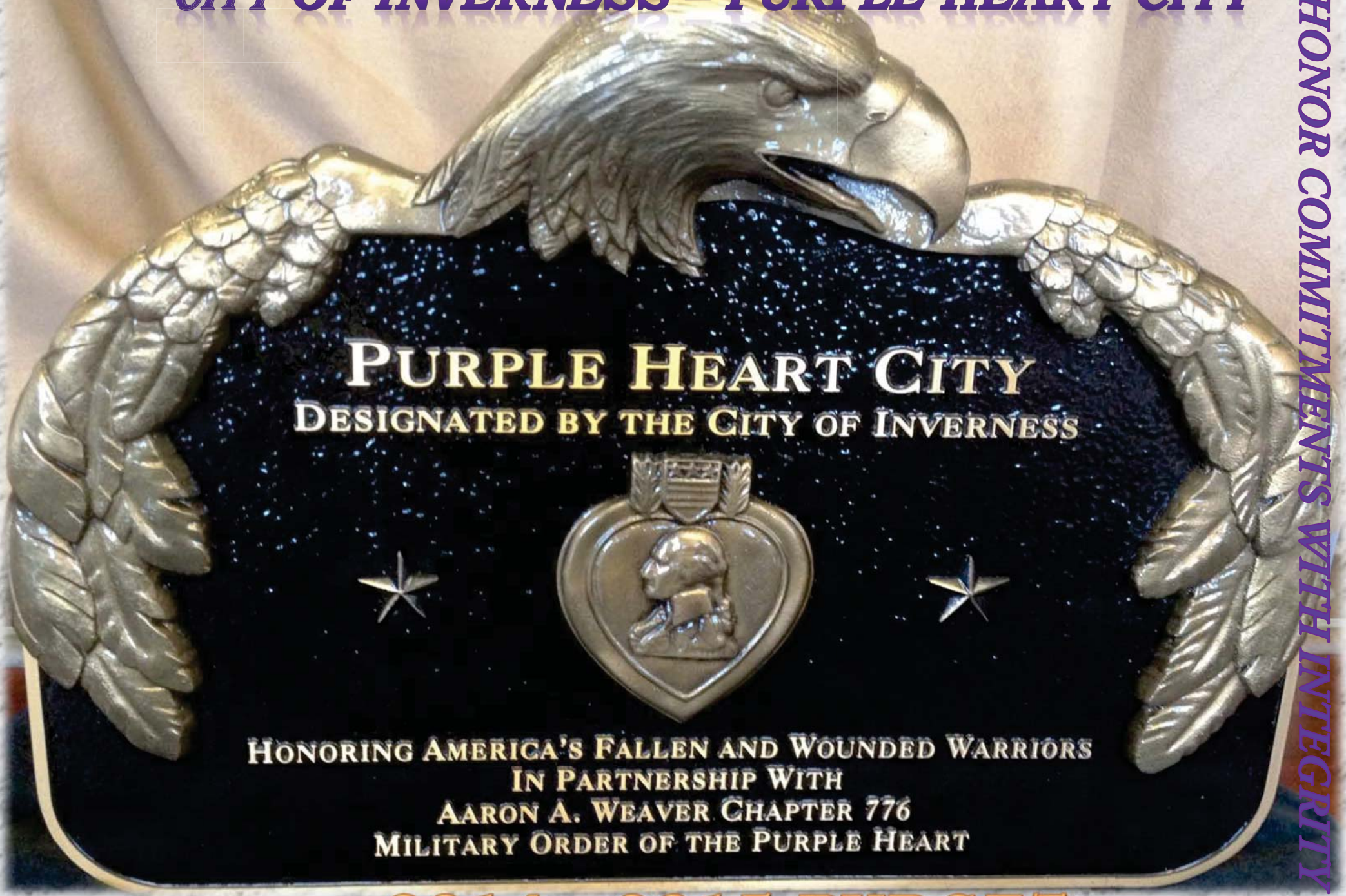
CITY OF INVERNESS – PURPLE HEART CITY



HONOR COMMITMENTS WITH INTEGRITY

2014 - 2015 BUDGET

CITY OF INVERNESS

ANNUAL BUDGET

FISCAL YEAR 2015

KEN HINKLE	President
JACQUIE HEPFER	Vice-President
LINDA BEGA	Council Member
CABOT MCBRIDE	Council Member
DAVID RYAN	Council Member
BOB PLAISTED	Mayor

CITY OF INVERNESS
Budget
Fiscal Year 2015

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City of Inverness

Administration Office
212 West Main Street

Inverness, Florida 34450-4149

(352)-726-2611 FAX (352) 726-0607

www.Inverness-Fl.gov

July 21, 2014

TO: Elected Officials
Citizens and Business Interests of Inverness
Adjoined Governments and Officials
Media

CITY OF INVERNESS BUDGET SUMMARY MESSAGE

Development and Planning for the annual City Budget is a serious undertaking by your government. Multiple public meetings were conducted to develop a prudent, fiscally conservative budget appropriation and capital improvement plan, for the City of Inverness. On April 3, 2014, at 5:30pm, a public workshop was conducted to present a Budget Overview for 2014-15. The Overview contained facts, market trends and local analysis of an economic and social nature. Projects were discussed along with service levels and pending impacts to the City. That exercise was followed by presentation and tentative adoption of a Five-Year Capital Improvement Plan during a public workshop on May 1, 2014 at 5:30pm. The Five Year Plan charts a course for the entire community of infrastructure investment, project development, and economic planning. A public Workshop to discuss elements of Fire Services and

increased costs by the County to the City occurred May 8, 2014. On July 15, 2014, City Council publicly discussed and adopted a Tentative Millage Rate of 6.9949 that would have been a millage increase of 7.70%. However, the budget has been developed using a millage rate of 6.8705 which represents a millage increase of 5.78%. The rate takes into account more than a 30% loss in valuations since 2008, and moderately provides $130,689 additional funds to balance the ensuing appropriation. On July 22, 2014, a public workshop will be conducted to present all findings and fully disclose spending, service levels, projects, staffing and related cost, planning mechanisms, utility system operations and Inverness Community Redevelopment Agency activity. Importantly, final adoption of the 2014-15 budget that spans from October 1st, 2014 through September 30th, 2015, will be accomplished in two Public Hearings as follows:

1st Public Hearing to Adopt the 2014-15 Budget
Thursday, September 4th, 2014, at 5:01PM
Inverness Government Center, 212 West Main Street

2nd Public Hearing to Adopt the 2014-15 Budget
Thursday, September 18th, 2014, at 5:01PM
Inverness Government Center, 212 West Main Street

The Budget is fiscally sound, balanced, and contains a Capital Improvement Plan that is property situated to improve the community. Additionally, the City of Inverness boasts the most extensive benefit program in Citrus County for residents and businesses alike. Highlights of services, projects and initiatives include:

- Event & Visitors Bureau
- Extensive Parks, Recreational and Cultural Program
- Whispering Pines Park at 280 acres is the Crown Jewel facility in a multi-county area
- Lakefront Park System, Cooter Pond Park, and Boardwalks envelop the Business District
- High Level Marketing & Branding that supports business and encourages investment
- Full Year, Highly Energized, Special Event Schedule
- Conservation and Green Initiatives like: Electric Vehicle Charging Stations, Solar Powered Sidewalk Compactors, Curbside Recycling and LED Light Efficiency Program
- Residential Neighborhood/Street Illumination Program
- City Beautification through the Central Business District
- Historic Plaque and Building Identification Program
- Historic Valerie Theatre Center Revitalization Project
- Comprehensive Planning and Visioning Plan for 40+ Years
- State of the Art Regional Wastewater Treatment and Recovery Plant

- Production of Reclaimed Water for Irrigation
- Potable Water System to serve the City and Beyond
- Law Enforcement Services
- Full Solid Waste, Recycling, Yard Waste and Bulk Item Program
- Full Franchising of Solid Waste for Commercial Applications
- Storm Water and Lake Management Program
- Tree City USA Designation

Agency and capital expenditures for the calculated City Wide appropriation totals $21,189,441Million. The Capital Improvement Program is a blueprint for progress and structured to invest $5,356,521 Million in the ensuing 2014-15 Fiscal Year.

The adopted budget and CIP reflect the City's hallmark of community and fiscal planning. The City General Fund is scheduled to incur a small, moderate, debt level to support the Valerie Theatre project and fund improvements to Whispering Pines Park. Reserves are strong and the community is well positioned to aggressively seek grants and address unforeseen anomalies that may arise. Careful fiscal planning has been recognized and publicized as a strength. Operational costs have been managed to not appreciably increase and the employee count has again been reduced. We find ourselves at an extremely low staffing level when compared to like governments of the area. Departmental and program goals are identified to ensure that services address the highest priorities established by City Council to include: public safety, community appearance, general maintenance, marketing, culture and events, and to make sure development retains community history and character. Recreational, Cultural and Special Event programs provide enrichment opportunities, economic vitality, marketing and growth. A proactive presence with respect to celebrations and special events has been well received by businesses, visitors and families alike. It's all about community and Inverness defines Small Town America.

Service levels are unchanged; culture and marketing are slightly improved, but largely consistent with prior years. The Inverness community is mostly impacted by state and national economic conditions, a weak housing rebound, and the largest negative impact being caused by activity at the State Level, which continues to direct resources away from local communities. State Revenue Sharing has decreased, funding of the State managed pension system has risen, and the latest attempt to remove telecommunication fees from the local revenue stream will be a negative material impact. County Government has been following the State, by electing to not contribute to off-set the City's cost to deliver services through the operation of Whispering Pines Park to county residents. This is compounded by the County managing to greatly increase the cost to the City for them to deliver Fire Service. Combined, their actions equate to roughly a 2-mill increase. The City is doing its best to "hold the line," but revenue loss by any situation, means that fewer dollars are available for capital improvements in our downtown area that would support business growth, quality of life, and/or the ability to affordably provide general services.

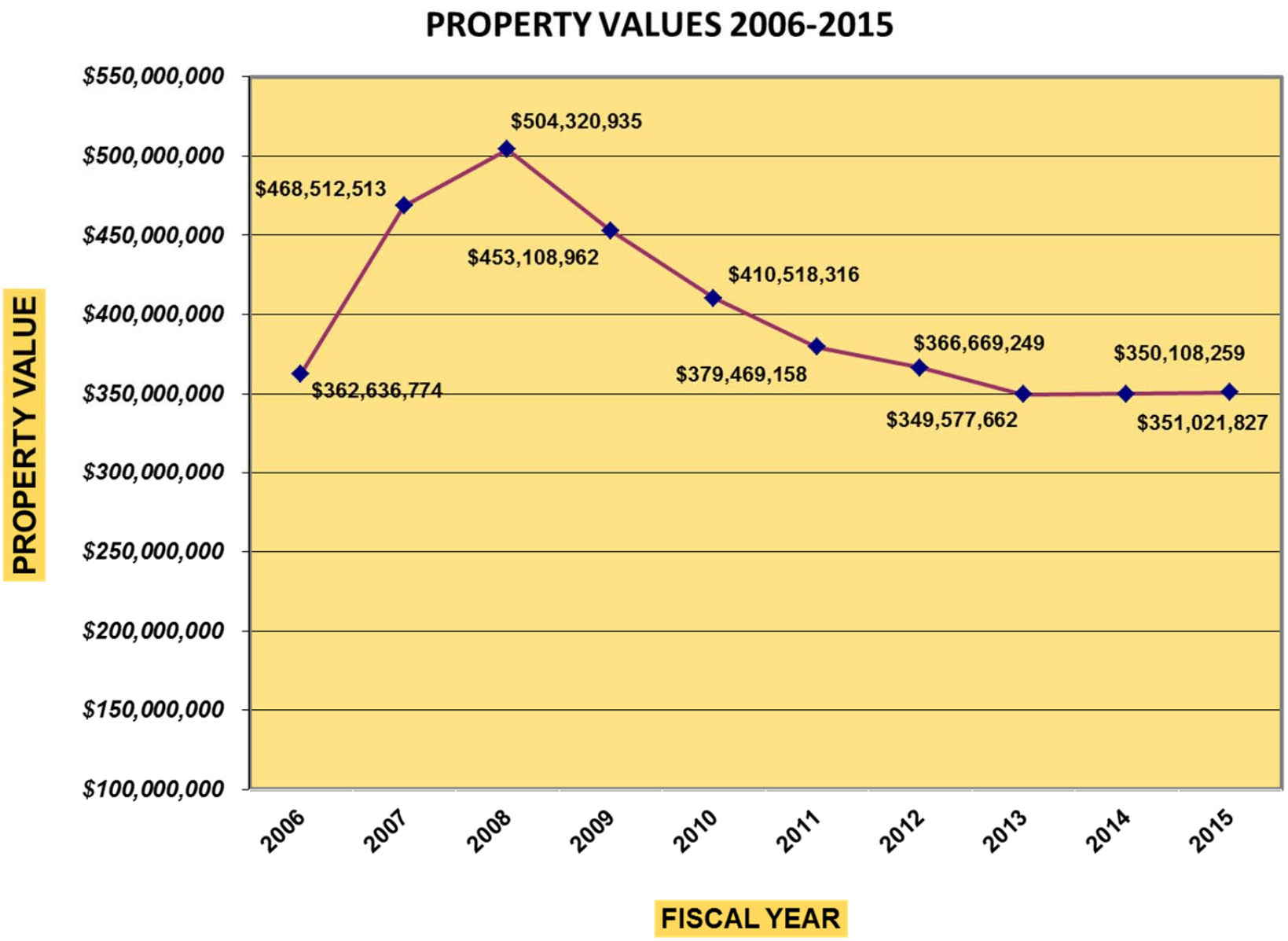
Despite continued efforts by the State to divert local revenues and action by the County to help bridge their budget deficit, Inverness's financial condition is sound, and the City holds to a course that is fiscally sustainable. All necessary steps continue to be taken to ensure a successful operation in what has become a less certain fiscal climate. Revenues and expenditures will continue to be carefully and constantly monitored to ensure the current and future budgets remain balanced, and the City will continue to offer the best possible services, plan and invest in meaningful improvement projects, and continue to support the quality of life that Inverness residents desire and expect.

Charts and Graphs follow to best illustrate: Property Valuations, Mill Levy Comparison, General Fund Revenues, City Revenues by Type, Expenditures by Type, Personnel Cost Allocation by Functional Area.

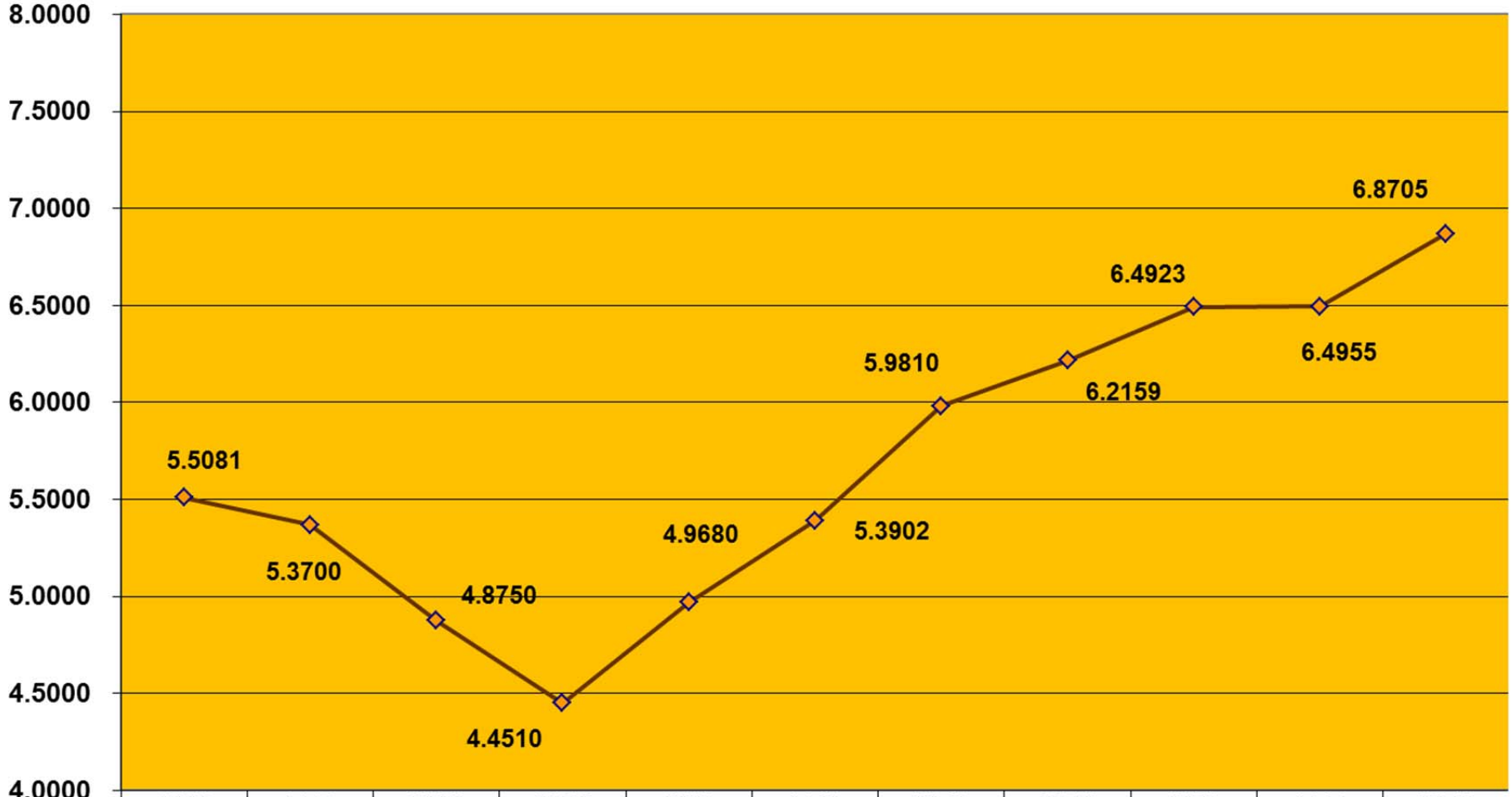
Frank DiGiovanni
Inverness City Manager

CITY OF INVERNESS
MILL LEVY COMPARISON
2005-2015

FISCAL YEAR	TAXABLE VALUE	% CHANGE - PREVIOUS YEAR	ADOPTED - PROPOSED MILL LEVY	REVENUE @ 100%	REVENUE @ 95%	INC/DEC -FUNDS COLLECTED PRIOR YEAR
2005	$ 315,184,699	5.09%	5.5081	$ 1,736,069	$ 1,649,265	$ 79,809
2006	$ 362,636,774	15.06%	5.3700	$ 1,947,359	$ 1,849,992	$ 200,726
2007	$ 468,512,513	29.20%	4.8750	$ 2,283,998	$ 2,169,799	$ 319,807
2008	$ 504,320,935	7.64%	4.4510	$ 2,244,732	$ 2,132,496	$ (37,303)
2009	$ 453,108,962	-10.15%	4.9680	$ 2,251,045	$ 2,138,493	$ 5,997
2010	$ 410,518,316	-9.40%	5.3902	$ 2,212,776	$ 2,102,137	$ (36,356)
2011	$ 379,469,158	-7.56%	5.9810	$ 2,269,605	$ 2,156,125	$ 53,988
2012	$ 366,669,249	-3.37%	6.2159	$ 2,279,179	$ 2,165,220	$ 9,096
2013	$ 349,577,662	-4.66%	6.4923	$ 2,269,563	$ 2,156,085	$ (9,136)
2014	$ 350,108,259	0.15%	6.4955	$ 2,274,128	$ 2,160,422	$ 4,337
2015	$ 351,021,827	0.26%	6.8705	$ 2,411,695	$ 2,291,111	$ 130,689
	$ 153,299,108	30.40%	Decrease since 2008			

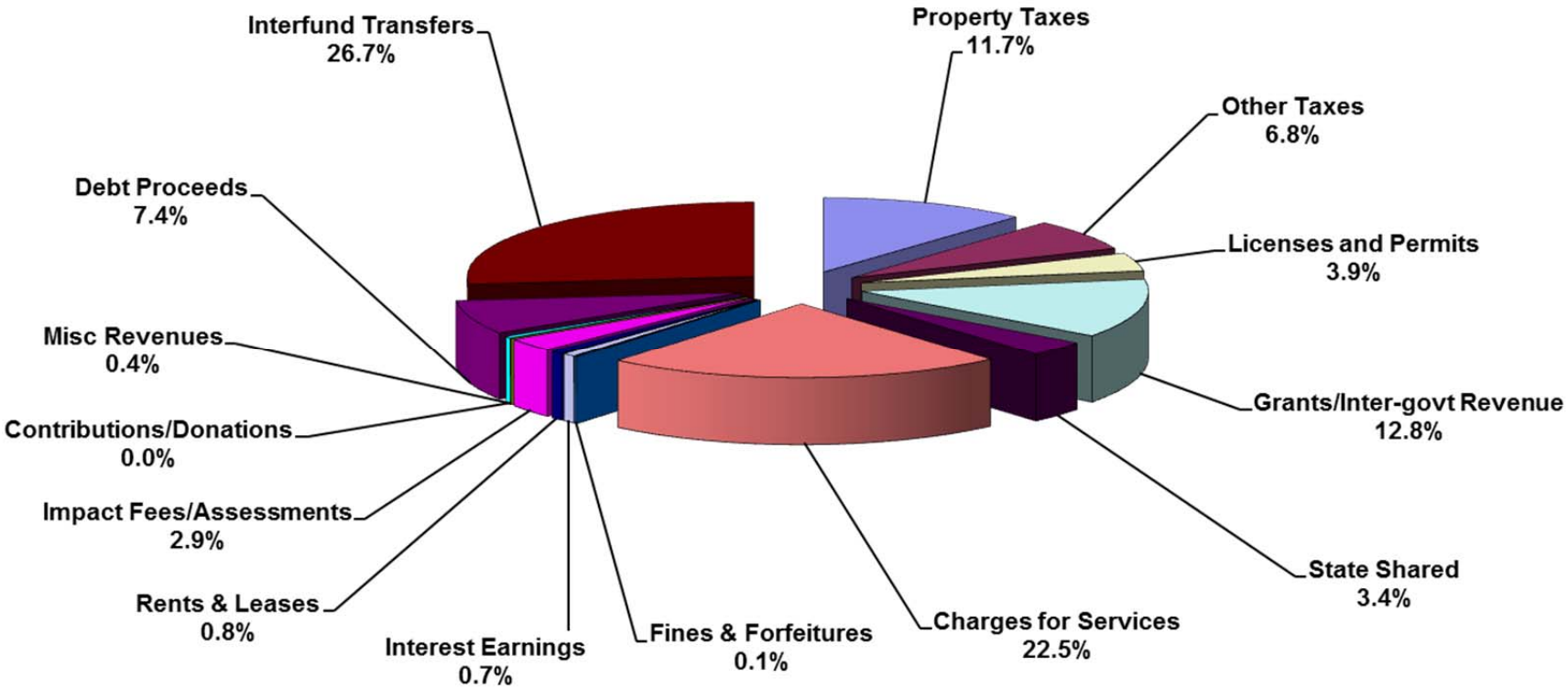

PROPERTY VALUES 2006-2015
$550,000,000
$500,000,000
$450,000,000
$400,000,000
$350,000,000
$300,000,000
$250,000,000
$200,000,000
$150,000,000
$100,000,000
PROPERTY VALUE
$362,636,774
$468,512,513
$504,320,935
$453,108,962
$410,518,316
$379,469,158
$366,669,249
$349,577,662
$350,108,259
$351,021,827
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
FISCAL YEAR

MILL LEVY COMPARISON



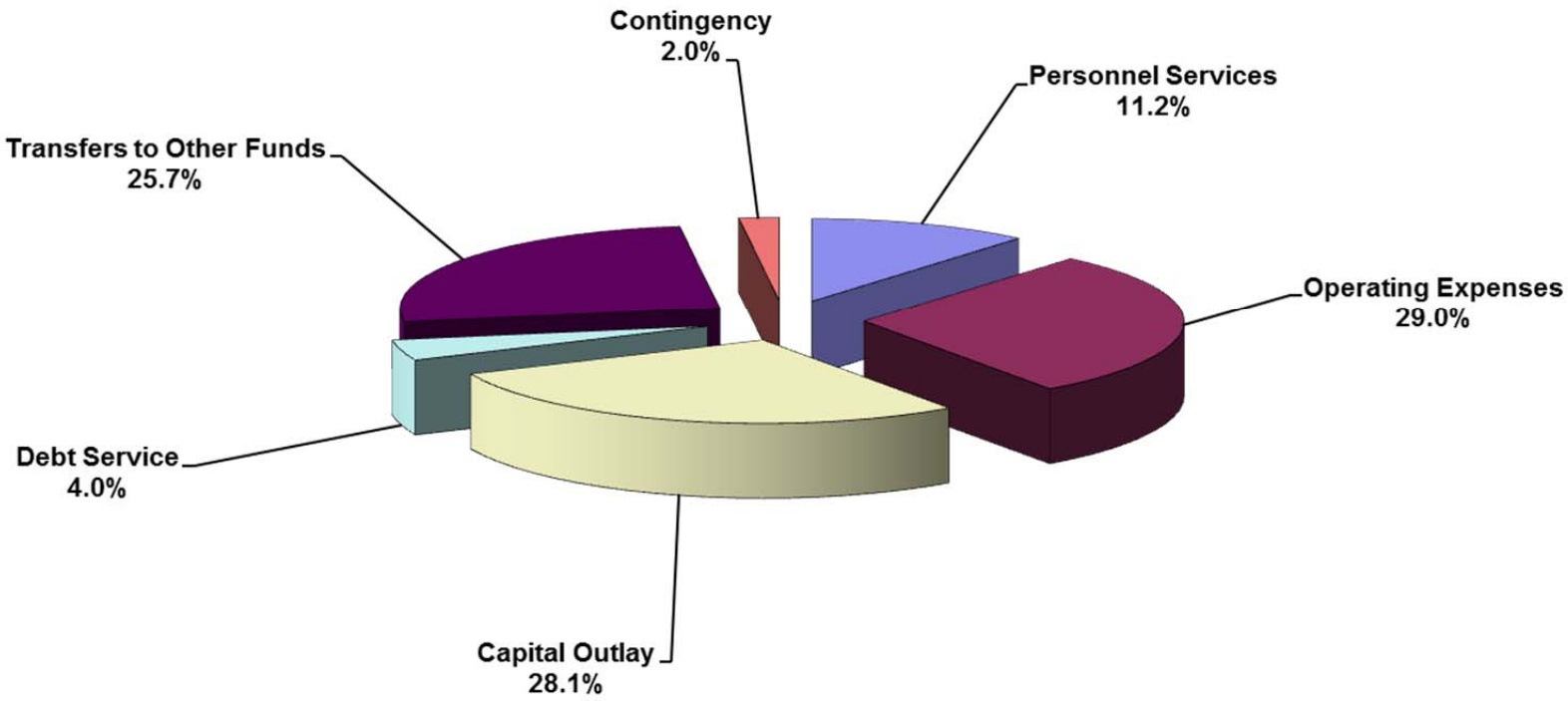
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Mill Levy	5.5081	5.3700	4.8750	4.4510	4.9680	5.3902	5.9810	6.2159	6.4923	6.4955	6.8705

CITY OF INVERNESS-ALL FUND SUMMARY
(Governmental, Special Revenue, Enterprise, and Trust Funds)
2015 PROPOSED BUDGET REVENUE SOURCES BY TYPE
(EXCLUDING RESERVES)



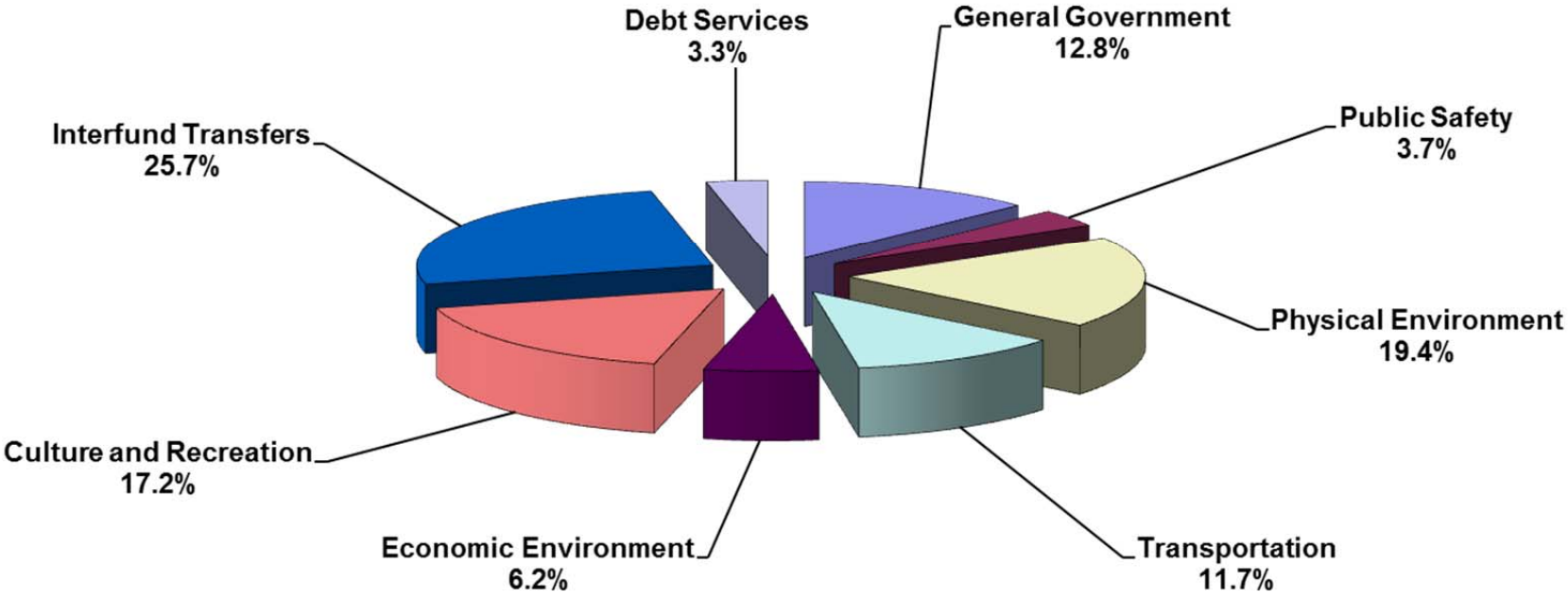
$21,189,441

CITY OF INVERNESS-ALL FUND SUMMARY
(Governmental, Special Revenue, Enterprise, and Trust Funds)
2015 PROPOSED BUDGET EXPENDITURES BY TYPE
(EXCLUDING RESERVES)

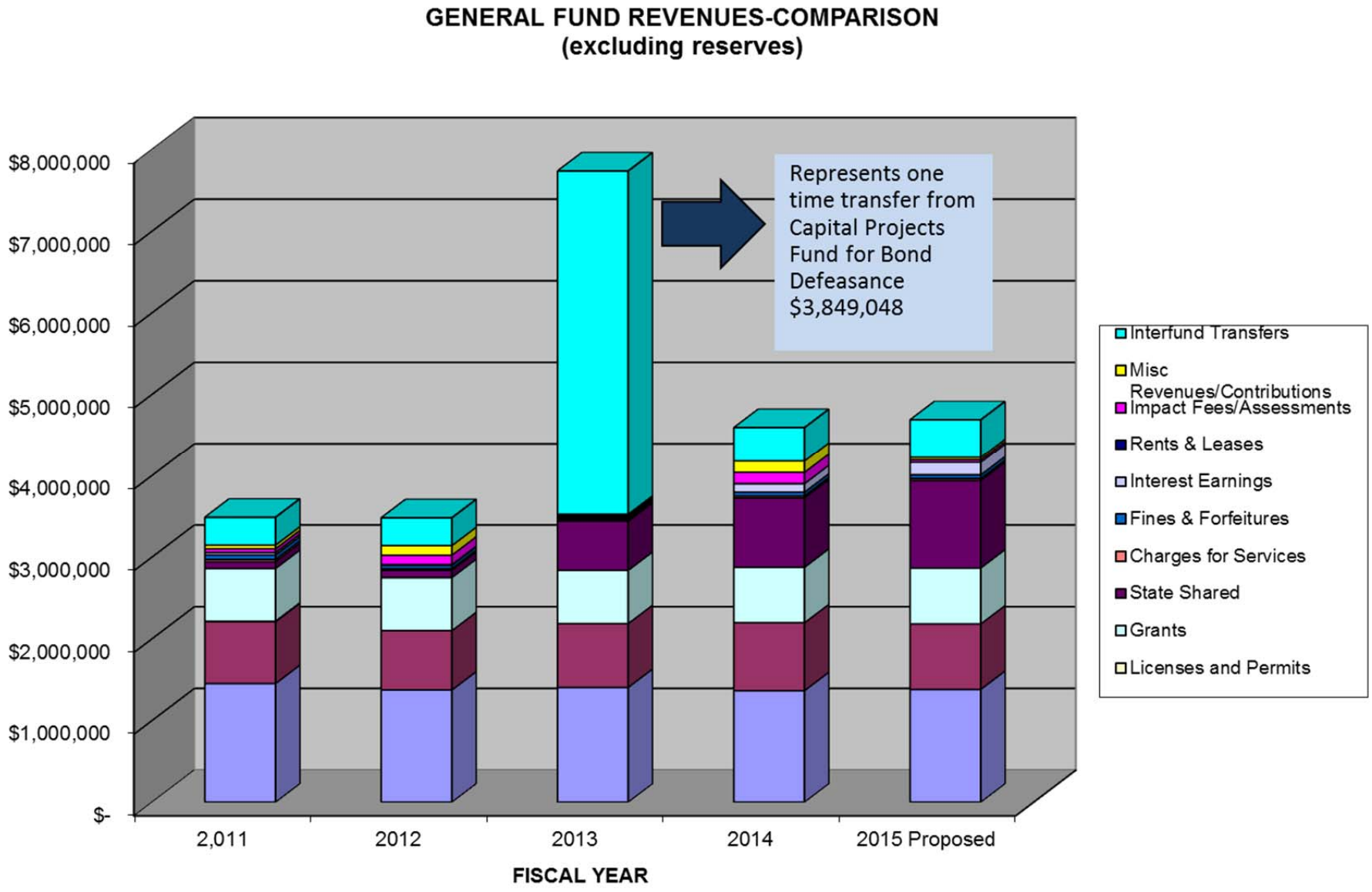


$21,189,441

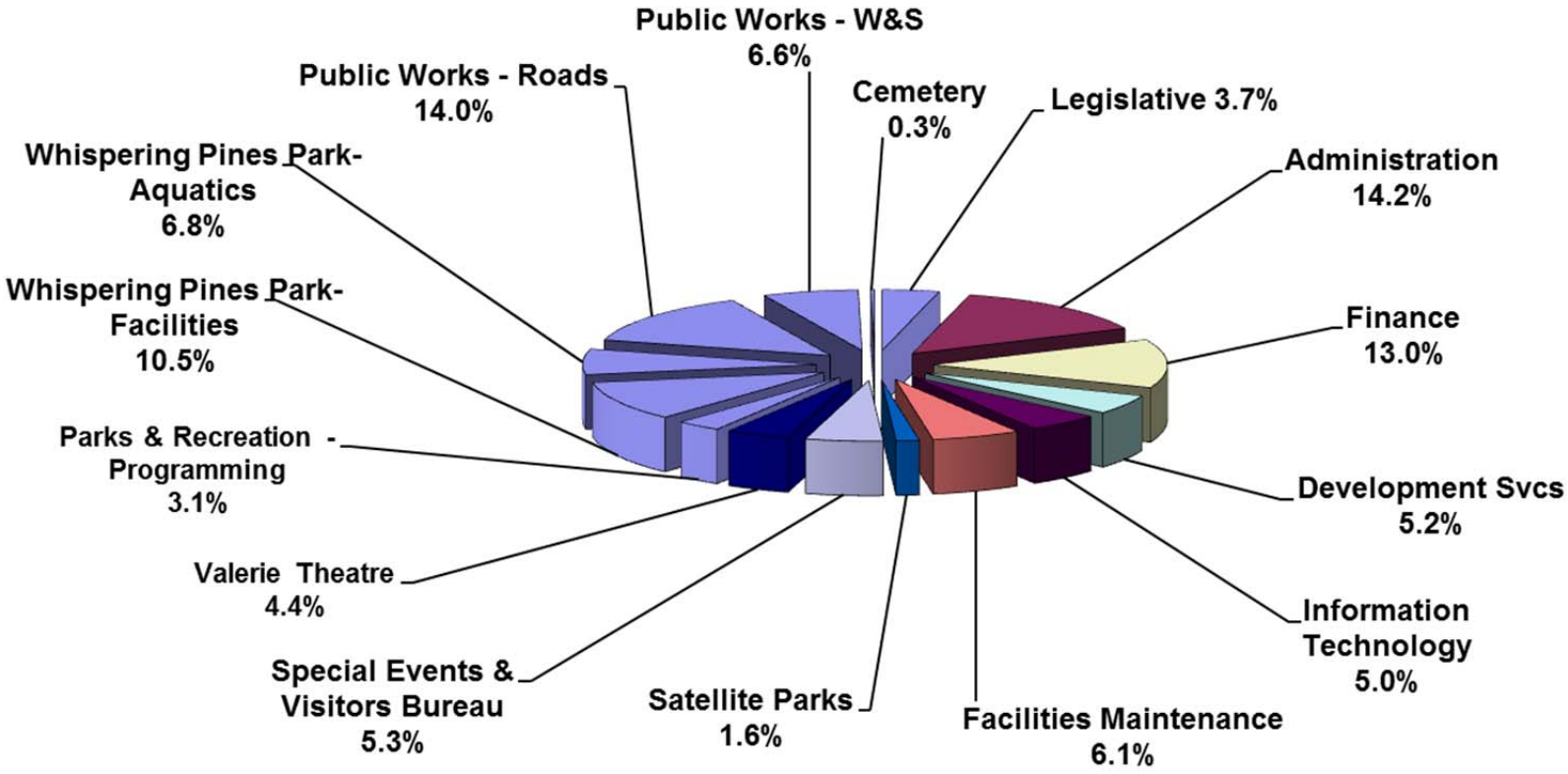
CITY OF INVERNESS-ALL FUND SUMMARY
(Governmental, Special Revenue, Enterprise, and Trust Funds)
2015 PROPOSED BUDGET EXPENDITURES BY FUNCTION
(EXCLUDING RESERVES)



$21,189,441


GENERAL FUND REVENUES-COMPARISON
(excluding reserves)
$8,000,000
$7,000,000
$6,000,000
$5,000,000
$4,000,000
$3,000,000
$2,000,000
$1,000,000
$-
2,011
2012
2013
2014
2015 Proposed
FISCAL YEAR
Represents one time transfer from Capital Projects Fund for Bond Defeasance $3,849,048
Interfund Transfers
Misc Revenues/Contributions
Impact Fees/Assessments
Rents & Leases
Interest Earnings
Fines & Forfeitures
Charges for Services
State Shared
Grants
Licenses and Permits

CITY OF INVERNESS
PERSONNEL COST ALLOCATION-ALL FUNDS
Fiscal Year 2015



$2,373,593

BUDGET SUMMARY
CITY OF INVERNESS
2014/2015 FISCAL YEAR
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF INVERNESS ARE 3.83% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

GENERAL FUND 6.8705

ESTIMATED REVENUES	GENERAL FUND	WHISPERING PINES PARK	CAPITAL PROJECTS FUND	WATER & SEWER	CEMETERY	IMPACT FEE FUND	PENSION FUNDS	TOTAL BEFORE COMPONENT UNIT	I.C.R.A. TRUST FUND	TOTAL ALL FUNDS
TAXES:										
AD-VALOREM MILLAGE PER $1000 - 6.8705	**2,291,111**							**2,291,111**		**2,291,111**
AD-VALOREM Delinquent Taxes	**100,000**							**100,000**		**100,000**
SALES AND USE TAXES	300,000							300,000		300,000
FRANCHISE FEES	714,500							714,500		714,500
UTILITY SERVICE TAXES	710,000							710,000		710,000
COMMUNICATIONS SERVICE TAX	313,000							313,000		313,000
LOCAL BUSINESS TAX	58,000							58,000		58,000
LICENSES AND PERMITS	85,600							85,600		85,600
GRANTS/SHARED REVENUE		7,500	1,922,321	600,000				2,529,821	75,000	2,604,821
STATE SHARED REVENUES	684,500							684,500		684,500
CHARGES FOR SERVICES	1,070,675	129,750	4,300	3,377,008				4,581,733		4,581,733
FINES AND FORFEITURES	24,800							24,800		24,800
INTEREST EARNINGS	45,100	800	20,000	34,000	21,500		22,500	143,900	800	144,700
RENTS & ROYALTIES	154,800			250				155,050		155,050
SPECIAL ASSESSMENTS/IMPACT FEES	600		563,000			25,000		588,600		588,600
CONTRIBUTIONS/DONATIONS	-	300	-					300		300
SALE OF FIXED ASSETS	-				14,600			14,600		14,600
PENSION CONTRIBUTIONS	-						1,500	1,500		1,500
MISCELLANEOUS REVENUES	30,400	2,700	20,000	19,000	300			72,400		72,400
DEBT PROCEEDS			1,500,000	-				1,500,000		1,500,000
TOTAL SOURCES	**6,583,086**	**141,050**	**4,029,621**	**4,030,258**	**36,400**	**25,000**	**24,000**	**14,869,415**	**75,800**	**14,945,215**
TRANSFERS IN	465,000	410,000	834,000	3,538,983	130,658			5,378,641	63,000	5,441,641
FUND BALANCES/RESERVES/NET ASSETS	5,392,532	290,940	2,677,625	6,550,900	663,231	492,080	399,317	16,466,625	70,990	16,537,615
TOTAL REVENUES, TRANSFERS & BALANCES	**12,440,618**	**841,990**	**7,541,246**	**14,120,141**	**830,289**	**517,080**	**423,317**	**36,714,681**	**209,790**	**36,924,471**
EXPENDITURES										
GENERAL GOVERNMENTAL	2,107,870		349,500				17,500	2,474,870		2,474,870
PUBLIC SAFETY	775,000		-					775,000		775,000
PHYSICAL ENVIRONMENT	1,190,008		-	2,719,415	56,182			3,965,605		3,965,605
TRANSPORTATION	727,066		1,742,000					2,469,066		2,469,066
ECONOMIC ENVIRONMENT	242,058		1,228,400					1,470,458	94,995	1,565,453
CULTURE & RECREATION	921,671	691,265	2,036,621					3,649,557	-	3,649,557
DEBT SERVICES	-			848,248				848,248	-	848,248
TOTAL EXPENDITURES	**5,963,673**	**691,265**	**5,356,521**	**3,567,663**	**56,182**	**-**	**17,500**	**15,652,804**	**94,995**	**15,747,799**
TRANSFERS - OUT	1,132,000	75,000	-	3,988,983	134,158			5,330,141	111,500	5,441,641
FUND BALANCES/RESERVES/NET ASSETS	5,344,945	75,725	2,184,725	6,563,495	639,949	517,080	405,817	15,731,736	3,295	15,735,031
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	**12,440,618**	**841,990**	**7,541,246**	**14,120,141**	**830,289**	**517,080**	**423,317**	**36,714,681**	**209,790**	**36,924,471**

