

City Budget Fiscal Year 2017

City of Brocksville, Florida

City of Brooksville

CITY BUDGET FISCAL YEAR 2017



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VICE MAYOR

Robert Battista

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Community Development Director	William "Bill" Geiger
Finance Director	Tannette Gayle
Fire Chief	David Freda
Police Chief	George Turner
Parks and Recreation Director	Mike Walker
Public Works Director	Richard Radacky

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City Manager's Budget Message

Adopting an annual City budget is one of the most important decisions made by the City Council. The budget document establishes priorities for the City through the allocations of money and resources. The annual budget serves as the City's financial plan serves as the City's financial plan, critically tied to our business plan or roadmap that will guide decisions on growing and strengthening a financially sustainable City. Our approach requires a concentration on how we will manage and distribute limited revenues and resources in strategic service areas over the next several years.

Although the economy has inched forward the last couple of years, our City revenues remains fairly stagnant. The FY2017 budget is a balanced budget.

It is a status-quo budget, with very limited changes or increases in staffing/wage levels and/or operating costs. Capital outlay and investment within the General Fund is at a very minimum. The FY2017 budget has required difficult decisions to limit service delivery levels in order to align with our continuing flat or slightly increased revenue sources. Once again, we have prepared the budget for fiscal year 2017, ever mindful of the continued fragile economy. Our City's economy appears to be showing only slight signs of recovery and improvement. Financial constraints continue to remain a real concern of City residents and business owners.

We have balanced the General Fund with a millage rate of 6.6426 mils (less than the FY2016 millage rate of 6.6439 mils). This is a .826% increase above the rollback rate.

General Fund

A summary of the General Fund budget by category for fiscal year 2017 is depicted in the chart below.

FY2017 General Fund Summary of Expenditures by Category of Spending	
Personal Services	\$3,415,315
Operating Expenses	\$1,632,023
Capital Outlay	\$95,567
Debt Service	\$0
Transfers Out	\$1,841,343
	\$6,984,248
Unallocated Reserves	\$299,063
TOTAL	\$7,283,311

We continue to see limited and modest revenue changes in the General Fund.

Property Taxes – Millage Rate

Property values which effect ad valorem tax revenues have increased for the third year in a row after several years of decline. This year the City's property value increase by almost 3.48%. In calendar/tax year 2015 the City's property value increase by 1.46%. In calendar/tax year 2014 the City's property value increased by 2.66%. Please see the graph that follows. (Note these figures are based on the property values from the Office of the Hernando County Property Appraiser as amended following the July 1st certification of each respective fiscal year.)



Although we have begun to see a small increase in values (due primarily to new construction/growth), the City's property value in 2016 remains \$168,157,088 less than the calendar/tax year 2008. Calculated at the City's current millage rate, the additional property value (\$168,157,088) would mean \$1,117,000 in additional revenues at the proposed millage rate of 6.6426.

The City's 2016 property value of \$400,496,222 remains lower than the City's property value level for calendar/tax year 2006. The increase or growth of the property value between calendar/tax year 2015 and 2016 does result in approximately \$84,523 in Ad Valorem Tax revenue for FY2017 (note: this is calculated at 95% revenues).

The City's total certified taxable assessed valuation for calendar/tax year 2016 is \$400,496,222, an increase of \$17,265,001 or 4.5%, as compared to the prior year's *final* valuation. The net new construction assessed valuation during the last year totaled \$14,736,271. The following table shows the City's taxable values and net new construction for the last ten year period prior to current year.

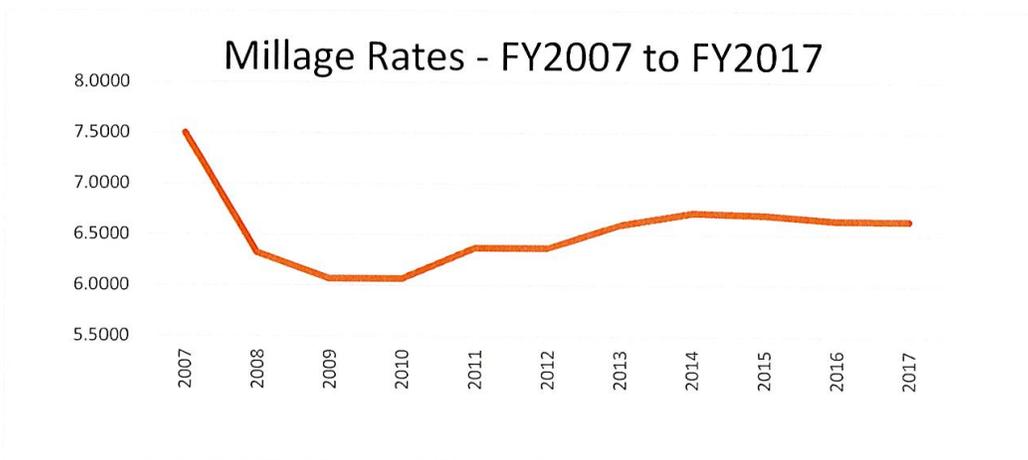
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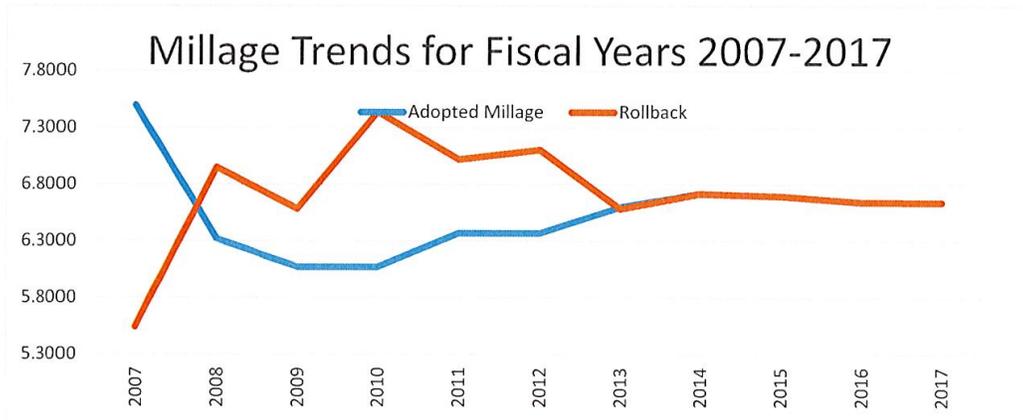
Tax Year	Net New Construction	Total Gross Taxable Value	Change from Prior Year
2016 Certified	\$14,736,271	\$400,496,222	4.5%
2015 Final	\$7,477,627	\$383,231,221	1.91%
2014 Final	\$6,249,974	\$376,058,431	0.90%
2013 Final	\$4,069,299	\$372,710,401	-0.28%
2012 Final	\$4,901,320	\$373,743,243	-4.10%
2011 Final	\$4,177,886	\$389,714,486	-9.22%
2010 Final	\$6,051,082	\$429,295,204	-9.14%
2009 Final	\$5,450,296	\$472,475,278	-16.88%
2008 Final	\$40,278,622	\$568,431,915	4.14%
2007 Final	\$22,874,490	\$545,843,654	13.23%
2006 Final	\$11,345,310	\$482,065,315	37.28%

The FY2017 budget is balanced utilizing a millage rate of 6.6426 mils. The last three (3) fiscal years, 2016, 2015, 2014, the City has adopted the rollback rate. For fiscal year 2013, a slight increase in the millage over rollback was adopted (6.6000 mils was adopted over the rollback rate of 6.5834). During the fiscal years 2008 through 2012, we adopted a millage rate lower than the rollback each year.

During the same period (2008 through 2012) the City was experiencing falling property values, the millage rate was also reduced from 7.500 mils in fiscal year 2007 to the proposed 6.6426 mils. See the graph that follows of the adopted millage rates between fiscal year 2007 and 2017.

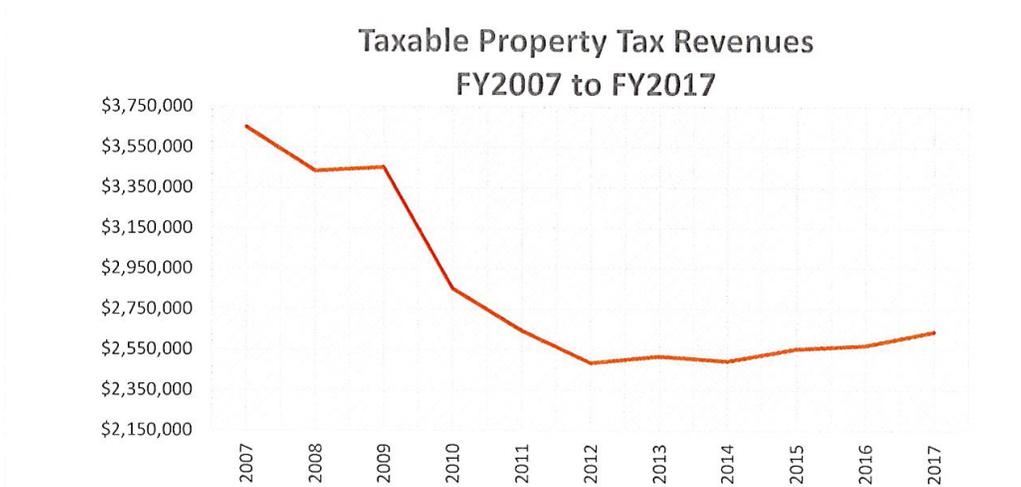


The following graph is a comparison between the City's adopted millage rates and rollback rates between fiscal years 2007 and 2017.



FY2017 revenues from ad valorem taxes are projected at \$2,527,319 (95% of \$2,660,336). Property tax revenues represent 40.59% of the General Fund revenues, excluding the General Fund's fund balance/prior year carry-forward.

As you can see in the graph above, the FY2017 estimated property tax revenues still remain pretty significantly below the same level of revenue that the City received in FY2007, FY2008, and FY2009.



The calculations below show the implication of the FY2017 preliminary tax rate on a home with a homestead exemption of \$50,000 that is valued at \$125,000.

Assessed Value	\$125,000
Homestead Exemption	(\$50,000)
Taxable Value	\$75,000
Taxable Value	\$75,000
Millage Rate per \$1,000 of taxable value	6.6426 mils
City of Brooksville Property Taxes	\$498

Obviously, this example only applies to homes with a taxable value of \$125,000 and the applied homestead exemption of \$50,000.

General Fund Expenditures

The FY2017 General Fund operating expenditures, including transfers (less capital outlay), is \$6,984,248. This represents a 2.0% decrease over the FY2016 General Fund operating expenditures of \$7,127,296. The FY2017 budget contains requested several increases in employee wages (position reclassification/re-evaluations) and benefit costs including medical premiums, retirement contributions and workers' compensation rates.

The staffing levels for the General Fund have remained constant or declining since FY2013. We have included funding for 61.15 full-time equivalencies (FTEs) for the General Fund. This year is 1.0 FTE less than FY2016, due to the elimination of the Business Development Coordinator position. This position was eliminated to provide monetary support to the Brooksville Vision Foundation's Main Street Program for our City. The last four (4) years of General Fund staffing levels are depicted within the FY2017 budget document.

General Fund staffing and benefit costs make up approximately 56.46% of the total General Fund expenditures. These costs are typically referred to as "Personal Services" within the City budget; however, employee medical coverages can be found within the "Transfers" area. The costs are inclusive of wages, FICA taxes, workers' compensation insurance costs, retirement contributions, employee health/medical, life, and long-term disability premium expenses and employee health reimbursement monies.

Wages for employees within the FY2017 remain at the same levels as FY2016, without an overall wage adjustment. Position reclassifications/re-evaluation changes have been included; as well as a \$200 one-time payment for all employees. Workers' compensation insurance premium costs have been adjusted to include an anticipated rate increase of 10% over the FY2016 premium costs. Retirement contributions will increase during the FY2017 budget for Florida Retirement System, however, they will decline for the City's chapter plans for Police and Fire personnel. The Rates used within the FY2017 budget are as follows:

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Retirement Classification	FY2016 Rate	As of July 1, 2016	As of July 1, 2017**	75% and 25% Ratio FY 2017 Rate
FRS - Elected	42.2700%	42.27%	42.69%	42.38%
FRS - Senior Management	21.4300%	21.43%	21.75%	21.51%
FRS - Regular	7.3508%	7.26%	7.37%	7.29%
FRS - Special Risk	22.5910%	22.04%	24.57%	22.67%
FRS - Drop	12.9122%	12.88%	13.52%	13.04%
Police Pension	23.7200%	23.72%		20.20% *
Fire Pension	38.310%	38.31%		37.65% *

*actuarial reported requirement
 ** This is staff estimate, as no information is available from the State

Employee health/medical insurance costs will increase for the FY2017 budget. The budget includes a 5.2% rate increase over the prior year's premium costs for "employee only" coverage, as paid at 100% by the City. Rates will increase from \$663.89 per month, per employee (\$7,967 per year, per employee) to \$700.25 per month, per employee (\$8,403 per year, per employee).

Dental premiums increase from \$25.52 per month, per employee (\$306.24 per year, per employee) to \$26.47 per month, per employee (\$317.64 per year, per employee).

Other significant changes within the General Fund include the following:

- An increase of ten percent (10%) in general insurance charges, including property, general liability, boiler and machinery, and errors & omissions/public officials' liability coverages.
- Street lighting and signal maintenance revenues and expenditures were reassigned to Fund 108 – Transportation Fund (Local Option Gas Tax).

In FY2017, the per capita costs for General Fund expenditures declined. While this is a slight decline, it represents an estimated reduction of cost by almost \$50 per person per year. During a time with many of our required goods and services rising, we are encouraged that our City is able to reduce per capita costs. We think that this is a trend reflective of our conservative, right-sized spending, coupled with the signs of our City's improved growth and development.

Per Capita Costs for General Fund Expenditures*
 FY2007 to FY2017



*Expenditures are not inclusive of unallocated reserves.

Reserves

The FY2017 budget has met and exceeded the minimum fund balance (3% of the projected General Fund budget), as established by policy adopted by the City Council. This would require \$209,527 for FY2017. FY2017 General Fund budget includes an unreserved fund balance in the amount of \$299,063. This is an increase over the reserve levels of FY2016, in both percentage and dollar amount.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted and tied to the correlating expenditures with a specific purpose.

The City of Brooksville has twenty-two (22) individual special funds within the FY2017 budget. With the FY2017 budget we added a Special Revenue Fund entitled Transportation Capital – Local Option Gas Tax 1-5 (Fund 107). This Fund was established for capital expenditures as required for the second Local Option Gas Tax 1 to 5 cents collections.

Three (3) of the listed funds, including Good Neighbor Trail (120), Major Storm Readiness (124) and Tree & Streetscaping (134) were closed in FY2013 as they failed to meet the requirements of GASB 54 (governmental accounting standards) to be designated and funded as a special revenue fund. The FY2017 budget does not include monies within the Brownfield Assessment Grant Fund (144), as the grant concludes with the FY2015.

The following highlights other Special Revenue Funds with particular change, concern and/or impact for FY2016.

Included within the Special Revenue Funds are the City's Local Option Gas Tax Monies. The City of Brooksville receives a portion of gas taxes implemented through the State of Florida and Hernando County Board of County Commissioners. Specifically, these funds are the municipal distribution of local gas tax monies levied in accordance with Florida Statutes, Section 336.025(1)(a & b) and (3).

County governments in Florida are authorized to levy up to twelve cents (\$0.12) of local fuel taxes in the form of three (3) separate levies; two (2) of the levies, or up to eleven cents, are statutorily required to be shared with municipalities.

Capital Local Option Gas Tax 1-5 (Fund 107)

This Fund includes monies collected through local implemented gas taxes known as the "Second Local Option Gas Tax" authorized within Florida Statutes. Section 336.25(1)(b) of the Florida Statutes allows for local option gas taxes to be levied at a rate of 1 to 5 cents (\$0.01 to \$0.05) on every gallon of motor fuel sold at county retail fuel stations. The Second Local Option Gas Tax monies are statutorily required to be shared with municipalities.

The use of the proceeds of local gas taxes collected/received under this option are restricted to expenditures for transportation expenses needed to meet the requirements of the capital improvements element of an adopted comprehensive plan – or – for expenditures needed to

meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. This includes expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads that are deemed to increase capacity; such projects shall be included in the capital improvements element of an adopted comprehensive plan. It does not allow for expenditures for routine maintenance of roads. The imposed restrictions are provided within Florida Statutes, Section 336.025(1)(a)(3).

Beginning in 1999, Hernando County has levied the Second Local Option Gas Tax at a rate of two cents (\$0.02) on every gallon of motor fuel sold at county retail fuel stations. In June 2015, the Hernando County Board of County Commissioners amended their Ordinance regarding the levied Second Local Option Gas Tax. They increased the rate levied from two cents (\$0.02) to five cents (\$0.05) on every gallon of motor fuel sold at county retail fuel stations. The rate increase January 1, 2016.

Increases in the Second Local Option Gas Tax provided additional allocations starting FY2016. FY2017 will be the first, fully funded year for the Second Local Option Gas Tax. Monies for the Second Local Option Gas Tax for FY2016 were placed within Fund 308 – Multi Year Capital Fund. Due to the restricted uses of the Second Local Gas Tax monies were moved in Fund 107 for complete and separate accountability.

Within the FY2017 budget, a total of \$249,165 has been budgeted within this Fund. \$112,080 was transferred from Fund 308 (monies received in FY2016) and \$136,435 has been estimated as revenues for FY 2017.

Local Option Gas Tax 1-6 (Fund 108)

The Local Option Gas Tax Fund 108 is designated to contain the revenues of local gas tax monies and expenditures for general roads/streets, drainage, right-of-way and transportation operations and maintenance.

The monies realized within this Fund are collected through local option gas taxes known as the “First Local Option Gas Tax” authorized within Florida Statutes. Section 336.025(1)(a) of the Florida Statutes allows for local option taxes to be levied at a rate of 1 to 6 cents (\$0.01 to \$0.06) on every gallon of motor fuel and diesel fuel sold at county retail fuel stations. The First Local Option Gas Tax monies are statutorily required to be shared with municipalities.

The use of the proceeds of local gas taxes collected/received under this option are restricted to expenditures for “transportation expenses”. “Transportation expenses”, in accordance with the Statute (336.025(7)), means expenditures by the local government from local or state shared revenue sources excluding expenditures of bond proceeds. Allowable expenditures include: public transportation operations and maintenance; roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment; roadway and right-of-way drainage; street lighting installation, operation, maintenance, and repair; traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair; bridge maintenance and operation; and debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Hernando County has levied the First Local Option Gas Tax at a rate of six cents (\$0.06) on every gallon of motor fuel and diesel fuel sold at county retail fuel stations since 1985. Recently, the original First Local Option Gas Tax levy was set to expire; however, the Board of County Commissioners voted to extend and continue the tax, at a rate of six cents (\$0.06) for thirty (30) years or until 2044. This rate is the statutory maximum amount allowed for collection.

Prior to FY2016, the City of Brooksville had budgeted for the receipt of the local option gas tax monies into the Local Option Gas Tax Fund (108) and then transferred the monies to the General Fund for funding the City's Public Works Department, Streets and Drainage Division. Because the statutory restrictions provide that the First Local Option taxes can be utilized for routine maintenance activities and the City's portion of the Second Local Option taxes had been minimal (roughly around \$50,000 per year), this funding arrangement was considered workable.

Beginning in FY2016 the local option gas tax monies are accounted for and maintained within this separate fund (108). This provides for a much better accounting to assure adhere to the restricted use of the local option gas tax monies.

The total budget for this fund is \$688,977, including reserves. This represents an increase of \$159,592 or a little over 30%. The increase is primarily due to the shifting of the street lighting and traffic signal maintenance costs. Changes in employee wage/benefit costs follow the same changes are outlined within the previous General Fund summary. There are no other significant changes to expenditures other than the street lighting and traffic signal maintenance costs (found within Other Contractual Services and Electric line-items). Capital Outlay was reduced this year.

Street lighting and traffic signal maintenance revenues and expenditures were moved to Fund 108 beginning this fiscal year.

Reserves of three percent (3%) for this Fund would require \$19,779. \$28,309 has been budgeted.

Impact Fee Funds (Funds 110, 112, 113, 114 and 115)

Impact Fees are fees that are imposed and collected on new construction, both residential and commercial. Monies derived through impact fees can only be expended for costs related to growth-related improvements/infrastructure. Each specific fund is designated with a specific purpose/type of infrastructure need/requirement, inclusive of roads, law enforcement, public buildings/facilities, fire/EMS, and parks.

Photo Enforcement Traffic Safety Program (Fund 128)

Photo enforcement funds/revenues are derived from violations/citations issued for drivers that fail to stop for a traffic device (red traffic light) as captured by camera/photo/video enforcement. Each violation/citation is charged \$158, in accordance with Florida Statutes.

Monies collected through the program are split between the State of Florida, Sensys (current vendor/camera provider) and the City of Brooksville, in accordance with State law and the City's

vendor contract. Of the \$158 per violation, the State of Florida received \$83; the remaining \$75 is divided between the City's vendor/camera provider and the City. In Fund 128, the State's portion and the amount due the vendor/camera provider are depicted within the Fund's operating expenditures, along with minor operating costs for the City to run/administer the program. Monies budgeted within the Personal Services expenditures are the funds required for staffing to review and issue violations/citations.

This program is scheduled for elimination as of October 31, 2016. Within the FY2017 budget we have included expected revenues and expenditures that are based on the program elimination. Revenues and expenses are projected for about the first quarter of the fiscal year, due to the processing/collection times. We have estimated that revenues and expenditures for this Fund will end in January 2017.

The Photo Enforcement Traffic Safety Program Fund's budget for FY2017 is \$360,316, including reserves in the amount of \$40,887.

Fire Department Fund

The Fire Department budget for FY2017 totals \$1,760,687, including reserves. Primary funding for the Fire Department is provided through a General Fund contribution/transfer, coupled with a City Fire Assessment. The General Fund contribution for FY2017 is \$903,581. This is a decrease in the monies received from the General Fund (\$68,482 less). In FY2016 the Fund received a General Fund contribution of \$972,063.

The City Fire Assessment represents an increase in funding (\$122,635 more than FY2016). This year the Fire Assessment revenues provide a total of \$714,302 or approximately 41% of the funding for the department. Last year (FY2016) the Fire Assessment provided only about 32% of the department's funding.

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

Fire Assessment rates utilized for the preliminary budget for FY2017 are as follows: \$.85 unit rate per \$1,000 of improvement value for Tier 1 (relative value of improvements) and \$125 per parcel for Tier 2 (readiness to serve).

Staffing and operational costs remain flat. Increases in employee wage/benefit costs reflect the same changes outlined previously under the General Fund section. Retirement rates for the Fire Department Pension Chapter Plan have decreased slightly for the class overall; however, because we had several employees within the plan's "drop" category which have now retired, the retirement contributions for the last several years have been lower than those required in FY2017. This is a considerable increase and it is reflected in the Retirement Contributions line-item of the department's budget.

The Fire Department budget does include a capital outlay allocation of \$25,300, primarily needed to replace the department's TNT extrication equipment that has outlived its life expectancy.

Included with the Fund is an additional debt service transfer out (to Fund 314) for the 2016 fire truck purchase. During FY2016, \$220,000 was allocated toward the trucks purchase. The balance due for the truck was expected to be financed beginning with the FY2017 year. Through the diligent efforts of the Fire Chief and Finance Director and our USDA representatives, the City was awarded a USDA grant/loan, with a grant in the amount of \$156,100 and the balance of the truck financed through a loan in the amount of \$94,500 in FY2016.

Debt Service Funds

Funds within this area of the budget are required for bond/debt service payments for bonds/loans owed by the City of Brooksville.

In FY2017 we added Fund 203 for the new debt service requirements for the fire truck purchase through USDA. The total debt service within this Fund is \$8,551, including required reserves. Debt service term is fifteen years, expiring September 1, 2031, if not paid off early.

Capital Project Funds

Capital Project Funds account for the proceeds of specific revenue sources designated to capital outlay/projects for a specific purpose. Expenditures are budgeted for capital outlay or related to debt service/sinking requirements of capital projects/equipment.

The City of Brooksville has seven (7) capital outlay funds within the FY2017 budget. With the FY2017 budget we added a Capital Outlay Fund entitled Capital Improvement Revenue (2016 USDA Revenue Bonds – Fund 314). This Fund was established for debt service/sinking expenditures of 2016 USDA loan for partial payment of the new fire truck.

Transportation Capital Expenditures (previously Multi Year Capital Project Accumulation) (Fund 308)

Fund 308 - Transportation Capital Outlay (previously Multi Year Capital Project Accumulation Fund) has been funded from monies transferred from the City's Photo Enforcement Traffic Safety Program (Fund 128). In FY2017, no transfer is being made from Fund 128, as the City Council has directed for monies that would have been transferred to remain in the Reserves line-item of the Fund.

Monies received by transfer for the Photo Enforcement Traffic Safety Program have been specifically designated and restricted by City Council for capital improvement expenditures associated with capital projects for City streets, sidewalks, culverts, lighting or other safety related capital projects approved by City Council.

On December 5, 2011, the City Council began the design and implementation of a Pavement Management Program that systematically prioritized the City's failing streets/road network. On February 3, 2014, the City Council approved the prioritized listing and beginning with the FY2014, work began on the adopted plan. City Council approved to move forward with the

design/work of the first nine (9) road projects (including brick streets and sidewalks). The Pavement Management Plan and related capital projects have been paid through this fund.

Of the nine (9) projects approved by City Council, two (2) were completed in FY2014. This included approved work on East Early Street and the power washing and sealing of the downtown paver crosswalk areas.

In FY2015 project work was completed for Chatman Boulevard and Brooksville Avenue. Work began on Bell Avenue and Veterans Avenue bid/contract was awarded. Additionally, drainage and culvert Improvements were completed, including Moonlight Lane in Candlelight Subdivision (culvert replacement to Horse Lake Creek); East Avenue Bridge Repairs (deficiencies on Upper Horse Lake Creek); Liberty Street/Saxon Brook (bank erosion and culvert modifications); Southway Villas (deficiencies identified working with SWFWMD); and miscellaneous emergency culvert replacement.

Daniel Avenue was eliminated from the project list early-on in FY2015, due to the overwhelming costs required by CSX for work on/around the CSX Railroad crossing.

In FY2016, City Council voted to eliminate any new project funding and elected to place any/all realized funds (not previously allocated to approved projects) into the Fund's reserves. The outstanding work on Bell Avenue and Veterans Avenue was completed.

For FY2017 \$47,224 is budgeted within the Fund's reserves.

Public Works – Utilities Funds

Public Works – Utilities Funds are separate funds that account for the revenue collections associated with the City's utility enterprise systems and services. Expenditures are budgeted for costs associated with the utility systems and services, including personal services, operating expenditures, capital outlay, debt service or appropriate/related transfers out.

There are eight (8) separate funds that make up the Public Works – Utilities Funds. Seven (7) of the eight (8) funds are associated with the City's water and wastewater systems/services. The remaining fund is specifically for the City's sanitation services and its related revenues and expenditures.

Water/Wastewater Fund (401, 404, 405, 406, 407, 408, 409)

The Water and Wastewater Fund is a not-for-profit public enterprise fund with an overall fund balance of \$11,165,398 for FY2017. The primary funding source for this fund is water and wastewater customer charges/payments and connection fees paid by developers and/or new customers. The FY2017 customer charges for both of these areas are estimated at \$3,971,082.

