the City's General Fund budget.

The City's total certified taxable assessed valuation is for FY2015 is $381,361,875, an increase of $8,651,474, or 2.27%, as compared to the prior year's final valuation. The net new construction assessed valuation during the last year totaled$6,249,974. The following table shows the City's taxable values and net new construction for the last ten year period.

Tax Year	Net New Construction	Total Taxable Value	Change from Prior Year
2014 Certified	$6,249,974	$381,361,875	2.27%
2013 Final	$4,069,299	$372,710,401	-0.28%
2012 Final	$4,901,320	$373,743,243	-4.27%
2011 Final	$4,177,886	$389,714,486	-10.16%
2010 Final	$6,051,082	$429,295,204	-10.06%
2009 Final	$5,450,296	$472,475,278	-20.31%
2008 Final	$40,278,622	$568,431,915	3.97%
2007 Final	$22,874,490	$545,843,654	11.68%
2006 Final	$11,345,310	$482,065,315	27.16%
2005 Final	$2,933,356	$351,157,823	18.16%
2004 Final	$870,876	$287,393,489	4.52%

In FY2005, the City began reducing the millage rate that stood constant at 8.0000 mils between FY1998 and FY2004 (property values at the same time were increasing). The City's wisdom, even in difficult times, has proven to be critical for growing and improving private investment and enhancing the City's opportunities to recruit and retain businesses/jobs. The City remains committed to growing the property taxable value side of the equation, as opposed to pushing up the millage rate.

The City of Brooksville is fortunate, as it enjoys a healthy number of commercial/industrial/institutional properties that provide tax relief to residential properties. Our commercial/industrial/institutional properties pay approximately 54% of the City's ad valorem taxes levied (correlated to the improvements on their respective properties), whereas, on average, cities in surrounding counties have commercial/ industrial/institutional properties that equate to around 30% of their tax base. The City's economy, business district and jobs are very important to our ability to stabilize and prosper as a city.



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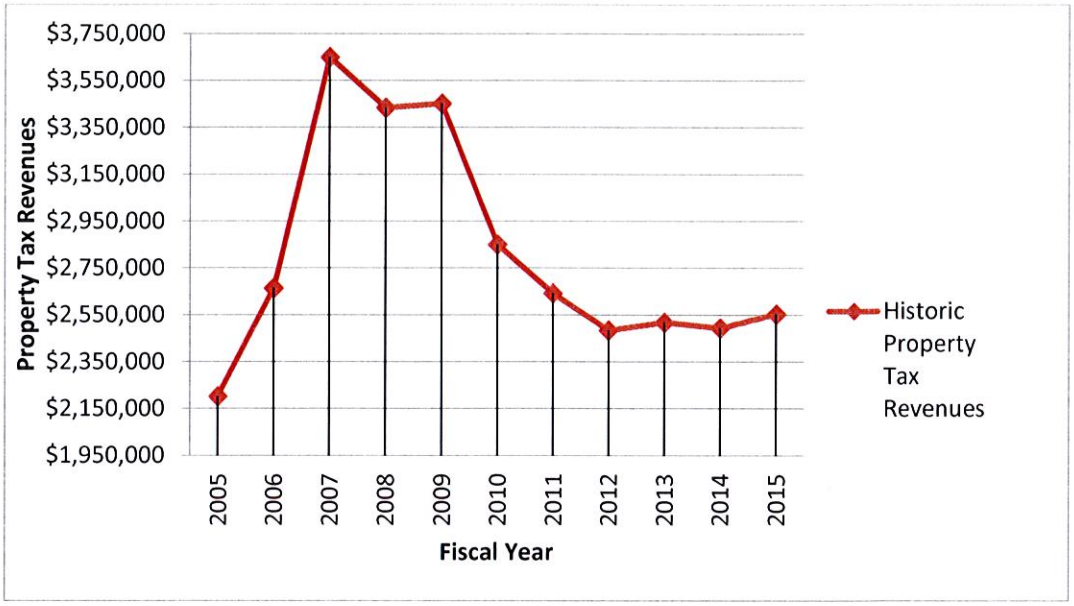
The FY2015 includes a recommended millage rate of 6.6962 per $1,000 of taxable value. The millage rate adopted for the FY2014 budget was 6.7317 mils. The following chart depicts the City's adopted millage rates, as correlated in time to the last ten years of taxable values above.

FY2015 revenues from ad valorem taxes are projected at $2,425,992 (95% of $2,553,675). Property tax revenues represents 38.42% of the General Fund revenue, excluding the General Fund's fund balance.

As you can see in the chart below, the FY2015 estimated property tax revenues still remain below the same level of revenue that the City received in FY2006.



The calculations below show the implication of the tax rate on a home with a homestead exemption of $50,000 that is valued at $125,000.

Assessed Value	$125,000
Homestead Exemption	($50,000)
Taxable Value	$ 75,000

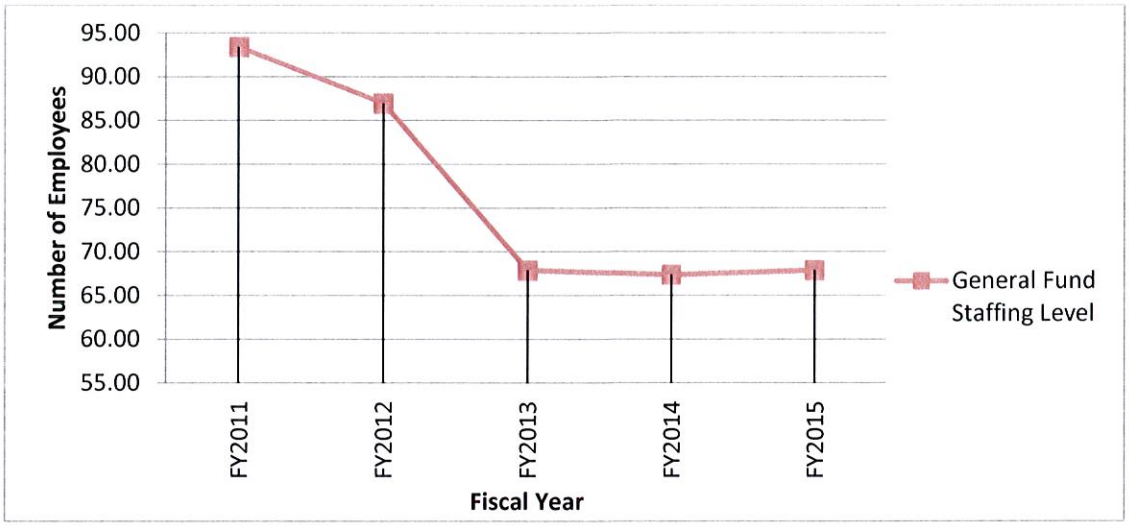
Taxable Value	$ 75,000
Millage Rate per $1,000 of taxable value	6.6962 mils
City of Brooksville Property Taxes	$502

Obviously, this example only applies to homes with this taxable value and the applied homestead exemption.

General Fund Expenditures

The General Fund expenditures total $7,109,721 representing an increase of $375,786 or about 5.58% compared to the FY2014 General Fund adopted expenditures. The expenditures for FY2015 include some unavoidable and/or non-discretionary increases, including pension contributions, employee health/medical insurance coverage premiums and other general insurance premium costs.

The staffing levels for FY2015 remain relatively constant. We have included funding for 67.90 full-time equivalencies (FTEs) for the General Fund. This represents an increase of 0.5 FTEs. The increase is realized within the Police Department, due to the funding of reserve/part-time officers. The last five (5) years of General Fund staffing levels are depicted in the following chart.



A breakdown of the General Fund staffing levels by department of the same time period in the above chart (FY2011 to FY2015) is as follows:

	FY2011	FY2012	FY2013	FY2014	FY2015
City Council	5.00	5.00	5.00	5.00	5.00
City Manager's Office	6.00	5.00	4.00	4.00	4.00
Technology Services	0.00	0.00	0.00	0.00	0.00
Human Resources	1.00	1.00	1.00	1.00	1.00
Business Development	0.00	0.00	1.00	1.00	1.00
Development	5.00	4.00	4.00	4.00	4.00
Finance	5.90	5.00	5.00	5.00	5.00
Police	28.00	28.70	28.65	28.65	29.15
Fire	19.00	19.00	0.00	0.00	0.00
Parks, Facilities & Recreation	9.00	10.00	10.00	10.00	11.00
Cemetery	2.00	2.00	2.00	2.00	2.00
Quarry Golf Course	3.50	0.00	0.00	0.00	0.00
Recreation	1.50	1.50	1.50	1.00	0.00
Streets & Drainage	7.50	5.75	5.75	5.75	5.75
Total General Fund	93.40	86.95	67.90	67.40	67.90

General Fund staffing and benefit costs make up 60.16% of the total General Fund expenditures. These costs are typically referred to as "Personal Services" within the City budget. The costs are inclusive of wages, FICA taxes, workers' compensation insurance costs, retirement contributions, and employee health/medical, life, and long-term disability premium expenses.

Wages for employees within the FY2015 remain at the same levels as FY2014, without any wage adjustment. Workers' compensation insurance premium costs have been adjusted to include rate increases of approximately 9.5% over the FY2014 premium costs. Retirement contributions will increase during the FY2015 budget. The Rates used within the FY2015 budget are as follows:

	FY2014 Rate	As of July 1, 2014	As of July 1, 2015**	75% and 25% Ratio FY 2015 Rate	
Retirement Classification					
FRS - Elected	33.28%	43.24%	53.45%	45.7925%	
FRS - Senior Management	18.45%	21.14%	23.25%	21.6685%	
FRS - Regular	7.00%	7.37%	7.74%	7.4621%	
FRS - Special Risk	19.20%	19.82%	20.61%	20.0182%	
FRS - Drop	12.94%	12.28%	12.28%	12.2800%	
Police Pension	7.00%	7.37%	7.74%	7.4621%	*
Fire Pension	43.24%	43.24%		41.350%	

**City Manager recommendation*

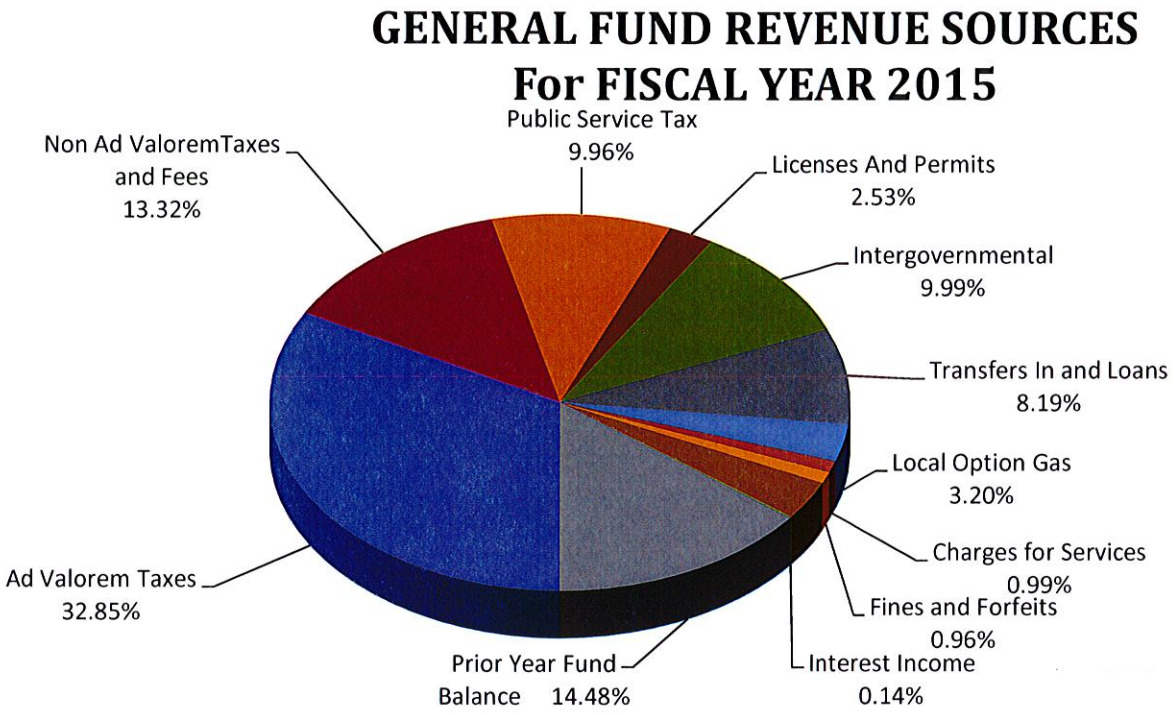
*** Staff estimate, as no information is available from the State at this time*

Employee health/medical insurance costs will increase for the FY2015 budget. The budget includes a twelve percent (12%) rate increase over the prior year's premium costs for "employee only" coverage, as paid at 100% by the City. Rates will increase from $523.63 per month, per employee ($6,284 per year, per employee) to $586.62 per month, per employee ($7,039 per year, per employee).

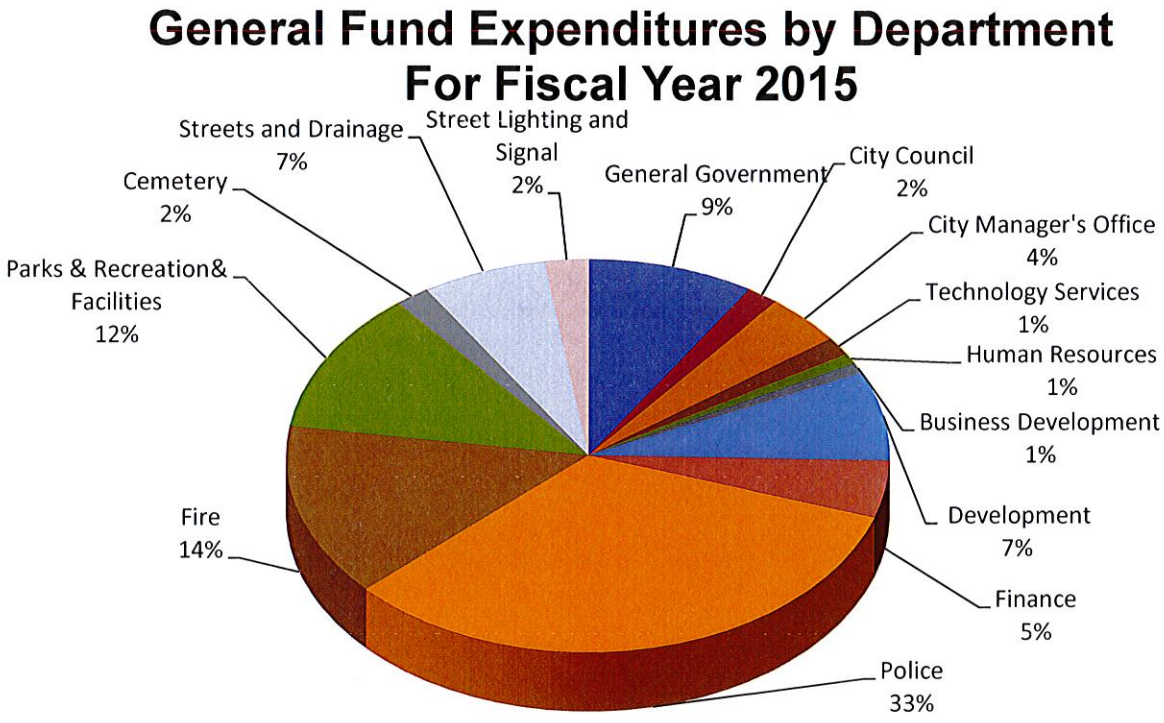
A summary of the significant changes in expenditures within the General Fund include:

- ✓ An increase in the Florida Retirement System employer contributions in the amount of $18,629, with a total contribution of $270,828 annually.
- ✓ An increase in employee health/medical insurance premiums in the amount of $55,982, with a total cost of $462,843.
- ✓ An increase in workers' compensation premiums in the amount of $8,092, with a total cost of $83,979.
- ✓ An increase in funding for employee health reimbursement account (HRA) from $250 per employee to $500 per employee. This is an increased cost of $16,487, with a total outlay of $33,425.
- ✓ Increase in general insurance charges, including property, general liability, boiler and machinery, and errors & omissions/public officials liability coverages, in the amount of $13,488 with a total outlay of $180,028.
- ✓ Monies previously allocated through a Special Revenue Fund for Tree/Streetscaping program has been moved to General Fund, Development Department in the amount of $83,484.
- ✓ Capital and non-capitalized outlay in the amount of $47,500 for a portion of the 800 MHz radio upgrades for the Police Department ($40,000), replacement vehicle Police Department ($34,000) and portion of the roof for the Public Works Department facility ($7,500), repaving of Jerome Brown parking lot, and refurbish of stadium dugouts with extensions.

Where the money comes from . . .



Where the money goes . . .



Special Revenue Funds

Fire Department

The Fire Department funding included within the FY2015 is in the amount of $1,713,622. Primary funding for the Fire Department is provided through a General Fund contribution, coupled with a City Fire Assessment. The General Fund contribution is budgeted at $1,014,677 (less than FY2014) and the Fire Assessment revenues equate to $549,053 for funding the department.

On July 2, 2012 City Council adopted Ordinance No. 830 which implemented the levying a non-ad valorem special assessment for Brooksville. An assessment utilizing the "readiness to serve", two tiered approach of funding was established for non-ad valorem special assessment collection for the fire department and fire related service delivery.

Fire Assessment rates included within the FY2015 budget are as follows: Tier 1 (relative value of improvements) is 0.80 per unit (1/1,000 of value); and Tier 2 (readiness to serve/per parcel rate) is $80 per tax parcel. Additionally, FY2015 will require the assessment of churches and governmental properties.

The Fire Department FY2015 budget is essentially status-quo. There is no adjustment to staffing levels or wages. Employee benefits have been budgeted with the same increase requirements as outlined within the General Fund summary above.

Monies have been transferred as a loan from Vehicle Replacement Fund (502) in the amount of $100,000 within the FY2015 budget. Monies are being borrowed to allow for a repair of the Fire Department's roof. The loan will be paid back to the Vehicle Replacement Fund beginning in FY2016.

Non-capitalized outlay has been set aside for a portion of the 800 MHz radio upgrades for the Fire Department.

Capital Project Funds

Multi Year Capital Project Accumulation

Multi Year Capital Project Accumulation Fund is funded at $1,671,400 for FY2015. The only funding source for the Multi Year Capital Project Accumulation Fund (other than minor interest revenues) is transferred monies from the Photo Enforcement Traffic Safety Program. Monies allocated from the Photo Enforcement Traffic Safety Program for capital improvements can only be expended for of City streets, sidewalks, culverts, lighting or other safety related capital projects.

On December 5, 2011, the City Council approved to begin the design and implementation of a Pavement Management Program to systematically prioritize the City's failing streets/road network. On February 3, 2014, the City Council approved the prioritized listing and beginning with the FY2014, work began on the adopted plan. City Council approved to move forward with the design/work of the first nine (9) road projects (including brick streets and sidewalks).

Of the nine (9) projects approved by City Council, two (2) will be completed in FY2014. Completed in FY2014 was East Early Street and the power washing and sealing of the downtown paver crosswalk areas.

During the FY2015 budget year we will continue with the projects approved by Council. The following streets/roads/projects from the City's Pavement Management Program and projects funded through the Multi-Capital Fund are allocated for completion:

PAVEMENT MANAGEMENT PROGRAM & MULTI-CAPITAL PROJECTS – FY2015

- ✓ **Bell Avenue** - Reconstruction of roadway from Oak Avenue to Cherry Street.
- ✓ **Daniel Avenue** - Reconstruction of roadway from CSX Railroad crossing to Main Street removing and stockpiling bricks.
- ✓ **Chatman Boulevard** - Reconstruction of roadway from U.S. Highway 41/ Broad Street to end of roadway.
- ✓ **Brooksville Avenue** - Reconstruction of roadway from, Russell Street south to Dr. Martin Luther King, Jr., Boulevard.
- ✓ **Veterans Avenue** - Reconstruction of roadway from U.S. Highway 41 (Broad Street) to State Road 50 (Jefferson Street).
- ✓ **Mildred Avenue** - Reconstruction of roadway from U.S. Highway 41 (Broad Street) to Dr. Martin Luther King, Jr., Boulevard.
- ✓ **Sidewalks** – Ongoing repairs and upgrades identified through Pavement Management Plan.
- ✓ **Drainage and Culvert Improvements** – including Moonlight Lane in Candlelight Subdivision (culvert replacement to Horse Lake Creek); East Avenue Bridge Repairs (deficiencies on Upper Horse Lake Creek); Liberty Street/Saxon Brook (bank erosion and culvert modifications); Southway Villas (deficiencies identified working with SWFWMD); and miscellaneous emergency culvert replacement.

Public Works Department – Utilities

Water/Wastewater Fund

The Water and Wastewater Fund is a not-for-profit public enterprise fund with a proposed fund balance is $12,248,039 for FY2015. The primary funding source for this fund is water and wastewater customer charges/payments. The FY2015 customer charges are estimated at $3,673,550. Other expected revenues are derived from connection (impact) fees and interest income.

The Water and Wastewater Fund has several areas where monies are set aside for capital improvements/investments (connection fees and special revenues) typically because of the source from where monies have been received.

This Fund remains fairly status-quo. Staffing levels have not changed. Provided within the FY2015 budget for this fund is a five (5) year large scale water and wastewater capital project list.

A 1.41% rate increase will become effective October 1, 2014 based on the City's adopted resolution (2008-27) regarding water and wastewater rates/services. We estimate that a residential customer using 5,000 gallons of water per month will see a $0.78 monthly increase.

Sanitation Fund

The Sanitation Fund is another not-for-profit public enterprise fund with a balance of $1,703,054. Also its funding source is primarily collected from residential and commercial customers throughout the City. The FY2015 budget remains fairly status-quo. An additional 0.5 FTE has been budgeted to increase the Equipment Operator's position from part-time to full-time, for street sweeping function needs.

A 2.8% rate increase will become effective October 1, 2014 based on the City's adopted resolution (2008-24) regarding sanitation rates/services. We estimate that a residential customer will see a monthly increase of $0.36.

Partially Self-Insured Health Fund

The City is initiating a partially self-insured health/medical program beginning in FY2015. The self-insured health/medical program is funded through insurance premium charges. The City contributes premium charges on behalf of employees for employee only coverage. Employees pay dependent premium charges and retirees pay premium charges for their selected retiree coverage. The Partially Self-Insured Health/Medical Fund has been budgeted for maximum premium expenditures because it is the City's first year as partially self-insured.

Community Redevelopment Agency

The City's Community Redevelopment Agency has budgeted $547.917 for FY2015. Taxable value estimates project that $90,480 in total Tax Increment Financing (TIF) revenue is anticipated during FY2015. The Community Redevelopment Agency continues to focus and move forward with the priorities established by City Council for the Agency, including commercial exterior improvement grants, the projects of Downtown Beautiful plan, and the improvements and way-finding signage of the Downtown Gateway plan.

Conclusion

Over the next year, we remain hopeful in anticipating favorable economic conditions for our City characterized by measurable growth. Real estate/property values should continue to grow modestly and decreases in State revenues appear to be leveling off. As positive signs of economic recovery are emerging, Brooksville can look forward to a future that is brighter than our recent past. We stand prepared and ready to unlock our potential as a City through our continuous efforts to be more.

Over the last several years, we have continued to seek the best possible alternatives for service delivery without the degradation of service levels. We cut tax rates and further balanced expenditures to align with the continued falling revenues while striving to preserve the City's core services. We have improved our processes, decreased staffing levels, increased productivity, greatly improved efficiencies, implemented better technologies and created new ways to cut and eliminate expenses. We have revised, reshaped, reused, reallocated, revived, realigned, recreated, reinvented, restructured and re-energized. We have pursued and sought out partnerships and collaborative service delivery opportunities with other local governmental agencies. We have tightened, cut, squeezed, eliminated, shrunk and reduced. We have faced overwhelming challenges and found great opportunities. We have shifted our City to the new normal of the economy.