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

CITY OF INVERNESS
MILL LEVY COMPARISON
2005-2015

FISCAL YEAR	TAXABLE VALUE	% CHANGE - PREVIOUS YEAR	ADOPTED - PROPOSED MILL LEVY	REVENUE @ 100%	REVENUE @ 95%	INC/DEC -FUNDS COLLECTED PRIOR YEAR
2005	$ 315,184,699	5.09%	5.5081	$ 1,736,069	$ 1,649,265	$ 79,809
2006	$ 362,636,774	15.06%	5.3700	$ 1,947,359	$ 1,849,992	$ 200,726
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2014	$ 350,108,259	0.15%	6.4955	$ 2,274,128	$ 2,160,422	$ 4,337
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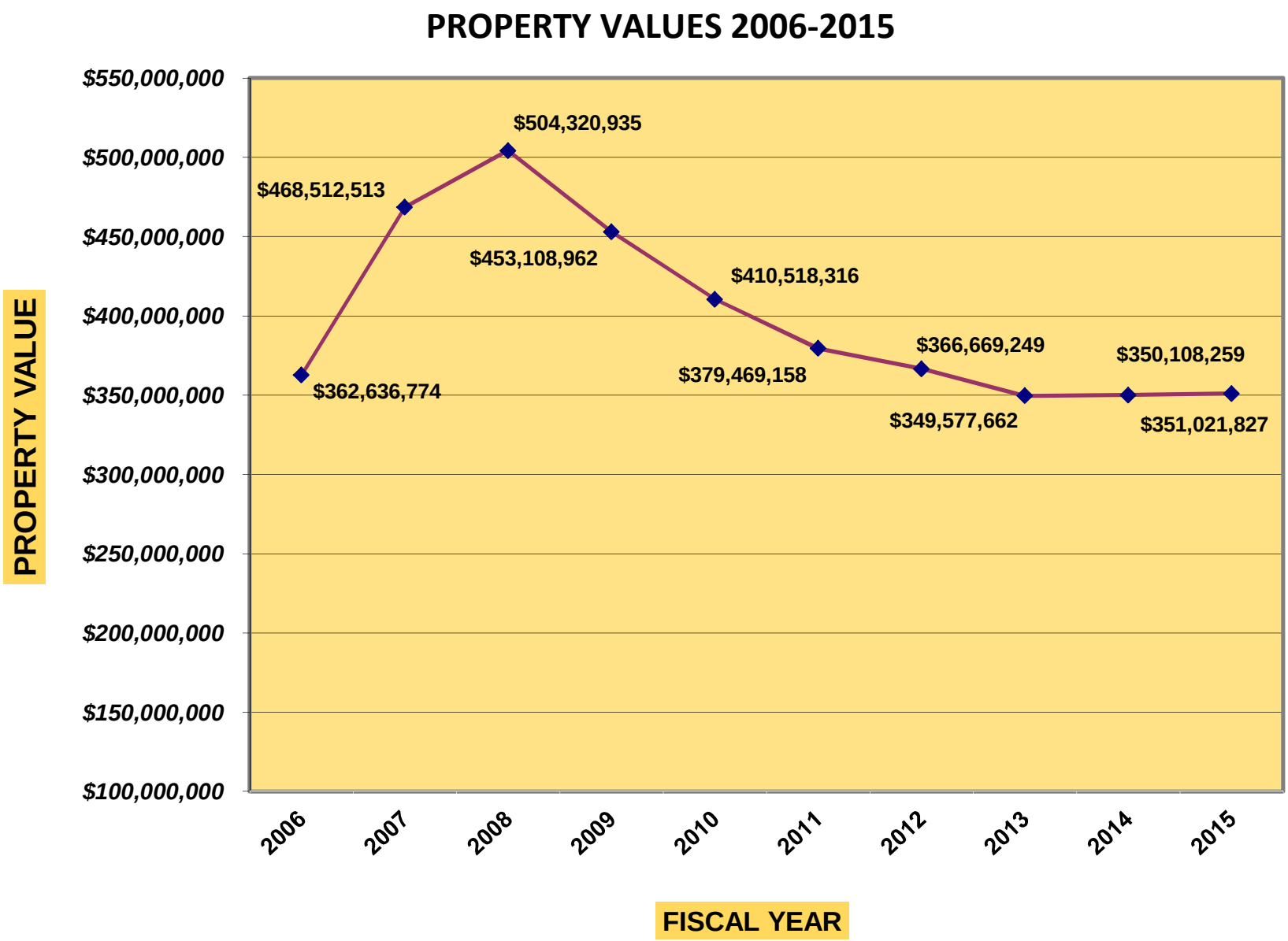
	$ 153,299,108	30.40%	Decrease since 2008			


PROPERTY VALUES 2006-2015
PROPERTY VALUE
$550,000,000
$500,000,000
$450,000,000
$400,000,000
$350,000,000
$300,000,000
$250,000,000
$200,000,000
$150,000,000
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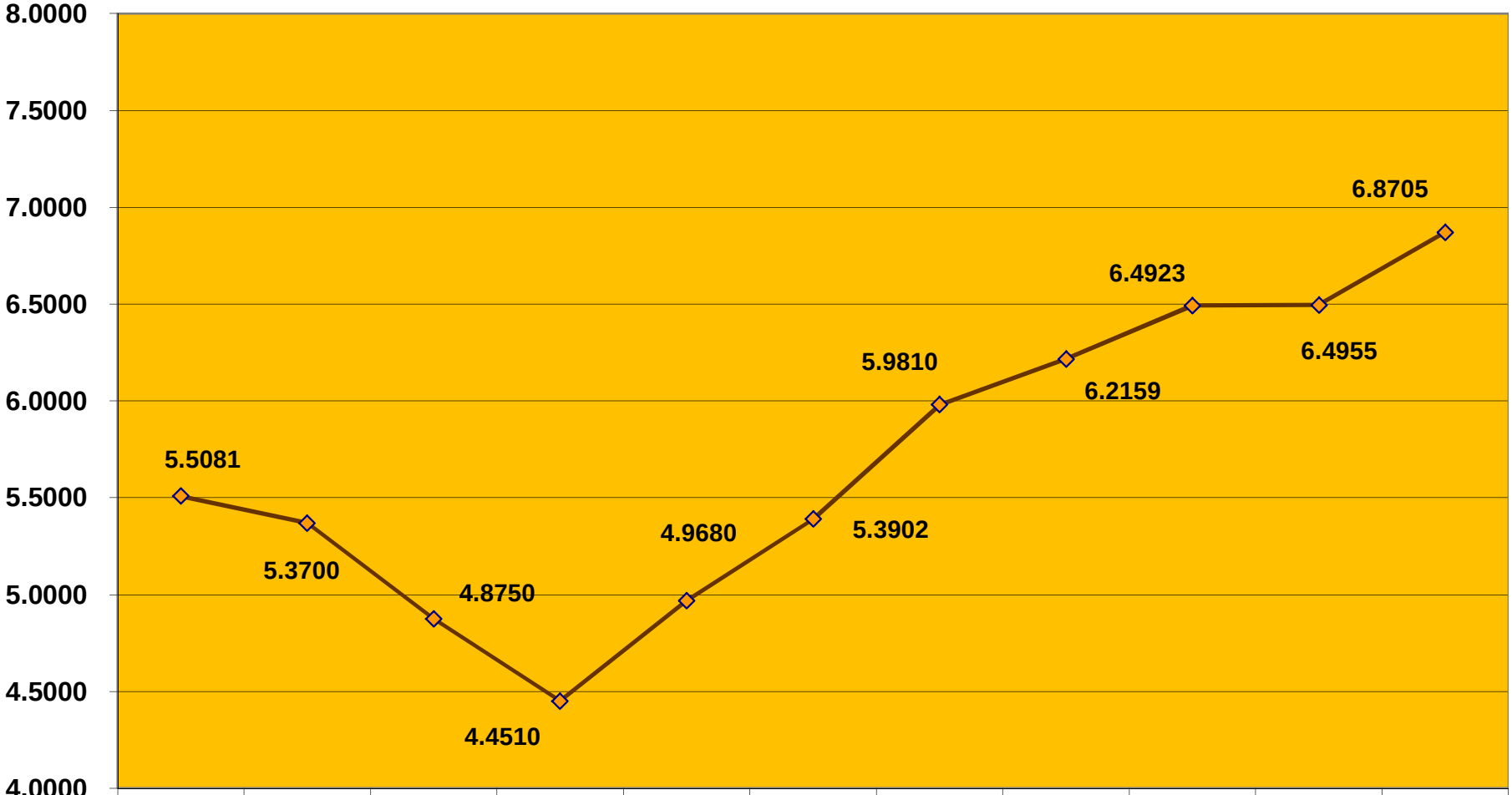
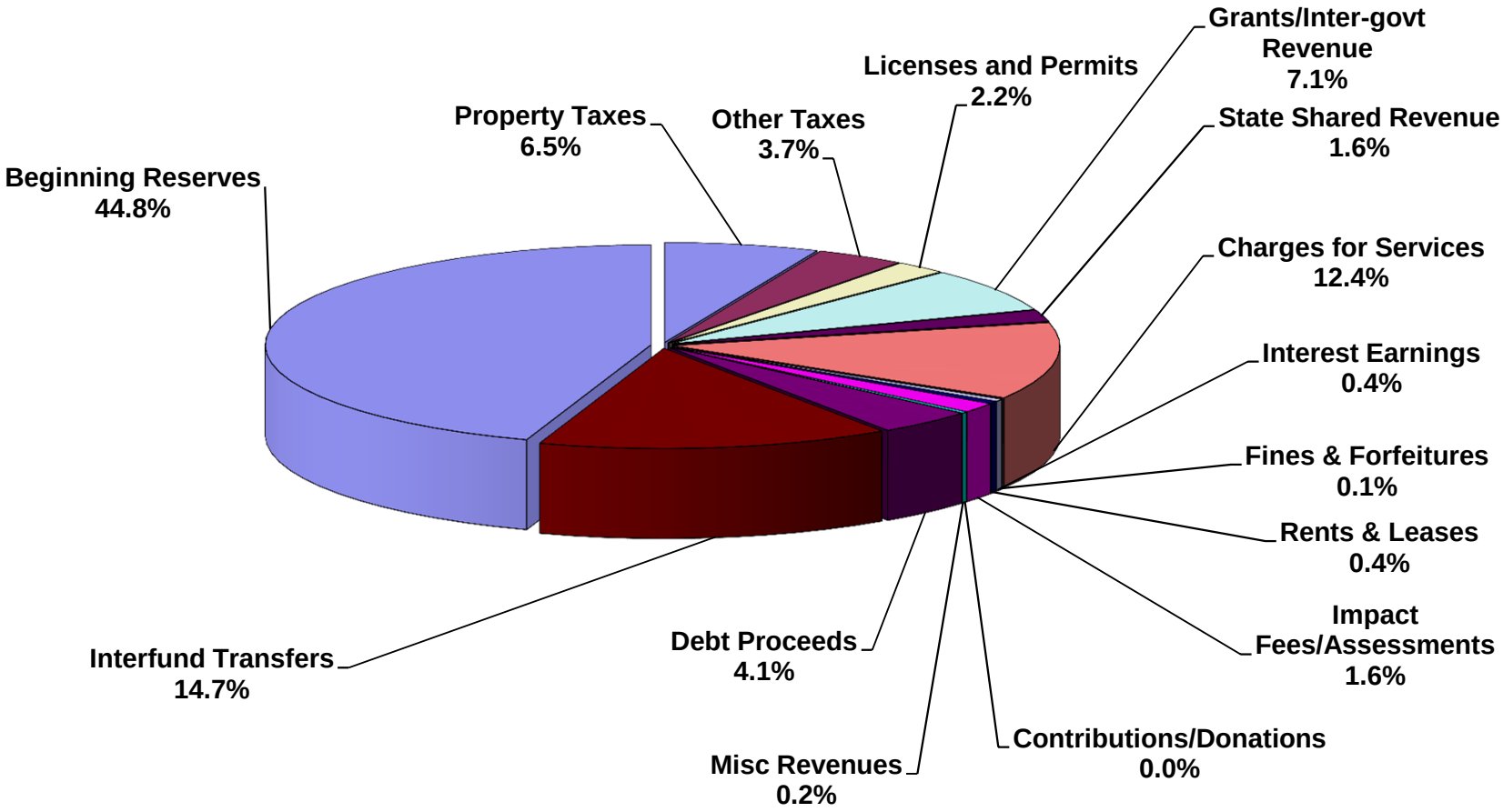
$349,577,662
$366,669,249
$351,021,827
$350,108,259
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
FISCAL YEAR

MILL LEVY COMPARISON



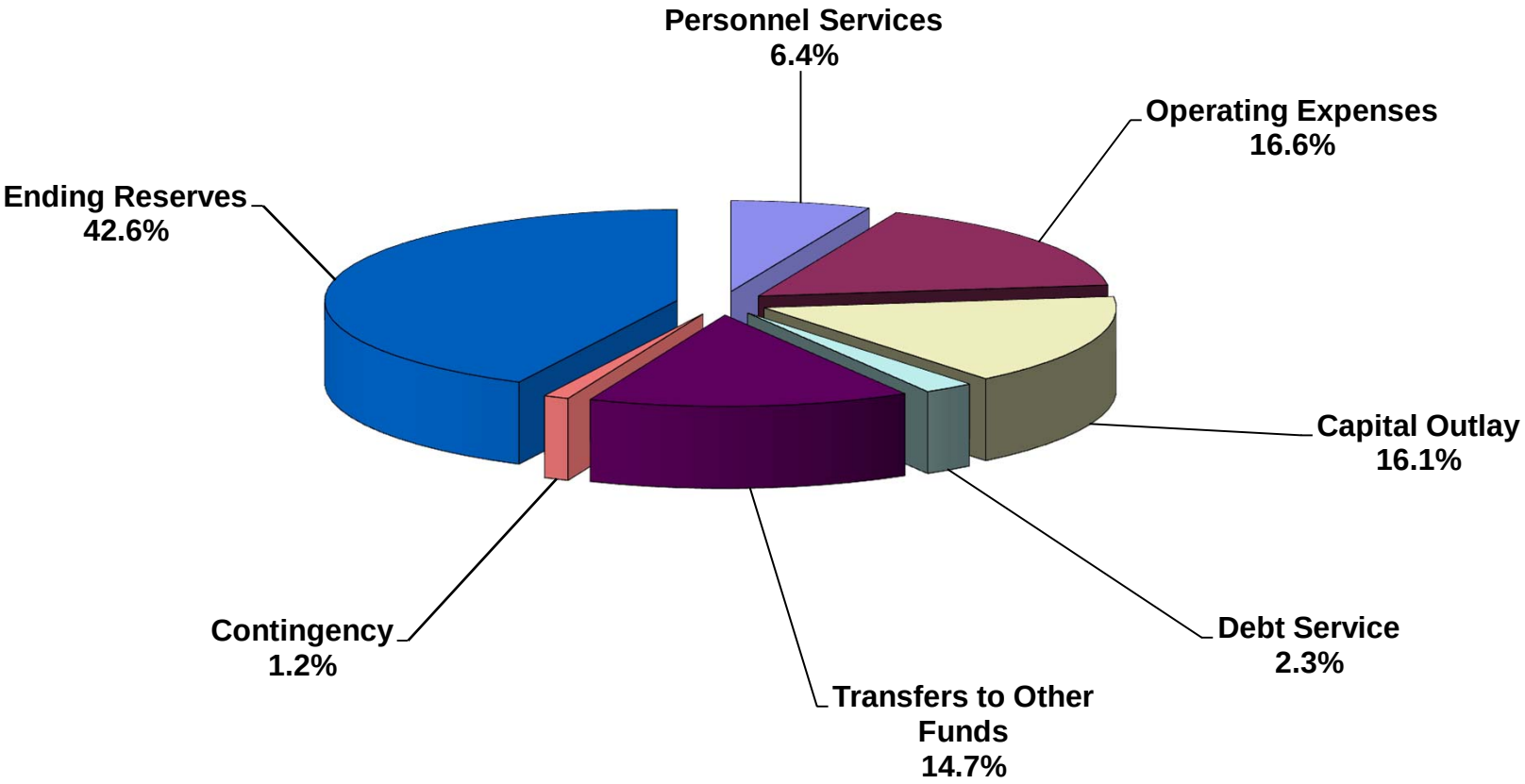
	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Mill Levy	5.5081	5.3700	4.8750	4.4510	4.9680	5.3902	5.9810	6.2159	6.4923	6.4955	6.8705

CITY OF INVERNESS-ALL FUND SUMMARY
2015 PROPOSED BUDGET
REVENUE SOURCES BY TYPE



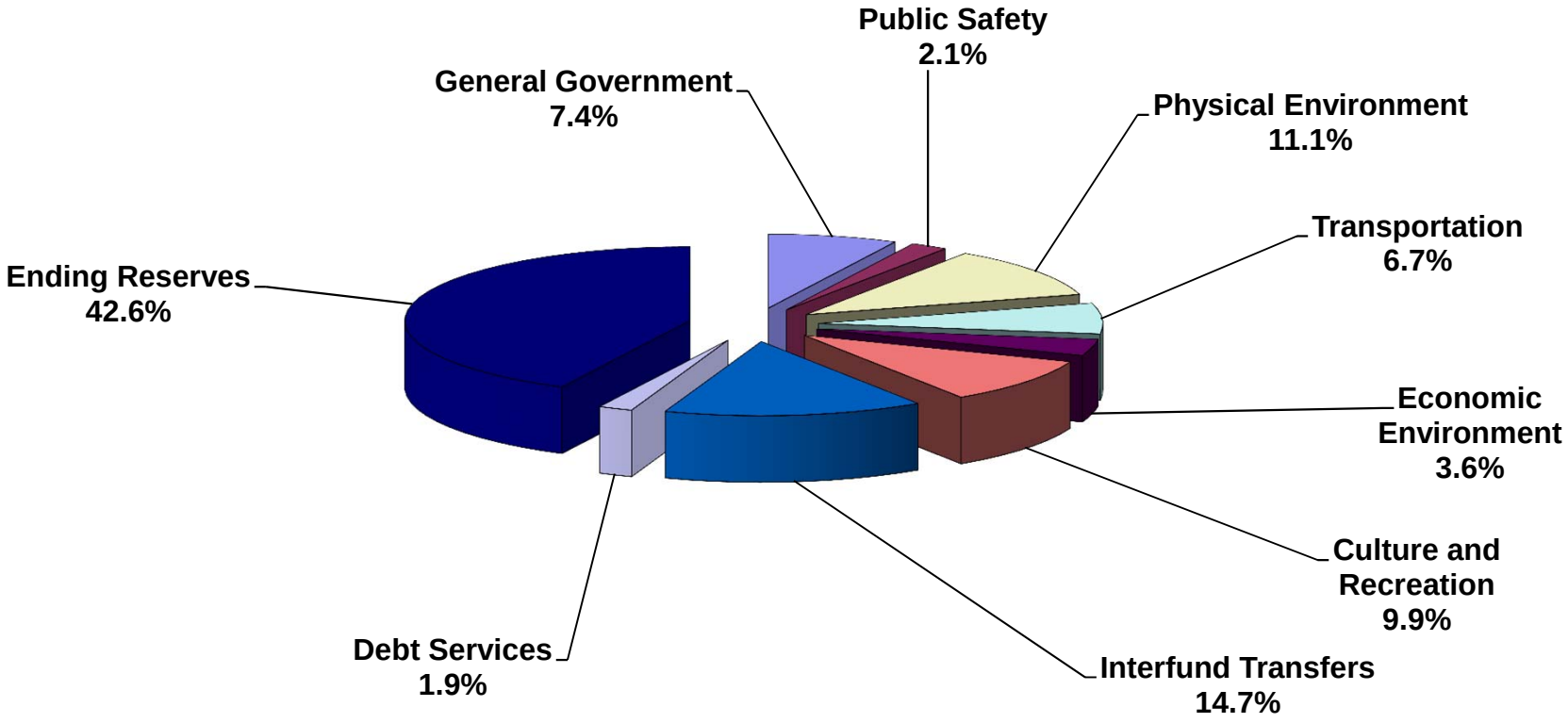
$36,924,471

CITY OF INVERNESS ALL FUND SUMMARY
2015 PROPOSED BUDGET
EXPENDITURES BY TYPE



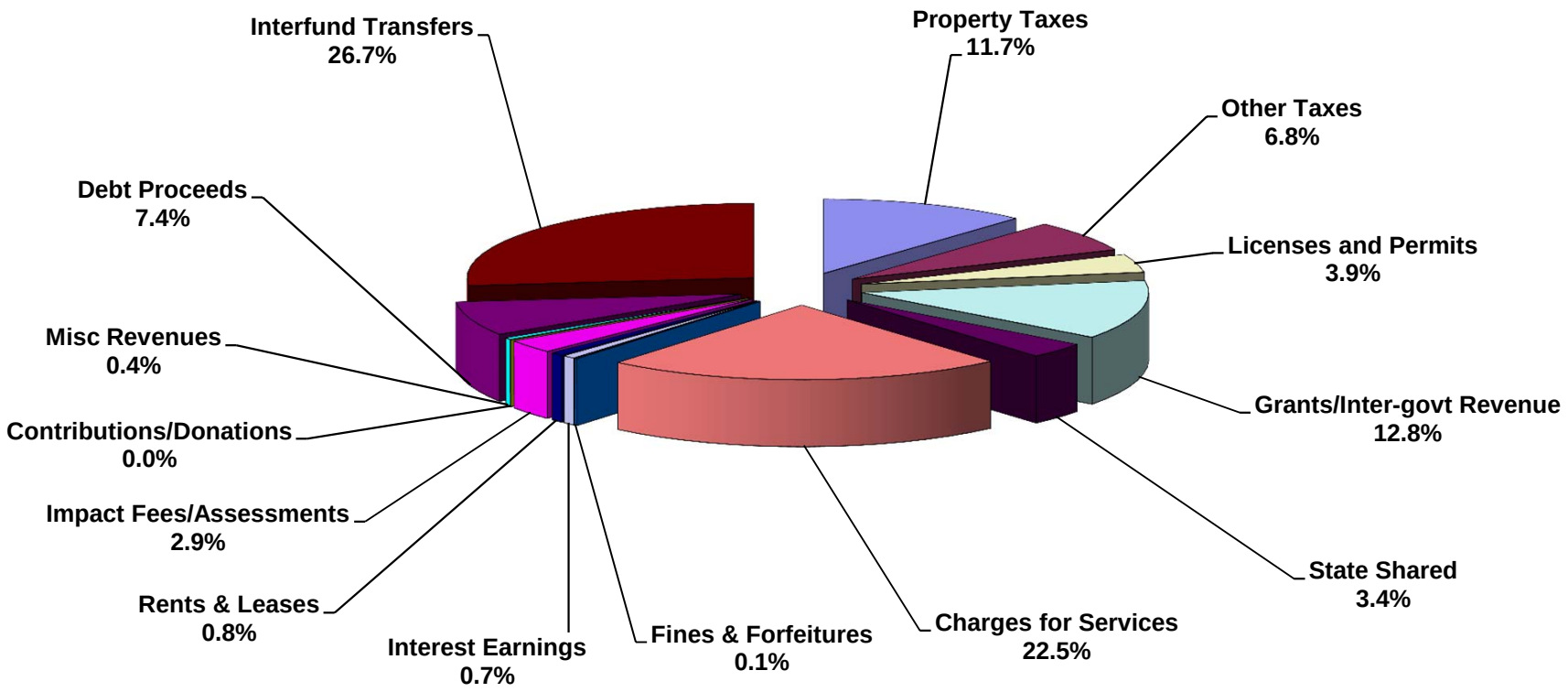
$36,924,471

CITY OF INVERNESS ALL FUND SUMMARY
2015 PROPOSED BUDGET
EXPENDITURES BY FUNCTION



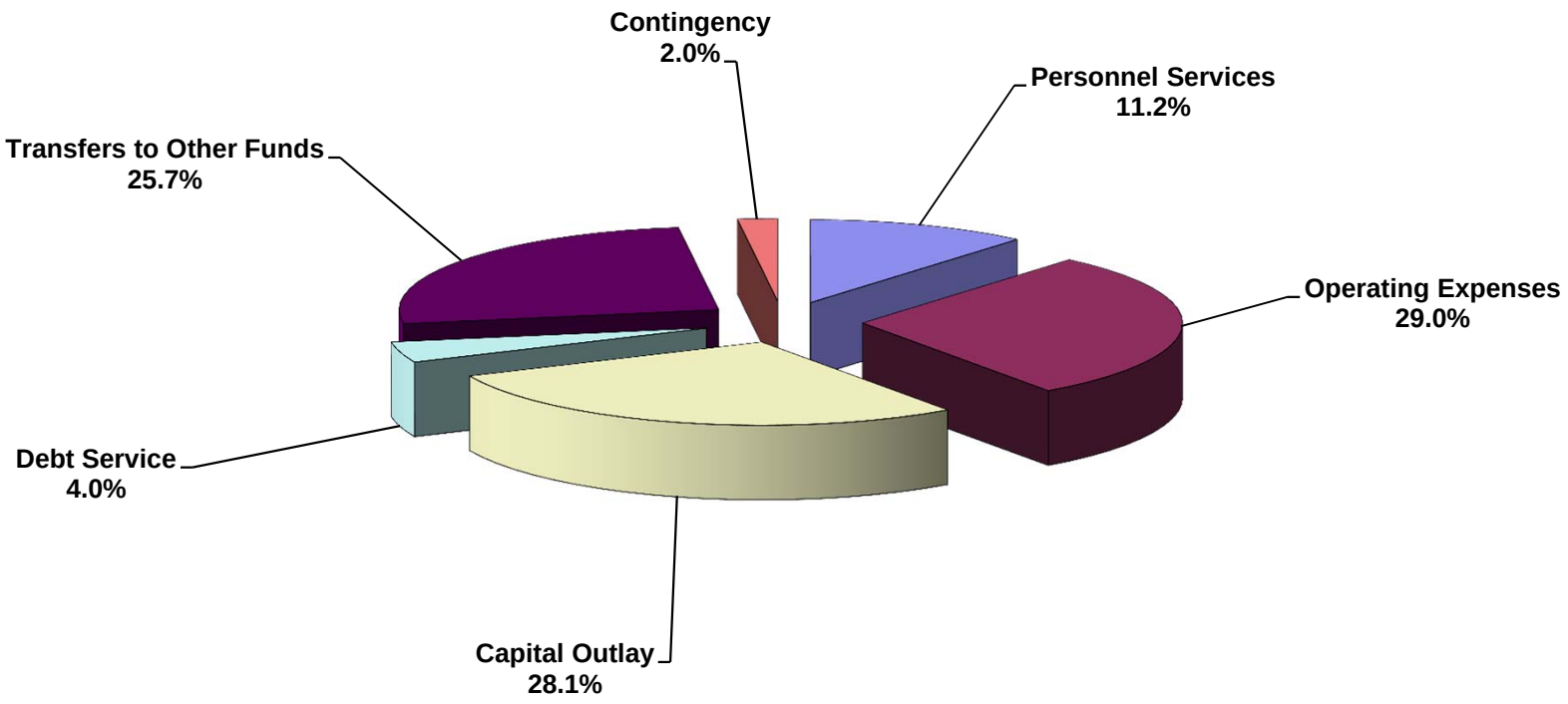
$36,924,471

CITY OF INVERNESS-ALL FUND SUMMARY
(Governmental, Special Revenue, Enterprise, and Trust Funds)
2015 PROPOSED BUDGET REVENUE SOURCES BY TYPE
(EXCLUDING RESERVES)



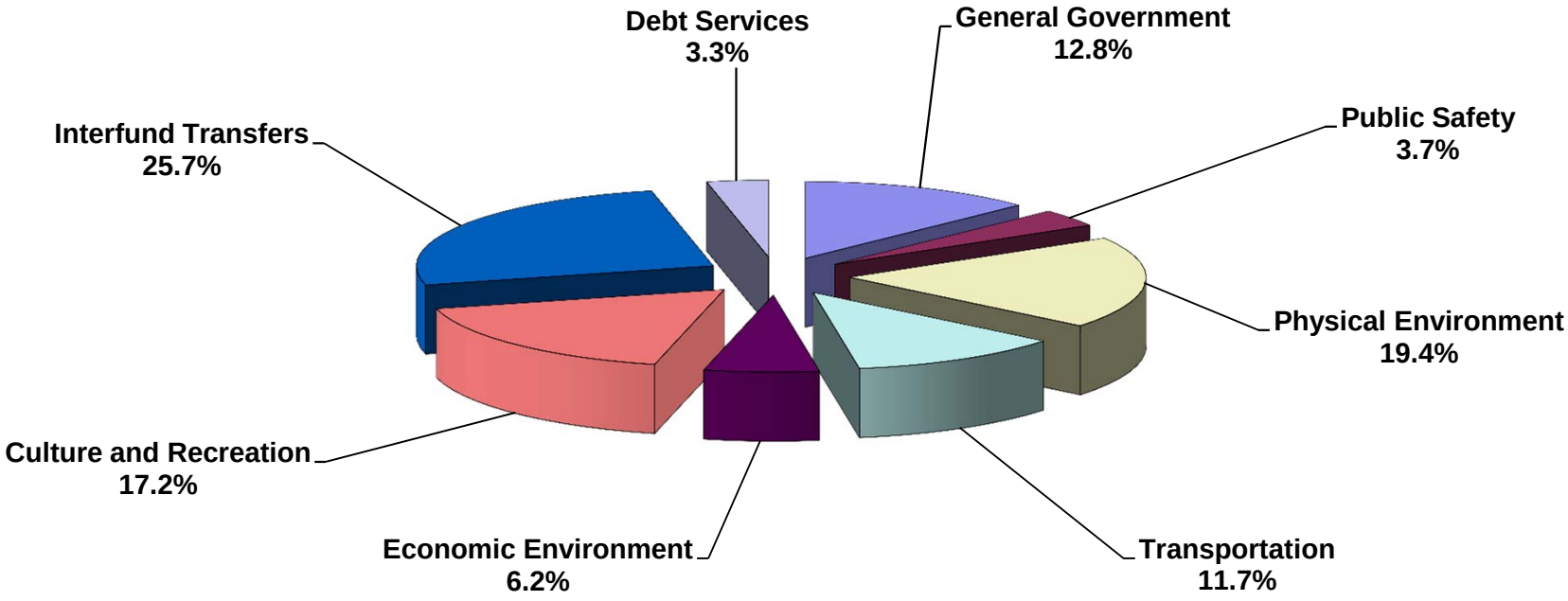
$21,189,441

CITY OF INVERNESS-ALL FUND SUMMARY
(Governmental, Special Revenue, Enterprise, and Trust Funds)
2015 PROPOSED BUDGET EXPENDITURES BY TYPE
(EXCLUDING RESERVES)



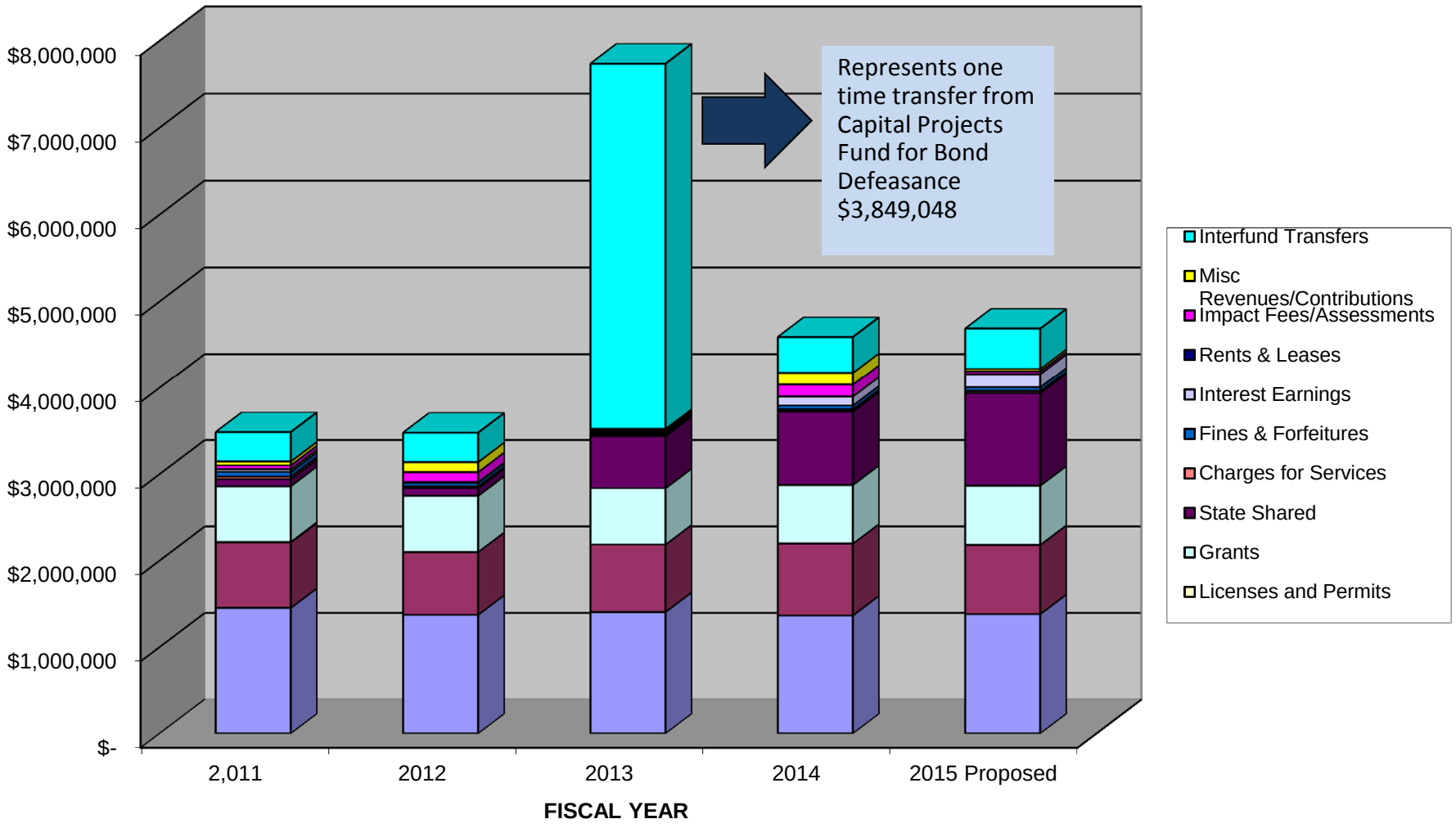
$21,189,441

CITY OF INVERNESS-ALL FUND SUMMARY
(Governmental, Special Revenue, Enterprise, and Trust Funds)
2015 PROPOSED BUDGET EXPENDITURES BY FUNCTION
(EXCLUDING RESERVES)



$21,189,441

GENERAL FUND REVENUES-COMPARISON
(excluding reserves)



CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
GENERAL FUND							
AD-VALOREM TAXES							
AD-VALOREM TAX - CURRENT	311000	(2,107,607)	(2,086,906)	(2,164,571)	(2,164,571)	(2,291,111)	5.85 %
AD-VALOREM TAX - DELINQUENT	311100	(82,912)	(98,990)	(100,000)	(80,000)	(100,000)	0.00 %
TOTAL AD-VALOREM TAXES		**(2,190,520)**	**(2,185,897)**	**(2,264,571)**	**(2,244,571)**	**(2,391,111)**	**5.59 %**
SALES, USE & GAS TAXES							
LOCAL OPTION GAS TAX	312100	(299,157)	(288,775)	(295,000)	(295,000)	(300,000)	1.69 %
TOTAL SALES, USE & GAS TAXES		**(299,157)**	**(288,775)**	**(295,000)**	**(295,000)**	**(300,000)**	**1.69 %**
UTILITY SERVICE TAXES							
UTILITY SERVICE TAX-ELECTRIC	314100	(639,648)	(684,324)	(650,000)	(670,000)	(690,000)	6.15 %
UTIL TAX - PROPANE	314800	(20,225)	(16,616)	(20,000)	(20,000)	(20,000)	0.00 %
TOTAL UTILITY SERVICE TAXES		**(659,873)**	**(700,940)**	**(670,000)**	**(690,000)**	**(710,000)**	**5.97 %**
COMMUNICATIONS SERVICES TAX							
COMMUNICATIONS SERVICE TAX	315000	(368,810)	(356,833)	(360,000)	(322,000)	(313,000)	(13.06) %
TOTAL COMMUNICATIONS SERVICES TAX		**(368,810)**	**(356,833)**	**(360,000)**	**(322,000)**	**(313,000)**	**(13.06) %**
LOCAL BUSINESS TAX							
LOCAL BUSINESS TAX	316000	(44,889)	(58,165)	(47,250)	(58,000)	(58,000)	22.75 %
TOTAL LOCAL BUSINESS TAX		**(44,889)**	**(58,165)**	**(47,250)**	**(58,000)**	**(58,000)**	**22.75 %**
OCCUPATIONAL LICENSE							
CONTRACTOR REGISTRATION FEE	321100	(8,020)	(8,660)	(8,600)	(8,600)	(8,600)	0.00 %
TOTAL OCCUPATIONAL LICENSE		**(8,020)**	**(8,660)**	**(8,600)**	**(8,600)**	**(8,600)**	**0.00 %**
BUILDING PERMITS							
CONSTRUCTION PERMITS	322000	(49,425)	(73,733)	(66,500)	(75,000)	(75,000)	12.78 %
TOTAL BUILDING PERMITS		**(49,425)**	**(73,733)**	**(66,500)**	**(75,000)**	**(75,000)**	**12.78 %**
FRANCHISE FEES							
FRANCHISE FEE - ELECTRICITY	323100	(604,242)	(635,238)	(680,000)	(680,000)	(650,000)	(4.41) %
FRANCHISE FEE - GAS	323400	(15,599)	(16,498)	(15,000)	(16,500)	(16,500)	10.00 %
FRANCHISE FEE - SOLID WASTE	323700	(48,354)	(43,247)	(47,100)	(48,000)	(48,000)	1.91 %
TOTAL FRANCHISE FEES		**(668,195)**	**(694,983)**	**(742,100)**	**(744,500)**	**(714,500)**	**(3.72) %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER LICENSES, FEES & PERMITS								
SPECIAL EVENTS PERMIT FEES	329001		0	(800)	(700)	(1,000)	(1,000)	42.86 %
OTHER BLDG FEES-SURCHG EXEMPT`	329200		(410)	(1,870)	(500)	(1,000)	(1,000)	100.00 %
TOTAL OTHER LICENSES, FEES & PERMITS			**(410)**	**(2,670)**	**(1,200)**	**(2,000)**	**(2,000)**	**66.67 %**
STATE SHARED REVENUES								
STATE REVENUE SHARING	335120		(305,771)	(306,338)	(307,000)	(307,000)	(308,000)	0.33 %
MOBILE HOME LICENSES	335140		(7,069)	(6,056)	(7,000)	(6,500)	(6,500)	(7.14) %
ALCOHOLIC BEVERAGE LICENSE	335150		(9,691)	(3,083)	(10,000)	(10,000)	(10,000)	0.00 %
LOCAL GOVT 1/2 CENT SALES TAX	335180		(326,717)	(335,829)	(355,000)	(355,000)	(360,000)	1.41 %
TOTAL STATE SHARED REVENUES			**(649,248)**	**(651,306)**	**(679,000)**	**(678,500)**	**(684,500)**	**0.81 %**
GEN GOVT CHARGES FOR SVC								
CANDIDATE QUALIFYING FEE	341900		(252)	0	0	0	0	0.00 %
ZONING APPLICATION FEES	341910		(2,180)	(2,120)	(2,400)	(3,000)	(3,000)	25.00 %
SALE OF PUBLICATIONS	341920		(40)	(36)	(25)	(25)	(25)	0.00 %
COPYING FEES	341930		(91)	(47)	(75)	(150)	(100)	33.33 %
SANITATION ACCT BILLING FEES	341935		0	(6,964)	(10,400)	(10,400)	(10,400)	0.00 %
RETURN CHECK FEE	341940		(285)	(190)	(300)	(200)	(200)	(33.33) %
MERCHANDISE SALES	341950		(16,394)	(15,718)	(18,000)	(15,000)	(15,000)	(12.90) %
COOTER FESTIVAL		*72080*	*(16,394)*	*(15,718)*	*(18,000)*	*(15,000)*	*(15,000)*	(12.90) %
MERCHANDISE SALES	341950		(255)	(317)	0	0	0	(12.90) %
PATRIOTIC EVENING		*72992*	*(255)*	*(317)*	*0*	*0*	*0*	(12.90) %
MERCHANDISE SALES	341950		(1,131)	(563)	(600)	(600)	(600)	(12.90) %
COOTER SCOOTER POKER RUN		*74000*	*(1,131)*	*(563)*	*(600)*	*(600)*	*(600)*	(12.90) %
MERCHANDISE SALES	341950		0	0	0	(680)	(600)	(12.90) %
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*0*	*(680)*	*(600)*	(12.90) %
OTHER GEN GOVT FEES	341990		0	0	0	(150)	0	0.00 %
TOTAL GEN GOVT CHARGES FOR SVC			**(20,627)**	**(25,955)**	**(31,800)**	**(30,205)**	**(29,925)**	**(5.90) %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
PHYSICAL ENVIRONMENT CHG SVC							
COMMERCIAL COLLECTION	343400	0	(350,373)	(471,000)	(550,000)	(550,000)	16.77 %
COMMERCIAL SANITATION DISPOSAL	343402	0	(138,377)	(185,700)	(110,000)	(110,000)	(40.76) %
DWNTWN SHARE - BASE FEE	343403	0	(1,629)	(2,200)	(2,200)	(2,200)	0.00 %
SANITATION SHUT-OFF FEE	343800	0	0	(4,800)	(2,400)	(2,400)	(50.00) %
LOT MOWING & CLEARING	343900	0	0	(500)	0	0	(100.00) %
SANITATION PENALTY FEE	343953	0	(510)	(3,600)	(3,600)	(3,600)	0.00 %
SANITATION REINSTATEMENT FEE	343960	0	(245)	0	0	0	0.00 %
TOTAL PHYSICAL ENVIRONMENT CHG SVC		**0**	**(491,134)**	**(667,800)**	**(668,200)**	**(668,200)**	**0.06 %**
TRANSPORTATION CHRG FOR SVC							
FDOT MAINTENANCE ST LIGHTS	344901	(25,742)	(28,020)	(28,020)	(31,440)	(32,000)	14.20 %
TOTAL TRANSPORTATION CHRG FOR SVC		**(25,742)**	**(28,020)**	**(28,020)**	**(31,440)**	**(32,000)**	**14.20 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
RECREATION CHG FOR SERVICE								
RECREATION ACTIVITY FEE	347200		0	0	(24,000)	(15,000)	(24,000)	0.00 %
TENNIS LESSONS	347220		0	0	(1,000)	0	0	(100.00) %
TOURNAMENT FEES	347221		0	0	(1,000)	(1,000)	(1,000)	1,000.00 %
TOURNAMENT FEES	347221		0	0	0	0	(10,000)	1,000.00 %
FISHING TOURNAMENT		*74015*	*0*	*0*	*0*	*0*	*(10,000)*	1,000.00 %
USER FEE	347225		(1,220)	(1,405)	(1,300)	(1,300)	(1,300)	0.00 %
SPECIAL EVENT	347226		(603)	(155)	0	(1,500)	(1,500)	100.00 %
SPECIAL EVENTS SPONSORSHIP FEE	347227		0	(27,875)	(60,000)	(60,000)	(40,000)	(33.33) %
VALERIE THEATRE REVENUES	347301		0	0	0	0	(190,000)	100.00 %
VISITORS GUIDE ADVERTISING REV	347390		0	0	0	0	(20,000)	100.00 %
SPECIAL EVENT FEES	347400		0	(450)	0	0	0	(7.22) %
COOTER CLASSIC SOFTBALL TOURNAMENT		*72078*	*0*	*(450)*	*0*	*0*	*0*	(7.22) %
SPECIAL EVENT FEES	347400		0	(100)	0	0	0	(7.22) %
ROCK THE BLOCK		*72989*	*0*	*(100)*	*0*	*0*	*0*	(7.22) %
SPECIAL EVENT FEES	347400		0	0	(10,650)	(9,675)	(10,500)	(7.22) %
TASTE OF INVERNESS EVENT		*72990*	*0*	*0*	*(10,650)*	*(9,675)*	*(10,500)*	(7.22) %
SPECIAL EVENT FEES	347400		(1,280)	(905)	(1,500)	(1,500)	(1,500)	(7.22) %
PATRIOTIC EVENING		*72992*	*(1,280)*	*(905)*	*(1,500)*	*(1,500)*	*(1,500)*	(7.22) %
SPECIAL EVENT FEES	347400		(3,453)	(8,278)	(7,200)	(10,000)	(10,000)	(7.22) %
FARMERS' MARKET		*73008*	*(3,453)*	*(8,278)*	*(7,200)*	*(10,000)*	*(10,000)*	(7.22) %
SPECIAL EVENT FEES	347400		0	0	(1,500)	0	0	(7.22) %
CIRCLE THE SQ-PROGRESSIVE DINNER		*74001*	*0*	*0*	*(1,500)*	*0*	*0*	(7.22) %
SPECIAL EVENT FEES	347400		0	0	(2,500)	0	0	(7.22) %
WINE OVER WATER		*74002*	*0*	*0*	*(2,500)*	*0*	*0*	(7.22) %
SPECIAL EVENT FEES	347400		0	0	(900)	0	0	(7.22) %
PUB CRAWL		*74003*	*0*	*0*	*(900)*	*0*	*0*	(7.22) %
SPECIAL EVENT FEES	347400		0	0	0	(485)	(500)	(7.22) %
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*0*	*(485)*	*(500)*	(7.22) %
SHIPPING AND HANDLING - COOTER	347401		(252)	(250)	(350)	(350)	(350)	0.00 %
COOTER FESTIVAL		*72080*	*(252)*	*(250)*	*(350)*	*(350)*	*(350)*	0.00 %
COOTERFEST EVENT FEES	347405		(8,695)	0	(8,700)	0	0	(18.37) %

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
COOTERFRIDAY NIGHT STREET PARTY		*72076*	*(8,695)*	*0*	*(8,700)*	*0*	*0*	(18.37) %
COOTERFEST EVENT FEES	347405		(14,429)	(12,805)	(6,000)	(12,000)	(12,000)	(18.37) %
COOTER FESTIVAL		*72080*	*(14,429)*	*(12,805)*	*(6,000)*	*(12,000)*	*(12,000)*	(18.37) %
SPONSOR FEES	347406		(2,620)	0	(20,000)	0	0	(100.00) %
COOTERFRIDAY NIGHT STREET PARTY		*72076*	*(2,620)*	*0*	*(20,000)*	*0*	*0*	(100.00) %
SPONSOR FEES	347406		(5,900)	(4,300)	(7,000)	0	0	(100.00) %
COOTER FESTIVAL		*72080*	*(5,900)*	*(4,300)*	*(7,000)*	*0*	*0*	(100.00) %
REGISTRATION FEES-PARTICIPANT	347407		(2,163)	0	(2,500)	0	0	12.50 %
COOTER IDOL		*72077*	*(2,163)*	*0*	*(2,500)*	*0*	*0*	12.50 %
REGISTRATION FEES-PARTICIPANT	347407		(1,025)	(530)	(1,500)	(980)	0	12.50 %
COOTER SCOOTER POKER RUN		*74000*	*(1,025)*	*(530)*	*(1,500)*	*(980)*	*0*	12.50 %
REGISTRATION FEES-PARTICIPANT	347407		0	0	0	(4,375)	(4,500)	12.50 %
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*0*	*(4,375)*	*(4,500)*	12.50 %
RAFFLE FEES	347408		(560)	(202)	0	(450)	0	0.00 %
COOTER SCOOTER POKER RUN		*74000*	*(560)*	*(202)*	*0*	*(450)*	*0*	0.00 %
GRAND PRIX PASS/SPACE	347409		0	0	0	(1,380)	(1,400)	100.00 %
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*0*	*(1,380)*	*(1,400)*	100.00 %
VENDING MACHINE	347901		0	(4)	0	0	0	0.00 %
SPONSOR FEES - LEAGUES	347910		0	0	(12,000)	0	(12,000)	0.00 %
TOTAL RECREATION CHG FOR SERVICE			**(42,198)**	**(57,258)**	**(169,600)**	**(119,995)**	**(340,550)**	**100.80 %**
JUDGEMENTS AND FINES								
FINES & FORFEITS	351000		(16,611)	(12,953)	(13,000)	(18,000)	(18,000)	38.46 %
TOTAL JUDGEMENTS AND FINES			**(16,611)**	**(12,953)**	**(13,000)**	**(18,000)**	**(18,000)**	**38.46 %**
VIOLATION OF LOCAL ORDINANCE								
PARKING FINES	354100		(4,305)	(3,715)	(3,500)	(5,800)	(5,800)	65.71 %
PARKING FINE SURCHARGE	354101		(740)	(410)	(1,000)	(1,000)	(1,000)	0.00 %
CODE ENFORCEMENT FINES	354200		(50)	0	(2,000)	0	0	(100.00) %
LOT LIEN FORECLOSURES	354299		0	(20)	0	0	0	0.00 %
TOTAL VIOLATION OF LOCAL ORDINANCE			**(5,095)**	**(4,145)**	**(6,500)**	**(6,800)**	**(6,800)**	**4.62 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INTEREST EARNINGS								
INTEREST - INVESTMENTS/BANK	361100		(23,470)	(16,267)	(35,000)	(35,000)	(35,000)	0.00 %
INTEREST - SBA	361110		(3)	(2)	0	0	0	0.00 %
INTEREST - FLORIDA LEAGUE	361111		(17,296)	(3,541)	(30,000)	(10,000)	(10,000)	(66.67) %
INTEREST - TAX COLLECTOR	361120		(69)	(99)	(250)	(100)	(100)	(60.00) %
NET INC (DEC) IN FV OF INVEST	361300		(36)	(16)	0	0	0	0.00 %
TOTAL INTEREST EARNINGS			**(40,874)**	**(19,926)**	**(65,250)**	**(45,100)**	**(45,100)**	**(30.88) %**
RENTS & ROYALTIES								
RENTS & ROYALTIES	362000		(181)	0	(265)	0	0	(100.00) %
IGC LEASED SPACE	362001		(6,912)	(10,579)	(106,898)	(103,621)	(154,800)	44.81 %
TOTAL RENTS & ROYALTIES			**(7,093)**	**(10,579)**	**(107,163)**	**(103,621)**	**(154,800)**	**44.45 %**
SPECIAL ASSESSMENTS/IMPACT FEE								
IMPACT FEE REVENUES	363200		(24)	(1,589)	(600)	(600)	(600)	0.00 %
TOTAL SPECIAL ASSESSMENTS/IMPACT FEE			**(24)**	**(1,589)**	**(600)**	**(600)**	**(600)**	**0.00 %**
DISPOSITION FIXED ASSETS								
SALE OF FIXED ASSET-EQUIP	364200		(5,452)	(85)	0	0	0	0.00 %
TOTAL DISPOSITION FIXED ASSETS			**(5,452)**	**(85)**	**0**	**0**	**0**	**0.00 %**
CONTRIBUTIONS/DONATIONS								
DONATIONS - GENERAL	366100		(300)	(105)	0	(50,000)	0	0.00 %
DONATIONS - GENERAL	366100		0	(3,580)	0	0	0	0.00 %
ROCK THE BLOCK		*72989*	*0*	*(3,580)*	*0*	*0*	*0*	0.00 %
DONATIONS - GENERAL	366100		(617)	(8)	0	0	0	0.00 %
9-11 MEMORIAL		*73011*	*(617)*	*(8)*	*0*	*0*	*0*	0.00 %
DONATIONS-PATRIOTIC EVENING	366101		(950)	0	(1,000)	0	0	(100.00) %
PATRIOTIC EVENING		*72992*	*(950)*	*0*	*(1,000)*	*0*	*0*	(100.00) %
DONATIONS - COOTER FESTIVAL	366103		0	(1,040)	(1,040)	0	0	(100.00) %
COOTER FESTIVAL		*72080*	*0*	*(1,040)*	*(1,040)*	*0*	*0*	(100.00) %
MISC DONATIONS-EVENTS	366723		(16)	(355)	(350)	(100)	0	(100.00) %
COOTER SCOOTER POKER RUN		*74000*	*(16)*	*(355)*	*(350)*	*(100)*	*0*	(100.00) %
TOTAL CONTRIBUTIONS/DONATIONS			**(1,883)**	**(5,088)**	**(2,390)**	**(50,100)**	**0**	**(100.00) %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER MISC REVENUES								
REFUND PRIOR YEAR EXPENSES	369100		(11,028)	(10,648)	(20,000)	(20,000)	(20,000)	0.00 %
CASH OVER AND SHORT	369300		(27)	88	0	0	0	0.00 %
CASH OVER AND SHORT	369300		0	0	0	175	0	0.00 %
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*0*	*175*	*0*	0.00 %
SETTLEMENT PROCEEDS	369301		0	(190)	0	0	0	0.00 %
INSURANCE PROCEEDS - EQUIP	369400		(62,496)	0	0	(9,550)	0	0.00 %
INSURANCE LEGAL FEES	369401		(31,963)	0	0	0	0	0.00 %
MISCELLANEOUS REVENUES	369900		(3,255)	(1,406)	(2,500)	(9,000)	(10,000)	300.00 %
FL SURCHG BLDG-RESTRICTED-ED	369905		(195)	(317)	(200)	(400)	(400)	100.00 %
FLORIDA BLDG SURCHARGE RESTRICTED		*15900*	*(195)*	*(317)*	*(200)*	*(400)*	*(400)*	100.00 %
CIC PROCEEDS	369906		0	0	(50,000)	(50,000)	0	(100.00) %
TOTAL OTHER MISC REVENUES			**(108,965)**	**(12,473)**	**(72,700)**	**(89,075)**	**(30,400)**	**(58.18) %**
INTERFUND TRANSFER								
TRANSFER FROM ICRA	381130		(11,500)	(11,500)	(11,500)	(11,500)	(11,500)	0.00 %
TRF FROM CIP FUND	381300		0	(3,849,048)	0	0	0	0.00 %
TRANSFER FROM W/S OPER & MAINT	381410		(325,000)	(350,000)	(400,000)	(400,000)	(450,000)	12.50 %
TRNSF FROM CEMETERY-FINAN/ADMI	381451		(3,500)	(3,500)	(3,500)	(3,500)	(3,500)	0.00 %
TOTAL INTERFUND TRANSFER			**(340,000)**	**(4,214,048)**	**(415,000)**	**(415,000)**	**(465,000)**	**12.05 %**
NON-OPERATING SOURCES								
CASH BALANCE FORWARD	389900		0	0	(3,284,766)	(2,469,065)	(2,813,591)	(14.34) %
RESERVE FOR PREPAID ITEMS	389911		0	0	(2,600)	(53,282)	(52,282)	1,910.85 %
DESIGNATED -TORT LIABILITY	389912		0	0	(300,000)	(200,000)	(200,000)	(33.33) %
DESIGNATED - BUILDING FUND	389913		0	0	(323,892)	(397,243)	(463,972)	43.25 %
DESIGNATED DISASTER PREP.	389915		0	0	0	(1,000,000)	(1,000,000)	100.00 %
BALANCE FWD-DESIGNATED LAND	389920		0	0	(950,000)	(900,000)	(70,687)	(92.56) %
RESERVE-CAPITAL EQUIP PURCHASE	389931		0	0	(792,000)	(792,000)	(792,000)	0.00 %
TOTAL NON-OPERATING SOURCES			**0**	**0**	**(5,653,258)**	**(5,811,590)**	**(5,392,532)**	**(4.61) %**
TOTAL FUND			**(5,553,112)**	**(9,905,215)**	**(12,367,302)**	**(12,507,897)**	**(12,440,618)**	**0.59 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WHISPERING PINES PARK FUND								
STATE GRANT-TOBACCO FREE FLORI								
STATE GRNT-DEPT OF HEALTH	334610		(2,500)	0	0	0	0	0.00 %
TOTAL STATE GRANT-TOBACCO FREE FLORI			**(2,500)**	**0**	**0**	**0**	**0**	**0.00 %**
GRANTS FROM OTHER LOCAL UNITS								
COUNTY CONTRIBUTION WPP	337710		(300,000)	0	0	0	0	0.00 %
SCHOOL BOARD CONTRIBUTION WPP	337750		(7,500)	(7,500)	(7,500)	(7,500)	(7,500)	0.00 %
TOTAL GRANTS FROM OTHER LOCAL UNITS			**(307,500)**	**(7,500)**	**(7,500)**	**(7,500)**	**(7,500)**	**0.00 %**
RECREATION CHGS FOR SERVICES								
RECREATION ACTIVITY FEE	347200		(20,188)	(17,339)	0	0	0	0.00 %
ANNUAL PASS FEES	347201		(5,439)	(6,646)	(7,000)	(7,000)	(7,000)	0.00 %
EXTENDED USE REC FEES	347203		(4,171)	(4,498)	(4,200)	(4,500)	(4,500)	7.14 %
DAILY POOL ADM TAX EXEMPT	347209		(2,790)	(1,893)	(1,100)	(1,100)	(1,100)	0.00 %
SWIMMING POOL ADMISSION	347210		(21,308)	(19,570)	(22,000)	(22,000)	(22,000)	0.00 %
AQUATIC EXERCISE FEES	347211		(6,751)	(3,708)	(5,000)	(5,000)	(5,000)	0.00 %
SWIMMING LESSON FEES	347212		(11,610)	(13,190)	(12,000)	(12,000)	(12,000)	0.00 %
REGISTRATION FEES SWIM TEAM	347213		(9,098)	(7,815)	(6,500)	(6,500)	(6,500)	0.00 %
RED CROSS FEES	347214		(1,965)	(336)	(350)	(350)	(350)	0.00 %
ANNUAL SWIM TEAM NON-INSTRUCTI	347217		0	0	(5,000)	(5,000)	(5,000)	0.00 %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*(5,000)*	*(5,000)*	*(5,000)*	0.00 %
ANNUAL MEMBERSHIP-HILLTOPPER	347218		0	0	(6,000)	(6,000)	(6,000)	0.00 %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*(6,000)*	*(6,000)*	*(6,000)*	0.00 %
MONTHLY SWIM TEAM FEES-HILLTOP	347219		0	0	(45,600)	(45,600)	(45,600)	0.00 %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*(45,600)*	*(45,600)*	*(45,600)*	0.00 %
TENNIS LESSONS	347220		(1,055)	(200)	0	0	0	0.00 %
POOL RENTAL FEES	347224		(4,450)	(4,205)	(4,000)	(4,000)	(4,000)	0.00 %
CONCESSION STAND CONTRACT	347900		(12,429)	(8,944)	(9,700)	(9,700)	(9,700)	0.00 %
SPONSOR FEES - LEAGUES	347910		(7,215)	(1,950)	0	(1,000)	(1,000)	100.00 %
TOTAL RECREATION CHGS FOR SERVICES			**(108,468)**	**(90,294)**	**(128,450)**	**(129,750)**	**(129,750)**	**1.01 %**
INTEREST EARNINGS								
INTEREST - INVESTMENTS/BANK	361100		(729)	(1,294)	(800)	(800)	(800)	0.00 %
TOTAL INTEREST EARNINGS			**(729)**	**(1,294)**	**(800)**	**(800)**	**(800)**	**0.00 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
CONTRIBUTIONS/DONATIONS							
DONATIONS - RECREATION	366720	(500)	(2,800)	(300)	(2,900)	(300)	0.00 %
TOTAL CONTRIBUTIONS/DONATIONS		**(500)**	**(2,800)**	**(300)**	**(2,900)**	**(300)**	**0.00 %**
OTHER MISC REVENUES							
REFUND PRIOR YEAR EXPENSES	369100	(3,277)	(2,124)	(3,000)	(2,500)	(2,500)	(16.67) %
CASH OVER AND SHORT	369300	0	809	0	(10)	0	0.00 %
MISCELLANEOUS REVENUES	369900	(664)	(173)	(200)	(200)	(200)	0.00 %
TOTAL OTHER MISC REVENUES		**(3,941)**	**(1,488)**	**(3,200)**	**(2,710)**	**(2,700)**	**(15.63) %**
INTERFUND TRANSFER							
TRANSFER FROM GENERAL FUND	381001	(442,788)	(314,555)	(555,869)	(555,869)	(410,000)	(26.24) %
TOTAL INTERFUND TRANSFER		**(442,788)**	**(314,555)**	**(555,869)**	**(555,869)**	**(410,000)**	**(26.24) %**
NON-OPERATING SOURCES							
CASH BALANCE FORWARD	389900	0	0	(372,412)	(280,660)	(290,940)	(21.88) %
TOTAL NON-OPERATING SOURCES		**0**	**0**	**(372,412)**	**(280,660)**	**(290,940)**	**(21.88) %**
TOTAL FUND		**(866,426)**	**(417,932)**	**(1,068,531)**	**(980,189)**	**(841,990)**	**(21.20) %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
ROAD IMPROVEMENT FUND							
INTEREST EARNINGS							
INTEREST - INVESTMENTS/BANK	361100	(543)	(448)	0	0	0	0.00 %
INTEREST - ROAD ASSESSMENTS	361130	(312)	(312)	0	0	0	0.00 %
TOTAL INTEREST EARNINGS		**(855)**	**(760)**	**0**	**0**	**0**	**0.00 %**
NON-OPERATING SOURCES							
CASH BALANCE FORWARD	389900	0	0	(154,695)	(154,655)	0	(100.00) %
TOTAL NON-OPERATING SOURCES		**0**	**0**	**(154,695)**	**(154,655)**	**0**	**(100.00) %**
TOTAL FUND		**(855)**	**(760)**	**(154,695)**	**(154,655)**	**0**	**(100.00) %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
DOWNTOWN REDEVELOPMENT FUND							
SHARED REVENUE-LOCAL UNITS							
TAX INCREMENT FINANCING	338110	(64,187)	(64,653)	(65,000)	(75,000)	(75,000)	15.38 %
TOTAL SHARED REVENUE-LOCAL UNITS		**(64,187)**	**(64,653)**	**(65,000)**	**(75,000)**	**(75,000)**	**15.38 %**
INTEREST EARNINGS							
INTEREST - INVESTMENTS/BANK	361100	(1,163)	(693)	(1,500)	(800)	(800)	(46.67) %
TOTAL INTEREST EARNINGS		**(1,163)**	**(693)**	**(1,500)**	**(800)**	**(800)**	**(46.67) %**
INTERFUND TRANSFER							
TRF FROM GENERAL TAX INCREMENT	381003	(58,602)	(59,091)	(60,000)	(63,000)	(63,000)	5.00 %
TOTAL INTERFUND TRANSFER		**(58,602)**	**(59,091)**	**(60,000)**	**(63,000)**	**(63,000)**	**5.00 %**
NON-OPERATING SOURCES							
CASH BALANCE FORWARD	389900	0	0	(29,328)	(47,185)	(70,990)	142.06 %
TOTAL NON-OPERATING SOURCES		**0**	**0**	**(29,328)**	**(47,185)**	**(70,990)**	**142.06 %**
TOTAL FUND		**(123,952)**	**(124,437)**	**(155,828)**	**(185,985)**	**(209,790)**	**34.63 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
CAPITAL IMPROVEMENT FUND								
FEDERAL GRANTS								
FDOT ENHANCEMENT GRANT	331490		0	0	(35,000)	(35,000)	0	(100.00) %
CDBG DOWNTOWN REDEV GRANT	331550		0	0	(700,000)	0	(700,000)	0.00 %
TOTAL FEDERAL GRANTS			**0**	**0**	**(735,000)**	**(35,000)**	**(700,000)**	**(4.76) %**
STATE GRANTS								
STATE GRANT - PUBLIC SAFETY	334200		10,150	0	0	0	0	0.00 %
STATE DOT INTERMODAL GRANT	334490		(14,250)	0	(9,000)	(35,000)	0	(100.00) %
STATE GRANT - URBAN FORESTRY	334714		(1,000)	0	0	0	0	0.00 %
STATE GRANT - FRDAP	334715		0	0	(38,000)	0	(77,321)	103.48 %
STATE GRANT - HISTORICAL	334717		0	0	(200,000)	0	(500,000)	150.00 %
STATE GRANT-COUNTY INCENTIVE	334718		(292,009)	0	(225,000)	(262,500)	(600,000)	166.67 %
TOTAL STATE GRANTS			**(297,110)**	**0**	**(472,000)**	**(297,500)**	**(1,177,321)**	**149.43 %**
GRANTS FROM OTHER LOCAL UNITS								
COUNTY CONTRIBUTIONS - ROAD	337400		0	(80,000)	0	0	0	0.00 %
COUNTY CONTRIBUTIONS - ROAD	337400		0	0	0	(80,000)	0	0.00 %
NORTH APOPKA AVE TRAILHEAD PROJECT		*72975*	*0*	*0*	*0*	*(80,000)*	*0*	0.00 %
SWFWMD GRANT	337600		0	0	0	0	(45,000)	100.00 %
TOTAL GRANTS FROM OTHER LOCAL UNITS			**0**	**(80,000)**	**0**	**(80,000)**	**(45,000)**	**100.00 %**
PHYSICAL ENVIRONMENT CHG SVC								
ROADS AND STREETS USER CHG	344900		(6,905)	0	0	0	0	0.00 %
TOMPKINS ST IMP - IMPACT FEES		*41920*	*(6,905)*	*0*	*0*	*0*	*0*	0.00 %
ROADS AND STREETS USER CHG	344900		0	0	0	(21,662)	0	0.00 %
ROAD RESURFACING		*41925*	*0*	*0*	*0*	*(21,662)*	*0*	0.00 %
TOTAL PHYSICAL ENVIRONMENT CHG SVC			**(6,905)**	**0**	**0**	**(21,662)**	**0**	**0.00 %**
RECREATION CHGS FOR SVC								
SPECIAL EVENTS SPONSORSHIP FEE	347227		0	0	0	0	(4,300)	100.00 %
TOTAL RECREATION CHGS FOR SVC			**0**	**0**	**0**	**0**	**(4,300)**	**100.00 %**
INTEREST EARNINGS								
INTEREST - INVESTMENTS/BANK	361100		(17,848)	(16,214)	(20,000)	(20,000)	(20,000)	0.00 %
INTEREST - FLORIDA LEAGUE	361111		(3,192)	(618)	0	0	0	0.00 %
TOTAL INTEREST EARNINGS			**(21,041)**	**(16,831)**	**(20,000)**	**(20,000)**	**(20,000)**	**0.00 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SPECIAL ASSESSMENTS/IMPACT FEE								
IMPACT FEE REVENUES	363200		(292,009)	0	(262,500)	(37,500)	(563,000)	114.48 %
TOTAL SPECIAL ASSESSMENTS/IMPACT FEE			**(292,009)**	**0**	**(262,500)**	**(37,500)**	**(563,000)**	**114.48 %**
CONTRIBUTIONS/DONATIONS								
DONATIONS - GENERAL	366100		0	0	(300,000)	0	0	(100.00) %
TOTAL CONTRIBUTIONS/DONATIONS			**0**	**0**	**(300,000)**	**0**	**0**	**(100.00) %**
OTHER MISC REVENUES								
CIC PROCEEDS	369906		0	0	0	0	(20,000)	0.00 %
CIC PROCEEDS	369906		0	0	(20,000)	(20,000)	0	0.00 %
GIS SYSTEM		*12105*	*0*	*0*	*(20,000)*	*(20,000)*	*0*	0.00 %
TOTAL OTHER MISC REVENUES			**0**	**0**	**(20,000)**	**(20,000)**	**(20,000)**	**0.00 %**
INTERFUND TRANSFER								
TRANSFER FROM GENERAL FUND	381001		(1,000,000)	0	0	0	(159,000)	100.00 %
TRF FROM GEN - LAND PURCHASE	381002		0	(1,500,000)	(600,000)	(600,000)	0	(100.00) %
TRANS FROM GEN-GENERAL PROJECT	381004		(211,650)	(514,500)	(414,000)	(414,000)	(194,500)	(53.02) %
TRANSF FROM GEN-SPECIAL EVENTS	381005		0	0	0	0	(13,800)	100.00 %
TRANSFER FROM WHISPERING PINES	381100		(51,500)	(89,500)	(42,000)	(42,000)	(75,000)	78.57 %
TRANS FR GEN- SATTELLITE PARKS	381106		(122,000)	(55,000)	(30,000)	(30,000)	0	(100.00) %
TRANS FR GEN- ROADS & STREETS	381107		(305,000)	(274,000)	(198,500)	(198,500)	(291,700)	46.95 %
TRF FROM RD & STREET FUND	381110		0	0	(154,070)	(154,343)	0	(100.00) %
TRANS FR GEN- DDS	381111		(260,000)	(478,868)	(15,000)	(15,000)	0	(100.00) %
TRANSFER FROM ICRA	381170		(170,000)	(210,000)	(65,000)	(65,000)	(100,000)	53.85 %
TRANSFER FROM W/S OPER & MAINT	381410		(77,500)	0	0	0	0	0.00 %
TOTAL INTERFUND TRANSFER			**(2,197,650)**	**(3,121,868)**	**(1,518,570)**	**(1,518,843)**	**(834,000)**	**(45.08) %**
INSTALLEMENT PURCHASE PROCEEDS								
CAPITAL LEASE PROCEEDS	383000		0	0	(221,899)	0	0	(100.00) %
TOTAL INSTALLEMENT PURCHASE PROCEEDS			**0**	**0**	**(221,899)**	**0**	**0**	**(100.00) %**
DEBT PROCEEDS								
LOAN PROCEEDS	384006		0	0	0	0	(500,000)	100.00 %
LOAN PROCEEDS	384006		0	0	0	0	(1,000,000)	100.00 %
VALARIE THEATER		*72976*	*0*	*0*	*0*	*0*	*(1,000,000)*	100.00 %
TOTAL DEBT PROCEEDS			**0**	**0**	**0**	**0**	**(1,500,000)**	**100.00 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
NON-OPERATING SOURCES								
CASH BALANCE FORWARD	389900		0	0	(6,383,767)	(5,907,911)	(2,677,625)	(58.06) %
TOTAL NON-OPERATING SOURCES			**0**	**0**	**(6,383,767)**	**(5,907,911)**	**(2,677,625)**	**(58.06) %**
USDOE-TENNIS/FIELD LIGHTING								
FED GRANT-USDOE	331710		(107,000)	0	0	0	0	0.00 %
OUTDOOR LIGHTING -TENNISCT & FIELDS		*72056*	*(107,000)*	*0*	*0*	*0*	*0*	0.00 %
TOTAL USDOE-TENNIS/FIELD LIGHTING			**(107,000)**	**0**	**0**	**0**	**0**	**0.00 %**
TOTAL FUND			**(2,921,715)**	**(3,218,699)**	**(9,933,736)**	**(7,938,416)**	**(7,541,246)**	**(24.08) %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER & SEWER REVENUE FUND							
SERVICE CHARGE--PHYS ENVIRON							
WATER SALES - 25% EXCESS	343310	(40,822)	(41,379)	(41,500)	(43,000)	(43,500)	4.82 %
WATER CAPACITY FEE	343320	1,432	(4,574)	(10,000)	(5,000)	(5,000)	(50.00) %
WATER EXTENSION FEES	343321	(134)	0	(1,000)	0	0	(100.00) %
WATER CAPACITY 25% EXCESS	343322	(990)	(2,040)	(1,150)	(1,000)	(1,000)	(13.04) %
TURN ON FEES	343390	(20,745)	(20,922)	(20,000)	(26,000)	(26,000)	30.00 %
SEWER REVENUE - REGULAR	343500	0	0	0	5,000	5,000	0.00 %
SEWER REVENUE 25% EXCESS	343510	(19,055)	(21,016)	(21,500)	(23,000)	(23,000)	6.98 %
SEWER CAPACITY FEES	343520	5,890	(3,260)	(5,000)	(6,000)	(5,000)	0.00 %
SEWER CAPACITY - 25% EXCESS	343522	0	(3,400)	0	0	0	0.00 %
LEACHATE	343575	0	0	0	(4,700)	0	0.00 %
RECLAIMED WATER USE-IGCC CONTR	343700	0	(22,251)	0	(45,500)	(45,000)	100.00 %
LATE PENALTY FEE	343950	(63,505)	(65,310)	(62,000)	(64,000)	(64,000)	3.23 %
TURN OFF FEE	343951	(11,260)	(11,727)	(12,000)	(12,000)	(12,000)	0.00 %
CREDIT APP FEE -	343952	(825)	(3,340)	(4,750)	(4,750)	(4,750)	0.00 %
TECHNOLOGY FEE	343954	0	0	0	(10,000)	(46,368)	100.00 %
TOTAL SERVICE CHARGE--PHYS ENVIRON		**(150,015)**	**(199,219)**	**(178,900)**	**(239,950)**	**(270,618)**	**51.27 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
CONSUMPTION REVENUES WATER/SEW							
WATER - RES - IN CITY (BASE)	343301	(251,453)	(259,471)	(265,000)	(271,000)	(276,000)	4.15 %
WATER - RES - OUT CITY (BASE)	343302	(47,528)	(49,314)	(49,600)	(51,700)	(52,500)	5.85 %
WATER - RES - IN CITY (USAGE)	343303	(273,769)	(276,821)	(275,000)	(260,000)	(264,000)	(4.00) %
WATER - RES - OUT CITY (USAGE)	343304	(68,375)	(71,257)	(72,000)	(65,000)	(66,000)	(8.33) %
WATER - COMM - IN CITY (BASE)	343305	(206,043)	(213,289)	(215,000)	(218,000)	(222,500)	3.49 %
WATER - COMM - OUT CITY (BASE)	343306	(14,974)	(15,347)	(15,000)	(16,000)	(17,000)	13.33 %
WATER - COMM - IN CITY (USAGE)	343307	(393,775)	(390,874)	(382,000)	(402,000)	(410,000)	7.33 %
WATER - COMM - OUT CITY(USAGE)	343308	(32,727)	(30,277)	(31,000)	(38,000)	(39,000)	25.81 %
WATER - COMM - FIRE LANES	343309	(3,991)	(3,990)	(4,000)	(4,500)	(4,600)	15.00 %
SEWER - RES - IN CITY (BASE)	343501	(273,078)	(309,962)	(310,500)	(350,000)	(355,000)	14.33 %
SEWER - RES - OUT CITY (BASE)	343502	(19,214)	(21,624)	(21,600)	(24,000)	(25,000)	15.74 %
SEWER - RES - IN CITY (USAGE)	343503	(312,562)	(345,578)	(345,000)	(374,000)	(379,000)	9.86 %
SEWER - RES - OUT CITY (USAGE)	343504	(31,302)	(33,050)	(33,600)	(32,000)	(33,000)	(1.79) %
SEWER - COMM - IN CITY (BASE)	343505	(314,855)	(354,225)	(356,400)	(397,000)	(404,000)	13.36 %
SEWER - COMM - OUT CITY (BASE)	343506	(8,866)	(10,349)	(10,000)	(11,000)	(12,000)	20.00 %
SEWER - COMM - IN CITY (USAGE)	343507	(436,807)	(468,778)	(469,000)	(512,000)	(520,000)	10.87 %
SEWER - COMM - OUT CITY(USAGE)	343508	(16,374)	(18,605)	(20,000)	(23,000)	(23,500)	17.50 %
SEWER ONLY - OUT CITY (BASE)	343511	(379)	(429)	(430)	(480)	(490)	13.95 %
SEWER ONLY - CITY PARK (BASE)	343512	(1,697)	(1,998)	(2,000)	(2,200)	(2,300)	15.00 %
TOTAL CONSUMPTION REVENUES WATER/SEW		**(2,707,769)**	**(2,875,239)**	**(2,877,130)**	**(3,051,880)**	**(3,105,890)**	**7.95 %**
INTEREST EARNINGS							
INTEREST - INVESTMENTS/BANK	361100	(6,407)	(5,084)	(7,000)	(7,000)	(7,000)	0.00 %
INTEREST - FLORIDA LEAGUE	361111	(9)	0	0	0	0	0.00 %
INTEREST-WATER ASSESSMENTS	361131	(1,782)	(1,642)	(2,000)	(1,600)	(1,600)	(20.00) %
INTEREST-SEWER ASSESSMENTS	361132	(99)	(99)	0	0	0	0.00 %
INTEREST - WATER CONNECTIONS	361133	(376)	(325)	(600)	(300)	(300)	(50.00) %
TOTAL INTEREST EARNINGS		**(8,673)**	**(7,151)**	**(9,600)**	**(8,900)**	**(8,900)**	**(7.29) %**
RENTS & ROYALTIES							
RENTS & ROYALTIES	362000	(418)	(346)	(250)	(250)	(250)	0.00 %
TOTAL RENTS & ROYALTIES		**(418)**	**(346)**	**(250)**	**(250)**	**(250)**	**0.00 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SALES SURPLUS MATERIALS SCRAP							
SALE OF SURPLUS MATERIAL	365000	0	(2,511)	0	0	0	0.00 %
TOTAL SALES SURPLUS MATERIALS SCRAP		**0**	**(2,511)**	**0**	**0**	**0**	**0.00 %**
OTHER MISC REVENUES							
MISCELLANEOUS REVENUES	369900	(8,844)	(4,006)	(5,000)	(5,600)	(5,000)	0.00 %
TOTAL OTHER MISC REVENUES		**(8,844)**	**(4,006)**	**(5,000)**	**(5,600)**	**(5,000)**	**0.00 %**
NON-OPERATING SOURCES							
CASH BALANCE FORWARD	389900	0	0	(571,290)	(584,915)	(499,325)	(12.60) %
TOTAL NON-OPERATING SOURCES		**0**	**0**	**(571,290)**	**(584,915)**	**(499,325)**	**(12.60) %**
TOTAL FUND		**(2,875,719)**	**(3,088,472)**	**(3,642,170)**	**(3,891,495)**	**(3,889,983)**	**6.80 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER/SEWER OPERATIONS & MAINT							
PHYSICAL ENVIRONMENT CHG SERV							
WATER SERVICE/REPAIRS MISC BIL	343399	0	(40)	(500)	0	(500)	0.00 %
TOTAL PHYSICAL ENVIRONMENT CHG SERV		**0**	**(40)**	**(500)**	**0**	**(500)**	**0.00 %**
INTEREST EARNINGS							
INTEREST - INVESTMENTS/BANK	361100	(11,130)	(9,018)	(30,000)	(10,000)	(10,000)	(66.67) %
INTEREST - SBA	361110	(98)	(74)	(100)	(100)	(100)	0.00 %
INTEREST - FLORIDA LEAGUE	361111	(14,815)	1,815	(30,000)	(15,000)	(15,000)	(50.00) %
NET INC (DEC) IN FV OF INVEST	361300	(1,159)	(530)	0	0	0	0.00 %
TOTAL INTEREST EARNINGS		**(27,202)**	**(7,807)**	**(60,100)**	**(25,100)**	**(25,100)**	**(58.24) %**
DISPOSITION FIXED ASSETS							
SALE OF FIXED ASSET-EQUIP	364200	0	(6,275)	0	0	0	0.00 %
TOTAL DISPOSITION FIXED ASSETS		**0**	**(6,275)**	**0**	**0**	**0**	**0.00 %**
OTHER MISC REVENUES							
REFUND PRIOR YEAR EXPENSES	369100	(13,172)	(11,714)	(10,000)	(13,000)	(12,000)	20.00 %
MISCELLANEOUS REVENUES	369900	(6,272)	(2,885)	(4,800)	(2,000)	(2,000)	(58.33) %
TOTAL OTHER MISC REVENUES		**(19,444)**	**(14,599)**	**(14,800)**	**(15,000)**	**(14,000)**	**(5.41) %**
INTERFUND TRANSFER							
TRANSFER FROM W/S REVENUE	381400	(1,806,517)	(2,704,275)	(2,916,772)	(2,916,772)	(2,897,735)	(0.65) %
TRF 2005 REVENUE NOTE	381413	(197,512)	0	0	0	0	0.00 %
TRF WATER CAPACITY FEES	381414	0	(4,574)	(11,150)	(11,150)	(5,000)	(55.16) %
TRF SEWER CAPACITY FEES	381415	0	(3,260)	(5,000)	(5,000)	(5,000)	0.00 %
TOTAL INTERFUND TRANSFER		**(2,004,029)**	**(2,712,109)**	**(2,932,922)**	**(2,932,922)**	**(2,907,735)**	**(0.86) %**
NON-OPERATING SOURCES							
CASH BALANCE FORWARD	389900	0	0	(2,854,505)	(2,373,390)	(2,813,946)	(1.42) %
RESERVE-CUSTOMER DEPOSITS	389936	0	0	(167,324)	(204,494)	(204,494)	22.21 %
RESERVE - CAPACITY FEES	389940	0	0	(565,534)	(560,968)	(577,118)	2.05 %
TOTAL NON-OPERATING SOURCES		**0**	**0**	**(3,587,363)**	**(3,138,852)**	**(3,595,558)**	**0.23 %**
TOTAL FUND		**(2,050,675)**	**(2,740,830)**	**(6,595,685)**	**(6,111,874)**	**(6,542,893)**	**(0.80) %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER & SEWER RENEWAL & REPLAC								
STATE GRANTS								
STATE GRANT - WATER SYSTEM	334311		0	0	0	0	(100,000)	100.00 %
STATE GRANT - SRF	334720		(504,633)	(498,464)	(500,000)	(500,000)	(500,000)	0.00 %
SEWER PLANT & ASSOCIATED DEBT		*35923*	*(504,633)*	*(498,464)*	*(500,000)*	*(500,000)*	*(500,000)*	0.00 %
TOTAL STATE GRANTS			**(504,633)**	**(498,464)**	**(500,000)**	**(500,000)**	**(600,000)**	**20.00 %**
INTEREST EARNINGS								
INTEREST - INVESTMENTS/BANK	361100		(366)	(426)	0	0	0	0.00 %
INTEREST - FLORIDA LEAGUE	361111		(2,563)	(123)	0	0	0	0.00 %
TOTAL INTEREST EARNINGS			**(2,928)**	**(550)**	**0**	**0**	**0**	**0.00 %**
INTERFUND TRANSFER								
TRANSFER FROM W/S REVENUE	381400		(1,019,448)	(339,248)	(443,248)	(443,248)	(631,248)	42.41 %
TRANSFER FROM W/S OPER & MAINT	381410		0	(375,000)	0	0	0	0.00 %
TOTAL INTERFUND TRANSFER			**(1,019,448)**	**(714,248)**	**(443,248)**	**(443,248)**	**(631,248)**	**42.41 %**
INSTALLMENT PURCHASE PROCEEDS								
CAPITAL LEASE PROCEEDS	383000		0	0	(1,883,000)	(1,883,000)	0	(100.00) %
TOTAL INSTALLMENT PURCHASE PROCEEDS			**0**	**0**	**(1,883,000)**	**(1,883,000)**	**0**	**(100.00) %**
DEBT PROCEEDS								
LOAN PROCEEDS	384006		0	0	(250,000)	(150,000)	0	(100.00) %
UTILITY ACQUISITION - FINANCE EVAL		*36956*	*0*	*0*	*(250,000)*	*(150,000)*	*0*	(100.00) %
TOTAL DEBT PROCEEDS			**0**	**0**	**(250,000)**	**(150,000)**	**0**	**(100.00) %**
NON-OPERATING SOURCES								
CASH BALANCE FORWARD	389900		0	0	(668,825)	(2,743,342)	(1,991,017)	197.69 %
RESERVE-CAPITAL EQUIP PURCHASE	389931		0	0	(465,000)	(465,000)	(465,000)	0.00 %
TOTAL NON-OPERATING SOURCES			**0**	**0**	**(1,133,825)**	**(3,208,342)**	**(2,456,017)**	**116.61 %**
EXTRAORDINARY ITEMS (GAIN)								
EXTRAORDINARY ITEMS (GAIN)	392001		(43,452)	0	0	0	0	0.00 %
TOTAL EXTRAORDINARY ITEMS (GAIN)			**(43,452)**	**0**	**0**	**0**	**0**	**0.00 %**
TOTAL FUND			**(1,570,461)**	**(1,213,261)**	**(4,210,073)**	**(6,184,590)**	**(3,687,265)**	**(12.42) %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OAKRIDGE CEMETERY							
INTEREST EARNINGS							
INTEREST - INVESTMENTS/BANK	361100	(546)	(499)	(450)	(450)	(500)	11.11 %
TOTAL INTEREST EARNINGS		**(546)**	**(499)**	**(450)**	**(450)**	**(500)**	**11.11 %**
DISPOSITION FIXED ASSETS							
SALE OF CEMETERY LOTS-OAKRIDGE	364110	(8,428)	(8,358)	(7,000)	(7,000)	(8,500)	21.43 %
COST OF LOTS SOLD	364111	900	1,745	1,600	1,600	2,400	0.00 %
TOTAL DISPOSITION FIXED ASSETS		**(7,528)**	**(6,613)**	**(5,400)**	**(5,400)**	**(6,100)**	**12.96 %**
OTHER MISC REVENUES							
REFUND PRIOR YEAR EXPENSES	369100	(307)	(318)	(500)	(500)	(300)	(40.00) %
TOTAL OTHER MISC REVENUES		**(307)**	**(318)**	**(500)**	**(500)**	**(300)**	**(40.00) %**
INTERFUND TRANSFER							
TRNSF FROM CEMETERY PERP CARE	381450	(53,018)	(52,828)	(51,978)	(51,978)	(57,890)	11.37 %
TOTAL INTERFUND TRANSFER		**(53,018)**	**(52,828)**	**(51,978)**	**(51,978)**	**(57,890)**	**11.37 %**
NON-OPERATING SOURCES							
CASH BALANCE FORWARD	389900	0	0	(183,525)	(188,240)	(112,768)	(38.55) %
TOTAL NON-OPERATING SOURCES		**0**	**0**	**(183,525)**	**(188,240)**	**(112,768)**	**(38.55) %**
TOTAL FUND		**(61,399)**	**(60,258)**	**(241,853)**	**(246,568)**	**(177,558)**	**(26.58) %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
CEMETERY PERPETUAL CARE FUND							
INTEREST EARNINGS							
INTEREST - INVESTMENTS/BANK	361100	(20)	(10)	(1,000)	(1,000)	(1,000)	0.00 %
INTEREST - FLORIDA LEAGUE	361111	(2,324)	(670)	(43,000)	(20,000)	(20,000)	(53.49) %
TOTAL INTEREST EARNINGS		**(2,344)**	**(680)**	**(44,000)**	**(21,000)**	**(21,000)**	**(52.27) %**
DISPOSITION FIXED ASSETS							
SALE OF CEMETERY LOTS-OAKRIDGE	364110	(8,428)	(8,258)	(7,000)	(8,500)	(8,500)	21.43 %
TOTAL DISPOSITION FIXED ASSETS		**(8,428)**	**(8,258)**	**(7,000)**	**(8,500)**	**(8,500)**	**21.43 %**
INTERFUND TRANSFER							
TRANSFER FROM CEMETERY FUND	381452	0	0	0	0	(72,768)	100.00 %
TOTAL INTERFUND TRANSFER		**0**	**0**	**0**	**0**	**(72,768)**	**100.00 %**
NON-OPERATING SOURCES							
CASH BALANCE FORWARD	389900	0	0	(615,004)	(572,941)	(550,463)	(10.49) %
TOTAL NON-OPERATING SOURCES		**0**	**0**	**(615,004)**	**(572,941)**	**(550,463)**	**(10.49) %**
TOTAL FUND		**(10,772)**	**(8,937)**	**(666,004)**	**(602,441)**	**(652,731)**	**(1.99) %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
IMPACT FEE FUND							
IMPACT FEE-TRANSPORTATION							
IMPACT FEES - TRANSPORTATION	363240	0	(211,597)	(25,000)	(130,000)	(25,000)	0.00 %
TOTAL IMPACT FEE-TRANSPORTATION		**0**	**(211,597)**	**(25,000)**	**(130,000)**	**(25,000)**	**0.00 %**
NON-OPERATING SOURCES							
CASH BALANCE FORWARD	389900	0	0	(362,083)	(362,080)	(492,080)	35.90 %
TOTAL NON-OPERATING SOURCES		**0**	**0**	**(362,083)**	**(362,080)**	**(492,080)**	**35.90 %**
TOTAL FUND		**0**	**(211,597)**	**(387,083)**	**(492,080)**	**(517,080)**	**33.58 %**