The Water and Wastewater Funds include several funds where monies are set aside for capital improvements/investments. Typically, these funds are restricted for capital use, based on the source from where monies are received. For FY2017, in an effort to further clarify the "make-up" of the entire Enterprise Water and Wastewater System, each individual Fund is presented

separately. Previous budget documents presented the funds in a combined format, although they have always been accounting-wise held in individual funds.

Fund 401 remains fairly status-quo. Staffing levels have increase by one (1) FTE, due to the addition of a new Utility Specialist position. The position is shared between the Water and Wastewater Divisions. Monies were budgeted for wage increases due to reevaluation of positions. Reevaluation increases were budgeted due to external parity concerns. Benefit changes for workers' compensation insurance premiums, retirement contributions and employee health/medical insurance costs have been proposed utilizing the same projected changes/increases as previously outlined within the General Fund section.

This Fund's budget includes monies for FY2017 needed for funding the FY2017 portion of the large scale water and wastewater capital improvement. The plan is located in Appendix 3 under Public Works Department of the budget document.

A 1.29% rate increase will become effective October 1, 2016 based on the City's adopted resolution (2008-27) regarding water and wastewater rates/services. The resolution provides for automatic rate increases based on the Consumer Price Index adopted by the Florida Public Service Commission specific to water and wastewater costs. We estimate that a residential customer, located within the City limits, using 4,000 gallons of water per month will see a monthly increase of approximately \$0.28.

Sanitation Fund (403)

The Sanitation Fund is a not-for-profit public enterprise fund with an overall balance of \$2,142,156 for FY2017. The funding source for this fund is primarily derived from residential and commercial sanitation services customers.

The FY2017 budget remains fairly status-quo. Staffing levels remain the same. Benefit changes for workers' compensation insurance premiums, retirement contributions and employee health/medical insurance costs have been proposed utilizing the same projected changes/increases as previously outlined within the General Fund section.

A 0.51% rate increase will become effective October 1, 2015 based on the City's adopted resolution (2008-24) regarding sanitation rates/services. We estimate that a City residential customer with curbside service will see a monthly increase of \$0.09; while a commercial curbside customer will see a monthly increase of \$0.15.

Fleet Maintenance Funds

Fleet Vehicle Replacement Account Schedule Fund (Fund 502)

Monies are funded each year from the Water, Waste Water and Sanitation Divisions to incrementally fund replacement vehicles. The Fund outlines a funding and replacement schedule with purchase allocations for each fiscal year.

The General Fund section of the Fleet Vehicle Replacement Account Fund was eliminated/closed in FY2016.

Equipment Replacement Account Schedule Fund (Fund 503)

Monies are funded each year from the Parks, Recreation & Facilities Department to incrementally fund replacement of equipment, particularly mowers. The Fund outlines a funding and replacement schedule with purchase allocations for each fiscal year.

Trust & Agency Funds

Employee Health Reimbursement Account Funding (Fund 609) and Employee Health Insurance Funding (Fund 610)

In FY2015, the City of Brooksville initiated a partially self-funded health insurance plan. The self-insured health/medical program is funded through insurance premium charges. The City contributes premium charges on behalf of employees for “employee only” coverage. Employees pay dependent premium charges and retirees pay premium charges for their selected retiree coverage. The plan expenditures require a “minimum” premium and costs up to a “maximum” premium amount or stop-loss for both individual employees’ paid claims/losses and the group’s paid claims/losses. The partially self-insured Employee Health Fund has been proposed with funding and projected expenditures at the maximum premium expenditures levels, with the required retention/termination monies.

Employee Health/Medical Insurance plan contributions and expenditures and the Employee Health Reimbursement Account (HRA) contributions and expenditures were co-mingled together in one (1) fund (Fund 609 in FY2015); however, in FY2016, each area was separated into a separate fund for better accounting, review, tracking and analysis.

The HRA Fund (609) provides allocation for the reimbursement of qualified employee medical expenses. The City of Brooksville contributes \$500 per fiscal year, tax-free funds, for each eligible employee and retiree’s individual HRA. The benefit dollars for the employees are not rolled over/accumulated.

The Employee Health Insurance Fund (610) includes revenues (transfers-in from other funds) from premium payment, per employee and expenditures for premiums and claims/loss expenses required through the employee health/medical plan.

Based on the performance of the fund in FY2016, and insurance provider requirements, the premium costs for employees rose approximately 5.48% in FY2017 over FY2016. This is the lowest premium/cost increase that we have experienced since FY2013. We believe that this is a good sign that the City has moved in the right direction in implementing this type of funding arrangement.

Community Redevelopment Agency (615)

The City’s Community Redevelopment Agency (CRA) has budgeted revenues and expenditures in the amount of \$659,162, including reserves for FY2017. Due to reported taxable values, the Tax Increment Financing (TIF) revenues are projected to increase to \$98,953 in FY2017. This is approximately \$7,116 more than the revenues projected for FY2016. The Community Redevelopment Agency continues to focus and move forward with the priorities established and adopted by City Council for the Agency, including commercial exterior improvement grants, the

projects of Downtown Beautiful program, and the improvements and way-finding signage of the Downtown Gateway plan. As part of the Downtown Beautiful program, monies have been budgeted for the Water Tower Property Improvements approved by City Council during FY2016. Additionally, monies have been budgeted for Main Street Streetscape Design and Engineering costs.

Reserves during the FY2017 year are budgeted in the amount of \$257,742. The reserve dollars, coupled with estimated revenues of future years, are expected to fund the CRA's capital improvement plan. The plan is located in Appendix 3 under Community Development Department (CRA) of the budget document.

Conclusion

The FY2017 total budget, inclusive of all funds, for the City of Brooksville is \$44,872,209. This is a 3.3% increase in budget over FY2016's total budget of \$43,437,885.

We continue to remain hopeful in more favorable economic conditions for our City characterized by measurable growth. Real estate/property values should continue to grow modestly and State shared revenues appear to be leveling off and/or modestly increasing. We are seeing marked new construction in our City and projected increases in our overall population.

The FY2017 budget reflects a continued status quo, with continued improvement. We have been very focused on growing only when necessary and through the provisions of existing revenues. FY2017 budget year marks the fourth year that we have reduced the ad valorem tax millage rate to the rollback rate.

Over the last several years, we have sought the best possible alternatives for service delivery without a degradation of service levels. In fact, each year we have improved and/or enhanced what we are providing for our City. Our services levels and the quality of the public goods and services are high, most especially for a City of our size. We have improved our processes, decreased staffing levels, increased productivity, greatly improved efficiencies, implemented better technologies and created new ways to cut and eliminate expenses. We have revised, reshaped, reused, reallocated, revived, realigned, recreated, reinvented, restructured and re-energized our staff, procedures, services and overall reach. We have pursued and sought out partnerships and collaborative service delivery opportunities with other local/regional governmental agencies and, mostly importantly, private sector individuals, groups, non-profits and businesses. We have tightened, cut, squeezed, eliminated, shrunk and reduced areas of waste or inefficiency. We have faced overwhelming challenges over the last several year due to serious property value reductions, shrinking revenues and assistance and greater need/demand for governmental assistance; yet we have found and capitalized on great and meaningful partnerships, support and opportunities. We have shifted our City to the new normal of the economy.

Together we have prepared a balanced budget that is status-quo for service delivery levels, yet it provides some funding for investment in capital, improvements, maintenance and programs critical for Brooksville to transition, grow and shift forward with our adopted priorities and in what matters.

City of Brooksville

CITY BUDGET FISCAL YEAR 2017

I wish to thank the City's management team for their hard work and pulling together in the development our FY2017 financial work plan. Department Directors and their staff members have been active participants and made many valuable contributions. Our entire team focuses on plans, programs and improvements that correct and tighten efficiencies and cut costs while providing for the highest quality service delivery. We strive every day to exceed the expectations of our residents, business owners, and visitors. Our employees, their talents, knowledge, commitment and contributions remain, by far, the City's most valuable asset. Our City and community are fortunate to have such loyal and dedicated men and women that work hard every day to make Brooksville a place of choice for people to live, work, and visit.

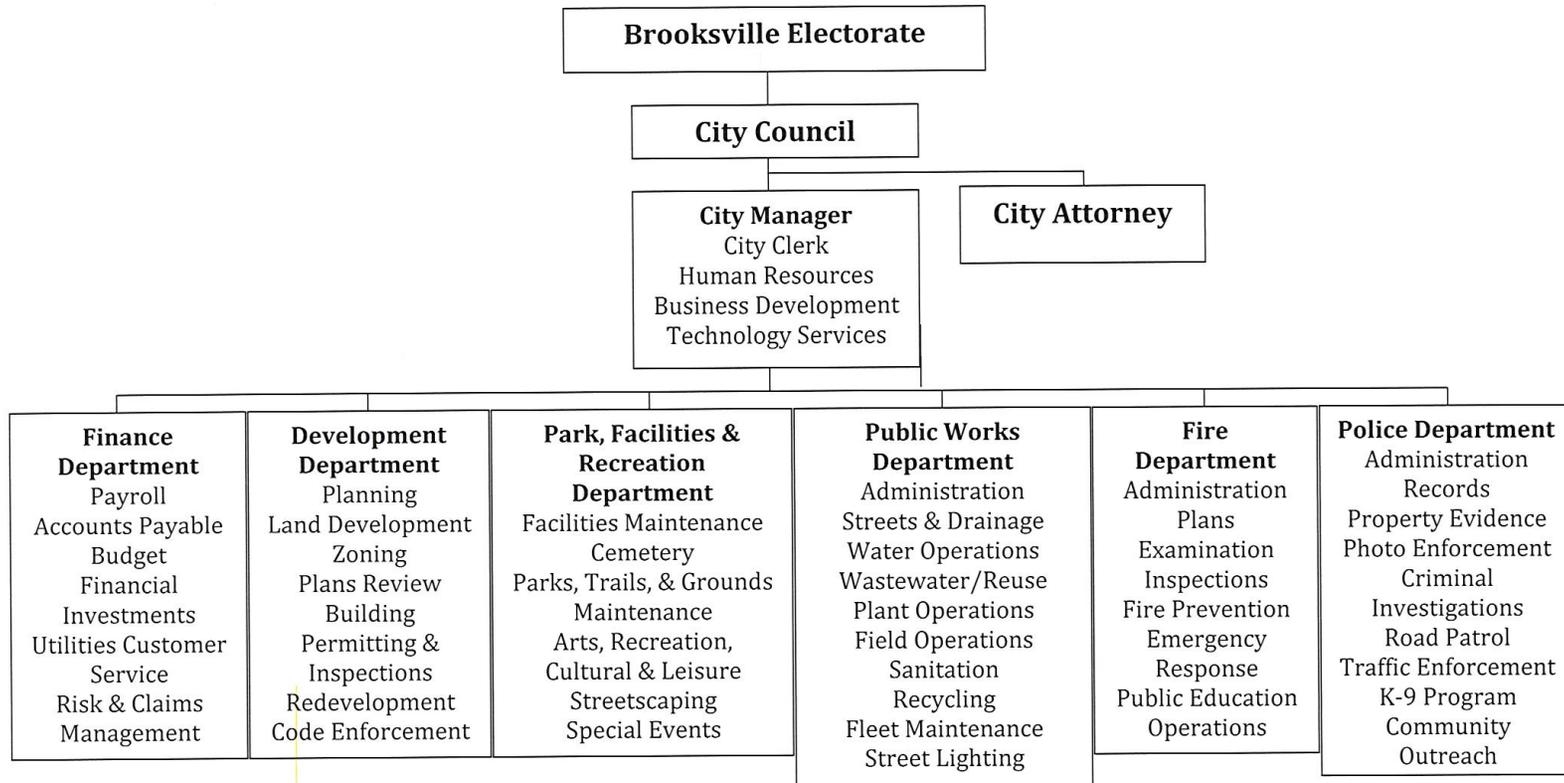
Thank you Mayor, Vice Mayor and Council Members for sharing and putting forward ideas and priorities for the City during our hours of workshops and individually. Those collective ideas and decisions have shaped and developed this budget document along with our ongoing plans, goals and direction. I know that each of you have invested many hours in preparing, providing input, and discussing the budget and its many complexities. Your guidance and collective direction have strengthened the final budget for adoption for FY2017. Council's discussions and direction have added additional areas for exploration and improvement as we move forward with future years. While perhaps each of you may not agree with every piece or direction of the entire document, you have worked hard together in developing a budget that represents the desires of the collective body and puts forth a unified plan that is solid and positive for the entire City.

The final document for FY2017 is a budget that maintains adequate fund balances in all funds, includes some capital investment and maintains core services. I firmly believe that the budget is both responsive and responsible.



T. Jennene Norman-Vacha
City Manager
01 September 2016

Organization Chart



Mission Statement

“The City of Brooksville must be responsive to the taxpayers. It must be as efficient as possible, functioning like the multi-million dollar a year business that it is. It must have leadership, set specific goals, develop a strong and motivated workforce, and be accountable to the taxpayers for its expenditures and performance.”

Brooksville 2050 Vision Document (Strategic Plan)

INTRODUCTION

Welcome to the City of Brooksville Vision! This Vision represents the collective ideas and dreams of Brooksville stakeholders who participated in the Brooksville Vision Foundation's meetings during 2011 and 2012. This document describes the preferred future of Brooksville expressed by stakeholders. These stakeholders spoke with a strong voice about what they value in their community and what they want for its future – safe, walkable neighborhoods and parks, a thriving downtown district that maintains the historic charm that has existed for decades, a strong educational foundation for Brooksville's youth, vibrant local business districts, and excellent housing and employment opportunities throughout the City. This Vision portrays that future.

A VISION FOR THE FUTURE

Creating a vision means not being limited to what is, but to opening up new horizons to what could be. This guiding Vision for the City of Brooksville represents an important step forward in building a brighter, more livable future for its citizens.

Helping to Steer the City's Future Policies – Why We Need a Vision

The City of Brooksville is making decisions and setting policy for the future. Through these processes, the City is committed to involving citizens in shaping the future of Brooksville. This is particularly important as the City updates its Comprehensive Plan and makes land use and transportation decisions that will impact Brooksville's built environment for decades. In order to successfully complete this, it is important that the City have a document which outlines the community's desires and goals for the future.

The City of Brooksville's Mission is to be a viable, self-reliant and safe community. In order to achieve this mission, the City's key goals are to:

- Beautify the city and enhance its infrastructure.
- Enhance and sustain a vibrant economy.
- Provide effective and efficient public safety services.
- Stimulate public awareness and social empowerment for citizens of all ages, races, and culture.
- Establish and maintain organizational integrity and operational efficiency utilizing proven management principles.

The Comprehensive Plan includes policies and implementation tools that the City can use to achieve its mission and can be used by the City as a guide for the future physical development of Brooksville. The Comprehensive Plan projects future land development patterns based on past trends and future goals. This Vision document includes broad goals and preferred land development patterns expressed by the community that can be used to guide the Comprehensive Plan update. These goals are represented as

Guiding Principles - statements that describe the collective values and ideals of stakeholders. These Guiding Principles represent a “checklist” of community values that can be used to guide public decision-making. In addition to Guiding Principles, a Vision Illustration was also created with public input. This Vision Illustration outlines the preferred form of growth and development as expressed by participants in the visioning process.

GUIDING PRINCIPLES

The Guiding Principles provided below are the foundation of Brooksville’s Vision. They represent the collective values and ideals of a diverse mix of people.

Land Use

- Pursue development and revitalization that efficiently use land by providing for a mix of uses and ample open space.
- Maintain the City’s historic character and ensure that new development and redevelopment are consistent with that historic character.
- Facilitate a fair, predictable, and inclusive planning process.

Transportation

- Encourage multiple transportation options by investing in roads, transit, sidewalks and bikeways.
- Promote the development of a vibrant, walkable and mixed-use Central Business District.
- Take advantage of the existing rail line by promoting Transit Oriented Development in close proximity to the line, allowing for the establishment of a transit station and increasing public investment toward housing, employment, and entertainment.

Housing and Community

- Provide high quality, accessible housing which gives people choices.
- Maintain Brooksville’s housing affordability.
- Sponsor and promote cultural activities that celebrate the history and cultural and ethnic diversity of Brooksville and Hernando County and work towards inclusiveness for all community members.
- Ensure that all Brooksville residents have access to public amenities, quality schools, parks and open space.
- Strengthen K-12 education in Brooksville and create more opportunities for extra-curricular activities geared toward youth.
- Ensure open lines of communication between citizens and public agencies in planning and decision-making processes.

Conservation and Open Space

- Preserve and enhance Brooksville's unique urban environmental setting.
- Create an interconnected network of sidewalks, trails and parks that provide access to all areas of the City.

Public Safety

- Create attractive neighborhood and commercial areas that are safe, pedestrian-friendly places to live and visit.
- Ensure that community services and public safety officers are responsive to Brooksville residents, businesses and visitors.

Economic Development

- Capitalize on Brooksville's strategic location within the region to attract and retain businesses.
- Create incentives for local entrepreneurs and provide resources to enhance local business opportunities.
- Strengthen Brooksville's role in providing adult education and vocational training.
- Build Brooksville's image as a "hub city," a center for many different regional activities.
- Enhance community pride through a strategic marketing program that highlights economic and community development opportunities.

Urban Design

- Invest in streetscape improvements that enhance Brooksville's street-level appearance.
- Provide signage that promotes local events and businesses and directs visitors to areas and amenities.
- Promote the use of urban design standards that guide high-quality design that is reflective of the character of the community.

Public Facilities

- Ensure that adequate infrastructure for existing development is maintained and serviced.
- Create and maintain infrastructure capable of accommodating new development as a strategy for encouraging economic growth.
- Consistently maintain transportation and public facilities over the long term.

VISION ILLUSTRATION

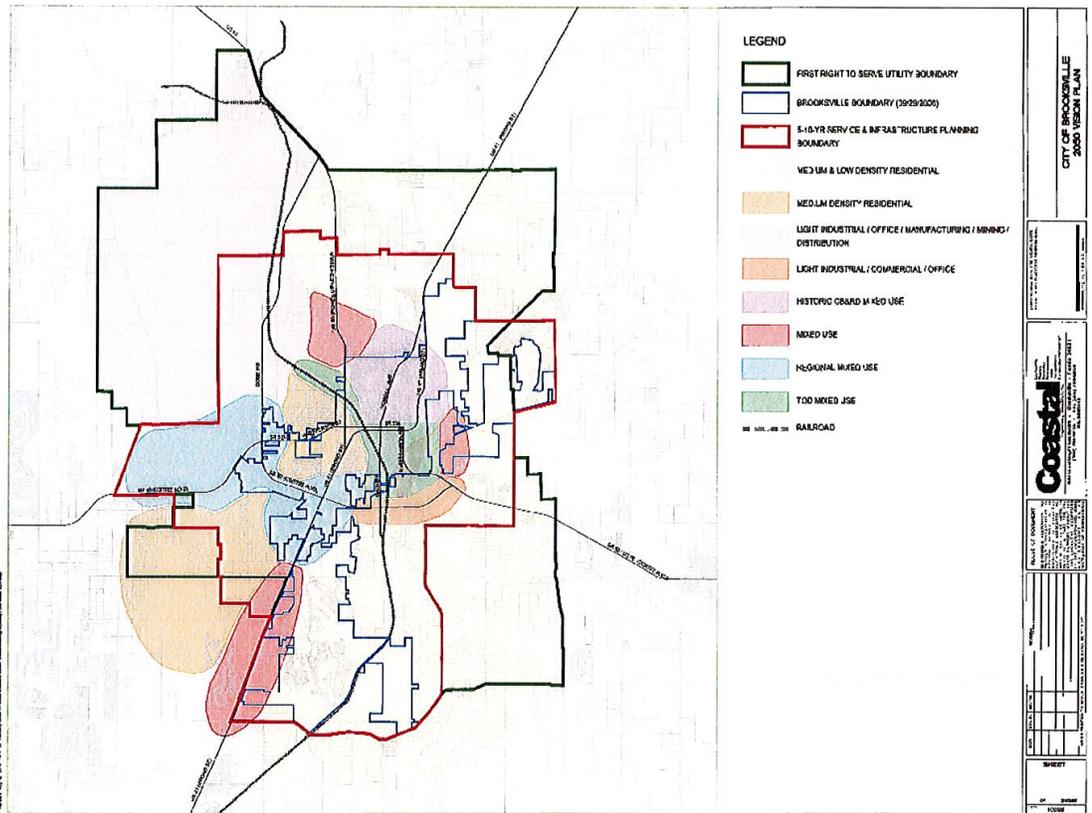
In addition to Guiding Principles, a Vision Illustration for the City was created. A Vision Illustration visually represents the future development patterns and the collective desires and goals of the participants. The Brooksville Vision Illustration shows the general location of where new development patterns are desired at a city-wide level.

The Brooksville Vision Illustration can be used as a reference for applying broad planning efforts throughout the City. It also illustrates “big picture” ideas and concepts for the entire city and shows the location of preferred development patterns based on public input. This map reflects existing areas of development and other development constraints. It illustrates what citizens could expect to see across the City if the objectives set forth in the Vision are achieved.

The Brooksville Vision Illustration is not a regulatory policy map, but simply a guide for discussions about development, growth, land use, transportation, and economic development within Brooksville. The major theme that emerged from the visioning process was that most participants desired to have cleaner, safer streets and neighborhoods, with a lively mix of retail, commercial and entertainment uses throughout Brooksville. Common themes also included more open space and parks and more opportunities for pedestrian and bicycle mobility. Participants also wanted to ensure that the existing employment base was maintained, with a focus on fostering economic development from industry to local entrepreneurship throughout the City.

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BROOKSVILLE VISION ILLUSTRATION



THE VISION

The City of Brooksville offers a unique environment that no other jurisdiction within the Tampa Bay region can offer. Historically, Brooksville has been the main focal point for Hernando County. Among other things, the City is the center of government for Hernando County, is a major center in the County for employment and specialized services and provides a unique environment of historic culture. Brooksville's history has helped to create a fabric that permits its residents opportunities for enlightening interactions and life experiences. The concentration of the City population in a relatively small area makes it feasible to provide very specialized public and private services that cannot and will not be found elsewhere in Hernando County. Intensification and concentration of different types of land uses in the City encourages the development of specialized retail, commercial and office uses, and the centralized nature and population of the City are conducive to the development of diverse attractions. Overall, these characteristics will positively affect the local economy, and permit expanded opportunities for tourism and specialized land uses. The City's existing, emerging and potential activity areas will become intense mixed-use centers where different modes of transportation merge, resulting in further enhancement of their centralized character. The Historic Central Business and Residential District, the area surrounding the existing rail line through the City's core, the areas surrounding the intersections of South Broad Street (U.S. Highway 41) and Cortez Boulevard (State Road 50), South

City of Brooksville

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Broad Street and Ponce DeLeon Boulevard (U.S. Highway 98), Cortez Boulevard, West Jefferson Street and Cobb Road, North Broad Street and Yontz Road, and Cortez Boulevard and East Jefferson Street are the existing, emerging and future locations of these intensive types of activity centers. The City's landscape will not be homogeneous, but rather will be an interconnected series of activity centers of varying sizes and intensities. Less intensive land uses will locate between and around the periphery of the different activity centers. These land uses will complement the mixed-use activity centers and provide less intensive living and working environments.

Brooksville's location in the northern portion of the Tampa Bay area also provides a unique opportunity for development of a more mixed use and transit oriented community. Recently, developers, land use and transportation planners and policy makers in the Tampa Bay region have embarked on an effort in concert to shape our cityscapes, natural and physical environments. Ultimately, their collective decisions impact the quality of our lives by defining the places where we live, work, shop, and recreate, and through building the transportation systems needed to navigate to and from each place. With Tampa Bay's recent regional transportation initiatives, transit investment and transit oriented development (TOD) have been identified as one of the most important variables to our community's economic sustainability. As stewards of our vibrant communities, these groups have been evaluating our current conditions, seeking comparable examples of success from around the country, and considering the critical elements needed for a stronger future community.

Despite the economic slowdown at the beginning of this century, US trends point to the importance of transit-oriented planning and development nationally and worldwide. The changing demographics of the typical homeowner from primarily suburban families to increases in single, married without children, and retired homebuyer are redefining the housing development market. Builders and planners are already reacting to these changes with a focus on development patterns known to provide more walking and transit use, while generating less traffic. Developers and home buyers across the U.S. are increasingly investing in traditional neighborhoods, urban living, and transit oriented development projects. The City of Brooksville stands ready to incorporate transit-oriented planning into the development of the City's future.

The City of Brooksville contains a number of development activity centers and corridors. An activity center is a focal point within the context of a larger, contiguous area surrounding it, containing concentrated activity that attracts people from outside its boundaries for purposes of interaction within that area. Activity centers can be different sizes depending upon the amount and type of interaction for each and the size of the market it draws. A hierarchy with six types of activity centers has been identified in the City of Brooksville:

- Transit Oriented Development Activity Center

The City's Transit Oriented Development Activity Center will be located in close proximity to the existing rail line that runs through the core of Brooksville. It will be adjacent to and integrated with the Historic Central Business and Residential Activity Center and be of a walkable design with the highest priority given to pedestrian activity. The area will contain support transit systems including but not limited to light rail and buses, and will be designed to include the easy use of bicycles, scooters, and rollerblades as daily support transportation systems. The Transit Oriented Development Activity Center will ultimately be a regional node containing a mixture of uses in close proximity including office, residential, retail, and civic uses, with high density, high-quality development surrounding the rail line.

- Historic Central Business and Residential Activity Center

This designation refers to the City's historic downtown business and residential development. It contains a high concentration of government uses, commercial uses, historic residential low density development and potential higher density residential development. The Historic Central Business and Residential District is the primary focus for preservation and rehabilitation of historic buildings, business retention, recruitment, and cultural activities.

- Regional Mixed-Use Activity Centers

These activity centers designate locations for existing and future regional shopping centers as well as major office and employment areas. Higher residential densities can also be considered in and around these areas as services and facilities become available to provide the necessary infrastructure. Existing viable low density residential uses found within or adjacent to the Mixed-Use Regional Activity centers should be protected through policies of the Comprehensive Plan.

- Industrial and Manufacturing Activity Center

The City's Industrial and Manufacturing Activity Center is located along Cobb Road in the northwest portion of Brooksville. With immediate access to State Road 50 and the Suncoast Parkway, the Industrial and Manufacturing Activity Center is intended to provide an appropriately-located area for various manufacturing enterprises, industrial establishments, research developments and compatible office and commercial services that enhance the City's economic base and provide well-paying jobs for residents of the area, while at the same time ensuring a high quality of life free from excessive noise, odors, dust, smoke, heavy traffic congestion and air and water pollution.

- Mixed-Use Activity Centers

The Mixed-Use Activity Centers are points of concentration that provide focal points for surrounding neighborhoods. These typically include a variety of public facilities and services including commercial and office development through integration of viable residential neighborhoods and the redevelopment of appropriate areas for higher intensity uses. These activity centers will be encouraged to develop as activity centers surrounding residential areas.

- Residential Activity Centers

Residential Activity Centers serve as smaller scale community centers. They can include limited commercial and office uses to serve the surrounding residential development at the neighborhood scale. Neighborhood activity centers reflect the character of their location.

By encouraging development into points of concentration it is possible to achieve population thresholds (whether through residents and/or employees) and/or agglomeration economies that will provide a wider array of goods and services. This is one of the attractions of an urban environment.

The corridor network is the road network. Distinctions between different scales of the corridors are made by using the functional classification of the roads (e.g., arterial, collectors, local streets). There is a direct relationship between the growth of activity centers and the expansion of corridors. The amount, type and frequency of interaction between activity centers affects corridor development, and the amount, type and frequency within corridors affects nodal development. Presently, the road

City of Brooksville

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network is the only component of the corridor system linking the activity centers. The possibility of enhanced bus service and rail mass transit in the future will provide another component to the corridor system.