Together we have prepared a balanced budget that is generally status-quo for service delivery levels, yet provides monies for investments in capital, improvements, maintenance and programs that are critical for Brooksville to shift ahead.

I wish to thank our Finance team for their hard work and endless hours in compiling a budget document for our City. I also extend my appreciation to the Department Directors and their staff for their active participation and valuable contributions in the development of the FY2015 budget that improves efficiencies and cuts costs while providing for the highest quality service delivery that meets or exceeds the needs of our residents, business

owners, and visitors. Our employees, their talents and contributions remain, by far, the City's most valuable resources.

Thank you Mayor, Vice Mayor and Councilmen for sharing and putting forward ideas and priorities for the City during our hours of workshops and individually. Those collective ideas and decisions have shaped and developed this budget document along with our ongoing plans, goals and direction. I know that each of you have invested many hours in preparing, providing input, and discussing the budget and its many complexities. Your guidance and collective direction have strengthened the final budget for adoption. While perhaps each of you may not agree with every piece or direction of the entire document, you have worked hard together in developing a budget that represents compromise and a unified plan that is solid and positive for the entire City.

The final document for FY2015 is a budget that maintains adequate fund balances in all funds, continues major capital projects and maintains core services. I firmly believe that the budget is both responsive and responsible.

Respectfully submitted,

T. Jennene Norman-Vacha
City Manager

FISCAL YEAR 2015
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City of Brooksville

BUDGET SUMMARY
CITY OF BROOKSVILLE, FLORIDA - FISCAL YEAR 2015

General Fund 6.6962

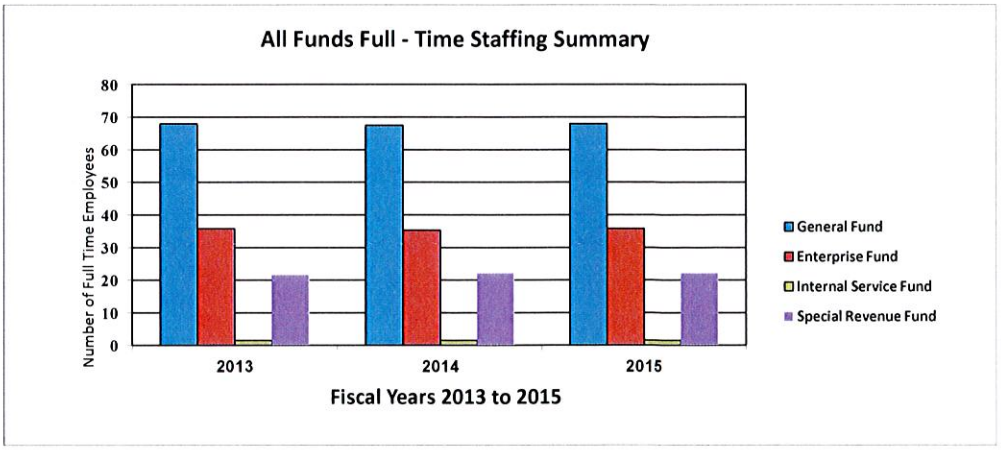
	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	$1,069,567	$3,153,397	$941,905	$10,164,242	$11,707,004	$27,036,115
ESTIMATED REVENUES:						
Taxes: Millage Per $1,000						
Ad Valorem Taxes **6.6962**	$2,425,992	$0	$0	$0	$0	$2,425,992
Sales, Use & Gas Taxes	735,218	0	0	0	0	735,218
Franchise Fees/Comm Service Tax	983,746	0	0	0	0	983,746
Licenses & Permits	187,046	0	0	0	0	187,046
Intergovernmental Revenue	737,675	446,367	32,500	0	0	1,216,542
Charges for Services	134,332	1,500	0	5,141,705	0	5,277,537
Miscellaneous Revenues	269,670	2,962,997	2,120	69,105	1,645,866	4,949,758
Other Financing Sources	841,134	1,118,677	1,476,825	228,812	938,542	4,603,990
TOTAL REVENUES AND OTHER FINANCING SOURCES	**$6,314,813**	**$4,529,541**	**$1,511,445**	**$5,439,622**	**$2,584,408**	**$20,379,829**
TOTAL REVENUES AND BALANCES	**$7,384,380**	**$7,682,938**	**$2,453,350**	**$15,603,864**	**$14,291,412**	**$47,415,944**
EXPENDITURES/EXPENSES						
General Government	$1,967,577	$0	$60,862	$0	$1,365,192	$3,393,631
Public Safety	2,124,229	3,668,928	0	0	449,000	6,242,157
Physical Environment	0	162,555	262,500	5,513,448	0	5,938,503
Transportation	583,071	1,260,223	1,180,000	242,242	0	3,265,536
Culture & Recreation	833,073	36,712	0	0	0	869,785
Debt Service	0	0	317,545	842,808	0	1,160,353
Other Financing Uses	1,601,982	1,225,417	339,489	1,419,002	0	4,585,890
TOTAL EXPENDITURES	**$7,109,932**	**$6,353,835**	**$2,160,396**	**$8,017,500**	**$1,814,192**	**$25,455,855**
Reserves	$274,448	$1,329,103	$292,954	$7,586,364	$12,477,220	$21,960,089
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	**$7,384,380**	**$7,682,938**	**$2,453,350**	**$15,603,864**	**$14,291,412**	**$47,415,944**

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD

City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY

	2013	2014	2015	% OF TOTAL
GENERAL FUND				
City Council	5.0	5.0	5.0	3.93%
City Manager's Office	4.0	4.0	4.0	3.15%
Human Resources	1.0	1.0	1.0	0.79%
Business Development	1.0	1.0	1.0	0.79%
Development	4.0	4.0	4.0	3.15%
Finance	5.0	5.0	5.0	3.93%
Police	28.65	28.65	29.15	22.93%
Parks & Facilities	10.0	10.0	11.0	8.65%
Cemetery	2.0	2.0	2.0	1.57%
Recreation Center	1.5	1.0	0.0	0.00%
Streets & Drainage Maintenance	5.75	5.75	5.75	4.52%
Total General Fund	**67.90**	**67.40**	**67.90**	**53.40%**
ENTERPRISE FUNDS				
Water & Wastewater Fund	25.19	24.19	24.19	19.02%
Sanitation Fund	10.56	11.06	11.56	9.09%
Total Enterprise Funds	**35.750**	**35.25**	**35.75**	**28.12%**
INTERNAL SERVICE FUNDS				
Fleet Maintenance Fund	**1.5**	**1.5**	**1.5**	**1.18%**
SPECIAL REVENUE FUNDS				
Fire	19.0	19.0	19.0	**14.94%**
First Tee Program	0.5	0.5	0.5	**0.39%**
Photo Enforcement Traffic Safety	2.0	2.5	2.5	**1.97%**
Total Special Revenue Funds	**21.5**	**22.0**	**22.0**	**17.30%**
TRUST & AGENCY FUNDS				
	0.0	0.0	0.0	0.00%
Total Trust & Agency Funds	**0.0**	**0.0**	**0.0**	**0.00%**
TOTAL FULL-TIME STAFF	**126.650**	**126.150**	**127.150**	**100.0%**



City of Brooksville

SCHEDULE OF DEBT SERVICE

	Fund/Division	Amount Issued	Principal Balance at 9 30 14	Maturity Date	Interest Rate	Due FY 2015	Due FY 2016	Due FY 2017	Due FY 2018	Due FY 2019
1	Fire Department Fund 143/Promissory Note	$ 633,659	$ 336,279	05/10/2021	4.23%	$ 57,269	$ 57,269	$ 57,269	$ 57,269	$ 57,269
2	General Fund/Capital Improvement Rev. Fund/USDA Loan*	$ 258,800	$ 164,000	09/01/2032	4.125%	$ 13,765	$ 13,476	$ 13,188	$ 12,896	$ 13,610
3	General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy	$ 3,333,022	$ 2,862,110	10/01/2026	4.136%	$ 303,780	$ 303,780	$ 303,780	$ 303,780	$ 303,780
	Performance Projects. City-wide energy projects were funded.	$ 4,225,481	$ 3,362,389			$ 374,814	$ 374,525	$ 374,237	$ 373,945	$ 374,659
4	Wastewater /ARRA Loan WW 270200 **	$ 632,980	$ 540,648	02/15/2031	2.30%	$ 39,562	$ 39,562	$ 39,562	$ 39,562	$ 39,562
5	Wastewater / Direct State Revolving Fund Loan WW270201 **	$ 411,383	$ 357,566	02/15/2031	2.30%	$ 13,083	$ 13,083	$ 13,083	$ 13,083	$ 13,083
6	Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds ***	$ 9,510,366	$ 8,889,826	10/1/2027	2.44%	$ 777,074	$ 777,070	$ 777,083	$ 777,082	$ 777,074
		$ 10,554,729	$ 9,788,040			$ 829,719	$ 829,715	$ 829,728	$ 829,727	$ 829,719
	TOTAL	$ 14,780,210	$ 13,150,429			$ 1,204,533	$ 1,204,240	$ 1,203,965	$ 1,203,672	$ 1,204,378

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

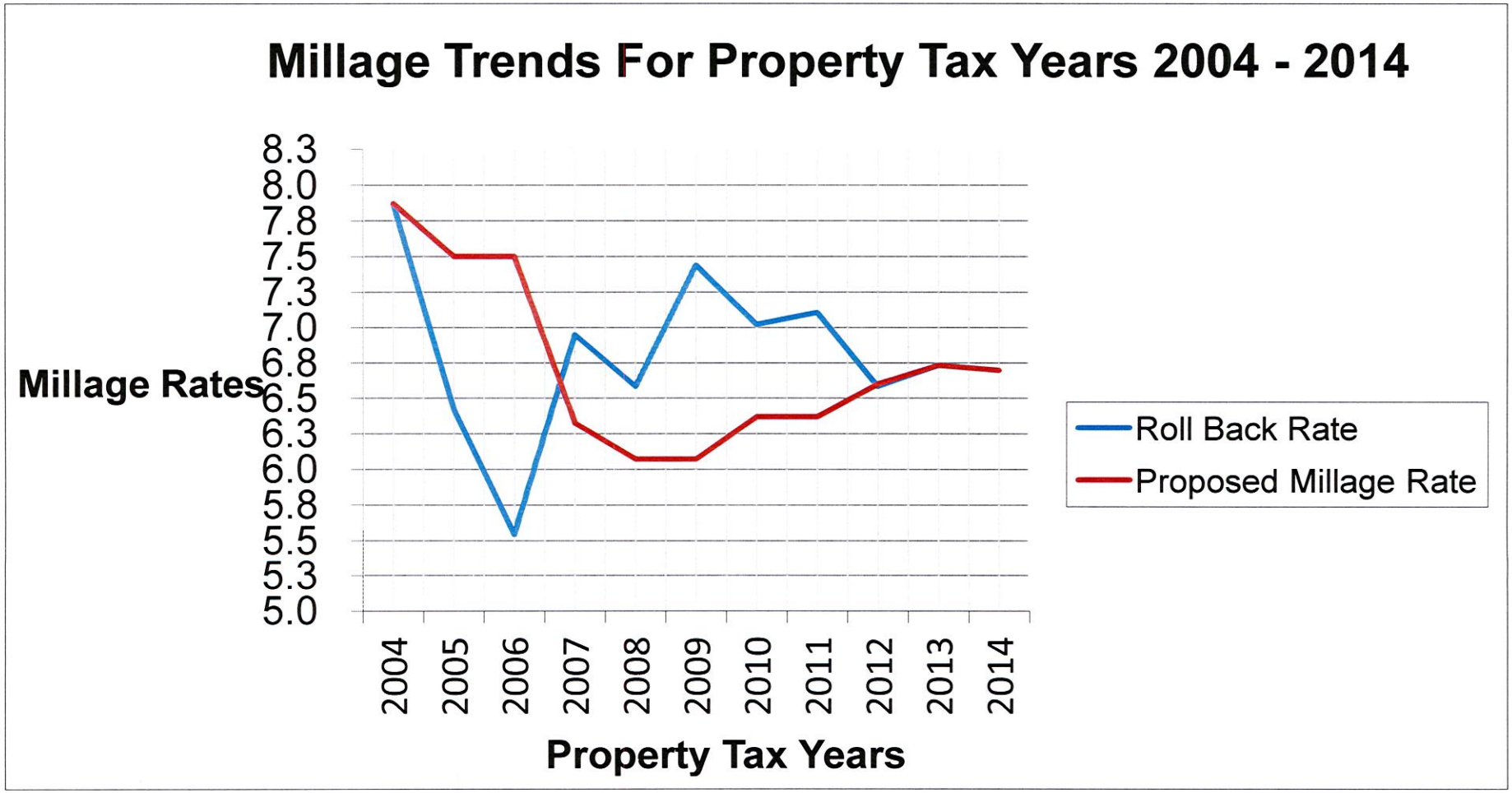
* USDA Loan for Generators and storm shutters for City Hall. This was an USDA loan/grant. Mobile Home License revenues are pledged for re-payment of the loan.

** City was awarded $1,370,200 ARRA Forgiveness Grant and State Revolving Fund Loan of $1,044,363 for Sewer Rehabilitation Program.The SRF Loan was termed for 20 years with 2.30% interest.

*** SunTrust loan issue in 2013 for the refunding of 1999, 2002 Bonds and 2008 Loan; savings to the City on the 2013 refunding is $1,344,518 through 2039 (2039 was maturity of 1999 Bonds).

General Fund

Revenues & Expenditures


Millage Trends For Property Tax Years 2004 - 2014
Millage Rates
8.3
8.0
7.8
7.5
7.3
7.0
6.8
6.5
6.3
6.0
5.8
5.5
5.3
5.0
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
Property Tax Years
Roll Back Rate
Proposed Millage Rate

City of Brooksville

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	
Current Year Gross Taxable Value	279,807,297	355,254,847	486,674,322	543,050,744	568,653,310	469,710,996	414,775,643	390,017,831	381,485,556	371,205,008	381,361,875	
Prior Year Final Gross Taxable Value	274,404,384	287,393,489	351,157,823	482,065,315	545,843,654	568,431,915	472,475,278	429,295,204	389,714,486	373,743,243	372,710,401	
Roll Back Rate	7.8700	6.4197	5.5408	6.9484	6.5830	7.4380	7.0202	7.1055	6.5834	6.7317	6.6962	M
Proposed Millage Rate	7.8700	7.5000	7.5000	6.3230	6.0690	6.0690	6.3700	6.3700	6.6000	6.7317	6.6962	I
Difference between Rates	0.0000	-1.0803	-1.9592	0.6254	0.5140	1.3690	0.6502	0.7355	-0.0166	0.0000	0.0000	L
												L
Ad Valorem Revenue at Roll-back Rate	2,202,083	2,280,630	2,696,565	3,773,334	3,743,445	3,493,710	2,911,808	2,771,272	2,511,472	2,498,841	2,553,675	A
Ad Valorem Revenue at proposed rate	2,202,083	2,664,411	3,650,057	3,433,710	3,451,157	2,850,676	2,642,121	2,484,414	2,517,805	2,498,841	2,553,675	G
Difference in Ad Valorem Revenue	0	383,781	953,492	-339,624	-292,288	-643,034	-269,687	-286,858	6,333	0	0	E
												I
Value of a Mill (1.0000)	279,807	355,255	486,674	543,051	568,653	469,711	414,776	390,018	381,486	371,205	381,362	N
Value of tenth of Mill (0.1000)	27,981	35,525	48,667	54,305	56,865	46,971	41,478	39,002	38,149	37,121	38,136	F
Value of hundredth of Mill (0.0100)	2,798	3,553	4,867	5,431	5,687	4,697	4,148	3,900	3,815	3,712	3,814	O

Millage Rate Matrix:

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

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	3,813,619	1,259,943
9.9000	3,775,483	1,221,807
9.8000	3,737,346	1,183,671
9.7000	3,699,210	1,145,535
9.6000	3,661,074	1,107,399
9.5000	3,622,938	1,069,262
9.4000	3,584,802	1,031,126
9.3000	3,546,665	992,990
9.2000	3,508,529	954,854
9.1000	3,470,393	916,718
9.0000	3,432,257	878,581
8.9000	3,394,121	840,445
8.8000	3,355,985	802,309
8.7000	3,317,848	764,173
8.6000	3,279,712	726,037
8.5000	3,241,576	687,901
8.4000	3,203,440	649,764
8.2000	3,127,167	573,492
8.1000	3,089,031	535,356
8.0000	3,050,895	497,220
7.9000	3,012,759	459,083
7.8000	2,974,623	420,947
7.7000	2,936,486	382,811
7.6000	2,898,350	344,675

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	2,860,214	306,539
7.4380	2,836,570	282,894
7.4000	2,822,078	268,402
7.3000	2,783,942	230,266
7.2000	2,745,806	192,130
7.1055	2,709,767	156,091
7.0000	2,669,533	115,858
6.9000	2,631,397	77,722
6.7317	2,567,214	13,538
6.6962	2,553,675	0
6.5834	2,510,658	-43,018
6.5379	2,493,318	-60,357
6.5000	2,478,852	-74,823
6.4000	2,440,716	-112,959
6.3700	2,429,275	-124,400
6.3000	2,402,580	-151,096
6.2000	2,364,444	-189,232
6.1000	2,326,307	-227,368
6.0690	2,314,485	-239,190
5.9690	2,276,349	-277,326
5.8690	2,238,213	-315,463
5.7690	2,200,077	-353,599
5.6000	2,135,627	-418,049
5.5000	2,097,490	-456,185
5.1921	1,980,069	-573,606

14/15 Millage Rate

ROLLED-BACK RATE

City of Brooksville

GENERAL FUND REVENUE DETAIL

	Revenue Detail	2012 Actual	2013 Actual	2014 Budget	2015 Budget
001-000-311-40000	Ad Valorem Taxes	$2,133,637	$2,179,923	$2,273,899	$2,325,992
001-000-311-40001	Delinq't Ad Valorem	$518,104	$219,577	$100,000	$100,000
	Total Ad Valorem Taxes	**$2,651,741**	**$2,399,500**	**$2,373,899**	**$2,425,992**
001-000-314-41100	Electricity Public Service Taxes	$749,992	$705,080	$679,360	$700,320
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	$31,126	$36,976	$33,159	$34,898
	Total Public Services Taxes	**$781,118**	**$742,056**	**$712,519**	**$735,218**
001-000-323-40301	Progress Energy Franch Fees	$726,801	$603,249	$615,661	$621,697
001-000-323-40400	Peoples Gas Franchise Fees	$7,655	$6,052	$6,052	$6,162
001-000-323-40200	Comm Service Tax	$410,487	$496,677	$493,638	$355,887
	Total Franchise Fees	**$1,144,943**	**$1,105,978**	**$1,115,351**	**$983,746**
001-000-329-42101	Peddler, Solicitor, Permits	$1,236	$342	$300	$300
001-000-329-42102	Tree Removal Permit	$0	$0	$0	$2,500
001-000-322-42200	Building Permits	$97,583	$97,211	$98,100	$154,246
001-000-329-42900	Other Licenses, Fees, and Permits	$27,496	$34,195	$27,000	$30,000
	Total Licenses and Permits	**$126,315**	**$131,748**	**$125,400**	**$187,046**
001-000-335-45120	State Rev Shared Proceeds	$402,499	$402,485	$382,871	$383,790
001-000-335-45150	Alcoholic Beverage Licenses	$6,142	$5,476	$6,000	$5,321
001-000-335-45180	Local Govt. Half Cent Sales Tax	$334,343	$344,948	$331,577	$348,564
	Total State Shared Revenue	**$742,984**	**$752,909**	**$720,448**	**$737,675**
001-000-335-45520	Firefighters Supply Comp	$2,520	$0	$0	$0
	Total Local Intergovernmental	**$2,520**	**$0**	**$0**	**$0**
001-000-331-43200	Federal Grants: Public Safety	$44,267	$0	$0	$0
001-000-331-43500	Federal Grants: Economic Environment	$15,771	$1,809	$0	$0
001-000-334-44900	Other State Grants	$11,875	$0	$0	$0
	Total Intergovernmental Revenue	**$71,913**	**$1,809**	**$0**	**$0**
001-000-342-48240	Accident Reports	$2,173	$833	$1,600	$1,300
001-000-342-48242	Hydrant Fees	$9,116	$8,988	$0	$0
001-000-369-48901	Fire Misc. Revenue	$140	$0	$0	$0
	Misc. Charge	**$11,429**	**$9,821**	**$1,600**	**$1,300**

City of Brooksville

GENERAL FUND REVENUE DETAIL

	Revenue Detail	2012 Actual	2013 Actual	2014 Budget	2015 Budget
001-000-343-48695	Cemetery Lot Sales	$49,330	$36,671	$30,000	$50,135
001-000-343-48696	Cremation Lot Sales	$5,200	$3,200	$3,200	$1,600
001-000-343-48697	Cemetery Sales - Special Use Fee	$2,000	$3,000	$500	$1,000
001-000-343-48698	Columbarium	$2,300	$1,258	$600	$600
001-000-369-48897	Cemetery-Miscellaneous Revenue	$2,720	$7,935	$3,570	$3,570
001-000-343-48691	Cemetery Transfer Fee	$100	$0	$25	$100
001-000-343-48692	Cemetery Staking Plots	$805	$1,350	$800	$700
001-000-343-48694	Cemetery Donor Memorial Fees	$0	$300	$0	$0
	Cemetery Revenue	**$62,455**	**$53,714**	**$38,695**	**$57,705**
001-000-369-48899	JBCC-Miscellaneous Revenue	$767	$2,176	$500	$2,250
001-000-347-48723	Facility Rental Fee	$5,100	$25,198	$20,000	$21,771
001-000-347-48725	Instructional Fees - JBCC	$481	$35	$300	$0
001-000-347-48726	Adult Fees (daily) - JBCC	$0	$350	$0	$600
001-000-347-48728	Concession Stand Proceeds	$280	$0	$0	$0
	Jerome Brown Center Revenue	**$6,628**	**$27,759**	**$20,800**	**$24,621**
001-000-369-48898	Quarry Golf Course-Miscellaneous Revenue	$106	$0	$0	$0
	Quarry Golf Revenue	**$106**	**$0**	**$0**	**$0**
001-000-347-48737	League Fees Softball	$27,245	$24,393	$24,000	$24,000
001-000-347-48738	Practice Lessons Softball	$690	$1,124	$700	$710
001-000-347-48739	Tournament Fees	$375	$175	$300	$0
001-000-347-48741	Tennis Court Fees	$1,118	$488	$300	$0
001-000-347-48743	Pavilion Facility Fees	$3,060	$3,803	$4,500	$3,920
001-000-362-48820	Rental Fees/Signs	$1,635	$650	$0	$0
001-000-363-48821	School Board - Tom Varn Park	$20,000	$20,000	$20,000	$20,000
001-000-369-48900	Parks-Miscellaneous Revenue	$3,137	$3,854	$3,000	$2,076
	Parks Revenue	**$57,260**	**$54,487**	**$52,800**	**$50,706**
	Total Charges For Service	**$137,878**	**$145,781**	**$113,895**	**$134,332**
001-000-351-48801	Court Fines	$76,779	$60,538	$60,819	$61,700
001-000-351-48802	Safety Violations	$188	$160	$150	$180
001-000-354-48804	Parking Tickets	$818	$570	$600	$687
001-000-354-48805	Violations of Local Ordinances	$569	$1,888	$3,662	$8,326
001-000-359-48807	False Alarm Fines	$1,150	$0	$0	$0
	Total Fines	**$79,504**	**$63,156**	**$65,231**	**$70,893**
001-000-361-48808	Interest-FMIvT	$10,345	-$1,454	$9,000	$9,000
001-000-361-48810	Interest (Banks)	$619	$608	$700	$948
001-000-361-48811	Interest on SBA	$1,253	$1,145	$1,000	$250
	Total Interest	**$12,217**	**$299**	**$10,700**	**$10,198**