CITY OF INVERNESS
REVENUE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
GENERAL EMPLOYEES PENSION							
INTEREST EARNINGS							
INTEREST - INVESTMENTS/BANK	361100	(6,475)	(5,350)	(6,500)	(6,500)	(5,500)	(15.38) %
NET INC (DEC) IN FV OF INVEST	361300	(24,695)	(16,297)	0	(17,000)	(17,000)	100.00 %
TOTAL INTEREST EARNINGS		**(31,170)**	**(21,647)**	**(6,500)**	**(23,500)**	**(22,500)**	**246.15 %**
PENSION FUND CONTRIBUTIONS							
EMPLOYEE CONTRIBUTIONS	368101	(4,323)	(1,609)	(4,500)	(1,500)	(1,500)	(66.67) %
TOTAL PENSION FUND CONTRIBUTIONS		**(4,323)**	**(1,609)**	**(4,500)**	**(1,500)**	**(1,500)**	**(66.67) %**
NON-OPERATING SOURCES							
CASH BALANCE FORWARD	389900	0	0	(380,242)	(379,817)	(399,317)	5.02 %
TOTAL NON-OPERATING SOURCES		**0**	**0**	**(380,242)**	**(379,817)**	**(399,317)**	**5.02 %**
TOTAL FUND		**(35,493)**	**(23,256)**	**(391,242)**	**(404,817)**	**(423,317)**	**8.20 %**
TOTAL ALL FUNDS		**(16,070,578)**	**(21,013,654)**	**(39,814,202)**	**(39,701,007)**	**(36,924,471)**	**(7.26) %**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
GENERAL FUND					
GENERAL GOVERNMENT SERVICES	6,893,397	2,307,662	2,362,798	2,349,928	1.83%
PUBLIC SAFETY	728,800	762,808	762,808	775,000	1.60%
PHYSICAL ENVIRONMENT	834,249	1,031,700	1,035,000	1,190,008	15.34%
TRANSPORTATION	472,716	701,667	613,762	727,066	3.62%
CULTURE/RECREATION	239,120	505,872	465,553	921,671	82.19%
OTHER USES	3,196,014	1,873,369	1,875,444	1,132,000	-39.57%
OTHER NON-OPERATING	0	5,184,224	5,392,532	5,344,945	3.10%
TOTAL FUND	**12,364,297**	**12,367,302**	**12,507,897**	**12,440,618**	**0.59 %**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WHISPERING PINES PARK FUND					
CULTURE/RECREATION	592,216	654,119	647,249	691,265	5.68%
OTHER USES	89,500	42,000	42,000	75,000	78.57%
OTHER NON-OPERATING	0	372,412	290,940	75,725	-79.67%
TOTAL FUND	**681,716**	**1,068,531**	**980,189**	**841,990**	**-21.20%**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
ROAD IMPROVEMENT FUND					
TRANSPORTATION	0	0	0	0	0.00%
OTHER USES	0	154,070	154,655	0	-100.00%
OTHER NON-OPERATING	0	625	0	0	-100.00%
TOTAL FUND	**0**	**154,695**	**154,655**	**0**	**-100.00%**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
DOWNTOWN REDEVELOPMENT FUND					
ECONOMIC ENVIRONMENT	14,230	38,495	38,495	94,995	146.77%
OTHER USES	210,000	65,000	65,000	100,000	53.85%
OTHER NON-OPERATING	11,500	52,333	82,490	14,795	-71.73%
TOTAL FUND	**235,730**	**155,828**	**185,985**	**209,790**	**34.63 %**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
CAPITAL IMPROVEMENT FUND					
GENERAL GOVERNMENT SERVICES	108,064	2,374,633	2,363,596	349,500	-85.28%
PUBLIC SAFETY	0	30,000	30,000	0	-100.00%
TRANSPORTATION	47,320	1,665,118	943,278	1,742,000	4.62%
ECONOMIC ENVIRONMENT	34,164	1,429,300	264,300	1,228,400	-14.06%
CULTURE/RECREATION	841,720	2,598,869	1,659,617	2,036,621	-21.63%
OTHER USES	3,849,048	0	0	0	0.00%
OTHER NON-OPERATING	0	1,835,816	2,677,625	2,184,725	19.01%
TOTAL FUND	**4,880,316**	**9,933,736**	**7,938,416**	**7,541,246**	**-24.08%**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER & SEWER REVENUE FUND					
PHYSICAL ENVIRONMENT	30,280	16,000	16,000	41,000	156.25%
OTHER USES	3,051,357	3,376,170	3,376,170	3,538,983	4.82%
OTHER NON-OPERATING	0	250,000	499,325	310,000	24.00%
TOTAL FUND	**3,081,637**	**3,642,170**	**3,891,495**	**3,889,983**	**6.80 %**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER/SEWER OPERATIONS & MAINT					
PHYSICAL ENVIRONMENT	1,977,895	2,035,149	2,116,316	2,220,416	9.10%
OTHER USES	725,000	400,000	400,000	450,000	12.50%
OTHER NON-OPERATING	0	4,160,536	3,595,558	3,872,477	-6.92%
TOTAL FUND	**2,702,895**	**6,595,685**	**6,111,874**	**6,542,893**	**-0.80 %**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER & SEWER RENEWAL & REPLAC					
PHYSICAL ENVIRONMENT	929,626	3,795,073	3,728,573	1,306,248	-65.58%
OTHER NON-OPERATING	0	415,000	2,456,017	2,381,017	473.74%
TOTAL FUND	**929,626**	**4,210,073**	**6,184,590**	**3,687,265**	**-12.42%**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OAKRIDGE CEMETERY					
PHYSICAL ENVIRONMENT	39,438	144,828	130,300	56,182	-61.21%
OTHER USES	3,500	3,500	3,500	76,268	2,079.09%
OTHER NON-OPERATING	0	93,525	112,768	45,108	-51.77%
TOTAL FUND	**42,938**	**241,853**	**246,568**	**177,558**	**-26.58 %**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
CEMETERY PERPETUAL CARE FUND					
OTHER NON-OPERATING	52,828	666,004	602,441	652,731	-1.99%
TOTAL FUND	**52,828**	**666,004**	**602,441**	**652,731**	**-1.99 %**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
IMPACT FEE FUND					
GENERAL GOVERNMENT SERVICES	803	0	0	0	0.00%
OTHER NON-OPERATING	0	387,083	492,080	517,080	33.58%
TOTAL FUND	**803**	**387,083**	**492,080**	**517,080**	**33.58 %**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
GENERAL EMPLOYEES PENSION					
GENERAL GOVERNMENT SERVICES	18,181	5,500	5,500	17,500	218.18%
OTHER NON-OPERATING	0	385,742	399,317	405,817	5.20%
TOTAL FUND	**18,181**	**391,242**	**404,817**	**423,317**	**8.20 %**

CITY OF INVERNESS
2015 Budget
Fund Expenditure Summary

	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL ALL FUNDS	25,560,548	39,814,202	39,701,007	36,924,471	-7.26

CASH RESERVE BALANCES	10/1/2013	2014 ANTICIPATED REVENUES	2014 PROJECTED EXPENDITURES	2014 ENDING BALANCE	2014 INC/(DEC)
GENERAL FUND					
Unrestricted*	$ 2,469,065	$ 6,547,578	$ (6,203,052)	$ 2,813,591	$ 344,526
Designated Land	$ 900,000	$ -	$ (829,313)	$ 70,687	$ (829,313)
Designated Tort Liability	$ 200,000	$ -	$ -	$ 200,000	$ -
Designated-Disaster Preparation	$ 1,000,000		$ -	$ 1,000,000	$ -
Designated - IGC Building Reserve (3 yrs)	$ 397,243	$ 148,729	$ (82,000)	$ 463,972	$ 66,729
Project (Infrastructure) Sustainability	$ -	$ -	$ -	$ -	$ -
Reserve-Debt Service	$ -	$ -	$ -	$ -	$ -
Reserve-Prepaid Items	$ 52,282	$ -	$ -	$ 52,282	$ -
Reserve - Inventory	$ 1,000	$ -	$ (1,000)	$ -	$ (1,000)
Reserve-Capital Equipment	$ 792,000	$ -	$ -	$ 792,000	$ -
General Fund Total	$ 5,811,590	$ 6,696,307	$ (7,115,365)	$ 5,392,532	$ (419,058)
Whispering Pines Park	$ 280,660	$ 699,529	$ (689,249)	$ 290,940	$ 10,280
			.		
Road Improvement Fund	$ 154,655	$ -	$ (154,655)	$ 0	$ (154,655)
Community Development Block Grant	$ (0)	$ -	$ -	$ (0)	$ -
Inverness Community Redevelopment Agency	$ 47,185	$ 138,800	$ (114,995)	$ 70,990	$ 23,805
CAPITAL FUNDS					
Unrestricted	$ 5,907,911	$ 2,030,505	$ (5,260,791)	$ 2,677,625	$ (3,230,286)
Restricted				$ -	
TOTAL CAPITAL PROJECTS	$ 5,907,911	$ 2,030,505	$ (5,260,791)	$ 2,677,625	$ (3,230,286)
Oak Ridge Cemetery	$ 188,240	$ 58,328	$ (133,800)	$ 112,768	$ (75,472)
Perpetual Care	$ 572,941	$ 29,500	$ (51,978)	$ 550,463	$ (22,478)
TOTAL NON-UTILITY RESERVES	**$ 12,963,182**	**$ 9,652,969**	**$ (13,520,833)**	**$ 9,095,318**	**$ (3,867,864)**

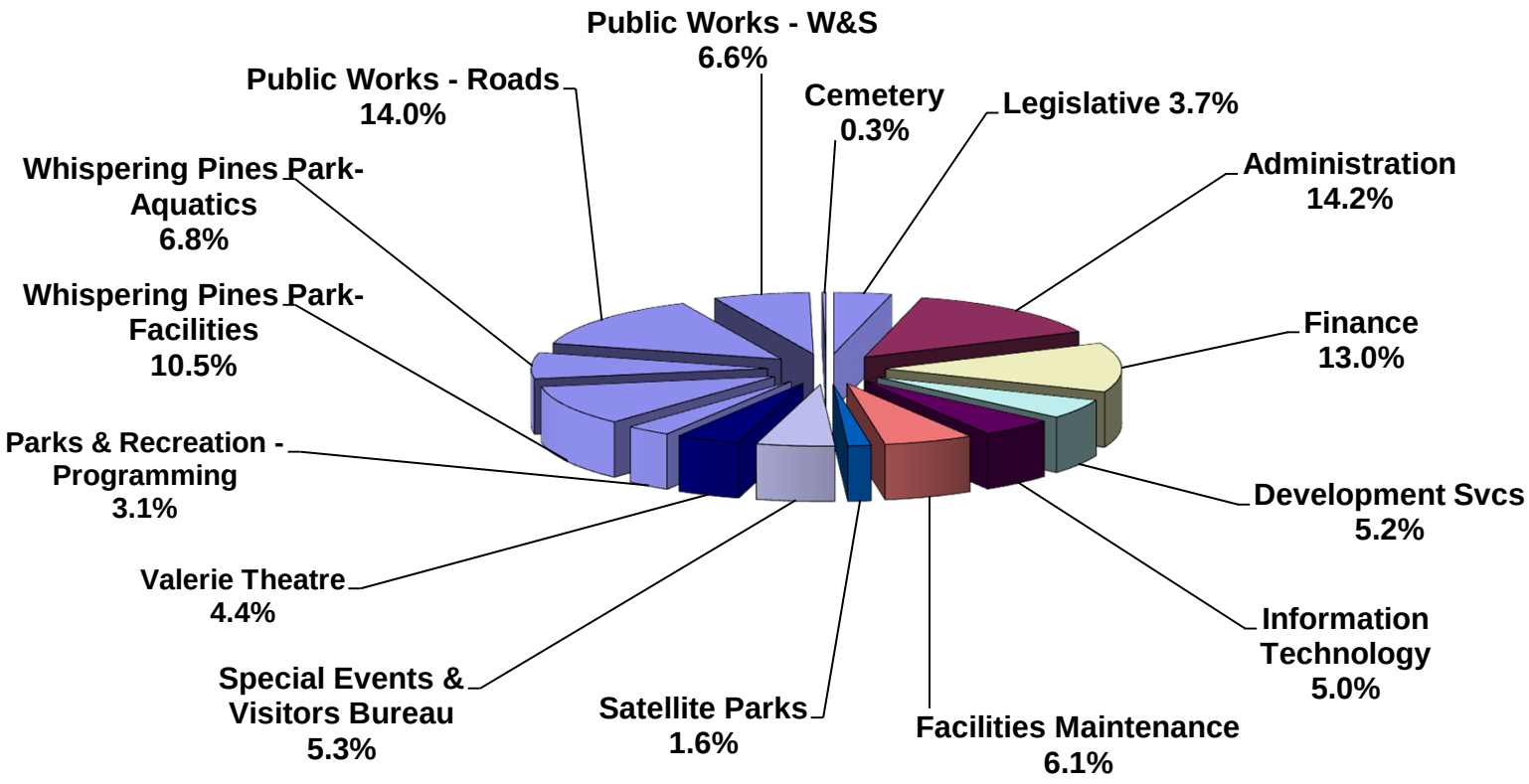
CASH RESERVE BALANCES	10/1/2013	2014 ANTICIPATED REVENUES	2014 PROJECTED EXPENDITURES	2014 ENDING BALANCE	2014 INC/(DEC)
UTILITY FUNDS					
REVENUE FUND					
Unrestricted	$ 584,915	$ 3,306,580	$ (3,392,170)	$ 499,325	$ (85,590)
TOTAL REVENUE FUND	$ 584,915	$ 3,306,580	$ (3,392,170)	$ 499,325	$ (85,590)
OPERATIONS & MAINTENANCE FUND					
Unrestricted	$ 2,373,390	$ 2,956,872	$ (2,516,316)	$ 2,813,946	$ 440,556
Restricted - Customer Deposits	$ 204,494	$ -	$ -	$ 204,494	$ -
Restricted - Capacity Fees (was Connection)	$ 560,968	$ 16,150	$ -	$ 577,118	$ 16,150
TOTAL OPERATIONS & MAINTENANCE	$ 3,138,852	$ 2,973,022	$ (2,516,316)	$ 3,595,558	$ 456,706
RENEWAL & REPLACEMENT FUND					
Unrestricted	$ 2,743,342	$ 2,976,248	$ (3,728,573)	$ 1,991,017	$ (752,325)
Restricted Debt Proceeds - WWTP	$ -				$ -
Reserve - Water Quality Projects	$ -				$ -
Designated - Capital Equipment Fund	$ 465,000	$ -	$ -	$ 465,000	$ -
TOTAL RENEWAL & REPLACEMENT	$ 3,208,342	$ 2,976,248	$ (3,728,573)	$ 2,456,017	$ (752,325)
TOTAL UTILITY CASH RESERVES	**$ 6,932,110**	**$ 9,255,850**	**$ (9,637,059)**	**$ 6,550,901**	**$ (381,209)**
Transportation Impact Fund	**$ 362,080**	**$ 130,000**	**$ -**	**$ 492,080**	**$ 130,000**
Pension Fund - Restricted	**$ 379,817**	**$ 25,000**	**$ (5,500)**	**$ 399,317**	**$ 19,500**
TOTAL CASH RESERVE BALANCES	**$ 20,637,188**	**$ 19,063,819**	**$ (23,163,392)**	**$ 16,537,615**	**$ (4,099,573)**

CASH RESERVE BALANCES	10/1/2014	2015 ANTICIPATED REVENUES	2015 PROJECTED EXPENDITURES	2015 ENDING BALANCE	2015 INC/(DEC)
GENERAL FUND					
Unrestricted*	$ 2,813,591	$ 6,506,713	$ (6,854,673)	$ 2,465,631	$ (347,960)
Designated Land	$ 70,687	$ 500,000	$ -	$ 570,687	$ 500,000
Designated Tort Liability	$ 200,000	$ -	$ -	$ 200,000	$ -
Designated-Disaster Preparation	$ 1,000,000	$ -	$ (250,000)	$ 750,000	$ (250,000)
Designated - IGC Building Reserve (3 yrs)	$ 463,972	$ 155,373	$ (82,000)	$ 537,345	$ 73,373
Designated Reserve - Employee Accruals	$ -	$ 136,000	$ -	$ 136,000	$ 136,000
Reserve-Prepaid Items	$ 52,282	$ -	$ -	$ 52,282	$ -
Reserve-Capital Equipment	$ 792,000	$ -	$ (159,000)	$ 633,000	$ (159,000)
General Fund Total	$ 5,392,532	$ 7,298,086	$ (7,345,673)	$ 5,344,945	$ (47,587)
Whispering Pines Park	$ 290,940	$ 551,050	$ (766,265)	$ 75,725	$ (215,215)
			.		
Road Improvement Fund	$ 0	$ -	$ -	$ 0	$ -
Community Development Block Grant	$ (0)	$ -	$ -	$ (0)	$ -
Inverness Community Redevelopment Agency	$ 70,990	$ 138,800	$ (206,495)	$ 3,295	$ (67,695)
CAPITAL FUNDS					
Unrestricted	$ 2,677,625	$ 4,863,621	$ (5,356,521)	$ 2,184,725	$ (492,900)
Restricted				$ -	
TOTAL CAPITAL PROJECTS	$ 2,677,625	$ 4,863,621	$ (5,356,521)	$ 2,184,725	$ (492,900)
Oak Ridge Cemetery	$ 112,768	$ 64,790	$ (132,450)	$ 45,108	$ (67,660)
Perpetual Care	$ 550,463	$ 102,268	$ (57,890)	$ 594,841	$ 44,378
TOTAL NON-UTILITY RESERVES	**$ 9,095,318**	**$ 13,018,615**	**$ (13,865,294)**	**$ 8,248,639**	**$ (846,679)**

UTILITY FUNDS					
REVENUE FUND					
Unrestricted	$ 499,325	$ 3,390,658	$ (3,579,983)	$ 310,000	$ (189,325)

TOTAL REVENUE FUND	$ 499,325	$ 3,390,658	$ (3,579,983)	$ 310,000	$ (189,325)
OPERATIONS & MAINTENANCE FUND					
Unrestricted	$ 2,813,946	$ 2,937,335	$ (2,670,416)	$ 3,080,865	$ 266,919
Restricted - Customer Deposits	$ 204,494			$ 204,494	$ -
Restricted - Debt Service	$ -			$ -	$ -
Designated - Capital Construction	$ -			$ -	$ -
Restricted - Capacity Fees (was Connection)	$ 577,118	$ 10,000		$ 587,118	$ 10,000
Restricted - 25% Excess	$ -			$ -	$ -
TOTAL OPERATIONS & MAINTENANCE	$ 3,595,558	$ 2,947,335	$ (2,670,416)	$ 3,872,477	$ 276,919
RENEWAL & REPLACEMENT FUND					
Unrestricted	$ 1,991,017	$ 1,231,248	$ (1,276,248)	$ 1,946,017	$ (45,000)
Designated - Capital Equipment Fund	$ 465,000		$ (30,000)	$ 435,000	$ (30,000)
TOTAL RENEWAL & REPLACEMENT	$ 2,456,017	$ 1,231,248	$ (1,306,248)	$ 2,381,017	$ (75,000)
TOTAL UTILITY CASH RESERVES	**$ 6,550,901**	**$ 7,569,241**	**$ (7,556,647)**	**$ 6,563,495**	**$ 12,594**
Transportation Impact Fund	**$ 492,080**	**$ 25,000**	**$ -**	**$ 517,080**	**$ 25,000**
Pension Fund - Restricted	**$ 399,317**	**$ 24,000**	**$ (17,500)**	**$ 405,817**	**$ 6,500**
TOTAL CASH RESERVE BALANCES	**$ 16,537,615**	**$ 20,636,856**	**$ (21,439,441)**	**$ 15,735,030**	**$ (802,585)**

CITY OF INVERNESS
PERSONNEL COST ALLOCATION-ALL FUNDS
Fiscal Year 2015



$2,373,593

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
LEGISLATIVE DEPARTMENT												
President	Active	1.00	1.00	1.00	4,800	4,800	367	2,075	24	8,976	58	16,300
Vice-President	Active	1.00	1.00	1.00	4,200	4,200	321	1,816	21	8,976	58	15,391
Mayor	Active	1.00	1.00	1.00	4,200	4,200	321	1,816	21	8,976	58	15,391
Council	Active	1.00	1.00	1.00	4,200	4,200	321	1,816	21	8,976	58	15,391
Council	Active	1.00	1.00	1.00	4,200	4,200	321	1,816	21	8,976	58	15,391
Council	Active	1.00	1.00	1.00	4,200	4,200	321	1,816	21	8,976	58	15,391
Subtotal					**25,800**	**25,800**	**1,974**	**11,155**	**127**	**53,859**	**346**	**93,260**
Class C Travel					300	300	23	130	0	0	0	453
TOTAL LEGISLATIVE		**6.00**	**6.00**	**6.00**	**26,100**	**26,100**	**1,996**	**11,285**	**127**	**53,859**	**346**	**93,713**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
EXECUTIVE DEPARTMENT												
City Manager	Active	1.00	0.00	0.00	0	0	0	0	0	0	0	0
City Clerk	Active	1.00	1.00	1.00	60,281	65,000	4,973	7,982	320	8,976	192	87,443
Assistant City Manager(Alloc)	Active	0.60	0.60	0.60	48,000	48,000	3,672	10,147	237	5,386	115	67,557
Assistant City Manager/In Training	Eliminated	1.00	1.00	0.00	65,000	0	0	0	0	0	0	0
Transition Positions-As needed	Eliminated	0.10	0.10	0.00	2,000	0	0	0	0	0	0	0
HR Coordinator/Exec Sec	Active	1.00	1.00	1.00	30,722	30,722	2,350	2,264	151	8,976	118	44,582
Deputy Clerk/Staff Asst	Active	1.00	1.00	1.00	25,875	27,955	2,139	2,060	138	8,976	107	41,376
Staff Assistant	Eliminated	1.00	1.00	0.00	26,645	0	0	0	0	0	0	0
Project Consultant PT	Active	0.32	0.50	0.50	33,000	33,000	2,525	2,432	163	0	0	38,119
Staff Assistant-PT	Active	0.00	0.50	0.50	10,400	10,400	796	766	51	0	0	12,013
Staff Assistant-PT	Trnsf to Valerie	0.00	0.50	0.00	9,360	0	0	0	0	0	0	0
Regular Bonus					810	460	35	0	0	0	0	495
Overtime					3,000	3,000	230	221	36	0	0	3,487
Leave Buyout - City Clerk					34,000	34,000	5,202	3,153	0	0	0	42,355
Subtotal					**349,093**	**252,537**	**21,920**	**29,027**	**1,096**	**32,315**	**532**	**337,428**
Class C Travel					500	1,000	77	0	0	0	0	1,077
Cell Phone Allowance					720	576	0	0	0	0	0	1,296
TOTAL EXECUTIVE		**7.02**	**7.20**	**4.60**	**350,313**	**254,113**	**21,997**	**29,027**	**1,096**	**32,315**	**532**	**339,080**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
FACILITIES/LANDSCAPE												
Assistant City Manager (Alloc)	Active	0.40	0.40	0.40	32,000	32,000	2,448	6,765	158	3,591	77	45,038
CIP Project Manager	Active	1.00	1.00	1.00	60,000	58,000	4,437	4,275	5,536	8,976	192	81,416
IGC Custodian	Active	0.00	0.50	0.50	3,000	10,920	835	805	1,042	4,488	42	18,133
Cell Phone Allowance					144	144	270	0	0	0	0	414
Regular Bonus					140	190	15	0	0	0	0	205
Subtotal					**95,284**	**101,254**	**8,005**	**11,844**	**6,737**	**17,055**	**311**	**145,206**
Class C Travel					200	200	15	0	0	0	0	215
TOTAL FAC/LAND MGMT		**1.40**	**1.90**	**1.90**	**95,484**	**101,454**	**8,020**	**11,844**	**6,737**	**17,055**	**311**	**145,421**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
INFORMATION TECHNOLOGY												
Information Tech Mgr	Active	1.00	1.00	1.00	85,000	85,000	6,503	17,969	419	8,976	192	119,059
Regular Bonus					100	100	8	0	0	0	0	108
Subtotal					**85,100**	**85,100**	**6,510**	**17,969**	**420**	**8,976**	**192**	**119,167**
Cell Phone Allowance					360	360	0	0	0	0	0	360
Class C Travel					100	200	15	0	0	0	0	215
TOTAL INFORMATION TECH		**1.00**	**1.00**	**1.00**	**85,560**	**85,660**	**6,525**	**17,969**	**420**	**8,976**	**192**	**119,742**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
FINANCE DEPARTMENT												
Finance Director	Active	1.00	1.00	1.00	75,000	75,000	5,737	15,855	370	8,976	192	106,131
Assistant Finance Director	Active	1.00	1.00	1.00	45,000	45,000	3,443	3,317	222	8,976	173	61,130
Senior Staff Asst - Utilities	Active	1.00	1.00	1.00	27,040	27,040	2,069	1,993	133	8,976	104	40,315
Senior Staff Asst - Utilities	Active	0.00	1.00	1.00	24,960	24,960	1,909	1,840	123	8,976	96	37,904
Staff Asst- Split w/Utility Fund	Active	0.00	1.00	0.50	4,992	10,400	796	766	51	8,976	40	21,030
Senior Staff Asst-A/P-P/R	Active	1.00	1.00	1.00	24,960	27,040	2,069	1,993	133	8,976	104	40,315
Office Assistant (part-time)	Eliminated	0.50	0.00	0.00	0	0	0	0	0	0	0	0
Regular Bonus					550	550	42	41	0	0	0	633
Sub-Total		**4.50**	**6.00**	**5.50**	**202,502**	**209,990**	**16,064**	**25,804**	**1,033**	**53,859**	**708**	**307,458**
Class "C" Travel					100	200	15	0	0	0	0	215
Cell Phone Allowance					720	720	0	0	0	0	0	720
Overtime					1,000	500	38	37	0	0	0	575
TOTAL FINANCE		**4.50**	**6.00**	**5.50**	**204,322**	**211,410**	**16,118**	**25,841**	**1,033**	**53,859**	**708**	**308,968**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
COMMUNITY DEVELOPMENT												
Community Development Director	Active	1.00	1.00	1.00	62,875	57,500	4,399	12,156	283	8,976	192	83,506
Building/Zoning Official	Vacant	0.50	0.50	0.00	10,000	0	0	0	0	0	0	0
Staff Assistant	Active	1.00	1.00	1.00	25,293	25,293	1,935	1,864	125	8,976	97	38,290
Regular Bonus					250	200	15	15	0	0	0	230
Sub-Total					**98,418**	**82,993**	**6,349**	**14,034**	**408**	**17,953**	**289**	**122,027**
Overtime					300	300	23	22	1	0	0	347
Cell Phone Allowance					360	360	0	0	0	0	0	360
Class "C" Travel					200	200	15	0	0	0	0	215
TOTAL COMMUNITY DEVELOPMENT		**2.50**	**2.50**	**2.00**	**99,278**	**83,853**	**6,387**	**14,056**	**410**	**17,953**	**289**	**122,948**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
PUBLIC WORKS (Streets)												
Director of Public Works-Split 25% w/Utility Fund	Active	0.75	0.75	0.75	45,750	45,750	3,500	9,672	3,589	6,732	192	69,435
Staff Assistant	Active	0.50	0.50	0.50	9,984	13,260	1,014	977	65	4,488	51	19,856
Maintenance Mechanic	Active	1.00	1.00	1.00	20,717	22,797	1,744	1,680	2,176	8,976	88	37,461
Equipment Operator	Active	1.00	1.00	1.00	21,861	24,440	1,870	1,801	2,333	8,976	94	39,514
Maintenance Mechanic	Active	1.00	1.00	1.00	20,717	22,797	1,744	1,680	2,176	8,976	88	37,461
Maintenance Mechanic	Active	1.00	1.00	1.00	26,229	20,717	1,585	1,527	1,978	8,976	80	34,862
Seasonal Maintenance Mechanic	Vacant	0.50	0.50	0.50	10,031	10,031	767	0	958	0	0	11,756
Equipment Operator	Active	1.00	1.00	1.00	21,029	22,797	1,744	1,680	2,176	8,976	88	37,461
Equipment Operator	Active	1.00	1.00	1.00	26,215	22,880	1,750	1,686	2,184	8,976	88	37,565
Bonus					725	775	59	57	74			965
Subtotal					**203,257**	**206,243**	**15,778**	**20,761**	**17,709**	**65,079**	**767**	**326,336**
Overtime					1,500	2,000	153	147	191			2,491
Class "C" Travel					100	100	8	0	0			108
Cell Phone Allowance					720	270	0	0	0			270
Standby					1,170	3,000	230	221	0			3,451
TOTAL PWD - STREETS		**7.75**	**7.75**	**7.75**	**206,747**	**211,613**	**16,168**	**21,129**	**17,900**	**65,079**	**767**	**332,656**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
PUBLIC WORKS (Lines)												
Staff Assistant/Split Finance	Active	0.25	0.50	0.50	4,992	10,400	796	766	51	4,488	40	16,542
Staff Assistant/Split Rds & Sts	Active	0.50	0.50	0.50	9,984	13,260	1,014	977	65	4,488	51	19,856
Utilities Service Worker	Active	1.00	1.00	1.00	30,389	30,389	2,325	2,240	1,529	8,976	117	45,576
Utilities Service Worker	Active	1.00	1.00	1.00	28,309	28,309	2,166	2,086	1,424	8,976	109	43,070
Director of Public Works	Active	0.25	0.25	0.25	15,250	15,252	1,167	3,224	1,197	2,244	5	23,088
Cell Phone Stipend					90	90	7	7			0	104
Bonus					300	325	25	0	0			350
Overtime					3,500	3,500	268	258	334			4,360
Standby					4,000	3,000	230	221	286			3,737
Subtotal		**3.00**	**3.25**	**3.25**	**96,814**	**104,524**	**7,996**	**9,780**	**4,887**	**29,174**	**322**	**156,682**
Class "C" Travel					100	200	15	0				215
SUBTOTAL - LINES DIVISION		**3.00**	**3.25**	**3.25**	**96,899**	**104,724**	**8,011**	**9,780**	**4,887**	**29,174**	**322**	**156,898**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
SATELLITE PARKS												
Maintenance Mechanic	Active	1.00	1.00	1.00	27,914	22,880	1,750	1,686	1,315	8,976	88	36,696
										0	0	0
Bonus					100	100	8	7	18	0	0	133
Subtotal		**1.00**	**1.00**	**1.00**	**28,014**	**22,980**	**1,758**	**1,694**	**1,333**	**8,976**	**88**	**36,829**
Overtime					300	500	38	37	92	0	0	667
Standby Pay					0	500	38	37	92	0	0	667
Class "C" Travel					100	100	8	0	0	0	0	108
TOTAL SATELLITE PARKS		**1.00**	**1.00**	**1.00**	**28,414**	**24,080**	**1,842**	**1,767**	**1,518**	**8,976**	**88**	**38,272**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
SPECIAL EVENTS & VISITORS BUREAU												
Special Events Director	Active	1.00	1.00	1.00	62,000	61,000	4,666	12,895	3,505	8,976	192	91,235
Staff Assistant	New	0.00	0.00	1.00	0	21,840	1,671	1,610	1,255	8,976	84	35,436
Staff Assistant-PT	Eliminated	0.00	0.50	0.00	9,360	0	0	0	0	0	0	0
Bonus					100	200	15	0	0	0	0	215
Subtotal		**1.00**	**1.50**	**2.00**	**71,460**	**83,040**	**6,353**	**14,505**	**4,760**	**17,953**	**276**	**126,886**
Overtime					0	0	0	0	0	0	0	0
Cell Phone Allowance					360	360		0	0	0	0	360
Class "C" Travel					100	200	15	0	0	0	0	215
TOTAL SPECIAL EVENTS		**1.00**	**1.50**	**2.00**	**71,920**	**83,600**	**6,368**	**14,505**	**4,760**	**17,953**	**276**	**127,462**
VALERIE THEATRE												
Coordinator	New	0.00	0.25	1.00	13,750	55,000	4,208	4,054	3,160	8,976	192	75,590
Staff Assistant-PT	New	0.00	0.00	0.50	0	10,920	835	805	54	0	0	12,614
Custodian	New	0.00	0.00	0.50	0	10,920	835	805	627	2,693	42	15,923
Bonus					0	200	15	0	0	0	0	215
Subtotal		**0.00**	**0.25**	**2.00**	**13,750**	**77,040**	**5,894**	**5,663**	**3,842**	**11,669**	**234**	**104,342**
Overtime					0	0	0	0	0	0	0	0
Cell Phone Allowance					0	360	360	0	0	0	0	720
Class "C" Travel					0	200	15	0	0	0	0	215
TOTAL VALERIE THEATRE		**0.00**	**0.25**	**2.00**	**13,750**	**77,600**	**6,269**	**5,663**	**3,842**	**11,669**	**234**	**105,277**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
PARKS & RECREATION PROGRAMMING												
Parks Programming Coordinator	Vacant	0.00	1.00	1.00	27,040	55,000	4,208	4,054	271	8,976	192	72,701
Staff Assistant - P/T	Eliminated	0.00	0.50	0.00	11,024	0	0	0	0	0	0	0
Subtotal		**0.00**	**1.50**	**1.00**	**38,064**	**55,000**	**4,208**	**4,054**	**271**	**8,976**	**192**	**72,701**
Bonus					150	100	8	0	0	0	0	108
Wellness					0	0	0	0	0	0	0	0
Overtime					200	0	0	0	0	0	0	0
TOTAL PARKS ADMIN		**0.00**	**1.50**	**1.00**	**38,414**	**55,100**	**4,215**	**4,054**	**271**	**8,976**	**192**	**72,808**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
CEMETERY												
Maintenance Mechanic (allocat)	Vacant	0.25	0.25	0.25	5,179	5,179	396	382	298	0	0	6,255
					25	25	2	0	0	0		27
TOTAL CEMETERY		**0.25**	**0.25**	**0.25**	**5,204**	**5,204**	**398**	**382**	**298**	**0**	**0**	**6,282**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
WHISPERING PINES PARK PARKS ADMINISTRATION												
Senior Staff Assistant	Eliminated	1.00	0.00	0.00	0	0	0	0	0	0	0	0
Staff Assistant - Transition	Eliminated	1.00	0.00	0.00	0	0	0	0	0	0	0	0
Subtotal		**2.00**	**0.00**	**0.00**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Bonus					0	0	0	0	0	0	0	0
Wellness					0	0	0	0	0	0	0	0
Overtime					0	0	0	0	0	0	0	0
TOTAL PARKS ADMIN		**2.00**	**0.00**	**0.00**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
FACILITIES MAINTENANCE												
Facilities Superintendent	Active	1.00	1.00	1.00	42,500	40,000	3,060	2,948	2,298	8,976	154	57,436
Maintenance Mechanic	Active	1.00	1.00	1.00	23,067	23,067	1,765	1,700	1,325	8,976	89	36,922
Maintenance Mechanic	Vacant	1.00	1.00	1.00	21,986	21,840	1,671	1,610	1,255	8,976	84	35,436
Maintenance Mechanic	Active	1.00	1.00	1.00	20,717	29,619	2,266	2,183	1,702	8,976	114	44,860
Maintenance Mechanic	Active	1.00	1.00	1.00	20,717	23,837	1,824	1,757	1,370	8,976	92	37,855
Recreation Aide (part-time)	Active	0.50	0.50	0.50	8,102	9,360	716	690	538	0	0	11,304
Recreation Aide (part-time)	Active	0.50	0.50	0.50	8,102	9,360	716	690	538	0	0	11,304
Recreation Aide (part-time)	Vacant	0.50	0.50	0.50	8,102	8,840	676	652	508	0	0	10,676
Recreation Aide (part-time)	Eliminated-2014	0.50	0.00	0.00	0	0	0	0	0	0	0	0
Recreation Aide (part-time)	Eliminated-2014	0.50	0.00	0.00	0	0	0	0	0	0	0	0
Recreation Aide (part-time)	Eliminated-2014	0.50	0.00	0.00	0	0	0	0	0	0	0	0
Subtotal		**8.00**	**6.50**	**6.50**	**198,080**	**165,923**	**12,693**	**12,229**	**9,534**	**44,882**	**531**	**245,792**
Cell Phone Stipends					360	360	0	0	0	0	0	360
Bonus					650	750	57	0	0	0	0	807
Wellness					400	0	0	0	0	0	0	0
Overtime					850	2,000	153	147	10	0	0	2,310
TOTAL FACILITIES MAINT		**8.00**	**6.50**	**6.50**	**200,740**	**169,033**	**12,903**	**12,376**	**9,544**	**44,882**	**531**	**249,270**

POSITION TITLE	POSITION STATUS	2013	2014	2015 FTE Request	2014 Salary Budget	2015 Salary Request	FICA	Retirement	Workers Comp	Health	Life	TOTAL
AQUATICS												
Aquatics Program Director	Active	1.00	1.00	1.00	40,000	40,000	3,060	2,948	2,298	8,976	154	57,436
Subtotal		**1.00**	**1.00**	**1.00**	**40,000**	**40,000**	**3,060**	**2,948**	**2,298**	**8,976**	**154**	**57,436**
Bonus					100	100	8	0	0	0	0	108
Wellness					200	0	0	0	0	0	0	0
Seasonal Employees					56,000	60,000	4,590	0	3,448	0	0	68,038
Hilltoppers Seasonal					33,500	33,500	2,563	0	162	0	0	36,225
Overtime					200	200	15	74	0	0	0	289
Cell Phone Allowance					360	360	0	0	0	0	0	360
TOTAL AQUATICS		**1.00**	**1.00**	**1.00**	**130,360**	**134,160**	**10,236**	**3,022**	**5,908**	**8,976**	**154**	**162,456**
TOTAL WPP		**11.0**	**7.5**	**7.5**	**331,100**	**303,193**	**23,139**	**15,398**	**15,452**	**53,859**	**685**	**411,726**
GRAND TOTAL		**46.42**	**47.60**	**45.75**	**1,653,504**	**1,627,705**	**127,454**	**182,699**	**58,749**	**379,705**	**4,941**	**2,381,253**

FISCAL YEAR 2014 BUDGET DEVELOPMENT
LEGISLATIVE NARRATIVE

DEPARTMENT: LEGISLATIVE (COUNCIL & MAYOR)

COUNCIL & MAYOR

The Legislative element is comprised of six elected representatives of the City. Make-up of City Council includes five – Council Members and the Mayor. The position of Mayor is largely ceremonial, while Council Members select a President and Vice-President and are responsible for the appointments of individuals to the various Boards and Commissions of the City; adoption of Resolutions and Ordinances; the establishment of service levels to include fees and charges, setting the Millage Rate and adoption of the budget. City Council is additionally responsible for the appointment of General Legal Counsel, plus hiring the City Clerk and City Manager.