The corridors have a three-fold purpose in the City of Brooksville. One, they link and make the activity centers accessible. Two, they act as edges or boundaries that define geographical areas within the City. Three, the corridors themselves are linear areas of interaction. Businesses located along the corridor attract customers traveling through the corridor. Although certain links may be appropriate for higher intensities and development, not all corridors are appropriate for this type of interaction.

As a result of the development of the City's activity centers, Brooksville in the year 2050 continues to be a neighborly place where we seek to preserve and enrich our community's distinctive small town character, historic downtown, and unique setting in Hernando County. We continue to welcome development that practices sound environmental stewardship and creates good jobs and good neighborhoods. As we grow, we will develop a safe and expanded transportation network while promoting active living through walking, biking, and other cultural and recreational opportunities.

As stated previously, the Guiding Principles are the foundation of Brooksville's Vision, representing the collective values and ideals of a diverse mix of people. Adherence to these Guiding Principles will result in the City of Brooksville not only being characterized as simply a small town, but instead as a vibrant, well-balanced and friendly city where we all *really* live!

MAKING THE VISION A REALITY

The Brooksville Vision brings to life the concepts and ideas contributed by area residents and stakeholders through a public involvement process. This Vision reflects what the future residents want for their community. This future reflects an understanding that new development patterns will be necessary to promote a vibrant and active local economy, provide more housing choices for all income levels and create cleaner and safer neighborhoods that are easily accessible using a variety of transportation options.

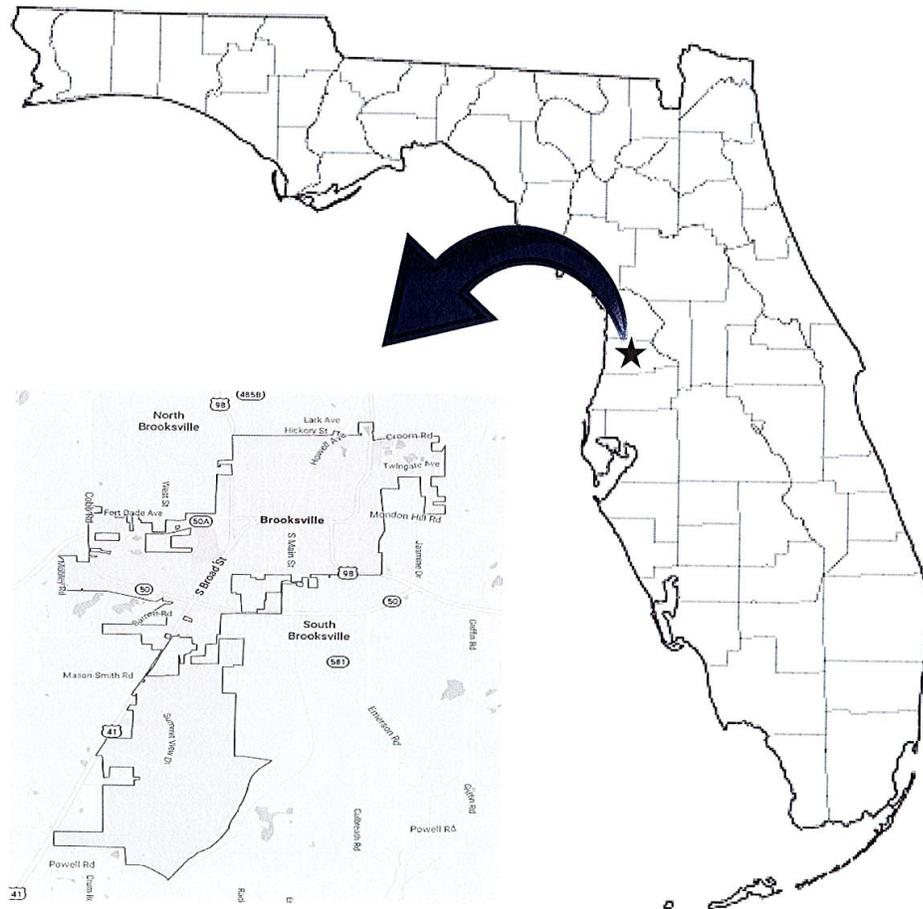
This Vision is an important first step, but it will take a series of implementation steps to make it a reality. The City's incorporation of public input in its update of the Comprehensive Plan is one step toward achieving that future. After the Comprehensive Plan is updated, the City will be charged with creating an implementation program to achieve the goals and policies set forth in that plan and in this Vision. The City's implementation steps should include policy adjustments to the Comprehensive Plan that reflect the types of development envisioned by residents.

In addition, strong coordination between local and regional agencies to make targeted improvements will be important. Lastly, facilitating strong public-private partnerships for new development, consistent with the goals and desires of Brooksville's citizens, will ensure that investment in the city truly reflects the values of its residents.

City of Brooksville

CITY BUDGET FISCAL YEAR 2017

Location Map



City of Brooksville

CITY BUDGET FISCAL YEAR 2017

Department to Fund Relationship

Department/Division	General Fund	Special Revenue	Debt Service/Capital Projects	Enterprise	Internal Service	Trust and Agency
General Government	x					
City Council	x					
City Manager's Office						
Administration	x					
Technology Services	x					
Human Resources	x					
Business Development	x					
Development						
Development Department	x					
Brownfields Assessment Grant		x				
Community Redevelopment Agency						x
Finance						
Finance Department	x					
Bond & Interest Sinking Debt Service (2006 USDA Revenue Bonds)			x			
Bond & Interest Sinking Debt Service (2011 Energy Savings Loan)			x			
Bond & Interest Sinking Debt Service (2016 USDA Revenue Bonds)			x			
Capital Improvement Revenue (2006 USDA Revenue Bonds)			x			
Bond & Interest Sinking (2011 Energy Savings Loan)			x			
Capital Improvement Revenue (2016 USDA Revenue Bonds)			x			
2011 Capital Improvement Loan			x			
Employee HRA Funding						x
Employee Health/Medical Insurance Funding						x
Police						
Police Department	x					
Criminal Justice Education		x				
Law Enforcement Investigative Trust		x				
Law Enforcement Impact Fees		x				
Law Enforcement Trust		x				
Justice Assistance Grant		x				
Police Grants & Donations		x				
Photo Enforcement Traffic Safety Program		x				
Major Storm Readiness		x				
Police Officers' Retirement						x
Fire						
Fire Department Contribution	x					
Fire Department		x				
Fire/EMS Impact Fees		x				
Fire Grants & Donations		x				
Firefighters' Retirement						x
Parks, Recreation & Facilities						
Parks, Recreation & Facilities	x					
Cemetery	x					
Parks Impact Fees		x				
Good Neighbor Trail		x				
First Tee Program		x				
The Enrichment Center Maintenance		x				
Florida Department of Transportation Landscaping		x				
McKethan Capital Projects			x			
Equipment Replacement				x		
Butterweck					x	
Cemetery Perpetual Care						x
Public Building Impact Fees		x				x
Cemetery Donor Memorial Wall						x
Public Works						
Street Lighting & Signal Division Contribution	x					
Streets & Drainage Division		x				
Local Option Gas Tax Streets & Drainage Division		x				
Transportation Capital-Local Option Gas Tax 1-5		x				
Road Impact Fees		x				
Tree/Streetscaping		x				
Transportation Capital Expenditures			x			
Bond Settlement			x			
Water				x		
Wastewater				x		
Water Advisory Panel Grant				x		
Loan and Bond Reserve				x		
Utilities R & R				x		
Utilities Bond & Loan				x		
Water Connection Fees				x		
Wastewater Connection Fees				x		
Cobb Road Wastewater Capacity				x		
Sanitation				x		
Fleet Maintenance					x	
Fleet Vehicle Replacement						x

Budget Presentation Notes

WHAT IS A BUDGET?

A budget is a financial and operating plan for a City for a period called a "fiscal year". The City of Brooksville's fiscal year begins on October 1 and ends on September 30. The fiscal year that begins on October 1, 2016, is referred to as "Fiscal Year 2017". Prior Fiscal Years (FY 2016, 2015, and 2014) budget data is also included. All data contained herein for FY 2017 are originally budgeted amounts and have not been revised to reflect budget amendments adopted by the City Council. All appropriations unspent at year-end lapse unless funds are encumbered by issuance of a purchase order. Such purchase orders remain valid until either canceled or final payment is made. The City cannot spend money unless it is appropriated within the budget. An appropriation is the legal approval given by the City Council to the City staff to spend money for a specific purpose. The budget also contains an estimate of revenues to be received by the City during the same time period. The legal authorization to collect revenues, such as the property tax, utility tax, and user fees, is established by State law and adopted through the City Council by Ordinance or Resolution. Also included in the budget is the estimated unexpended expenditures left over from the prior fiscal year that can be spent and appropriated in the new year. This money is called unallocated reserves. The City Charter and State law require that expenditures do not exceed the combination of available fund balance and revenues. The City cannot borrow money to operate. The City can only borrow money for major capital projects, such as the purchase of major equipment or the construction of buildings.

BUDGETING AND ACCOUNTING BASIS

The City's Basis of Accounting and Basis of Budget are the same. This budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP). Both revenues and expenditures are budgeted on the modified accrual basis of accounting. In Enterprise Fund budgets (Water, Wastewater, and Solid Waste) and Internal Service Fund budgets (Fleet Maintenance, Vehicle Replacement, and Equipment Replacement) Accrual Accounting is used, meaning depreciation is adjusted in the end of year audit process as an operating expense and capital acquisitions and principal payments on debt are not budgeted expenditures. However for presentational purposes, proposed capital acquisitions and principal payments are listed in the appropriate department's expenditures.

THE DOCUMENT

The document begins with a Budget Message from the City Manager. This letter summarizes the contents of the budget and provides an explanation of the rationale used by the City Manager during the budget development process. The City Manager also outlines the citywide priorities and city-wide initiatives for the upcoming year.

WHAT IS A FUND?

The basic building block of governmental finance and budgeting is the "fund". Each fund is independent of all others, and is created to account for the receipt and use of specific revenues. This budget includes all operating funds of the City. All City contributions to non-budgeted, non-operating funds, such as pension funds, are budgeted within the appropriate operating fund. The General Fund is the largest fund. This fund accounts for most traditional governmental services such as Police, Recreation, and Community Development, and the administrative departments such as Finance, Technology Services, Human Resources, and Administration. Most property tax revenue and revenue from such sources as State sales tax are accounted for in this fund. Special revenue funds are created to account for specific revenues that can only be spent for certain purposes. A capital project fund is often created to account for the financing sources and expenditures associated with major capital projects. Establishment of a dedicated fund is typically reserved for projects with broad scopes, completion schedules spanning over a period of multiple years, and with several funding sources. An enterprise fund is used to account for a governmental service that is financed entirely by user charges. These funds receive no tax money and are operated in much the same manner as a private business. Enterprise funds have been created for the operation of the City's Water, Wastewater, and Sanitation. Finally, internal service funds are similar to enterprise funds except that they derive all their revenue by charging departments within the City for their services.

TRUTH IN MILLAGE (TRIM)

City of Brooksville

CITY BUDGET FISCAL YEAR 2017

The budget and property tax rate adoption process is governed by the State Statute known as TRIM (Truth in Millage). In Florida, properties are assessed by the county Property Appraiser and property taxes are collected by the county Tax Collector. Property owners are eligible to receive a homestead exemption between \$25,000 and \$50,000 on their principal place of residence. All property is assessed at 100% of real value, which is approximately 85% of market value. The State Constitution restricts the annual increase in taxable value of homestead property to 3% or the increase in the CPI, whichever is less, and a 10% increase to non-homesteaded property. The City is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing to each property owner through the TRIM notice. In addition to notification of this first public hearing, the TRIM notice contains the following information:

1. The new assessed value and the assessed value for the prior year
2. The tax bill if the current property tax rate is charged for the new year
3. The tax bill if the adjusted rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue based on the new assessed values as was raised in the prior year at the old assessed values; it discounts for inflation)
4. The property tax bill if the proposed budget is adopted.

The second public hearing is advertised in the newspaper. Accompanying this advertisement is a summary of revenues and expenditures contained within the budget tentatively approved at the first public hearing.

Financial Management Policies

ACCOUNTING SYSTEMS AND BUDGETARY CONTROLS

The broad purpose of the following Financial Management Policy Statement is to enable the City to achieve and maintain a long-term stable and positive financial condition. The more specific purpose is to provide guidelines to the Finance Director in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The City utilizes a computerized financial accounting system which incorporates a system of internal accounting controls. Such controls have been designed to provide reasonable, but not absolute, assurance regarding compliance and integrity.

The annual operating budget is proposed by the City Manager and enacted by the City Council after public participation. Although budgets are legally controlled at the fund level, management control of the operating budget is additionally maintained at the Department level.

BUDGET PREPARATIONS

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan which includes all of the operating departments of the general fund, special revenue funds, enterprise funds, debt service funds, internal service funds and trust and agency funds of the City. The budget is prepared by the City Manager and Finance Director with the participation of all department directors, on a basis which is consistent with generally accepted accounting principles (GAAP). The City Manager presents the budget to the City Council at least sixty (60) days prior to the beginning of each budget year. The budget shall be adopted annually not later than September 30th, and in accordance with Section 54 of the City Charter, a copy is filed in the Office of the City Clerk.

OPERATING BUDGET POLICY

The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by the City Council, greater than or equal to current expenditures/expenses.

REVENUE POLICIES

The City will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short term fluctuations in any-one revenue source. The City will estimate its annual revenues by a conservative, objective, and analytical process.

RESERVE POLICIES

The City will maintain in each fund an adequate balance to accommodate unanticipated expenditures, expenditures of a non-recurring nature, unanticipated revenue declines, and cash flow needs. The City will maintain an available balance within the General Fund equal to 3 % of annual expenditures.

Accounting, Auditing and Financial Reporting Policies:

Quarterly and annual financial reports will present a summary of financial activity by departments and funds. The City's Comprehensive Annual Financial Report (CAFR) will present the City's financial position and results of operations on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to local government. In accordance with state law, an independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion thereon.

City of Brooksville

CITY BUDGET FISCAL YEAR 2017

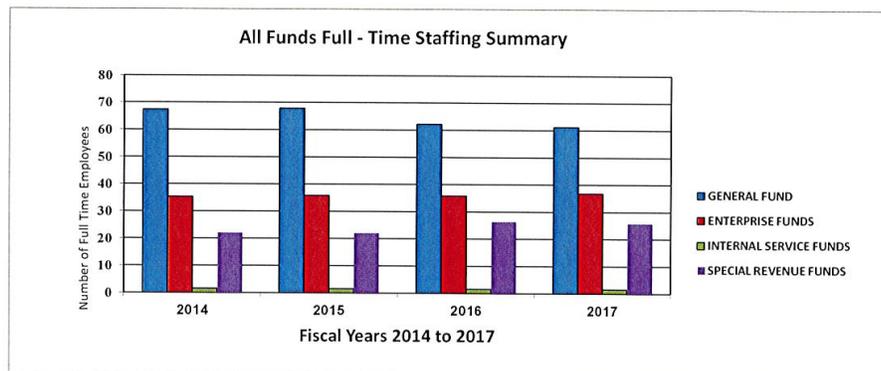
Budget Calendar

Date	Required Action	Responsible Parties	Requirement Reference
February 24, 2016	Budget Kick-Off Meeting Worksheets Distributed	All Departments	
March 18, 2016	Worksheets Due	All Departments	
March 21-31, 2016	Meet with Finance	All Departments	
May 20, 2016	Notify PA of Fire Assessment changes/new taxing fund	Finance/Fire/Property Appraiser	
May 27, 2016	Property Appraiser's Best Estimate	Finance/Property Appraiser	
June 1-17, 2016	Budget Revisions/Meet with Finance	All Departments	
June 20, 2016	Set Preliminary Fire Assessment Rate at Council Meeting	Finance/City Council/Fire	Prepare 06/8/2016
June 28, 2016	DR-420 Form Distributed	Finance/Property Appraiser	<u>Day 1 (July 1, 2016)</u>
July 4, 2016	Proposed Budget to City Manager	Finance	
July 7-15, 2016	Budget Revisions/Meet with City Manager	All Departments	
July 18, 2016	Proposed Budget Distributed Preliminary Fire Assessment Rates Due	Finance Finance/Fire/Property Appraiser	
July 19, 2016	School Board First Budget Hearing (Tentative)	HCSB	
July 25, 2016	Budget Workshop	All Departments/City Council	Prepare 7/12/2016
July 26-29, 2016	City Council Budget Revisions	Finance	
August 1, 2016	Revised Proposed Budget Distributed Set Tentative Millage Rate at Council Meeting	Finance Finance/City Council	Prepare 7/19/2016
August 4, 2016	DR420 Forms Due	Finance/Property Appraiser	Section 200.065(2)(b), F.S. <u>Day 35</u>
August 8, 2016	Budget Workshop (Potential)	All Departments/City Council	Prepare 7/26/2016
August 9-12 2016	City Council Budget Revisions	Finance	
August 15, 2016	Revised Proposed Budget Distributed	Finance	
August 18, 2016	Trim Notice Mailed	Property Appraiser	Section 200.065(2)(b) and 200.069, F.S. <u>Day 55</u>
August 22, 2016	Budget Workshop (Potential)	All Departments/City Council	Prepare 8/9/2016
August 23-26 2016	City Council Budget Revisions	Finance	
August 31, 2016	Final Budget Distributed	Finance	
September 6, 2016	BOCC First Budget Hearing (Tentative)	Hernando BOCC	
September 7, 2016	First Budget Hearing (Tentative) Adopt Final Fire Assessment Rates Certify Fire Assessment	All Departments/City Council Finance/Property Appraiser	Section 166.241(3) and Section 200.065 (2)(d)(e), F.S. <u>Day 69</u> Prepare 8/31/2016
September 8-9, 2016	Budget Revisions	Finance	
September 11, 2016	Budget Advertisement	Finance/City Clerk	<u>Day 4 of Tentative Hearing/Day 73</u> Prepare 09/02/2016 & 09/07/2016
September 12, 2016	Revised Final Budget Distributed	Finance	
September 13, 2016	School Board Budget Hearing (Final)	HCSB	
September 14, 2016	2nd Budget Hearing (Final)	All Departments/City Council	Section 166.241(3) and Section 200.065 (2)(d)(e), F.S. Day 3 of Budget Ad/Day 76
September 16, 2016	Send Final Resolution and Ordinance to PA, TC, and DOR	Finance/City Clerk	Day 2 of Final Hearing
September 20, 2016	BOCC 2nd Budget Hearing (Final)	Hernando BOCC	
October 1, 2016	DR-422 Forms Distributed	Property Appraiser	
October 3, 2016	DR-422 Forms Due Final Adopted Budget Distributed		Day 2 of DR-422 Distribution
October 7, 2016	Send TRIM Compliance Packet	Finance/City Clerk	Day 23 of Final Hearing Prepare 9/26/2016

City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY

	2014	2015	2016	2017	% OF TOTAL
GENERAL FUND					
City Council	5.0	5.0	5.0	5.0	3.99%
City Manager's Office	4.0	4.0	4.0	4.0	3.20%
Human Resources	1.0	1.0	1.0	1.0	0.80%
Business Development	1.0	1.0	1.0	0.0	0.00%
Development	4.0	4.0	4.0	4.0	3.20%
Finance	5.0	5.0	5.0	5.0	3.99%
Police	28.65	29.15	29.15	29.15	23.29%
Parks & Facilities	10.0	11.0	11.0	11.0	8.79%
Cemetery	2.0	2.0	2.0	2.0	1.60%
Recreation Center	1.0	0.0	0.0	0.0	0.00%
Streets & Drainage Maintenance	5.75	5.75	0.00	0.00	0.00%
Total General Fund	67.40	67.90	62.15	61.15	48.85%
ENTERPRISE FUNDS					
Water & Wastewater Fund	24.22	24.19	24.22	25.22	20.15%
Sanitation Fund	11.06	11.56	11.56	11.56	9.23%
Total Enterprise Funds	35.28	35.75	35.78	36.78	29.38%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	1.5	1.5	1.5	1.5	1.20%
SPECIAL REVENUE FUNDS					
Fire	19.0	19.0	19.0	19.0	15.18%
First Tee Program	0.5	0.5	0.5	0.0	0.00%
Local Option Gas Tax - Streets	0.0	0.0	5.8	5.8	4.59%
Photo Enforcement Traffic Safety	2.5	2.5	1.0	1.0	0.80%
Total Special Revenue Funds	22.0	22.0	26.3	25.8	20.57%
TRUST & AGENCY FUNDS					
	0.0	0.0	0.0	0.0	0.00%
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	126.180	127.150	125.730	125.180	100.0%



City of Brocksville

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Current Year Gross Taxable Value	486,674,322	543,050,744	568,653,310	469,710,996	414,775,643	390,017,831	381,485,556	371,205,008	381,361,875	387,026,317	400,496,222
Prior Year Final Gross Taxable Value	351,157,823	482,065,315	545,843,654	568,431,915	472,475,278	429,295,204	389,712,486	373,743,243	372,710,401	376,058,431	383,231,221
Rolled-Back Rate	0	0	0	0	0	0	0	0	0	0	0
Proposed Millage Rate	5.5408	6.9484	6.5830	7.4380	7.0202	7.1055	6.5834	6.7317	6.6962	6.6439	6.5882
Difference between Rates	-1.9592	0.6254	0.5140	1.3690	0.6502	0.7355	-0.0166	0.0000	0.0000	0.0000	-0.0544
Ad Valorem Revenue at Rolled-back Rate	2,696,565	3,773,334	3,743,445	3,493,710	2,911,808	2,771,272	2,511,472	2,498,841	2,553,675	2,571,364	2,638,549
Ad Valorem Revenue at proposed rate	3,650,057	3,433,710	3,451,157	2,850,676	2,642,121	2,484,414	2,517,805	2,498,841	2,553,675	2,571,364	2,660,336
Difference in Ad Valorem Revenue	953,492	-339,624	-292,288	-643,034	-269,687	-286,858	6,333	0	0	0	21,787
Value of a Mill (1.0000)	486,674	543,051	568,653	469,711	414,776	390,018	381,486	371,205	381,362	387,026	400,496
Value of tenth of Mill (0.1000)	48,667	54,305	56,865	46,971	41,478	39,002	38,149	37,121	38,136	38,703	40,050
Value of hundredth of Mill (0.0100)	4,867	5,431	5,687	4,697	4,148	3,900	3,815	3,712	3,814	3,870	4,005

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes: 400,496,222.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	4,004,962	1,366,413
9.9000	3,964,913	1,326,363
9.8000	3,924,863	1,286,314
9.7000	3,884,813	1,246,264
9.6000	3,844,764	1,206,215
9.5000	3,804,714	1,166,165
9.4000	3,764,664	1,126,115
9.3000	3,724,615	1,086,066
9.2000	3,684,565	1,046,016
9.1000	3,644,516	1,005,966
9.0000	3,604,466	965,917
8.9000	3,564,416	925,867
8.8000	3,524,367	885,818
8.7000	3,484,317	845,768
8.6000	3,444,268	805,718
8.5000	3,404,218	765,669
8.4000	3,364,168	725,619
8.3000	3,324,119	685,569
8.2000	3,284,069	645,520
8.1000	3,244,019	605,470
8.0000	3,203,970	565,421
7.9000	3,163,920	525,371
7.8000	3,123,871	485,321
7.7000	3,083,821	445,272
7.6000	3,043,771	405,222

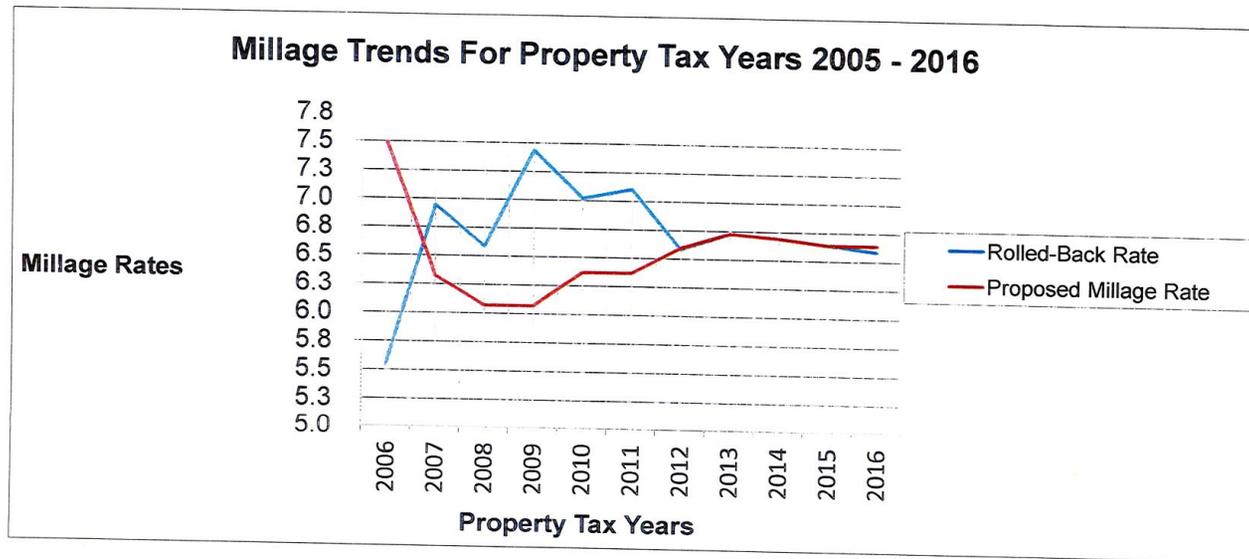
Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	3,003,722	365,172
7.4000	2,963,672	325,123
7.3000	2,923,622	285,073
7.2000	2,883,573	245,024
7.1000	2,843,523	204,974
7.0000	2,803,474	164,924
6.9500	2,783,449	144,900
6.9000	2,763,424	124,875
6.8500	2,743,399	104,850
6.8000	2,723,374	84,825
6.7500	2,703,349	64,800
6.7000	2,683,325	44,775
6.6500	2,663,300	24,751
6.6426	2,660,336	21,787
6.6000	2,643,275	4,726
6.5882	2,638,549	0
6.5500	2,623,250	-15,299
6.5000	2,603,225	-35,324
6.4000	2,563,176	-75,373
6.3000	2,523,126	-115,423
6.2000	2,483,077	-155,473
6.1000	2,443,027	-195,522
6.0000	2,402,977	-235,572
5.9000	2,362,928	-275,621
5.8000	2,322,878	-317,458