City of Brooksville

GENERAL FUND REVENUE DETAIL

	Revenue Detail	2012 Actual	2013 Actual	2014 Budget	2015 Budget
001-000-362-48815	Rent - City Hall (3rd floor)	$57,612	$70,668	$72,000	$72,000
	Total Rentals	**$57,612**	**$70,668**	**$72,000**	**$72,000**
001-000-364-48840	Sale or Disposal of Fixed Assets-Govern.	$2,149	$0	$5,000	$5,000
001-000-365-48850	Sales of Surplus Materials	$1,916	$0	$1,000	$1,000
001-000-366-48860	Contributions and Donations - Govern Funds	$275	$264	$250	$250
001-000-367-48871	Change in Fair Market Value	$2,065	$460	$4,000	$4,000
001-000-369-48890	Miscellaneous Revenue	$23,955	$19,544	$20,000	$20,000
001-000-369-48891	Street Lighting & Signal Maintenance	$54,971	$62,415	$51,800	$51,800
001-000-369-48893	Vending Machine Commission	$437	$1,045	$500	$840
001-000-369-48896	Police-Miscellaneous Revenue	$8,217	$4,950	$7,500	$5,739
001-000-369-48892	CRA Service Fee	$27,950	$27,950	$27,950	$27,950
	Total Other Revenue	**$121,935**	**$116,628**	**$118,000**	**$116,579**
001-000-381-49108	Trans In-from Local Option Gas	$262,192	$248,583	$238,449	$236,390
001-000-381-49128	Trans In from Traffic Camera Fund	$100,000	$100,000	$100,000	$100,000
001-000-381-49128	Trans in From Capital Imprv. Rev. Bond 2006	$0	$0	$12,445	$0
001-000-381-49309	Trans In from Capital Impr. Rev. Fund	$0	$43,504	$30,540	$21,944
001-000-381-49401	Trans In from Utilities	$393,800	$393,800	$393,800	$393,800
001-000-381-49403	Trans In from Solid Waste	$89,000	$89,000	$89,000	$89,000
001-000-381-49502	Transfer in fromVehicle Replacement Fund 50	$0	$183,984	$0	$0
001-000-381-49700	Other Transfers In	$0	$3,193	$0	$0
	Total Transfers In	**$844,992**	**$1,062,064**	**$864,234**	**$841,134**
	Revenue Before P/Y Carry forward	**$6,775,672**	**$6,592,596**	**$6,291,677**	**$6,314,813**
	Prior Year Carry forward	**$255,886**	**$544,460**	**$763,390**	**$1,069,567**
	TOTAL REVENUES	**$7,031,558**	**$7,137,056**	**$7,055,067**	**$7,384,380**

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2015

	2012 Actual	2013 Actual	2014 Budget	2015 Budget
GENERAL GOVERNMENT				
General Government				
Personal Services	$0	$0	$0	**$0**
Operating expenses	$553,232	$538,142	$608,461	**$610,050**
Capital Outlay	$0	$11,889	$0	**$0**
Transfers	$23,188	$27,423	$21,788	**$21,796**
	$576,420	**$577,454**	**$630,249**	**$631,846**
CITY COUNCIL				
City Council				
Personal Services	$59,027	$61,463	$74,848	**$47,034**
Operating expenses	$9,883	$30,972	$17,650	**$19,500**
Transfers	$1,250	$1,250	$1,250	**$37,697**
	$70,160	**$93,685**	**$93,748**	**$104,231**
CITY MANAGER'S OFFICE DEPARTMENT				
City Manager's Office				
Personal Services	$289,067	$236,175	$268,881	**$245,312**
Operating expenses	$15,190	$7,983	$21,300	**$22,360**
Transfers	$1,479	$1,250	$1,000	**$30,158**
	$305,736	**$245,408**	**$291,181**	**$297,830**
TECHNOLOGY SERVICES				
Technology Services				
Operating expenses	$79,043	$80,869	$100,000	**$110,000**
	$79,043	**$80,869**	**$100,000**	**$110,000**
HUMAN RESOURCES DIVISION				
Human Resources				
Personal Services	$51,297	$51,771	$53,885	**$47,778**
Operating expenses	$5,036	$4,040	$5,730	**$6,530**
Transfers	$479	$250	$250	**$7,539**
	$56,812	**$56,061**	**$59,865**	**$61,847**

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2015

	2012 Actual	2013 Actual	2014 Budget	2015 Budget
BUSINESS DEVELOPMENT DIVISION				
Business Development				
Personal Services	$0	$42,079	$42,825	**$36,666**
Operating expenses	$0	$2,981	$14,650	**$14,650**
Transfers	$0	$250	$250	**$7,539**
	$0	**$45,310**	**$57,725**	**$58,855**
DEVELOPMENT DEPARTMENT				
Development				
Personal Services	$212,407	$212,046	$230,233	**$208,010**
Operating expenses	$105,071	$112,111	$129,075	**$280,954**
Transfers	$1,229	$1,131	$1,361	**$30,527**
	$318,707	**$325,288**	**$360,669**	**$519,491**
FINANCE DEPARTMENT				
Finance				
Personal Services	$274,291	$239,589	$307,203	**$278,529**
Operating expenses	$18,492	$18,057	$19,355	**$19,993**
Transfers	$1,250	$1,250	$1,250	**$37,697**
	$294,033	**$258,896**	**$327,808**	**$336,219**
POLICE DEPARTMENT				
Police				
Personal Services	$1,684,170	$1,724,156	$1,917,256	**$1,774,829**
Operating expenses	$227,628	$259,845	$255,296	**$310,400**
Capital Outlay	$0	$0	$13,000	**$39,000**
Transfers	$20,895	$16,511	$17,453	**$221,403**
	$1,932,693	**$2,000,512**	**$2,203,005**	**$2,345,632**
FIRE DEPARTMENT				
Fire				
Personal Services	$1,251,562	$0	$0	**$0**
Operating expenses	$87,073	$0	$0	**$0**
Capital Outlay	$3,242	$0	$0	**$0**
Debt Service	$57,269	$0	$0	**$0**
Transfers	$8,677	$1,239,366	$1,026,677	**$1,014,677**
	$1,407,823	**$1,239,366**	**$1,026,677**	**$1,014,677**

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2015

	2012 Actual	2013 Actual	2014 Budget	2015 Budget
PARKS & RECREATION & FACILITIES DEPARTMENT				
Parks and Facilities				
Personal Services	$413,061	$403,682	$464,163	**$424,432**
Operating Expenses	$242,274	$176,859	$211,048	**$248,785**
Capital Outlay	$0	$0	$81,400	**$55,000**
Transfers	$15,036	$19,910	$31,280	**$106,224**
	$670,371	**$600,451**	**$787,891**	**$834,441**
Cemetery				
Personal Services	$78,124	$81,223	$83,510	**$71,462**
Operating expenses	$26,436	$22,029	$26,244	**$33,394**
Capital Outlay	$0	$5,181	$1,000	**$0**
Transfers	$11,008	$7,044	$13,603	**$30,290**
	$115,568	**$115,477**	**$124,357**	**$135,146**
Recreation				
Personal Services	$44,097	$38,919	$40,364	**$0**
Operating expenses	$34,016	$24,190	$26,893	**$0**
Transfers	$375	$375	$250	**$0**
	$78,488	**$63,484**	**$67,507**	**$0**
Quarry Golf Course				
Personal Services	$5,169	$0	$0	**$0**
Operating expenses	$77	$0	$0	**$0**
Transfers	$5,000	$0	$0	**$0**
	$10,246	**$0**	**$0**	**$0**
PUBLIC WORKS DEPARTMENT				
Streets and Drainage				
Personal Services	$221,628	$203,422	$250,636	**$214,671**
Operating expenses	$187,332	$180,060	$172,400	**$193,900**
Capital Outlay	$0	$0	$0	**$7,500**
Debt Service	$0	$0	$0	**$0**
Transfers	$18,553	$24,009	$24,717	**$56,435**
	$427,513	**$407,491**	**$447,753**	**$472,506**
Street Lighting and Signal Division				
Operating expenses	$153,434	$151,062	$155,500	**$167,000**
	$153,434	**$151,062**	**$155,500**	**$167,000**

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2015

	2012 Actual	2013 Actual	2014 Budget	2015 Budget
Total General Fund				
General Government	$576,420	$577,454	$630,249	$631,846
City Council	$70,160	$93,685	$93,748	$104,231
City Manager's Office	$305,736	$245,408	$291,181	$297,830
Technology Services	$79,043	$80,869	$100,000	$110,000
Human Resources Division	$56,812	$56,061	$59,865	$61,847
Business Development	$0	$45,310	$57,725	$58,855
Development	$318,707	$325,288	$360,669	$519,491
Finance Department	$294,033	$258,896	$327,808	$336,219
Police Department	$1,932,693	$2,000,512	$2,203,005	$2,345,632
Fire Department	$1,407,823	$1,239,366	$1,026,677	$1,014,677
Parks & Facilities Division	$670,371	$600,451	$787,891	$834,441
Cemetery Division	$115,568	$115,477	$124,357	$135,146
Recreation Division	$78,488	$63,484	$67,507	$0
Quarry Golf Course Division	$10,246	$0	$0	$0
Streets and Drainage Division	$427,513	$407,491	$447,753	$472,506
Street Lighting and Signal Division	$153,434	$151,062	$155,500	$167,000
TOTAL GENERAL FUND	**$6,497,047**	**$6,260,814**	**$6,733,935**	**$7,089,721**
Total General Fund				
Personal Services	$4,583,900	$3,294,525	$3,733,804	$3,348,723
Operating expenses	$1,744,217	$1,609,200	$1,763,602	$2,037,516
Capital Outlay	$3,242	$17,070	$95,400	$101,500
Debt Service	$57,269	$0	$0	$0
Transfers Out	$108,419	$1,340,019	$1,141,129	$1,601,982
TOTAL GENERAL FUND	**$6,497,047**	**$6,260,814**	**$6,733,935**	**$7,089,721**
Unallocated Reserves	$544,460	$1,035,640	$312,947	$294,659
Reserve Contingencies	**$544,460**	**$1,035,640**	**$312,947**	**$294,659**

General Fund
Department/Divisional Statements

General Government
City Council's Office
City Manager's Office
City Manager's Office – Technology Services Division
City Manager's Office – Human Resources Division
City Manager's Office – Business Development Division
Development Department
Finance Department
Police Department
Parks, Facilities & Recreation Department
Parks, Facilities & Recreation Department – Cemetery Division
Parks, Facilities & Recreation Department – Recreation Division
Public Works Department – Streets & Drainage Division
Public Works Department – Street Lighting & Signal Division
Fire Department – General Fund Contribution

City of Brooksville

Fiscal Year 2015

Budget Document for General Government

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
53100 001 009 510	Legal Services	45,181	21,471	0	0
53100 001 009 514	Legal Services	187,264	189,599	200,000	200,000
53200 001 009 510	Accounting & Auditing	71,687	71,072	111,000	100,000
53400 001 009 510	Other Contractual Services	4,465	5,128	4,500	4,500
53401 001 009 510	Contract Labor	0	3,750	6,000	5,000
54000 001 009 510	Travel and Per Diem	90	33	0	0
54100 001 009 510	Communication & Freight Charge	323	401	300	300
54110 001 009 510	Postage	4,777	4,749	6,000	6,000
54210 001 009 510	Automotive Repair Service	110	0	0	0
54300 001 009 510	Electric	33,395	29,272	35,000	35,000
54303 001 009 510	Water	5,855	6,368	6,500	6,000
54400 001 009 510	Equipment & Vehicle Rental	1,005	984	1,500	1,500
54500 001 009 510	General Business Insurance	114,888	122,768	140,685	152,439
54510 001 009 510	Pollution/EnvironmentInsurance	885	1,417	1,616	1,730
54550 001 009 510	Public Official Liability Ins	19,557	21,251	24,239	25,859
54560 001 009 510	Insurance Claims & Deductibles	0	0	2,000	2,000
54600 001 009 510	Repair & Maintenance Services	1,776	3,770	3,400	4,400
54700 001 009 510	Printing & Binding Services	226	39	1,000	1,000
54800 001 009 510	Advertising Activities	690	784	1,200	1,000
54810 001 009 510	Promotional Activities	3,524	2,453	5,000	5,000
54900 001 009 510	Other Current Charges	12,414	12,843	16,400	15,000
55100 001 009 510	Office Supplies	0	237	0	0
55210 001 009 510	Operating Supplies	0	22	0	0
55223 001 009 510	Repair & Maintenance Supplies	273	43	500	500
55250 001 009 510	Fuels & Lubricants	1,265	888	900	900
55253 001 009 510	Auto Repair Supplies (in-house)	965	14	500	500
55400 001 009 510	Books, Publications, Subscription & Membershp	414	2,460	1,200	1,500
55500 001 009 510	Uncapitalized Equipment	-698	0	0	0
57301 001 009 590	Contribution	42,901	36,327	39,021	39,922
	Total Operating Costs	**553,231**	**538,142**	**608,461**	**610,050**
55620 001 009 510	Building and Improvements	0	11,889	0	0
	Total Capital Outlay Costs	**0**	**11,889**	**0**	**0**
56311 001 009 581	Transfer Out to 311	22,188	26,292	20,427	20,427
56501 001 009 581	Transfer Out to 501	0	131	361	369
56609 001 009 581	Transfer Out to 609	1,000	1,000	1,000	1,000
	Total Transfers Out	**23,188**	**27,423**	**21,788.0**	**21,796.0**
	Expense	**576,419**	**577,454**	**630,249**	**631,846**

City Council's Office

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$61,463	$74,848	$47,034
Operating Expenses	$30,972	$17,650	$39,500
Transfers	$1,250	$1,250	$37,697
Total	**$93,685**	**$93,748**	**$124,231**

Staffing	**2013**	**2014**	**2015**
Mayor	1	1	1
Vice Mayor	1	1	1
Council Member	3	3	3
Total City Council FTE	**5**	**5**	**5**

City Council members are responsible for identifying and establishing policy, priorities and strategic goals under which the City operates. City Council is specifically responsible for:

* appointing the City Manager, City Attorney and members of various boards and commissions.

* enacting ordinaces, resolutions, orders and establishing policy.

* reviewing the annual budget, setting the tax rate and approving the financing of all City operations.

* authorizing contracts on behalf of the City.

City of Brooksville

Fiscal Year 2015

Budget Document for City Council's Office

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51100 001 010 511	Legislative Salaries	29,400	29,400	29,400	29,424
52100 001 010 511	FICA Taxes	2,222	2,222	2,249	2,251
52200 001 010 511	Retirement Contributions	3,208	4,684	9,784	13,474
52300 001 010 511	Health Insurance	22,304	23,499	31,418	0
52301 001 010 511	Life Insurance	365	187	182	184
52303 001 010 511	Long Term Disability	132	68	68	68
52320 001 010 511	Dental employee	1,323	1,323	1,654	1,531
52400 001 010 511	Workers Comp Insurance	72	80	93	102
	1. Total Personal Service Costs	**59,027**	**61,463**	**74,848**	**47,034**
53101 001 010 511	Medical Services	0	0	0	0
53400 001 010 511	Other Contractual Services	4,075	4,000	4,100	4,100
54000 001 010 511	Travel and Per Diem	2,765	2,327	2,000	2,000
54100 001 010 511	Communication & Freight Charge	1,595	1,930	1,500	2,000
54600 001 010 511	Repair & Maintenance Services	0	0	725	0
54700 001 010 511	Printing & Binding Services	8	117	200	250
54810 001 010 511	Promotional Activities	0	49	0	0
54812 001 010 511	Promtional Activities - FBF	0	0	0	0
54900 001 010 511	Other Current Charges	42	0	975	0
55100 001 010 511	Office Supplies	95	50	100	100
55230 001 010 511	Clothing & Uniforms	59	0	0	0
55250 001 010 511	Fuels & Lubricants	0	21	0	0
55400 001 010 511	Books, Publications, Subscription & Membershp	65	40	50	50
55410 001 010 511	Training and Education	1,180	1,208	1,000	1,000
59901 001 010 511	Special Events	0	21,230	7,000	10,000
	2. Total Operating Costs	**9,883**	**30,972**	**17,650**	**19,500**
56609 001 010 581	Transfer Out to 609	1,250	1,250	1,250	2,500
56609 001 010 581	Transfer Out to 609	0	0	0	35,197
	5. Total Transfers Out	**1,250**	**1,250**	**1,250**	**37,697**
	Expense	**70,160**	**93,685**	**93,748**	**104,231**

City Manager's Office Department

City Manager's Office

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$236,175	$268,881	$245,312
Operating Expenses	$7,983	$21,300	$22,360
Transfers	$1,250	$1,000	$30,158
Total	**$245,408**	**$291,181**	**$297,830**

Staffing	**2013**	**2014**	**2015**
City Manager	1	1	1
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Admin. Assistant III	1	1	1
Total Full Time	**4**	**4**	**4**
Total City Manager's Office FTE	**4**	**4**	**4**

Department Mission

City Manager's Office provides leadership, management information and policy implementation to:

City Council members so they can make informed decisions and establish City policy, priorities and strategic goals for City operations.

City departments for efficient and effective delivery of goods and services, achieving strategic results;

Citizens and business owners of our City so they can live, work and play in a community that provides a high quality of life; and

City and Community so they can experience a high degree of satisfaction with City services.

City Manager's Office provides facilitation, liaison, research and administrative service to the City Council members so they can identify and establish policy, priorities, strategic goals and respond to constituency request with accurate and timely information.

The City Manager's Office includes City Clerk programs, Human Resources Division, Technology Service Division, and Business Development Division.

City of Brooksville

Fiscal Year 2015

Budget Document for City Manager's Office

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51101 001 011 512	Executive Salaries	90,931	90,245	92,016	92,016
51200 001 011 512	Regular Salaries & Wages	133,713	90,704	106,049	104,312
51400 001 011 512	Overtime - Unscheduled	2,614	2,695	2,300	2,300
51605 001 011 512	Bereavement Pay	155	433	0	0
51606 001 011 512	Jury Duty Pay	72	0	0	0
52100 001 011 512	FICA Taxes	17,319	14,078	15,328	15,195
52200 001 011 512	Retirement Contributions	12,377	13,708	24,400	27,894
52300 001 011 512	Health Insurance	27,880	21,052	25,134	0
52301 001 011 512	Life Insurance	1,389	1,131	1,236	1,225
52303 001 011 512	Long Term Disability	511	414	461	457
52320 001 011 512	Dental employee	1,559	1,185	1,323	1,225
52400 001 011 512	Workers Comp Insurance	548	531	634	688
52410 001 011 512	W/Comp Claims	0	0	0	0
	Total Personal Service Costs	**289,067**	**236,175**	**268,881**	**245,312**
53101 001 011 512	Medical Services	0	0	125	60
53400 001 011 512	Other Contractual Services	443	740	600	700
54000 001 011 512	Travel and Per Diem	1,590	1,252	3,500	3,500
54100 001 011 512	Communication & Freight Charge	1,907	851	2,300	1,500
54600 001 011 512	Repair & Maintenance Services	4,092	2,112	4,900	4,000
54700 001 011 512	Printing & Binding Services	2,642	0	3,000	3,000
54800 001 011 512	Advertising Activities	0	0	200	100
54900 001 011 512	Other Current Charges	107	0	400	0
55100 001 011 512	Office Supplies	1,296	487	2,000	4,000
55210 001 011 512	Operating Supplies	0	0	300	0
55220 001 011 512	Computer Supplies	0	0	0	0
55223 001 011 512	Repair & Maintenance Supplies	0	166	0	0
55250 001 011 512	Fuels & Lubricants	0	0	0	0
55253 001 011 512	Auto Repair Supplies (in-house)	0	313	0	0
55400 001 011 512	Books, Publications, Subscription & Membershp	1,870	1,113	2,400	2,500
55410 001 011 512	Training and Education	1,244	950	1,575	2,000
55500 001 011 512	Uncapitalized Equipment	0	0	0	1,000
	Total Operating Costs	**15,190**	**7,983**	**21,300**	**22,360**
56501 001 011 581	Transfer Out to 501	229	0	0	0
56609 001 011 581	Transfer Out to 609	1,250	1,250	1,000	2,000
56609 001 011 581	Transfer Out to 609	0	0	0	28,158
	Total Transfers Out	**1,479**	**1,250**	**1,000**	**30,158**
	Expense	**305,736**	**245,408**	**291,181**	**297,830**

City Manager's Office Department

Technology Service Division

Technology Services are performed through an existing ongoing partnership with the Hernando County Board of County Commissioners. Through our partnership , the City and the County work together, so to improve efficiencies and limit staffing requirements, ultimately saving monies that would otherwise be borne by the taxpayer of both entities

	2013 Actual	2014 Budget	2015 Budget
Operating Expenses	$80,869	$100,000	$110,000
Total	**$80,869**	**$100,000**	**$110,000**

Staffing and services are performed by and through shared resources with the Hernando County Board of County Commissioners.

Division Mission

The Technology Services Division provides business solutions, technologies, infrastructure, software and database management and support for City departments so they may accomplish their missions and improve service delivery through technology solutions.

Technology solutions for business processing and management continue to enable the City to improve efficiencies, data and information retrieval and overall productivity with a reduction in staffing requirements and both direct and indirect costs for services.

City of Brooksville

Fiscal Year 2015

Budget Document for Technology Service Division

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
53400 001 016 513	Other Contractual Services	63,800	73,800	90,000	95,000
54100 001 016 513	Communication & Freight Charge	54	46	0	0
54110 001 016 513	Postage	0	12	0	0
54900 001 016 513	Other Current Charges	18	83	0	0
55220 001 016 513	Computer Supplies	631	704	0	0
55500 001 016 513	Uncapitalized Equipment	14,539	6,223	10,000	15,000
	Total Operating Costs	**79,042**	**80,869**	**100,000**	**110,000**
	Expense	**79,042**	**80,869**	**100,000**	**110,000**

City Manager's Office Department

Human Resources Division

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$51,771	$53,885	$47,778
Operating Expenses	$4,040	$5,730	$6,530
Transfers	$250	$250	$7,539
Total	**$56,061**	**$59,865**	**$61,847**

Staffing	**2013**	**2014**	**2015**
HR Specialist	1	1	1
Total Full Time Human Resource FTE	**1**	**1**	**1**
Total Human Resource FTE	**1**	**1**	**1**

Division Mission

Human Resources Division Provides employment, health & welfare, and employee relations and development services to the city and its employees so they have the resources needed to successfully deliver services and accomplish their professional goals.

City of Brooksville

Fiscal Year 2015

Budget Document for Human Resources Division

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 001 024 513	Regular Salaries & Wages	39,957	39,836	40,813	40,813
51400 001 024 513	Overtime - Unscheduled	0	0	0	0
52100 001 024 513	FICA Taxes	3,024	3,035	3,122	3,122
52200 001 024 513	Retirement Contributions	1,974	2,247	2,858	3,046
52300 001 024 513	Health Insurance	5,576	5,875	6,284	0
52301 001 024 513	Life Insurance	250	250	255	255
52303 001 024 513	Long Term Disability	91	91	94	94
52320 001 024 513	Dental employee	331	331	331	306
52400 001 024 513	Workers Comp Insurance	96	108	129	142
	Total Personal Service Costs	**51,297**	**51,771**	**53,886**	**47,778**
53100 001 024 513	Legal Services	1,312	53	0	0
53101 001 024 513	Medical Services	0	0	100	100
53400 001 024 513	Other Contractual Services	244	120	1,000	1,000
54000 001 024 513	Travel and Per Diem	1,603	1,725	700	1,500
54100 001 024 513	Communication & Freight Charge	548	443	500	500
54110 001 024 513	Postage	0	0	50	50
54600 001 024 513	Repair & Maintenance Services	77	40	580	580
54700 001 024 513	Printing & Binding Services	39	194	200	200
54800 001 024 513	Advertising Activities	0	250	100	100
54810 001 024 513	Promotional Activities	0	0	1,200	1,200
54900 001 024 513	Other Current Charges	50	0	50	50
55100 001 024 513	Office Supplies	34	181	250	250
55220 001 024 513	Computer Supplies	0	0	100	100
55400 001 024 513	Books, Publications, Subscription & Membershp	455	285	400	400
55410 001 024 513	Training and Education	674	750	500	500
	Total Operating Costs	**5,035**	**4,040**	**5,730**	**6,530**
56501 001 024 581	Transfer Out to 501	229	0	0	0
56609 001 024 581	Transfer Out to 609	250	250	250	500
56609 001 024 581	Transfer Out to 609	0	0	0	7,039
	Total Transfers Out	**479**	**250**	**250**	**7,539**
	Expense	**56,812**	**56,061**	**59,866**	**61,847**

City Manager's Office Department

Business Development Division

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$42,079	$42,825	$36,666
Operating Expenses	$2,981	$14,650	$14,650
Transfers	$250	$250	$7,539
Total	**$45,310**	**$57,725**	**$58,855**

Staffing	**2013**	**2014**	**2015**
Admin. Assistant II	1	1	1
Total Full Time Business Development	**1**	**1**	**1**
Total Business Development FTE	**1**	**1**	**1**

Division Mission

Business Development Division, in conjunction with the city's ambassadors, provides support for business attraction, expansion and retention services to the business community so the citizens can benefit from the creation and retention of jobs paying the Tampa Bay MSA average wage or greater. Programs also include development and enhancements to the City's identity, brand equity, and web/social media presence.