DEPARTMENT FUNCTIONS:

- Performs publicly in a collective body
- Establish policies via ordinance, resolutions and budget adoption
- Interact with the citizenry
- Facilitate inter-governmental relations
- Adopt the Annual Budget
- Establish service levels
- Authorize Fees & Charges
- Authorizes Agreements, Leases, Property Purchase/Sales
- Set the Millage Rate
- Represent City at County and Community Organizations/Functions

Goals & Budget Impacts:

- Budget impacts are minimal and only affected by the premium for medical insurance.

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
GENERAL FUND								
CITY COUNCIL								
PERSONAL SERVICES								
EXECUTIVE SALARIES	511100		25,800	24,750	25,800	25,800	25,800	0.00 %
FICA/MEDICARE TAXES	512100		1,871	1,797	1,996	1,996	1,996	0.00 %
RETIREMENT CONTRIBUTIONS	512200		2,511	3,066	8,620	8,620	11,285	30.92 %
LIFE & HEALTH INSURANCE	512300		50,414	47,835	54,300	54,300	54,205	(0.17) %
WORKERS COMP INSURANCE	512400		36	72	127	127	127	0.00 %
TOTAL PERSONAL SERVICES			**80,632**	**77,520**	**90,843**	**90,843**	**93,413**	**2.83 %**
OPERATING EXPENSES								
TRAVEL	534010		3,968	1,828	6,000	6,000	6,000	0.00 %
COUNCIL - SEAT #4		*11002*	*624*	*345*	*1,000*	*1,000*	*1,000*	*0.00 %*
COUNCIL - SEAT #5		*11003*	*653*	*526*	*1,000*	*1,000*	*1,000*	*0.00 %*
COUNCIL-SEAT #1		*11004*	*609*	*263*	*1,000*	*1,000*	*1,000*	*0.00 %*
COUNCIL-SEAT #3		*11005*	*666*	*360*	*1,000*	*1,000*	*1,000*	*0.00 %*
MAYOR		*11006*	*689*	*334*	*1,000*	*1,000*	*1,000*	*0.00 %*
COUNCIL - SEAT #2		*11007*	*727*	*0*	*1,000*	*1,000*	*1,000*	*0.00 %*
UTILITIES - ELECTRIC	534310		6,000	5,387	6,000	6,000	6,000	0.00 %
PRINTING	534700		0	0	300	300	300	0.00 %
ADVERTISING	534910		800	800	800	800	800	0.00 %
MISC EXPENSE	534990		49	90	450	450	450	0.00 %
OFFICE SUPPLIES	535100		82	14	100	100	100	0.00 %
PUBLICATIONS	535411		185	0	200	150	200	0.00 %
MEMBERSHIPS	535420		732	731	1,000	800	1,000	0.00 %
EDUCATION & TRAINING	535430		2,811	2,122	6,125	6,000	6,000	(2.04) %
COUNCIL - SEAT #4		*11002*	*570*	*375*	*1,000*	*1,000*	*1,000*	*0.00 %*
COUNCIL - SEAT #5		*11003*	*395*	*375*	*1,000*	*1,000*	*1,000*	*0.00 %*

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
COUNCIL-SEAT #1	*11004*	*395*	*275*	*1,000*	*1,000*	*1,000*	*0.00 %*
COUNCIL-SEAT #3	*11005*	*325*	*190*	*1,000*	*1,000*	*1,000*	*0.00 %*
MAYOR	*11006*	*325*	*375*	*1,000*	*1,000*	*1,000*	*0.00 %*
COUNCIL - SEAT #2	*11007*	*325*	*50*	*1,000*	*1,000*	*1,000*	*0.00 %*
CHARACTER CITY	*11010*	*476*	*482*	*125*	*0*	*0*	*(100.00) %*
TOTAL OPERATING EXPENSES		**14,627**	**10,971**	**20,975**	**20,600**	**20,850**	**(0.60) %**
TOTAL CITY COUNCIL		**95,259**	**88,491**	**111,818**	**111,443**	**114,263**	**2.19 %**

Executive/Administration
BUDGET NARRATIVE

DEPARTMENT FUNCTIONS

City Manager

- Implements Policies and Ordinances prescribed and adopted by City Council
- Directs the Budget/CIP
- Oversees all General Government programs and services
- Administers all aspects of personnel and medical insurance
- Directs Public Relations and Inter-Governmental Exchange
- Performs contract management for goods, services, labor and Inter-Agency Agreements

City Clerk

- Maintains the official seal and records of the City
- Prepares City Council agendas and records Council meetings
- Serves as Secretary to the Council
- Performs Risk Management functions
- Administers cemetery management functions
- Directs Record Retention and Disposal

PERSONNEL

City Manager
City Clerk
Assistant City Manager (.6 FTE)
Project Consultant PT
HR Coordinator/Executive Secretary
Staff Assistant/Deputy Clerk
Staff Assistant (PT)

BUDGET IMPACTS

The Executive Personnel budget has decreased 22.85% primarily due to the elimination of the Assistant City Manager/Manager in Training position. The Operating budget has increased 3.3% for election expenses.

PROGRAMS/ PROJECTS AND GOALS

- Art in Public Places
- Digitization of records Creation/Implementation of "Neighborhood Centers"
- Solicit resources for Cemetery development and management
- Update the Personnel Manual for City Council adoption
- Negotiate Collective Bargaining Agreement
- Project Management/Oversight
    - Property Acquisitions
    - Valerie Theatre

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
EXECUTIVE							
PERSONAL SERVICES							
REGULAR SALARIES	511200	280,769	323,294	259,078	259,078	172,137	(33.56) %
SALARIES - PART TIME	511203	0	16,788	50,000	50,000	43,400	(13.20) %
ACCRUED LEAVE PAYOUT	511205	0	45,272	3,398	3,398	34,000	900.59 %
OVERTIME	511400	833	1,055	0	1,000	3,000	100.00 %
FICA/MEDICARE TAXES	512100	21,064	29,009	37,028	19,859	21,997	(40.59) %
RETIREMENT CONTRIBUTIONS	512200	13,409	24,922	35,091	35,091	29,027	(17.28) %
LIFE & HEALTH INSURANCE	512300	47,540	44,467	51,311	51,311	32,847	(35.98) %
WORKERS COMP INSURANCE	512400	389	1,048	1,556	1,556	1,096	(29.56) %
TOTAL PERSONAL SERVICES		**364,002**	**485,854**	**437,462**	**421,293**	**337,504**	**(22.85) %**
OPERATING EXPENSES							
PROFESSIONAL SERVICES	533190	168	168	2,000	1,500	1,500	(25.00) %
CITY MANAGER CONTRACT SERVICES	533407	0	0	157,578	157,578	157,578	0.00 %
ELECTION EXPENSE	533420	379	0	6,500	2,500	15,500	138.46 %
TRAVEL	534010	1,022	3,113	6,800	2,800	7,000	2.94 %
VEHICLE ALLOWANCE	534030	3,600	3,600	0	0	0	0.00 %
TELEPHONE	534100	2,357	2,499	3,500	3,000	3,000	(14.29) %
POSTAGE	534120	307	279	500	500	500	0.00 %
UTILITIES - ELECTRIC	534310	5,700	5,325	5,700	5,700	5,700	0.00 %
RENTALS & LEASES	534400	1,874	2,146	2,200	2,200	2,300	4.55 %
LIABILITY INSURANCE	534500	1,667	2,715	3,000	3,000	3,000	0.00 %
MAINTENANCE - VEHICLES	534661	677	499	1,000	1,000	1,000	0.00 %
PRINTING	534700	848	3,464	3,000	3,000	3,500	16.67 %
CC CLERK FEES	534903	296	350	900	900	900	0.00 %
ADVERTISING	534910	2,238	1,591	3,100	3,100	3,100	0.00 %
PHYSICALS/INOCULATIONS	534940	2,658	3,467	3,000	3,000	1,000	(66.67) %
BACKGROUND CHECKS	534941	240	322	500	800	800	60.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
DRUG TESTING CDL	534942	281	0	250	250	250	0.00 %
MISC EXPENSE	534990	56	105	300	300	300	0.00 %
OFFICE SUPPLIES	535100	1,052	1,012	2,010	2,000	1,100	(45.27) %
EQUIPMENT - MISC.	535120	0	0	300	300	320	6.67 %
FUEL - GASOLINE	535220	701	668	700	700	700	0.00 %
SUBSCRIPTIONS	535410	110	115	150	150	150	0.00 %
PUBLICATIONS	535411	0	0	100	100	100	0.00 %
MEMBERSHIPS	535420	1,757	1,602	803	1,900	1,790	122.91 %
EDUCATION & TRAINING	535430	340	1,345	1,850	1,850	1,500	(18.92) %
TOTAL OPERATING EXPENSES		**28,324**	**34,384**	**205,741**	**198,128**	**212,588**	**3.33 %**
OTHER USES/NON-OPER							
RESERVE FOR CONTINGENCIES	599990	0	0	33,000	33,000	35,000	6.06 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**33,000**	**33,000**	**35,000**	**6.06 %**
TOTAL EXECUTIVE		**392,326**	**520,238**	**676,203**	**652,421**	**585,092**	**(13.47) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
GENERAL GOVERNMENT SERVICES								
OPERATING EXPENSES								
CITY ATTORNEY FEES	533110		21,048	33,001	36,000	36,000	36,000	0.00 %
SPECIAL ATTORNEY FEE	533111		14,717	1,185	72,750	30,000	25,000	(65.64) %
PROFESSIONAL SERVICES	533190		7,250	30,800	34,471	38,471	25,000	(27.48) %
ACCOUNTING & AUDITING	533200		43,912	33,500	71,623	45,000	50,000	(30.19) %
TRAVEL	534010		0	83	0	0	0	0.00 %
UTILITIES - ELECTRIC	534310		11,760	9,992	12,000	12,000	12,000	0.00 %
RENTALS & LEASES	534400		2,234	1,993	2,500	2,500	2,500	0.00 %
LIABILITY INSURANCE	534500		14,185	23,166	25,500	25,500	25,500	0.00 %
PRINTING	534700		0	0	250	0	0	(100.00) %
ADVERTISING	534910		0	0	1,000	0	0	(100.00) %
PROMOTIONAL ACTIVITIES	534920		2,448	1,450	8,625	8,950	10,450	21.16 %
25+ YR RETIREE INSUR BENEFIT	534943		0	0	1,800	1,800	0	(100.00) %
MISC EXPENSE	534990		5	210	977	900	100	(89.76) %
PROGRAM EXP - NEWSLETTER	534999		4,054	4,063	5,000	5,000	5,000	0.00 %
EQUIPMENT - MISC.	535120		1,657	390	500	500	500	0.00 %
ELECTRIC CHARGING STATIONS		*12501*	*1,495*	*0*	*0*	*0*	*0*	*0.00 %*
MERCHANDISE-RESALE	535290		0	0	3,900	3,900	0	(100.00) %
MEMBERSHIPS	535420		0	100	0	0	0	0.00 %
TOTAL OPERATING EXPENSES			**123,270**	**139,933**	**276,896**	**210,521**	**192,050**	**(30.64) %**
CAPITAL OUTLAY								
BUILDING RENOVATIONS	566200		0	0	12,000	21,400	0	(100.00) %
VISITOR'S CENTER		*19004*	*0*	*0*	*10,000*	*8,400*	*0*	*(100.00) %*
TOTAL CAPITAL OUTLAY			**0**	**0**	**12,000**	**21,400**	**0**	**(100.00) %**
DEBT SERVICE								
BOND PRINCIPAL	577110		115,000	4,725,000	0	0	0	0.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
BOND INTEREST	577210	225,446	492,133	0	0	0	0.00 %
BOND EXPENSE - AGENT FEES	577310	5,774	13,310	0	0	0	0.00 %
TOTAL DEBT SERVICE		**346,220**	**5,230,443**	**0**	**0**	**0**	**0.00 %**
OTHER USES/NON-OPER							
RESERVE FOR CONTINGENCIES	599990	0	0	109,250	200,000	200,000	83.07 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**109,250**	**200,000**	**200,000**	**83.07 %**
TOTAL GENERAL GOVERNMENT SERVICES		**469,490**	**5,370,376**	**398,146**	**431,921**	**392,050**	**(1.53) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
PUBLIC SAFETY SERVICES							
OPERATING EXPENSES							
PUBLIC SAFETY SERVICES	533403	700,000	700,000	733,165	733,165	750,000	2.30 %
CONTR SVCS-SCHOOL X GUARDS	533409	28,800	28,800	29,643	29,643	25,000	(15.66) %
TOTAL OPERATING EXPENSES		**728,800**	**728,800**	**762,808**	**762,808**	**775,000**	**1.60 %**
TOTAL PUBLIC SAFETY SERVICES		**728,800**	**728,800**	**762,808**	**762,808**	**775,000**	**1.60 %**

FINANCE DEPARTMENT

Budget Overview

Departmental Summary

The Finance Department provides accountability of public funds, revenue and expenditure systems, and City assets to achieve the highest legal, ethical and professional standard practical. The Department delivers customer service in a timely, courteous manner to citizens, utility, and internal customers.

Departmental Functions

A wide range of services are provided to residents, vendors, City departments and agencies to include: financial planning; coordinating and publishing the City's annual budget and financial statements; managing and investing public funds; reporting of public information, maintaining internal control over financial transactions and resources; collecting and recording revenues; providing centralized accounts receivable processing; procuring goods and services along with funds disbursement; managing City payroll, and utility billing; information technology services relative to the financial reporting system software. The Department provides the above-mentioned services to the Inverness Community Redevelopment Agency.

The Department is responsible for utility billing services for water, sewer, commercial sanitation and management of more than 4,300 residential and commercial utility customer accounts.

Fiscal Year 2015 Operational Goals, Projects and Programs

Implement Financial Program Content Manager – Document Management System

- Project goal is to implement a document management system to automate the ability to capture, store and index forms, electronic files and scanned images.
- Project will facilitate implementation of a paperless audit to reduce staff time during audit preparation.
- The City will additionally deploy Document Web Access for public documents to allow citizens and other parties to access documents online. This will reduce staff time to locate, duplicate and distribute documents to meet public records requests.

Implementation of Automated Systems

Several procedure and new technology projects are slated for fiscal year 2014:

- **Utility Billing Implementation**

Continue migration to the new Utility Billing system to provide advanced programs for more streamlined billing processes.

- **Fixed Assets Inventory Control System**

Automate the City's fixed asset inventory processes City-wide. Currently inventory is conducted manually and inaccuracies occur. An automated system will provide inventory by bar-code control and substantially reduce amount of time to conduct annual inventories of assets.

- **Maplink GIS Integration**

MapLink offers dynamic maps and geographic information system (GIS) data and services via the Web, allowing the City to publish, discover, and share GIS information. Users will employ the GIS data in everyday Financial System based tasks. The system will provide integration between the planned City's GIS system and all users City Wide.

- **Automated Voice Response System**

Implement an automated telephone notification system to notify residents of impending utility service interruptions, water outages and boil orders, as well as other critical public service announcements.

- **E-Billing**

This will provide residents with the option to receive utility bills via e-mail.

- **Building Permit/Code Enforcement System Implementation**

Building Permits/Code Enforcement offers Building Department Permitting as well as Planning & Zoning, Sign Permitting, Code Enforcement and Land Based Management functionality. The Permits and Code Enforcement system is integrated with the City's Business License, Accounts Receivable & Collections, Utility Billing, and General Ledger. The System also interacts with GIS in several areas, such as abutters' lists, and mapping.

REVENUES

Current revenues projected by Finance include taxes, state shared revenues, franchise fees, investment income, and utility user charges and services. Revenues are beginning to stabilize although forecasts indicate minimal growth for Fiscal Year 2015. Property valuations have increased negligibly by .26%. The City of Inverness property values have decreased 30.40% since 2008 for a total reduction in values of $153,299,108. The Fiscal Year 2015 includes a 5.78% increase in the mill levy to 6.8705. This increase is a 3/8 mill (.3756) increase which will generate an additional $130,869 in ad-valorem revenues in 2015. It is expected that interest fees will rebound as the City diversifies its investment portfolio and expands its investment options. Interest earnings, sales taxes and user fees may fluctuate throughout the year depending on the economic changes based upon national events beyond the City's control.

The City takes an optimistic yet conservative approach in revenue estimates for Fiscal Year 2015. Continued funding reductions and policy changes at the county and state level negatively impact the city budget the most.

Personnel

Finance Department staffing includes 5 FT employees: Finance Director, Assistant Finance Director, (2) Staff Assistant – Utility Billing, Staff Assistant-Customer Service and Staff Assistant- Accounts Payable/Purchasing.

Personal Services category has increased 25% due primarily to the addition of .5 FTE Staff Assistant Position mid-year 2014 and increases in the costs of the State Retirement System.

OPERATING COSTS

Operating costs have decreased 4.76% ($4,608) due primarily to a reduction in professional services.

CAPITAL

There are no capital expenditures anticipated for the ensuing Fiscal Year.

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
FINANCE							
PERSONAL SERVICES							
REGULAR SALARIES	511200	146,858	148,576	155,428	181,481	209,990	35.10 %
SALARIES - PART TIME	511203	17,144	18,133	14,427	432	0	(100.00) %
OVERTIME	511400	528	236	0	500	500	100.00 %
FICA/MEDICARE TAXES	512100	12,321	12,633	13,078	14,563	16,118	23.25 %
RETIREMENT CONTRIBUTIONS	512200	8,772	12,105	19,656	22,728	25,841	31.47 %
LIFE & HEALTH INSURANCE	512300	28,964	31,180	36,494	41,804	54,567	49.52 %
WORKERS COMP INSURANCE	512400	236	479	835	835	1,033	23.71 %
UNEMPLOYMENT INSURANCE	512500	825	0	5,100	0	0	(100.00) %
TOTAL PERSONAL SERVICES		**215,647**	**223,342**	**245,018**	**262,343**	**308,049**	**25.73 %**
OPERATING EXPENSES							
PROFESSIONAL SERVICES	533190	2,050	1,500	12,650	11,150	5,000	(60.47) %
CONTRACTUAL SERVICES	533400	11,651	17,775	22,900	22,900	26,000	13.54 %
TRAVEL	534010	1,215	5	1,410	1,410	1,760	24.82 %
TELEPHONE	534100	2,774	2,514	3,240	3,200	3,500	8.02 %
POSTAGE	534120	20,625	21,646	22,500	22,500	22,500	0.00 %
UTILITIES - ELECTRIC	534310	4,700	4,144	5,000	5,000	5,000	0.00 %
RENTALS & LEASES	534400	1,849	1,781	1,900	1,900	1,932	1.68 %
LIABILITY INSURANCE	534500	1,778	4,403	3,200	3,200	3,200	0.00 %
MAINTENANCE - EQUIPMENT	534660	0	0	300	300	750	150.00 %
PRINTING	534700	1,081	1,167	1,300	1,300	1,550	19.23 %
CST COLLECTION FEE	534901	2,066	2,032	2,500	2,500	2,500	0.00 %
BANK SERVICE CHARGES	534902	11,951	5,090	12,000	10,000	10,000	(16.67) %
CC CLERK FEES	534903	400	350	700	700	700	0.00 %
ADVERTISING	534910	391	296	1,100	600	800	(27.27) %
MISC EXPENSE	534990	143	69	200	200	200	0.00 %
OFFICE SUPPLIES	535100	2,114	1,667	2,500	2,500	2,000	(20.00) %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
EQUIPMENT - MISC.	535120	0	306	500	300	2,600	420.00 %
SUPPLIES - GENERAL	535200	383	0	500	500	0	(100.00) %
PUBLICATIONS	535411	244	0	200	200	250	25.00 %
MEMBERSHIPS	535420	470	360	540	540	540	0.00 %
EDUCATION & TRAINING	535430	0	105	1,600	1,600	1,350	(15.63) %
TOTAL OPERATING EXPENSES		**65,884**	**65,209**	**96,740**	**92,500**	**92,132**	**(4.76) %**
OTHER USES/NON-OPER							
RESERVE FOR CONTINGENCIES	599990	0	0	11,000	11,000	15,000	36.36 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**11,000**	**11,000**	**15,000**	**36.36 %**
TOTAL FINANCE		**281,531**	**288,551**	**352,758**	**365,843**	**415,181**	**17.70 %**

COMMUNITY DEVELOPMENT DEPARTMENT

DEPARTMENTAL FUNCTIONS

Community Development plans and operates to be in concert with the business and residential activities for a better Inverness. The Department performs plan review, permitting and code enforcement, with emphasis of generating quality growth and quality of life issues within all sectors of the community.

The Department administers and manages broad responsibilities and instills direction of long range comprehensive planning, zoning administration, building permitting and inspection programs, code enforcement and compliance, licensing, economic development programs, special projects, grant programs and customer service. The Community Development Department is also holds the responsibility for the Community Redevelopment Agency within the City as well as the Architectural/Aesthetic Review process under the CRA.

The Department strives to provide the citizens and customers of Inverness with positive, friendly, effective, timely, personal service, while ensuring professionalism through training of staff and refinement of existing processes and procedures. New desirable growth is continually sought to achieve economic prosperity, preservation of existing neighborhoods and small town character, all of which ensures the health, safety, and welfare of our community. While development and infill growth are important, it must be balanced by maintaining the character and environment that has been a significant factor to the City's success.

BUDGET IMPACTS

The Community Development Department has experienced a significant increase in contacts for the second half of the current year. The number of building permits in May 2014 was the highest single month for permit issuance within the last 4 years. It is anticipated that the interest in development and property improvement within the City will continue which will be a factor in both revenues and the respective expenses for the Department. With this in mind, the Department projects an increase in permit fees over the current budget year, but is not projecting any increase in contractor registration fees.

Community Development collects the following fees:

1. Building Permit Fees
2. Business Tax Fees
3. Contractor Registration Fees
4. Land Development Code Fees
5. Code Compliance Fees

The Department reviewed existing fee schedules for building permits and Land Development Code activity, with the goal to improve equity in the overall fee schedule (building permit fees, occupational licenses, contractor registration and land development code fees). Fee schedules have not been updated

for a number of years, and warrant amendment to partly offset operational costs. The mechanism to amend building permit and land development code fee schedules is be by ordinance and/or resolution.

The position of Part-time Building Inspector remains unfilled in the budget appropriation until building activity improves. While increased activity is anticipated, the position will remain vacant until growth is sustained for a six-month duration. On-going monitoring of permit activity, economic conditions and growth will continue to assure operational service levels are sufficiently maintained to meet the needs of the community over the next (3) to five (5) years. An initial cost/revenue review of the system to charge for and execute permitted inspections indicates the need for updating the methods used. A more appropriate tracking system and database of permits and inspection activity mandates that a new system is implemented. Such a system has been ordered, and planned to be implemented in the latter months of 2014. The improved system will provide a better database.

Staff training in software operations and customer service will focus to implement and use the new software package.

The Community Development Department is responsible for four (4) functional areas, which guide both current and future planning and development in the City:

1. Administration and Development/Redevelopment
2. Planning and Zoning
3. Building/Code Compliance and Enforcement
4. Economic Development

Additionally, the Department is responsibility for the coordination and functionality of the following City Boards and Committees:

1. Planning and Zoning Commission
2. Zoning Board of Adjustment
3. Inverness Community Redevelopment Agency
4. Architectural/Aesthetic Review Committee
5. Code Enforcement
6. Utility Arbitration Board

PROGRAMS, PROJECTS AND GOALS

The Community Development Department anticipates elements of economic investment interests to promote construction and project enhancement as the local economy continues to recover. Increased construction and property improvements will be driven by ownership changes. An increase in new commercial and professional office construction, redevelopment/improvement of existing business and home improvement construction are anticipated. City plans and infrastructure investment will increase interest for residential dwellings and commercial additions.

A greater emphasis has been initiated in the current year toward creation of an Economic Development program within the City. A “new business” ribbon cutting program was initiated and will be expanded to enhance business promotion.

The Community Development Department will focus on improving the performance and automated methods of how we operate. Implementation of special projects will increase activities of the Administrative Development/Redevelopment program:

- Review, update and implement changes to the City Code of Ordinances and Land Development Code.
- Pursue grants to support the on-going effort of commercial revitalization in the downtown and industrial sections of the City.
- Upgrade computer software capability by electronic data sharing, customer service training and enhanced reporting.
- Promote development of a code enforcement citizen information program to increase staff effectiveness by filing observations online without adding personnel.
- Implement a paperless submittal program for most applications to include: building permits, planning and zoning applications, fence and shed permitting, licenses and registration renewals.
- Continue the process to identify area-wide Sector Plans to pursue expansion of the Central Business District and areas for annexation.
- Pursue annexation of existing enclaves and new developments that may cost effectively served with City utilities and municipal services.
- Apply and receive funding for a FBIP grant to fund the Boat Launch Dock project.
- To pursue grant opportunities for City wide landscaping and scenic beautification through the FDOT Enhancement Grant Program.
- To improve the marketing of the Downtown Commercial Redevelopment Grant Program for Store Front Facades and review the current program for potential expansion.
- Initiate a review of the current Code of Ordinances and Land Development Code.
- Develop and implement a City wide Economic Development Plan.
- Interacts with the Transportation Planning Organization (TPO), and the Technical Advisory Committee (TAC).
- Encourage and promote the Downtown Commercial Storefronts/Façade Grant Program.
- CDBG Commercial Revitalization Grant – Downtown Streetscape/Phase IV - continuation of the downtown redevelopment effort by expanding the streetscape/redevelopment on Dampier Street, Seminole Avenue and MLK Jr. Avenue
- Downtown Amenities – replace downtown amenities as necessary to improve the function of the streetscape and the downtown usability and image.

- Neighborhood Centers Program - Identify and encourage neighborhoods to work in partnership with the City to complete small improvement projects or programs to enhance their quality of life.

INVERNESS COMMUNITY REDEVELOPMENT AGENCY (ICRA)

In 1990 the Community Redevelopment Agency was created for the City. Dubbed ICRA, it has been under the coordination of the Department. The improvements to the Central Business District have been significant, and the downtown business area is tremendously active and successful. While other factors such as management, created culture, events posturing and other items have played a significant role in the conversion of the CBD to what it is today, the direction and emphasis was provided by ICRA. As a Tax Increment Funding vehicle, ICRA has achieved tremendous results through this this funding opportunity.

Over the last few years, funding to support the CBD have required contributions from the City but the area has had little significant development. City funds have supplement the maintenance of the area. Due to the attractiveness to commerce, vacancies in the CBD have been minimal.

With a sunset within the next couple of years, in 2014 the City reviewed the original creation of the CRA in 1990 and moved to expand the geographic area significantly. The expanded area will provide significant TIF for improvements to the respective area as tax values for properties in the newly created area are increased and properties are added to the tax role.

The activity and growth of the expanded CRA will require management to ensure that growth has the appropriate management to achieve the required result. Fiscal 2014/2015 will start slow with regard to development and activity for the CRA, with significant work and increases in expense being attributed to laying the planning and foundation for future action plans.

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
DEVELOPMENT SERVICES								
PERSONAL SERVICES								
REGULAR SALARIES	511200		91,277	81,735	80,493	80,493	82,993	3.11 %
OVERTIME	511400		59	109	0	100	300	100.00 %
FICA/MEDICARE TAXES	512100		6,910	6,580	6,965	6,965	6,387	(8.30) %
RETIREMENT CONTRIBUTIONS	512200		5,309	6,755	12,562	12,562	14,056	11.89 %
LIFE & HEALTH INSURANCE	512300		16,970	14,162	18,274	18,274	18,242	(0.18) %
WORKERS COMP INSURANCE	512400		622	1,262	1,182	1,182	410	(65.31) %
TOTAL PERSONAL SERVICES			**121,148**	**110,603**	**119,476**	**119,576**	**122,388**	**2.44 %**
OPERATING EXPENSES								
CITY ATTORNEY FEES	533110		1,200	1,200	1,500	1,500	1,500	0.00 %
ENGINEERING FEES	533120		300	0	0	0	0	0.00 %
CONTRACTUAL SERVICES	533400		44,660	67,724	73,000	90,000	80,000	9.59 %
COMP PLAN/LDC & CODE REVI		*15003*	*0*	*0*	*20,000*	*20,000*	*10,000*	*(50.00) %*
TRAVEL	534010		0	480	1,100	1,100	600	(45.45) %
TELEPHONE	534100		1,253	1,345	2,400	2,400	2,400	0.00 %
POSTAGE	534120		1,406	1,509	2,000	2,000	3,000	50.00 %
UTILITIES - ELECTRIC	534310		5,131	4,197	5,370	5,370	5,370	0.00 %
RENTALS & LEASES	534400		1,692	1,730	2,400	2,400	2,400	0.00 %
LIABILITY INSURANCE	534500		1,947	3,181	3,500	3,500	3,500	0.00 %
MAINTENANCE - BUILDING	534620		0	0	300	300	300	0.00 %
MAINTENANCE - EQUIPMENT	534660		0	0	200	200	200	0.00 %
MAINTENANCE - VEHICLES	534661		990	86	600	600	600	0.00 %
MAINTENANCE - CONTRACTS	534690		0	0	500	500	500	0.00 %
PRINTING	534700		687	891	1,200	1,200	1,200	0.00 %
ADVERTISING	534910		447	360	1,800	1,800	1,800	0.00 %
OFFICE SUPPLIES	535100		559	328	500	500	500	0.00 %
EQUIPMENT - MISC.	535120		0	0	500	500	500	0.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
FUEL - GASOLINE	535220		670	682	1,200	1,200	1,200	0.00 %
PUBLICATIONS	535411		482	0	300	300	300	0.00 %
MEMBERSHIPS	535420		535	285	1,200	1,200	1,700	41.67 %
EDUCATION & TRAINING	535430		0	893	1,600	2,000	1,000	(37.50) %
OCCUPATIONAL LICENSE SOFT		*13004*	*0*	*588*	*0*	*0*	*0*	*0.00 %*
FLORIDA BLDG SURCHARGE RE		*15900*	*0*	*0*	*1,000*	*1,000*	*0*	*(100.00) %*
TOTAL OPERATING EXPENSES			**61,958**	**84,890**	**101,170**	**118,570**	**108,570**	**7.31 %**
CAPITAL OUTLAY								
CAPITAL OUTLAY - EQUIPMENT	566400		0	0	0	0	500	100.00 %
TOTAL CAPITAL OUTLAY			**0**	**0**	**0**	**0**	**500**	**100.00 %**
OTHER USES/NON-OPER								
RESERVE FOR CONTINGENCIES	599990		0	0	5,300	5,300	10,600	100.00 %
TOTAL OTHER USES/NON-OPER			**0**	**0**	**5,300**	**5,300**	**10,600**	**100.00 %**
TOTAL DEVELOPMENT SERVICES			**183,105**	**195,493**	**225,946**	**243,446**	**242,058**	**7.13 %**

INFORMATION TECHNOLOGY 2015

Budget Overview

Departmental Summary

All City operations use and depend on high quality technology in every aspect of the business day. Staff leverages technology on premise and mobile to conduct business. Citizens leverage technology to keep informed of events, key points of interest, pay utilities, etc. Technology Services strives to continually bring new products and solutions to employees and citizens enhancing the delivery of information and communication.

Departmental Function

Information Technology provides efficient and effective means of internal and external informational flow to improve communication interactively with residents, business interests, investors, and employees of the City of Inverness.

PERSONNEL

No personnel changes are anticipated.

Fiscal Year 2015 Operational Goals, Projects and Programs

- Microsoft SharePoint (software) will be implemented across all city departments to centralize and facilitate project management, file sharing and collaboration between management, staff and service providers.
- Expand the ability to accept credit card and online payments for parks & recreation
- City web site will be refreshed with a new look and feel that takes advantage of technology upgrades to increase functionality
- Design a new Event and Visitor's Bureau web site to be a driving force in the way events are promoted, and to provide general information about Inverness.
- Redesign the CooterFestival.com web site.
- Content management solution will be implemented streamlining business processes and record retention.
- Inverness iPhone / Android application will provide information on events, parks and activities for mobile users.
- Ticketing systems will be designed and implemented to coordinate and manage ticket sales and seating at the new Valerie Theater.
- **OPERATING COSTS**
- Operating costs have increased 1.91% as detailed in the City's budget report.

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INFORMATION TECHNOLOGY							
PERSONAL SERVICES							
REGULAR SALARIES	511200	88,784	86,772	85,100	85,100	85,100	0.00 %
FICA/MEDICARE TAXES	512100	6,209	6,478	6,525	6,525	6,525	0.00 %
RETIREMENT CONTRIBUTIONS	512200	5,335	8,289	15,564	15,564	17,969	15.45 %
LIFE & HEALTH INSURANCE	512300	8,522	8,556	9,184	9,184	9,168	(0.17) %
WORKERS COMP INSURANCE	512400	110	232	420	420	420	0.00 %
TOTAL PERSONAL SERVICES		**108,960**	**110,327**	**116,793**	**116,793**	**119,182**	**2.05 %**
OPERATING EXPENSES							
CONTRACTUAL SERVICES	533400	1,645	3,370	14,500	14,500	14,500	0.00 %
TRAVEL	534010	0	0	1,000	1,000	1,000	0.00 %
TELEPHONE	534100	7,741	9,335	10,212	10,212	10,000	(2.08) %
POSTAGE	534120	0	0	200	200	200	0.00 %
UTILITIES - ELECTRIC	534310	2,640	2,168	2,700	2,700	2,700	0.00 %
LIABILITY INSURANCE	534500	1,947	3,181	3,500	3,500	3,500	0.00 %
MAINTENANCE - EQUIPMENT	534660	35,384	1,694	4,500	4,500	4,500	0.00 %
MAINTENANCE - CONTRACTS	534690	21,838	83,909	69,875	69,875	70,000	0.18 %
MISC EXPENSE	534990	270	99	250	250	250	0.00 %
OFFICE SUPPLIES	535100	49	0	100	100	100	0.00 %
EQUIPMENT - MISC.	535120	14,050	8,868	10,000	10,000	10,000	0.00 %
SOFTWARE	535210	4,092	469	1,575	1,575	4,500	185.71 %
SUBSCRIPTIONS	535410	0	37	250	250	100	(60.00) %
PUBLICATIONS	535411	0	0	1,000	1,000	250	(75.00) %
MEMBERSHIPS	535420	101	110	500	500	1,000	100.00 %
EDUCATION & TRAINING	535430	397	969	7,500	7,500	7,500	0.00 %
TOTAL OPERATING EXPENSES		**90,156**	**114,208**	**127,662**	**127,662**	**130,100**	**1.91 %**
OTHER USES/NON-OPER							

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
RESERVE FOR CONTINGENCIES	599990	0	0	2,600	2,600	10,000	284.62 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**2,600**	**2,600**	**10,000**	**284.62 %**
TOTAL INFORMATION TECHNOLOGY		**199,115**	**224,535**	**247,055**	**247,055**	**259,282**	**4.95 %**

Facilities/Landscape Management
BUDGET NARRATIVE

DEPARTMENTAL FUNCTIONS*:*

- Provides in-house project management; interacts and promotes direction and assistance to Departmental initiatives in coordination to achieve project goals effectively and efficiently.
- Oversees the general maintenance and preventive maintenance for the Inverness Government Center to include interior and exterior building components and mechanical, electrical and computer controlled systems.
- Oversees the sub-contracts for mowing, landscape maintenance and fertilization needs at the Inverness Government Center and the Downtown Business District.
- Interacts and provides assistance to Departments in determining building/facility/structures maintenance needs.

PERSONNEL

Assistant City Manger (.4 FTE)
Project/Construction Manager
Custodian

The Facilities Personnel budget has increased 22% as a result of adding a Full-Time Custodian position. This position is split funded with the Valerie Theatre with the responsibility of all custodial services for the Inverness Government Center and the Valerie Theatre.

BUDGET IMPACTS

- Continue to follow building reserve funding as outlined in the Inverness Government Center's sustainment model.
- The Facilities operating expense budget has increased nominally (2.15%).

PROGRAMS/ PROJECTS AND GOALS

- Further programs consistent with best management practices for "Building/Facilities/Structures Maintenance" to protect the investment of amenities in the City.
- Develop strategies to provide construction management services where applicable.
- Interact and assist in the planning and construction of special projects: i.e., the Valerie Theater and the Cooter Pond Boardwalk Lighting.
- Interact and assist in Energy Service Group (ESG) projects.
- Develop a matrix of all City facilities, buildings and structures with the goal to identify each component (i.e. roof, exterior type, infrastructure, A/C, interior components) by age and condition and to develop a comprehensive maintenance schedule for each to include life expectancy.