Proposed Millage Rate

Adopted Millage Rate

Rolled-Back Rate

City of Brooksville



City of Brooksville

SCHEDULE OF DEBT SERVICE

Fund/Division	Amount Issued	Principal Balance at 9 30 16	Maturity Date	Interest Rate	Due FY 2017	Due FY 2018	Due FY 2019	Due FY 2020	Due FY 2021
1 Fire Department Fund 143/Promissory Note	\$ 633,659	\$ 247,291	08/10/2021	4.23%	\$ 57,269	\$ 57,269	\$ 57,269	\$ 57,269	\$ 57,269
2 Fire Department Fund 143/USDA Loan	\$ 94,500	\$ 94,500	08/05/2031	2.75%	\$ 7,774	\$ 7,774	\$ 7,774	\$ 7,774	\$ 7,774
3 General Fund/Capital Improvement Rev. Fund/USDA Loan*	\$ 258,800	\$ 162,980	09/01/2032	4.125%	\$ 13,188	\$ 12,896	\$ 13,610	\$ 13,280	\$ 12,950
4 General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy Performance Projects. City-wide energy projects were funded.	\$ 3,333,022	\$ 2,552,689	10/01/2026	4.136%	\$ 303,780	\$ 303,780	\$ 303,780	\$ 303,780	\$ 303,780
	\$ 4,319,981	\$ 3,057,460			\$ 382,011	\$ 381,719	\$ 382,433	\$ 382,103	\$ 381,773
5 Wastewater /ARRA Loan WW 270200 **	\$ 632,980	\$ 485,252	02/15/2031	2.30%	\$ 39,562	\$ 39,562	\$ 39,562	\$ 39,562	\$ 39,562
6 Wastewater / Direct State Revolving Fund Loan WW270201 **	\$ 411,383	\$ 321,061	02/15/2031	2.30%	\$ 26,165	\$ 26,165	\$ 26,165	\$ 26,165	\$ 26,165
7 Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds ***	\$ 9,510,366	\$ 7,549,350	10/1/2027	2.44%	\$ 777,083	\$ 777,082	\$ 777,074	\$ 777,078	\$ 777,078
	\$ 10,554,729	\$ 8,355,662			\$ 842,810	\$ 842,809	\$ 842,801	\$ 842,805	\$ 842,805
TOTAL	\$ 14,874,710	\$ 11,413,123			\$ 1,224,821	\$ 1,224,528	\$ 1,225,234	\$ 1,224,908	\$ 1,224,578

<u>Legend</u>	<u>Debt Type</u>	<u>Bond Or Note Holder</u>	<u>Issued Fiscal Year</u>	<u>Revenue Source</u>
1 Fire Truck (Ladder)	Note Payable	SunTrust Bank	FY 2006	Fire Department Revenue Fund 143
2 Fire Truck (Engine)	2016 Bonds	USDA Rural Development	FY 2016	Fire Department Revenue Fund 143
3 2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA Rural Development	FY 2006	Mobile Home License Revenue Fund 309
4 Energy Performance projects i.e. City Hall Roofing; City Hall, Public Works & Police Dept. HVAC Renovation; Radio Read Water Meters, Walking Trail Lights	Note Payable	SunTrust Equipment Leasing	FY 2011	General Fund and Utility Revenues Fund 001 and 401
5 ARRA Loan WW 270200	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
6 State Revolving Fund WW270201 (SRF)	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
7 City of Brooksville Water and Sewer System Refunding Revenue Bonds, Series 2013	Note Payable	SunTrust Bank	FY 2013	Water and Wastwater Revenues Fund 401

City of Brooksville

BUDGET SUMMARY CITY OF BROOKSVILLE, FLORIDA - FISCAL YEAR 2017

General Fund 6.6426

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES	\$1,056,432	\$2,648,792	\$245,600	\$7,925,546	\$13,734,434	\$25,610,804
BROUGHT FORWARD						
ESTIMATED REVENUES:						
Taxes: Millage Per \$1,000						
Ad Valorem Taxes 6.6426	\$2,527,319	\$0	\$0	\$0	\$0	\$2,527,319
Sales, Use & Gas Taxes	772,288	0	0	0	0	772,288
Franchise Fees/Comm Service Tax	1,006,847	0	0	0	0	1,006,847
Licenses & Permits	201,600	0	0	0	0	201,600
Intergovernmental Revenue	827,582	412,079	33,500	0	0	1,273,161
Charges for Services	144,679	2,500	0	5,193,014	0	5,340,193
Miscellaneous Revenues	243,444	1,148,281	848	293,712	1,597,715	3,284,000
Other Financing Sources	503,120	1,359,930	637,851	1,238,623	1,116,473	4,855,997
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$6,226,879	\$2,922,790	\$672,199	\$6,725,349	\$2,714,188	\$19,261,405
TOTAL REVENUES AND BALANCES	\$7,283,311	\$5,571,582	\$917,799	\$14,650,895	\$16,448,622	\$44,872,209
EXPENDITURES/EXPENSES						
General Government	\$1,982,418	\$0	\$0	\$0	\$1,353,920	\$3,336,338
Public Safety	2,401,190	1,965,056	0	0	608,367	4,974,613
Physical Environment	0	30,000	0	3,000,896	0	3,030,896
Transportation	0	1,846,951	0	199,735	0	2,046,686
Culture & Recreation	759,297	12,905	8,000	0	0	780,202
Debt Service	0	57,270	324,742	842,810	0	1,224,822
Other Financing Uses	1,841,343	250,339	457,920	2,297,491	0	4,847,093
TOTAL EXPENDITURES	\$6,984,248	\$4,162,521	\$790,662	\$6,340,932	\$1,962,287	\$20,240,650
Reserves	\$299,063	\$1,409,061	\$127,137	\$8,309,963	\$14,486,335	\$24,631,559
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$7,283,311	\$5,571,582	\$917,799	\$14,650,895	\$16,448,622	\$44,872,209

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

General Fund
Revenues & Expenditures

City of Brooksville

GENERAL FUND REVENUE DETAIL

Revenue Detail	2014 Actual	2015 Actual	2016 Budget	2017 Budget
001-000-311-40000 Ad Valorem Taxes	\$2,281,858	\$2,293,423	\$2,342,796	\$2,517,319
001-000-311-40001 Delinq't Ad Valorem	\$229,251	\$138,499	\$100,000	\$10,000
Total Ad Valorem Taxes	\$2,511,109	\$2,431,922	\$2,442,796	\$2,527,319
001-000-314-41100 Electricity Public Service Taxes	\$748,190	\$740,997	\$737,288	\$737,288
001-000-314-41400 Fuel Oil/Propane Utility Public Taxes	\$42,391	\$39,421	\$34,898	\$35,000
Total Public Services Taxes	\$790,581	\$780,418	\$772,186	\$772,288
001-000-323-40301 Progress Energy Franch Fees	\$646,379	\$663,932	\$650,916	\$650,916
001-000-323-40400 Peoples Gas Franchise Fees	\$6,162	\$7,854	\$7,854	\$8,000
001-000-323-40200 Comm Service Tax	\$353,016	\$345,067	\$322,498	\$347,931
Total Franchise Fees	\$1,005,557	\$1,016,853	\$981,268	\$1,006,847
001-000-329-42102 Tree Removal Permit	\$1,900	\$3,157	\$2,000	\$1,600
001-000-322-42200 Building Permits	\$161,342	\$138,166	\$154,246	\$170,000
001-000-329-42900 Other Licenses, Fees, and Permits	\$34,393	\$38,693	\$30,000	\$30,000
Total Licenses and Permits	\$197,635	\$180,016	\$186,246	\$201,600
001-000-335-45120 State Rev Shared Proceeds	\$403,770	\$406,145	\$400,601	\$409,617
001-000-335-45150 Alcoholic Beverage Licenses	\$5,560	\$5,995	\$5,800	\$5,800
001-000-335-45180 Local Govt. Half Cent Sales Tax	\$361,829	\$387,036	\$369,244	\$412,165
Total State Shared Revenue	\$771,159	\$799,176	\$775,645	\$827,582
001-000-331-43200 Federal Grants: Public Safety	\$630	\$1,318	\$0	\$0
001-000-334-44900 Other State Grants	\$4,216	\$4,297	\$0	\$0
Total Intergovernmental Revenue	\$4,846	\$5,615	\$0	\$0
001-000-342-48240 Accident Reports	\$1,385	\$1,537	\$1,682	\$1,650
001-000-369-48901 Fire Misc. Revenue	\$200	\$0	\$0	\$0
Misc. Charge	\$1,585	\$1,537	\$1,682	\$1,650

City of Brooksville

GENERAL FUND REVENUE DETAIL

		2014	2015	2016	2017
	Revenue Detail	Actual	Actual	Budget	Budget
001-000-343-48695	Cemetery Lot Sales	\$76,626	\$51,562	\$45,644	\$50,629
001-000-343-48696	Cremation Lot Sales	\$375	\$1,561	\$1,600	\$2,000
001-000-343-48697	Cemetery Sales - Special Use Fee	\$1,100	\$1,716	\$1,244	\$2,000
001-000-343-48698	Columbarium	\$730	\$1,150	\$1,150	\$1,000
001-000-369-48897	Cemetery-Miscellaneous Revenue	\$1,004	\$1,100	\$2,000	\$1,000
001-000-343-48691	Cemetery Transfer Fee	\$100	\$25	\$0	\$50
001-000-343-48692	Cemetery Staking Plots	\$350	\$725	\$900	\$400
001-000-343-48693	Cemetery Monument Sales	\$0	\$0	\$0	\$1,500
001-000-343-48694	Cemetery Donor Memorial Fees	\$150	\$925	\$0	\$0
	Cemetery Revenue	\$80,435	\$58,764	\$52,538	\$58,579
001-000-369-48899	JBCC-Miscellaneous Revenue	\$7,138	\$11,975	\$2,250	\$2,250
001-000-347-48723	Facility Rental Fee	\$28,504	\$22,047	\$20,000	\$25,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$843	\$1,423	\$1,700	\$1,000
001-000-347-48728	Concession Stand Proceeds	\$0	\$0	\$0	\$200
	Jerome Brown Center Revenue	\$36,485	\$35,445	\$23,950	\$28,450
001-000-347-48737	League Fees Softball	\$25,130	\$30,131	\$25,000	\$25,000
001-000-347-48738	Practice Lessons Softball	\$670	\$2,120	\$2,000	\$2,000
001-000-347-48739	Tournament Fees	\$575	\$1,550	\$1,000	\$1,000
001-000-347-48743	Pavilion Facility Fees	\$3,330	\$6,791	\$8,000	\$7,500
001-000-363-48821	School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000
001-000-369-48900	Parks-Miscellaneous Revenue	\$1,358	\$907	\$1,000	\$500
	Parks Revenue	\$51,063	\$61,499	\$57,000	\$56,000
	Total Charges For Service	\$169,568	\$157,245	\$135,170	\$144,679
001-000-351-48801	Court Fines	\$74,249	\$97,288	\$76,252	\$84,644
001-000-351-48802	Safety Violations	\$164	\$52	\$170	\$50
001-000-354-48804	Parking Tickets	\$1,002	\$1,323	\$1,000	\$1,000
001-000-354-48805	Violations of Local Ordinances	\$11,631	\$5,428	\$4,000	\$4,000
001-000-359-48807	False Alarm Fines	\$1	\$5	\$0	\$100
	Total Fines	\$87,047	\$104,096	\$81,422	\$89,794
001-000-361-48808	Interest-FMIVT	\$6,995	\$8,798	\$6,000	\$6,000
001-000-361-48810	Interest (Banks)	\$1,319	\$733	\$0	\$0
001-000-361-48811	Interest on SBA	\$186	\$409	\$343	\$700
	Total Interest	\$8,500	\$9,940	\$6,343	\$6,700

City of Brooksville

GENERAL FUND REVENUE DETAIL

Revenue Detail	2014 Actual	2015 Actual	2016 Budget	2017 Budget
001-000-362-48815 Rent - City Hall (3rd floor)	\$64,926	\$58,780	\$72,000	\$72,000
Total Rentals	\$64,926	\$58,780	\$72,000	\$72,000
001-000-364-48840 Sale or Disposal of Fixed Assets-Govern.	\$3,245	\$751	\$0	\$0
001-000-365-48850 Sales of Surplus Materials	\$3,194	\$3,523	\$0	\$0
001-000-367-48871 Change in Fair Market Value	\$0	\$14,434	\$0	\$0
001-000-369-48889 Credit Card Rebate	\$0	\$0	\$2,208	\$2,000
001-000-369-48890 Miscellaneous Revenue	\$12,625	\$25,900	\$20,000	\$38,000
001-000-369-48891 Street Lighting & Signal Maintenance	\$63,823	\$65,734	\$80,584	\$0
001-000-369-48893 Vending Machine Commission	\$1,083	\$202	\$840	\$0
001-000-369-48896 Police-Miscellaneous Revenue	\$6,511	\$12,321	\$10,000	\$7,000
001-000-369-48892 CRA Service Fee	\$27,950	\$27,950	\$27,950	\$27,950
Total Other Revenue	\$118,431	\$150,815	\$141,582	\$74,950
001-000-381-49108 Trans In-from Local Option Gas	\$240,788	\$247,597	\$0	\$0
001-000-381-49120 Transfer In-from The Good Neighbor Trail Fund	\$2,138	\$0	\$0	\$0
001-000-381-49124 Transfer In-from Major Storm Readiness Fund	\$73,196	\$0	\$0	\$0
001-000-381-49128 Trans In from Traffic Camera Fund	\$100,000	\$100,000	\$0	\$0
001-000-381-49134 Transfer In-from The Treescaping Fund	\$85,087	\$0	\$0	\$0
001-000-381-49201 Trans in From Capital Imprv. Rev. Bond 2006	\$9,576	\$0	\$0	\$0
001-000-381-49309 Trans In from Capital Impr. Rev. Fund	\$30,540	\$21,944	\$20,728	\$20,320
001-000-381-49401 Trans In from Utilities	\$393,800	\$393,800	\$393,800	\$393,800
001-000-381-49403 Trans In from Solid Waste	\$89,000	\$89,000	\$89,000	\$89,000
001-000-381-49502 Transfer in from Vehicle Replacement Fund 502	\$0	\$0	\$107,573	\$0
Total Transfers In	\$1,024,125	\$852,341	\$611,101	\$503,120
Revenue Before P/Y Carry forward	\$6,753,484	\$6,547,217	\$6,205,759	\$6,226,879
Prior Year Carry forward	\$1,035,640	\$1,208,874	\$1,141,801	\$1,056,432
TOTAL REVENUES	\$7,789,124	\$7,756,091	\$7,347,560	\$7,283,311

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
GENERAL GOVERNMENT				
General Government				
Personal Services	\$0	\$0	\$0	\$0
Operating expenses	\$593,927	\$507,031	\$607,837	\$600,274
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$21,758	\$21,796	\$21,427	\$22,927
	\$615,685	\$528,827	\$629,264	\$623,201
CITY COUNCIL				
City Council				
Personal Services	\$68,885	\$45,335	\$45,964	\$46,071
Operating expenses	\$31,852	\$14,655	\$46,500	\$57,277
Transfers	\$1,250	\$37,697	\$42,333	\$44,515
	\$101,987	\$97,687	\$134,797	\$147,863
CITY MANAGER'S OFFICE DEPARTMENT				
City Manager's Office				
Personal Services	\$244,882	\$238,924	\$259,382	\$259,695
Operating expenses	\$21,860	\$14,990	\$22,360	\$22,260
Transfers	\$1,000	\$30,158	\$33,867	\$35,612
	\$267,742	\$284,072	\$315,609	\$317,567
TECHNOLOGY SERVICES				
Technology Services				
Operating expenses	\$97,886	\$88,579	\$110,000	\$110,000
	\$97,886	\$88,579	\$110,000	\$110,000
HUMAN RESOURCES DIVISION				
Human Resources				
Personal Services	\$54,166	\$46,856	\$50,104	\$56,373
Operating expenses	\$2,745	\$4,033	\$6,530	\$6,530
Transfers	\$250	\$7,539	\$8,467	\$8,903
	\$57,161	\$58,428	\$65,101	\$71,806

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
BUSINESS DEVELOPMENT DIVISION				
Business Development				
Personal Services	\$15,119	\$102	\$38,424	\$0
Operating expenses	\$615	\$6,706	\$14,650	\$59,658
Transfers	\$250	\$7,539	\$8,467	\$0
	\$15,984	\$14,347	\$61,541	\$59,658
DEVELOPMENT DEPARTMENT				
Development				
Personal Services	\$233,079	\$201,853	\$218,101	\$219,655
Operating expenses	\$168,374	\$157,162	\$217,980	\$230,279
Transfers	\$1,331	\$30,527	\$33,867	\$35,862
	\$402,784	\$389,542	\$469,948	\$485,796
FINANCE DEPARTMENT				
Finance				
Personal Services	\$229,470	\$210,931	\$286,859	\$288,388
Operating expenses	\$17,350	\$17,892	\$21,843	\$25,958
Transfers	\$1,250	\$37,697	\$42,333	\$44,515
	\$248,070	\$266,520	\$351,035	\$358,861
POLICE DEPARTMENT				
Police				
Personal Services	\$1,818,511	\$1,700,206	\$2,068,376	\$2,049,961
Operating expenses	\$259,548	\$265,045	\$284,692	\$270,162
Capital Outlay	\$12,479	\$99,251	\$43,466	\$81,067
Transfers	\$16,540	\$221,403	\$231,502	\$258,409
	\$2,107,078	\$2,285,905	\$2,628,036	\$2,659,599
FIRE DEPARTMENT				
Fire				
Operating expenses	\$0	\$0	\$0	\$0
Transfers	\$1,026,677	\$1,014,677	\$972,063	\$903,581
	\$1,026,677	\$1,014,677	\$972,063	\$903,581

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
PARKS & RECREATION & FACILITIES DEPARTMENT				
Parks and Facilities				
Personal Services	\$439,621	\$379,054	\$436,107	\$426,495
Operating Expenses	\$206,798	\$221,144	\$239,758	\$224,303
Capital Outlay	\$77,231	\$20,955	\$0	\$14,500
Transfers	\$29,937	\$106,224	\$110,449	\$114,694
	\$753,587	\$727,377	\$786,314	\$779,992
Cemetery				
Personal Services	\$81,848	\$51,283	\$67,469	\$68,677
Operating expenses	\$28,087	\$18,428	\$31,124	\$25,322
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$13,594	\$30,290	\$31,933	\$33,056
	\$123,529	\$100,001	\$130,526	\$127,055
Recreation				
Personal Services	\$32,298	\$0	\$0	\$0
Operating expenses	\$22,175	\$0	\$0	\$0
Transfers	\$250	\$0	\$0	\$0
	\$54,723	\$0	\$0	\$0
PUBLIC WORKS DEPARTMENT				
Streets and Drainage				
Personal Services	\$236,325	\$214,276	\$0	\$0
Operating expenses	\$135,293	\$154,819	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$22,917	\$56,435	\$302,742	\$339,269
	\$394,535	\$425,530	\$302,742	\$339,269
Street Lighting and Signal Division				
Operating expenses	\$152,455	\$153,236	\$170,320	\$0
	\$152,455	\$153,236	\$170,320	\$0

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Total General Fund				
General Government	\$615,685	\$528,827	\$629,264	\$623,201
City Council	\$101,987	\$97,687	\$134,797	\$147,863
City Manager's Office	\$267,742	\$284,072	\$315,609	\$317,567
Technology Services	\$97,886	\$88,579	\$110,000	\$110,000
Human Resources Division	\$57,161	\$58,428	\$65,101	\$71,806
Business Development	\$15,984	\$14,347	\$61,541	\$59,658
Development	\$402,784	\$389,542	\$469,948	\$485,796
Finance Department	\$248,070	\$266,520	\$351,035	\$358,861
Police Department	\$2,107,078	\$2,285,905	\$2,628,036	\$2,659,599
Fire Department	\$1,026,677	\$1,014,677	\$972,063	\$903,581
Parks & Facilities Division	\$753,587	\$727,377	\$786,314	\$779,992
Cemetery Division	\$123,529	\$100,001	\$130,526	\$127,055
Recreation Division	\$54,723	\$0	\$0	\$0
Streets and Drainage Division	\$394,535	\$425,530	\$302,742	\$339,269
Street Lighting and Signal Division	\$152,455	\$153,236	\$170,320	\$0
TOTAL GENERAL FUND	\$6,419,883	\$6,434,728	\$7,127,296	\$6,984,248
Total General Fund				
Personal Services	\$3,454,204	\$3,088,820	\$3,470,786	\$3,415,315
Operating expenses	\$1,738,965	\$1,623,720	\$1,773,594	\$1,632,023
Capital Outlay	\$89,710	\$120,206	\$43,466	\$95,567
Debt Service	\$0	\$0	\$0	\$0
Transfers Out	\$1,137,004	\$1,601,982	\$1,839,450	\$1,841,343
TOTAL GENERAL FUND	\$6,419,883	\$6,434,728	\$7,127,296	\$6,984,248
Unallocated Reserves	\$1,208,874	\$1,384,931	\$220,264	\$299,063
Reserve Contingencies	\$1,208,874	\$1,384,931	\$220,264	\$299,063

General Fund Department/Divisional Statements

General Government

City Council's Office

City Manager's Office

City Manager's Office – Technology Services Division

City Manager's Office – Human Resources Division

City Manager's Office – Business Development Division

Development Department

Finance Department

Police Department

Parks, Facilities & Recreation Department

Parks, Facilities & Recreation Department – Cemetery Division

Public Works Department – General Fund Contribution

Public Works Department – Street Lighting & Signal Division

Fire Department – General Fund Contribution

City of Brooksville

Budget Fiscal Year 2017

General Government

	2015 Actual	2016 Budget	2017 Budget
Operating Expenses	\$547,247	\$607,837	\$600,274
Transfers	\$21,796	\$21,427	\$22,927
Total	\$569,043	\$629,264	\$623,201

General Government activities are expenses associated with the administrative function of the City as a whole. Some of these expenditures include:

- *Legal Services for the City Attorney*
- *Accounting & Auditing for all City Auditors*
- *Contributions from the City to the Community Redevelopment Agency (CRA)*

City of Brooksville

Fiscal Year 2017

Budget Document for General Government

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
53100 001 009 514	Legal Services	225,260	193,386	200,000	200,000
53200 001 009 510	Accounting & Auditing	82,971	65,200	88,350	62,000
53400 001 009 510	Other Contractual Services	4,436	3,326	4,500	4,500
53401 001 009 510	Contract Labor	5,000	2,500	5,000	5,000
54100 001 009 510	Communication & Freight Charge	62	1,117	300	300
54110 001 009 510	Postage	9,024	5,039	6,000	6,000
54300 001 009 510	Electric	34,108	34,876	35,000	35,000
54303 001 009 510	Water	5,568	5,279	6,000	6,000
54400 001 009 510	Equipment & Vehicle Rental	984	984	1,500	1,100
54401 001 009 510	Rentals & Leases	2,635	0	0	0
54500 001 009 510	General Business Insurance	136,216	145,988	163,043	179,347
54510 001 009 510	Pollution/Environment Insurance	1,567	1,625	1,288	1,417
54550 001 009 510	Public Official Liability Ins	23,502	24,282	27,535	30,289
54560 001 009 510	Insurance Claims & Deductibles	0	0	2,000	2,000
54600 001 009 510	Repair & Maintenance Services	2,093	4,588	4,400	4,400
54700 001 009 510	Printing & Binding Services	0	0	1,000	1,000
54800 001 009 510	Advertising Activities	380	1,640	1,000	1,000
54810 001 009 510	Promotional Activities	4,072	1,968	5,000	5,000
54900 001 009 510	Other Current Charges	13,100	10,886	12,000	12,000
55100 001 009 510	Office Supplies	174	654	0	0
55223 001 009 510	Repair & Maintenance Supplies	0	228	500	500
55250 001 009 510	Fuels & Lubricants	426	219	900	900
55253 001 009 510	Auto Repair Supplies (in-house)	0	307	500	500
55400 001 009 510	Books, Publications, Subscription & Membership	3,175	2,941	1,500	1,500
57301 001 009 510	Contribution	39,176	0	0	0
57301 001 009 590	CRA Contribution	0	40,216	40,521	40,521
	2. Total Operating Costs	593,927	547,247	607,837	600,274
56311 001 009 581	Transfer Out to 311	20,427	20,427	20,427	20,427
56501 001 009 581	Transfer Out to 501	331	369	0	0
56609 001 009 581	Transfer Out to 609	1,000	1,000	1,000	2,500
	5. Total Transfers Out	21,758	21,796	21,427	22,927
	Expense	615,685	569,043	629,264	623,201

City of Brockville

Budget Fiscal Year 2017

City Council's Office

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$45,335	\$45,964	\$46,071
Operating Expenses	\$36,203	\$46,500	\$57,277
Transfers	\$37,697	\$42,333	\$44,515
Total	\$119,235	\$134,797	\$147,863

Staffing	2015	2016	2017
Mayor	1	1	1
Vice Mayor	1	1	1
Council Member	3	3	3
Total City Council FTE	5	5	5

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

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

**Enacting ordinances, resolutions and orders*

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

**Authorizing contracts on behalf of the City*

City of Brooksville

Fiscal Year 2017

Budget Document for City Council

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51100 001 010 511	Legislative Salaries	29,400	28,997	29,399	29,400
52100 001 010 511	FICA Taxes	2,222	2,153	2,249	2,249
52200 001 010 511	Retirement Contributions	10,461	12,358	12,427	12,460
52300 001 010 511	Health Insurance	25,134	0	0	0
52301 001 010 511	Life Insurance	187	181	193	183
52303 001 010 511	Long Term Disability	68	71	71	68
52320 001 010 511	Dental employee	1,323	1,478	1,513	1,588
52400 001 010 511	Workers Comp Insurance	90	96	112	123
	1. Total Personal Service Costs	68,885	45,335	45,964	46,071
53400 001 010 511	Other Contractual Services	3,000	4,000	4,100	12,877
54000 001 010 511	Travel and Per Diem	2,682	5,581	4,000	6,000
54100 001 010 511	Communication & Freight Charge	2,385	1,546	2,000	2,000
54700 001 010 511	Printing & Binding Services	132	205	250	250
54810 001 010 511	Promotional Activities	352	712	0	0
54900 001 010 511	Other Current Charges	19	280	0	0
55100 001 010 511	Office Supplies	2	147	100	100
55400 001 010 511	Books, Publications, Subscription & Membership	0	300	50	50
55410 001 010 511	Training and Education	138	1,885	1,000	1,000
59901 001 010 511	Special Events	23,143	21,547	35,000	35,000
	2. Total Operating Costs	31,852	36,203	46,500	57,277
56609 001 010 581	Transfer Out to 609	1,250	37,697	2,500	2,500
56610 001 010 581	Transfer Out to 610	0	0	39,833	42,015
	5. Total Transfers Out	1,250	37,697	42,333	44,515
	Expense	101,987	119,234	134,797	147,863

City Manager's Office Department
City Manager's Office

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$238,924	\$259,382	\$259,695
Operating Expenses	\$14,990	\$22,360	\$22,260
Transfers	\$30,158	\$33,867	\$35,612
Total	\$284,072	\$315,609	\$317,567

Staffing	2015	2016	2017
City Manager	1	1	1
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Admin. Assistant III	1	1	1
Total Full Time	4	4	4
Total City Manager's Office FTE	4	4	4