City of Brooksville

Fiscal Year 2015

Budget Document for Business Division

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 001 008 515	Regular Salaries & Wages	0	29,999	30,832	30,829
51400 001 008 515	Overtime - Unscheduled	0	1,369	500	500
52100 001 008 515	FICA Taxes	0	2,400	2,358	2,358
52200 001 008 515	Retirement Contributions	0	1,765	2,158	2,301
52300 001 008 515	Health Insurance	0	5,875	6,284	0
52301 001 008 515	Life Insurance	0	187	192	192
52303 001 008 515	Long Term Disability	0	69	71	71
52320 001 008 515	Dental employee	0	331	331	306
52400 001 008 515	Workers Comp Insurance	0	84	99	109
	Total Personal Service Costs	**0**	**42,079**	**42,825**	**36,666**
53101 001 008 515	Medical Services	0	0	0	0
54000 001 008 515	Travel and Per Diem	0	51	4,000	4,000
54100 001 008 515	Communication & Freight Charge	0	428	0	0
54110 001 008 515	Postage	0	0	200	200
54700 001 008 515	Printing & Binding Services	0	98	3,000	3,000
54810 001 008 515	Promotional Activities	0	2,385	7,000	7,000
55100 001 008 515	Office Supplies	0	19	250	250
55400 001 008 515	Books, Publications, Subscription & Membershp	0	0	200	200
	Total Operating Costs	**0**	**2,981**	**14,650**	**14,650**
56609 001 008 581	Transfer Out to 609	0	250	250	500
56609 001 008 581	Transfer Out to 609	0	0	0	7,039
	Total Transfers Out	**0**	**250**	**250**	**7,539**
	Expense	**0**	**45,310**	**57,725**	**58,855**

Development Department

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$212,046	$230,233	$208,010
Operating Expenses	$112,111	$129,075	$280,954
Transfers	$1,131	$1,361	$30,527
Total	**$325,288**	**$360,669**	**$519,491**

Staffing	**2013**	**2014**	**2015**
Development Director	1	1	1
Admin. Assistant II	1	1	1
Planner	1	1	1
Code Enforcement Officer	1	1	1
Total Development Department FTE	**4**	**4**	**4**

Department Mission

The Development Department provides comprehensive community planning, urban design and development and redevelopment services to current and future Brooksville residents and businesses in order that they may live and work in a vibrant and sustainable city. The Department provides support in the development and implementation of initiatives and services for policy makers, property owners and stakeholders who may then take ownership in creating and maintaining a healthy, sustainable and viable urban environment for our community.

The Department provides neighborhood revitalization, financial , technical, historic preservation and community support services to improve business districts, neighborhoods and increase housing opportunities.

The Development Department provides code enforcement, construction permitting and inspections, licensing and development application review services to the development community and the general public so they can receive timely development decisions and live in a clean, safe and stable city.

City of Brooksville

Fiscal Year 2015

Budget Document for Development Department

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 015 515	Financial & Administrative Salaries	66,835	66,095	67,293	67,293
51200 001 015 515	Regular Salaries & Wages	97,776	98,411	100,821	100,822
51400 001 015 515	Overtime - Unscheduled	27	74	300	500
51605 001 015 515	Bereavement Pay	0	754	0	0
52100 001 015 515	FICA Taxes	12,538	12,600	12,884	12,899
52200 001 015 515	Retirement Contributions	8,941	11,720	19,494	22,142
52300 001 015 515	Health Insurance	22,304	18,604	25,134	0
52301 001 015 515	Life Insurance	1,020	958	1,049	1,049
52303 001 015 515	Long Term Disability	374	351	388	387
52320 001 015 515	Dental employee	1,433	1,185	1,323	1,225
52400 001 015 515	Workers Comp Insurance	1,158	1,294	1,547	1,694
	Total Personal Service Costs	**212,406**	**212,046**	**230,233**	**208,010**
53100 001 015 514	Legal Services	0	1,965	0	0
53100 001 015 515	Legal Services	1,050	225	1,500	2,970
53101 001 015 515	Medical Services	223	188	200	200
53400 001 015 515	Other Contractual Services	97,810	105,637	115,200	177,397
53404 001 015 515	Other Contractual Services - Tree	0	0	0	83,484
54000 001 015 515	Travel and Per Diem	1,427	-7	2,500	2,500
54100 001 015 515	Communication & Freight Charge	1,523	1,497	1,750	1,750
54110 001 015 515	Postage	54	0	50	50
54600 001 015 515	Repair & Maintenance Services	0	0	100	100
54700 001 015 515	Printing & Binding Services	0	49	500	500
54800 001 015 515	Advertising Activities	0	0	650	650
54900 001 015 515	Other Current Charges	0	0	500	500
55100 001 015 515	Office Supplies	627	523	900	900
55210 001 015 515	Operating Supplies	0	0	500	500
55220 001 015 515	Computer Supplies	900	600	660	1,988
55230 001 015 515	Clothing & Uniforms	120	294	200	300
55250 001 015 515	Fuels & Lubricants	853	563	865	865
55251 001 015 515	Tags & Titles	0	0	0	0
55253 001 015 515	Auto Repair Supplies (in-house)	0	0	400	400
55400 001 015 515	Books, Publications, Subscription & Membershp	486	503	600	600
55410 001 015 515	Training and Education	0	73	1,500	2,000
55500 001 015 515	Uncapitalized Equipment	0	0	500	3,300
	Total Operating Costs	**105,071**	**112,111**	**129,075**	**280,954**
56501 001 015 581	Transfer Out to 501	229	131	361	369
56609 001 015 581	Transfer Out to 609	1,000	1,000	1,000	2,000
56609 001 015 581	Transfer Out to 609	0	0	0	28,158
	Total Transfers Out	**1,229.**	**1,131**	**1,361**	**30,527**
	Expense	**318,706**	**325,288**	**360,669**	**519,491**

Finance Department

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$239,589	$307,203	$278,529
Operating Expenses	$18,057	$19,355	$19,993
Transfers	$1,250	$1,250	$37,697
Total	**$258,896**	**$327,808**	**$336,219**

Staffing	**2013**	**2014**	**2015**
Finance Director	1	1	1
Asst. Finance Director	1	1	1
Chief Accountant	1	1	1
Accounts Payable/Payroll Specialist	1	1	1
Total Full Time Finance	**4**	**4**	**4**
Split positions with finance & Public Works			
Utility Billing Supervisor	0.25	0.25	0.25
Admin. Specialist III	0.75	0.75	0.75
Total Split Positions	**1**	**1**	**1**
Total Finance FTE	**5**	**5**	**5**

Department Mission

Finance Department provides financial planning, management and informational services to City Council, City Manager, City departments and the public to make informed decisions and have confidence in the City's financial stewardship.

City of Brooksville

Fiscal Year 2015

Budget Document for Finance Department

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 012 513	Financial & Administrative Salaries	64,987	26,279	68,578	68,578
51200 001 012 513	Regular Salaries & Wages	146,504	155,319	158,768	158,746
51400 001 012 513	Overtime - Unscheduled	1,969	4,604	2,000	2,000
51605 001 012 513	Bereavement Pay	1,141	1,034	0	0
51606 001 012 513	Jury Duty Pay	0	93	0	0
52100 001 012 513	FICA Taxes	16,259	13,913	17,545	17,543
52200 001 012 513	Retirement Contributions	11,424	12,062	24,573	27,395
52300 001 012 513	Health Insurance	27,880	23,035	31,418	0
52301 001 012 513	Life Insurance	1,400	968	1,419	1,419
52303 001 012 513	Long Term Disability	512	355	523	523
52320 001 012 513	Dental employee	1,678	1,320	1,654	1,531
52400 001 012 513	Workers Comp Insurance	539	608	725	794
	Total Personal Service Costs	**274,291**	**239,589**	**307,203**	**278,529**
53101 001 012 513	Medical Services	0	40	100	0
53400 001 012 513	Other Contractual Services	9,396	9,604	9,881	0
54000 001 012 513	Travel and Per Diem	964	404	1,681	2,109
54100 001 012 513	Communication & Freight Charge	1,966	1,168	2,060	2,060
54110 001 012 513	Postage	6	8	50	50
54600 001 012 513	Repair & Maintenance Services	862	649	740	10,621
54700 001 012 513	Printing & Binding Services	1,535	134	450	450
54900 001 012 513	Other Current Charges	440	508	0	0
55100 001 012 513	Office Supplies	2,652	1,517	2,468	2,468
55210 001 012 513	Operating Supplies	2	23	0	0
55220 001 012 513	Computer Supplies	0	89	250	510
55400 001 012 513	Books, Publications, Subscription & Membershp	70	340	275	515
55410 001 012 513	Training and Education	599	320	1,400	1,210
55500 001 012 513	Uncapitalized Equipment	0	3,253	0	0
	Total Operating Costs	**18,491**	**18,057**	**19,355**	**19,993**
56609 001 012 581	Transfer Out to 609	1,250	1,250	1,250	2,500
56609 001 012 581	Transfer Out to 609	0	0	0	35,197
	Total Transfers Out	**1,250**	**1,250**	**1,250**	**37,697**
	Expense	**294,033**	**258,896**	**327,808**	**336,219**

Police Department

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$1,724,156	$1,918,796	$1,774,829
Operating Expenses	$259,845	$255,297	$310,400
Capital Outlay	$0	$13,000	$39,000
Transfers	$16,511	$17,453	$221,403
Total	**$2,000,512**	**$2,204,546**	**$2,345,632**

Staffing	**2013**	**2014**	**2015**
Police Chief	1	1	1
Police Captain	1	1	1
Police Lieutenant	1	1	1
Detective Lieutenant	1	1	1
Detective Sergeant	0	1	1
Detective	2	2	2
Police Sergeant	5	4	4
Police Officer	13	13	13
Evidence Technician	1	1	1
Admin. Assistant III	1	2	2
Admin. Specialist III	1	0	0
Total Full Time Police FTE	**27**	**27**	**27**
Reserve Officers	1.65	1.65	2.15
Total Part Time	**1.65**	**1.65**	**2.15**
Total Police FTE	**28.65**	**28.65**	**29.15**

Department Mission

Police Department provides public safety services that promote a safe environment and lessen the fear of crime to the Brooksville community, so they can experience an enhanced quality of life.

Police Department provides all the citizens of Brooksville with a safe community that fosters trust and confidence in its police officers. The Department is committed to protecting life and property through prevention of the commission of crimes, reduction of the opportunities for crime to occur. Identification of criminal offenders and criminal activity, and when appropriate, the apprehension of offenders and participation in subsequent court proceedings. This is best accomplished by building a partnership with citizens where law enforcement is accessible, indiscriminate, unassuming, flexible, available, and open to the needs of the community it serves.

City of Brooksville

Fiscal Year 2015

Budget Document for Police Department

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 013 521	Financial & Administrative Salaries	85,650	85,754	86,576	86,569
51200 001 013 521	Regular Salaries & Wages	1,124,353	1,115,555	1,187,101	1,180,274
51400 001 013 521	Overtime	51,926	60,975	60,041	60,337
51500 001 013 521	Incentive/ Special Pay	37,353	36,524	44,471	50,626
51605 001 013 521	Bereavement Pay	1,480	859	0	0
51607 001 013 521	Reserves - Public Safety	55,933	42,150	68,479	89,442
51608 001 013 521	Military Leave	5,618	4,214	0	0
51613 001 013 521	Clothing Allowance	4,500	4,500	4,500	4,500
52100 001 013 521	FICA Taxes	103,825	101,760	110,973	112,589
52200 001 013 521	Retirement Contributions	40,067	95,816	121,269	120,973
52300 001 013 521	Health Insurance	118,024	120,855	169,656	0
52301 001 013 521	Life Insurance	8,392	8,277	9,299	9,156
52303 001 013 521	Long Term Disability	2,641	2,606	3,427	3,375
52320 001 013 521	Dental employee	7,854	7,848	8,929	8,268
52400 001 013 521	Workers Comp Insurance	33,985	34,876	43,075	47,720
52410 001 013 521	W/Comp Claims	645	1,587	1,000	1,000
52500 001 013 521	Unemployment Compensation	1,925	0	0	0
	Total Personal Service Costs	**1,684,170**	**1,724,156**	**1,918,796**	**1,774,829**
53100 001 013 521	Legal Services	0	0	0	2,000
53101 001 013 521	Medical Services	1,901	6,131	5,830	5,830
53400 001 013 521	Other Contractual Services	3,961	15,667	16,218	15,968
53500 001 013 521	Criminal Investigation	1,042	506	600	600
54000 001 013 521	Travel and Per Diem	6,277	8,904	7,000	7,000
54100 001 013 521	Communication & Freight Charge	24,333	25,279	33,233	34,723
54110 001 013 521	Postage	185	275	400	400
54210 001 013 521	Automotive Repair Service	4,502	5,972	5,216	5,216
54300 001 013 521	Electric	14,204	13,971	17,488	17,488
54303 001 013 521	Water	3,637	3,073	2,400	2,400
54560 001 013 521	Insurance Claims & Deductibles	1,000	1,000	0	0
54600 001 013 521	Repair & Maintenance Services	7,498	7,262	8,535	9,434
54700 001 013 521	Printing & Binding Services	1,184	945	980	980
54800 001 013 521	Advertising Activities	344	439	500	1,000
54900 001 013 521	Other Current Charges	0	1,072	1,000	1,000
54910 001 013 521	Ammunition	5,571	9,540	8,319	9,112
55100 001 013 521	Office Supplies	4,147	5,248	5,385	5,385
55210 001 013 521	Operating Supplies	4,305	5,176	5,592	5,592
55211 001 013 521	Medical Supplies	2,100	1,818	3,628	2,495
55220 001 013 521	Computer Supplies	570	1,292	1,490	1,490
55223 001 013 521	Repair & Maintenance Supplies	824	281	1,300	1,300
55230 001 013 521	Clothing & Uniforms	10,322	11,259	11,226	11,026
55240 001 013 521	Institutional Supplies	2,553	2,917	3,391	3,391
55250 001 013 521	Fuels & Lubricants	104,102	103,808	85,000	91,000
55251 001 013 521	Tags & Titles	499	1,181	620	620
55252 001 013 521	Small Tools	276	398	750	750
55253 001 013 521	Auto Repair Supplies (in-house)	13,816	20,630	15,000	15,000
55400 001 013 521	Books, Publications, Subscription & Membershp	1,655	2,078	1,700	1,700
55410 001 013 521	Training and Education	4,367	3,275	5,000	5,000
55500 001 013 521	Uncapitalized Equipment	2,451	449	7,496	52,500

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
	Total Operating Costs	**227,627**	**259,845**	**255,297**	**310,400**
55620 001 013 521	Building and Improvements	0	0	13,000	5,000
55640 001 013 521	Machinery & Equipment	0	0	0	34,000
	Total Capital Outlay Costs	**.0**		**13,000**	**39,000**
56501 001 013 581	Transfer Out to 501	14,395	10,011	10,953	17,838
56609 001 013 581	Transfer Out to 609	6,500	6,500	6,500	13,500
56609 001 013 581	Transfer Out to 609	0	0	0	190,065
	Total Transfers Out	**20,895.**	**16,511**	**17,453**	**221,403**
	Expense	**1,932,692**	**2,000,512**	**2,204,546**	**2,345,632**

Parks, Facilities & Recreation Department

Parks, Facilities & Recreation Division

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$403,682	$464,164	$424,432
Operating Expenses	$176,859	$211,048	$248,785
Capital Outlay	$0	$81,400	$55,000
Transfers	$19,910	$31,280	$106,224
Total	**$600,451**	**$787,892**	**$834,441**

Staffing	**2013**	**2014**	**2015**
Parks, Facilities & Recreation Director	1	1	1
Admin. Assistant III	1	1	1
Park Attendant I	2	2	2
Park Attendant II	1	1	1
Maintenance Tech. III	1	1	1
Parks & Facilities Supervisor	1	1	1
Horticulture Tech.	1	1	1
Inmate Supervisor	1	1	1
Environmental Specialist	1	1	1
Recreation Leader III	0	0	1
Total Full Time Parks Department FTE	**10**	**10**	**11**
Total Parks Department FTE	**10**	**10**	**11**

Department Mission

The Parks, Facilities and Recreation Department provide affordable educational, recreational, cultural, leisure programs to enhance the health and wellness to Brooksville's citizens and its visitors; to provide safe, well maintained facilities; preserve our historical and natural beauty and to have a respectful final resting place for our surrounding communities.

The Parks, Facilities & Recreation Department includes Parks, Facilities & Recreation Division, Cemetery Division, and the First Tee Program.

City of Brooksville

Fiscal Year 2015

Budget Document for Parks,Facilities & Recreation Division

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 020 572	Financial & Administrative Salaries	59,885	60,282	60,609	60,619
51200 001 020 572	Regular Salaries & Wages	236,139	227,917	263,708	278,034
51400 001 020 572	Overtime - Unscheduled	4,109	3,304	2,000	3,000
51605 001 020 572	Bereavement Pay	385	1,234	0	0
52100 001 020 572	FICA Taxes	23,057	22,201	24,963	26,136
52200 001 020 572	Retirement Contributions	17,685	18,545	29,786	34,365
52300 001 020 572	Health Insurance	44,375	46,020	62,836	0
52301 001 020 572	Life Insurance	1,881	1,753	2,024	2,113
52303 001 020 572	Long Term Disability	690	643	746	779
52320 001 020 572	Dental employee	3,087	2,892	3,307	3,369
52400 001 020 572	Workers Comp Insurance	11,078	11,868	14,185	16,018
52410 001 020 572	W/Comp Claims	904	699	0	0
52500 001 020 572	Unemployment Compensation	9,787	6,325	0	0
	Total Personal Service Costs	**413,061**	**403,682**	**464,164**	**424,432**
53101 001 020 572	Medical Services	920	1,404	500	1,050
53400 001 020 572	Other Contractual Services	24,402	9,068	14,900	16,501
53401 001 020 572	Contract Labor	0	0	500	500
54000 001 020 572	Travel and Per Diem	215	356	500	1,000
54100 001 020 572	Communication & Freight Charge	4,739	2,820	3,228	4,335
54110 001 020 572	Postage	41	10	50	50
54210 001 020 572	Automotive Repair Service	0	50	100	100
54300 001 020 572	Electric	27,812	31,173	35,500	41,000
54303 001 020 572	Water	9,996	9,201	11,000	11,500
54400 001 020 572	Equipment & Vehicle Rental	6,935	2,428	3,000	4,200
54401 001 020 572	Rentals & Leases	2,863	1,731	3,300	3,800
54600 001 020 572	Repair & Maintenance Services	39,472	20,477	25,000	41,331
54700 001 020 572	Printing & Binding Services	186	210	150	850
54800 001 020 572	Advertising Activities	1	0	0	0
54810 001 020 572	Promotional Activities	86	0	0	0
54900 001 020 572	Other Current Charges	1,110	71	200	0
54920 001 020 572	Recreational Supplies	384	679	500	3,000
55100 001 020 572	Office Supplies	638	449	600	1,000
55210 001 020 572	Operating Supplies	30,290	19,601	25,000	30,343
55211 001 020 572	Medical Supplies	0	0	0	150
55220 001 020 572	Computer Supplies	-26	0	0	0
55223 001 020 572	Repair & Maintenance Supplies	36,934	27,104	35,000	35,000
55225 001 020 572	Chemicals Supplies	2,716	1,886	1,100	2,250
55226 001 020 572	Safety Supplies & Gear	0	430	100	350
55230 001 020 572	Clothing & Uniforms	2,343	2,387	2,500	2,700
55240 001 020 572	Institutional Supplies	24,562	18,542	25,000	25,000
55250 001 020 572	Fuels & Lubricants	14,664	14,584	13,000	15,500
55251 001 020 572	Tags & Titles	75	0	0	0
55252 001 020 572	Small Tools	2,342	1,003	1,000	1,000
55253 001 020 572	Auto Repair Supplies (in-house)	3,205	4,780	2,000	0
55400 001 020 572	Books, Publications, Subscription & Membershp	788	758	550	790
55410 001 020 572	Training and Education	593	935	1,500	2,000
55500 001 020 572	Uncapitalized Equipment	3,987	4,723	5,270	3,485
	Total Operating Costs	**242,273**	**176,859**	**211,048**	**248,785**

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
55630 001 020 572	Improvements Other Than Building	0	0	75,000	55,000
55640 001 020 572	Machinery & Equipment	0	0	6,400	0
	Total Capital Outlay Costs	**0**	**.0**	**81,400**	**55,000**
56139 001 020 581	Transfer Out to 139	0	5,000	4,186	5,000
56311 001 020 581	Transfer Out to 311	2,907	3,444	3,474	3,474
56501 001 020 581	Transfer Out to 501	9,879	8,966	16,120	9,816
56503 001 020 581	Transfer Out to 503	0	0	5,000	5,000
56609 001 020 581	Transfer Out to 609	2,250	2,500	2,500	5,500
56609 001 020 581	Transfer Out to 609	0	0	0	77,434
	Total Transfers Out	**15,036**	**19,910.0**	**31,280**	**106,224**
	Expense	**670,370**	**600,451**	**787,892**	**834,441**

Parks, Facilities & Recreation Department
Cemetery Division

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$81,223	$83,509	$71,462
Operating Expenses	$22,029	$26,244	$33,394
Capital Outlay	$5,181	$1,000	$0
Transfers	$7,044	$13,603	$30,290
Total	**$115,477**	**$124,356**	**$135,146**

Staffing	**2013**	**2014**	**2015**
Cemetery Sexton	1	1	1
Park Attendant I	1	1	1
Total Full Time Cemetery FTE	**2**	**2**	**2**
Total Cemetery FTE	**2**	**2**	**2**

Department Mission

The Parks, Facilities and Recreation Department provide affordable educational, recreational, cultural, leisure programs to enhance the health and wellness to Brooksville's citizens and its visitors; to provide safe, well maintained facilities; preserve our historical and natural beauty and to have a respectful final resting place for our surrounding communities.