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
FACILITIES/LANDSCAPE MGMT							
PERSONAL SERVICES							
REGULAR SALARIES	511200	80,699	99,465	86,140	86,140	101,110	17.38 %
SALARIES - PART TIME	511203	0	0	0	5,000	0	0.00 %
FICA/MEDICARE TAXES	512100	6,043	7,542	6,605	6,605	8,020	21.42 %
RETIREMENT CONTRIBUTIONS	512200	3,883	7,066	7,862	12,500	11,844	50.65 %
LIFE & HEALTH INSURANCE	512300	11,911	13,100	12,904	12,904	17,366	34.58 %
WORKERS COMP INSURANCE	512400	1,683	3,309	5,312	5,312	6,737	26.83 %
TOTAL PERSONAL SERVICES		**104,219**	**130,482**	**118,823**	**128,461**	**145,077**	**22.10 %**
OPERATING EXPENSES							
PROFESSIONAL SERVICES	533190	550	0	550	550	0	(100.00) %
PEST CONTROL	533470	485	509	600	600	2,000	233.33 %
TRAVEL	534010	9	0	390	0	0	(100.00) %
TELEPHONE	534100	701	675	1,200	1,200	1,200	0.00 %
UTILITIES - ELECTRIC	534310	4,215	2,792	7,000	7,000	7,000	0.00 %
UTILITIES - WASTE DISPOSAL	534350	0	309	350	350	350	0.00 %
UTILITIES - WATER & SEWER	534380	12,844	10,453	20,000	20,000	20,000	0.00 %
RENTALS & LEASES	534400	0	0	0	1,720	7,500	100.00 %
LIABILITY INSURANCE	534500	1,112	1,815	2,000	2,000	2,000	0.00 %
MAINTENANCE - BUILDING	534620	14,797	6,779	49,325	52,900	65,000	31.78 %
MAINTENANCE -PARK	534632	6,739	7,180	15,000	15,000	17,000	13.33 %
MAINTENANCE - EQUIPMENT	534660	8,294	1,075	8,900	8,900	9,000	1.12 %
MAINTENANCE - VEHICLES	534661	75	91	1,000	1,000	1,000	0.00 %
MAINTENANCE - CONTRACTS	534690	37,107	38,705	47,075	47,075	25,900	(44.98) %
LANDSCAPING PROGRAM	534989	2,367	259	5,000	5,000	3,500	(30.00) %
MISC EXPENSE	534990	302	371	405	500	500	23.46 %
OFFICE SUPPLIES	535100	0	0	200	200	200	0.00 %
EQUIPMENT - MISC.	535120	0	1,314	2,000	2,000	3,000	50.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SUPPLIES -MAINTENANCE	535205		1,082	1,036	4,000	4,000	4,000	0.00 %
FUEL - GASOLINE	535220		1,186	1,621	2,000	2,000	2,000	0.00 %
UNIFORMS	535260		0	0	260	500	500	92.31 %
UNIFORM MAINTENANCE	535261		240	249	263	263	275	4.56 %
SUBSCRIPTIONS	535410		0	0	45	100	0	(100.00) %
MEMBERSHIPS	535420		0	0	250	250	0	(100.00) %
EDUCATION & TRAINING	535430		0	0	500	500	0	(100.00) %
TOTAL OPERATING EXPENSES			**92,106**	**75,232**	**168,313**	**173,608**	**171,925**	**2.15 %**
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		11,479	0	0	0	5,000	100.00 %
9-11 MEMORIAL		*73011*	*11,479*	*0*	*0*	*0*	*5,000*	*100.00 %*
TOTAL CAPITAL OUTLAY			**11,479**	**0**	**0**	**0**	**5,000**	**100.00 %**
OTHER USES/NON-OPER								
RESERVE FOR CONTINGENCIES	599990		0	0	8,600	8,600	20,000	132.56 %
TOTAL OTHER USES/NON-OPER			**0**	**0**	**8,600**	**8,600**	**20,000**	**132.56 %**
TOTAL FACILITIES/LANDSCAPE MGMT			**207,805**	**205,714**	**295,736**	**310,669**	**342,002**	**15.64 %**

PUBLIC WORKS
ROADS AND STREETS

DEPARTMENT FUNCTIONS BY DIVISION

Roads and Streets Division oversees the delivery of services for Solid Waste, Urban Forestry, Sidewalks, Streets, and Storm Water Management.

Objectives:

- Achieve efficient operations to deliver high quality services cost effectively to residents and business interests.
- Develop a comprehensive plan to anticipate and prepare for potential needs.
- Maintain and improve infrastructure to support the vision of a destination waterfront community.
- Provide services which contribute to safety.

PROGRAMS

SANITATION

Excellent Sanitation Services are provided by an exclusive franchise agreement with Waste Management Inc. of Florida. The residential program is uniquely funded through the General Fund Operating Budget without additional charge for solid waste, bulk trash, recycle and yard waste. Collection frequency is once weekly curbside trash collection and once weekly yard waste and recycled material.

-
- Special needs pick-up requests for white goods, appliances, or miscellaneous debris are performed without charge.

STORM WATER

Maintenance of the City's Surface Water Management Systems (SWMS) includes:

- Mowing and repair of drainage retention areas.
- Inspecting and servicing control structures.
- Cleaning and maintaining catch basins, swales, storm pipes and infiltrators.
- Obtain periodic SWMS inspections according to permit requirements.
- Maintain and report data for the City's NPDES stormwater permit.

ROADS

Road maintenance duties include:

- Roadway and sidewalk repairs, resurfacing, and replacement.
- Keeping sections of unpaved roads passable to school buses and emergency vehicles.

- Replace and repair street signs and lighting.
- Roadway stop bar and pavement markings to include installation and replacement.
- Respond to emergency calls from Fire Dispatch (911).
- Traffic Sign Maintenance and Upkeep.

BEAUTIFICATION AND LITTER CONTROL

- Street sweeping (provided through a public private partnership) and litter removal.
- Maintain easements: mowing, weed-eating, and sweeping/cleaning sidewalks.
- Maintain City owned lots.

URBAN FOREST

- Care of City trees, bushes, and other landscaping.
- Tree inventory and prioritized management for pruning, replanting, or removal.

2015 PROJECTS AND GOALS

- Complete Storm Water Master Plan updates
- Manage NPDES permit
- Complete Median Rehab in triangle at HWY 41 and 44
- Annual Road Resurfacing & Restriping
- Annual Sidewalk Improvements
- Ella Avenue Improvements
- South Blvd. Traffic Calming Project
- Solar Compacting Trash Can installations
- Highland and Montgomery Intersection Enhancements
- Storm Water Improvements
- Zephyr Street Improvements – Construction
- Highland Boulevard Improvements – Construction
- Pine Street Streetscape and Stormwater Improvements – Design
- Bicycle Master Plan – Share the Road Marking
- Portable safety device purchases
- Heights streetscape improvement – design
- Median Landscape Improvements
- Mower Replacement
- Vehicle Replacement/Retrofits

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
GARBAGE/SOLID WASTE SERVICES							
OPERATING EXPENSES							
SANITATION CONTRACT	533462	343,914	333,200	365,000	275,000	350,000	(4.11) %
SANITATION CONTRACT - COMMERCI	533463	0	501,049	656,700	760,000	820,008	24.87 %
HAZARDOUS MATERIAL DISPOSAL	533464	0	0	10,000	0	20,000	100.00 %
TOTAL OPERATING EXPENSES		**343,914**	**834,249**	**1,031,700**	**1,035,000**	**1,190,008**	**15.34 %**
TOTAL GARBAGE/SOLID WASTE SERVICES		**343,914**	**834,249**	**1,031,700**	**1,035,000**	**1,190,008**	**15.34 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
ROAD AND STREET FACILITIES							
PERSONAL SERVICES							
REGULAR SALARIES	511200	198,357	158,369	209,445	170,000	196,212	(6.32) %
STANDBY PAY	511221	918	928	1,170	1,170	3,000	156.41 %
SALARIES - SEASONAL	511300	0	0	0	0	10,031	100.00 %
OVERTIME	511400	707	941	1,500	1,500	2,000	33.33 %
FICA/MEDICARE TAXES	512100	14,606	11,899	16,234	16,234	16,168	(0.41) %
RETIREMENT CONTRIBUTIONS	512200	10,095	10,728	19,324	19,324	21,129	9.34 %
LIFE & HEALTH INSURANCE	512300	47,178	43,567	65,926	65,926	65,846	(0.12) %
WORKERS COMP INSURANCE	512400	5,192	10,381	18,158	18,158	17,900	(1.42) %
UNEMPLOYMENT INSURANCE	512500	514	1,925	1,925	1,925	0	(100.00) %
TOTAL PERSONAL SERVICES		**277,568**	**238,738**	**333,682**	**294,237**	**332,286**	**(0.42) %**
OPERATING EXPENSES							
ENGINEERING FEES	533120	2,600	7,598	5,000	5,000	5,000	0.00 %
PROFESSIONAL SERVICES	533190	0	2,660	2,000	2,000	2,000	0.00 %
CONTRACTUAL SERVICES	533400	9,635	9,635	9,750	9,750	20,300	108.21 %
PEST CONTROL	533470	211	209	225	225	250	11.11 %
CONTRACT SERV-TREE SERVICE	533491	0	0	13,600	13,600	14,000	2.94 %
TRAVEL	534010	171	0	800	800	250	(68.75) %
TELEPHONE	534100	3,891	3,908	5,460	5,000	5,500	0.73 %
POSTAGE	534120	12	25	200	200	200	0.00 %
UTILITIES - ELECTRIC	534310	8,454	6,267	9,000	7,500	9,000	0.00 %
UTILITIES - STREET LIGHTS	534330	99,092	92,798	105,000	120,000	125,000	19.05 %
UTILITIES - WASTE DISPOSAL	534350	3,520	3,535	6,000	5,000	6,000	0.00 %
UTILITIES - WATER & SEWER	534380	6,684	6,816	9,000	7,500	9,000	0.00 %
RENTALS & LEASES	534400	3,129	736	2,000	2,000	2,000	0.00 %
LIABILITY INSURANCE	534500	15,572	25,414	28,000	28,000	28,000	0.00 %
MAINTENANCE - BUILDING	534620	6,626	17,896	4,500	4,500	4,500	0.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
MAINTENANCE-ST/FIELD LT	534631	0	0	38,000	0	10,000	(73.68) %
MAINTENANCE - EQUIPMENT	534660	17,663	14,962	23,000	18,000	22,000	(4.35) %
MAINTENANCE - VEHICLES	534661	7,006	2,435	7,500	7,500	8,000	6.67 %
MAINTENANCE - STREET SIGNS	534662	4,636	1,691	6,000	3,000	6,000	0.00 %
MAINTENANCE - STORM SEWERS	534663	0	0	4,000	4,000	10,000	150.00 %
MAINTENANCE - CONTRACTS	534690	2,286	2,640	25,000	13,000	32,880	31.52 %
PRINTING	534700	0	0	150	150	150	0.00 %
ADVERTISING	534910	18	34	250	250	250	0.00 %
PHYSICALS/INOCULATIONS	534940	0	199	500	500	500	0.00 %
MISC EXPENSE	534990	349	227	1,000	1,000	1,000	0.00 %
OFFICE SUPPLIES	535100	275	86	500	500	500	0.00 %
EQUIPMENT - MISC.	535120	3,423	4,064	5,000	5,000	5,000	0.00 %
SUPPLIES - GENERAL	535200	4,327	4,652	5,500	5,500	5,500	0.00 %
SAFETY EQUIPMENT	535204	303	590	1,000	1,000	1,000	0.00 %
SUPPLIES -MAINTENANCE	535205	10	0	0	0	0	0.00 %
SUPPLIES-CONCRETE	535208	712	1,076	3,000	3,000	3,000	0.00 %
FUEL - GASOLINE	535220	13,020	11,761	13,000	12,000	13,000	0.00 %
FUEL - DIESEL	535221	7,068	7,559	9,000	9,000	10,000	11.11 %
FUEL - PROPANE	535222	515	224	750	750	750	0.00 %
UNIFORM MAINTENANCE	535261	991	933	1,700	1,700	1,700	0.00 %
ROAD MATERIAL - ASPHALT	535310	6,180	2,670	10,000	10,000	12,000	20.00 %
MEMBERSHIPS	535420	124	165	600	600	300	(50.00) %
EDUCATION & TRAINING	535430	20	516	1,000	1,000	250	(75.00) %
TOTAL OPERATING EXPENSES		**228,522**	**233,978**	**356,985**	**308,525**	**374,780**	**4.98 %**
OTHER USES/NON-OPER							
RESERVE FOR CONTINGENCIES	599990	0	0	11,000	11,000	20,000	81.82 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**11,000**	**11,000**	**20,000**	**81.82 %**
TOTAL ROAD AND STREET FACILITIES		**506,089**	**472,716**	**701,667**	**613,762**	**727,066**	**3.62 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
AIDS TO GOVERNMENT AGENCIES							
GRANTS AND AIDS							
FUNDING CONTRIBUTION-TPO	588101	25,000	0	0	0	0	0.00 %
TOTAL GRANTS AND AIDS		**25,000**	**0**	**0**	**0**	**0**	**0.00 %**
TOTAL AIDS TO GOVERNMENT AGENCIES		**25,000**	**0**	**0**	**0**	**0**	**0.00 %**

PUBLIC WORKS
SATELLITE PARKS

DEPARTMENT FUNCTIONS

The City's Satellite Parks System offers residents and visitors beautiful, high-quality, waterfront parks; the most prominent of which, connect to the 46-mile Withlacoochee State Bicycle and Equestrian Trail. Remaining neighborhood parks are situated directly within population centers. The most visible of these are highly used, and enhance daily business activity in and about the downtown district. During the evening hours, downtown satellite parks transform to accommodate the many special events coordinated by City Government. In all, eleven parks make up the Satellite Parks system network.

PROGRAMS

- Maintain landscaping and amenities at the following facilities:
    - Liberty Park
    - Liberty Trail
    - Wallace Brooks Park
    - Cooter Pond Park
    - Bryant Park
    - White Lake Park
    - South Apopka Boat Ramp
    - Hillcrest Park
    - HWY44 Boat Ramp
    - Wayside Park
    - Mossy Oak Park

2015 PROJECTS AND GOALS

- Complete Cooter Pond Theme Lighting
- Tree Canopy improvements to Liberty Park
- Continue implementation of work order/facility management/fleet management software
- Continue to develop our Art in Public Places program
- Expand Park Landscape Contract Maintenance
- Construct Kayak/Canoe Launch
- Cooter Pond Park boardwalk improvements and harvester access improvement

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SATELLITE PARKS							
PERSONAL SERVICES							
REGULAR SALARIES	511200	23,703	18,545	28,014	0	22,980	(17.97) %
OVERTIME	511400	276	151	0	0	500	100.00 %
FICA/MEDICARE TAXES	512100	1,810	1,357	2,174	0	1,842	(15.27) %
RETIREMENT CONTRIBUTIONS	512200	1,176	979	1,968	0	1,767	(10.21) %
LIFE & HEALTH INSURANCE	512300	8,242	5,598	9,100	0	9,064	(0.40) %
WORKERS COMP INSURANCE	512400	719	1,108	1,678	0	1,518	(9.54) %
TOTAL PERSONAL SERVICES		**35,926**	**27,736**	**42,934**	**0**	**37,671**	**(12.26) %**
OPERATING EXPENSES							
PROFESSIONAL SERVICES	533190	0	650	1,000	1,000	1,000	0.00 %
TRAVEL	534010	7	0	150	150	150	0.00 %
POSTAGE	534120	0	0	50	50	50	0.00 %
UTILITIES - ELECTRIC	534310	7,984	8,763	12,000	12,000	15,000	25.00 %
UTILITIES - WATER & SEWER	534380	8,448	10,154	10,500	11,500	13,000	23.81 %
RENTALS & LEASES	534400	0	0	200	200	200	0.00 %
LIABILITY INSURANCE	534500	5,004	8,160	9,000	9,000	9,000	0.00 %
MAINTENANCE - BUILDING	534620	3,229	0	7,000	7,000	7,000	0.00 %
MAINTENANCE -PARK	534632	11,901	10,399	12,000	12,000	12,000	0.00 %
MAINTENANCE - EQUIPMENT	534660	293	367	500	500	500	0.00 %
MAINTENANCE - VEHICLES	534661	50	698	1,000	1,000	1,000	0.00 %
MAINTENANCE - CONTRACTS	534690	5,000	11,000	15,000	15,000	15,000	0.00 %
MISC EXPENSE	534990	124	77	2,700	2,700	3,000	11.11 %
OPERATING CONTINGENCY	534991	0	0	15,000	15,000	15,000	0.00 %
OFFICE SUPPLIES	535100	124	86	200	200	200	0.00 %
SUPPLIES - GENERAL	535200	704	696	2,500	2,500	2,500	0.00 %
SUPPLIES -MAINTENANCE	535205	2,444	2,046	5,000	5,000	5,000	0.00 %
FUEL - GASOLINE	535220	2,873	3,020	3,000	3,000	3,500	16.67 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
FUEL - DIESEL	535221	200	200	200	200	200	0.00 %
UNIFORM MAINTENANCE	535261	171	243	350	350	350	0.00 %
MEMBERSHIPS	535420	23	55	300	300	300	0.00 %
EDUCATION & TRAINING	535430	0	0	200	200	200	0.00 %
TOTAL OPERATING EXPENSES		**48,580**	**56,611**	**97,850**	**98,850**	**104,150**	**6.44 %**
OTHER USES/NON-OPER							
RESERVE FOR CONTINGENCIES	599990	0	0	5,300	5,300	6,000	13.21 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**5,300**	**5,300**	**6,000**	**13.21 %**
TOTAL SATELLITE PARKS		**84,507**	**84,348**	**146,084**	**104,150**	**147,821**	**1.19 %**

2015 NARRATIVE

RECREATION AND CULTURAL PROGRAMMING

DEPARTMENTAL FUNCTIONS

The Recreation and Culture Program is established to provide professional leadership for citizens to experience quality recreational/cultural programming. Its main mission is to develop a diversified year-round activity schedule for all age populations by cooperating with all entities, organizations, groups and residents in developing, supervising and implementing public recreation and culture.

PERSONNEL

- Recreational programming and associated costs have been reclassified to the General Fund from the Whispering Pines Park Fund. This is a consolidation of programming with Special Events under a newly created division of Recreation and Cultural Services.
- Coordination and oversight of marketing for recreational and parks programs.
- Facilitation of collaboration between the city and various community entities to provide for a diversity of recreational and cultural options such as art, theatre, music, and community-wide celebrations and events.
- Development of plans and initiatives to organize, an extensive program of indoor and outdoor recreation activities, programs and services.
- Aquatics administration will continue schedule facilities.
- Studies and analyzes program participation and attendance, personnel, and as a result, implements short and long-range actions that will lead to successful outcomes.

REVENUES

- Recreational programming fees and permits offset the costs of this program.
- Program fees and charges will be reviewed to measure costs-per-program/service and adjusted accordingly.

PROGRAM, PROJECTS & GOALS FOR 2014

Reorganization efforts continue with outcomes to achieve management goals for a fully funded operation by the City to remove dependency and confines of an inter-local agreement for reimbursement by the County.

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
PARKS & REC PROGRAMMING								
PERSONAL SERVICES								
REGULAR SALARIES	511200		0	0	27,040	27,040	55,100	103.77 %
SALARIES - PART TIME	511203		0	0	11,024	11,024	0	(100.00) %
OVERTIME	511400		0	0	0	125	0	0.00 %
FICA/MEDICARE TAXES	512100		0	0	2,939	2,939	4,215	43.42 %
RETIREMENT CONTRIBUTIONS	512200		0	0	2,659	2,659	4,054	52.46 %
LIFE & HEALTH INSURANCE	512300		0	0	8,992	8,992	9,168	1.96 %
WORKERS COMP INSURANCE	512400		0	0	8,812	8,812	271	(96.92) %
TOTAL PERSONAL SERVICES			**0**	**0**	**61,466**	**61,591**	**72,808**	**18.45 %**
OPERATING EXPENSES								
CONTRACTUAL SERVICES	533400		0	0	1,890	1,450	5,150	172.49 %
SCAVENGER HUNT		*72314*	*0*	*0*	*150*	*150*	*150*	*0.00 %*
EASTER EGG HUNT		*72315*	*0*	*0*	*1,150*	*1,000*	*1,000*	*(13.04) %*
MOVIES IN THE PINES		*72316*	*0*	*0*	*590*	*300*	*4,000*	*577.97 %*
TELEPHONE	534100		0	0	2,000	2,000	2,000	0.00 %
POSTAGE	534120		0	0	200	200	200	0.00 %
RENTALS & LEASES	534400		0	0	789	500	800	1.39 %
EASTER EGG HUNT		*72315*	*0*	*0*	*289*	*0*	*300*	*3.81 %*
LIABILITY INSURANCE	534500		0	0	650	650	650	0.00 %
MAINTENANCE - CONTRACTS	534690		0	0	2,066	2,066	0	(100.00) %
PRINTING	534700		0	0	560	500	650	16.07 %
EASTER EGG HUNT		*72315*	*0*	*0*	*0*	*0*	*150*	*100.00 %*
MOVIES IN THE PINES		*72316*	*0*	*0*	*60*	*0*	*0*	*(100.00) %*
LEGAL ADVERTISING	534911		0	0	100	100	100	0.00 %
OPERATING-RECREATION PROG	534970		0	0	13,074	15,813	15,813	20.95 %
MEN'S SOFTBALL LEAGUE		*72350*	*0*	*0*	*2,537*	*2,537*	*2,537*	*0.00 %*
CO-ED SOFTBALL LEAGUE		*72355*	*0*	*0*	*1,400*	*1,400*	*1,400*	*0.00 %*

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
COOTER CLASSIC TOURNAMEN		*72370*	*0*	*0*	*376*	*376*	*376*	*0.00 %*
MISC EXPENSE	534990		0	0	500	500	500	0.00 %
OPERATING CONTINGENCY	534991		0	0	1,500	1,500	1,000	(33.33) %
OFFICE SUPPLIES	535100		0	0	1,000	1,000	500	(50.00) %
SUPPLIES - GENERAL	535200		0	0	460	0	460	0.00 %
SCAVENGER HUNT		*72314*	*0*	*0*	*160*	*0*	*160*	*0.00 %*
EASTER EGG HUNT		*72315*	*0*	*0*	*300*	*0*	*300*	*0.00 %*
SUPPLIES - RECREATION	535203		0	0	2,000	2,000	2,000	0.00 %
PUBLICATIONS	535411		0	0	120	120	120	0.00 %
MEMBERSHIPS	535420		0	0	100	100	100	0.00 %
TOTAL OPERATING EXPENSES			**0**	**0**	**27,009**	**28,499**	**30,043**	**11.23 %**
OTHER USES/NON-OPER								
RESERVE FOR CONTINGENCIES	599990		0	0	0	0	5,000	100.00 %
TOTAL OTHER USES/NON-OPER			**0**	**0**	**0**	**0**	**5,000**	**100.00 %**
TOTAL PARKS & REC PROGRAMMING			**0**	**0**	**88,475**	**90,090**	**107,851**	**21.90 %**

VALERIE THEATRE
BUDGET NARRATIVE

DEPARTMENT FUNCTIONS
Event and Visitors Bureau

- Conceive, create and implement performance and event program that is cultural and entertainment based to promote, market and publicize the Valerie theatre and City of Inverness though traditional and social media outlets.
- Create and program concert and movie series for a variety of ages and genres.
- Generate revenues through rentals, auxiliary catering, (food and alcohol sales) and a membership/sponsor program.
- Manage Ticket sales through online and point of sale.
- Manage and effectively promote funding sources to off-set the cost of event projects and building operations.
- Maintain the facility, set up and tear down events.
- Provide the highest standard of customer service

PERSONNEL

Director of Special Events

Manage budget, staff, conduct market research, marketing events, book entertainment, create lease and rental program,

Event Coordinator
Supervise events and performances; co-manage and market events, programming and rental program.

Staff Assistant
Respond to online and phone ticketing inquiries, manage set up and tear down of programs and rental events

Additional staff will be needed to provide custodial services, operational event services and for general theatre management.

BUDGET IMPACTS

Will require General Fund support. Generate revenues through ticket sales, rentals, auxiliary catering and event partnerships sufficient to offset expenses and overhead the first inaugural year. Once stabilized, annual profitability must increase to reduce general budget support.

PROGRAMS/ PROJECTS AND GOALS

- Programs, events and series to include film, live performances in a variety of genres, trade fairs, game shows and catered events.
- Create Volunteer program
- Event Partnership (Sponsorship) Recruitment
- The goal centers on quality not found on other locations, and to attract residents and visitors while embedding cultural development, and showcase promotion at the City of Inverness as the mecca of cultural activities in Citrus County,

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
VALERIE THEATRE							
PERSONAL SERVICES							
REGULAR SALARIES	511200	0	0	0	0	65,920	100.00 %
SALARIES - PART TIME	511203	0	0	0	0	10,920	100.00 %
FICA/MEDICARE TAXES	512100	0	0	0	0	6,269	100.00 %
RETIREMENT CONTRIBUTIONS	512200	0	0	0	0	5,663	100.00 %
LIFE & HEALTH INSURANCE	512300	0	0	0	0	11,903	100.00 %
WORKERS COMP INSURANCE	512400	0	0	0	0	3,842	100.00 %
TOTAL PERSONAL SERVICES		**0**	**0**	**0**	**0**	**104,517**	**100.00 %**
OPERATING EXPENSES							
PEST CONTROL	533470	0	0	0	0	750	100.00 %
TELEPHONE	534100	0	0	0	0	900	100.00 %
POSTAGE	534120	0	0	0	0	2,500	100.00 %
UTILITIES - ELECTRIC	534310	0	0	0	0	10,800	100.00 %
UTILITIES - WATER & SEWER	534380	0	0	0	0	2,500	100.00 %
LIABILITY INSURANCE	534500	0	0	0	0	7,500	100.00 %
MAINTENANCE - BUILDING	534620	0	0	0	0	5,000	100.00 %
MAINTENANCE - EQUIPMENT	534660	0	0	0	0	3,000	100.00 %
MAINTENANCE - CONTRACTS	534690	0	0	0	0	1,900	100.00 %
ADVERTISING	534910	0	0	0	0	36,300	100.00 %
MISC EXPENSE	534990	0	0	0	0	1,000	100.00 %
VALERIE THEATRE - PROGRAMS	534997	0	0	0	0	126,500	100.00 %
OFFICE SUPPLIES	535100	0	0	0	0	500	100.00 %
EQUIPMENT - MISC.	535120	0	0	0	0	10,000	100.00 %
TOTAL OPERATING EXPENSES		**0**	**0**	**0**	**0**	**209,150**	**100.00 %**
OTHER USES/NON-OPER							
RESERVE FOR CONTINGENCIES	599990	0	0	0	0	25,000	100.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL OTHER USES/NON-OPER	0	0	0	0	25,000	100.00 %
TOTAL VALERIE THEATRE	0	0	0	0	338,667	100.00 %

BUDGET NARRATIVE
Event & Visitors Bureau

DEPARTMENT FUNCTIONS

- Plan, manage and orient sixty-plus named events, and continually evaluate the effect and return of each to the community.
- Conceive, create, modify and implement new event activity to promote, market and boldly publicize the City though: traditional media, electronic systems, and social medium.
- Build community partnerships; encourage sponsorships to improve collected revenues.
- Manage, and to the highest degree, effectively promote funding sources to off-set the cost of the event program.

The goal is to offer a quality event program that is locally supported and directed to residents, visitors and population centers in adjoining counties; the focus being to promote economic development, and showcase attributes of the City of Inverness.

PERSONNEL

Operationally, the EVB relies on inter-departmental support, community organizations, and volunteers for continued success.

Additional staff will be onboard the latter months of the 2014 budget year, to support and engaged event activities at the Event & Visitors Bureau..

BUDGET IMPACTS

The EVB budget increased 20.65% as a result of sponsorships that support the addition of new activities. Reclassification of a part-time staff assistant position to full-time status, and a full-time employee is earmarked in 2015 to support this effort.

PROGRAMS/ PROJECTS AND GOALS

- Enhance economic development and the quality of life of our community.
- Create excitement, community pride, support existing businesses and encourage investment in the City.
- Create a Volunteer program
- Increase Event Partnerships and related recruitment
- Increase the number and quality of events in Inverness to include special activities targeted to be conducted at Whispering Pine Park
- Complete Media Calendar for entire year to include radio, video, graphic art, newsprint, web, and social media.
- Engage merchant community, CCSO to enhance spirit of cooperation in special events.

- Create a core group of event supervisors
- Develop new revenue streams, and enhance vendor program.
- Increase festival impact by including a balanced program of art, theater, music, sculpture, and cuisine at the Valerie theatre.

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SPECIAL EVENTS								
PERSONAL SERVICES								
REGULAR SALARIES	511200		22,479	57,113	61,100	61,100	83,040	35.91 %
FICA/MEDICARE TAXES	512100		1,848	4,369	4,682	4,682	6,368	36.01 %
RETIREMENT CONTRIBUTIONS	512200		1,098	3,248	4,240	4,240	14,505	242.10 %
LIFE & HEALTH INSURANCE	512300		3,755	6,430	9,226	9,226	18,229	97.58 %
WORKERS COMP INSURANCE	512400		650	1,704	3,505	3,505	4,760	35.81 %
TOTAL PERSONAL SERVICES			**29,829**	**72,864**	**82,753**	**82,753**	**126,902**	**53.35 %**
OPERATING EXPENSES								
CONTRACTUAL SERVICES	533400		62,943	43,785	79,255	79,255	94,435	19.15 %
COOTERFRIDAY NIGHT STREET		*72076*	*33,233*	*3,975*	*8,375*	*8,375*	*8,500*	*1.49 %*
COOTER IDOL		*72077*	*400*	*2,400*	*900*	*900*	*400*	*(55.56) %*
COOTER FESTIVAL		*72080*	*11,280*	*2,510*	*7,510*	*7,510*	*8,000*	*6.52 %*
ROCK THE BLOCK		*72989*	*0*	*3,510*	*5,880*	*5,880*	*6,100*	*3.74 %*
TASTE OF INVERNESS EVENT		*72990*	*0*	*0*	*515*	*515*	*700*	*35.92 %*
ST. PATRICK'S EVENTS		*72991*	*0*	*0*	*4,470*	*4,470*	*4,000*	*(10.51) %*
PATRIOTIC EVENING		*72992*	*15,100*	*19,800*	*18,565*	*18,565*	*17,150*	*(7.62) %*
FESTIVAL OF THE ARTS		*72998*	*440*	*290*	*200*	*200*	*500*	*150.00 %*
MUSIC ON THE SQUARE		*73002*	*73*	*2,820*	*550*	*550*	*0*	*(100.00) %*
FARMERS' MARKET		*73008*	*2,417*	*6,020*	*9,000*	*9,000*	*8,500*	*(5.56) %*
CIRCLE THE SQ-PROGRESSIVE i		*74001*	*0*	*0*	*1,400*	*1,400*	*0*	*(100.00) %*
WINE OVER WATER		*74002*	*0*	*0*	*0*	*0*	*2,500*	*100.00 %*
PUB CRAWL		*74003*	*0*	*0*	*675*	*675*	*500*	*(25.93) %*
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*8,740*	*8,740*	*9,000*	*2.97 %*
PINE STREET JAM		*74005*	*0*	*2,460*	*7,000*	*7,000*	*3,200*	*(54.29) %*
PINE STOCK		*74006*	*0*	*0*	*4,500*	*4,500*	*0*	*(100.00) %*
FRIDAY NIGHT THUNDER		*74008*	*0*	*0*	*0*	*0*	*2,100*	*100.00 %*
CHRISTMAS MOVIE ON THE SQU		*74009*	*0*	*0*	*0*	*0*	*1,285*	*100.00 %*

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WELCOME HOME VIETNAM VET		*74010*	*0*	*0*	*0*	*0*	*14,000*	*100.00 %*
BIKE EVENT		*74012*	*0*	*0*	*0*	*0*	*5,000*	*100.00 %*
FISHING TOURNAMENT		*74015*	*0*	*0*	*0*	*0*	*2,500*	*100.00 %*
TRAVEL	534010		0	389	150	150	500	233.33 %
COOTERFRIDAY NIGHT STREET		*72076*	*0*	*283*	*0*	*0*	*0*	*0.00 %*
ROCK THE BLOCK		*72989*	*0*	*106*	*0*	*0*	*0*	*0.00 %*
TELEPHONE	534100		737	910	1,000	1,000	1,400	40.00 %
POSTAGE	534120		326	245	635	635	500	(21.26) %
COOTER FESTIVAL		*72080*	*290*	*198*	*500*	*500*	*0*	*(100.00) %*
UTILITIES - ELECTRIC	534310		3,592	2,943	3,000	3,000	3,000	0.00 %
RENTALS & LEASES	534400		6,493	4,020	17,495	17,495	18,100	3.46 %
COOTER FESTIVAL		*72080*	*2,853*	*2,972*	*3,300*	*3,300*	*3,300*	*0.00 %*
ROCK THE BLOCK		*72989*	*0*	*0*	*0*	*0*	*400*	*100.00 %*
TASTE OF INVERNESS EVENT		*72990*	*0*	*0*	*8,620*	*8,620*	*8,600*	*(0.23) %*
PATRIOTIC EVENING		*72992*	*3,640*	*888*	*3,640*	*3,640*	*3,100*	*(14.84) %*
MUSIC ON THE SQUARE		*73002*	*0*	*160*	*0*	*0*	*0*	*0.00 %*
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*10*	*10*	*500*	*4,900.00 %*
PINE STOCK		*74006*	*0*	*0*	*200*	*200*	*0*	*(100.00) %*
PRINTING	534700		201	1,130	800	800	2,400	200.00 %
COOTERFRIDAY NIGHT STREET		*72076*	*0*	*0*	*0*	*0*	*200*	*100.00 %*
COOTER FESTIVAL		*72080*	*45*	*0*	*0*	*0*	*200*	*100.00 %*
FARMERS' MARKET		*73008*	*40*	*31*	*100*	*100*	*100*	*0.00 %*
COOTER SCOOTER POKER RUN		*74000*	*116*	*0*	*0*	*0*	*0*	*0.00 %*
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*700*	*700*	*700*	*0.00 %*
EVENT & VISITORS BUREAU		*74014*	*0*	*0*	*0*	*0*	*1,000*	*100.00 %*
ADVERTISING	534910		3,519	9,787	36,717	36,717	35,300	(3.86) %
COOTERFRIDAY NIGHT STREET		*72076*	*600*	*761*	*1,100*	*1,100*	*1,600*	*45.45 %*
COOTER IDOL		*72077*	*0*	*300*	*1,000*	*1,000*	*1,000*	*0.00 %*
COOTER FESTIVAL		*72080*	*2,400*	*7,092*	*8,325*	*8,325*	*10,000*	*20.12 %*
ROCK THE BLOCK		*72989*	*0*	*0*	*1,898*	*1,898*	*2,200*	*15.91 %*

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TASTE OF INVERNESS EVENT		*72990*	*0*	*150*	*1,305*	*1,305*	*1,300*	*(0.38) %*
ST. PATRICK'S EVENTS		*72991*	*0*	*0*	*1,700*	*1,700*	*1,700*	*0.00 %*
PATRIOTIC EVENING		*72992*	*66*	*100*	*800*	*800*	*1,000*	*25.00 %*
FARMERS' MARKET		*73008*	*453*	*505*	*1,200*	*1,200*	*0*	*(100.00) %*
COOTER SCOOTER POKER RUN		*74000*	*0*	*167*	*500*	*500*	*0*	*(100.00) %*
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*4,504*	*4,504*	*4,500*	*(0.09) %*
PINE STREET JAM		*74005*	*0*	*713*	*2,085*	*2,085*	*1,000*	*(52.04) %*
PINE STOCK		*74006*	*0*	*0*	*600*	*600*	*0*	*(100.00) %*
CASH PRIZES-SPECIAL EVENTS	534971		705	391	1,125	1,125	10,000	788.89 **%**
COOTER SCOOTER POKER RUN		*74000*	*705*	*391*	*1,125*	*1,125*	*0*	*(100.00) %*
FISHING TOURNAMENT		*74015*	*0*	*0*	*0*	*0*	*10,000*	*100.00 %*
PROMOTIONAL ACTIVITIES	534977		10,457	2,268	6,824	6,824	4,300	(36.99) **%**
COOTERFRIDAY NIGHT STREET		*72076*	*0*	*20*	*450*	*450*	*500*	*11.11 %*
COOTER IDOL		*72077*	*2,000*	*0*	*2,500*	*2,500*	*1,000*	*(60.00) %*
COOTER FESTIVAL		*72080*	*8,057*	*1,550*	*2,474*	*2,474*	*500*	*(79.79) %*
TASTE OF INVERNESS EVENT		*72990*	*0*	*31*	*0*	*0*	*0*	*0.00 %*
PATRIOTIC EVENING		*72992*	*400*	*495*	*400*	*400*	*400*	*0.00 %*
MUSIC ON THE SQUARE		*73002*	*0*	*51*	*0*	*0*	*0*	*0.00 %*
FARMERS' MARKET		*73008*	*0*	*121*	*0*	*0*	*400*	*100.00 %*
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*0*	*0*	*500*	*100.00 %*
PERMITTING/LICENSES	534981		629	647	650	650	670	3.08 **%**
MISC EXPENSE	534990		3,650	1,736	2,780	2,780	2,100	(24.46) **%**
COOTERFRIDAY NIGHT STREET		*72076*	*0*	*0*	*0*	*0*	*200*	*100.00 %*
COOTER FESTIVAL		*72080*	*1,798*	*639*	*900*	*900*	*500*	*(44.44) %*
ROCK THE BLOCK		*72989*	*0*	*0*	*0*	*0*	*100*	*100.00 %*
TASTE OF INVERNESS EVENT		*72990*	*192*	*20*	*0*	*0*	*200*	*100.00 %*
PATRIOTIC EVENING		*72992*	*380*	*245*	*350*	*350*	*350*	*0.00 %*
FARMERS' MARKET		*73008*	*81*	*242*	*1,130*	*1,130*	*50*	*(95.58) %*
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*0*	*0*	*200*	*100.00 %*
OFFICE SUPPLIES	535100		0	184	300	300	300	0.00 **%**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
EQUIPMENT - MISC.	535120		889	0	5,311	5,311	900	(83.05) %
COOTER FESTIVAL		*72080*	*0*	*0*	*2,500*	*2,500*	*500*	*(80.00) %*
FARMERS' MARKET		*73008*	*513*	*0*	*0*	*0*	*0*	*0.00 %*
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*21*	*21*	*0*	*(100.00) %*
SUPPLIES - GENERAL	535200		2,166	2,321	19,618	19,618	10,100	(48.52) %
COOTER IDOL		*72077*	*0*	*316*	*980*	*980*	*200*	*(79.59) %*
COOTER FESTIVAL		*72080*	*1,464*	*1,468*	*2,031*	*2,031*	*1,700*	*(16.30) %*
ROCK THE BLOCK		*72989*	*0*	*0*	*620*	*620*	*200*	*(67.74) %*
TASTE OF INVERNESS EVENT		*72990*	*0*	*0*	*855*	*855*	*500*	*(41.52) %*
ST. PATRICK'S EVENTS		*72991*	*702*	*138*	*750*	*750*	*1,500*	*100.00 %*
PATRIOTIC EVENING		*72992*	*0*	*327*	*0*	*0*	*200*	*100.00 %*
INVERNESS GRAND PRIX		*74004*	*0*	*0*	*13,842*	*13,842*	*5,500*	*(60.27) %*
PINE STREET JAM		*74005*	*0*	*37*	*0*	*0*	*200*	*100.00 %*
PINE STOCK		*74006*	*0*	*0*	*500*	*500*	*0*	*(100.00) %*
MERCHANDISE-RESALE	535290		11,300	10,404	11,600	11,600	12,300	6.03 %
COOTER FESTIVAL		*72080*	*11,300*	*8,991*	*10,800*	*10,800*	*12,000*	*11.11 %*
PATRIOTIC EVENING		*72992*	*0*	*813*	*0*	*0*	*300*	*100.00 %*
COOTER SCOOTER POKER RUN		*74000*	*0*	*600*	*800*	*800*	*0*	*(100.00) %*
PUBLICATIONS	535411		0	0	0	0	2,000	100.00 %
EVENT & VISITORS BUREAU		*74014*	*0*	*0*	*0*	*0*	*2,000*	*100.00 %*
MEMBERSHIPS	535420		0	0	175	175	225	28.57 %
EDUCATION & TRAINING	535430		0	0	0	0	900	100.00 %
TOTAL OPERATING EXPENSES			**107,608**	**81,159**	**187,435**	**187,435**	**199,430**	**6.40 %**
CAPITAL OUTLAY								
CAPITAL OUTLAY - EQUIPMENT	566400		0	0	0	0	1,000	100.00 %
TOTAL CAPITAL OUTLAY			**0**	**0**	**0**	**0**	**1,000**	**100.00 %**
GRANTS AND AIDS								
BENEFIT/DONATION	808301		1,013	749	1,125	1,125	0	(100.00) %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
COOTER SCOOTER POKER RUN	*74000*	*1,013*	*749*	*1,125*	*1,125*	*0*	*(100.00) %*
TOTAL GRANTS AND AIDS		**1,013**	**749**	**1,125**	**1,125**	**0**	**(100.00) %**
TOTAL SPECIAL EVENTS		**138,450**	**154,772**	**271,313**	**271,313**	**327,332**	**20.65 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INTERFUND TRANSFERS							
OTHER USES/NON-OPER							
TRANSFER TO WHISPERING PINES	599110	442,788	314,555	555,869	555,869	410,000	(26.24) %
TRANSFER- CIF-SATELLITE PARKS	599112	122,000	55,000	30,000	30,000	0	(100.00) %
TRANSFER-CIF-ROADS & STREETS	599120	305,000	274,000	198,500	198,500	291,700	46.95 %
TRANSFER-CIF-GENERAL PROJECTS	599121	1,211,650	2,014,500	1,014,000	1,014,000	194,500	(80.82) %
TRANSFER-CIF-DEVELOPEMENT	599122	260,000	478,868	15,000	15,000	0	(100.00) %
TRANSFER-ICRA	599123	58,602	59,091	60,000	62,075	63,000	5.00 %
TRANSFER TO CIP-SPECIAL EVENTS	599127	0	0	0	0	13,800	100.00 %
TRANSFER TO CAPITAL PROJECTS	599130	0	0	0	0	159,000	100.00 %
TOTAL OTHER USES/NON-OPER		**2,400,040**	**3,196,014**	**1,873,369**	**1,875,444**	**1,132,000**	**(39.57) %**
TOTAL INTERFUND TRANSFERS		**2,400,040**	**3,196,014**	**1,873,369**	**1,875,444**	**1,132,000**	**(39.57) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
RESERVE CASH CARRIED FORWARD	599901	0	0	3,251,741	2,813,591	2,465,631	(24.18) %
RESERVE-CAP EQUIP PURCHASE	599903	0	0	792,000	792,000	633,000	(20.08) %
RESERVE - PREPAID EXPENSES	599909	0	0	2,600	52,282	52,282	1,910.85 %
RESERVE - DESIGNATED LAND	599910	0	0	121,000	70,687	570,687	371.64 %
DESIGNATION-BUILDING FUND	599913	0	0	472,621	463,972	537,345	13.69 %
DESIGNATION-DISASTER PREP	599915	0	0	244,262	1,000,000	750,000	207.05 %
DESIGNATION-TORT LITIGATION	599922	0	0	300,000	200,000	200,000	(33.33) %
DES RSV-EMPLOYEE ACCRUALS	599929	0	0	0	0	136,000	100.00 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**5,184,224**	**5,392,532**	**5,344,945**	**3.10 %**
TOTAL OTHER NON-OPERATING		**0**	**0**	**5,184,224**	**5,392,532**	**5,344,945**	**3.10 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**6,055,432**	**12,364,297**	**12,367,302**	**12,507,897**	**12,440,618**	**0.59 %**

2015 BUDGET NARRATIVE
PARKS AND RECREATION DEPARTMENT
WHISPERING PINES PARK

DEPARTMENTAL FUNCTIONS

Whispering Pines Park is the largest and most complex multifaceted regional sized recreational park in Citrus County. At twice the size of the next largest, the Park offers high quality services and amenities that include: lighted baseball/softball sports complex, lighted & heated junior Olympic size swimming pool, lighted tennis, racquetball and basketball court facilities, multiple level jogging and nature trails, expansive picnic pavilion and related facilities, large children's playground, waterpark for children, recreation building for organized/scheduled meetings and indoor type activity, a (organized youth) camping area, seven comfort stations throughout the facility, a small scale mountain bike trail, butterfly garden, general landscaping/beautification, and family oriented cultural programs to enhance lifestyle qualities and property values. The facility touches an expanded area to include most of the eastern portion of Citrus County, and directly benefits residents and visitors to the City of Inverness. The impacts of Whispering Pines Park have set both the standard and scope for decades.