Department Mission

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

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

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

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

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

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for City Manager's Office

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51101 001 011 512	Executive Salaries	93,821	94,805	96,617	96,817
51200 001 011 512	Regular Salaries & Wages	85,547	95,648	111,537	109,509
51400 001 011 512	Overtime - Unscheduled	4,750	4,287	2,300	4,300
52100 001 011 512	FICA Taxes	14,042	14,622	16,100	16,113
52200 001 011 512	Retirement Contributions	23,725	26,369	29,073	29,032
52300 001 011 512	Health Insurance	19,898	0	0	0
52301 001 011 512	Life Insurance	1,053	1,129	1,299	1,287
52303 001 011 512	Long Term Disability	386	413	484	484
52320 001 011 512	Dental employee	1,047	1,006	1,210	1,271
52400 001 011 512	Workers Comp Insurance	613	646	762	882
1. Total Personal Service Costs		244,882	238,924	259,382	259,695
53101 001 011 512	Medical Services	43	35	60	60
53400 001 011 512	Other Contractual Services	539	226	700	700
54000 001 011 512	Travel and Per Diem	2,390	2,859	3,500	3,500
54100 001 011 512	Communication & Freight Charge	2,102	6,300	1,500	1,500
54600 001 011 512	Repair & Maintenance Services	3,698	2,771	4,000	4,000
54700 001 011 512	Printing & Binding Services	9,657	0	3,000	3,000
55100 001 011 512	Office Supplies	569	1,118	4,000	4,000
55223 001 011 512	Repair & Maintenance Supplies	4	0	0	0
55253 001 011 512	Auto Repair Supplies (in-house)	131	56	0	0
55400 001 011 512	Books, Publications, Subscription & Membership	1,400	1,004	2,500	2,500
55410 001 011 512	Training and Education	1,327	401	2,000	2,000
55500 001 011 512	Uncapitalized Equipment	0	220	1,000	1,000
2. Total Operating Costs		21,860	14,990	22,260	22,260
56609 001 011 581	Transfer Out to 609	1,000	30,158	2,000	2,000
56610 001 011 581	Transfer Out to 610	0	0	31,867	33,612
5. Total Transfers Out		1,000	30,158	33,867	35,612
Expense		267,742	284,072	315,508	317,567

**City Manager's Office Department
Technology Service Division**

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

	2015 Actual	2016 Budget	2017 Budget
Operating Expenses	\$88,579	\$110,000	\$110,000
Total	\$88,579	\$110,000	\$110,000

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

Division Mission

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for Technology Service

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
53400 001 016 513	Other Contractual Services	86,742	78,964	95,000	95,000
54100 001 016 513	Communication & Freight Charge	866	858	0	0
54110 001 016 513	Postage	0	0	0	0
54900 001 016 513	Other Current Charges	0	0	0	0
55100 001 016 513	Office Supplies	6	0	0	0
55220 001 016 513	Computer Supplies	0	0	0	0
55500 001 016 513	Uncapitalized Equipment	10,271	8,756	15,000	15,000
	2. Total Operating Costs	97,886	88,579	110,000	110,000
	Expense	97,886	88,579	110,000	110,000

City Manager's Office Department
Human Resources Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$46,856	\$50,104	\$56,373
Operating Expenses	\$4,033	\$6,530	\$6,530
Transfers	\$7,539	\$8,467	\$8,903
Total	\$58,428	\$65,101	\$71,806

Staffing	2015	2016	2017
HR Administrator	1	1	1
Total Full Time			
Human Resource FTE	1	1	1
Total Human Resource FTE	1	1	1

Division Mission

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

City of Brooksville

Fiscal Year 2017

Budget Document for Human Resources

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51200 001 024 513	Regular Salaries & Wages	41,079	40,030	42,853	48,248
52100 001 024 513	FICA Taxes	3,114	2,982	3,278	3,691
52200 001 024 513	Retirement Contributions	2,893	3,043	3,150	3,501
52300 001 024 513	Health Insurance	6,284	0	0	0
52301 001 024 513	Life Insurance	250	284	266	301
52303 001 024 513	Long Term Disability	91	94	99	111
52320 001 024 513	Dental employee	331	291	303	318
52400 001 024 513	Workers Comp Insurance	125	133	155	202
	1. Total Personal Service Costs	54,166	46,856	50,104	56,373
53101 001 024 513	Medical Services	0	43	100	100
53400 001 024 513	Other Contractual Services	0	68	1,000	1,000
54000 001 024 513	Travel and Per Diem	850	1,254	1,500	1,500
54100 001 024 513	Communication & Freight Charge	531	224	500	500
54110 001 024 513	Postage	41	0	50	50
54600 001 024 513	Repair & Maintenance Services	0	0	580	580
54700 001 024 513	Printing & Binding Services	0	0	200	200
54800 001 024 513	Advertising Activities	0	0	100	100
54810 001 024 513	Promotional Activities	419	1,077	1,200	1,200
54900 001 024 513	Other Current Charges	0	0	50	50
55100 001 024 513	Office Supplies	152	323	250	250
55220 001 024 513	Computer Supplies	0	0	100	100
55400 001 024 513	Books, Publications, Subscription & Membership	180	269	400	400
55410 001 024 513	Training and Education	572	775	500	500
	2. Total Operating Costs	2,745	4,033	6,530	6,530
56609 001 024 581	Transfer Out to 609	250	7,539	500	500
56610 001 024 581	Transfer Out to 610	0	0	7,967	8,403
	5. Total Transfers Out	250	7,539	8,467	8,903
	Expense	57,160	58,429	65,100	71,806

City Manager's Office Department
Business Development Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$102	\$38,424	\$0
Operating Expenses	\$6,706	\$14,650	\$59,658
Transfers	\$7,539	\$8,467	\$0
Total	\$14,347	\$61,541	\$59,658

Staffing	2015	2016	2017
Business Development Coord.	1	1	0*
Total Full Time			
Business Development FTE	1	1	0
Total Business Development FTE	1	1	0

*This position was eliminated to fund the Main Street Director position through support/funding contributions to the Brooksville Vision Foundation

Division Mission

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

City of Brooksville

Fiscal Year 2017

Budget Document for Business Development

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51200 001 008 515	Regular Salaries & Wages	10,545	0	32,371	0
51400 001 008 515	Overtime - Unscheduled	85	0	500	0
52100 001 008 515	FICA Taxes	813	0	2,476	0
52200 001 008 515	Retirement Contributions	739	0	2,379	0
52300 001 008 515	Health Insurance	2,618	0	0	0
52301 001 008 515	Life Insurance	62	0	202	0
52303 001 008 515	Long Term Disability	23	0	75	0
52320 001 008 515	Dental employee	138	0	303	0
52400 001 008 515	Workers Comp Insurance	96	102	119	0
	1. Total Personal Service Costs	15,119	102	38,424	
53101 001 008 515	Medical Services	40	0	0	0
54000 001 008 515	Travel and Per Diem	0	0	4,000	4,000
54100 001 008 515	Communication & Freight Charge	425	0	0	0
54110 001 008 515	Postage	0	0	200	200
54600 001 008 515	Repair & Maintenance Services	0	0	0	210
54700 001 008 515	Printing & Binding Services	0	0	3,000	0
54810 001 008 515	Promotional Activities	65	6,706	7,000	7,000
55100 001 008 515	Office Supplies	85	0	250	250
55400 001 008 515	Books, Publications, Subscription & Membershp	0	0	200	0
55410 001 008 515	Training and Education	0	0	0	658
57301 001 008 515	BVF Main Street-Contribution	0	0	0	47,340
	2. Total Operating Costs	615	6,706	14,650	59,658
56609 001 008 581	Transfer Out to 609	250	7,539	500	0
56610 001 008 581	Transfer Out to 610	0	0	7,967	0
	5. Total Transfers Out	250	7,539	8,467	
	Expense	15,984	14,347	61,541	59,658

Development Department

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$201,853	\$218,101	\$219,655
Operating Expenses	\$157,162	\$217,980	\$230,279
Transfers	\$30,527	\$33,867	\$35,862
Total	\$389,542	\$469,948	\$485,796

Staffing	2015	2016	2017
Development Director	1	1	1
Admin. Assistant II	1	1	1
Planner	1	1	1
Code Enforcement Officer	1	1	1
Total Development Department FTE	4	4	4

Department Mission

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

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for Development

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 001 015 515	Financial & Administrative Salaries	68,840	68,588	70,657	70,858
51200 001 015 515	Regular Salaries & Wages	101,648	95,383	105,863	106,456
51400 001 015 515	Overtime - Unscheduled	87	82	500	500
51605 001 015 515	Bereavement Pay	279	0	0	0
52100 001 015 515	FICA Taxes	12,840	12,344	13,542	13,603
52200 001 015 515	Retirement Contributions	20,038	21,265	22,961	23,285
52300 001 015 515	Health Insurance	25,134	0	0	0
52301 001 015 515	Life Insurance	1,020	1,052	1,101	1,110
52303 001 015 515	Long Term Disability	374	386	407	409
52320 001 015 515	Dental employee	1,323	1,164	1,210	1,271
52400 001 015 515	Workers Comp Insurance	1,496	1,591	1,860	2,164
1. Total Personal Service Costs		233,079	201,853	218,101	219,655
53100 001 015 515	Legal Services	3,135	2,010	2,970	2,970
53101 001 015 515	Medical Services	0	0	200	200
53400 001 015 515	Other Contractual Services	158,387	146,225	179,397	192,500
53401 001 015 515	Contract Labor	-1,333	0	0	0
53404 001 015 515	Other Contractual Services - Tree	2,667	0	18,699	18,699
54000 001 015 515	Travel and Per Diem	469	1,268	2,500	2,500
54100 001 015 515	Communication & Freight Charge	2,020	1,094	1,750	1,750
54110 001 015 515	Postage	0	0	50	50
54600 001 015 515	Repair & Maintenance Services	145	0	100	100
54700 001 015 515	Printing & Binding Services	88	0	500	500
54800 001 015 515	Advertising Activities	0	0	650	650
54900 001 015 515	Other Current Charges	76	0	500	500
55100 001 015 515	Office Supplies	363	1,057	900	900
55210 001 015 515	Operating Supplies	0	32	500	500
55220 001 015 515	Computer Supplies	600	600	1,699	1,510
55230 001 015 515	Clothing & Uniforms	190	122	300	300
55250 001 015 515	Fuels & Lubricants	793	470	865	650
55253 001 015 515	Auto Repair Supplies (in-house)	0	0	400	400
55400 001 015 515	Books, Publications, Subscription & Membership	426	1,407	700	700
55410 001 015 515	Training and Education	350	920	2,000	2,000
55500 001 015 515	Uncapitalized Equipment	0	1,956	3,300	2,900
2. Total Operating Costs		168,374	157,162	217,980	230,279
56501 001 015 581	Transfer Out to 501	331	369	0	250
56609 001 015 581	Transfer Out to 609	1,000	30,158	2,000	2,000
56610 001 015 581	Transfer Out to 610	0	0	31,867	33,612
5. Total Transfers Out		1,331	30,527	33,867	35,862
Expense		402,784	389,542	469,948	485,796

City of Brooksville

Budget Fiscal Year 2017

Finance Department

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$210,931	\$286,859	\$288,388
Operating Expenses	\$17,892	\$21,843	\$25,958
Transfers	\$37,697	\$42,333	\$44,515
Total	\$266,520	\$351,035	\$358,861

Staffing	2015	2016	2017
Finance Director	1	1	1
Asst. Finance Director	1	1	1
Chief Accountant	1	1	1
Accounts Payable/Payroll Specialist	1	1	1
Total Full Time Finance	4	4	4
Split positions with Finance & Public Works			
Utility Billing Supervisor	0.25	0.25	0.25
Admin. Specialist III	0.75	0.75	0.75
Total Split Positions	1	1	1
Total Finance FTE	5	5	5

Department Mission

Managing the City's financial resources today for a better tomorrow. The Finance Department provides financial planning, management, and informational services to aide in informative decision making and having confidence in the City's financial stewardship.

City of Brooksville

Fiscal Year 2017

Budget Document for Finance Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 001 012 513	Financial & Administrative Salaries	5,688	18,525	71,925	72,125
51200 001 012 513	Regular Salaries & Wages	163,069	157,857	163,167	163,966
51400 001 012 513	Overtime - Unscheduled	6,310	3,576	2,000	2,000
52100 001 012 513	FICA Taxes	12,365	12,594	18,137	18,214
52200 001 012 513	Retirement Contributions	13,558	15,194	27,554	27,507
52300 001 012 513	Health Insurance	25,134	0	0	0
52301 001 012 513	Life Insurance	968	967	1,467	1,473
52303 001 012 513	Long Term Disability	355	354	541	548
52320 001 012 513	Dental employee	1,323	1,121	1,210	1,558
52400 001 012 513	Workers Comp Insurance	701	746	859	997
1. Total Personal Service Costs		229,470	210,931	286,859	288,388
53101 001 012 513	Medical Services	0	105	0	0
53400 001 012 513	Other Contractual Services	9,858	0	0	0
54000 001 012 513	Travel and Per Diem	941	1,146	2,631	2,902
54100 001 012 513	Communication & Freight Charge	1,690	858	2,060	2,302
54110 001 012 513	Postage	0	133	50	50
54600 001 012 513	Repair & Maintenance Services	542	11,429	11,504	11,504
54700 001 012 513	Printing & Binding Services	744	1,303	945	1,795
54800 001 012 513	Advertising Activities	717	0	0	0
54900 001 012 513	Other Current Charges	534	0	0	0
55100 001 012 513	Office Supplies	1,790	2,259	2,468	2,550
55220 001 012 513	Computer Supplies	0	0	460	460
55400 001 012 513	Books, Publications, Subscription & Membership	310	435	515	585
55410 001 012 513	Training and Education	225	225	1,210	1,810
55500 001 012 513	Uncapitalized Equipment	0	0	0	2,000
2. Total Operating Costs		17,350	17,892	21,843	25,958
56609 001 012 581	Transfer Out to 609	0	37,697	2,500	2,500
56610 001 012 581	Transfer Out to 610	0	0	39,833	42,015
5. Total Transfers Out			37,697	42,333	44,515
Expense		246,820	266,521	351,036	358,861

City of Brooksville

Budget Fiscal Year 2017

Police Department

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$1,700,206	\$2,068,376	\$2,049,961
Operating Expenses	\$265,045	\$284,692	\$270,162
Capital Outlay	\$99,251	\$43,466	\$81,067
Transfers	\$221,403	\$231,502	\$258,409
Total	\$2,285,905	\$2,628,036	\$2,659,599

Staffing	2015	2016	2017
Police Chief	1	1	1
Police Captain	1	1	1
Police Lieutenant	1	1	1
Detective Lieutenant	1	1	1
Patrol Sergeant	0	1	1
Detective	2	2	2
Police Sergeant	4	4	4
Police Officer	13	13	13
Evidence Technician III	1	1	1
Admin. Assistant III	2	2	2
Admin. Specialist III	1	0	0
Total Full Time			
Police FTE	27	27	27
Reserve Officers	2.15	2.15	2.15
Total Part Time	2.15	2.15	2.15
Total Police FTE	29.15	29.15	29.15

Department Mission

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for Police Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 001 013 521	Financial & Administrative Salaries	87,403	89,901	90,898	91,098
51200 001 013 521	Regular Salaries & Wages	1,156,127	1,159,933	1,236,061	1,238,105
51400 001 013 521	Overtime - Unscheduled	48,729	57,181	60,337	60,337
51500 001 013 521	Incentive/ Special Pay	41,677	43,177	57,626	63,635
51605 001 013 521	Bereavement Pay	1,493	0	0	0
51607 001 013 521	Reserves - Public Safety	56,668	50,723	100,406	104,446
51608 001 013 521	Military Leave	2,966	3,430	0	0
51613 001 013 521	Clothing Allowance	4,500	4,500	4,500	5,250
52100 001 013 521	FICA Taxes	105,661	104,859	118,562	119,559
52200 001 013 521	Retirement Contributions	110,059	122,986	325,921	284,080
52300 001 013 521	Health Insurance	140,333	0	0	0
52301 001 013 521	Life Insurance	8,795	8,447	9,643	9,720
52303 001 013 521	Long Term Disability	2,798	2,684	3,554	3,583
52320 001 013 521	Dental employee	8,764	7,575	8,168	8,894
52400 001 013 521	Workers Comp Insurance	41,670	44,810	52,701	61,254
52500 001 013 521	Unemployment Compensation	870	0	0	0
1. Total Personal Service Costs		1,818,511	1,700,206	2,068,376	2,049,961
53100 001 013 521	Legal Services	1,770	630	2,000	2,000
53101 001 013 521	Medical Services	3,918	2,784	4,830	4,830
53400 001 013 521	Other Contractual Services	16,766	13,522	23,751	30,957
53500 001 013 521	Criminal Investigation	1,082	626	600	600
54000 001 013 521	Travel and Per Diem	7,164	6,421	7,000	7,000
54100 001 013 521	Communication & Freight Charge	29,078	29,363	35,869	34,981
54110 001 013 521	Postage	246	286	400	400
54210 001 013 521	Automotive Repair Service	8,400	7,242	5,216	5,216
54300 001 013 521	Electric	16,941	17,534	16,600	16,600
54303 001 013 521	Water	2,709	2,590	2,640	2,640
54560 001 013 521	Insurance Claims & Deductibles	965	0	0	0
54600 001 013 521	Repair & Maintenance Services	7,550	6,063	2,802	2,802
54700 001 013 521	Printing & Binding Services	1,241	581	980	980
54800 001 013 521	Advertising Activities	297	843	1,000	1,000
54810 001 013 521	Promotional Activities	277	0	0	0
54900 001 013 521	Other Current Charges	930	-270	1,000	1,000
54910 001 013 521	Ammunition	8,255	8,939	6,112	6,112
55100 001 013 521	Office Supplies	3,747	2,722	4,385	4,385
55210 001 013 521	Operating Supplies	3,109	5,660	5,495	5,495
55211 001 013 521	Medical Supplies	2,400	496	2,495	3,647
55220 001 013 521	Computer Supplies	1,592	1,268	7,490	7,490
55223 001 013 521	Repair & Maintenance Supplies	268	874	2,300	2,300
55230 001 013 521	Clothing & Uniforms	6,712	9,366	10,276	10,276
55240 001 013 521	Institutional Supplies	2,520	2,840	3,391	3,391
55250 001 013 521	Fuels & Lubricants	106,899	72,676	80,000	80,000
55251 001 013 521	Tags & Titles	846	1,747	1,000	1,000
55252 001 013 521	Small Tools	513	610	750	750
55253 001 013 521	Auto Repair Supplies (in-house)	13,188	18,744	15,000	15,000
55400 001 013 521	Books, Publications, Subscription & Membership	1,849	1,563	1,800	1,800
55410 001 013 521	Training and Education	2,273	4,814	2,500	2,500
55500 001 013 521	Uncapitalized Equipment	6,041	44,511	37,010	15,010

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
2. Total Operating Costs		259,548	265,045	284,692	270,162
55620 001 013 521	Building and Improvements	12,479	0	0	5,000
55640 001 013 521	Machinery & Equipment	0	99,251	43,466	76,066
3. Total Capital Outlay Costs		12,479	99,251	43,466	81,066
56501 001 013 581	Transfer Out to 501	10,040	17,838	11,368	18,028
56609 001 013 581	Transfer Out to 609	6,500	203,565	13,000	13,500
56610 001 013 581	Transfer Out to 610	0	0	207,134	226,881
5. Total Transfers Out		16,540	221,403	231,502	258,409
Expense		2,107,079	2,285,904	2,628,036	2,659,599

Parks, Facilities & Recreation Department
Parks, Facilities & Recreation Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$379,054	\$436,107	\$426,495
Operating Expenses	\$221,144	\$239,758	\$224,303
Capital Outlay	\$20,955	\$0	\$14,500
Transfers	\$106,224	\$110,449	\$114,694
Total	\$727,377	\$786,314	\$779,992

Staffing	2015	2016	2017
Parks, Facilities & Recreation Director	1	1	1
Admin. Assistant III	1	1	1
Park Attendant I	2	2	2
Park Attendant II	1	1	1
Maintenance Tech. III	1	1	1
Parks & Facilities Supervisor	1	1	1
Horticulture Tech.	1	1	1
Inmate Guard Supervisor	1	1	1
Environmental Specialist	1	1	1
Recreation Leader III	1	1	1
Total Full Time			
Parks Department FTE	11	11	11
Total Parks Department FTE	11	11	11

Department Mission

The Parks, Facilities and Recreation Department provide safe affordable educational, recreational, cultural, leisure programs to enhance the health and wellness to Brooksville's citizens and its visitors.

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

City of Brooksville

Fiscal Year 2017

Budget Document for Parks, Recreation, & Facilities

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 001 020 572	Financial & Administrative Salaries	61,867	61,786	63,650	63,850
51200 001 020 572	Regular Salaries & Wages	247,413	238,674	283,789	273,669
51400 001 020 572	Overtime - Unscheduled	3,004	4,426	3,000	3,000
52100 001 020 572	FICA Taxes	23,650	22,745	26,809	26,050
52200 001 020 572	Retirement Contributions	29,092	30,119	34,722	33,707
52300 001 020 572	Health Insurance	53,934	0	0	0
52301 001 020 572	Life Insurance	1,843	1,743	2,173	2,106
52303 001 020 572	Long Term Disability	675	637	806	783
52320 001 020 572	Dental employee	2,839	2,520	3,328	3,494
52400 001 020 572	Workers Comp Insurance	13,722	15,041	17,831	19,837
52500 001 020 572	Unemployment Compensation	1,582	1,364	0	0
1. Total Personal Service Costs		439,621	379,054	436,107	426,495
53101 001 020 572	Medical Services	1,677	1,122	1,050	1,110
53400 001 020 572	Other Contractual Services	11,797	17,151	16,390	24,300
53401 001 020 572	Contract Labor	150	0	0	0
54000 001 020 572	Travel and Per Diem	515	47	1,000	1,500
54100 001 020 572	Communication & Freight Charge	7,061	8,132	4,474	4,481
54110 001 020 572	Postage	0	0	50	50
54210 001 020 572	Automotive Repair Service	155	1,338	500	500
54300 001 020 572	Electric	39,381	42,919	41,500	41,670
54303 001 020 572	Water	8,246	11,218	11,500	11,000
54400 001 020 572	Equipment & Vehicle Rental	807	1,725	3,700	3,800
54401 001 020 572	Rentals & Leases	2,210	3,171	2,880	2,400
54600 001 020 572	Repair & Maintenance Services	28,706	39,969	39,340	26,340
54610 001 020 572	Apparatus-Repair & Maint	75	0	0	0
54700 001 020 572	Printing & Binding Services	103	127	850	800
54810 001 020 572	Promotional Activities	30	550	1,200	0
54900 001 020 572	Other Current Charges	40	0	0	0
54920 001 020 572	Recreational Supplies	294	3,200	2,000	2,000
55100 001 020 572	Office Supplies	789	1,005	1,000	1,250
55210 001 020 572	Operating Supplies	21,382	22,395	28,284	26,012
55211 001 020 572	Medical Supplies	91	0	150	150
55223 001 020 572	Repair & Maintenance Supplies	29,018	15,948	30,000	25,000
55225 001 020 572	Chemicals Supplies	1,693	3,427	4,000	4,000
55226 001 020 572	Safety Supplies & Gear	1,211	788	0	0
55230 001 020 572	Clothing & Uniforms	2,607	3,327	2,750	2,650
55240 001 020 572	Institutional Supplies	21,150	22,983	25,000	22,000
55250 001 020 572	Fuels & Lubricants	17,100	13,450	15,000	15,000
55251 001 020 572	Tags & Titles	86	0	0	0
55252 001 020 572	Small Tools	684	1,097	1,000	1,000
55253 001 020 572	Auto Repair Supplies (in-house)	-2,171	1,422	750	1,500
55400 001 020 572	Books, Publications, Subscription & Membership	752	575	790	790
55410 001 020 572	Training and Education	1,678	705	2,000	2,500
55500 001 020 572	Uncapitalized Equipment	9,479	3,356	2,600	2,500
2. Total Operating Costs		206,798	221,144	239,758	224,303
55620 001 020 572	Building and Improvements	0	0	0	10,000
55630 001 020 572	Improvements Other Than Building	71,136	20,955	0	0

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55640 001 020 572	Machinery & Equipment	6,095	0	0	4,500
3. Total Capital Outlay Costs		77,231	20,955		14,500
56139 001 020 581	Transfer Out to 139	0	5,000	6,000	5,000
56311 001 020 581	Transfer Out to 311	0	3,474	3,474	3,474
56501 001 020 581	Transfer Out to 501	0	9,816	2,842	3,287
56503 001 020 581	Transfer Out to 503	0	5,000	5,000	5,000
56609 001 020 581	Transfer Out to 609	0	82,934	5,500	5,500
56610 001 020 581	Transfer Out to 610	0	0	87,633	92,433
5. Total Transfers Out			106,224	110,449	114,694
Expense		723,650	727,377	786,314	779,992

Parks, Facilities & Recreation Department
Cemetery Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$51,283	\$67,469	\$68,677
Operating Expenses	\$18,428	\$31,124	\$25,322
Transfers	\$30,290	\$31,933	\$33,056
Total	\$100,001	\$130,526	\$127,055

Staffing	2015	2016	2017
Cemetery Sexton	1	1	1
Cemetery Attendant II	1	1	1
Total Full Time			
Cemetery FTE	2	2	2
Total Cemetery FTE	2	2	2

Department Mission

The Cemetery Division strives to preserve our historical and natural beauty and to have a respectful final resting place for our surrounding communities.

City of Brooksville

Fiscal Year 2017 Budget Document for Cemetery

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51200 001 017 539	Regular Salaries & Wages	55,663	40,377	54,316	54,896
51400 001 017 539	Overtime - Unscheduled	385	83	500	500
52100 001 017 539	FICA Taxes	4,269	3,054	4,193	4,238
52200 001 017 539	Retirement Contributions	5,955	3,756	4,030	4,009
52300 001 017 539	Health Insurance	11,520	0	0	0
52301 001 017 539	Life Insurance	323	250	340	346
52303 001 017 539	Long Term Disability	118	91	126	127
52320 001 017 539	Dental employee	606	474	605	635
52400 001 017 539	Workers Comp Insurance	3,009	3,198	3,359	3,926
1. Total Personal Service Costs		81,848	51,283	67,469	68,677
53101 001 017 539	Medical Services	0	0	50	50
53400 001 017 539	Other Contractual Services	550	271	3,500	620
54100 001 017 539	Communication & Freight Charge	1,111	1,058	1,237	1,195
54110 001 017 539	Postage	0	0	50	50
54210 001 017 539	Automotive Repair Service	108	0	250	500
54300 001 017 539	Electric	862	867	1,000	1,000
54303 001 017 539	Water	6,638	6,126	2,800	3,000
54400 001 017 539	Equipment & Vehicle Rental	0	0	1,200	1,200
54600 001 017 539	Repair & Maintenance Services	1,727	1,112	1,752	2,752
54700 001 017 539	Printing & Binding Services	307	0	250	500
54800 001 017 539	Advertising Activities	600	0	500	500
54810 001 017 539	Promotional Activities	30	0	0	0
54900 001 017 539	Other Current Charges	0	0	900	0
54911 001 017 539	Cemetery Monuments For Resale	2,705	537	5,000	2,600
54912 001 017 539	Cemetery Lot Buyback	5,400	3,250	2,500	2,500
55100 001 017 539	Office Supplies	89	50	250	250
55210 001 017 539	Operating Supplies	1,677	264	2,500	2,500
55220 001 017 539	Computer Supplies	0	334	335	355
55223 001 017 539	Repair & Maintenance Supplies	0	441	0	0
55225 001 017 539	Chemicals Supplies	265	0	200	200
55226 001 017 539	Safety Supplies & Gear	0	0	250	250
55230 001 017 539	Clothing & Uniforms	580	538	500	400
55240 001 017 539	Institutional Supplies	37	0	0	0
55250 001 017 539	Fuels & Lubricants	3,943	2,200	3,800	3,000
55252 001 017 539	Small Tools	123	56	150	150
55253 001 017 539	Auto Repair Supplies (in-house)	201	333	500	500
55400 001 017 539	Books, Publications, Subscription & Membershp	0	295	0	0
55410 001 017 539	Training and Education	60	0	250	250
55500 001 017 539	Uncapitalized Equipment	1,075	698	1,400	1,000
2. Total Operating Costs		28,087	18,428	31,124	25,322

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
56501 001 017 581	Transfer Out to 501	94	211	0	250
56503 001 017 581	Transfer Out to 503	3,000	5,000	5,000	5,000
56605 001 017 581	Transfer Out to 605	10,000	10,000	10,000	10,000
56609 001 017 581	Transfer Out to 609	500	15,079	1,000	1,000
56610 001 017 581	Transfer Out to 610	0	0	15,933	16,806
5. Total Transfers Out		13,594	30,290	31,933	33,056
Expense		123,529	100,001	130,526	127,055

Public Works Department
Streets & Drainage Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$214,276	\$0	\$0
Operating Expenses	\$154,819	\$0	\$0
Capital Outlay	\$56,435	\$0	\$0
Transfers	\$0	\$302,742	\$339,269
Total	\$425,530	\$302,742	\$339,269

Staffing	2015	2016	2017
Director of Public Works	0.25	0	0
Admin. Assistant III	0.25	0	0
Finance Technician	0.25	0	0
Streets & Drainage Supervisor	1	0	0
Equipment Operator I	1	0	0
Equipment Operator II	1	0	0
Maintenance Tech. I	1	0	0
Public Works Tech. II	1	0	0
Total Full Time Streets & Drainage FTE	5.75	0	0
Total Streets & Drainage FTE	5.75	0	0

(Note: Streets & Drainage Division in Fund 108 Local Option Gas Tax)

Department Mission

The Streets & Drainage Division provides infrastructure construction and maintenance for streets, right-of-ways, sidewalks, and storm water drainage systems.