City of Brooksville

Fiscal Year 2015

Budget Document for Cemetery Division

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 001 017 539	Regular Salaries & Wages	55,146	56,586	57,652	57,658
51400 001 017 539	Overtime - Unscheduled	1,355	962	500	500
52100 001 017 539	FICA Taxes	4,332	4,409	4,449	4,449
52200 001 017 539	Retirement Contributions	2,778	3,781	4,072	4,340
52300 001 017 539	Health Insurance	11,152	11,750	12,567	0
52301 001 017 539	Life Insurance	307	343	363	363
52303 001 017 539	Long Term Disability	125	125	134	134
52320 001 017 539	Dental employee	661	661	661	612
52400 001 017 539	Workers Comp Insurance	2,267	2,606	3,111	3,406
	Total Personal Service Costs	**78,123**	**81,223**	**83,509**	**71,462**
53101 001 017 539	Medical Services	396	125	50	50
53400 001 017 539	Other Contractual Services	566	446	200	500
54100 001 017 539	Communication & Freight Charge	1,223	1,237	1,258	1,208
54110 001 017 539	Postage	0	0	50	50
54210 001 017 539	Automotive Repair Service	600	0	500	250
54300 001 017 539	Electric	790	860	900	850
54303 001 017 539	Water	6,770	5,880	5,000	6,000
54400 001 017 539	Equipment & Vehicle Rental	635	474	500	1,200
54600 001 017 539	Repair & Maintenance Services	3,877	1,639	1,251	1,751
54700 001 017 539	Printing & Binding Services	500	909	700	350
54800 001 017 539	Advertising Activities	903	50	500	500
54900 001 017 539	Other Current Charges	25	25	0	900
54911 001 017 539	Cemetery Monuments For Resale	15	200	3,000	5,000
54912 001 017 539	Cemetery Lot Buyback	600	1,600	1,500	3,500
55100 001 017 539	Office Supplies	114	87	350	350
55210 001 017 539	Operating Supplies	2,384	2,464	2,500	3,000
55220 001 017 539	Computer Supplies	0	0	335	335
55223 001 017 539	Repair & Maintenance Supplies	-234	0	0	0
55225 001 017 539	Chemicals Supplies	131	112	200	200
55226 001 017 539	Safety Supplies & Gear	0	0	300	300
55230 001 017 539	Clothing & Uniforms	571	636	500	500
55240 001 017 539	Institutional Supplies	234	0	0	0
55250 001 017 539	Fuels & Lubricants	4,316	4,237	5,000	4,500
55252 001 017 539	Small Tools	27	83	150	150
55253 001 017 539	Auto Repair Supplies (in-house)	683	117	1,000	500
55400 001 017 539	Books, Publications, Subscription & Membershp	265	114	0	0
55410 001 017 539	Training and Education	0	0	0	250
55500 001 017 539	Uncapitalized Equipment	1,044	736	500	1,200
	Total Operating Costs	**26,436**	**22,029**	**26,244**	**33,394**
55620 001 017 539	Building and Improvements	0	5,181	0	0
55630 001 017 539	Improvements Other Than Building	0	0	1,000	0
	Total Capital Outlay Costs	**0**	**5,181**	**1,000**	**0**
56501 001 017 581	Transfer Out to 501	508	697	103	211
56503 001 017 581	Transfer Out to 503	0	0	3,000	5,000
56605 001 017 581	Transfer Out to 605	10,000	5,847	10,000	10,000
56609 001 017 581	Transfer Out to 609	500	500	500	1,000
56609 001 017 581	Transfer Out to 609	0	0	0	14,079

Account Number	Description		2012 Actual	2013 Actual	2014 Budget	2015 Budget
		Total Transfers Out	**11,008**	**7,044**	**13,603**	**30,290**
		Expense	**115,568**	**115,477**	**124,356**	**135,146**

Parks, Facilities & Recreation Department
Recreation Division

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$38,919	$40,365	$0
Operating Expenses	$24,192	$26,893	$0
Transfers	$375	$250	$0
Total	**$63,486**	**$67,508**	**$0**

Staffing	**2013**	**2014**	**2015**
Recreation Leader III	1	1	0
Recreation Leader III/Golf Instructor	0.5	0	0
Total Full Time Recreation FTE	**1.5**	**1**	**0**
Total Recreation FTE	**1.5**	**1**	**0**

Department Mission

The Parks, Facilities and Recreation Department provide affordable educational, recreational, cultural, leisure programs to enhance the health and wellness to Brooksville's citizens and its visitors; to provide safe, well maintained facilities; preserve our historical and natural beauty and to have a respectful final resting place for our surrounding communities.

City of Brooksville

Fiscal Year 2015

Budget Document for Recreation Division

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 001 025 572	Regular Salaries & Wages	30,667	27,201	27,723	0
51400 001 025 572	Overtime - Unscheduled	667	451	500	0
51605 001 025 572	Bereavement Pay	162	0	0	0
52100 001 025 572	FICA Taxes	2,410	2,099	2,159	0
52200 001 025 572	Retirement Contributions	1,586	1,550	1,976	0
52300 001 025 572	Health Insurance	6,505	5,643	6,284	0
52301 001 025 572	Life Insurance	196	168	176	0
52303 001 025 572	Long Term Disability	71	62	65	0
52320 001 025 572	Dental employee	468	330	331	0
52400 001 025 572	Workers Comp Insurance	1,365	1,415	1,151	0
	Total Personal Service Costs	**44,096**	**38,919**	**40,365**	**0**
53101 001 025 572	Medical Services	263	0	50	0
53400 001 025 572	Other Contractual Services	10,171	9,369	9,500	0
54000 001 025 572	Travel and Per Diem	0	0	500	0
54100 001 025 572	Communication & Freight Charge	206	34	408	0
54300 001 025 572	Electric	12,549	6,275	5,500	0
54303 001 025 572	Water	3,021	3,450	1,500	0
54400 001 025 572	Equipment & Vehicle Rental	0	0	500	0
54401 001 025 572	Rentals & Leases	0	0	1,000	0
54600 001 025 572	Repair & Maintenance Services	1,235	567	270	0
54700 001 025 572	Printing & Binding Services	287	164	700	0
54800 001 025 572	Advertising Activities	313	0	0	0
54913 001 025 572	Cost of Goods Sold	126	0	0	0
54920 001 025 572	Recreational Supplies	2,618	2,743	2,500	0
55100 001 025 572	Office Supplies	350	230	500	0
55210 001 025 572	Operating Supplies	2,702	928	2,665	0
55211 001 025 572	Medical Supplies	0	0	100	0
55220 001 025 572	Computer Supplies	26	0	0	0
55230 001 025 572	Clothing & Uniforms	92	14	200	0
55250 001 025 572	Fuels & Lubricants	0	0	500	0
55410 001 025 572	Training and Education	57	416	500	0
	Total Operating Costs	**34,016**	**24,192**	**26,893**	**0**
56609 001 025 581	Transfer Out to 609	375	375	250	0
	Total Transfers Out	**375**	**375**	**250**	**0**
	Expense	**78,487**	**63,485**	**67,508**	**0**

Public Works Department

Streets & Drainage Division

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$203,422	$250,635	$214,671
Operating Expenses	$180,060	$172,400	$193,900
Capital Outlay	$0	$0	$7,500
Transfers	$24,009	$24,717	$56,435
Total	**$407,491**	**$447,752**	**$472,506**

Staffing	**2013**	**2014**	**2015**
Director of Public Works	0.25	0.25	0.25
Admin. Assistant III	0.25	0.25	0.25
Finance Technician	0.25	0.25	0.25
Streets & Drainage Supervisor	1	1	1
Equipment Operator I	1	1	1
Equipment Operator II	1	1	1
Maintenance Tech. I	1	1	1
Public Works Tech. II	1	1	1
Total Full Time Streets & Drainage FTE	**5.75**	**5.75**	**5.75**
Total Streets & Drainage FTE	**5.75**	**5.75**	**5.75**

Department Mission

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

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

City of Brooksville

Fiscal Year 2015

Budget Document for Streets & Drainage Division

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 019 541	Financial & Administrative Salaries	15,204	15,528	15,452	15,452
51200 001 019 541	Regular Salaries & Wages	144,400	124,356	150,439	148,777
51400 001 019 541	Overtime - Unscheduled	4,572	4,769	6,000	6,000
51605 001 019 541	Bereavement Pay	390	297	0	0
51610 001 019 541	On Call Beeper Pay	0	0	0	0
52100 001 019 541	FICA Taxes	12,169	10,648	13,150	13,023
52200 001 019 541	Retirement Contributions	8,348	8,970	13,805	14,898
52300 001 019 541	Health Insurance	22,044	20,072	36,130	0
52301 001 019 541	Life Insurance	914	680	1,073	1,062
52303 001 019 541	Long Term Disability	347	262	395	392
52320 001 019 541	Dental employee	1,357	1,240	1,902	1,761
52400 001 019 541	Workers Comp Insurance	10,195	10,284	12,289	13,306
52410 001 019 541	W/Comp Claims	794	0	0	0
52500 001 019 541	Unemployment Compensation	894	6,316	0	0
	Total Personal Service Costs	**221,627**	**203,422**	**250,635**	**214,671**
53101 001 019 541	Medical Services	456	589	500	0
53400 001 019 541	Other Contractual Services	89,625	102,193	85,000	98,500
53401 001 019 541	Contract Labor	0	0	500	500
54000 001 019 541	Travel and Per Diem	0	380	1,000	1,000
54100 001 019 541	Communication & Freight Charge	2,472	2,602	1,800	1,800
54110 001 019 541	Postage	0	18	50	50
54210 001 019 541	Automotive Repair Service	2,111	810	2,000	1,000
54300 001 019 541	Electric	3,613	4,128	4,000	2,000
54303 001 019 541	Water	3,824	3,841	3,000	3,000
54400 001 019 541	Equipment & Vehicle Rental	409	1,690	3,000	4,500
54401 001 019 541	Rentals & Leases	1,332	18	4,900	10,900
54560 001 019 541	Insurance Claims & Deductibles	750	576	500	500
54600 001 019 541	Repair & Maintenance Services	894	1,095	2,000	2,000
54700 001 019 541	Printing & Binding Services	1,149	78	500	500
54800 001 019 541	Advertising Activities	0	0	100	100
54900 001 019 541	Other Current Charges	26	10	0	0
55100 001 019 541	Office Supplies	1,486	1,036	750	750
55210 001 019 541	Operating Supplies	1,869	1,447	15,000	26,000
55220 001 019 541	Computer Supplies	0	21	0	0
55223 001 019 541	Repair & Maintenance Supplies	24,172	17,855	1,000	0
55225 001 019 541	Chemicals Supplies	731	0	500	1,500
55226 001 019 541	Safety Supplies & Gear	3,077	4,507	2,500	2,500
55227 001 019 541	Safety Marking Devices	2,896	2,102	4,000	8,000
55230 001 019 541	Clothing & Uniforms	1,515	1,167	2,000	2,000
55235 001 019 541	Barricades	1,603	0	750	750
55240 001 019 541	Institutional Supplies	2,790	830	500	500
55250 001 019 541	Fuels & Lubricants	18,133	17,325	17,000	17,000
55251 001 019 541	Tags & Titles	136	37	0	0
55252 001 019 541	Small Tools	1,305	573	1,750	1,750
55253 001 019 541	Auto Repair Supplies (in-house)	7,340	5,216	4,000	4,000
55310 001 019 541	Asphalt-hot mix	9,856	5,376	7,000	0
55311 001 019 541	Limerock/Screening	0	0	500	0
55312 001 019 541	Sidewalks	1,005	276	2,000	0
55313 001 019 541	Drainage	663	624	2,000	0

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
55400 001 019 541	Books, Publications, Subscription & Membershp	151	0	50	50
55410 001 019 541	Training and Education	126	368	1,500	2,000
55500 001 019 541	Uncapitalized Equipment	1,816	3,272	750	750
	Total Operating Costs	**187,331**	**180,060**	**172,400**	**193,900**
55620 001 019 541	Building and Improvements	0	0	0	7,500
	Total Capital Outlay Costs	**0**	**0**	**0**	**7,500**
56311 001 019 581	Transfer Out to 311	1,404	1,668	1,683	1,683
56501 001 019 581	Transfer Out to 501	15,711	20,903	21,596	11,400
56609 001 019 581	Transfer Out to 609	1,438	1,438	1,438	2,875
56609 001 019 581	Transfer Out to 609	0	0	0	40,477
	Total Transfers Out	**18,553**	**24,008**	**24,717**	**56,434**
	Expense	**427,512**	**407,491**	**447,752**	**472,505**

City of Brooksville

Fiscal Year 2015

Budget Document for Street Lighting and Signal Division

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
53400 001 029 541	Other Contractual Services	22,931	27,542	21,500	40,000
54302 001 029 541	Electric - Street Lighting	130,502	118,022	129,000	122,000
54304 001 029 541	Electric - Traffic Light	0	5,498	5,000	5,000
	Total Operating Costs	**153,433**	**151,062**	**155,500**	**167,000**
	Expense	**153,433**	**151,062**	**155,500**	**167,000**

Fire Department

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$0	$0	$0
Operating Expenses	$0	$0	$0
Capital Outlay	$0	$0	$0
Debt Service	$0	$0	$0
Transfers	$1,239,366	$1,026,677	$1,014,677
Total	**$1,239,366**	**$1,026,677**	**$1,014,677**

(Note: Fire Department in Fund 143)

Department Mission

Fire Department provides emergency response , fire prevention and public education services to the Brooksville community so that they can have their lives and property protected.

City of Brooksville

Fiscal Year 2015

Budget Document for Fire Department

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 001 014 522	Financial & Administrative Salaries	71,296	0	0	0
51200 001 014 522	Regular Salaries & Wages	699,988	0	0	0
51400 001 014 522	Overtime - Unscheduled	31,055	0	0	0
51410 001 014 522	Overtime - Scheduled	10,000	0	0	0
51500 001 014 522	Incentive/ Special Pay	2,520	0	0	0
51605 001 014 522	Bereavement Pay	963	0	0	0
51606 001 014 522	Jury Duty Pay	0	0	0	0
51607 001 014 522	Reserves - Public Safety	19,977	0	0	0
51612 001 014 522	Hazmat Team	9,640	0	0	0
52100 001 014 522	FICA Taxes	62,948	0	0	0
52200 001 014 522	Retirement Contributions	206,988	0	0	0
52300 001 014 522	Health Insurance	95,553	0	0	0
52301 001 014 522	Life Insurance	5,913	0	0	0
52303 001 014 522	Long Term Disability	1,751	0	0	0
52320 001 014 522	Dental employee	5,622	0	0	0
52400 001 014 522	Workers Comp Insurance	27,347	0	0	0
52410 001 014 522	W/Comp Claims	0	0	0	0
52500 001 014 522	Unemployment Compensation	0	0	0	0
	Total Personal Service Costs	**1,251,562**	**0**	**0**	**0**
53101 001 014 522	Medical Services	1,401	0	0	0
53400 001 014 522	Other Contractual Services	72	0	0	0
54000 001 014 522	Travel and Per Diem	1,399	0	0	0
54100 001 014 522	Communication & Freight Charge	8,362	0	0	0
54110 001 014 522	Postage	65	0	0	0
54210 001 014 522	Automotive Repair Service	10,509	0	0	0
54300 001 014 522	Electric	0	0	0	0
54303 001 014 522	Water	2,221	0	0	0
54540 001 014 522	Fiduciary Liability Insurance	131	0	0	0
54600 001 014 522	Repair & Maintenance Services	10,869	0	0	0
54610 001 014 522	Apparatus-Repair & Maint	856	0	0	0
54700 001 014 522	Printing & Binding Services	49	0	0	0
54800 001 014 522	Advertising Activities	66	0	0	0
54810 001 014 522	Promotional Activities	1,054	0	0	0
54900 001 014 522	Other Current Charges	175	0	0	0
55100 001 014 522	Office Supplies	542	0	0	0
55210 001 014 522	Operating Supplies	1,990	0	0	0
55211 001 014 522	Medical Supplies	278	0	0	0
55225 001 014 522	Chemicals Supplies	221	0	0	0
55226 001 014 522	Safety Supplies & Gear	980	0	0	0
55230 001 014 522	Clothing & Uniforms	6,212	0	0	0
55250 001 014 522	Fuels & Lubricants	20,111	0	0	0
55252 001 014 522	Small Tools	1,012	0	0	0
55253 001 014 522	Auto Repair Supplies (in-house)	7,281	0	0	0
55400 001 014 522	Books, Publications, Subscription & Membershp	4,877	0	0	0
55410 001 014 522	Training and Education	2,235	0	0	0
55500 001 014 522	Uncapitalized Equipment	4,105	0	0	0
	Total Operating Costs	**87,073**	**0**	**0**	**0**
55640 001 014 522	Machinery & Equipment	3,242	0	0	0

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
	Total Capital Outlay Costs	**3,241**	**0**	**0**	**0**
57100 001 014 517	Interest	19,009	0	0	0
57200 001 014 517	Principal	38,260	0	0	0
	Total Debt Service	**57,269**	**0**	**0**	**0**
56143 001 014 581	Transfer out to Fund 143	0	1,239,366	1,026,677	1,014,677
56501 001 014 581	Transfer Out to 501	4,177	0	0	0
56609 001 014 581	Transfer Out to 609	4,500	0	0	0
	Total Transfers Out	**8,677**	**1,239,366**	**1,026,677**	**1,014,677**
	Expense	**1,407,823**	**1,239,366**	**1,026,677**	**1,014,677**

Special Revenue Funds

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

City of Brooksville

TOTAL ALL SPECIAL REVENUE FUNDS

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget
INCOME				
Intergovernmental Revenue	$305,824	$356,291	$440,098	$446,367
Facility Rental Fees	$140	$0	$1,500	$1,500
Metropolitan Planning Organization	0	0	0	0
Fines & Forfeitures	493,613	2,765,458	2,406,799	2,351,100
Miscellaneous	64,685	42,792	28,416	25,039
Interest Income	14,734	3,518	6,803	2,465
FHLB Interest	0	0	0	0
Special Assessment	5,395	304,360	620,769	584,393
Transfers In	5,000	1,248,989	1,035,892	1,118,677
Prior Year Carry forward	3,019,233	2,720,004	2,889,797	3,153,397
Total Income	**$3,908,624**	**$7,441,412**	**$7,430,074**	**$7,682,938**
EXPENDITURES				
Personal Services	$31,062	$1,379,881	$1,499,847	$1,484,318
Operating Expenditures	378,403	2,283,984	2,128,118	2,147,106
Capital Outlays	197,134	387,837	314,678	1,439,723
Debt Service	0	59,534	57,269	57,271
Transfers Out	462,317	459,672	848,409	1,225,417
Reserves	*2,839,708*	*2,870,504*	*2,611,753*	*1,329,103*
Total Expenditures	**$3,908,624**	**$7,441,412**	**$7,460,074**	**$7,682,938**

City of Brooksville

FUND 104 CRIMINAL JUSTICE EDUCATION

INFORMATION ABOUT CRIMINAL JUSTICE EDUCATION FUND

Description: Used for Criminal Justice Education in accordance with Florida Statutes Section 938.15.
Revenue Source: Disposition of Civil Penalties by County Courts.
Expenditures: Criminal Justice education expenditures as allowed under S.938.15.F.S.

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

(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.

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

City of Brooksville

Fund 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

Description: Law Enforcement Investigative Trust Fund
Revenue Source: Any monies received through Police property in lieu of forfeiture cases.
Expenditures: Fund are used for law enforcement purposes by the City of Brooksville Police Department.

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

(1) Towing charges $15,000, operating supplies $1,000, ammunition $6,000 weapons, 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: Road expenditures for growth related improvements/infrastructure. Funds are to be expended or encumbered within 10 years of receipt.

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

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

City of Brooksville

FUND 112 LAW ENFORCEMENT IMPACT FEES

Description: Impact Fees for Law Enforcement
Revenue Source: Impact Fees collected on new construction.
Expenditures: Law enforcement expenditures for growth related capital facilities and equipment purchases. Funds are to be expended or encumbered within 10 years of receipt.

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

City of Brooksville

FUND 113 PUBLIC BUILDING IMPACT FEES

Description: Impact Fees for Public Buildings
Revenue Source: Impact Fees collected on new construction.
Expenditures: Public facilities capital expenditures for related improvements/infrastructure. Funds are to be expended or encumbered within 10 years of receipt.

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

City of Brooksville

FUND 114 FIRE/EMS IMPACT FEES

Description: Impact Fees for Fire/EMS
Revenue Source: Impact Fees collected on new construction.
Expenditures: Fire/EMS expenditures for growth related capital facilities and equipment purchases. Funds are to be expended or encumbered within 10 years of receipt.

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

City of Brooksville

FUND 115 PARKS IMPACT FEES

Description: Impact Fees for Parks
Revenue Source: Impact Fees collected on new construction.
Expenditures: Park facilities expenditures for growth related improvements/infrastructure.
Fund are to be expended or encumbered within 10 years of receipt.

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

City of Brooksville

FUND 116 LAW ENFORCEMENT TRUST

Description: Law Enforcement Trust Fund
Revenue Source: Confiscated property through the Florida Contraband Forfeiture Act(Florida Statutes, Section 932.704)
Expenditures: Fund are expended to defray the cost of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain federal grants; or for such other law enforcement purposes as expressly provided in s.932.704,F.S., or for other extraordinary programs and purposes, beyond what is usual, normal, regular or established.

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

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

City of Brooksville

Fund 118 JUSTICE ASSISTANCE GRANT(JAG)

Description: Justice Assistance Grants
Revenue Source: U. S. Department of Justice/Florida Department of Law Enforcement Grants.
Expenditures: Fund are used for law enforcement purposes by the City of Brooksville Police Department.

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

(1) 2015 Federal Justice Assistance Grant (JAG) funds.
(2) Trade in from old patrol car.
(3) Purchase of police vehicle/with vehicle equipment.

City of Brooksville

FUND 120 GOOD NEIGHBOR TRAIL

Description: Good Neighbor Trail Fund
Revenue Source: Enhancement monies from the Hernando County MPO.
Expenditures: Good Neighbor Trail capital expenditures.

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

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

City of Brooksville

Fund 122 Fire Grants & Donations

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

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

(1) Local business/Wal-Mart Grant/Donation.
(2) Fire prevention materials $1,500, Supplies for children's fire prevention 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

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	1,047	2,000	1,000	1,500	(1)
Interest Income	27	37	0	0	
Loan Proceeds	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	27,212	18,377	16,418	17,084	
Total Income	**$28,286**	**$20,414**	**$17,418**	**$18,584**	
EXPENDITURES					
Personal Services	$0	$0	$0	$0	
Operating Expenditures	1,408	2,741	2,000	2,000	(2)
Capital Outlays	8,500	0	8,500	8,500	(3)
Transfers Out	0	0	0	0	
Reserves	18,378	17,673	6,918	8,084	
Total Expenditures	**$28,286**	**$20,414**	**$17,418**	**$18,584**	

(1) Local business/Wal-Mart Grant/Donation.
(2) K-9 Program operating supplies $1,000 and related protective clothing gear $1,000
(3) K-9 Dog (Replacement K-9 if required)

City of Brooksville

FUND 124 MAJOR STORM READINESS

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

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

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

City of Brooksville

Fund 128 Photo Enforcement Traffic Safety Program

Description: Photo Enforcement Traffic Safety Program.
Revenue Source: Citations written through the Photo Enforcement Traffic Safety Program
Expenditures: For capital improvements of the City streets, City sidewalks, City culverts, City lighting or other safety related expenditures, including Public Safety Education Programs, as well as related operating expenditures.

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	
Fines & Forfeitures	438,528	2,713,342	2,303,100	2,303,100	
Miscellaneous	0	9	0	0	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	219,694	130,134	464,171	803,488	
Total Income	**$658,222**	**$2,843,485**	**$2,767,271**	**$3,106,588**	
EXPENDITURES					
Personal Services	$13,742	$79,347	$130,914	$119,754	(1)
Operating Expenditures	314,347	2,046,859	1,760,175	1,770,475	(2)
Capital Outlays	0	34,376	5,000	0	
Transfers Out	200,000	200,250	600,500	970,579	(3)
Reserves	130,133	482,653	270,682	245,780	
Total Expenditures	**$658,222**	**$2,843,485**	**$2,767,271**	**$3,106,588**	

(1)2 Full time, 1 Part Time red light camera employees .
(2) The State $1,209,660 and Sensys fees $546,015, Office supplies $2,000, Computer supplies $1,000 , Clothing and uniforms 2500, legal red light hearings $5,000,scanner/computer/misc. repairs $1,100, Printing & binding service $1,000 , Operating Supplies $1,400 and uncapitalized equipment $800.
(3)Full time red light camera employees' HRA transfer to Fund 609 $1,000 & Health Insurance of $14,079,General Fund 001 $100,000 and Multi-Year Capital Project Accumulation Fund 308 Capital Project Accumulation Fund 308 $855,500.