Park qualities, programs and services represent an excellent value that emphasizes an equitable distribution of resources throughout the City and beyond. Programs are offered in a safe, attractive and well-maintained complex that reflects the public's needs and aspirations.

The City's mission is to enrich the lives of people and their experience in Inverness. The City works to bring forward a program of parks and recreation facilities that are affordable, diverse, and welcoming for all ages; to play, learn, contemplate, build community pride, and encourage they become good stewards of the environment.

PERSONNEL

- Perform aquatic programming and facility/grounds maintenance.
- Recreational programming and associated costs have been reclassified to General Fund operations. Park programming will be supplemented by event coordination in part, by the City Event and Visitors Bureau.
- Aquatics administration will continue scheduling user requests of all park(s) facilities to ensure the successful operation of activities.

REVENUES

- The proposed budget for Whispering Pines Park was developed recognizing a $370,000 loss in reimbursement by County Government for the City to accommodate "non-city residential use. The situation culminates five years of budget development with the

loss of (county) reimbursement to off-set service delivery to park users who are not tax payers of the City. For this budget the amount totals $1,250,000.00. The City presented a 9-Point Agreement to County Officials that was publicly well-received, but to date, no action to ratify the Agreement has been taken by the County.

- General Fund will continue to fund the shortfall in revenue with a contribution of $335,000 from tax revenues for FY 2015.
- Program fees and charges will be reviewed to measure costs-per-program/service and adjusted accordingly.

PROGRAM, PROJECTS & GOALS FOR 2015

- Reorganization efforts in 2014 have maximized personnel streamlining of duties to their full capacity.
- Development of a park sponsorship program as an alternative revenue source.
- Programs, facility admissions and (other) activities will be evaluated to bring forward a more balanced fee schedule that will help off-set the cost to provide services to users who are not residents of the City.

CAPITAL PROJECTS

Capital Projects for 2015:

- Directional Signage to improve appearance and provide direction to park patrons.
- Upgrade and replace playground, fitness and trail equipment to enhance usability, safety, fun and environmental conditions for children and adults.
- Roadway, parking and draining improvements
- Roadways and parking lots will be seal coated and striped as part of a program increasing the lifespan of these assets throughout the park.
- Procurement of one Utility Vehicle with attachments to improve the efficiency and efficacy of staff.
- Drainage facilities will be improved and developed in a continual effort to mitigate storm water runoff and roadway erosion.
- Field fencing replacement, athletic court resurfacing and traffic calming (speed humps) are planned
- Purchase and install shade structures at the pool to provide 300 square feet of deck shade.
- Pool maintenance will include restoration of in-pool lighting, motors, and privacy slats for the kiddy pool mechanical area.
- Pool upgrades will include portable/collapsible bleachers for easy storage.
- Pool replacements will include diving board and base, deck chairs and loungers, and deck benches.

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WHISPERING PINES PARK FUND							
WHISPERING PINES PARK							
PERSONAL SERVICES							
REGULAR SALARIES	511200	235,226	0	0	0	0	0.00 %
SALARIES - PART TIME	511203	11,579	0	0	0	0	0.00 %
SALARIES - SEASONAL	511300	55,826	0	0	0	0	0.00 %
OVERTIME	511400	1,401	0	0	0	0	0.00 %
FICA/MEDICARE TAXES	512100	23,601	0	0	0	0	0.00 %
RETIREMENT CONTRIBUTIONS	512200	12,113	0	0	0	0	0.00 %
LIFE & HEALTH INSURANCE	512300	60,345	7	0	0	0	0.00 %
WORKERS COMP INSURANCE	512400	5,251	0	0	0	0	0.00 %
UNEMPLOYMENT INSURANCE	512500	5,888	0	0	0	0	0.00 %
TOTAL PERSONAL SERVICES		**411,230**	**7**	**0**	**0**	**0**	**0.00 %**
OPERATING EXPENSES							
PROFESSIONAL SERVICES	533190	1,853	0	0	0	0	0.00 %
CONTRACTUAL SERVICES	533400	153	0	0	0	0	0.00 %
CONTRACT SERVICE - TEMP HELP	533450	11,732	0	0	0	0	0.00 %
PEST CONTROL	533470	1,923	0	0	0	0	0.00 %
TRAVEL	534010	14	0	0	0	0	0.00 %
TELEPHONE	534100	4,367	0	0	0	0	0.00 %
POSTAGE	534120	104	0	0	0	0	0.00 %
UTILITIES - ELECTRIC	534310	37,556	0	0	0	0	0.00 %
UTILITIES - WATER & SEWER	534380	46,772	0	0	0	0	0.00 %
RENTALS & LEASES	534400	2,333	0	0	0	0	0.00 %
LIABILITY INSURANCE	534500	7,228	0	0	0	0	0.00 %
MAINTENANCE - BUILDING	534620	15,858	0	0	0	0	0.00 %
MAINTENANCE-ST/FIELD LT	534631	1,413	0	0	0	0	0.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
MAINTENANCE -PARK	534632	3,879	0	0	0	0	0.00 %
MAINTENANCE - EQUIPMENT	534660	10,870	0	0	0	0	0.00 %
MAINTENANCE - VEHICLES	534661	168	0	0	0	0	0.00 %
MAINTENANCE - CONTRACTS	534690	1,250	0	0	0	0	0.00 %
PRINTING	534700	676	0	0	0	0	0.00 %
LEGAL ADVERTISING	534911	12	0	0	0	0	0.00 %
OPERATING-RECREATION PROG	534970	21,678	0	0	0	0	0.00 %
MISC EXPENSE	534990	709	0	0	0	0	0.00 %
OFFICE SUPPLIES	535100	1,048	0	0	0	0	0.00 %
EQUIPMENT - MISC.	535120	7,763	0	0	0	0	0.00 %
SUPPLIES - GENERAL	535200	3,752	0	0	0	0	0.00 %
SUPPLIES - FIRST AID	535202	97	0	0	0	0	0.00 %
SUPPLIES - RECREATION	535203	4,184	0	0	0	0	0.00 %
SUPPLIES -MAINTENANCE	535205	16,498	0	0	0	0	0.00 %
FUEL - GASOLINE	535220	4,924	0	0	0	0	0.00 %
FUEL - DIESEL	535221	2,788	0	0	0	0	0.00 %
FUEL - PROPANE	535222	7,965	0	0	0	0	0.00 %
SUPPLIES - CHEMICALS	535230	12,317	0	0	0	0	0.00 %
UNIFORMS	535260	1,435	0	0	0	0	0.00 %
UNIFORM MAINTENANCE	535261	972	0	0	0	0	0.00 %
PUBLICATIONS	535411	110	0	0	0	0	0.00 %
MEMBERSHIPS	535420	591	0	0	0	0	0.00 %
EDUCATION & TRAINING	535430	240	0	0	0	0	0.00 %
TOTAL OPERATING EXPENSES		**235,231**	**0**	**0**	**0**	**0**	**0.00 %**
TOTAL WHISPERING PINES PARK		**646,461**	**7**	**0**	**0**	**0**	**0.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
PARK ADMINISTRATION							
PERSONAL SERVICES							
REGULAR SALARIES	511200	0	37,985	0	0	0	0.00 %
SALARIES - PART TIME	511203	0	4,560	0	0	0	0.00 %
OVERTIME	511400	0	62	0	0	0	0.00 %
FICA/MEDICARE TAXES	512100	0	3,205	0	0	0	0.00 %
RETIREMENT CONTRIBUTIONS	512200	0	2,797	0	0	0	0.00 %
LIFE & HEALTH INSURANCE	512300	0	10,544	0	0	0	0.00 %
WORKERS COMP INSURANCE	512400	0	1,857	0	0	0	0.00 %
TOTAL PERSONAL SERVICES		**0**	**61,011**	**0**	**0**	**0**	**0.00 %**
OPERATING EXPENSES							
CONTRACTUAL SERVICES	533400	0	160	0	0	0	0.00 %
PEST CONTROL	533470	0	220	0	0	0	0.00 %
TRAVEL	534010	0	140	0	0	0	0.00 %
TELEPHONE	534100	0	3,803	0	0	0	0.00 %
POSTAGE	534120	0	76	0	0	0	0.00 %
UTILITIES - WATER & SEWER	534380	0	56,615	0	0	0	0.00 %
RENTALS & LEASES	534400	0	1,245	0	0	0	0.00 %
LIABILITY INSURANCE	534500	0	11,791	0	0	0	0.00 %
MAINTENANCE - CONTRACTS	534690	0	1,318	0	0	0	0.00 %
PRINTING	534700	0	477	0	0	0	0.00 %
OPERATING-RECREATION PROG	534970	0	2,343	0	0	0	0.00 %
MISC EXPENSE	534990	0	40	0	0	0	0.00 %
OFFICE SUPPLIES	535100	0	884	0	0	0	0.00 %
EQUIPMENT - MISC.	535120	0	301	0	0	0	0.00 %
PUBLICATIONS	535411	0	78	0	0	0	0.00 %
TOTAL OPERATING EXPENSES		**0**	**79,492**	**0**	**0**	**0**	**0.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL PARK ADMINISTRATION	**0**	**140,503**	**0**	**0**	**0**	**0.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
AQUATICS								
PERSONAL SERVICES								
REGULAR SALARIES	511200		0	23,580	40,000	32,138	40,100	0.25 %
SALARIES - SEASONAL	511300		0	56,210	89,500	89,500	93,500	4.47 %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*33,500*	*33,500*	*33,500*	*0.00 %*
OVERTIME	511400		0	559	0	100	200	100.00 %
FICA/MEDICARE TAXES	512100		0	6,147	9,945	9,945	10,236	2.93 %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*2,563*	*2,563*	*2,563*	*0.00 %*
RETIREMENT CONTRIBUTIONS	512200		0	1,491	2,868	2,868	3,022	5.37 %
LIFE & HEALTH INSURANCE	512300		0	6,362	9,146	9,146	9,130	(0.17) %
WORKERS COMP INSURANCE	512400		0	2,968	5,678	5,678	5,908	4.05 %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*162*	*162*	*162*	*0.00 %*
TOTAL PERSONAL SERVICES			**0**	**97,317**	**157,137**	**149,375**	**162,096**	**3.16 %**
OPERATING EXPENSES								
CONTRACTUAL SERVICES	533400		0	0	15,120	15,120	15,120	0.00 %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*15,120*	*15,120*	*15,120*	*0.00 %*
PEST CONTROL	533470		0	0	115	115	0	(100.00) %
TRAVEL	534010		0	243	1,380	1,000	1,400	1.45 %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*880*	*500*	*900*	*2.27 %*
TELEPHONE	534100		0	1,181	1,360	1,360	2,000	47.06 %
POSTAGE	534120		0	0	0	200	200	100.00 %
UTILITIES - ELECTRIC	534310		0	12,587	22,000	22,000	23,000	4.55 %
RENTALS & LEASES	534400		0	776	1,026	1,026	0	(100.00) %
LIABILITY INSURANCE	534500		0	0	5,850	5,850	6,000	2.56 %
MAINTENANCE - EQUIPMENT	534660		0	2,449	5,765	5,000	7,000	21.42 %
MAINTENANCE - VEHICLES	534661		0	0	0	0	100	100.00 %
PRINTING	534700		0	297	600	600	900	50.00 %
ADVERTISING	534910		0	0	0	35	100	100.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
PHYSICALS/INOCULATIONS	534940		0	1,962	2,071	2,071	500	(75.86) %
BACKGROUND CHECKS	534941		0	0	150	150	0	(100.00) %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*150*	*150*	*0*	*(100.00) %*
OPERATING-RECREATION PROG	534970		0	8,462	11,700	12,500	12,500	6.84 %
MISC EXPENSE	534990		0	1,492	1,000	1,000	1,500	50.00 %
OPERATING CONTINGENCY	534991		0	0	5,000	5,000	5,000	0.00 %
OFFICE SUPPLIES	535100		0	78	1,715	850	1,050	(38.78) %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*115*	*50*	*50*	*(56.52) %*
EQUIPMENT - MISC.	535120		0	0	1,981	1,640	1,500	(24.28) %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*1,981*	*1,400*	*500*	*(74.76) %*
SAFETY EQUIPMENT	535121		0	0	400	700	700	75.00 %
SUPPLIES - GENERAL	535200		0	0	114	570	300	163.16 %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*114*	*300*	*150*	*31.58 %*
SUPPLIES - FIRST AID	535202		0	0	200	200	100	(50.00) %
SUPPLIES - RECREATION	535203		0	872	1,650	2,000	1,500	(9.09) %
SUPPLIES -MAINTENANCE	535205		0	289	0	2,000	0	0.00 %
FUEL - GASOLINE	535220		0	0	0	0	100	100.00 %
FUEL - PROPANE	535222		0	9,183	7,500	7,500	7,500	0.00 %
SUPPLIES - CHEMICALS	535230		0	10,536	12,000	12,000	12,000	0.00 %
UNIFORMS	535260		0	1,172	1,225	1,251	1,650	34.69 %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*125*	*125*	*150*	*20.00 %*
MEMBERSHIPS	535420		0	410	1,300	710	750	(42.31) %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*890*	*300*	*300*	*(66.29) %*
EDUCATION & TRAINING	535430		0	560	1,950	800	1,250	(35.90) %
HILLTOPPERS SWIM TEAM		*72407*	*0*	*0*	*1,000*	*400*	*250*	*(75.00) %*
TOTAL OPERATING EXPENSES			**0**	**52,549**	**103,172**	**103,248**	**103,720**	**0.53 %**
OTHER USES/NON-OPER								
RESERVE FOR CONTINGENCIES	599990		0	0	0	0	1,500	100.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL OTHER USES/NON-OPER	0	0	0	0	1,500	100.00 %
TOTAL AQUATICS	0	149,866	260,309	252,623	267,316	2.69 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
FACILITIES MAINTENANCE							
PERSONAL SERVICES							
REGULAR SALARIES	511200	0	143,152	128,987	128,987	138,863	7.66 %
SALARIES - PART TIME	511203	0	16,829	22,308	24,306	27,710	24.22 %
SALARIES - SEASONAL	511300	0	1,098	1,998	0	0	(100.00) %
OVERTIME	511400	0	60	0	500	2,000	100.00 %
FICA/MEDICARE TAXES	512100	0	12,402	11,872	11,872	12,903	8.68 %
RETIREMENT CONTRIBUTIONS	512200	0	9,610	10,741	10,741	12,376	15.22 %
LIFE & HEALTH INSURANCE	512300	0	41,505	45,457	45,457	45,413	(0.10) %
WORKERS COMP INSURANCE	512400	0	5,445	8,812	8,812	9,544	8.31 %
TOTAL PERSONAL SERVICES		**0**	**230,103**	**230,175**	**230,675**	**248,809**	**8.10 %**
OPERATING EXPENSES							
CONTRACTUAL SERVICES	533400	0	0	185	185	185	0.00 %
PEST CONTROL	533470	0	2,724	2,070	2,070	2,070	0.00 %
TRAVEL	534010	0	477	625	625	625	0.00 %
TELEPHONE	534100	0	0	1,020	750	1,000	(1.96) %
UTILITIES - ELECTRIC	534310	0	17,757	22,100	22,100	21,000	(4.98) %
UTILITIES - WATER & SEWER	534380	0	0	45,000	45,000	45,000	0.00 %
RENTALS & LEASES	534400	0	96	2,260	2,160	2,500	10.62 %
LIABILITY INSURANCE	534500	0	0	6,500	6,500	6,500	0.00 %
MAINTENANCE - BUILDING	534620	0	3,081	7,920	8,000	8,000	1.02 %
MAINTENANCE-ST/FIELD LT	534631	0	2,588	2,900	3,000	7,500	158.62 %
MAINTENANCE -PARK	534632	0	8,050	11,945	11,900	10,000	(16.28) %
MAINTENANCE - EQUIPMENT	534660	0	2,352	8,500	8,500	8,500	0.00 %
MAINTENANCE - VEHICLES	534661	0	571	2,750	2,750	3,000	9.09 %
LEGAL ADVERTISING	534911	0	0	50	50	50	0.00 %
PHYSICALS/INOCULATIONS	534940	0	0	400	400	400	0.00 %
OPERATING-RECREATION PROG	534970	0	4,087	0	0	0	0.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
MEN'S SOFTBALL LEAGUE		*72350*	*0*	*2,885*	*0*	*0*	*0*	*0.00 %*
CO-ED SOFTBALL LEAGUE		*72355*	*0*	*316*	*0*	*0*	*0*	*0.00 %*
COOTER CLASSIC TOURNAMEN		*72370*	*0*	*376*	*0*	*0*	*0*	*0.00 %*
OPERATING CONTINGENCY	534991		0	0	7,500	7,500	7,500	0.00 %
EQUIPMENT - MISC.	535120		0	3,169	3,145	3,145	3,500	11.29 %
SAFETY EQUIPMENT	535121		0	186	45	45	500	1,011.11 %
SUPPLIES - GENERAL	535200		0	4,071	1,365	1,365	5,500	302.93 %
SUPPLIES - FIRST AID	535202		0	0	100	100	100	0.00 %
SUPPLIES -MAINTENANCE	535205		0	12,477	21,850	21,850	9,000	(58.81) %
FUEL - GASOLINE	535220		0	5,968	7,200	8,000	8,000	11.11 %
FUEL - DIESEL	535221		0	1,472	4,000	4,000	5,500	37.50 %
FUEL - PROPANE	535222		0	880	1,500	1,250	1,500	0.00 %
UNIFORMS	535260		0	518	760	760	760	0.00 %
UNIFORM MAINTENANCE	535261		0	840	1,300	1,300	1,300	0.00 %
MEMBERSHIPS	535420		0	0	271	271	275	1.48 %
EDUCATION & TRAINING	535430		0	375	375	375	375	0.00 %
TOTAL OPERATING EXPENSES			**0**	**71,738**	**163,635**	**163,951**	**160,140**	**(2.14) %**
OTHER USES/NON-OPER								
RESERVE FOR CONTINGENCIES	599990		0	0	0	0	15,000	100.00 %
TOTAL OTHER USES/NON-OPER			**0**	**0**	**0**	**0**	**15,000**	**100.00 %**
TOTAL FACILITIES MAINTENANCE			**0**	**301,841**	**393,810**	**394,626**	**423,949**	**7.65 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INTERFUND TRANSFERS							
OTHER USES/NON-OPER							
TRANSFER TO CAPITAL PROJECTS	599130	51,500	89,500	42,000	42,000	75,000	78.57 %
TOTAL OTHER USES/NON-OPER		**51,500**	**89,500**	**42,000**	**42,000**	**75,000**	**78.57 %**
TOTAL INTERFUND TRANSFERS		**51,500**	**89,500**	**42,000**	**42,000**	**75,000**	**78.57 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
RESERVE CASH CARRIED FORWARD	599901	0	0	372,412	290,940	75,725	(79.67) %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**372,412**	**290,940**	**75,725**	**(79.67) %**
TOTAL OTHER NON-OPERATING		**0**	**0**	**372,412**	**290,940**	**75,725**	**(79.67) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**697,961**	**681,716**	**1,068,531**	**980,189**	**841,990**	**(21.20) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INTERFUND TRANSFERS							
OTHER USES/NON-OPER							
TRANSFER TO CAPITAL PROJECTS	599130	0	0	154,070	154,655	0	(100.00) %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**154,070**	**154,655**	**0**	**(100.00) %**
TOTAL INTERFUND TRANSFERS		**0**	**0**	**154,070**	**154,655**	**0**	**(100.00) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
RESERVE - ROAD IMPROVEMENTS	599906	0	0	625	0	0	(100.00) %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**625**	**0**	**0**	**(100.00) %**
TOTAL OTHER NON-OPERATING		**0**	**0**	**625**	**0**	**0**	**(100.00) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**0**	**0**	**154,695**	**154,655**	**0**	**(100.00) %**

INVERNESS COMMUNITY REDEVELOPMENT AGENCY (ICRA)

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
MEMBERSHIPS	535420	0	0	295	295	1,295	338.98 %
TOTAL OPERATING EXPENSES		**0**	**0**	**295**	**295**	**1,295**	**338.98 %**
TOTAL ICRA BOARD		**0**	**0**	**295**	**295**	**1,295**	**338.98 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
DOWNTOWN REDEVELOPMENT								
OPERATING EXPENSES								
CONTRACTUAL SERVICES	533400		0	0	2,350	2,350	22,000	836.17 %
COMP PLAN/LDC & CODE REVI		*15003*	*0*	*0*	*0*	*0*	*10,000*	*100.00 %*
UTILITIES - ELECTRIC	534310		11,365	9,170	16,000	16,000	16,000	0.00 %
UTILITIES - WATER & SEWER	534380		2,537	2,649	3,200	3,200	3,200	0.00 %
MAINT - IMPROV OTHER THAN BLDG	534640		7,546	2,100	12,650	12,650	12,000	(5.14) %
PRINTING	534700		0	0	0	0	1,800	100.00 %
MISC EXPENSE	534990		175	311	1,000	1,000	1,000	0.00 %
OFFICE SUPPLIES	535100		0	0	0	0	700	100.00 %
TOTAL OPERATING EXPENSES			**21,623**	**14,230**	**35,200**	**35,200**	**56,700**	**61.08 %**
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		0	0	0	0	12,000	100.00 %
DOWNTOWN LIGHTING PROGR		*52010*	*0*	*0*	*0*	*0*	*12,000*	*100.00 %*
CAPITAL OUTLAY - EQUIPMENT	566400		0	0	0	0	10,000	100.00 %
DOWNTOWN BANNERS		*52930*	*0*	*0*	*0*	*0*	*10,000*	*100.00 %*
TOTAL CAPITAL OUTLAY			**0**	**0**	**0**	**0**	**22,000**	**100.00 %**
OTHER USES/NON-OPER								
RESERVE FOR CONTINGENCIES	599990		0	0	3,000	3,000	15,000	400.00 %
TOTAL OTHER USES/NON-OPER			**0**	**0**	**3,000**	**3,000**	**15,000**	**400.00 %**
TOTAL DOWNTOWN REDEVELOPMENT			**21,623**	**14,230**	**38,200**	**38,200**	**93,700**	**145.29 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INTERFUND TRANSFERS							
OTHER USES/NON-OPER							
TRANSFER TO CAPITAL PROJECTS	599130	170,000	210,000	65,000	65,000	100,000	53.85 %
TOTAL OTHER USES/NON-OPER		**170,000**	**210,000**	**65,000**	**65,000**	**100,000**	**53.85 %**
TOTAL INTERFUND TRANSFERS		**170,000**	**210,000**	**65,000**	**65,000**	**100,000**	**53.85 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
TRF TO GEN - FINANCE & ADMIN	599102	11,500	11,500	11,500	11,500	11,500	0.00 %
RESERVE CASH CARRIED FORWARD	599901	0	0	40,833	70,990	3,295	(91.93) %
TOTAL OTHER USES/NON-OPER		**11,500**	**11,500**	**52,333**	**82,490**	**14,795**	**(71.73) %**
TOTAL OTHER NON-OPERATING		**11,500**	**11,500**	**52,333**	**82,490**	**14,795**	**(71.73) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**203,123**	**235,730**	**155,828**	**185,985**	**209,790**	**34.63 %**

Capital Improvement Program 2015-2019

Keep Calm and Bike

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
CAPITAL IMPROVEMENT FUND								
OTHER GEN GOVT BLDG/LAND IMPR								
OPERATING EXPENSES								
MAINT - IMPROV OTHER THAN BLDG	534640		4,000	0	0	0	0	0.00 %
IGC CAPITAL MAINTENANCE		*12919*	*4,000*	*0*	*0*	*0*	*0*	*0.00 %*
TOTAL OPERATING EXPENSES			**4,000**	**0**	**0**	**0**	**0**	**0.00 %**
CAPITAL OUTLAY								
LAND AQUISITION	566100		0	0	829,000	829,325	0	(100.00) %
LAND ACQUISITION - DAMPIER		*19005*	*0*	*0*	*187,500*	*187,500*	*0*	*(100.00) %*
LAND ACQUISITION - CNR-PINE		*19006*	*0*	*0*	*41,500*	*41,825*	*0*	*(100.00) %*
BUILDING RENOVATIONS	566200		0	51,852	904,550	904,550	115,000	(87.29) %
GOVERNMENT PLAZA		*12102*	*0*	*0*	*441,550*	*441,550*	*100,000*	*(77.35) %*
IGC TENANT BUILDOUT		*19002*	*0*	*51,852*	*463,000*	*463,000*	*0*	*(100.00) %*
MLK/DAMPIER DWELLING DEM		*19009*	*0*	*0*	*0*	*0*	*15,000*	*100.00 %*
IMPROVE OTHER THAN BUILDINGS	566300		12,302	21,849	272,550	272,550	139,500	(48.82) %
DATA PRESERVATION PROGRAM		*12002*	*0*	*0*	*107,550*	*107,550*	*0*	*(100.00) %*
CDB EXPANSION MASTER PLAN		*12004*	*0*	*0*	*25,000*	*25,000*	*0*	*(100.00) %*
ART IN PUBLIC PLACES		*12005*	*0*	*0*	*45,000*	*45,000*	*5,000*	*(88.89) %*
WAY FIND SIGNS		*12006*	*12,302*	*21,849*	*40,000*	*40,000*	*40,000*	*0.00 %*
NEIGHBORHOOD CENTERS		*12007*	*0*	*0*	*55,000*	*55,000*	*15,000*	*(72.73) %*
IGC CAPITAL MAINTENANCE		*12919*	*0*	*0*	*0*	*0*	*40,000*	*100.00 %*
IGC LANDSCAPE SPRINKLER RE		*12922*	*0*	*0*	*0*	*0*	*2,000*	*100.00 %*
STREETSCAPE LIGHTING RETRO		*19008*	*0*	*0*	*0*	*0*	*37,500*	*100.00 %*
CAPITAL OUTLAY - EQUIPMENT	566400		24,507	0	32,000	32,000	60,000	87.50 %
ELECTRONIC READER BOARD		*12010*	*24,507*	*0*	*0*	*0*	*0*	*0.00 %*
GIS SYSTEM		*12105*	*0*	*0*	*20,000*	*20,000*	*20,000*	*0.00 %*
IGC LANDSCAPE PROTECTION		*12920*	*0*	*0*	*0*	*0*	*40,000*	*100.00 %*

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SECURITY CAMERAS - IP	*18001*	*0*	*0*	*12,000*	*12,000*	*0*	*(100.00) %*
TOTAL CAPITAL OUTLAY		**36,808**	**73,701**	**2,038,100**	**2,038,425**	**314,500**	**(84.57) %**
TOTAL OTHER GEN GOVT BLDG/LAND IMPR		**40,808**	**73,701**	**2,038,100**	**2,038,425**	**314,500**	**(84.57) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
GEN GOVERNMENT CIP - COMPUTER								
OPERATING EXPENSES								
EQUIPMENT - MISC.	535120		16,299	2,350	0	0	0	0.00 %
COMPUTERIZATION - CITY WID		*13001*	*9,915*	*0*	*0*	*0*	*0*	*0.00 %*
DASHBOARD SOFTWARE IMPLE		*13006*	*0*	*2,350*	*0*	*0*	*0*	*0.00 %*
PC REPLACEMENT		*18010*	*6,384*	*0*	*0*	*0*	*0*	*0.00 %*
TOTAL OPERATING EXPENSES			**16,299**	**2,350**	**0**	**0**	**0**	**0.00 %**
CAPITAL OUTLAY								
CAPITAL OUTLAY - EQUIPMENT	566400		102,787	31,438	301,533	290,171	35,000	(88.39) %
COMPUTERIZATION - CITY WID		*13001*	*13,399*	*12,061*	*103,999*	*103,999*	*35,000*	*(66.35) %*
UTILITY BILLING SW IMPLEMEN		*13003*	*0*	*7,028*	*45,372*	*35,372*	*0*	*(100.00) %*
OCCUPATIONAL LICENSE SOFT		*13004*	*10,275*	*0*	*0*	*0*	*0*	*0.00 %*
CENTRAL PROPERTY FILE SOFT		*13005*	*3,375*	*0*	*6,800*	*10,800*	*0*	*(100.00) %*
TYLER CONNECT 311 SOFTWARE		*13007*	*0*	*0*	*3,280*	*0*	*0*	*(100.00) %*
TYLER CASHIERING		*13008*	*10,300*	*2,263*	*11,427*	*6,000*	*0*	*(100.00) %*
AGENDA MANAGEMENT SYSTEM		*13009*	*6,000*	*0*	*0*	*0*	*0*	*0.00 %*
MUNIS FIXED ASSETS IMPLEME		*13012*	*2,200*	*0*	*19,900*	*24,900*	*0*	*(100.00) %*
MUNIS APPLICANT TRACKING I		*13013*	*1,200*	*0*	*4,800*	*4,800*	*0*	*(100.00) %*
GASB 34 REPORT WRITER IMPL		*13014*	*0*	*0*	*1,655*	*0*	*0*	*(100.00) %*
MUNIS CITIZEN SELF SERVICE I		*13016*	*0*	*588*	*0*	*0*	*0*	*0.00 %*
VENDOR SELF SERVICE IMPL		*13017*	*0*	*0*	*1,175*	*1,175*	*0*	*(100.00) %*
MUNIS EMPLOYEE SELF SERVIC		*13018*	*0*	*0*	*1,200*	*1,200*	*0*	*(100.00) %*
MAPLINK GIS INTEGRATION		*13200*	*0*	*9,500*	*10,175*	*10,175*	*0*	*(100.00) %*
MOBILE APP DEVELOPMENT		*13300*	*0*	*0*	*12,000*	*12,000*	*0*	*(100.00) %*
BUILDING PERMITS/CODE ENF		*15009*	*0*	*0*	*61,150*	*61,150*	*0*	*(100.00) %*
TELEPHONE SYSTEM (VOIP)		*18007*	*48,182*	*0*	*0*	*0*	*0*	*0.00 %*
REPLACEMENT - BACKUP TAPE		*18008*	*0*	*0*	*15,000*	*15,000*	*0*	*(100.00) %*
PC REPLACEMENT		*18010*	*0*	*0*	*3,600*	*3,600*	*0*	*(100.00) %*

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
MS OFFICE 2010 UPGRADE	*18011*	*2,605*	*0*	*0*	*0*	*0*	*0.00 %*
SERVERS-WATER DAMAGE-09/05	*18012*	*5,250*	*0*	*0*	*0*	*0*	*0.00 %*
TOTAL CAPITAL OUTLAY		**102,787**	**31,438**	**301,533**	**290,171**	**35,000**	**(88.39) %**
TOTAL GEN GOVERNMENT CIP - COMPUTER		**119,086**	**33,788**	**301,533**	**290,171**	**35,000**	**(88.39) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
COMPREHENSIVE PLANNING								
OPERATING EXPENSES								
PROFESSIONAL SERVICES	533190		10,988	574	0	0	0	0.00 %
COMP PLAN/LDC & CODE REVI		*15003*	*10,988*	*574*	*0*	*0*	*0*	*0.00 %*
TOTAL OPERATING EXPENSES			**10,988**	**574**	**0**	**0**	**0**	**0.00 %**
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		0	0	35,000	35,000	0	(100.00) %
FDOT ENHANCEMENT - BEAUTI		*15005*	*0*	*0*	*35,000*	*35,000*	*0*	*(100.00) %*
TOTAL CAPITAL OUTLAY			**0**	**0**	**35,000**	**35,000**	**0**	**(100.00) %**
TOTAL COMPREHENSIVE PLANNING			**10,988**	**574**	**35,000**	**35,000**	**0**	**(100.00) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
LAW ENFORCEMENT								
CAPITAL OUTLAY								
CAPITAL OUTLAY - EQUIPMENT	566400		0	0	30,000	30,000	0	(100.00) %
SPEED TRAILER		*21003*	*0*	*0*	*30,000*	*30,000*	*0*	*(100.00) %*
TOTAL CAPITAL OUTLAY			**0**	**0**	**30,000**	**30,000**	**0**	**(100.00) %**
TOTAL LAW ENFORCEMENT			**0**	**0**	**30,000**	**30,000**	**0**	**(100.00) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SIDEWALK IMPROVEMENTS								
OPERATING EXPENSES								
ENGINEERING FEES	533120		28,141	2,436	0	0	0	0.00 %
STORMWATER STUDY UPDATE		*38001*	*28,141*	*2,436*	*0*	*0*	*0*	*0.00 %*
TOTAL OPERATING EXPENSES			**28,141**	**2,436**	**0**	**0**	**0**	**0.00 %**
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		53,396	0	143,000	68,000	30,000	(79.02) %
STORMWATER STUDY UPDATE		*38001*	*0*	*0*	*79,000*	*4,000*	*10,000*	*(87.34) %*
SIDEWALK PROGRAM		*41230*	*53,396*	*0*	*64,000*	*64,000*	*20,000*	*(68.75) %*
CAPITAL OUTLAY - EQUIPMENT	566400		52,030	0	0	0	82,000	100.00 %
REPLACEMENT/RETROFIT PICK		*41930*	*0*	*0*	*0*	*0*	*72,000*	*100.00 %*
REPLACEMENT DUMP TRUCK		*41932*	*52,030*	*0*	*0*	*0*	*0*	*0.00 %*
REPLACEMENT MOWERS		*41933*	*0*	*0*	*0*	*0*	*10,000*	*100.00 %*
TOTAL CAPITAL OUTLAY			**105,426**	**0**	**143,000**	**68,000**	**112,000**	**(21.68) %**
TOTAL SIDEWALK IMPROVEMENTS			**133,567**	**2,436**	**143,000**	**68,000**	**112,000**	**(21.68) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
STREETS - MAJOR IMPROVEMENTS								
OPERATING EXPENSES								
ENGINEERING FEES	533120		2,950	0	15,000	15,000	0	(100.00) %
ROADS LANDSCAPE IMPROVEM		*41929*	*1,000*	*0*	*0*	*0*	*0*	*0.00 %*
NPDES PERMIT		*41953*	*0*	*0*	*15,000*	*15,000*	*0*	*(100.00) %*
S APOPKA/GRACE ST MINI-STRE		*52938*	*1,950*	*0*	*0*	*0*	*0*	*0.00 %*
MAINT - IMPROV OTHER THAN BLDG	534640		6,355	0	0	0	0	0.00 %
ANNUAL STREET RE-STRIPING F		*41946*	*6,355*	*0*	*0*	*0*	*0*	*0.00 %*
TOTAL OPERATING EXPENSES			**9,305**	**0**	**15,000**	**15,000**	**0**	**(100.00) %**
CAPITAL OUTLAY								
LAND AQUISITION	566100		0	0	5,500	5,000	0	(100.00) %
LAND ACQUISITION-812 MAPLE		*38003*	*0*	*0*	*5,500*	*5,000*	*0*	*(100.00) %*
BUILDING RENOVATIONS	566200		0	0	175,000	175,000	0	(100.00) %
PUBLIC WORKS FACILITY ROOF		*41947*	*0*	*0*	*175,000*	*175,000*	*0*	*(100.00) %*
IMPROVE OTHER THAN BUILDINGS	566300		555,479	44,884	1,108,778	674,778	1,605,000	44.75 %
SHARED CBD SOLID WASTE POI		*34001*	*0*	*0*	*25,000*	*0*	*0*	*(100.00) %*
STORMWATER PROJECTS		*38901*	*0*	*0*	*0*	*0*	*90,000*	*100.00 %*
HEIGHTS STREETSCAPE IMPRO		*41229*	*0*	*0*	*0*	*0*	*25,000*	*100.00 %*
HIGHLAND BLVD RECONSTRUC		*41900*	*0*	*0*	*75,000*	*75,000*	*825,000*	*1,000.00 %*
PINE ST MUNICIPAL PARKING L		*41902*	*0*	*0*	*25,000*	*0*	*0*	*(100.00) %*
TOMPKINS ST IMP - IMPACT FEI		*41920*	*489,767*	*0*	*0*	*0*	*0*	*0.00 %*
ROAD RESURFACING		*41925*	*9,998*	*19,884*	*353,528*	*353,528*	*100,000*	*(71.71) %*
ROADS LANDSCAPE IMPROVEM		*41929*	*0*	*0*	*9,000*	*0*	*0*	*(100.00) %*
MEDIAN REHAB - 44E		*41939*	*55,714*	*0*	*0*	*0*	*0*	*0.00 %*
TRAFFIC CALMING PROJECTS		*41940*	*0*	*0*	*56,250*	*56,250*	*25,000*	*(55.56) %*
TOMPKINS STREET REHABILITA		*41944*	*0*	*25,000*	*30,000*	*30,000*	*0*	*(100.00) %*
HIGHLAND/MONTGOMERY INTI		*41948*	*0*	*0*	*75,000*	*75,000*	*0*	*(100.00) %*
ZEPHYR STREET INTERSECTION		*41949*	*0*	*0*	*450,000*	*75,000*	*375,000*	*(16.67) %*