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

City of Brooksville

Fiscal Year 2017

Budget Document for Streets & Drainage

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 001 019 541	Financial & Administrative Salaries	15,849	15,660	0	0
51200 001 019 541	Regular Salaries & Wages	147,427	150,871	0	0
51400 001 019 541	Overtime - Unscheduled	5,844	4,706	0	0
51605 001 019 541	Bereavement Pay	178	0	0	0
52100 001 019 541	FICA Taxes	12,775	12,905	0	0
52200 001 019 541	Retirement Contributions	13,693	14,625	0	0
52300 001 019 541	Health Insurance	25,658	0	0	0
52301 001 019 541	Life Insurance	754	964	0	0
52303 001 019 541	Long Term Disability	288	378	0	0
52320 001 019 541	Dental employee	1,433	1,673	0	0
52400 001 019 541	Workers Comp Insurance	11,888	12,495	0	0
52500 001 019 541	Unemployment Compensation	536	0	0	0
	1. Total Personal Service Costs	236,325	214,276		
53101 001 019 541	Medical Services	629	297	0	0
53400 001 019 541	Other Contractual Services	69,278	80,753	0	0
53401 001 019 541	Contract Labor	0	0	0	0
54000 001 019 541	Travel and Per Diem	65	0	0	0
54100 001 019 541	Communication & Freight Charge	2,196	1,955	0	0
54110 001 019 541	Postage	195	0	0	0
54210 001 019 541	Automotive Repair Service	95	1,776	0	0
54300 001 019 541	Electric	1,956	1,890	0	0
54303 001 019 541	Water	2,459	1,570	0	0
54304 001 019 541	Electric - Traffic Light	0	-2,256	0	0
54400 001 019 541	Equipment & Vehicle Rental	1,076	2,489	0	0
54401 001 019 541	Rentals & Leases	0	13,508	0	0
54560 001 019 541	Insurance Claims & Deductibles	104	0	0	0
54600 001 019 541	Repair & Maintenance Services	874	368	0	0
54700 001 019 541	Printing & Binding Services	149	156	0	0
54800 001 019 541	Advertising Activities	0	0	0	0
54900 001 019 541	Other Current Charges	250	0	0	0
55100 001 019 541	Office Supplies	541	545	0	0
55210 001 019 541	Operating Supplies	11,478	22,260	0	0
55223 001 019 541	Repair & Maintenance Supplies	7,106	0	0	0
55225 001 019 541	Chemicals Supplies	327	106	0	0
55226 001 019 541	Safety Supplies & Gear	4,948	2,146	0	0
55227 001 019 541	Safety Marking Devices	556	6,682	0	0
55230 001 019 541	Clothing & Uniforms	1,207	1,247	0	0
55235 001 019 541	Barricades	857	750	0	0
55240 001 019 541	Institutional Supplies	503	230	0	0
55250 001 019 541	Fuels & Lubricants	15,870	13,063	0	0
55252 001 019 541	Small Tools	1,450	1,222	0	0
55253 001 019 541	Auto Repair Supplies (in-house)	3,019	3,461	0	0
55310 001 019 541	Asphalt-hot mix	5,698	0	0	0
55311 001 019 541	Limerock/Screening	74	0	0	0
55312 001 019 541	Sidewalks	1,235	0	0	0
55313 001 019 541	Drainage	124	0	0	0
55400 001 019 541	Books, Publications, Subscription & Membership	26	0	0	0
55410 001 019 541	Training and Education	925	0	0	0

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55500 001 019 541	Uncapitalized Equipment	23	601	0	0
	2. Total Operating Costs	135,293	154,819		
55620 001 019 541	Building and Improvements	0	0	0	0
	3. Total Capital Outlay Costs				
56108 001 019 581	Transfer Out to 108	0	0	302,742	339,269
56311 001 019 581	Transfer Out to 311	1,683	1,683	0	0
56501 001 019 581	Transfer Out to 501	19,796	11,400	0	0
56609 001 019 581	Transfer Out to 609	1,438	43,352	0	0
	5. Total Transfers Out	22,917	56,435	302,742	339,269
	Expense	394,535	425,530	302,742	339,269

City of Brooksville

Budget Fiscal Year 2017

Public Works Department Street Lighting & Signal Division

	2015 Actual	2016 Budget	2017 Budget
Operating Expenses	\$153,236	\$170,320	\$0
Total	\$153,236	\$170,320	\$0

Department Mission

The Street & Lighting and Signal Division provides electricity for street lighting and traffic signals throughout the City.

City Council voted to move the Street Lighting and Signal Division to Fund 108 in fiscal year 2017.

City of Brooksville

Fiscal Year 2017

Budget Document for Street Lighting and Signal Division

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
53400 001 029 541	Other Contractual Services	25,832	26,603	43,320	0
54300 001 029 541	Electric	2,256	0	0	0
54302 001 029 541	Electric - Street Lighting	118,672	117,458	122,000	0
54304 001 029 541	Electric - Traffic Light	5,694	9,174	5,000	0
2. Total Operating Costs		152,455	153,236	170,320	
Expense		152,455	153,236	170,320	

City of Brooksville

Budget Fiscal Year 2017

Fire Department

	2015 Actual	2016 Budget	2017 Budget
Operating Expense	\$4,312	0	\$0
Transfers	\$1,010,366	\$972,063	\$903,581
Total	\$1,014,678	\$972,063	\$903,581

(Note: Fire Department in Fund 143)

Department Mission

Fire Department provides emergency response, fire prevention and public education services to the Brooksville community to protect their lives and property.

City of Brooksville

Fiscal Year 2017
Budget Document for Fire Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
53400 001 014 522	Other Contractual Services	0	4,312	0	0
	2. Total Operating Costs		4,312		
56143 001 014 581	Transfer out to Fund 143	1,026,677	1,010,366	972,063	903,581
	5. Total Transfers Out	1,026,677	1,010,366	972,063	903,581
	Expense	1,026,677	1,014,677	972,063	903,581

Special Revenue Funds

- Fund 104 – Criminal Justice Education
- Fund 107 – Transportation Capital – Local Option Gas 1-5
- Fund 108 – Local Option Gas Tax Streets & Drainage Division
- Fund 109 – Law Enforcement Investigative Trust
- Fund 110 – Road Impact Fees
- Fund 112 – Law Enforcement Impact Fees
- Fund 113 – Public Building Impact Fees
- Fund 114 – Fire/EMS Impact Fees
- Fund 115 – Parks Impact Fees
- Fund 116 – Law Enforcement Trust
- Fund 118 – Justice Assistance Grant
- Fund 120 – Good Neighbor Trail
- Fund 122 – Fire Grants & Donations
- Fund 123 – Police Grants & Donations
- Fund 124 – Major Storm Readiness
- Fund 128 – Photo Enforcement Traffic Safety Program
- Fund 129 – First Tee Program
- Fund 134 – Tree/Streetscaping
- Fund 139 – The Enrichment Center Maintenance
- Fund 140 – Florida Department of Transportation Landscaping
- Fund 143 – Fire Department
- Fund 144 – Brownfields Assessment Grant

City of Brooksville

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TOTAL ALL SPECIAL REVENUE FUNDS

	2014	2015	2016	2017
INCOME				
Intergovernmental Revenue	\$443,742	\$510,824	\$308,779	\$412,079
Facility Rental Fees	\$0	\$0	\$1,500	\$2,500
Metropolitan Planning Organization	0	0	0	0
Fines & Forfeitures	2,079,208	1,443,415	288,100	283,000
Street Lighting/Signal Maintenance	0	0	0	80,584
Miscellaneous	48,083	50,479	37,531	43,484
Interest Income	7,999	9,898	8,208	10,025
FHLB Interest	0	0	0	0
Special Assessment	571,460	534,419	615,227	731,188
Transfers In	1,035,892	1,315,366	1,573,973	1,359,930
Prior Year Carry forward	2,870,135	2,498,526	2,332,324	2,648,792
Total Income	\$7,056,519	\$6,362,927	\$5,165,642	\$5,571,582
EXPENDITURES				
Personal Services	\$1,482,162	\$1,321,771	\$1,499,668	\$1,621,789
Operating Expenditures	1,866,470	1,485,780	750,703	911,900
Capital Outlays	93,868	38,467	1,575,657	1,321,223
Debt Service	59,284	57,010	57,270	57,270
Transfers Out	1,056,209	989,738	263,759	250,339
Reserves	2,498,526	2,470,161	1,018,585	1,409,061
Total Expenditures	\$7,056,519	\$6,362,927	\$5,165,642	\$5,571,582

City of Brooksville

FUND 104 CRIMINAL JUSTICE EDUCATION

INFORMATION ABOUT CRIMINAL JUSTICE EDUCATION FUND

Description: Used for Criminal Justice Education in accordance with Florida Statutes Section 938.15.

Revenue Source: Disposition of Civil Penalties by County Courts.

Expenditures: Criminal Justice education expenditures as allowed under S.938.15.F.S.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	8,353	10,909	8,000	8,000	
Miscellaneous	0	0	0	0	
Interest Income	12	13	15	15	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	27,540	35,905	40,496	44,811	
Total Income	\$35,905	\$46,827	\$48,511	\$52,826	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	2,039	10,000	12,000	(1)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	35,905	44,788	38,511	40,826	
Total Expenditures	\$35,905	\$46,827	\$48,511	\$52,826	

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(1) Travel & Per Diem \$6,000 and Training & Education \$6,000.

City of Brooksville

FUND 107 TRANSPORTATION CAPITAL-LOCAL OPTION GAS TAX 1-5

Description: Local Option Gas Taxes.

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

Hernando County has 5 cents tax on 1 to 5 cent Local Option Gas Tax. The City receives distribution percentage based on an interlocal agreement or F.S. 336.025(5)(a).

Expenditures: Transportation expenditures needed to meet the requirements of the capital improvements element of an adopted local government comprehensive plan.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$136,435	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	0	0	0	650	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	112,080	(2)
Prior Year Carry forward	0	0	0	0	
Total Income	\$0	\$0	\$0	\$249,165	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	0	0	0	249,165	
Total Expenditures	\$0	\$0	\$0	\$249,165	

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(1) 1-5 Cent Gas Tax revenue \$143,615 times 95% = \$136,435.

(2) Moved from Fund 308

City of Brooksville

Fund 108 LOCAL OPTION GAS TAX

Description: Local Option Gas Taxes.

Revenue Source: Funds are provided from gas taxes collected and distributed by the State of Florida: Hernando County has 6 cents tax on 1 to 6 cent Local Option Gas Tax. The City receives distribution percentage based on an interlocal agreement or F.S. 336.025(5)(a).

Expenditures: Road maintenance expenses.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$247,915	\$273,880	\$191,925	\$201,196	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	11,200	11,900	(1)
Interest Income	0	0	0	0	
Street Lighting/Signal Maintenance	0	0	0	80,584	
Special Assessment	0	0	0	0	
Transfers In	0	0	302,742	339,269	(2)
Prior Year Carry forward	16,391	23,518	23,518	56,028	
Total Income	\$264,306	\$297,398	\$529,385	\$688,977	
EXPENDITURES					
Personal Services	\$0	\$0	\$225,357	\$229,024	
Operating Expenditures	0	0	197,500	360,704	
Capital Outlays	0	0	51,500	12,000	(3)
Transfers Out	240,788	247,597	53,033	58,940	(4)
Reserves	23,518	49,801	1,995	28,309	
Total Expenditures	\$264,306	\$297,398	\$529,385	\$688,977	

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- (1) Fuel Tax rebate
- (2) Transfer in from General Fund
- (3) Mower \$12,000
- (4) Transfers out to Fund 609 HRA \$2,875, Fund 610 Health \$48,317, Fund 501 Fleet \$6,065 and Fund 311 Bond & Interest Sinking (for 2011 Capital Improvement Revenue Note) \$1,683.

City of Brooksville

Fiscal Year 2017

Budget Document for Local Option Gas Tax Revenue Fund 108

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
40100 108 000 312	Local Option Gas Taxes	247,916	253,831	191,925	201,196
48890 108 000 369	Miscellaneous Revenues	0	0	11,200	11,900
48891 108 000 369	Street Lighting/Signal Maintenance	0	0	0	80,584
49001 108 000 381	Transfer In from 001	0	0	302,742	339,269
	microix worksheets	247,916	253,831	505,867	632,949
	Revenue	247,916	253,831	505,867	632,949

Public Works Department
Streets & Drainage Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$0	\$225,357	\$229,024
Operating Expenses	\$0	\$197,500	\$360,704
Capital Outlay	\$0	\$51,500	\$12,000
Transfers	\$247,597	\$53,033	\$58,940
Reserves	\$0	\$1,995	\$28,309
Total	\$247,597	\$529,385	\$688,977

Staffing	2015	2016	2017
Director of Public Works	0	0.25	0.25
Admin. Assistant III	0	0.25	0.25
Finance Technician	0	0.25	0.25
Streets & Drainage Supervisor	0	1	1
Equipment Operator I	0	1	1
Equipment Operator II	0	1	1
Maintenance Tech. I	0	1	1
Public Works Tech. II	0	1	1
Total Full Time Streets & Drainage FTE	0	5.75	5.75
Total Streets & Drainage FTE	0	5.75	5.75

City Council voted to move the Streets & Drainage Division to Fund 108 in fiscal year 2015. All expenditure details prior to fiscal year 2016 are listed within the General Fund.

Department Mission

The Streets & Drainage Division provides infrastructure construction and maintenance for streets, right-of-ways, sidewalks, and storm water drainage systems.

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

City of Brooksville

Fiscal Year 2017

Budget Document for Local Option Gas Tax Fund 108

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 108 019 541	Financial & Administrative Salaries	0	0	16,225	16,275
51200 108 019 541	Regular Salaries & Wages	0	0	156,216	157,339
51400 108 019 541	Overtime - Unscheduled	0	0	6,000	6,000
52100 108 019 541	FICA Taxes	0	0	13,651	13,740
52200 108 019 541	Retirement Contributions	0	0	15,401	15,317
52301 108 019 541	Life Insurance	0	0	1,106	1,121
52303 108 019 541	Long Term Disability	0	0	410	413
52320 108 019 541	Dental employee	0	0	1,761	1,826
52400 108 019 541	Workers Comp Insurance	0	0	14,587	16,992
1. Total Personal Service Costs				225,357	229,024
53101 108 019 541	Medical Services	0	0	500	500
53400 108 019 541	Other Contractual Services	0	0	98,000	143,320
54000 108 019 541	Travel and Per Diem	0	0	1,000	1,000
54100 108 019 541	Communication & Freight Charge	0	0	1,800	2,560
54110 108 019 541	Postage	0	0	50	50
54210 108 019 541	Automotive Repair Service	0	0	1,000	1,000
54300 108 019 541	Electric	0	0	2,000	2,000
54302 108 019 541	Electric - Street Lighting	0	0	0	110,000
54303 108 019 541	Water	0	0	2,000	2,000
54304 108 019 541	Electric - Traffic Light	0	0	0	8,000
54400 108 019 541	Equipment & Vehicle Rental	0	0	4,500	6,674
54401 108 019 541	Rentals & Leases	0	0	7,100	7,100
54560 108 019 541	Insurance Claims & Deductibles	0	0	500	500
54600 108 019 541	Repair & Maintenance Services	0	0	6,400	7,000
54700 108 019 541	Printing & Binding Services	0	0	500	500
54800 108 019 541	Advertising Activities	0	0	100	100
55100 108 019 541	Office Supplies	0	0	750	750
55210 108 019 541	Operating Supplies	0	0	26,000	26,000
55223 108 019 541	Repair & Maintenance Supplies	0	0	2,000	2,000
55225 108 019 541	Chemicals Supplies	0	0	1,500	1,500
55226 108 019 541	Safety Supplies & Gear	0	0	1,500	2,500
55227 108 019 541	Safety Marking Devices	0	0	9,000	9,000
55230 108 019 541	Clothing & Uniforms	0	0	2,000	1,500
55235 108 019 541	Barricades	0	0	1,000	1,500
55240 108 019 541	Institutional Supplies	0	0	500	500
55250 108 019 541	Fuels & Lubricants	0	0	17,000	14,000
55251 108 019 541	Tags & Titles	0	0	250	300
55252 108 019 541	Small Tools	0	0	3,750	2,000
55253 108 019 541	Auto Repair Supplies (in-house)	0	0	4,000	4,000
55400 108 019 541	Books, Publications, Subscription & Membership	0	0	50	100
55410 108 019 541	Training and Education	0	0	2,000	2,000
55500 108 019 541	Uncapitalized Equipment	0	0	750	750
2. Total Operating Costs				197,500	360,704
55620 108 019 541	Building and Improvements	0	0	16,500	0
55640 108 019 541	Machinery & Equipment	0	0	35,000	12,000
3. Total Capital Outlay Costs				51,500	12,000

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
56001 108 009 581	Transfer Out to General Fund	240,788	247,597	0	0
56311 108 019 581	Transfer Out to 311	0	0	1,683	1,683
56501 108 019 581	Transfer Out to 501	0	0	3,951	6,065
56609 108 019 581	Transfer Out to 609	0	0	2,875	2,875
56610 108 019 581	Transfer Out to 610	0	0	44,524	48,317
5. Total Transfers Out		240,788	247,597	53,033	58,940
Expense		240,788	247,597	527,390	660,668

City of Brooksville

Fund 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

Description: Law Enforcement Investigative Trust Fund

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

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$2,520	\$0	\$0	\$0	
Fines & Forfeitures	48,692	31,508	15,000	15,000	
Miscellaneous	3,501	3,305	198	0	
Interest Income	22	24	21	21	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	17,721	34,514	35,435	31,220	
Total Income	\$72,456	\$69,351	\$50,654	\$46,241	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	25,938	46,154	38,000	33,000	(1)
Capital Outlays	12,004	0	10,000	10,000	(2)
Transfers Out	0	0	0	0	
Reserves	34,514	23,197	2,654	3,241	
Total Expenditures	\$72,456	\$69,351	\$50,654	\$46,241	

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(1) Other Contractual Services \$15,000, operating supplies \$2,000 and weapons, protective gear, electronic equipment \$16,000.

(2) Investigative equipment \$10,000.

City of Brooksville

FUND 110 ROAD IMPACT FEES

Description: Impact Fees for Roads

Revenue Source: Impact Fees collected on new construction.

Expenditures: Road expenditures for growth related improvements/infrastructure. Funds are to be expended or encumbered within 10 years of receipt.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$15,228	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	7,747	9,661	8,000	9,100	
FHLB Interest	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	1,952,287	1,960,034	1,968,034	1,963,595	
Total Income	\$1,960,034	\$1,969,695	\$1,976,034	\$1,987,923	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	1,260,223	1,245,223	(2)
Transfers Out	0	0	0	0	
Reserves	1,960,034	1,969,695	715,811	742,700	
Total Expenditures	\$1,960,034	\$1,969,695	\$1,976,034	\$1,987,923	

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(1) Current road impact fees were suspended by Hernando County Board of County Commissioners. They were reinstated at the end of FY 2016.

(2) Encumbrance includes Providence Boulevard PD&E with Row acquisition (\$654,155) and Main Street PD&E (\$591,068).

City of Brooksville

FUND 112 LAW ENFORCEMENT IMPACT FEES

Description: Impact Fees for Law Enforcement

Revenue Source: Impact Fees collected on new construction.

Expenditures: Law enforcement expenditures for growth related capital facilities and equipment purchases.

Funds are to be expended or encumbered within 10 years of receipt.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	5	6	5	10	
Special Assessment	2,111	1,441	1,720	1,182	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	3,600	5,716	7,298	14,477	
Total Income	\$5,716	\$7,163	\$9,023	\$15,669	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	8,000	14,000	(2)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	5,716	7,163	1,023	1,669	
Total Expenditures	\$5,716	\$7,163	\$9,023	\$15,669	

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(1) Based on 12 single family detached homes at \$86 each, plus \$150 for commercial.

(2) Partial funding of required 800 MHZ radio upgrade Phase III of III. Four at \$3,500 each.

City of Brooksville

FUND 113 PUBLIC BUILDING IMPACT FEES

Description: Impact Fees for Public Buildings

Revenue Source: Impact Fees collected on new construction.

Expenditures: Public facilities capital expenditures for related improvements/infrastructure. Funds are to be expended or encumbered within 10 years of receipt.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	79	47	40	80	
FHLB Interest	0	0	0	0	
Special Assessment	11,437	7,811	9,320	6,192	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	50,869	62,385	72,217	109,806	
Total Income	\$62,385	\$70,243	\$81,577	\$116,078	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	62,385	70,243	81,577	116,078	
Total Expenditures	\$62,385	\$70,243	\$81,577	\$116,078	

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(1) Based on 12 single family detached homes at \$466 each, plus \$600 for commercial.

City of Brooksville

FUND 114 FIRE/EMS IMPACT FEES

Description: Impact Fees for Fire/EMS

Revenue Source: Impact Fees collected on new construction.

Expenditures: Fire/EMS expenditures for growth related capital facilities and equipment purchases.

Funds are to be expended or encumbered within 10 years of receipt.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	41	45	39	80	
Special Assessment	5,277	3,603	4,300	2,580	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	48,703	54,021	58,760	62,008	
Total Income	\$54,021	\$57,669	\$63,099	\$64,668	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	56,000	56,000	
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	54,021	57,669	7,099	8,668	
Total Expenditures	\$54,021	\$57,669	\$63,099	\$64,668	

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(1) Based on 12 single family detached homes at \$215 each.

City of Brooksville

FUND 115 PARKS IMPACT FEES

Description: Impact Fees for Parks

Revenue Source: Impact Fees collected on new construction.

Expenditures: Park facilities expenditures for growth related improvements/infrastructure.

Fund are to be expended or encumbered within 10 years of receipt.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	53	59	50	54	
Special Assessment	9,864	6,575	8,220	6,932	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	44,222	22,828	31,098	63,318	
Total Income	\$54,139	\$29,462	\$39,368	\$70,304	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	31,311	0	0	0	
Transfers Out	0	0	0	0	
Reserves	22,828	29,462	39,368	70,304	
Total Expenditures	\$54,139	\$29,462	\$39,368	\$70,304	

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(1) Based on 12 single family detached homes at \$411 each, plus \$2,000 commercial.

City of Brooksville

FUND 116 LAW ENFORCEMENT TRUST

Description: Law Enforcement Trust Fund

Revenue Source: Confiscated property through the Florida Contraband Forfeiture Act (Florida Statutes, Section 932.704)

Expenditures: Fund are expended to defray the cost of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain federal grants; or for such other law enforcement purposes as expressly provided in s.932.704, F.S., or for other extraordinary programs and purposes, beyond what is usual, normal, regular or established.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	628	1,033	5,000	5,000	
Miscellaneous	2,982	14,984	0	0	
Interest Income	7	7	7	7	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	39,695	41,426	41,793	36,466	
Total Income	\$43,312	\$57,450	\$46,800	\$41,473	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	1,886	1,000	20,000	21,001	(1)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	41,426	56,450	26,800	20,472	
Total Expenditures	\$43,312	\$57,450	\$46,800	\$41,473	

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(1) Specialized training/ equipment \$1,000, criminal investigation \$1,500, uncapitalized narcotics enforcement \$13,501 and special use vehicle(s) 1033 program \$5,000.

City of Brooksville

Fund 118 JUSTICE ASSISTANCE GRANT(JAG)

Description: Justice Assistance Grants

Revenue Source: U. S. Department of Justice/Florida Department of Law Enforcement Grants.

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$29,333	\$26,945	\$21,434	\$20,000	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	5,358	0	0	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	5,029	0	0	0	
Prior Year Carry forward	0	1,111	0	0	
Total Income	\$34,362	\$33,414	\$21,434	\$20,000	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	33,251	32,267	21,434	20,000	(2)
Transfers Out	0	0	0	0	
Reserves	1,111	1,147	0	0	
Total Expenditures	\$34,362	\$33,414	\$21,434	\$20,000	

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(1) 2016 Federal Justice Assistance Grant (JAG) funds.

(2) Machinery & Equipment \$20,000.

City of Brooksville

FUND 120 GOOD NEIGHBOR TRAIL

Description: Good Neighbor Trail Fund

Revenue Source: Enhancement monies from the Hernando County MPO.

Expenditures: Good Neighbor Trail capital expenditures.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Metropolitan Planning Organization	0	0	0	0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	2,138	0	0	0
Total Income	\$2,138	\$0	\$0	\$0
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	2,138	0	0	0
Reserves	0	0	0	0
Total Expenditures	\$2,138	\$0	\$0	\$0

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Note: This fund was filtered into the General Fund in the 2013 Audit as it does not meet the requirements of GASB 54 as a Special Revenue Fund. The fund was actually closed in FY 2014 with a transfer out to General Fund.

City of Brooksville

Fund 122 Fire Grants & Donations

Description: Fire Grants and Donations Fund

Revenue Source: Grants and donations to Fire Department

Expenditures: Fire Department expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	2,000	2,300	2,000	(1)
Interest Income	4	4	4	8	
Loan Proceeds	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	10,982	7,042	7,481	7,793	
Total Income	\$10,986	\$9,046	\$9,785	\$9,801	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	3,944	1,460	1,800	2,600	(2)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	7,042	7,586	7,985	7,201	
Total Expenditures	\$10,986	\$9,046	\$9,785	\$9,801	

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(1) Local business/Wal-Mart Grant/Donation.

(2) Fire prevention materials \$1,000, Banners \$1000 and EZ up tent \$600.

City of Brooksville

Fund 123 Police Grants & Donations

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	2,500	1,500	2,500	(1)
Interest Income	11	12	10	0	
Loan Proceeds	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	17,673	15,784	15,578	8,200	
Total Income	\$17,684	\$18,296	\$17,088	\$10,700	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	1,900	2,580	2,000	2,000	(2)
Capital Outlays	0	0	12,500	8,700	(3)
Transfers Out	0	0	0	0	
Reserves	15,784	15,716	2,588	0	
Total Expenditures	\$17,684	\$18,296	\$17,088	\$10,700	

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

City of Brooksville

FUND 124 MAJOR STORM READINESS

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Loan Proceeds	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	73,196	0	0	0
Total Income	\$73,196	\$0	\$0	\$0
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	73,196	0	0	0
Reserves	0	0	0	0
Total Expenditures	\$73,196	\$0	\$0	\$0

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Note: This fund was filtered into the General Fund in the 2013 Audit as it does not meet the requirements of GASB 54 as a Special Revenue Fund. The fund was actually closed in FY 2014 with a transfer out to General Fund.