City of Brooksville

Fiscal Year 2015

Budget Document for Traffic Camera Fund 128

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 128 013 521	Regular Salaries & Wages	0	55,570	78,241	76,705
51400 128 013 521	Overtime - Unscheduled	859	3,409	500	1,500
51500 128 013 521	Incentive/ Special Pay	0	1,706	3,050	3,675
51607 128 013 521	Reserves - Public Safety	11,906	5,347	18,619	19,176
52100 128 013 521	FICA Taxes	977	4,877	7,565	7,731
52200 128 013 521	Retirement Contributions	0	0	5,659	6,110
52300 128 013 521	Health Insurance	0	6,433	12,567	0
52301 128 013 521	Life Insurance	0	256	620	631
52303 128 013 521	Long Term Disability	0	94	229	232
52320 128 013 521	Dental employee	0	362	661	612
52400 128 013 521	Workers Comp Insurance	0	1,293	3,203	3,382
	Total Personal Service Costs	**13,741**	**79,347**	**130,914**	**119,754**
53100 128 013 521	Legal Services	0	705	0	5,000
53400 128 013 521	Other Contractual Services	120,847	629,985	1,755,675	1,755,675
53500 128 013 521	Criminal Investigation	0	92	0	0
54600 128 013 521	Repair & Maintenance Services	370	0	0	1,100
54700 128 013 521	Printing & Binding Services	0	0	0	1,000
54900 128 013 521	Other Current Charges	0	40	0	0
54905 128 013 521	Red Light Camera Remittance- State of Florida	183,845	1,364,022	0	0
55100 128 013 521	Office Supplies	71	1,572	1,000	2,000
55210 128 013 521	Operating Supplies	324	212	0	1,400
55220 128 013 521	Computer Supplies	0	558	1,000	1,000
55223 128 013 521	Repair & Maintenance Supplies	345	0	0	0
55230 128 013 521	Clothing & Uniforms	3,262	5,903	2,500	2,500
55500 128 013 521	Uncapitalized Equipment	5,283	3,161	0	800
	Total Operating Costs	**314,346**	**2,006,249**	**1,760,175**	**1,770,475**
55620 128 013 521	Building and Improvements	0	34,376	0	0
55620 128 013 581	Building and Improvements	0	0	5,000	0
	Total Capital Outlay Costs	**0**	**34,375**	**5,000**	**0**
56001 128 013 581	Transfer Out to 001	100,000	100,000	100,000	100,000
56308 128 013 581	Transfer Out to 308	100,000	100,000	550,000	855,500
56609 128 013 581	Transfer Out to 609	0	250	500	1,000
56609 128 013 581	Transfer Out to 609	0	0	0	14,079
	Total Transfers Out	**199,999**	**200,249**	**650,500**	**970,578**
48801 128 000 351	Court Fines	1,800	29,888	4,000	4,000
48805 128 000 351	Violations of Local Ordinances	433,145	1,106	2,283,100	2,283,100
48805 128 000 354	Violations of Local Ordinances	3,583	2,682,348	16,000	16,000
		438,528	**2,713,341**	**2,303,100**	**2,303,100**
	Revenue	**966,616**	**5,033,563**	**4,849,689**	**5,163,907**

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.

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME					
Intergovernmental Revenue	$0	$0	$7,500	$7,500	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	18,021	21,214	12,000	12,000	(2)
Interest Income	30	45	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	28,413	26,689	40,161	33,580	
Total Income	**$46,464**	**$47,948**	**$59,661**	**$53,080**	
EXPENDITURES					
Personal Services	$17,320	-$233	$13,052	$15,622	(3)
Operating Expenditures	2,331	4,736	7,184	11,000	(4)
Capital Outlays	0	0	0	0	
Transfers Out	125	2,074	0	0	
Reserves	26,688	41,371	39,425	26,458	
Total Expenditures	**$46,464**	**$47,948**	**$59,661**	**$53,080**	

(1) First Tee Participate Registration and Membership Fees
(2) First Tee Golf Tournament, donations and fundraising activities.
(3) Part time Golf/First Tee Program Instructor.
(4) Training Equipment $500, Annual Golf Tournament/special events $5,000 and 1st Tee training and Education $3,000, Operating supplies $500 and Travel and per diem $2,000.

City of Brooksville

Fiscal Year 2015

Budget Document for First Tee Fund 129

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 129 026 572	Regular Salaries & Wages	12,187	0	14,052	13,074
51400 129 026 572	Overtime - Unscheduled	177	0	0	0
52100 129 026 572	FICA Taxes	946	0	1,075	1,000
52200 129 026 572	Retirement Contributions	607	0	984	976
52300 129 026 572	Health Insurance	2,788	-232	0	0
52301 129 026 572	Life Insurance	73	0	0	0
52303 129 026 572	Long Term Disability	27	0	0	0
52320 129 025 572	Dental employee	0	-15	0	0
52320 129 026 572	Dental employee	165	14	0	0
52400 129 020 572	Workers Comp Insurance	0	0	0	572
52400 129 026 572	Workers Comp Insurance	350	0	462	0
	Total Personal Service Costs	**17,320**	**-233**	**16,573**	**15,622**
53400 129 026 572	Other Contractual Services	173	0	0	0
54000 129 025 572	Travel and Per Diem	0	797	0	2,000
54700 129 026 572	Printing & Binding Services	20	0	0	0
54810 129 020 572	Promotional Activities	0	3,939	0	0
54900 129 026 572	Other Current Charges	498	0	0	0
54920 129 026 572	Recreational Supplies	959	0	1,184	500
55100 129 026 572	Office Supplies	16	0	0	0
55210 129 026 572	Operating Supplies	0	0	500	500
55230 129 026 572	Clothing & Uniforms	0	0	0	0
55250 129 026 572	Fuels & Lubricants	15	0	0	0
55410 129 026 572	Training and Education	650	0	500	3,000
58100 129 026 572	Grants & Aids to Government Agencies	0	0	0	0
59901 129 026 572	Special Events	0	0	5,000	5,000
	Total Operating Costs	**2,330**	**4,736**	**7,184**	**11,000**
56139 129 020 581	Transfer Out to 139	0	1,949	0	0
56609 129 026 581	Transfer Out to 609	125	125	0	0
	Total Transfers Out	**125**	**2,074**	**0**	**0**
47000 129 000 337	Grants from Other Local Units	0	0	0	0
48739 129 000 347	Tournament Fees	0	0	12,000	12,000
48747 129 000 347	First Tee	15,032	21,214	7,500	7,500
48811 129 000 361	Interest - SBA	30	21	0	0
48860 129 000 366	Contributions and Donations-GenFund	1,000	0	0	0
48871 129 000 361	Change in Fair Market Value	41	24	0	0
48890 129 000 369	Miscellaneous Revenues	1,949	0	0	0
		18,051	**21,259**	**19,500**	**19,500**
	Revenue	**37,827**	**27,836**	**43,257**	**46,122**

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.

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

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

City of Brooksville

Fund 139 The Enrichment Center Maintenance

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

Description: The Enrichment Center. This Fund is governed by agreement dated April 9, 2010 as referenced above.
Revenue Source: Revenues generated by the building are to be paid into the Premises Maintenance Fund and payments by City General Fund the Enrichment Center,Inc. of Hernando County.
Expenditures: Maintenance of the building; insufficiencies of cost of building is reimbursed by the ECI up to 50%.

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

(1) Revenues from the Enrichment Center based on Occupancy Agreement for a Special Needs Shelter dated April 9.2010.
(2) Transfer from General Fund, Parks, Facilities & Recreation Division.
(3) Electric ($4,500), water expenses ($1,300), AT&T line and Mowery service for elevator $4,290.

City of Brooksville

FUND 140 Florida Department of Transportation Landscaping

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

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

City of Brooksville

FUND 143 Fire Department

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

(1) Fire Hydrant Fees $9,000.
(2) Firefighters Supplemental $2,552and False Alarm Fines $50.
(3) With Tier I rate at .80 and Tier II rate at $80 with Government and Churches included.
(4) Transfer in from General Fund of $1,014,677 and a transfer in/ loan from Vehicle Replacement Fund of $100,000. The $1,014,677 transfer in from General Fund is inclusive of the City of Brooksville's Fire Assessment payment.

City of Brooksville

Fiscal Year 2015

Budget Document for Fire Department Fund 143 Revenues

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
42150 143 000 325	Special Assessment - Charges for Public Service	0	301,972	576,829	549,053
45520 143 000 335	Firefighters Supplemental Com	0	3,250	2,520	2,552
48242 143 000 342	Hydrant Fees	0	0	9,000	9,000
48807 143 000 359	False Alarm Fines	0	375	100	50
48840 143 000 364	Proceeds of the Sale of Fixed Assets-Govt	0	4,804	0	0
49001 143 000 381	Transfer In from 001	0	1,239,366	1,026,677	1,014,677
49502 143 000 381	Transfer In From 502	0	0	0	100,000
		0	**1,549,767**	**1,615,126**	**1,675,332**
	Revenue	**0**	**1,549,767**	**1,615,126**	**1,675,332**

Fire Department

	2013 Actual	2014 Budget	2015 Budget
Personal Services	$1,300,767	$1,355,881	$1,226,190
Operating Expenses	$114,348	$128,427	$165,186
Capital Outlay	$0	$0	$100,000
Debt Service	$0	$0	$57,271
Transfers	$0	$0	$143,099
Total	**$1,415,115**	**$1,484,308**	**$1,691,746**

Staffing	**2013**	**2014**	**2015**
Fire Chief	1	1	1
District Chiefs	3	3	3
Fire Captains	3	3	3
Firefighters/Drivers	3	3	3
Firefighters	7	7	7
Admin. Assistant III	1	1	1
Total Full Time Fire FTE	**18**	**18**	**18**
Reserve Firefighters	1	1	1
Total Reserves	**1**	**1**	**1**
Total Fire FTE	**19**	**19**	**19**

City Council establisted a Fire Assessment Program beginning in fiscal year 2013. The Fire Department's details of expenditures for the years prior to FY 2013 are listed within the General Fund.

Department Mission

Fire Department provides emergency response , fire prevention and public education services to the Brooksville community so that they can have their lives and property protected.

City of Brooksville

Fiscal Year 2015

Budget Document for Fire Department Fund 143

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 143 014 522	Financial & Administrative Salaries	0	73,074	73,441	73,441
51200 143 014 522	Regular Salaries & Wages	0	683,177	711,641	709,167
51400 143 014 522	Overtime - Unscheduled	0	43,688	32,000	32,000
51410 143 014 522	Overtime - Scheduled	0	10,110	12,000	12,000
51500 143 014 522	Incentive/ Special Pay	0	2,655	3,121	3,121
51605 143 014 522	Bereavement Pay	0	748	0	0
51606 143 014 522	Jury Duty Pay	0	18	0	0
51607 143 014 522	Reserves - Public Safety	0	13,735	21,447	21,325
51612 143 014 522	Hazmat Team	0	8,901	13,280	0
52100 143 014 522	FICA Taxes	0	62,456	66,320	65,106
52200 143 014 522	Retirement Contributions	0	262,412	267,927	266,906
52300 143 014 522	Health Insurance	0	98,403	113,104	0
52301 143 014 522	Life Insurance	0	5,571	5,411	5,291
52303 143 014 522	Long Term Disability	0	1,624	1,994	1,950
52320 143 014 522	Dental employee	0	5,126	5,953	5,512
52400 143 014 522	Workers Comp Insurance	0	28,913	28,242	30,371
52410 143 014 522	W/Comp Claims	0	155	0	0
	Total Personal Service Costs	**0**	**1,300,766**	**1,355,881**	**1,226,190**
53100 143 014 522	Legal Services	114,305	30,708	15,000	3,500
53101 143 014 522	Medical Services	0	3,263	3,000	3,000
53400 143 014 522	Other Contractual Services	0	160	3,120	3,120
54000 143 014 522	Travel and Per Diem	0	1,921	3,000	3,650
54100 143 014 522	Communication & Freight Charge	0	7,679	9,068	8,818
54110 143 014 522	Postage	0	2,147	1,500	200
54210 143 014 522	Automotive Repair Service	0	9,179	7,000	9,000
54303 143 014 522	Water	0	1,610	1,600	1,600
54540 143 014 522	Fiduciary Liability Insurance	0	131	135	135
54600 143 014 522	Repair & Maintenance Services	0	8,560	8,900	13,500
54610 143 014 522	Apparatus-Repair & Maint	0	2,702	1,800	2,485
54700 143 014 522	Printing & Binding Services	0	1,256	300	300
54800 143 014 522	Advertising Activities	0	0	300	300
55100 143 014 522	Office Supplies	0	640	700	700
55210 143 014 522	Operating Supplies	0	1,918	1,725	2,075
55211 143 014 522	Medical Supplies	0	198	1,414	1,418
55223 143 014 522	Repair & Maintenance Supplies	0	363	0	0
55225 143 014 522	Chemicals Supplies	0	26	1,500	1,480
55226 143 014 522	Safety Supplies & Gear	0	6,045	12,470	8,260
55230 143 014 522	Clothing & Uniforms	0	4,223	6,700	7,250
55250 143 014 522	Fuels & Lubricants	0	19,421	19,000	19,000
55252 143 014 522	Small Tools	0	289	700	700
55253 143 014 522	Auto Repair Supplies (in-house)	0	5,588	5,000	5,605
55400 143 014 522	Books, Publications, Subscription & Membershp	0	2,498	4,840	5,060
55410 143 014 522	Training and Education	0	3,822	5,405	5,730
55500 143 014 522	Uncapitalized Equipment	0	0	14,250	58,300
	Total Operating Costs	**114,304**	**114,347**	**128,427**	**165,186**
55620 143 014 522	Building and Improvements	0	0	0	100,000
	Total Capital Outlay Costs	**0**	**0**	**0**	**100,000**

Account Number	Description		2012 Actual	2013 Actual	2014 Budget	2015 Budget
57100 143 014 522	Interest		0	0	0	13,690
57200 143 014 522	Principal		0	0	0	43,581
		Total Debt Service	**0**	**0**	**0**	**57,271**
56501 143 014 522	Transfer Out to 501		0	0	0	7,389
56609 143 014 581	Transfer Out to 609		0	0	0	9,000
56609 143 014 581	Transfer Out to 609		0	0	0	126,710
		Total Transfers Out	**0**	**0**	**0**	**143,098**
		Expense	**114,304**	**1,415,114**	**1,484,308**	**1,691,746**

City of Brooksville

FUND 144 Brownfields Assessment Grant

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

(1) This is for other contractual services $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)

TOTAL DEBT SERVICE FUND

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

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

City of Brooksville

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

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

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

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

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

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

City of Brooksville

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

Description: Debt Service Fund required by Capital Improvement Revenue Note Series 2011
This Fund receives Debt Service for 2011 Note (1/12 of interest and principal)
and the monies are transferred from the Fund 202 Capital Improvement Revenue Note per Loan covenants.
per Loan covenants,

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

Expenditures: Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service.
Quarterly payments of $75,944.95 are payable until 10/01/2026. First payment due 01/01/2012.

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

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

Capital Project Funds

Fund 302 – McKethan Capital Projects
Fund 308 – Multi Year Capital Project Accumulation
Fund 309 – Capital Improvement Revenue (2006 USDA Revenue Bonds)
Fund 310 – Bond & Interest Sinking (2006 USDA Revenue Bonds)
Fund 311 - Bond & Interest Sinking (2011 Capital Improvement Rev)
Fund 312 – 2011 Capital Improvement Loan Capital Projects
Fund 313 – Bond Settlement Capital Projects Fund

City of Brooksville

TOTAL CAPITAL PROJECTS FUNDS *

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget
INCOME				
Intergovernmental Revenue	$47,511	$32,693	$32,500	$32,500
Settlements	$0	$0	$0	$0
Interest Income	9,122	2,273	0	620
Miscellaneous	16,413	0	1,500	1,500
Transfers In	356,317	403,780	853,780	1,159,280
Prior Year Carry forward	4,999,196	1,604,844	441,429	883,606
Total Income	**$5,428,559**	**$2,043,590**	**$1,329,209**	**$2,077,506**
EXPENDITURES				
Bond Payments	$0	$0	$0	$0
Legal	$0	$0	$0	$0
Operating Expenditures	$33,660	$174	$0	$73,362
Capital Outlay	1,673,956	1,065,268	966,130	1,430,000
Transfers Out	2,116,101	472,719	347,333	339,489
Reserves	1,604,842	505,429	15,746	234,655
Total Expenditures	**$5,428,559**	**$2,043,590**	**$1,329,209**	**$2,077,506**

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

City of Brooksville

FUND 302 McKETHAN CAPITAL PROJECTS

Description: Capital Expenditures for Parks, Recreation & Facilities
Revenue Source: Miscellaneous sources over the years.
Expenditures: Capital expenses for Parks, Recreation & Facilities

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

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

City of Brooksville

FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION

Description: Capital projects of City streets, City sidewalks, City culverts, City lighting or other safety related expenditures.
Revenue Source: Transfers from miscellaneous sources including General Fund and Photo Enforcement Traffic Safety Fund.
Expenditures: Improvements/infrastructure of City Streets, Sidewalks,Culverts,,lighting & other Safety related expenditures.

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME					
Intergovernmental Revenue	$0	$0	$0	$0	
Interest Income	807	777	0	600	
Miscellaneous	1,271	0	0	0	
Transfers In	100,000	100,000	550,000	855,500	(1)
Prior Year Carry forward	465,163	439,149	399,749	815,300	
Total Income	**$567,241**	**$539,926**	**$949,749**	**$1,671,400**	
EXPENDITURES					
Operating Expenditures	$33,660	$0	$0	$12,500	(2)
Capital Outlay	94,432	25,967	940,000	1,430,000	(3)
Transfers Out	0	113,000	0	0	
Reserves	439,149	400,959	9,749	228,900	
Total Expenditures	**$567,241**	**$539,926**	**$949,749**	**$1,671,400**	

(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 balance amount in Streets Department Budget ($17,500).
(3) ***Bell Avenue*** *- Reconstruction of roadway from Oak Avenue to Cherry Street.*
Daniel Avenue - Reconstruction of roadway from CSX Railroad crossing to Main Street removing and stockpiling bricks.
Chatman Boulevard - Reconstruction of roadway from U.S. highway 41/Broad Street to end of roadway.
Brooksville Avenue - Reconstruction of roadway from, Russell Street south to Dr. Martin Luther King, Jr., Boulevard.
Veterans Avenue - Reconstruction of roadway from U.S. Highway 41 (Broad Street) to State Road 50 (Jefferson Street).
Mildred Avenue - Reconstruction of roadway from U.S. Highway 41 (Broad Street) to Dr. Martin Luther King, Jr., Boulevard.
Sidewalks - Ongoing repairs and upgrades identified through Pavement Management Plan.
Drainage and Culvert Improvements - Including Moonlight Lane in Candlelight Subdivision (culvert replacement to Horse Lake creek); East Avenue Bridge Repairs (deficiencies on upper Horse Lake Creek); Southway Villas (deficiencies identified working with SWFWMD); and miscellaneous emergency culvert replacement.

City of Brooksville

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

Description: Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA);Mobile Home Licenses are collateral for 2006 Loan. Special Fund is required by Bond covenant.
Revenue Source: Mobile Home Licenses are assigned to this Fund due to agreement with USDA.
Expenditures: Necessary funds transferred to Debt Service Fund 201 for annual debt service and Reserves that are required by Bond covenants. Revenue over and above debt service requirement are transferred to General Fund.

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

City of Brooksville

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

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

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME					
Mobile Home Licenses	$0	$0	$0	$0	
Interest Income	0	0	0	0	
Miscellaneous	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	23,456	0	0	0	
Total Income	**$23,456**	**$0**	**$0**	**$0**	
EXPENDITURES					
Bond Payments	$0	$0	$0	$0	
Operating Expenditures	0	0	0	0	
Transfers Out	23,456	0	0	0	(1)
Reserves	0	0	0	0	
Total Expenditures	**$23,456**	**$0**	**$0**	**$0**	

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

City of Brooksville

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

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

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

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

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

City of Brooksville

FUND No. 312 2011 CAPITAL IMPROVEMENT LOAN CAPITAL PROJECTS FUND

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

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

City of Brooksville

No. 313 BOND SETTLEMENT FUND CAPITAL PROJECTS FUND

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

Revenue Source: Bond Settlement

Expenditures: Roads and Utilities completion in Southern Hills Plantation

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME					
Settlements	$0	$0	$0	$0	
Interest Income	5,302	1,144	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	1,290,870	956,084	0	60,862	
Total Income	**$1,296,172**	**$957,228**	**$0**	**$60,862**	
EXPENDITURES					
Capital Outlay	$138,838	$896,366	$0	$0	(1)
Legal	$0	$0	$0	$0	
Operating Expenditures	$0	$0	$0	$60,862	(2)
Transfers Out	201,250	0	0	0	
Reserves	956,084	60,862	0	0	
Total Expenditures	**$1,296,172**	**$957,228**	**$0**	**$60,862**	

(1.) Capital Outlay based on Mutual Agreement and Release between City of Brooksville and Travelers Casualty dated June 7, 2011.
(2) Expenditures to close this fund.