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
BMP - SHARE THE ROAD IDENT		*41955*	*0*	*0*	*10,000*	*10,000*	*5,000*	*(50.00) %*
PINE ST STREETSCAPE/STORM V		*41957*	*0*	*0*	*0*	*0*	*100,000*	*100.00 %*
MEDIAN LANDSCAPE IMPROVE		*41958*	*0*	*0*	*0*	*0*	*10,000*	*100.00 %*
TOMPKINS STREET INLETS		*41960*	*0*	*0*	*0*	*0*	*50,000*	*100.00 %*
CAPITAL OUTLAY - EQUIPMENT	566400		57,457	0	217,840	5,500	25,000	(88.52) **%**
SKID STEERER DITCH WITCH		*41945*	*57,457*	*0*	*0*	*0*	*0*	*0.00 %*
LED STREET LIGHTING - ESG		*41952*	*0*	*0*	*212,340*	*0*	*0*	*(100.00) %*
BUCKET ATTACHMENT FOR JOI		*41954*	*0*	*0*	*5,500*	*5,500*	*0*	*(100.00) %*
PERM AND PORTABLE SAFETY L		*41959*	*0*	*0*	*0*	*0*	*25,000*	*100.00 %*
TOTAL CAPITAL OUTLAY			**612,935**	**44,884**	**1,507,118**	**860,278**	**1,630,000**	**8.15 %**
TOTAL STREETS - MAJOR IMPROVEMENTS			**622,240**	**44,884**	**1,522,118**	**875,278**	**1,630,000**	**7.09 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
DOWNTOWN IMPROVEMENTS								
OPERATING EXPENSES								
MISC EXPENSE	534990		0	7,500	0	0	0	0.00 %
ICRA STOREFRONT FACADE PR(		*52904*	*0*	*7,500*	*0*	*0*	*0*	*0.00 %*
TOTAL OPERATING EXPENSES			**0**	**7,500**	**0**	**0**	**0**	**0.00 %**
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		0	8,148	1,364,300	199,300	1,203,400	(11.79) %
N. APOPOKA/DAMPIER CONGRI		*41942*	*0*	*0*	*70,000*	*70,000*	*0*	*(100.00) %*
ICRA STOREFRONT FACADE PR(		*52904*	*0*	*0*	*29,300*	*29,300*	*18,400*	*(37.20) %*
DOWTOWN INFORMATION KIOS		*52905*	*0*	*0*	*0*	*0*	*20,000*	*100.00 %*
CDBG PHASE IV DOWNTOWN ST		*52909*	*0*	*8,148*	*1,265,000*	*100,000*	*1,165,000*	*(7.91) %*
CAPITAL OUTLAY - EQUIPMENT	566400		23,336	18,516	65,000	65,000	25,000	(61.54) %
SOLAR COMPACTING TRASH CA		*41943*	*23,336*	*18,516*	*10,000*	*10,000*	*10,000*	*0.00 %*
DOWNTOWN AMENITIES		*72984*	*0*	*0*	*55,000*	*55,000*	*15,000*	*(72.73) %*
TOTAL CAPITAL OUTLAY			**23,336**	**26,664**	**1,429,300**	**264,300**	**1,228,400**	**(14.06) %**
TOTAL DOWNTOWN IMPROVEMENTS			**23,336**	**34,164**	**1,429,300**	**264,300**	**1,228,400**	**(14.06) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
USDOE-TENNIS/FIELD LIGHTING								
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		107,000	0	0	0	0	0.00 %
OUTDOOR LIGHTING -TENNISC		*72056*	*107,000*	*0*	*0*	*0*	*0*	*0.00 %*
TOTAL CAPITAL OUTLAY			**107,000**	**0**	**0**	**0**	**0**	**0.00 %**
TOTAL USDOE-TENNIS/FIELD LIGHTING			**107,000**	**0**	**0**	**0**	**0**	**0.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
CULTURAL SERVICES-VALERIE THEA								
CAPITAL OUTLAY								
BUILDING RENOVATIONS	566200		55,300	16,572	1,962,000	1,450,000	1,550,000	(21.00) **%**
VALARIE THEATER		*72976*	*55,300*	*16,572*	*1,962,000*	*1,450,000*	*1,550,000*	*(21.00) %*
TOTAL CAPITAL OUTLAY			**55,300**	**16,572**	**1,962,000**	**1,450,000**	**1,550,000**	**(21.00) %**
TOTAL CULTURAL SERVICES-VALERIE THEA			**55,300**	**16,572**	**1,962,000**	**1,450,000**	**1,550,000**	**(21.00) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SATELLITE IMPROVEMENTS								
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		33,180	723,740	175,550	48,863	262,321	49.43 %
DIRECTIONAL WAYFIND'SIGNS		*72041*	*7,673*	*15,337*	*0*	*0*	*0*	*0.00 %*
N. APOPKA MEDIAN IMPROVEM		*72044*	*4,600*	*12,095*	*0*	*0*	*0*	*0.00 %*
COOTER POND THEME LIGHTIN		*72048*	*8,000*	*61,823*	*38,275*	*38,275*	*100,000*	*161.27 %*
BANDSHELL/GAZEBO LAKE FRC		*72050*	*5,156*	*0*	*0*	*0*	*0*	*0.00 %*
BOAT LAUNCH DOCK		*72053*	*0*	*0*	*63,000*	*9,434*	*127,321*	*102.10 %*
WBP-SHUFFLEBOARD COURT R		*72926*	*0*	*23,306*	*0*	*0*	*0*	*0.00 %*
WBP-CASON PROPERTY DEVELC		*72928*	*0*	*0*	*11,500*	*0*	*0*	*(100.00) %*
LIBERTY PARK PARKING LOT IM		*72944*	*7,750*	*28,184*	*0*	*0*	*0*	*0.00 %*
LIBERTY PK GRAVEL WALKWAY		*72945*	*0*	*7,065*	*0*	*0*	*0*	*0.00 %*
COOTER POND PARK IMPROVEI		*72963*	*0*	*0*	*0*	*0*	*30,000*	*100.00 %*
LIBERTY PARK IMPROVE-TREE		*72964*	*0*	*0*	*0*	*0*	*5,000*	*100.00 %*
NORTH APOPKA AVE TRAILHEA		*72975*	*0*	*575,930*	*62,775*	*1,154*	*0*	*(100.00) %*
CAPITAL OUTLAY - EQUIPMENT	566400		20,000	33,456	30,000	30,000	0	(100.00) %
SOLAR COMPACTING TRASH CA		*72003*	*20,000*	*18,516*	*10,000*	*10,000*	*0*	*(100.00) %*
WALLACE BROOKS PARK PLAYS		*72925*	*0*	*14,940*	*20,000*	*20,000*	*0*	*(100.00) %*
TOTAL CAPITAL OUTLAY			**53,180**	**757,196**	**205,550**	**78,863**	**262,321**	**27.62 %**
TOTAL SATELLITE IMPROVEMENTS			**53,180**	**757,196**	**205,550**	**78,863**	**262,321**	**27.62 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WPP FACILITY IMPROVEMENTS								
OPERATING EXPENSES								
MAINTENANCE - BUILDING	534620		34,000	4,950	0	0	0	0.00 %
LIGHTENING PROTECTION-WPI		*72065*	*0*	*4,950*	*0*	*0*	*0*	*0.00 %*
MAINTENANCE -PARK	534632		5,398	0	0	0	3,000	100.00 %
PLAYGROUND EQUIPMENT		*72014*	*5,398*	*0*	*0*	*0*	*0*	*0.00 %*
WPP BALL FIELD		*72022*	*0*	*0*	*0*	*0*	*3,000*	*100.00 %*
MAINTENANCE - EQUIPMENT	534660		0	2,780	0	0	0	0.00 %
AQUATICS OPERATIONS UPGRA		*72063*	*0*	*2,780*	*0*	*0*	*0*	*0.00 %*
EQUIPMENT - MISC.	535120		240	2,538	0	0	0	0.00 %
WPP COMPUTER SYSTEM		*72021*	*240*	*0*	*0*	*0*	*0*	*0.00 %*
AQUATICS OPERATIONS UPGRA		*72063*	*0*	*2,538*	*0*	*0*	*0*	*0.00 %*
TOTAL OPERATING EXPENSES			**39,638**	**10,268**	**0**	**0**	**3,000**	**100.00 %**
CAPITAL OUTLAY								
BUILDING RENOVATIONS	566200		0	0	309,559	0	37,500	(87.89) %
POOL STORAGE BUILDING		*72604*	*0*	*0*	*0*	*0*	*7,500*	*100.00 %*
A/C UNIT REPLACEMENT - ESG-.		*72711*	*0*	*0*	*9,559*	*0*	*0*	*(100.00) %*
KIWANIS YOUTH HUT		*72713*	*0*	*0*	*300,000*	*0*	*0*	*(100.00) %*
PAVILION-SPLASH PARK/PLAYGI		*72715*	*0*	*0*	*0*	*0*	*20,000*	*100.00 %*
COMFORT STATION RENOVATIC		*72717*	*0*	*0*	*0*	*0*	*10,000*	*100.00 %*
IMPROVE OTHER THAN BUILDINGS	566300		73,950	41,193	79,760	79,760	60,700	(23.90) %
POOL DECK PAVERS		*72004*	*0*	*0*	*4,760*	*4,760*	*0*	*(100.00) %*
PARKING AREA RESURFACING		*72009*	*0*	*0*	*35,000*	*35,000*	*50,000*	*42.86 %*
POOL AREA STORAGE BLDG		*72010*	*17,000*	*9,693*	*0*	*0*	*0*	*0.00 %*
POOL PUMP ROOOM UPGRADE		*72018*	*0*	*0*	*0*	*0*	*5,000*	*100.00 %*
WPP BALL FIELD		*72022*	*8,950*	*0*	*0*	*0*	*0*	*0.00 %*
SIGNAGE		*72054*	*0*	*0*	*5,000*	*5,000*	*0*	*(100.00) %*
OUTDOOR LIGHTING -TENNISC		*72056*	*48,000*	*0*	*0*	*0*	*0*	*0.00 %*

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
FENCING (FIELD REPLACEMEN		*72070*	*0*	*0*	*0*	*0*	*5,700*	*100.00 %*
POOL RESURFACING		*72710*	*0*	*31,500*	*0*	*0*	*0*	*0.00 %*
BOY SCOUT AREA UPGRADES		*72712*	*0*	*0*	*35,000*	*35,000*	*0*	*(100.00) %*
CAPITAL OUTLAY - EQUIPMENT	566400		0	16,490	42,000	50,994	105,000	150.00 **%**
EQUIP REPLACEMENT		*72008*	*0*	*0*	*9,200*	*9,200*	*0*	*(100.00) %*
PLAYGROUND EQUIPMENT		*72014*	*0*	*0*	*5,000*	*5,000*	*5,000*	*0.00 %*
IN-FIELD GROOMER REPLACEM		*72064*	*0*	*16,490*	*0*	*0*	*0*	*0.00 %*
CHEMICAL CONTROLLERS POO		*72410*	*0*	*0*	*14,000*	*13,794*	*0*	*(100.00) %*
GYRO CHOPPER HEAD FOR SKI		*72714*	*0*	*0*	*0*	*0*	*23,000*	*100.00 %*
REPLACEMENT VEHICLE & UP(		*72716*	*0*	*0*	*0*	*0*	*42,000*	*100.00 %*
REEL MOWER REPLACEMENT		*72805*	*0*	*0*	*0*	*0*	*35,000*	*100.00 %*
UTILITY TERRAIN VEHICLE W/A		*72814*	*0*	*0*	*13,800*	*23,000*	*0*	*(100.00) %*
TOTAL CAPITAL OUTLAY			**73,950**	**57,684**	**431,319**	**130,754**	**203,200**	**(52.89) %**
TOTAL WPP FACILITY IMPROVEMENTS			**113,588**	**67,952**	**431,319**	**130,754**	**206,200**	**(52.19) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SPECIAL EVENTS								
CAPITAL OUTLAY								
CAPITAL OUTLAY - EQUIPMENT	566400		0	0	0	0	18,100	100.00 %
GRAND PRIX BARRIERS		*74100*	*0*	*0*	*0*	*0*	*7,000*	*100.00 %*
PORTABLE EVENT LIGHTING		*74102*	*0*	*0*	*0*	*0*	*8,600*	*100.00 %*
EVENT & VISITOR'S BUREAU FU		*74103*	*0*	*0*	*0*	*0*	*2,500*	*100.00 %*
TOTAL CAPITAL OUTLAY			**0**	**0**	**0**	**0**	**18,100**	**100.00 %**
TOTAL SPECIAL EVENTS			**0**	**0**	**0**	**0**	**18,100**	**100.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INTERFUND TRANSFERS							
OTHER USES/NON-OPER							
TRANSFER TO GENERAL FUND	599101	0	3,849,048	0	0	0	0.00 %
TOTAL OTHER USES/NON-OPER		**0**	**3,849,048**	**0**	**0**	**0**	**0.00 %**
TOTAL INTERFUND TRANSFERS		**0**	**3,849,048**	**0**	**0**	**0**	**0.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
RESERVE CASH CARRIED FORWARD	599901	0	0	1,835,816	2,677,625	2,184,725	19.01 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**1,835,816**	**2,677,625**	**2,184,725**	**19.01 %**
TOTAL OTHER NON-OPERATING		**0**	**0**	**1,835,816**	**2,677,625**	**2,184,725**	**19.01 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**1,279,093**	**4,880,316**	**9,933,736**	**7,938,416**	**7,541,246**	**(24.08) %**

WATER & SEWER
UTILITY SERVICE FUNDS

PUBLIC WORKS
UTILITY SYSTEM
Water and Wastewater Operations

DEPARTMENT FUNCTIONS

The programs are managed through a five-year Operation and Maintenance Services Contract that continues through September 30, 2018, and is renewable for a succeeding 5 year term thereafter. The Utilities Division is responsible for the production and distribution of potable water and collection and of wastewater to process for beneficial reuse. Objectives are to:

- Provide public education and timely customer service to water, wastewater and reuse customers.
- Operate to minimize negative environmental impacts.
- Maintain and improve potable water and wastewater treatment to meet FDEP regulations to ensure safety and serve customers while anticipating future growth.

PERSONNEL

The water and wastewater plants and most of the collection and distribution system are managed by a 3-P (Public Private Partnership) contract. The company employs 10 full time employees. Staff levels are not expected to change this year.

PROGRAMS

The Division is funded by collected revenues of the Utility Enterprise Fund.

Water Treatment and Distribution

Provides customers with potable water while meeting the following goals:

- Ensure the public water supply meets minimum drinking water standards under the Federal Government enacted PL93-523, the “Safe Drinking Water Act”.
- Correct deficiencies and maximize the use of existing equipment to meet and exceed rules set by the Department of Environmental Protection.
- Participate and cooperate with the Regional Water Supply Authority (WRWSA) for planning and financial assistance.
- Plan to provide potable water services to an expanding water service area.

Water Reclamation (Wastewater Treatment) and Sewer Collection

This program exists to manage and coordinate activities associated with the Water Reclamation system to include the following duties:

- Hands on operation and maintenance of the Water Reclamation Facility, sewer collection lines, 32 lift stations, reclaimed water transmission system, and the existing spray irrigation fields.
- Meet standards set by the Florida Department of Environmental Protection and State and Federal regulations.
- Produce a quality effluent for beneficial reuse.
- Process and properly dispose of biosolids residuals.

2015 PROJECTS AND GOALS

- Complete Citrus Booster Station ground storage tank rehabilitation
- Citrus Booster Station Motor Control Center Rehab
- 581 Water Treatment Plant Chlorine Skid Replacement
- Water Quality Improvement Program
- 581 MCC Upgrade for Well #3
- Water Booster Pump Replacement
- Continue lift station security fencing
- Continue Lift Station Rehabilitations
- Repair Water Reclamation Facility Security Fencing
- Master Lift Station Generator Replacement
- Lift Station Pump Replacements
- Wastewater Infiltration Repairs

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER & SEWER REVENUE FUND							
ACCOUNTING/AUDIT							
OPERATING EXPENSES							
CONTRACTUAL SERVICES	533400	1,560	0	0	0	0	0.00 %
COLLECTION EXPENSE	534980	231	0	6,000	6,000	6,000	0.00 %
MISC EXPENSE	534990	555	7,094	0	0	0	0.00 %
BAD DEBT EXPENSE	535800	18,401	23,186	10,000	10,000	35,000	250.00 %
TOTAL OPERATING EXPENSES		**20,747**	**30,280**	**16,000**	**16,000**	**41,000**	**156.25 %**
TOTAL ACCOUNTING/AUDIT		**20,747**	**30,280**	**16,000**	**16,000**	**41,000**	**156.25 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INTERFUND TRANSFERS							
OTHER USES/NON-OPER							
TRANSFER TO W/S OPER & MAINT	599141	1,806,517	2,704,275	2,916,772	2,916,772	2,897,735	(0.65) %
TRANSFER TO W/S RENEW & REPLAC	599142	1,019,448	339,248	443,248	443,248	631,248	42.41 %
TRANSFER TO CAPACITY RES/CIP	599192	0	7,834	16,150	16,150	10,000	(38.08) %
TRANSFER 2005 REV NOTE	599199	197,512	0	0	0	0	0.00 %
TOTAL OTHER USES/NON-OPER		**3,023,477**	**3,051,357**	**3,376,170**	**3,376,170**	**3,538,983**	**4.82 %**
TOTAL INTERFUND TRANSFERS		**3,023,477**	**3,051,357**	**3,376,170**	**3,376,170**	**3,538,983**	**4.82 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
RESERVE CASH CARRIED FORWARD	599901	0	0	250,000	499,325	310,000	24.00 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**250,000**	**499,325**	**310,000**	**24.00 %**
TOTAL OTHER NON-OPERATING		**0**	**0**	**250,000**	**499,325**	**310,000**	**24.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**3,044,224**	**3,081,637**	**3,642,170**	**3,891,495**	**3,889,983**	**6.80 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
MISC EXPENSE	534990	620	4,769	4,170	4,170	0	(100.00) %
TOTAL OPERATING EXPENSES		**620**	**4,769**	**4,170**	**4,170**	**0**	**(100.00) %**
TOTAL ACCOUNTS RECEIVABLE BAD DEBT		**620**	**4,769**	**4,170**	**4,170**	**0**	**(100.00) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER UTILITY SERVICES							
OPERATING EXPENSES							
ENGINEERING FEES	533120	500	0	1,000	1,000	1,000	0.00 %
WATER CONTRACTS	533406	486	625	850	850	900	5.88 %
WOODARD & CURRAN MGMT SVCS	533408	557,546	507,438	492,882	492,882	492,882	0.00 %
UTILITIES - ELECTRIC	534310	0	27,748	70,000	78,000	88,000	25.71 %
UTILITIES - WATER & SEWER	534380	503	576	700	700	700	0.00 %
LIABILITY INSURANCE	534500	18,351	45,785	33,000	33,000	33,000	0.00 %
MAINTENANCE - FIRE HYDRANTS	534667	0	9,633	10,000	10,000	10,000	0.00 %
PRINTING	534700	397	0	3,000	3,000	3,000	0.00 %
ADVERTISING	534910	0	43	500	500	500	0.00 %
PERMITTING/LICENSES	534981	2,000	2,000	5,000	5,000	5,000	0.00 %
FUEL - GASOLINE	535220	13,003	13,000	13,000	18,500	20,000	53.85 %
MEMBERSHIPS	535420	250	0	0	0	0	0.00 %
DEPRECIATION	535900	130,625	121,833	0	0	0	0.00 %
TOTAL OPERATING EXPENSES		**723,660**	**728,681**	**629,932**	**643,432**	**654,982**	**3.98 %**
TOTAL WATER UTILITY SERVICES		**723,660**	**728,681**	**629,932**	**643,432**	**654,982**	**3.98 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SEWER/WASTEWATER SERVICES							
PERSONAL SERVICES							
UNEMPLOYMENT INSURANCE	512500	417	0	0	0	0	0.00 %
TOTAL PERSONAL SERVICES		**417**	**0**	**0**	**0**	**0**	**0.00 %**
OPERATING EXPENSES							
ENGINEERING FEES	533120	17,900	0	5,000	5,000	5,000	0.00 %
WOODARD & CURRAN MGMT SVCS	533408	922,187	930,212	903,467	926,730	926,730	2.57 %
UTILITIES - ELECTRIC	534310	0	48,473	139,161	130,000	140,000	0.60 %
UTILITIES - WATER & SEWER	534380	11,865	12,915	12,500	17,000	18,000	44.00 %
RENTALS & LEASES	534400	0	0	2,650	0	0	(100.00) %
LIABILITY INSURANCE	534500	20,575	49,416	37,000	37,000	37,000	0.00 %
MAINTENANCE - EQUIPMENT	534660	0	0	14,333	0	0	(100.00) %
PERMITTING/LICENSES	534981	5,500	0	0	0	0	0.00 %
FUEL - GASOLINE	535220	1,935	3,289	3,500	3,500	3,500	0.00 %
FUEL - DIESEL	535221	1,791	180	1,500	1,500	1,500	0.00 %
MEMBERSHIPS	535420	250	0	0	0	0	0.00 %
TOTAL OPERATING EXPENSES		**982,003**	**1,044,484**	**1,119,111**	**1,120,730**	**1,131,730**	**1.13 %**
TOTAL SEWER/WASTEWATER SERVICES		**982,419**	**1,044,484**	**1,119,111**	**1,120,730**	**1,131,730**	**1.13 %**

PUBLIC WORKS
UTILITY LINES
Potable Water Distribution Lines
Reclaimed Water Distribution Lines
Wastewater Collection Lines

DEPARTMENT FUNCTIONS

The Utility Lines Division supports delivery of potable water and reclaimed water, and collects sanitary sewer. Objectives are to:

- Provide unparalleled customer service to utility customers.
- Collect accurate usage data efficiently.
- Maintain and improve functions of the City's sewer collection and water distribution systems for customers and support future growth.
- Maintain utility infrastructure in a manner which ensures water quality and the well-being of the community.

PERSONNEL

Personnel consist of two (2) full time employees and partial resources of three (3) employees equaling one (1) full time equivalent. No changes in staffing are budgeted.

Staff training in 2015 will involve safety, use of equipment, financial software (MUNIS), and customer service.

PROGRAMS

The Division is funded by collected revenues of the Utility System Enterprise Fund.
Services include:

- New Connections
- Meter Reading (To be fully automated)
- Service turn on and shut off
- Installation and maintenance of water meters.
- Customer Service and general service requests.
- Maintenance of water and sewer lines in conjunction with Woodard and Curran, the City's contracted provider.
- Implementation of Capital Projects

2015 PROJECTS AND GOALS

- Continued Asset Inventory and Condition Assessment
- Continued assessment of future line extension and replacement projects
- Continued assessment of existing small water systems for future interconnect and acquisition
- Assess service area to develop future wastewater and reclaimed water customers
- Replacement, refurbishment, and extension of the City's Lines Infrastructure, as identified

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
W/S LINES AND DISTRIBUTION							
PERSONAL SERVICES							
REGULAR SALARIES	511200	81,459	89,466	87,508	96,748	97,935	11.92 %
SALARIES - PART TIME	511203	5,237	422	4,992	0	0	(100.00) %
STANDBY PAY	511221	3,762	3,713	4,000	4,000	3,000	(25.00) %
OVERTIME	511400	498	1,046	3,500	3,500	3,500	0.00 %
FICA/MEDICARE TAXES	512100	7,126	6,912	7,665	7,665	8,011	4.51 %
RETIREMENT CONTRIBUTIONS	512200	4,942	5,843	8,668	8,668	9,780	12.83 %
LIFE & HEALTH INSURANCE	512300	23,636	23,833	25,054	29,634	29,496	17.73 %
WORKERS COMP INSURANCE	512400	1,403	2,649	4,574	4,574	4,887	6.84 %
TOTAL PERSONAL SERVICES		**128,063**	**133,885**	**145,961**	**154,789**	**156,609**	**7.30 %**
OPERATING EXPENSES							
ENGINEERING FEES	533120	0	0	2,000	2,000	2,000	0.00 %
CONTRACTUAL SERVICES	533400	2,340	93	31,780	25,500	26,600	(16.30) %
PEST CONTROL	533470	1,029	1,013	1,050	1,050	1,050	0.00 %
TRAVEL	534010	7	189	520	520	500	(3.85) %
TELEPHONE	534100	1,928	580	3,500	3,500	3,000	(14.29) %
POSTAGE	534120	57	19	50	50	50	0.00 %
UTILITIES - WATER & SEWER	534380	3,027	3,143	4,000	4,000	4,000	0.00 %
LIABILITY INSURANCE	534500	11,123	18,153	20,000	20,000	20,000	0.00 %
MAINTENANCE - BUILDING	534620	500	0	500	500	500	0.00 %
MAINTENANCE - EQUIPMENT	534660	53	756	8,320	9,000	9,000	8.17 %
MAINTENANCE - VEHICLES	534661	1,386	1,773	2,680	2,000	4,000	49.25 %
MAINTENANCE - WATER LINES	534664	46,512	17,537	7,000	7,000	5,000	(28.57) %
ADVERTISING	534910	0	0	50	50	50	0.00 %
PHYSICALS/INOCULATIONS	534940	0	0	600	600	600	0.00 %
MISC EXPENSE	534990	2,355	177	2,680	2,680	3,000	11.94 %
OFFICE SUPPLIES	535100	196	86	500	500	500	0.00 %

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
EQUIPMENT - MISC.	535120	3,411	3,100	5,500	5,500	5,000	(9.09) %
SAFETY EQUIPMENT	535121	0	60	600	600	600	0.00 %
SUPPLIES - GENERAL	535200	17,148	10,036	22,000	19,000	19,000	(13.64) %
FUEL - GASOLINE	535220	7,816	6,304	9,000	9,000	9,000	0.00 %
FUEL - DIESEL	535221	1,000	1,000	1,000	1,000	1,000	0.00 %
UNIFORM MAINTENANCE	535261	361	406	500	500	500	0.00 %
MEMBERSHIPS	535420	729	1,253	1,945	1,945	1,945	0.00 %
EDUCATION & TRAINING	535430	0	400	200	200	200	0.00 %
TOTAL OPERATING EXPENSES		**100,978**	**66,076**	**125,975**	**116,695**	**117,095**	**(7.05) %**
CAPITAL OUTLAY - VEHICLES	566402	5,128	0	0	0	0	0.00 %
OTHER USES/NON-OPER							
RESERVE FOR CONTINGENCIES	599990	0	0	10,000	10,000	20,000	100.00 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**10,000**	**10,000**	**20,000**	**100.00 %**
TOTAL W/S LINES AND DISTRIBUTION		**229,041**	**199,960**	**281,936**	**281,484**	**293,704**	**4.17 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INSTALLMENT PURCHASE ACQUIS.							
DEBT SERVICE							
CAPITAL LEASE PRINCIPAL	577150	0	0	0	26,375	88,774	100.00 %
INTEREST - CAPITAL LEASE	577250	0	0	0	40,125	51,226	100.00 %
TOTAL DEBT SERVICE		**0**	**0**	**0**	**66,500**	**140,000**	**100.00 %**
TOTAL INSTALLMENT PURCHASE ACQUIS.		**0**	**0**	**0**	**66,500**	**140,000**	**100.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INTERFUND TRANSFERS							
OTHER USES/NON-OPER							
TRF TO GEN - FINANCE & ADMIN	599102	325,000	350,000	400,000	400,000	450,000	12.50 %
TRANSFER TO CAPITAL PROJECTS	599130	77,500	0	0	0	0	0.00 %
TRANSFER TO W/S RENEW & REPLAC	599142	0	375,000	0	0	0	0.00 %
TOTAL OTHER USES/NON-OPER		**402,500**	**725,000**	**400,000**	**400,000**	**450,000**	**12.50 %**
TOTAL INTERFUND TRANSFERS		**402,500**	**725,000**	**400,000**	**400,000**	**450,000**	**12.50 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
RESERVE CASH CARRIED FORWARD	599901	0	0	3,411,528	2,813,946	3,080,865	(9.69) %
RESERVE -CUSTOMER DEPOSITS	599921	0	0	167,324	204,494	204,494	22.21 %
RESERVE - WATER CAPACITY FEES	599923	0	0	581,684	577,118	587,118	0.93 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**4,160,536**	**3,595,558**	**3,872,477**	**(6.92) %**
TOTAL OTHER NON-OPERATING		**0**	**0**	**4,160,536**	**3,595,558**	**3,872,477**	**(6.92) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**2,338,239**	**2,702,895**	**6,595,685**	**6,111,874**	**6,542,893**	**(0.80) %**

WATER & SEWER
CAPITAL IMPROVEMENT FUNDS

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER & SEWER RENEWAL & REPLAC								
UTILITY ADMINISTRATION								
OPERATING EXPENSES								
PROFESSIONAL SERVICES	533190		1,657	0	0	0	0	0.00 %
UTILITY RATE STUDY-2011		*13500*	*1,657*	*0*	*0*	*0*	*0*	*0.00 %*
MISC EXPENSE	534990		0	10,330	0	0	0	0.00 %
TOTAL OPERATING EXPENSES			**1,657**	**10,330**	**0**	**0**	**0**	**0.00 %**
TOTAL UTILITY ADMINISTRATION			**1,657**	**10,330**	**0**	**0**	**0**	**0.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER PLANT								
OPERATING EXPENSES								
MAINTENANCE - BUILDING	534620		12,000	0	0	0	0	0.00 %
CITRUS PLANT - WATER TOWER		*33840*	*12,000*	*0*	*0*	*0*	*0*	*0.00 %*
DEPRECIATION	535900		48,031	48,886	0	0	0	0.00 %
TOTAL OPERATING EXPENSES			**60,031**	**48,886**	**0**	**0**	**0**	**0.00 %**
CAPITAL OUTLAY								
BUILDING RENOVATIONS	566200		0	3,145	37,305	37,305	0	(100.00) %
CITRUS BOOSTER STORAGE-TA		*33930*	*0*	*3,145*	*37,305*	*37,305*	*0*	*(100.00) %*
IMPROVE OTHER THAN BUILDINGS	566300		0	0	30,000	30,000	163,000	443.33 %
581 WATER PLANT CHLORINE S		*33816*	*0*	*0*	*0*	*0*	*25,000*	*100.00 %*
CITRUS BOOSTER-MOTOR CON		*33931*	*0*	*0*	*30,000*	*30,000*	*0*	*(100.00) %*
CITRUS BOOSTER PUMP REPLA		*33932*	*0*	*0*	*0*	*0*	*20,000*	*100.00 %*
WATER QUALITY IMPROVEMEN		*33934*	*0*	*0*	*0*	*0*	*100,000*	*100.00 %*
581 MCC UPGRADE FOR WELL #		*33935*	*0*	*0*	*0*	*0*	*18,000*	*100.00 %*
CAPITAL OUTLAY - EQUIPMENT	566400		17,780	0	0	0	15,000	100.00 %
CHLORINE TANK REPLACEMEN		*33814*	*0*	*0*	*0*	*0*	*15,000*	*100.00 %*
SERVICE VEHICLE REPLACEME		*33841*	*17,780*	*0*	*0*	*0*	*0*	*0.00 %*
TOTAL CAPITAL OUTLAY			**17,780**	**0**	**67,305**	**67,305**	**178,000**	**164.47 %**
TOTAL WATER PLANT			**77,811**	**48,886**	**67,305**	**67,305**	**178,000**	**164.47 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WASTEWATER TREATMENT PLANT								
OPERATING EXPENSES								
DEPRECIATION	535900		356,778	354,371	0	0	0	0.00 %
TOTAL OPERATING EXPENSES			**356,778**	**354,371**	**0**	**0**	**0**	**0.00 %**
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		0	33,458	123,862	123,862	45,000	(63.67) %
LIFT STATION FENCING		*35937*	*0*	*33,458*	*10,000*	*10,000*	*10,000*	*0.00 %*
LIFT STATION UPGRADES		*35941*	*0*	*0*	*70,000*	*70,000*	*0*	*(100.00) %*
WWTP FENCE AND SECURITY		*35952*	*0*	*0*	*15,000*	*15,000*	*0*	*(100.00) %*
WWTP LOAD CONTROLS-ESG		*35953*	*0*	*0*	*13,862*	*13,862*	*0*	*(100.00) %*
MASTER LIFT STATION - VALVE i		*35954*	*0*	*0*	*15,000*	*15,000*	*0*	*(100.00) %*
LIFT STATION PUMPS		*35955*	*0*	*0*	*0*	*0*	*20,000*	*100.00 %*
WASTEWATER INFILTRATION RE		*35956*	*0*	*0*	*0*	*0*	*15,000*	*100.00 %*
CAPITAL OUTLAY - EQUIPMENT	566400		30,027	0	52,700	52,700	105,000	99.24 %
SERVICE VEHICLE REPLACEME		*33841*	*17,650*	*0*	*0*	*0*	*0*	*0.00 %*
MASTER LIFT STATION GENERA		*35805*	*0*	*0*	*0*	*0*	*90,000*	*100.00 %*
CHLORINE TANK REPLACEMEN		*35812*	*0*	*0*	*0*	*0*	*15,000*	*100.00 %*
MOBILE GENERATOR		*35815*	*0*	*0*	*52,700*	*52,700*	*0*	*(100.00) %*
MLS REPLACEMENT PUMP		*35906*	*12,377*	*0*	*0*	*0*	*0*	*0.00 %*
TOTAL CAPITAL OUTLAY			**0**	**0**	**176,562**	**176,562**	**150,000**	**(15.04) %**
DEBT SERVICE								
LOAN INTEREST	577225		283,591	251,906	238,233	238,233	232,828	(2.27) %
ISSUANCE COSTS - BONDS	577320		12,842	12,842	0	0	0	0.00 %
TOTAL DEBT SERVICE			**296,433**	**264,748**	**238,233**	**238,233**	**232,828**	**(2.27) %**
TOTAL WASTEWATER TREATMENT PLANT			**653,211**	**619,119**	**414,795**	**414,795**	**382,828**	**(7.71) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
LINES/DISTRIBUTION								
OPERATING EXPENSES								
DEPRECIATION	535900		242,749	248,413	0	0	0	0.00 %
TOTAL OPERATING EXPENSES			**242,749**	**248,413**	**0**	**0**	**0**	**0.00 %**
CAPITAL OUTLAY								
CAPITAL OUTLAY - EQUIPMENT	566400		81,009	0	0	0	0	0.00 %
TRUCK WITH CRANE ASSEMBLY		*36507*	*81,009*	*0*	*0*	*0*	*0*	*0.00 %*
TOTAL CAPITAL OUTLAY			**81,009**	**0**	**0**	**0**	**0**	**0.00 %**
TOTAL LINES/DISTRIBUTION			**323,758**	**248,413**	**0**	**0**	**0**	**0.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
LIFT STATIONS								
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		0	8,223	130,029	130,029	50,000	(61.55) %
LIFT STATION REHAB		*35811*	*0*	*8,223*	*130,029*	*130,029*	*50,000*	*(61.55) %*
TOTAL CAPITAL OUTLAY			**0**	**0**	**130,029**	**130,029**	**50,000**	**(61.55) %**
TOTAL LIFT STATIONS			**0**	**0**	**130,029**	**130,029**	**50,000**	**(61.55) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
WATER LINES								
OPERATING EXPENSES								
MAINTENANCE - EQUIPMENT	534660		0	0	0	0	20,000	100.00 %
FIRE HYDRANT REPLACEMENTS		*33910*	*0*	*0*	*0*	*0*	*20,000*	*100.00 %*
TOTAL OPERATING EXPENSES			**0**	**0**	**0**	**0**	**20,000**	**100.00 %**
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		20,626	72,299	2,636,473	2,569,973	100,000	(96.21) %
REUSE LINE TO GOLF AND COU		*33902*	*0*	*0*	*0*	*42,000*	*0*	*0.00 %*
WATER LINE EXT - IN CITY		*33903*	*0*	*9,990*	*10,000*	*10,000*	*10,000*	*0.00 %*
WATER LINE REPLACEMENTS/M		*33921*	*0*	*13,000*	*0*	*0*	*0*	*0.00 %*
WATER LINE EXT - OUT CITY		*36950*	*0*	*0*	*10,000*	*10,000*	*10,000*	*0.00 %*
WATER LINE IMPROVEMENTS (U		*36955*	*6,500*	*45,861*	*38,835*	*38,835*	*80,000*	*106.00 %*
UTILITY ACQUISITION - FINANC		*36956*	*14,126*	*3,448*	*258,500*	*150,000*	*0*	*(100.00) %*
AUTOMATED METER READING		*36957*	*0*	*0*	*2,319,138*	*2,319,138*	*0*	*(100.00) %*
TOTAL CAPITAL OUTLAY			**20,626**	**0**	**2,636,473**	**2,569,973**	**100,000**	**(96.21) %**
DEBT SERVICE								
BOND PRINCIPAL - SRF	577113		0	0	470,015	470,015	475,420	1.15 %
INTEREST - CAPITAL LEASE	577250		0	2,878	0	0	0	0.00 %
TOTAL DEBT SERVICE			**0**	**2,878**	**470,015**	**470,015**	**475,420**	**1.15 %**
TOTAL WATER LINES			**20,626**	**2,878**	**3,106,488**	**3,039,988**	**595,420**	**(80.83) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

			ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
SEWER LINES								
CAPITAL OUTLAY								
IMPROVE OTHER THAN BUILDINGS	566300		0	0	76,456	76,456	100,000	30.79 %
SEWER LINE REPLACE- INSIDE		*35936*	*0*	*0*	*36,456*	*36,456*	*80,000*	*119.44 %*
SEWER LATERAL REPLACEMEN.		*36954*	*0*	*0*	*40,000*	*40,000*	*20,000*	*(50.00) %*
CAPITAL OUTLAY - EQUIPMENT	566400		0	10,920	0	0	0	0.00 %
TOTAL CAPITAL OUTLAY			**0**	**0**	**76,456**	**76,456**	**100,000**	**30.79 %**
TOTAL SEWER LINES			**0**	**0**	**76,456**	**76,456**	**100,000**	**30.79 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
RESERVE CASH CARRIED FORWARD	599901	0	0	25,000	1,991,017	1,946,017	7,684.07 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**25,000**	**1,991,017**	**1,946,017**	**7,684.07 %**
TOTAL OTHER NON-OPERATING		**0**	**0**	**25,000**	**1,991,017**	**1,946,017**	**7,684.07 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
RESERVE R&R CAPITAL EQUIPMENT	599912	0	0	390,000	465,000	435,000	11.54 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**390,000**	**465,000**	**435,000**	**11.54 %**
TOTAL OTHER NON-OPERATING		**0**	**0**	**390,000**	**465,000**	**435,000**	**11.54 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**957,648**	**929,626**	**4,210,073**	**6,184,590**	**3,687,265**	**(12.42) %**

PUBLIC WORKS
OAK RIDGE CEMETERY

DEPARMENTAL FUNCTION

Oversees the maintenance, internment, and sales of cemetery property under direction of the Clerk's Office and the Community Development Department, and Public Works Department to ensure cemetery rules, regulations and policies are followed.

PERSONNEL

- The Department of Public Works performs work as necessary beyond the scope of the maintenance contract.
- Maintenance (mowing/trimming) is completed by contractual services.
- The Clerk's office performs administrative tasks relating to cemetery plot sales and management.

PROJECT, PROGRAMS & GOALS

- Secure Consultant Services to guide the City with respect to Research & Development, Design and Marketing, Sales, and management of the Oak Ridge Cemetery, and to implement proposed changes in 2015.
- Enforce cemetery regulations, manage maintenance contract.
- Re-bid maintenance contract which is in its final year.
- Install regulatory facility signage.

REVENUES

Cemetery sales currently do not cover operating expenses of the fund. Sales are neutral at this time ($5,400) based on current year sales activity. Maintenance of the cemetery is subsidized by cemetery perpetual care funds in the amount of $51,978 in Fiscal year 2014. Projected sales revenues for the ensuing year are $6,100 presenting a shortage for fund operations in the amount of $57,890.

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OAKRIDGE CEMETERY							
CEMETERY							
PERSONAL SERVICES							
REGULAR SALARIES	511200	0	0	5,204	0	5,204	0.00 %
FICA/MEDICARE TAXES	512100	0	0	398	0	398	0.00 %
RETIREMENT CONTRIBUTIONS	512200	0	0	360	0	382	6.11 %
LIFE & HEALTH INSURANCE	512300	0	0	2,268	0	0	(100.00) %
WORKERS COMP INSURANCE	512400	84	169	298	0	298	0.00 %
TOTAL PERSONAL SERVICES		**84**	**169**	**8,528**	**0**	**6,282**	**(26.34) %**
OPERATING EXPENSES							
PROFESSIONAL SERVICES	533190	0	0	90,000	90,000	0	(100.00) %
UTILITIES - ELECTRIC	534310	302	259	400	400	400	0.00 %
UTILITIES - WATER & SEWER	534380	1,929	2,475	3,000	2,000	3,000	0.00 %
LIABILITY INSURANCE	534500	1,558	2,548	2,800	2,800	2,800	0.00 %
MAINTENANCE - CONTRACTS	534690	27,225	32,400	32,400	32,400	36,000	11.11 %
MISC EXPENSE	534990	2,970	677	5,000	1,500	5,000	0.00 %
FUEL - GASOLINE	535220	320	177	325	325	325	0.00 %
UNIFORM MAINTENANCE	535261	169	83	175	175	175	0.00 %
DEPRECIATION	535900	650	650	700	700	700	0.00 %
TOTAL OPERATING EXPENSES		**35,122**	**39,268**	**134,800**	**130,300**	**48,400**	**(64.09) %**
OTHER USES/NON-OPER							
RESERVE FOR CONTINGENCIES	599990	0	0	1,500	0	1,500	0.00 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**1,500**	**0**	**1,500**	**0.00 %**
TOTAL CEMETERY		**35,206**	**39,438**	**144,828**	**130,300**	**56,182**	**(61.21) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
INTERFUND TRANSFER							
OTHER USES/NON-OPER							
TRF TO GEN - FINANCE & ADMIN	599102	3,500	3,500	3,500	3,500	3,500	0.00 %
TRANSFER TO PERPETUAL CARE	599145	0	0	0	0	72,768	100.00 %
TOTAL OTHER USES/NON-OPER		**3,500**	**3,500**	**3,500**	**3,500**	**76,268**	**2,079.09 %**
TOTAL INTERFUND TRANSFER		**3,500**	**3,500**	**3,500**	**3,500**	**76,268**	**2,079.09 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
RESERVE CASH CARRIED FORWARD	599901	0	0	93,525	112,768	45,108	(51.77) %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**93,525**	**112,768**	**45,108**	**(51.77) %**
TOTAL OTHER NON-OPERATING		**0**	**0**	**93,525**	**112,768**	**45,108**	**(51.77) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**38,706**	**42,938**	**241,853**	**246,568**	**177,558**	**(26.58) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
TRANSFER TO OAKRIDGE	599144	53,018	52,828	51,978	51,978	57,890	11.37 %
RESERVE CASH CARRIED FORWARD	599901	0	0	614,026	550,463	594,841	(3.12) %
TOTAL OTHER USES/NON-OPER		**53,018**	**52,828**	**666,004**	**602,441**	**652,731**	**(1.99) %**
TOTAL OTHER NON-OPERATING		**53,018**	**52,828**	**666,004**	**602,441**	**652,731**	**(1.99) %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**53,018**	**52,828**	**666,004**	**602,441**	**652,731**	**(1.99) %**

IMPACT FEE FUND

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
IMPACT FEE FUND							
IMPACT FEE FINANCIAL ADMIN							
OPERATING EXPENSES							
MISC EXPENSE	534990	0	803	0	0	0	0.00 %
TOTAL OPERATING EXPENSES		**0**	**803**	**0**	**0**	**0**	**0.00 %**
TOTAL IMPACT FEE FINANCIAL ADMIN		**0**	**803**	**0**	**0**	**0**	**0.00 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON - OPERATING							
OTHER USES/NON-OPER							
RESERVE-CITY IMPACT FEES	599925	0	0	387,083	492,080	517,080	33.58 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**387,083**	**492,080**	**517,080**	**33.58 %**
TOTAL OTHER NON - OPERATING		**0**	**0**	**387,083**	**492,080**	**517,080**	**33.58 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**0**	**803**	**387,083**	**492,080**	**517,080**	**33.58 %**

GENERAL EMPLOYEES PENSION FUND (401a – 457b)

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
GENERAL EMPLOYEES PENSION							
GEN EMPLOYEES PENSION							
OPERATING EXPENSES							
PENSION ADMIN FEE	533131	2,346	1,855	2,500	2,500	2,500	0.00 %
PENSION BENEFITS EXPENSE	533600	2,090	16,326	3,000	3,000	15,000	400.00 %
TOTAL OPERATING EXPENSES		**4,436**	**18,181**	**5,500**	**5,500**	**17,500**	**218.18 %**
TOTAL GEN EMPLOYEES PENSION		**4,436**	**18,181**	**5,500**	**5,500**	**17,500**	**218.18 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

		ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
OTHER NON-OPERATING							
OTHER USES/NON-OPER							
RESERVE - PENSION ASSETS	599916	0	0	385,742	399,317	405,817	5.20 %
TOTAL OTHER USES/NON-OPER		**0**	**0**	**385,742**	**399,317**	**405,817**	**5.20 %**
TOTAL OTHER NON-OPERATING		**0**	**0**	**385,742**	**399,317**	**405,817**	**5.20 %**

CITY OF INVERNESS
EXPENDITURE DETAIL BUDGET
FISCAL YEAR 2015

	ACTUAL FY 2012	ACTUAL FY 2013	REVISED YTD 2014	EST. ACTUAL YTD 2014	PROPOSED FY 2015	IN (DEC) %
TOTAL FUND	**4,436**	**18,181**	**391,242**	**404,817**	**423,317**	**8.20 %**
TOTAL ALL FUNDS	**14,671,881**	**24,990,967**	**39,814,202**	**39,701,007**	**36,924,471**	**(7.26) %**