City of Brooksville

Fund 128 Photo Enforcement Traffic Safety Program

Description: Photo Enforcement Traffic Safety Program.

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

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

	2014 Actual	2015 Actual	2016 Budgeted*	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$659	\$0	\$0	
Fines & Forfeitures	2,021,510	1,399,965	260,000	255,000	
Miscellaneous	23,616	13,302	0	16,000	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	200,000	0	0	
Prior Year Carry forward	482,653	165,267	0	89,316	
Total Income	\$2,527,779	\$1,779,193	\$260,000	\$360,316	
EXPENDITURES					
Personal Services	\$151,510	\$100,854	\$13,760	\$76,352	(1)
Operating Expenditures	1,556,397	1,075,557	199,500	234,174	(2)
Capital Outlays	4,105	0	0	0	
Transfers Out	650,500	599,042	46,740	8,903	(3)
Reserves	165,267	3,740	0	40,887	
Total Expenditures	\$2,527,779	\$1,779,193	\$260,000	\$360,316	

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(1) 1 Full time red light camera employee .

(2) Legal services, \$5,000, Other contractual services \$184,030, Red Light Camera State of Florida \$38,844, Other operating supplies \$6,300.

(3) Full time red light camera employees' HRA transfer to Fund 609 \$500 & Health Insurance of \$8,403 .

* The Adopted Budget was amended on December 7, 2015, to include total revenues of \$1,030,000, expenditures of \$926,786, and reserves of \$103,214.

City of Brooksville

Fund 129 First Tee

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

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

Expenditures: First tee programs expenditures.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$4,791	\$7,500	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	6,812	0	11,500	0
Interest Income	18	20	17	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	41,002	34,054	30,403	30,452
Total Income	\$47,832	\$38,865	\$49,420	\$30,452
EXPENDITURES				
Personal Services	\$13,328	\$8,413	\$0	\$0
Operating Expenditures	450	0	3,500	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	34,054	30,452	45,920	30,452
Total Expenditures	\$47,832	\$38,865	\$49,420	\$30,452

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City of Brooksville

Fund 134 TREE/STREETSCAPING

Description: Tree/Streetscaping

Revenue Source: tree removal permits

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	85,087	0	0	0
Total Income	\$85,087	\$0	\$0	\$0
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	85,087	0	0	0
Reserves	0	0	0	0
Total Expenditures	\$85,087	\$0	\$0	\$0

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Note: This fund was filtered into the General Fund in the 2013 Audit as it does not meet the requirements of GASB 54 as a Special Revenue Fund. The fund was actually closed in FY 2014 with a transfer out to General Fund.

City of Brooksville

Fund 139 The Enrichment Center Maintenance

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

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

Revenue Source: Revenues generated by the building are to be paid into the Premises Maintenance Fund and payments by City General Fund the Enrichment Center, Inc. of Hernando County.

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Facility Rental Fees	0	0	1,500	2,500	
Miscellaneous	7,702	4,527	7,500	7,500	(1)
Interest Income	0	0	0	0	
Transfers In	4,186	5,000	6,000	5,000	(2)
Prior Year Carry forward	4,328	250	0	1,302	
Total Income	\$16,216	\$9,777	\$15,000	\$16,302	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	15,966	9,528	12,881	12,905	(3)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	250	249	2,119	3,397	
Total Expenditures	\$16,216	\$9,777	\$15,000	\$16,302	

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(1) Revenues from the Enrichment Center based on Occupancy Agreement for a Special Needs Shelter dated April 9, 2010.

(2) Transfer from General Fund, Parks, Facilities & Recreation Division.

(3) Electric \$4,500, water expenses \$1,300, AT&T line and Mowery service for elevator \$4,290, pest control \$120, fire and life support agreement \$1,825, elevator test & inspections \$120, fire system test & inspection \$750.

City of Brooksville

FUND 140 Florida Department of Transportation Landscaping

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$7,045	\$23,369	\$78,700	\$30,000	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	0	0	0	0	
Total Income	\$7,045	\$23,369	\$78,700	\$30,000	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	7,045	23,369	78,700	30,000	(2)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	0	0	0	0	
Total Expenditures	\$7,045	\$23,369	\$78,700	\$30,000	

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(1) FDOT Landscape Rehabilitation/Reimbursable Revenues

(2) FDOT project area landscaping improvements.

City of Brooksville

FUND 143 Fire Department

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$8,988	\$9,220	\$9,220	\$9,220	(1)
Fines & Forfeitures	25	0	100	0	
Miscellaneous	3,470	4,503	3,333	3,584	(2)
Interest Income	0	0	0	0	
Special Assessment	542,771	514,989	591,667	714,302	
Transfers In	1,026,677	1,110,366	1,265,231	903,581	(3)
Prior Year Carry forward	-47,952	34,671	213	130,000	
Total Income	\$1,533,979	\$1,673,749	\$1,869,764	\$1,760,687	
EXPENDITURES					
Personal Services	\$1,317,324	\$1,212,504	\$1,260,551	\$1,316,413	
Operating Expenditures	105,003	152,133	122,822	133,516	
Capital Outlays	13,197	6,200	220,000	25,300	(4)
Debt Service	59,284	57,010	57,270	57,270	
Transfers Out	4,500	143,099	163,986	182,496	(5)
Reserves	34,671	102,803	45,135	45,692	
Total Expenditures	\$1,533,979	\$1,673,749	\$1,869,764	\$1,760,687	

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(1) Fire Hydrant Fees \$9,220.

(2) Firefighters Supplemental \$3,121, Credit Card Rebate \$313, False Alarm Fines \$50 and Miscellaneous Revenue of \$100.

(3) Transfer in from General Fund of \$903,581

(4) New TNT extrication equipment (power unit, cutter, spreader and hoses) \$20,000. Fire station alert system(toner) \$5,300.

(5) Transfers out to Fund 314 \$8,551, Fund 501 Fleet \$4,788, Fund 609 HRA \$9,500, and Fund 610 Health Insurance \$159,657.

City of Brooksville

Fiscal Year 2017

Budget Document for Fire Department Fund 143 Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
42150 143 000 325	Special Assessment - Charges for Public Service	542,617	514,989	591,667	714,302
45520 143 000 335	Firefighters Supplemental Com	2,870	2,690	2,520	3,121
48242 143 000 342	Hydrant Fees	8,988	9,220	9,220	9,220
48807 143 000 359	False Alarm Fines	25	75	100	50
48840 143 000 364	Proceeds of the Sale of Fixed Assets-Govt	0	0	0	0
48889 143 000 369	Credit Card Rebate	0	0	313	313
48901 143 000 369	Miscellaneous Revenues - Fire	600	1,738	500	100
49001 143 000 381	Transfer In from 001	1,026,677	1,010,366	972,063	903,581
49502 143 000 381	Transfer In From 502	0	100,000	293,168	0
	microix worksheets	1,581,777	1,639,078	1,869,551	1,630,687
	Revenue	1,581,777	1,639,078	1,869,551	1,630,687

City of Brooksville

Budget Fiscal Year 2017

Fire Department

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$1,212,504	\$1,260,551	\$1,316,413
Operating Expenses	\$152,133	\$122,822	\$133,516
Capital Outlay	\$6,200	\$220,000	\$25,300
Debt Service	\$55,254	\$57,270	\$57,270
Transfers	\$143,099	\$160,867	\$182,496
Reserves	\$102,803	\$45,135	\$45,692
Total	\$1,671,993	\$1,866,645	\$1,760,687

Staffing	2015	2016	2017
Fire Chief	1	1	1
District Chiefs	3	3	3
Fire Captains	3	3	3
Firefighters/Drivers	3	3	3
Firefighters	7	8	8
Admin. Assistant III	1	1	1
Total Full Time			
Fire FTE	18	19	19
Reserve Firefighters	1	0	0
Total Reserves	1	0	0
Total Fire FTE	19	19	19

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

Department Mission

Fire Department provides emergency response, fire prevention and public education services to the Brooksville community to protect their lives and property.

City of Brooksville

Fiscal Year 2017

Budget Document for Fire Dept Fund 143

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 143 014 522	Financial & Administrative Salaries	75,024	82,695	77,114	68,700
51200 143 014 522	Regular Salaries & Wages	697,352	717,287	772,414	774,290
51400 143 014 522	Overtime - Unscheduled	34,980	31,813	32,000	20,000
51410 143 014 522	Overtime - Scheduled	10,527	10,185	12,000	12,000
51500 143 014 522	Incentive/ Special Pay	2,875	2,589	3,121	3,121
51605 143 014 522	Bereavement Pay	1,028	0	0	0
51607 143 014 522	Reserves - Public Safety	16,081	21,648	0	0
51612 143 014 522	Hazmat Team	2,597	0	0	0
52100 143 014 522	FICA Taxes	61,749	63,965	68,211	67,180
52200 143 014 522	Retirement Contributions	269,737	236,949	245,848	319,708
52300 143 014 522	Health Insurance	105,773	0	0	0
52301 143 014 522	Life Insurance	5,482	5,828	5,528	5,460
52303 143 014 522	Long Term Disability	1,571	1,694	2,051	2,013
52320 143 014 522	Dental employee	5,209	4,933	5,748	6,035
52400 143 014 522	Workers Comp Insurance	27,339	28,519	36,517	37,907
52500 143 014 522	Unemployment Compensation	0	4,400	0	0
1. Total Personal Service Costs		1,317,324	1,212,504	1,260,551	1,316,413
53100 143 014 522	Legal Services	4,383	531	1,000	1,000
53101 143 014 522	Medical Services	843	1,674	2,000	2,000
53400 143 014 522	Other Contractual Services	1,299	2,655	2,400	5,850
54000 143 014 522	Travel and Per Diem	3,485	1,422	3,650	3,650
54100 143 014 522	Communication & Freight Charge	9,128	9,268	9,018	8,408
54110 143 014 522	Postage	176	154	200	200
54210 143 014 522	Automotive Repair Service	8,601	10,735	13,000	13,000
54303 143 014 522	Water	1,640	1,674	1,700	1,700
54540 143 014 522	Fiduciary Liability Insurance	100	100	135	150
54600 143 014 522	Repair & Maintenance Services	11,233	17,257	13,500	10,500
54610 143 014 522	Apparatus & Equipment Compliance Testing	1,010	4,517	2,200	5,800
54700 143 014 522	Printing & Binding Services	49	39	200	400
54800 143 014 522	Advertising Activities	0	19	300	300
55100 143 014 522	Office Supplies	586	502	700	1,700
55210 143 014 522	Operating Supplies	2,276	2,742	2,425	1,600
55211 143 014 522	Medical Supplies	1,276	101	1,000	1,111
55225 143 014 522	Chemicals Supplies	214	168	1,000	890
55226 143 014 522	Safety Supplies & Gear	11,514	6,796	9,650	12,000
55230 143 014 522	Clothing & Uniforms	5,522	6,594	7,250	8,075
55250 143 014 522	Fuels & Lubricants	18,920	15,889	17,500	17,500
55251 143 014 522	Tags & Titles	0	83	0	0
55252 143 014 522	Small Tools	698	433	700	700
55253 143 014 522	Auto Repair Supplies (in-house)	8,671	12,440	10,000	10,000
55400 143 014 522	Books, Publications, Subscription & Membershp	3,602	4,443	5,060	3,990
55410 143 014 522	Training and Education	5,230	2,615	6,380	5,540
55500 143 014 522	Uncapitalized Equipment	13,197	49,281	11,854	17,452
2. Total Operating Costs		113,653	152,133	122,822	133,516
55640 143 014 522	Machinery & Equipment	0	0	0	25,300
55650 143 014 522	Construction in Progress	0	6,200	220,000	0

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
3. Total Capital Outlay Costs			6,200	220,000	25,300
57100 143 014 522	Interest	11,486	11,718	11,827	11,827
57200 143 014 522	Principal	31,466	43,536	45,443	45,443
4. Total Debt Service		42,952	55,254	57,270	57,270
56314 143 014 581	Transfer Out to 314	0	0	0	8,551
56501 143 014 581	Transfer Out to 501	0	7,389	0	4,788
56609 143 014 581	Transfer Out to 609	0	135,710	9,500	9,500
56610 143 014 581	Transfer Out to 610	0	0	151,367	159,657
5. Total Transfers Out			143,099	160,867	182,496
Expense		1,473,928	1,569,191	1,821,509	1,714,995

City of Brooksville

FUND 144 Brownfields Assessment Grant

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$147,941	\$171,960	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	0	0	0	0
Total Income	\$147,941	\$171,960	\$0	\$0
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	147,941	171,960	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	0	0	0	0
Total Expenditures	\$147,941	\$171,960	\$0	\$0

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Debt Service Funds

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

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

Fund 203 – Bond & Interest Sinking (2016 USDA Revenue Bonds)

City of Brooksville

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<u>TOTAL DEBT SERVICE FUND</u>				
	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Interest Income	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$0
Transfers In	\$316,800	\$317,556	\$317,256	\$325,519
Prior Year Carry forward	\$67,875	\$60,177	\$60,177	\$62,104
Total Income	<u>\$384,675</u>	<u>\$377,733</u>	<u>\$377,433</u>	<u>\$387,623</u>
EXPENDITURES				
Bond Payments	\$314,922	\$315,594	\$317,256	\$324,742
Operating Expenditures	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers Out	\$9,576	\$0	\$0	\$0
Reserves	\$60,177	\$62,139	\$60,177	\$62,881
Total Expenditures	<u>\$384,675</u>	<u>\$377,733</u>	<u>\$377,433</u>	<u>\$387,623</u>

Description: Debt Service Fund is required by GASB 54.

City of Brooksville

FUND 201 BOND & INTEREST SINKING DEBT SERVICE (FOR 2006 USDA REVENUE BONDS)

Description: Debt Service Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); This Fund accumulates debt service for 2006 Bond (1/12 of interest and principal) and 1/120 of the Maximum Bond Service Requirement as a reserve account per the Bond covenants. This Fund replaces Fund No. 310 due to GASB 54.
Revenue Source: Transfers from Fund 309 (Capital Improvement Revenue Fund)
Expenditures: Annual payments of \$13,188 are payable until 09/01/2032.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Mobile Home Licenses	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	
Miscellaneous	0	0	0	0	
Transfers In	13,020	13,776	13,476	13,188	
Prior Year Carry forward	23,841	14,293	14,293	14,293	
Total Income	\$36,861	\$28,069	\$27,769	\$27,481	
EXPENDITURES					
Bond Payments	\$12,992	\$13,741	\$13,476	\$13,188	(1)
Operating Expenditures	0	0	0	0	
Transfers Out	9,576	0	0	0	
Reserves	14,293	14,328	14,293	14,293	
Total Expenditures	\$36,861	\$28,069	\$27,769	\$27,481	

(1) Represents one annual payment of \$13,188 to normal debt service.

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City of Brooksville

FUND 202 BOND & INTEREST SINKING DEBT SERVICE (FOR 2011 SERIES REVENUE NOTE)

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

This Fund receives debt service for 2011 Note (1/12 of interest and principal) and the monies are transferred from the Fund 202 Capital Improvement Revenue Note per Loan Covenants.

Revenue Source: Transfers from 311 Bond & Interest Sinking (for 2011 Capital Improvement Revenue Note)

Expenditures: Quarterly payments of \$75,944.95 are payable until 10/01/2026.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Interest Income	0	0	0	0	
Miscellaneous	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	
Prior Year Carry forward	44,034	45,884	45,884	47,811	
Total Income	\$347,814	\$349,664	\$349,664	\$351,591	
EXPENDITURES					
Bond Payments	\$301,930	\$301,853	\$303,780	\$303,780	(1)
Operating Expenditures	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	45,884	47,811	45,884	47,811	
Total Expenditures	\$347,814	\$349,664	\$349,664	\$351,591	

(1) Represents 4 quarterly payments at \$75,945 to normal debt service.

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City of Brooksville

FUND 203 BOND & INTEREST SINKING DEBT SERVICE (FOR 2016 USDA REVENUE BONDS)

Description: Debt Service Fund required by Capital Improvement Revenue Bond Series 2016 (thru USDA); This Fund accumulates debt service for 2006 Bond (1/12 of interest and principal) and 1/10 of the Maximum Bond Service Requirement as a reserve account per the Bond covenants.

Revenue Source: Transfers from Fund 314 (Capital Improvement Revenue Fund)

Expenditures: Annual payments of \$7,774 are payable until 09/01/2031.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Mobile Home Licenses	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	
Miscellaneous	0	0	0	0	
Transfers In	0	0	0	8,551	
Prior Year Carry forward	0	0	0	0	
Total Income	\$0	\$0	\$0	\$8,551	
EXPENDITURES					
Bond Payments	\$0	\$0	\$0	\$7,774	(1)
Operating Expenditures	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	0	0	0	777	
Total Expenditures	\$0	\$0	\$0	\$8,551	

(1) Represents one annual payment of \$7,774 to normal debt service.

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Capital Project Funds

Fund 302 – McKethan Capital Projects

Fund 308 – Multi Year Capital Project Accumulation

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

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

Fund 312 – 2011 Capital Improvement Loan Capital Projects

Fund 313 – Bond Settlement Capital Projects Fund

Fund 314 – Capital Improvement Revenue (2016 USDA Revenue Bonds)

City of Brocksville

TOTAL CAPITAL PROJECTS FUNDS *

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$33,610	\$34,173	\$145,080	\$33,500
Settlements	0	0	0	0
Interest Income	848	1,033	520	148
Miscellaneous	0	0	1,000	700
Transfers In	853,780	802,822	348,403	312,331
Prior Year Carry forward	505,429	895,296	355,415	183,496
Total Income	\$1,393,667	\$1,733,324	\$850,418	\$530,175
EXPENDITURES				
Bond Payments	\$0	\$0	\$0	\$0
Legal	0	0	0	0
Operating Expenditures	\$10,778	\$0	\$60,862	\$8,000
Capital Outlay	140,253	581,736	426,308	0
Transfers Out	347,340	539,500	337,984	457,919
Reserves	895,296	612,088	25,264	64,256
Total Expenditures	\$1,393,667	\$1,733,324	\$850,418	\$530,175

* These funds are not inclusive of all FY 2017 Capital expenditures, as other funds, including General fund and Enterprise Funds include capital expenditures.

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City of Brooksville

FUND 302 MCKETHAN CAPITAL PROJECTS

Description: Capital Expenditures for Parks, Recreation & Facilities

Revenue Source: Miscellaneous sources over the years.

Expenditures: Capital expenses for Parks, Recreation & Facilities

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Interest Income	17	19	16	40	
Miscellaneous	0	0	1,000	700	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	24,215	24,232	24,248	24,292	
Total Income	\$24,232	\$24,251	\$25,264	\$25,032	
EXPENDITURES					
Operating Expenditures	\$0	\$0	\$0	\$8,000	(2)
Capital Outlay	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	24,232	24,251	25,264	17,032	
Total Expenditures	\$24,232	\$24,251	\$25,264	\$25,032	

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- (1) Vending machine
- (2) Stadium seats installation

City of Brooksville

FUND 308 TRANSPORTATION CAPITAL EXPENDITURES

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

Revenue Source: : No new source

Expenditures: Improvements/infrastructure of City Streets, Sidewalks, Culverts, lighting & other Safety related expenditures.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$112,080	\$0	(1)
Interest Income	823	1,009	500	100	
Miscellaneous	0	0	0	0	
Transfers In	550,000	499,042	44,623	0	
Prior Year Carry forward	400,959	806,881	269,105	159,204	
Total Income	\$951,782	\$1,306,932	\$426,308	\$159,304	
EXPENDITURES					
Operating Expenditures	\$10,778	\$0	\$0	\$0	
Capital Outlay	134,123	581,736	426,308	0	
Transfers Out	0	200,000	0	112,080	
Reserves	806,881	525,196	0	47,224	
Total Expenditures	\$951,782	\$1,306,932	\$426,308	\$159,304	

(1) 1-5 Cent Gas Tax revenue moved to Fund 107.

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City of Brooksville

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

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

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

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Mobile Home Licenses	\$33,610	\$34,173	\$33,000	\$33,500	
Interest Income	4	5	4	8	
Miscellaneous	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	13,251	3,305	1,200	0	
Total Income	\$46,865	\$37,483	\$34,204	\$33,508	
EXPENDITURES					
Bond Payments	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	
Transfers Out	43,560	35,720	34,204	33,508	(1)
Reserves	3,305	1,763	0	0	
Total Expenditures	\$46,865	\$37,483	\$34,204	\$33,508	

(1) To Fund 201 for normal debt service for loan with USDA of \$13,188 and Transfer to General Fund of \$20,320.

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City of Brooksville

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

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

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

and the monies are transferred to the Capital Improvement Debt Service Fund No 202

per Loan covenants,

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

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

Service. City Hall Roofing, City Hall HVAC Renovation, Public Works HVAC, and

Walking Trail and Public Works Lights, and AMR Water Meters were funded out of the 2011 Note.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Interest Income	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	(1)
Prior Year Carry forward	0	0	0	0	
Total Income	\$303,780	\$303,780	\$303,780	\$303,780	
EXPENDITURES					
Bond Payments	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Transfers Out	303,780	303,780	303,780	303,780	(2)
Reserves	0	0	0	0	
Total Expenditures	\$303,780	\$303,780	\$303,780	\$303,780	

(1) General Fund \$23,901, Streets \$1,683, Water and Sewer \$276,971, Sanitation \$1,225. Transfers based on savings from energy performance measures from analysis from energy savings.

(2) Monies to Debt Service Fund 202

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City of Brooksville

FUND 312 2011 CAPITAL IMPROVEMENT LOAN CAPITAL PROJECTS FUND

Description: Capital Projects Fund required by Capital Improvement Revenue Note Series 2011.

This Capital Projects Fund represents capital expenditures for the City Energy Savings Capital Expenditures.

Revenue Source: City of Brooksville, Florida Capital Improvement Note, Series 2011, \$3,333,022.

Expenditures: Capital expenditures related to City Energy Savings Project.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Interest Income	4	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	6,142	16	0	0
Total Income	\$6,146	\$16	\$0	\$0
EXPENDITURES				
Capital Outlay	\$6,130	\$0	\$0	\$0
Transfers Out	0	0	0	0
Reserves	16	16	0	0
Total Expenditures	\$6,146	\$16	\$0	\$0

(1) Transferred \$16 to Fund 202 to close fund in FY 2016.

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City of Brooksville

FUND 313 BOND SETTLEMENT FUND CAPITAL PROJECTS FUND

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

Revenue Source: Bond Settlement

Expenditures: Roads and Utilities completion in Southern Hills Plantation

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Settlements	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	60,862	60,862	60,862	0	
Total Income	\$60,862	\$60,862	\$60,862	\$0	
EXPENDITURES					
Capital Outlay	\$0	\$0	\$0	\$0	(1)
Legal	0	0	\$0	0	
Operating Expenditures	0	0	60,862	0	(2)
Transfers Out	0	0	0	0	
Reserves	60,862	60,862	0	0	
Total Expenditures	\$60,862	\$60,862	\$60,862	\$0	

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

(2) Expenditures to close this fund in FY 2016.

City of Brooksville

FUND 314 CAPITAL IMPROVEMENT REVENUE (FOR 2016 USDA REVENUE BONDS)

Description: Revenue Fund required by Capital Improvement Revenue Bond Series 2016 (thru USDA); Fire Assessment Tax revenues are pledged to secure this loan. Special Fund is required by Bond Covenant.

Revenue Source: Transfer from Fund 143 Fire Department.

Expenditures: Necessary funds transferred to Debt Service Fund 203 for annual debt service and reserves that are required by Bond Covenants.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Interest Income	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	
Transfers In	0	0	0	8,551	
Prior Year Carry forward	0	0	0	0	
Total Income	\$0	\$0	\$0	\$8,551	
EXPENDITURES					
Bond Payments	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	
Transfers Out	0	0	0	8,551	(1)
Reserves	0	0	0	0	
Total Expenditures	\$0	\$0	\$0	\$8,551	

(1) To Fund 203 for normal debt service for loan with USDA of \$7,774 and \$777.40 for reserve requirement.

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Public Works Department - Utilities

Fund 401– Water & Wastewater Divisions

Fund 404– Water Advisory Panel Grant

Fund 405 – Loan and Bond Reserve

Fund 406 – Utilities Bond & Loan

Fund 407 – Water Connection Fees

Fund 408 – Water Connection Fees

Fund 409 – Cobb Road Wastewater Capacity Fund

Fund 403 - Sanitation Division

Fleet Maintenance Funds

Fund 501 – Public Works Department-Fleet Maintenance Division

Fund 502 – Vehicle Replacement Fund

Fund 503 – Equipment Replacement Fund

City of Brooksville

TOTAL WATER AND WASTEWATER FUNDS

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	7,147,778	3,768,713	3,725,755	3,847,369
Miscellaneous	20,787	21,672	21,528	29,385
Interest Income	6,324	23,270	20,851	27,129
FHLB Interest	0	0	0	0
Special Assessment	79,229	135,620	116,000	156,200
Transfers In	779,650	0	854,732	852,617
Prior Year Carry forward	1,629,996	5,874,337	6,400,781	6,252,698
Total Income	\$9,663,764	\$9,823,612	\$11,139,647	\$11,165,398
EXPENDITURES				
Personal Services	\$1,130,453	\$967,241	\$1,038,525	\$1,080,670
Operating Expenditures	998,672	1,005,744	940,619	912,063
Capital Outlays	83,303	877,658	457,793	100,000
Debt Service			842,808	842,810
Transfers Out	1,582,292	1,771,091	1,821,624	1,859,769
Restricted Reserves	0	3,537,938	3,537,938	3,537,938
Reserves	5,874,337	1,672,369	2,516,490	2,832,148
Total Expenditures	\$9,669,057	\$9,832,041	\$11,155,797	\$11,165,398

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City of Brooksville

FUND 401 WATER

INFORMATION ABOUT WATER FUND

Description: Used for Water Department operations

Revenue Source: Charges associated with water services

Expenditures: For Water Department related expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	1,860,962	1,921,570	1,918,612	1,974,048
Miscellaneous	11,680	12,353	12,271	17,766
Interest Income	453	3,724	3,762	3,819
Connection Fees	0	0	0	0
Transfers In	0	0	11,924	5,590
Prior Year Carry forward	361,325	259,704	744,985	294,777
Total Income	\$2,234,420	\$2,197,351	\$2,691,554	\$2,296,000
EXPENDITURES				
Personal Services	\$644,343	\$551,554	\$595,005	\$617,294
Operating Expenditures	465,625	475,376	399,608	412,277
Capital Outlays	0	95,750	282,143	100,000
Transfers Out	863,537	1,009,522	992,746	1,054,475
Reserves	259,704	73,601	431,302	111,954
Total Expenditures	\$2,233,209	\$2,205,803	\$2,700,804	\$2,296,000

(1)

(1) 57% of Interest Income from Fund 405 totaling \$9,807.