Public Works Department - Utilities

Fund 401 - Water & Wastewater Divisions
Fund 402 & 403 - Sanitation Division

Fleet Maintenance Funds

Fund 501 – Public Works Department-Fleet Maintenance Division
Fund 502 – Vehicle Replacement Fund
Fund 503 – Equipment Replacement Fund

City of Brooksville

All Water & Wastewater Fund Summary

	Actual 2012	Actual 2013	Budget 2014	Budget 2015	
REVENUE SUMMARY:					
CHARGES FOR SERVICES	$3,593,851	$3,524,738	$3,610,116	$3,673,550	
WATER IMPACT FEES (CONNECTION FEES)	$11,870	$19,622	$15,000	$20,000	
SEWER IMPACT FEES (CONNECTION FEES)	$84,292	$27,648	$18,000	$40,000	
INTEREST INCOME	$21,220	$5,150	$7,745	$5,250	
LOANS & GRANT REV., LONG TERM DEBT, CONTR., ADJ.	$1,912,107	$128,735	$0	$0	
SUBTOTAL	**$5,623,340**	**$3,705,893**	**$3,650,861**	**$3,738,800**	
PRIOR CASH CARRY FORWARD	$6,139,343	$3,121,709	$3,310,000	$8,509,239	
TOTAL REVENUES	**$11,762,683**	**$6,827,602**	**$6,960,861**	**$12,248,039**	
EXPENSE SUMMARY:					
PERSONAL SERVICES	$1,099,919	$1,084,445	$1,152,148	$1,024,267	
OPERATING EXPENSES	$1,058,193	$998,991	$1,000,785	$995,585	
CAPITAL OUTLAY	$4,596,566	$1,136,454	$463,100	$2,516,160	(1.)
SUBTOTAL	**$6,754,678**	**$3,219,890**	**$2,616,033**	**$4,536,012**	
TRANSFERS OUT					
TO GENERAL FUND	$393,800	$393,800	$393,800	$393,800	
TO INTERNAL SERVICE FUND	$20,107	$23,788	$28,939	$24,066	
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	$182,570	
TOTAL TRANSFERS OUT	**$1,886,296**	**$1,654,998**	**$1,584,715**	**$1,771,078**	
TOTAL EXPENSE SUMMARY	**$8,640,974**	**$4,874,888**	**$4,200,748**	**$6,307,090**	
RESERVES METER DEPOSITS	$380,200	$381,960	$398,000	$380,200	
SINKING FUND RESERVES	$617,609	$450,275	$399,494	$400,250	
RESERVES (R&R) 99 and 2002 (refinanced debt in 2013)	$1,148,690	$0	$0	$0	
RESERVES 2013 SUNTRUST LOAN	$0	$0	$780,487	$777,074	
TOTAL EXPENSES & RESERVES	**$10,787,473**	**$5,707,123**	**$5,778,729**	**$7,864,614**	
CONNECTION FEES RESERVES	$430,474	$361,468	$419,284	$476,425	
2013 SUNTRUST CAPITAL IMPROVEMENT RESERVES	$0	$372,447	$372,447	$0	
RESERVE CAPITAL IMPROVEMENTS	$111,000	$111,000	$111,111	$111,111	
CRESCENT SETTLEMENT FUND	$0	$0	$0	$3,537,938	
RESERVE FOR CONTINGENCIES	$433,736	$275,564	$279,290	$257,951	
TOTAL FUND BALANCE	**$11,762,683**	**$6,827,602**	**$6,960,861**	**$12,248,039**	

WATER AND WASTEWATER SUMMARIES ALL FUNDS

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

City of Brooksville

Water & Sewer Summary

	Revenue Detail (Fund 401)	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
401-000-331-43500	Federal Grants: Economic Environment	1,341	1,341	0	0
401-000-342-48242	Hydrant Fees	4,254	4,194	4,195	4,195
401-000-343-48330	Water Revenues	1,773,101	1,765,141	1,807,387	1,829,433
401-000-343-48350	Wastewater (Sewer) Revenues	1,656,635	1,658,868	1,698,100	1,736,122
401-000-343-48361	Penalties	55,841	46,123	50,300	53,000
401-000-343-48363	Delinquent Account Turn On	13,513	11,625	11,500	12,000
401-000-343-48364	Disconnect/Reconnect Fees	2,538	2,313	2,660	2,800
401-000-343-48365	Water Hook Up	8,479	10,599	10,174	10,000
401-000-343-48366	Sewer Hook Up	3,240	3,930	3,500	4,000
401-000-343-48367	Cash Over	(42)	37	0	0
401-000-343-48808	Interest-FMIvT	6,656	(567)	1,500	1,500
401-000-361-48810	Interest (Savings Account)	203	139	200	100
401-000-361-48811	Interest-SBA	2,146	1,235	1,400	1,000
401-000-361-48845	Gain or Loss From Sale of Fixed Assets	4,898	0	0	0
401-000-361-48871	Change in Fair Market Value	5,805	1,497	0	0
401-000-369-48890	Miscellaneous Revenues	59,370	21,908	22,300	22,000
	Total Revenues (Fund 401)	**$3,597,978**	**$3,528,383**	**$3,613,216**	**3,676,150**

Revenue Detail (Fund 404)
Water Advisory Panel Grants

		Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
404-000-334-44900	WAP Grant				
	Capital Expenditures (Fund 404)				
	Total Reserves 404	$11,924	$11,924	$0	$11,924

	Revenue Detail (Fund 405) R& R Fund	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
405-000-381-49401	Transfer in from 401	$35,328	$11,776	$0	$0
405-000-381-49401	Transfer in from 401	$26,652	$8,884	$0	$0
405-000-381-48808	FMIvT Interest	$5,150	$1,579	$2,400	$1,500
405-000-361-48811	SBA Interest	$262	$77	$0	$60
	Reserves Detail (Fund 405)				
	R& R Fund				
	R&R 2002	$283,512	$0	$0	$0
	R&R & Reserves 1999	$865,179	$0	$0	$0
	Debt Service Reserves 2013 SunTrust Loan	$0	$0	$780,487	$778,015
	Total Reserves Fund 405	**$1,148,691**	**$0**	**$1,183,025**	**$778,015**

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

406-000-381-48808	FMIvT Interest	2,295	520	$1,000	$500
406-000-361-48811	SBA Interest	139	41	$85	$40
	Debt Service Payments Detail (Fund 406)				
406-021-536-57199	Interest on 99 Bonds	103,896	21,912	$0	$0
406-027-536-57199	Interest on 99 Bonds	78,378	16,530	$0	$0
presentation only	Principal on 99 Bond (presentation only)	127,000	5,453,558	$0	$0
406-021-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	96,327	27,473	$0	$0
406-027-536-57102	Interest on 02 Bonds (payment due 10/1 next fy)	72,668	20,725	$0	$0
presentation only	Principal on 02 Bonds (presentation only)	425,000	2,985,000	$0	$0
406-027-536-57109	Interest on ARRA Loan WW270200	14,014	7,719	$12,896	$12,279
406-027-536-57110	Interest on SRF Loan WW270201	9,611	5,105	$8,529	$8,121
presentation only	Principal on ARRA Loan WW270200	25,474	25,474	$26,666	$27,283
presentation only	Principal on SRF Loan WW270201	16,891	16,891	17,636	18,044
406-021-536-57202	Amortization Expense	0	68,824	0	0
406-027-536-57202	Amortization Expense	0	51,919	0	0
406-021-536-57300	Bond Issuance Cost	0	27,639	0	0
406-027-536-57300	Bond Issuance Cost	0	20,850	0	0
406-021-536-57113	Interest on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	47,312	$125,663	$121,800
406-027-536-57113	Interest on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	35,692	$94,799	$91,884
presentation only	Principal on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	70,660	$317,272	$321,138
presentation only	Principal on 2013 SunTrust Loan (payment due 4/1 & 10/1)	0	272,960	239,347	242,262
	Total Debt Service Payments	969,259	9,176,243	842,808	$842,811
	Reserves Detail (Fund 406)				
	Total Reserves Fund 406	**612,721**	**531,478**	**$399,494**	**$531,478**

Water & Sewer Summary

	Revenue Detail (Fund 407) **Water Connection Fees**	**Actual** **2012**	**Actual** **2013**	**Budgeted** **2014**	**Budget** **2015**
407-000-343-48368	Water/Sewer Connection Fees	11,870	19,622	$15,000	$20,000
407-000-361-48811	Interest-SBA	391	111	$60	$80
	Total Revenues (Fund 407)	**$12,261**	**$19,733**	**$15,060**	**$20,080**
	Capital Expenditures (Fund 407)				
	Capital Expenditures (see Capital Needs Plans)	414,290	386,096	$0	$0
	Reserves Detail (Fund 407)	**$52,837**	**$51,416**	**$75,148**	**$82,309**
	Water Connection Fees				

	Revenue Detail (Fund 408) **Sewer Connection Fees**	**Actual** **2012**	**Actual** **2013**	**Budgeted** **2014**	**Budget** **2015**
408-000-343-48368	Water/Sewer Connection Fees	$84,292	$27,648	$18,000	$40,000
408-000-361-48811	Interest-SBA	$835	$285	$200	$220
408-000-337-47000	Grants from Other Local Units	$183,948	$0	$0	$0
	Total Revenues	**$269,075**	**$27,933**	**$18,200**	**$40,220**
	Capital Expenditures (Fund 408)	$1,208,546	$0	$0	$0
	Capital Expenditures (presentation only)	$0	$0	$54,000	$0
	Reserves Detail (Fund 408)	$373,663	$300,052	$344,136	$394,116

	Revenue Detail (Fund 409) Water and Wastewater Construction	Actual 2012	Actual 2013	Budgeted 2014	Budget 2015
409-000-331-47000	Grants from Other Local Units	$1,492,031	$0	$0	$0
409-000-331-44900	Other State Grants	$588,860	$127,394	$0	$0
409-000-381-49401	Transfer in from 401 for Hancock Loan P&I	$105,862	$61,908	$0	$0
409-000-381-49405	Transfer in from 405	$0	$393,642	$0	$0
409-000-381-49406	Transfer in from 406	$0	$277,242	$0	$0
409-000-389-49740	Grants from Other Sources (Re-use)	$79,861	$0	$0	$0
409-000-229-20909	Loan Proceeds (liability-presentation only)	$1,339,324	$0	$0	$0
409-000-381-48808	Interest Earnings FMIvT	$0	$47	$600	$50
409-000-381-48811	Interest Earnings	$3,144	$186	$300	$200
	Expense Detail (Fund 409)				
409-021-536- 57100	Interest Expense for Hancock Bank	$21,390	$0	$0	$0
409-027-536- 57100	Interest Expense for Hancock Bank	$16,136	$0	$0	$0
	Principal on Hancock Bank Loan (presentation only)	$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	$105,000	$25,000
409-000-166-19037	Machinery and Equipment (presentation only capital)	$0	$0	$39,100	$231,160
409-000-169-19049	Construction in Progress (presentation only capital)	$3,015,240	$2,194,293	$200,000	$1,054,000
	Reserves	**$740,199**	**$778,529**	**$778,529**	**$3,209,746**

City of Brooksville

Fund 401 Water & Wastewater Combined Budget FY 2015

Account Number		Description	Actual 2012	Actual 2013	Budgeted 2014	**Budget 2015**
51102 401	536	Financial & Administrative Salaries	$30,409	$30,582	$30,904	$30,904
51200 401	536	Regular Salaries & Wages	$762,739	$746,584	$777,587	$776,309
51400 401	536	Overtime - Unscheduled	$34,063	$23,418	$20,000	$21,000
51605 401	536	Bereavement Pay	$821	$335	$0	$0
51610 401	536	On Call Beeper Pay	$5,342	$8,770	$8,600	$8,600
52100 401	536	FICA Taxes	$61,859	$60,924	$64,038	$64,016
52200 401	536	Retirement Contributions	$40,773	$48,053	$69,826	$71,812
52300 401	536	Health Insurance	$120,895	$119,249	$132,156	$0
52301 401	536	Life Insurance	$4,815	$4,633	$5,170	$5,005
52303 401	536	Long Term Disability	$1,593	$1,720	$1,905	$1,857
52320 401	536	Dental employee	$7,774	$7,207	$8,008	$7,416
52400 401	536	Workers Comp Insurance	$25,384	$32,038	$33,954	$37,348
52410 401	536	W/Comp Claims	$1,307	$932	$0	$0
		Total Personnel Service Costs	**$1,097,774**	**$1,084,445**	**$1,152,148**	**$1,024,267**
52500 401	536	Unemployment Compensation	$2,145	$1,650	$3,400	$1,950
53101 401	536	Medical Services	$1,469	$1,467	$2,500	$1,600
53400 401	536	Other Contractual Services	$70,859	$70,683	$99,755	$87,755
53401 401	536	Contract Labor	$14	$0	$0	$0
53402 401	536	Laboratory Services	$9,801	$16,761	$26,500	$26,500
54000 401	536	Travel and Per Diem	$539	$1,095	$1,350	$1,350
54100 401	536	Communication & Freight Charge	$7,990	$9,124	$4,000	$4,500
54110 401	536	Postage	$15,778	$13,257	$13,500	$17,000
54210 401	536	Automotive Repair Service	$4,294	$1,665	$4,000	$4,500
54300 401	536	Electric	$240,129	$208,370	$225,000	$210,000
54303 401	536	Water	$9,781	$10,059	$8,900	$8,900
54314 401	536	Effluent Disposal Permit	$33,333	$37,477	$5,000	$5,000
54315 401	536	Water Distribution	$43,101	$29,930	$25,000	$23,000
54316 401	536	Sewerage collection	$3,818	$5,494	$5,000	$3,000
54400 401	536	Equipment & Vehicle Rental	$1,046	$2,930	$1,500	$3,500
54401 401	536	Rentals & Leases	$2,822	$276	$1,000	$500
54500 401	536	General Business Insurance	$148,114	$163,915	$186,128	$204,740
54510 401	536	Pollution/EnvironmentInsurance	$9,321	$10,570	$12,002	$13,203
54560 401	536	Insurance Claims & Deductibles	$655	$1,203	$0	$0
54600 401	536	Repair & Maintenance Services	$13,605	$12,006	$7,500	$7,500
54610 401	536	Apparatus-Repair & Maint	$4,326	$48,095	$67,500	$67,500
54700 401	536	Printing & Binding Services	$815	$1,065	$2,250	$2,275
54800 401	536	Advertising Activities	$0	$0	$0	$0
54900 401	536	Other Current Charges	$6,082	$4,531	$4,700	$4,700
55100 401	536	Office Supplies	$2,770	$2,386	$1,500	$2,300
55210 401	536	Operating Supplies	$5,382	$2,783	$3,500	$3,500
55220 401	536	Computer Supplies	$0	$24	$0	$0
55221 401	536	Laboratory Supplies	$3,725	$3,648	$6,300	$5,800
55223 401	536	Repair & Maintenance Supplies	$55,784	$56,272	$35,000	$35,000
55224 401	536	Replacement Water Meters	$66,503	$165	$0	$0
55225 401	536	Chemicals Supplies	$51,026	$53,946	$66,250	$56,250
55226 401	536	Safety Supplies & Gear	$4,846	$4,970	$5,000	$4,500
55227 401	536	Safety Marking Devices	$0	$0	$0	$0
55228 401	536	Apparatus Supplies	$54,624	$83,307	$81,000	$80,000
55230 401	536	Clothing & Uniforms	$5,516	$4,507	$4,500	$4,900
55231 401	536	Connections-supplies	$5,999	$7,183	$1,000	$2,000
55235 401	536	Barricades	$0	$0	$0	$0
55240 401	536	Institutional Supplies	$2,712	$959	$1,000	$1,000
55250 401	536	Fuels & Lubricants	$55,143	$51,124	$47,000	$46,000
55251 401	536	Tags & Titles	$404	$0	$0	$0
55252 401	536	Small Tools	$4,958	$3,300	$4,000	$4,000
55253 401	536	Auto Repair Supplies (in-house)	$17,962	$16,920	$12,500	$12,500
55310 401	536	Asphalt-hot mix	$0	$1,048	$3,000	$2,200
55311 401	536	Limerock/Screening	$0	$0	$0	$1,000
55400 401	536	Books, Publications, Subscription & Membership	$357	$1,801	$1,750	$1,250
55410 401	536	Training and Education	$2,149	$6,274	$5,800	$7,300
55500 401	536	Uncapitalized Equipment	$8,674	$30,604	$9,700	$10,700
59300 401	536	Meter Deposit Interest	$1,063	$923	$0	$900
59991 401	599	Collection Charges	$1,824	$745	$0	$750
59992 401	599	Bad Debt Expenses	$19,265	$14,479	$5,500	$14,762
		Total Operating Costs	**$1,000,523**	**$998,991**	**$1,000,785**	**$995,585**

Fund 401 Water & Wastewater Combined Budget FY 2015

Account Number	Description	Actual 2012	Actual 2013	Budgeted 2014	**Budget 2015**
19025 401 000 162	Building and Improvements	$0	$0	$0	$45,000
19031 401 000 164	Improvements Other Than Buildings	$0	$0	$35,000	$2,101,838
19037 401 000 166	Machinery & Equipment	$0	$0	$30,000	$290,322
19049 401 000 169	Water & Wastewater CIP	$0	$0	$0	$79,000
	Total Capital Outlay Costs	**$0**	**$0**	**$65,000**	**$2,516,160**
56001 401 581	Transfer Out to 001	$393,800	$393,800	$393,800	$393,800
56311 401 581	Transfer Out to 311	$228,816	$271,188	$276,971	$276,971
56405 401 581	Transfer Out to 405	$61,980	$20,660	$0	$0
56406 401 581	Transfer Out to 406	$949,863	$847,209	$842,808	$842,808
56409 401 581	Transfer Out to 409	$185,724	$61,908	$0	$0
56501 401 581	Transfer Out to 501	$20,107	$23,788	$28,939	$24,066
56502 401 581	Transfer Out to 502	$39,708	$28,960	$36,150	$50,863
56609 401 581	Transfer Out to 609	$6,298	$6,485	$6,047	$182,570
	Total Transfers Out	**$1,886,296**	**$1,653,998**	**$1,584,715**	**$1,771,078**
Total Expenses	**Total Expenses**	**$3,984,593**	**$3,737,434**	**$3,802,648**	**$6,307,090**

LARGE SCALE WATER & WASTEWATER PROJECTS

PROJECT NAME AND DESCRIPTION	FUNDING SOURCES								PROJECT NUMBER	COMPLETED PRICE	Water Sewer or Reuse	A=Addition R=Renewal U=Upgrade, G=Growth or C=Compliance	Year 1	Year 2	Year 3	Year 4	Year 5
	CRESSENT SETTLEMENT	BOND REFI 2013 (1999 Series)	FLEET R&R	SEWER IMPACT	WATER IMPACT	SEWER RESERVES	WATER RESERVES	OTHER FUNDING SOURCES					FY2015	FY2016	FY2017	FY2018	FY2019
COMPLETED PROJECTS (Completion Year)																	
Hope Hill New Supply Well #3 Online (FY 2010)										337,695	W	G					
Dump Truck Purchase (FY 2011)										66,550	W&S	R					
Two F250 Utility Bed Pickups (FY 2011)										42,780	W&S	R					
Cobb Rd Water Reclamation Facility Operating Permit (FY 2011)										10,000	S	C					
Wastewater Collection System Rehabilitation Phase III (FY 2011)										2,409,827	S	R					
Liberty Street Elevated Tank Painting [Required Tenting] (FY 2011)										209,700	W	R					
Cobb Road Water Reclamation Facility Upgrade Process to Reuse Water (FY 2012)										3,351,250	R	A					
Upgrade Fire Flow Water - 2010 CDBG Neighborhood Improvement Project (FY 2012)										713,749	W	U					
Mini Backhoe w\Trailer (FY 2012)										41,890	W&S	R					
Southern Hills Reuse Water Delivery & Acceptance Improvements (FY 2013)										203,250	R	A					
Truck Mounted Crane (FY 2013)										107,000	W&S	A					
Road Boring Equipment (FY 2013)										3,830	W	A					
Valve Exercising Equipment (FY 2013)										2,500	W	A					
Water Tank 5-year Inspections (FY 2014)										7,000	W	C					
Mini Backhoe w\Trailer (FY 2014)										41,905	W&S	R					
Replace Electrician Vehicle (FY 2014)										29,700	W&S	R					
Hope Hill Well #1 & #3 Connection to Auxiliary Power (FY 2014)										35,000	W	A					
Eastside Water & Sewer Expansion 2014										35,835	W&S	G					
Total Complete Projects -										$ 7,649,461							
WASTEWATER TREATMENT																	
Storage Building @ CRWRF for Pre-Purchased Treatement Equipment	X										S	G	25,000				
Cobb Rd Water Reclamation Facility Operating Permit (Expires 08/14/16)									2011-UT01		S	C		20,000			
Cobb Rd Water Reclamation Facility Upsize to 3.0 MGD									2003-UT01		S	C					
Cobb Rd Water Reclamation Facility Sludge Process									2010-UT01		S	C					
WASTEWATER LINES																	
Wastewater Collection System Rehabilitation Phase IV									2006-UT02		S	G					
Extend 8" Wastewater Force Main South On US41 To Powell Rd. 8,100 Feet											S	G					
WASTEWATER TRANSMISSION																	
Southern Hills Master Wastewater Lift Station Upgrade Pumps & Convert Force Main									2010-UT01		S	G					120,000
Bus Barn Wastewater Lift Station Replace Pumps & Replace Concrete Wet-well Lid									2010-UT02		S	R				60,000	
WATER SUPPLY																	
NORTHWEST WELL FIELD (PHSC)									1999-UT09		W	G					
Water Well # 1 Interim Equipment (300-400 gpm)											W	G					
Water Well #2 Drilling Only											W	G					
Install 250,000 gal Elevated Tank											W	G					
Install 16" Interconnect Piping											W	G					
Water Well # 1 Permanent Equipment (1000-1200 gpm)											W	G					
Water Well # 2 Permanent Equipment (1000-1200 gpm)											W	G					
HOPE HILL WELL FIELD											W	G					
Hope Hill New Supply Well #4 (drilling)											W	G					
Hope Hill Additional 250,000 gal Elevated Water Tank											W	G					
Hope Hill New Supply Well #4 (install pumping equipment & piping)											W	G					
WATER TANK MAINTENANCE											W	R					
Hope Hill Elevated Water Tank Painting							X				W	R	100,000				
Water Tank 5-year Inspections											W	C				10,000	
Liberty Street Elevated Tank Painting (Requires Tenting)											W	R					
WATER LINES																	
REPLACEMENT WATER VALVES									2000-UT20		W	R					
Replacement of Broken Valves In Water System											W	G			80,000	80,000	80,000
SOUTHERN HILLS WATER & IMPROVEMENTS									2003-UT01		W	G					
Oversize Cascades Water Line to Powell 12" to 16"											W	G		150,000			
Oversize Water Transmission Lines Governors Blvd											W	G					150,000
HOSPITAL/CITY/COUNTY INTERCONNECT WEST									2010-UT03		W	R					
Provide Brooksville Regional with 2nd Water Source & Interconnect with Hernando County											W	?		100,000			
SR 50 WATER LINE EXTENSION (Looping of Hospital Line)									2001-UT06		W	G					

PROJECT NAME AND DESCRIPTION	CRESSENT SETTLEMENT	BOND REFI 2013 (1999 Series)	FLEET R&R	SEWER IMPACT	WATER IMPACT	SEWER RESERVES	WATER RESERVES	OTHER FUNDING SOURCES	PROJECT NUMBER	COMPLETED PRICE	Water Sewer or Reuse	A=Addition R=Renewal U=Upgrade, G=Growth or C=Compliance	FY2015	FY2016	FY2017	FY2018	FY2019
Phase IV Water Line on Wiscon Hospital to Wal-Mart 7,000 feet											W	G					
US41 SOUTH WATER LINE EXTENSION									2006-UT02		W	G					
Extend 12" Water Line South on US41 to Powel Rd 8,100 feet											W	R					
EMERSON & POWELL WATER LINE EXTENSION									2009-UT12		W	G					
Extend Water Line North on Emerson, West on Powell to US41 3,800ft											W	G					
CONSERVATION																	
DEVELOPMENT OF REUSE SERVICE AREA (Grant Application)									2013-UT-01		R	G					
Feasibility & Grant Application Hernando Oaks	X										R	G	20,000				
Design Phase Hernando Oaks											R	G			30,000		
Construction Phase Hernando Oaks (SWFWMD Coop-Funding) Project Estimate $250,000											R	G				125,000	
OTHER PROJECTS																	
EASTSIDE WATER & SEWER EXPANSION 2014									2006-UT01		W&S	G					
Construction Engineering		X									W&S	G	34,000				
Construction Phase (City)		X									W&S	G	1,000,000				
Construction Phase (Partners)								X			W&S	G	955,000				
Water & Sewer Impact Fee Rate Analysis						X					W&S	G	25,000				
CAPITALIZED EQUIPMENT																	
DPW Warehouse Roof Replace							X				W&S	R	20,000				
7,000lb GVW Dump Trailer			X								W&S	A	7,000				
3 One-Ton Utility Bed Crew Trucks			X								W&S	R	96,000				
Sewer Push Camera						X					S	A	15,000				
Howell Av. Wastewater Lift Station Pump Upgrade (FY 2014 carry over)		X									S	R	96,750				
Hope Hill Well #2 Replace Pumping Equipment (FY 2014 carry over)		X									W	R	30,000				
Lamar Av, Well #2 Replace Pumping Equipment (FY 2014 carry over)		X									W	R	55,572				
Cobb Rd Water Reclamation Facility Replace Oxidation Ditch Mixers (FY 2014 carry over)		X									S	R	46,838				
Parrot Middle School/PSCC Lift Station Generator								X			S	U	65,000				
Moton School Lift Station Generator								X			S	U	28,000				
												Totals -	$ 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
Cressent Settlement	$ 45,000

2,619,160
2,619,160

City of Brooksville

Sanitation
Funds 402 & 403 Summaries

	Actual 2012	Actual 2013	Budget 2014	Budget 2015
REVENUE SUMMARY:				
CHARGES FOR SERVICES	$1,326,694	$1,312,174	$1,342,979	$1,362,604
INTEREST INCOME	$1,825	$174	$1,000	$450
LOANS	$0	$0	$0	$0
SUBTOTAL	$1,328,519	$1,312,348	$1,343,979	$1,363,054
TRANSFER IN	$0	$0	$0	$0
PRIOR YEAR CARRY FORWARD	$679,019	$550,534	$512,335	$340,000
REVENUE TOTALS	**$2,007,538**	**$1,862,882**	**$1,856,314**	**$1,703,054**
EXPENSE SUMMARY:				
PERSONAL SERVICE	$406,713	$406,713	$468,250	$419,990
OPERATING EXPENSES	$509,392	$509,392	$585,392	$457,446
CAPITAL OUTLAY	$0		$0	$0
BUILDINGS	$0		$0	$0
IMPROVEMENTS OTHER THAN BUILDING	$0	$0	$0	$0
MACHINERY & EQUIPMENT	$335,389	$335,389	$0	$100,000
OFFICE EQUIPMENT & FURNITURE	$0	$0	$0	$0
TOTAL CAPITAL OUTLAY	**$335,389**	**$335,389**	**$0**	**$100,000**
DEBT SERVICE	**$0**	**$0**	**$0**	**$0**
TRANSFERS				
TO GENERAL FUND	$89,000	$89,000	$89,000	$89,000
TO CAPITAL IMPROVEMENT REV NOTE	$1,002	$1,002	$1,225	$1,225
TO VEHICLE REPLACEMENT R&R	$120,811	$120,811	$150,504	$167,949
TO INTERNAL SERVICE FUND	$33,994	$33,994	$19,944	$34,093
TO HRA FUNDING ACCOUNT	$2,634	$2,634	$2,640	$87,156
TOTAL TRANSFERS	**$247,441**	**$247,441**	**$263,313**	**$379,423**
TOTAL EXPENSES	**$1,498,935**	**$1,498,935**	**$1,316,955**	**$1,356,859**
REPAIR & REPLACEMENT RESERVES	$0	$0	$0	$0
RESERVE CAPITAL CONTINGENCIES	$0	$0	$0	$0
TOTAL EXPENSES & RESERVES	**$1,498,935**	**$1,498,935**	**$1,316,955**	**$1,356,859**
RESERVE FOR CONTINGENCIES	$493,846	$327,552	$482,409	$301,527
RESERVE FOR EQUIPMENT	$56,688	$36,395	$56,950	$44,668
TOTAL FUND BALANCE	**$2,049,469**	**$1,862,882**	**$1,856,314**	**$1,703,054**

City of Brooksville

Sanitation Summary

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

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

City of Brooksville

Fiscal Year 2015

Budget Document for Sanitation Revenues

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
48340 403 000 343	Residental/Solid Waste Revenues	474,584	492,290	499,279	506,319
48341 403 000 343	Commercial-Solid Waste Revenues	823,118	798,615	822,093	833,685
48342 403 000 343	Capital Recovery Fee	10	0	0	0
48361 403 000 343	Penalties	15,667	12,116	14,538	14,600
48806 403 000 361	Interest - CD	0	0	0	0
48808 403 000 361	Interest - FMIvT	0	-350	0	200
48811 403 000 361	Interest - SBA	659	216	1,000	250
48845 403 000 364	Gain-Loss from Sale-Disposal of FixAsset-Propietary Funds	13,315	0	0	0
48871 403 000 361	Change in Fair Market Value	1,166	308	0	0
48890 403 000 369	Miscellaneous Revenues	7,665	9,153	7,069	8,000
49312 403 000 381	Transfer In From 312	42,392	0	0	0
		1,378,576	**1,312,347**	**1,343,979**	**1,363,054**
	Revenue	**1,378,576**	**1,312,347**	**1,343,979**	**1,363,054**

City of Brooksville

Fiscal Year 2015

Budget Document for Sanitation Division

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51102 403 022 534	Financial & Administrative Salaries	15,204	15,291	15,452	15,452
51200 403 022 534	Regular Salaries & Wages	261,676	269,402	294,648	305,640
51400 403 022 534	Overtime - Unscheduled	4,570	5,244	8,000	8,000
51605 403 022 534	Bereavement Pay	625	646	0	0
51606 403 022 534	Jury Duty Pay	0	79	0	0
52100 403 022 534	FICA Taxes	20,619	21,648	24,335	25,176
52200 403 022 534	Retirement Contributions	13,940	16,784	24,436	26,165
52300 403 022 534	Health Insurance	61,716	76,578	66,197	0
52301 403 022 534	Life Insurance	1,741	1,902	1,916	2,054
52303 403 022 534	Long Term Disability	646	706	706	757
52320 403 022 534	Dental employee	3,756	4,393	3,484	3,540
52400 403 022 534	Workers Comp Insurance	21,582	22,766	29,076	33,206
52410 403 022 534	W/Comp Claims	158	1,401	0	0
52500 403 022 534	Unemployment Compensation	536	413	0	0
	Total Personal Service Costs	**406,768**	**437,253**	**468,250**	**419,990**
53101 403 022 534	Medical Services	847	1,050	2,000	2,000
53400 403 022 534	Other Contractual Services	8,497	8,397	8,642	9,000
53401 403 022 534	Contract Labor	22,769	17,397	27,040	27,040
54000 403 022 534	Travel and Per Diem	0	73	500	500
54100 403 022 534	Communication & Freight Charge	2,092	2,156	2,214	1,714
54110 403 022 534	Postage	5,161	4,361	5,000	6,000
54210 403 022 534	Automotive Repair Service	13,674	11,405	15,000	15,000
54300 403 022 534	Electric	2,581	2,757	3,300	3,510
54303 403 022 534	Water	2,731	2,744	3,000	2,805
54311 403 022 534	Waste disposal	285,589	278,084	321,600	162,600
54317 403 022 534	Dumpsters	25,727	24,183	24,685	26,433
54400 403 022 534	Equipment & Vehicle Rental	0	647	1,000	1,000
54401 403 022 534	Rentals & Leases	952	13	1,080	600
54500 403 022 534	General Business Insurance	19,557	21,252	24,131	26,544
54560 403 022 534	Insurance Claims & Deductibles	0	0	2,000	2,000
54600 403 022 534	Repair & Maintenance Services	218	845	1,000	1,599
54700 403 022 534	Printing & Binding Services	1,087	803	1,500	1,500
54900 403 022 534	Other Current Charges	38	7	1,000	1,000
55100 403 022 534	Office Supplies	945	700	1,500	1,500
55210 403 022 534	Operating Supplies	1,411	1,214	1,000	1,000
55220 403 022 534	Computer Supplies	0	585	500	500
55223 403 022 534	Repair & Maintenance Supplies	1,205	5,012	7,000	6,000
55225 403 022 534	Chemicals Supplies	0	299	2,500	2,500
55226 403 022 534	Safety Supplies & Gear	2,687	2,780	3,500	2,500
55227 403 022 534	Safety Marking Devices	0	0	1,000	750
55230 403 022 534	Clothing & Uniforms	1,772	1,891	2,500	2,500
55240 403 022 534	Institutional Supplies	2,341	383	2,000	1,200
55250 403 022 534	Fuels & Lubricants	84,238	87,537	90,000	117,701
55251 403 022 534	Tags & Titles	361	0	400	400
55252 403 022 534	Small Tools	246	198	500	500
55253 403 022 534	Auto Repair Supplies (in-house)	22,524	20,118	23,000	26,000
55400 403 022 534	Books, Publications, Subscription & Membershp	74	0	300	300
55410 403 022 534	Training and Education	0	263	1,000	1,000

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
55500 403 022 534	Uncapitalized Equipment	67	109	4,000	2,250
	Total Operating Costs	**509,392**	**497,261**	**585,392**	**457,446**
56001 403 022 581	Transfer Out to 001	89,000	89,000	89,000	89,000
56311 403 022 581	Transfer Out to 311	1,002	1,188	1,225	1,225
56501 403 022 581	Transfer Out to 501	33,994	18,123	19,944	34,093
56502 403 022 581	Transfer Out to 502	120,811	157,410	150,504	167,949
56609 403 022 581	Transfer Out to 609	2,634	2,634	2,640	5,780
56609 403 022 581	Transfer Out to 609	0	0	0	81,376
	Total Transfers Out	**247,441**	**268,354**	**263,313**	**379,423**
19037 403 000 166	Machinery & Equipment	0	0	0	100,000
55590 403 022 534	Depreciation	118,930	149,090	0	0
		118,930	**149,090**	**0**	**100,000**
	Expense	**1,282,531**	**1,351,959**	**1,316,955**	**1,356,859**

MAINTENANCE FUND #501

City of Brooksville

Fund 501

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget
Income Maintenance				
Transfers in Maintenance	99,688	87,014	103,337	105,551 (1)
Interest Income	330	405	0	0
Prior Cash Carry Forward	3,610	11,054	6,177	10,879
Total Maintenance Income	103,628	98,473	109,514	116,430
Expenses				
Personal Services	66,868	64,568	70,125	61,058
Operating Expenses	25,331	22,651	32,837	33,184
Transfer out to HRA Funding Account	375	375	375	11,309
Total Maintenance Expense	**92,574**	**87,594**	**103,337**	**105,551**
Reserve for Wage Adjustment	0	0	0	0
Total Maintenance Reserve	**11,054**	**10,879**	**6,177**	**10,879**
Total Income & prior Cash Forward	**103,628**	**98,473**	**109,514**	**116,430**
Total Expenses	**92,574**	**87,594**	**103,337**	**105,551**
Total Reserves	**11,054**	**10,879**	**6,177**	**10,879**
Total Expenses and Reserves	**103,628**	**98,473**	**109,514**	**116,430**

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

INTERNAL SERVICE MAINTENANCE FUND

Dept.
General Government .35%
Cemetery .20%
Community Development .35%
Fire7.00%
Parks & Facilities 9.30%
Police 16.90%
Sanitation 32.30%
Streets 10.80%
Water 12.99%
Sewer 9.81%

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%	$7,389	$0	$7,389
Parks & Facilities9.30%	$9,816	$0	$9,816
Police 16.90%	$17,838	$0	$17,838
Sanitation 32.30%	$34,093	$167,949	$202,042
Streets 10.80%	$11,400	$0	$11,400
Water 12.99%	$13,711	$28,992	$42,703
Sewer 9.81%	$10,355	$21,871	$32,226
Totals	$105,551	$218,812	$324,363

2015budget year

Based on expense of $105,551 for 2015 budget for Inter. Service

City of Brooksville

Fiscal Year 2015

Budget Document for Fleet Maintenance Division

Account Number	Description	2012 Actual	2013 Actual	2014 Budget	2015 Budget
51200 501 018 549	Regular Salaries & Wages	50,318	46,987	50,164	50,164
51400 501 018 549	Overtime - Unscheduled	136	66	500	500
52100 501 018 549	FICA Taxes	3,377	3,165	3,876	3,876
52200 501 018 549	Retirement Contributions	2,432	2,603	3,512	3,743
52300 501 018 549	Health Insurance	8,364	8,812	9,425	0
52301 501 018 549	Life Insurance	315	307	316	316
52303 501 018 549	Long Term Disability	115	112	117	117
52320 501 018 549	Dental employee	510	496	496	459
52400 501 018 549	Workers Comp Insurance	1,301	1,440	1,719	1,882
52410 501 018 549	W/Comp Claims	0	580	0	0
	Total Personal Service Costs	**66,867**	**64,568**	**70,125**	**61,058**
53101 501 018 549	Medical Services	115	34	0	0
53400 501 018 549	Other Contractual Services	0	0	0	0
54100 501 018 549	Communication & Freight Charge	233	425	1,168	1,168
54210 501 018 549	Automotive Repair Service	0	0	2,000	2,000
54300 501 018 549	Electric	1,391	1,619	2,000	2,000
54400 501 018 549	Equipment & Vehicle Rental	2,017	2,200	2,400	2,400
54500 501 018 549	General Business Insurance	6,418	6,974	7,919	8,766
54600 501 018 549	Repair & Maintenance Services	805	1,481	2,000	2,000
55100 501 018 549	Office Supplies	0	51	200	200
55220 501 018 549	Computer Supplies	0	0	500	500
55223 501 018 549	Repair & Maintenance Supplies	669	-799	4,000	4,000
55223 501 021 536	Repair & Maintenance Supplies	0	-55	0	0
55226 501 018 549	Safety Supplies & Gear	268	405	600	600
55230 501 018 549	Clothing & Uniforms	3,179	2,751	4,000	4,000
55240 501 018 549	Institutional Supplies	168	0	500	500
55250 501 018 549	Fuels & Lubricants	1,055	955	1,500	1,000
55252 501 018 549	Small Tools	1,052	3,265	1,500	1,500
55252 501 021 536	Small Tools	0	50	0	0
55253 501 018 549	Auto Repair Supplies (in-house)	3,110	3,166	2,000	2,000
55400 501 018 549	Books, Publications, Subscription & Membershp	53	28	300	300
55410 501 018 549	Training and Education	126	96	250	250
55500 501 018 549	Uncapitalized Equipment	4,674	0	0	0
	Total Operating Costs	**25,330**	**22,646**	**32,837**	**33,184**
56609 501 018 581	Transfer Out to 609	375	375	375	750
56609 501 018 581	Transfer Out to 609	0	0	0	10,559
	Total Transfers Out	**375**	**375**	**375**	**11,309**
48811 501 000 361	Interest - SBA	12	9	0	0
48871 501 000 361	Change in Fair Market Value	17	10	0	0
48890 501 000 369	Miscellaneous Revenues	301	386	0	0
49001 501 000 381	Transfer In from 001	45,587	40,838	49,494	40,003
49143 501 000 381	Transfer in Fund 143	0	4,265	4,960	7,389
49401 501 000 381	Transfer In from 401	20,107	23,788	28,939	24,066
49403 501 000 381	Transfer In from 403	33,994	18,123	19,944	34,093
		100,017	**87,419**	**103,337**	**105,551**

Account Number	Description		2012 Actual	2013 Actual	2014 Budget	2015 Budget
		Revenue	192,591	175,008	206,674	211,102

City of Brooksville

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget
Income Vehicle Replacement				
Prior Cash Carry Forward	1,473,217	1,412,592	1,417,529	1,287,314
Interest Income & Sales VRF	22,023	8,093	3,710	3,400
Transfers In from Departments	160,519	186,370	186,654	218,812
Less: Purchases or Transfers out	-83,835	-255,088	-334,479	-248,000
Transfers In from Fund 501	0	0	0	0
Total VRF Income	1,571,924	1,351,967	1,273,414	1,261,526
Capital Expenditures VRF/IS	0	0	0	0
Total VRF Reserve	**1,571,924**	**1,351,967**	**1,273,414**	**1,261,526**

City of Brooksville

Fund 502 for General Fund

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

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

City of Brooksville

Fund 502 for General Fund

Actual Balance of Vehicle Replacement Schedule

NOTES: (1)Vehicles stay in inventory until surplus. When sold proceeds are credited to Fleet Replacement Contingency Fund.
(2) Fund 118 JAG Grant funded these vehicles.
(3) Fund 308 Multi Year Capital Project Accumulation funded these vehicles
(4) 2 Police cars traded in on new Jag grant cars $3,000 each for total of $6,000.
(5)Trading in cars #'s 177 & 178 for $3,000 each and all the money from from that rest of the Police cars and interest. We are also transfering $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: FY2015 Annual Replacement Transfer (Not being made in current budget year)		$0	
Projected interest for FY 2015		$800	
Money in fund from sale of vehicles		$0	
Less FY 2015 Purchased or transfers out		-$145,000	(6)
FY 14/15 Vehicle Replacement Fund Balance		$413,829	

INTERNAL SERVICE FUND

Contingency and Schedule Recap at 9/30/15

Vehicle Replacement Schedule	$332,242		
Contingency		$225,787	
Projected interest FY 2015		$800	
Vehicles to be purchasedor transfers out		-$145,000	(6)
Total Vehicle Replacement Account at FY 2015		$413,829	

Recap of General Fund Transfers Out to Vehicle Replacement Fund FY 2015

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

City of Brooksville

Fund 502 for Water & Sewer

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

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

INTERNAL SERVICE FUND

Vehicle Replacement at 9/30/14	$182,515
Add: FY2015 Annual Replacement Transfer	$50,863
Projected interest for FY 2015	$600
Less Purchases FY 2015	-$103,000
FY 2015 Vehicle Replacement Fund Balance	$130,978

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY 2015

Vehicle Replacement Schedule	$167,317
Contingency	$66,061
Projected interest FY 2015	$600
Vehicles to be purchased	-$103,000
Total Vehicle Replacement Account at 09/30/15	$130,978

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY2015

Water	28,992
Sewer	21,871
Total Transfers Out	50,863

(1) Money from these vehicles was used to purchase the two 2011 F-250 Utility bed pick up trucks

(2) Money from these vehicles plus $9,355 from fixed asset # 1703 are used to purchase new vehicles for FY 2014 budget.

(3) Money from these vehicles plus $22,912 from fixed asset # 1860 are used to purchase new vehicles for FY 2015 budget.

City of Brooksville

Fund 502 For Sanitation

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

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

INTERNAL SERVICE FUND

Actual Balance of Vehicle Replacement Schedule	$690,813
RESERVE FOR CONTINGENCIES	$50,000
TOTAL FUND BALANCE	$740,813

Vehicle Replacement at 9/30/14	$546,770
Add: FY 2015 Annual Replacement Transfer	$167,949
Contingency TRANSFER	$0
Projected interest for FY 2015	$2,000
Less: Vehicles Purchased from Fund	$0
FY 2015Vehicle Replacement Fund Balance	$716,719

Recap of Sanitation Out to Vehicle Replacement Fund Fy 2015

Contingency and Schedule Recap at 9/30/15

Vehicle Replacement Schedule		$690,813
Contingency		$23,906
Projected interest Fy 2015		$2,000
Vehicles to be purchased		$0
Total Vehicle Replacement Account at 9/30/15		$716,719
Solid Waste	167,949	
Total Transfers Out	167,949	

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

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

INTERNAL SERVICE FUND

Vehicle Replacement at 9/30/14	$1,287,314
Add: FY 2015 Annual Replacement Transfer	$218,812
Projected interest for Fy 2015	$3,400
Money from sale of vehicles	$0
Less Vehicles to be purchased in Fy 2015 or transfers	-$248,000
FY 2015 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 Fy 2015	$3,400	
Less Vehicles to be purchased in Fy 2015	-$248,000	
Total Vehicle Replacement Account at 09/30/15		$1,261,526

City of Brooksville

Fund 503 Equipment Replacement Fund

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget
Income Equipment Replacement				
Prior Cash Carry Forward	27,671	16,153	2,632	16,810
Interest Income & Sales of Equipment	6,768	53	5	5
Transfers In from Departments	0	0	8,000	10,000
Total VRF Income	34,439	16,206	10,637	26,815
Capital Expenditures VRF/IS	18,286	13,574	0	0
Total VRF Reserve	**16,153**	**2,632**	**10,637**	**26,815**

Detail of Departments' monies being transferred from in Fy 2015 for new Equipment Replacement Fund:

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

Trust & Agency Funds

Fund 603 – Butterweck Trust
Fund 605 – Cemetery Perpetual Care
Fund 607 – Firefighters' Retirement
Fund 609 – Employee Health/Medical Insurance & Health Reimbursement Account
Fund 612 – Cemetery Donor Memorial Wall Trust
Fund 613 – Police Officers' Retirement
Fund 615 – Community Redevelopment Agency

City of Brooksville

TOTAL OF ALL TRUST & AGENCY FUNDS

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget
INCOME				
Contributions	$403,650	$547,969	$523,456	$714,221
Grant Revenue	$0	$0	$0	$0
TIF Funds	90,860	77,577	80,655	90,480
Interest	272,036	237,325	266,316	266,165
Miscellaneous	1,128	0	700	0
Gain or (Loss) on Invest.	1,059,295	777,371	500,000	575,000
Transfers In	40,995	41,934	41,250	938,542
Prior Year Carry forward	8,106,836	9,459,978	10,342,738	11,707,004
Total Income	**$9,974,800**	**$11,142,154**	**$11,755,115**	**$14,291,412**
EXPENDITURES				
Pension Benefits	$291,011	$304,630	$329,000	$329,000
Personnel Expenses	$0	$0	$0	$0
Operating Expenditures	213,227	188,777	290,565	1,240,192
Capital Expenses	0	0	200,000	245,000
Debt Service	0	0	0	0
Transfer Out	10,585	28,692	0	0
Reserves	9,459,977	10,620,055	10,935,550	12,477,220
Total Expenditures	**$9,974,800**	**$11,142,154**	**$11,755,115**	**$14,291,412**

City of Brooksville

FUND 603 BUTTERWECK BOND

Description: Butterweck Bond Fund (private purpose Trust Fund)
Revenue Source: Private donation
Expenditures: expenditures to maintain Butterweck Crypt at Brooksville Cemetery

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

City of Brooksville

FUND 605 CEMETERY PERPETUAL CARE

Description: Cemetery Perpetual Care Fund
Revenue Source: Transfers from General Fund from Cemetery revenue sources
Expenditures: Future reserves are being set aside for future expenditures on behalf of the Brooksville Cemetery.

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

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

City of Brooksville

FUND 607 FIREFIGHTERS' RETIREMENT

Description: Firefighters' Retirement Fund 607 governed by Fl. Statute 175
Revenue Source: Investments income; Firefighters' and City's retirement contributions and Chapter 175 contributions from the State of Florida.
Expenditures: Firefighters' pension benefits and contractual services, investment services, etc.

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

City of Brooksville

Fund 609 Employee Health Insurance & HRA Funding

Description:Funding for Employee Group Health/Medical and HRA coverage.
Revenue Source : Transfers from internal departments and payments for employee and retiree dependant and/or retiree premium charges.
Expenditures : Expenses for employee health/medical premium charges and HRA reimbursement costs.

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME					
Contributions	$0	$0	$0	$122,345	(1)
Interest	0	0	0	0	
Transfers In HRA	30,995	31,925	31,250	62,515	
Transfers In Health Ins.	0	0	0	866,027	
Prior Year Carry forward	17,461	11,180	4,174	-3,271	
Total Income	**$48,456**	**$43,105**	**$35,424**	**$1,047,616**	
EXPENDITURES					
Personal Services	$0	$0	$0	$0	
Operating Expenditures HRA	37,277	38,465	31,250	40,000	
Operating Expenditures Health Ins.	0	0	0	988,372	
Reserves	11,179	4,640	4,174	19,244	
Total Expenditures	**$48,456**	**$43,105**	**$35,424**	**$1,047,616**	

(1) Contributions paid by retirees or employees for retireee and/or dependant coverage.
Note: On 10/01/2008 the City started funding The HRA Funding Account at the rate of 50% of the maximum amount. On 10/01/2014 the City began funding 100% of the maximum HRA per employee, annualized charges. Also on 10/01/2014 the City established a partiially self-insured employee group health/medical plan.

City of Brooksville

FUND 612 CEMETERY DONOR MEMORIAL WALL TRUST

Description: Cemetery Donor Memorial Wall Trust Fund (Private Purpose Trust Fund)
Revenue Source: private donations
Expenditures: Donor Memorial Wall at the Brooksville Cemetery

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

(1) Closed Fund in Fy 2013 Budget.

City of Brooksville

FUND 613 POLICE OFFICERS' RETIREMENT

Description: Police Officers' Retirement Fund 613 governed by Fl. Statute 185
Revenue Source: Investments income; Police Officers' and State of Florida Chapter 185 funding for retirement contributions.
Expenditures: Police Officers' pension benefits and contractual services, investment services, etc.

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

City of Brooksville

Fund 615 COMMUNITY REDEVELOPMENT AGENCY

Description: Brooksville Community Redevelopment Agency
Revenue Source: Tax Incremental Financing (TIF) from Hernando County and City of Brooksville
Expenditures: Contractual Services to City of Brooksville for management and planning services; Façade Grant Program and advertising; Streetscape capital project: Special District Fees and FRA Conference.

	2012 Actual	2013 Actual	2014 Budgeted	2015 Budget	
INCOME					
Contributions	0	0	0	0	
TIF Funds	90,860	77,577	80,655	90,480	
Interest	787	563	650	500	
Transfers In	0	0	0	0	
Prior Year Carry forward	455,855	473,054	501,493	456,937	
Total Income	**$547,502**	**$551,194**	**$582,798**	**$547,917**	
EXPENDITURES					
Personal Services	$0	$0	$0	$0	
Operating Expenditures	63,862	51,441	139,315	91,820	(1)
Capital Expenditures	10,585	21,337	200,000	245,000	(2)
Reserves	473,055	478,416	243,483	211,097	(3)
Total Expenditures	**$547,502**	**$551,194**	**$582,798**	**$547,917**	

TRUST & AGENY FUND

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