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City of Brooksville

Fiscal Year 2017

Budget Document for Water Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
43500 401 000 331	Federal Grants: Economic Enviroment	0	0	0	0
48242 401 000 342	Hydrant Fees	4,194	4,339	4,339	4,339
48330 401 000 343	Water Revenue	1,805,172	1,863,825	1,859,013	1,924,887
48361 401 000 343	Penalties	52,753	53,706	54,000	28,990
48363 401 000 343	Delinquent Account Turn-On Fee	12,700	13,538	14,000	7,194
48364 401 000 343	Disconnect/Reconnect Fee Water	2,898	2,125	2,500	1,394
48365 401 000 343	Water Hook Up Fees	11,190	12,960	14,000	11,583
48367 401 000 343	Cash Over (Short) - Cust Srvc	200	-15	0	0
48808 401 000 361	Interest - FMIvT	4,453	5,600	6,000	3,420
48810 401 000 361	Interest Earnings/Dividends	110	50	0	0
48811 401 000 361	Interest - SBA	685	882	600	399
48850 401 000 365	Sales of Surplus Materials & Scrap	0	2,041	0	200
48889 401 000 369	Credit Card Rebate	0	0	2,528	1,441
48890 401 000 369	Miscellaneous Revenues	20,492	19,631	19,000	11,786
49404 401 000 381	Transfer In from 404	0	0	11,924	0
49405 401 000 381	Transfer In from 405	0	0	0	5,590
	microix worksheets	1,914,846	1,978,682	1,987,904	2,001,223
	Revenue	1,914,846	1,978,682	1,987,904	2,001,223

Public Works Department

Water Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$551,554	\$595,005	\$617,294
Operating Expenses	\$458,442	\$399,608	\$412,277
Capital Outlay	\$0	\$282,140	\$100,000
Transfers	\$746,521	\$992,743	\$1,054,475
Total	\$1,756,517	\$2,269,496	\$2,184,046

Staffing	2015	2016	2017
Director of Public Works	0.29	0.29	0.29
Utilities Superintendent	0.57	0.57	0.57
Public Works Supervisor	0.57	0.57	0.57
Warehouse Specialist	0.51	0.51	0.51
Crew Leader	1.71	1.71	1.71
Utilities Specialist	3.42	3.42	3.99
Plant Operator III	0.57	0.57	0.57
Plant Operator II	1.57	1.57	1.57
Electrician/ Mech.	0.57	0.57	0.57
Equipment Operator	0.57	0.57	0.57
Construction Manager	0.51	0.51	0.51
Program Coord	0.51	0.51	0.51
Admin. Specialist III	1.33	1.33	1.33
Admin. Assistant III	0.34	0.34	0.34
Finance Technician	0.27	0.27	0.27
Utilities Billing Supervisor	0.34	0.34	0.34
Total Full Time			
Water & Wastewater	13.65	13.65	14.22
Total Water & Wastewater FTE	13.65	13.65	14.22

Division Mission

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for Water Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 401 021 536	Financial & Administrative Salaries	17,733	17,853	18,496	18,554
51200 401 021 536	Regular Salaries & Wages	435,913	411,076	446,458	469,462
51400 401 021 536	Overtime - Unscheduled	16,341	17,968	15,000	12,000
51605 401 021 536	Bereavement Pay	1,132	0	0	0
51606 401 021 536	Jury Duty Pay	132	0	0	0
51610 401 021 536	On Call Beeper Pay	4,999	4,980	4,902	4,902
52100 401 021 536	FICA Taxes	35,157	33,552	36,860	38,627
52200 401 021 536	Retirement Contributions	39,466	38,873	41,737	36,228
52300 401 021 536	Health Insurance	67,030	0	0	0
52301 401 021 536	Life Insurance	2,608	2,598	2,987	3,207
52303 401 021 536	Long Term Disability	968	969	1,108	1,165
52320 401 021 536	Dental employee	3,811	3,695	3,961	4,565
52400 401 021 536	Workers Comp Insurance	18,722	19,990	22,496	28,584
52410 401 021 536	W/Comp Claims	330	0	0	0
52500 401 021 536	Unemployment Compensation	0	1	1,000	0
1. Total Personal Service Costs		644,343	551,554	595,005	617,294
53101 401 021 536	Medical Services	1,222	996	1,500	750
53400 401 021 536	Other Contractual Services	34,022	31,509	20,000	10,000
53401 401 021 536	Contract Labor	0	2,345	0	0
53402 401 021 536	Laboratory Services	9,801	10,734	7,700	7,000
54000 401 021 536	Travel and Per Diem	483	446	750	750
54100 401 021 536	Communication & Freight Charge	5,031	5,310	4,500	5,000
54110 401 021 536	Postage	10,587	12,848	9,000	12,500
54210 401 021 536	Automotive Repair Service	1,675	2,813	2,500	3,000
54300 401 021 536	Electric	87,008	82,570	80,000	80,000
54303 401 021 536	Water	3,936	4,189	3,200	4,200
54315 401 021 536	Water Distribution	46,112	49,819	40,000	40,000
54400 401 021 536	Equipment & Vehicle Rental	5,244	2,365	2,000	2,000
54401 401 021 536	Rentals & Leases	600	0	500	0
54500 401 021 536	General Business Insurance	102,682	111,530	90,787	99,866
54510 401 021 536	Pollution/Environment Insurance	6,633	7,067	5,601	6,161
54560 401 021 536	Insurance Claims & Deductibles	136	0	0	0
54600 401 021 536	Repair & Maintenance Services	5,000	2,908	2,800	3,500
54610 401 021 536	Apparatus-Repair & Maint	541	10,084	8,000	7,500
54700 401 021 536	Printing & Binding Services	801	553	800	800
54900 401 021 536	Other Current Charges	4,224	4,171	5,400	5,000
55100 401 021 536	Office Supplies	1,944	1,259	1,300	1,300
55210 401 021 536	Operating Supplies	1,186	1,093	4,000	2,000
55211 401 021 536	Medical Supplies	0	51	0	0
55220 401 021 536	Computer Supplies	118	0	0	0
55221 401 021 536	Laboratory Supplies	4,695	2,304	5,000	2,500
55223 401 021 536	Repair & Maintenance Supplies	28,923	39,342	28,000	28,000
55224 401 021 536	Replacement Water Meters	491	0	0	0
55225 401 021 536	Chemicals Supplies	20,675	8,009	7,000	8,000
55226 401 021 536	Safety Supplies & Gear	5,162	4,292	2,600	2,600
55227 401 021 536	Safety Marking Devices	0	94	0	0
55228 401 021 536	Apparatus Supplies	14,915	12,178	17,000	15,000
55230 401 021 536	Clothing & Uniforms	2,878	3,125	2,700	3,000

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55231 401 021 536	Connections-supplies	4,818	7,533	2,500	7,000
55240 401 021 536	Institutional Supplies	568	641	500	700
55250 401 021 536	Fuels & Lubricants	31,187	20,066	20,000	18,000
55251 401 021 536	Tags & Titles	83	203	0	200
55252 401 021 536	Small Tools	2,184	1,797	2,000	2,000
55253 401 021 536	Auto Repair Supplies (in-house)	6,174	8,244	5,500	8,000
55310 401 021 536	Asphalt-hot mix	31	28	0	0
55311 401 021 536	Limerock/Screening	127	0	0	0
55400 401 021 536	Books, Publications, Subscription & Membership	547	596	750	500
55410 401 021 536	Training and Education	1,702	2,939	3,400	3,000
55500 401 021 536	Uncapitalized Equipment	2,804	2,391	3,070	14,700
2. Total Operating Costs		456,950	458,442	390,358	404,527
56001 401 021 581	Transfer Out to General Fund	224,466	224,466	224,466	224,466
56311 401 021 581	Transfer Out to 311	157,873	157,873	157,873	157,873
56406 401 021 581	Transfer Out to 406	442,938	442,944	442,936	480,402
56501 401 021 581	Transfer Out to 501	14,208	13,711	15,368	19,704
56502 401 021 581	Transfer Out to 502	20,605	28,992	36,530	44,072
56609 401 021 581	Transfer Out to 609	3,447	103,001	6,825	7,186
56610 401 021 581	Transfer Out to 610	0	0	108,745	120,772
5. Total Transfers Out		863,537	970,987	992,743	1,054,475
19031 401 000 164	Improvements Other Than Buildings	0	0	0	100,000
55590 401 021 536	Depreciation	1,549,495	1,563,302	0	0
59300 401 021 536	Meter Deposit Interest	364	408	250	250
59991 401 021 599	Collection Charges	53	0	500	500
59992 401 021 536	Bad Debt Expenses	0	653	0	0
59992 401 021 599	Bad Debt Expenses	8,258	7,391	8,500	7,000
microix worksheets		1,558,170	1,571,754	9,250	107,750
Expense		3,523,001	3,552,738	1,987,356	2,184,046

City of Brooksville

Fund 401 WASTEWATER

INFORMATION ABOUT WASTEWATER FUND

Description: Used for Wastewater Department operations

Revenue Source: Charges associated with wastewater services

Expenditures: For Wastewater Department related expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Charges for Services	1,748,878	1,807,696	1,807,143	1,873,321	
Miscellaneous	9,107	9,319	9,257	11,619	
Interest Income	2,257	2,808	2,838	2,430	
Connection Fees	0	0	0	0	
Transfers In	0	0	0	4,217	(1)
Prior Year Carry forward	180,606	209,440	557,174	479,197	
Total Income	\$1,940,848	\$2,029,263	\$2,376,412	\$2,370,784	
EXPENDITURES					
Personal Services	\$486,110	\$415,687	\$443,520	\$463,376	
Operating Expenditures	526543+6504	530,368	541,011	499,786	
Capital Outlays	0	13,890	175,650	0	
Transfers Out	718,755	761,569	816,954	795,487	
Reserves	209,440	307,726	406,177	612,135	
Total Expenditures	\$1,414,305	\$2,029,240	\$2,383,312	\$2,370,784	

(1) 43% of Interest Income from Fund 405 totaling \$9,807.

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City of Brooksville

Fiscal Year 2017

Budget Document for Wastewater Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
43500 401 000 331	Federal Grants: Economic Environment	0	0	0	0
48350 401 000 343	Sewer Revenue	1,715,247	1,772,548	1,771,903	1,840,834
48361 401 000 343	Penalties	52,753	53,706	54,000	21,870
48363 401 000 343	Delinquent Account Turn-On Fee	12,700	13,538	14,000	5,427
48366 401 000 343	Sewer Hook Up Fees	5,400	6,240	6,000	5,190
48367 401 000 343	Cash Over (Short) - Cust Srvc	200	-15	0	0
48808 401 000 361	Interest - FMIVT	4,453	5,600	6,000	2,150
48810 401 000 361	Interest Earnings/Dividends	110	50	0	0
48811 401 000 361	Interest - SBA	685	882	600	280
48850 401 000 365	Sales of Surplus Materials & Scrap	0	2,041	0	200
48871 401 000 361	Change in Fair Market Value	0	0	0	0
48889 401 000 369	Credit Card Rebate	0	0	2,528	2,528
48890 401 000 369	Miscellaneous Revenues	20,492	19,631	19,000	8,891
49404 401 000 381	Transfer In from 404	0	0	11,924	0
49405 401 000 581	Transfer In from 405	0	0	0	4,217
	microix worksheets	1,812,039	1,874,221	1,885,955	1,891,587
	Revenue	1,812,039	1,874,221	1,885,955	1,891,587

Public Works Department

Wastewater Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$415,687	\$443,520	\$463,376
Operating Expenses	\$523,992	\$541,011	\$499,786
Capital Outlay	\$0	\$230,089	\$0
Transfers	\$630,770	\$816,953	\$795,487
Total	\$1,570,449	\$2,031,573	\$1,758,649

Staffing	2015	2016	2017
Director of Public Works	0.22	0.22	0.22
Utilities Superintendent	0.43	0.43	0.43
Public Works Supervisor	0.43	0.43	0.43
Warehouse Specialist	0.39	0.39	0.39
Crew Leader	1.29	1.29	1.29
Utilities Specialist	2.58	2.58	3.01
Plant Operator III	0.43	0.43	0.43
Plant Operator II	0.43	0.43	0.43
Plant Operator I	1	1	1
Electric/ Mech.	0.43	0.43	0.43
Equipment Operator	0.43	0.43	0.43
Construction Manager	0.39	0.39	0.39
Program Coord	0.39	0.39	0.39
Admin. Specialist III	1	1	1
Admin. Assistant III	0.26	0.26	0.26
Finance Technician	0.21	0.21	0.21
Utilities Billing Supervisor	0.26	0.26	0.26
Total Full Time			
Water & Wastewater	10.57	10.57	11.00
Total Water & Wastewater FTE	10.57	10.57	11.00

Division Mission

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for Wastewater Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 401 027 536	Financial & Administrative Salaries	13,378	13,468	13,953	13,995
51200 401 027 536	Regular Salaries & Wages	328,849	309,789	334,749	353,879
51400 401 027 536	Overtime - Unscheduled	12,360	13,554	9,030	8,000
51605 401 027 536	Bereavement Pay	854	0	0	0
51606 401 027 536	Jury Duty Pay	99	0	0	0
51610 401 027 536	On Call Beeper Pay	3,771	3,756	3,698	3,698
52100 401 027 536	FICA Taxes	26,516	25,282	27,649	29,037
52200 401 027 536	Retirement Contributions	29,770	29,299	31,335	27,234
52300 401 027 536	Health Insurance	50,567	0	0	0
52301 401 027 536	Life Insurance	1,968	1,954	2,241	2,352
52303 401 027 536	Long Term Disability	731	728	831	872
52320 401 027 536	Dental employee	2,875	2,775	3,062	3,444
52400 401 027 536	Workers Comp Insurance	14,124	15,080	16,971	20,865
52410 401 027 536	W/Comp Claims	249	0	0	0
52500 401 027 536	Unemployment Compensation	0	1	0	0
1. Total Personal Service Costs		486,110	415,687	443,520	463,376
53100 401 027 536	Legal Services	30,322	0	0	0
53400 401 027 536	Other Contractual Services	39,402	56,845	50,600	54,000
53401 401 027 536	Contract Labor	0	1,769	0	0
53402 401 027 536	Laboratory Services	10,256	9,334	16,000	7,000
54000 401 027 536	Travel and Per Diem	353	336	500	1,000
54100 401 027 536	Communication & Freight Charge	3,630	3,915	3,500	4,000
54110 401 027 536	Postage	7,806	9,342	6,500	6,500
54210 401 027 536	Automotive Repair Service	1,794	2,122	2,000	1,500
54300 401 027 536	Electric	137,166	140,882	130,000	132,000
54303 401 027 536	Water	6,428	6,655	5,000	6,500
54314 401 027 536	Effluent Disposal Permit	28,026	29,016	23,000	20,000
54316 401 027 536	Sewerage collection	3,133	1,902	0	4,000
54400 401 027 536	Equipment & Vehicle Rental	821	1,673	1,500	1,000
54500 401 027 536	General Business Insurance	77,462	88,147	68,486	68,486
54510 401 027 536	Pollution/Environment Insurance	5,004	5,331	4,225	4,225
54560 401 027 536	Insurance Claims & Deductibles	0	75	0	0
54600 401 027 536	Repair & Maintenance Services	4,183	1,746	4,000	4,000
54610 401 027 536	Apparatus-Repair & Maint	9,851	7,417	40,000	25,000
54700 401 027 536	Printing & Binding Services	578	390	1,200	1,000
54810 401 027 536	Promotional Activities	0	5,217	5,000	1,000
54900 401 027 536	Other Current Charges	175	585	600	500
55100 401 027 536	Office Supplies	1,533	1,015	900	1,200
55210 401 027 536	Operating Supplies	1,317	1,922	3,000	2,000
55211 401 027 536	Medical Supplies	0	38	0	0
55220 401 027 536	Computer Supplies	515	0	0	0
55221 401 027 536	Laboratory Supplies	2,692	3,241	1,500	1,500
55223 401 027 536	Repair & Maintenance Supplies	19,158	28,928	20,000	20,000
55225 401 027 536	Chemicals Supplies	29,230	48,196	50,000	50,000
55226 401 027 536	Safety Supplies & Gear	2,434	2,994	1,500	1,500
55227 401 027 536	Safety Marking Devices	0	71	0	0
55228 401 027 536	Apparatus Supplies	61,180	30,626	50,000	31,000
55230 401 027 536	Clothing & Uniforms	2,157	2,344	2,100	2,400

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55231 401 027 536	Connections-supplies	895	1,100	1,000	1,000
55240 401 027 536	Institutional Supplies	473	502	500	500
55250 401 027 536	Fuels & Lubricants	23,783	16,874	17,000	17,000
55251 401 027 536	Tags & Titles	0	124	0	125
55252 401 027 536	Small Tools	2,648	2,189	2,000	2,200
55253 401 027 536	Auto Repair Supplies (in-house)	6,312	7,075	6,000	7,000
55310 401 027 536	Asphalt-hot mix	23	21	0	0
55311 401 027 536	Limerock/Screening	96	0	0	0
55400 401 027 536	Books, Publications, Subscription & Membership	475	241	500	250
55410 401 027 536	Training and Education	2,911	1,807	2,000	1,500
55500 401 027 536	Uncapitalized Equipment	2,321	1,985	14,000	12,000
	2. Total Operating Costs	526,543	523,992	534,111	492,886
55620 401 027 536	Building and Improvements	0	0	0	0
	3. Total Capital Outlay Costs				
56001 401 027 581	Transfer Out to General Fund	169,334	169,334	169,334	169,334
56311 401 027 581	Transfer Out to 311	119,098	119,098	119,098	119,098
56405 401 027 581	Transfer Out to 405	0	0	0	0
56406 401 027 581	Transfer Out to 406	399,858	399,877	399,872	362,408
56409 401 027 581	Transfer Out to 409	0	0	0	0
56501 401 027 581	Transfer Out to 501	12,319	10,355	11,597	14,869
56502 401 027 581	Transfer Out to 502	15,545	21,871	27,559	33,247
56609 401 027 581	Transfer Out to 609	2,600	79,569	5,285	5,421
56610 401 027 581	Transfer Out to 610	0	0	84,208	91,110
	5. Total Transfers Out	718,755	800,104	816,953	795,487
59300 401 027 536	Meter Deposit Interest	275	308	200	200
59991 401 027 599	Collection Charges	0	0	200	200
59992 401 027 536	Bad Debt Expenses	0	492	0	0
59992 401 027 599	Bad Debt Expenses	6,230	5,576	6,500	6,500
	microix worksheets	6,504	6,376	6,900	6,900
	Expense	1,737,912	1,746,159	1,801,484	1,758,649

City of Brooksville

Fund 404 WATER ADVISORY PANEL GRANT

INFORMATION ABOUT WATER ADVISORY PANEL GRANT FUND

Description: Water Advisory Panel Grant

Revenue Source: Reimbursement from matching grant

Expenditures: Funds are used for water projects

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Connection Fees	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	11,924	11,924	11,924	0
Total Income	\$11,924	\$11,924	\$11,924	\$0
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	11,924	0
Reserves	11,924	11,924	0	0
Total Expenditures	\$11,924	\$11,924	\$11,924	\$0

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(1) Transfer out to Fund 401 Water in FY 2016 to close out this Fund.

City of Brooksville

FUND 405 LOAN AND BOND RESERVE FUND

INFORMATION ABOUT LOAN AND BOND RESERVE FUND

Description: Reserve required for The SunTrust 2013 Capital Improvement Loan

Revenue Source: From The City's Water & Wastewater Funds

Expenditures: To be held in reserve for the loan

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	0	2,307	2,000	3,000	
FHLB Interest	0	0	0	0	
Connection Fees	0	0	0	0	
Transfers In	779,650	0	0	0	
Prior Year Carry forward	0	779,650	781,812	785,325	
Total Income	\$779,650	\$781,957	\$783,812	\$788,325	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	9,807	(1)
Reserves	779,650	781,957	783,812	778,518	
Total Expenditures	\$779,650	\$781,957	\$783,812	\$788,325	

(1) Interest Income transferred to Fund 401 for \$9807 (\$2,307 for FY 2015, \$4,500 for FY 2016, and \$3,000 for FY 2017)

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City of Brooksville

FUND 406 UTILITIES BOND & LOAN FUND

INFORMATION ABOUT UTILITIES BOND & LOAN FUND

Description: Utilities Bonds: 2013 Suntrust Capital Improvement Loan & the two State Revolving loans.

Revenue Source: Utilities Funds revenues

Expenditures: For payment of the 2013 Suntrust Capital Improvement Loan and the two State Revolving Loans.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	573	469	550	1,570
FHLB Interest	0	0	0	0
Connection Fees	0	0	0	0
Transfers In	842,796	842,820	842,808	842,810
Prior Year Carry forward	531,478	438,625	399,700	350,810
Total Income	\$1,374,847	\$1,281,914	\$1,243,058	\$1,195,190
EXPENDITURES				
Bond Interest	\$317,903	\$296,675	\$219,731	\$203,951
Amortization Expense	3,346	3,346	0	0
Bond Issuance Cost	0	0	0	0
Loan Principal (Presentation only)	614,973	632,657	623,077	638,859
Transfers Out	0	0	0	0
Reserves	438,625	349,236	400,250	352,380
Total Expenditures	\$1,374,847	\$1,281,914	\$1,243,058	\$1,195,190

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City of Brooksville

FUND 407 WATER CONNECTION FEES

INFORMATION ABOUT WATER CONNECTION FEES

Description: Impact Fees for Water connections

Revenue Source: Impact Fees collected on new construction.

Expenditures: To be used for water construction due to growth.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	44	48	45	80
Connection Fees	24,797	29,434	26,000	46,200
Transfers In	0	0	0	0
Prior Year Carry forward	72,570	45,398	54,632	156,080
Total Income	\$97,411	\$74,880	\$80,677	\$202,360
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	52,013	0	0	0
Transfers Out	0	0	0	0
Reserves	45,398	74,880	80,677	202,360
Total Expenditures	\$97,411	\$74,880	\$80,677	\$202,360

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City of Brooksville

FUND 408 WASTEWATER CONNECTION FEES

INFORMATION ABOUT WASTEWATER CONNECTION FEES

Description: Impact Fees for Wastewater connections

Revenue Source: Impact Fees collected on new construction.

Expenditures: To be used for waste water construction due to growth.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	112	124	120	230
FHLB Interest	0	0	0	0
Connection Fees	54,432	106,186	90,000	110,000
Transfers In	0	0	0	0
Prior Year Carry forward	370,569	415,881	324,152	632,547
Total Income	\$425,113	\$522,191	\$414,272	\$742,777
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	9,232	99,910	0	0
Transfers Out	0	0	0	0
Reserves	415,881	422,281	414,272	742,777
Total Expenditures	\$425,113	\$522,191	\$414,272	\$742,777

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City of Brooksville

FUND 409 COBB ROAD WASTEWATER CAPACITY FUND

INFORMATION ABOUT COBB ROAD WASTEWATER CAPACITY FUND

Description: Cobb Road Wastewater Expansion

Revenue Source: Cresent Settlement

Expenditures: To increase capacity of Cobb Road wastewater treatment plant.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Insurance Claims/Settlements	3,537,938	39,447	0	0
Miscellaneous	0	0	0	0
Interest Income	3,458	14,259	11,536	16,000
Connection Fees	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	633,002	4,152,340	3,526,402	3,553,962
Total Income	\$4,174,398	\$4,206,046	\$3,537,938	\$3,569,962
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	22,058	668,108	0	0
Transfers Out	0	0	0	0
Restricted Reserves	0	3,537,938	3,537,938	3,537,938
Reserves	4,152,340	0	0	32,024
Total Expenditures	\$4,174,398	\$4,206,046	\$3,537,938	\$3,569,962

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City of Brocksville

FUND 403 SANITATION

INFORMATION ABOUT SANITATION FUND

Description: Used for Sanitation Department operations

Revenue Source: Charges associated with sanitation services

Expenditures: For Sanitation Department related expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	1,308,727	1,334,556	1,339,882	1,345,645
Miscellaneous	20,150	24,873	20,778	21,194
Interest Income	819	1,023	850	602
Transfers In	0	0	0	0
Prior Year Carry forward	470,484	600,350	793,246	774,715
Total Income	\$1,800,180	\$1,960,802	\$2,154,756	\$2,142,156
EXPENDITURES				
Personal Services	\$430,237	\$374,095	\$442,937	\$452,094
Operating Expenditures	501,039	430,060	432,093	456,069
Capital Outlays	0	0	38,500	0
Transfers Out	261,651	379,423	401,951	424,367
Reserves	607,253	777,224	839,275	809,626
Total Expenditures	\$1,800,180	\$1,960,802	\$2,154,756	\$2,142,156

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City of Brooksville

Fiscal Year 2017

Budget Document for Sanitation Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
48340 403 000 343	Residential/Solid Waste Revenues	511,854	530,482	526,578	544,474
48341 403 000 343	Commercial-Solid Waste Revenues	796,873	804,074	813,304	801,171
48361 403 000 343	Penalties	13,745	15,877	15,000	13,913
48808 403 000 361	Interest - FMIvT	768	966	800	500
48811 403 000 361	Interest - SBA	51	57	50	102
48845 403 000 364	Gain-Loss from Sale-Disposal of FixAsset-Proprietary Funds	48	0	0	0
48850 403 000 365	Sales of Surplus Materials & Scrap	2,209	2,786	0	0
48889 403 000 369	Credit Card Rebate	0	0	778	778
48890 403 000 369	Miscellaneous Revenues	4,148	6,210	5,000	6,503
	microix worksheets	1,329,695	1,360,452	1,361,510	1,367,440
	Revenue	1,329,695	1,360,452	1,361,510	1,367,440

Public Works Department

Sanitation Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$374,095	\$442,937	\$452,094
Operating Expenses	\$430,060	\$432,093	\$456,069
Capital Outlay	\$0	\$38,500	\$0
Transfers	\$379,423	\$401,951	\$424,367
Total	\$1,183,578	\$1,315,481	\$1,332,530

Staffing	2015	2016	2017
Director of Public Works	0.25	0.25	0.25
Operation Supervisor	1	1	1
Sanitation Operator II	1	1	1
Sanitation Operator I	2	2	2
Front Loader Driver	2	2	2
Sanitation Collector	2	2	2
Mechanic/Welder	0.5	0.5	0.5
Sweeper Driver	1	1	1
Construction Manager	0.1	0.1	0.1
Program Coordinator	0.1	0.1	0.1
Warehouse Specialist	0.1	0.1	0.1
Admin. Specialist III	0.94	0.94	0.94
Admin. Assistance III	0.17	0.17	0.17
Finance Technician	0.27	0.27	0.27
Utilities Billing Supervisor	0.15	0.15	0.15
Total Full Time Sanitation FTE	11.56	11.56	11.56
Total Sanitation FTE	11.56	11.56	11.56

Division Mission

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for Sanitation Dept. Fund 403

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 403 022 534	Financial & Administrative Salaries	15,556	15,792	16,225	16,275
51200 403 022 534	Regular Salaries & Wages	248,062	271,297	320,125	321,157
51400 403 022 534	Overtime - Unscheduled	8,954	6,212	8,000	10,000
51605 403 022 534	Bereavement Pay	178	0	0	0
51606 403 022 534	Jury Duty Pay	20	0	0	0
52100 403 022 534	FICA Taxes	19,955	21,126	26,343	26,426
52200 403 022 534	Retirement Contributions	21,371	23,370	27,597	27,333
52300 403 022 534	Health Insurance	81,382	0	0	0
52301 403 022 534	Life Insurance	1,553	1,644	2,135	2,155
52303 403 022 534	Long Term Disability	579	616	792	794
52320 403 022 534	Dental employee	4,504	2,857	3,490	3,664
52400 403 022 534	Workers Comp Insurance	28,124	31,181	38,231	44,290
	1. Total Personal Service Costs	430,237	374,095	442,937	452,094
53101 403 022 534	Medical Services	847	653	2,000	2,000
53400 403 022 534	Other Contractual Services	8,407	7,784	6,750	6,800
53401 403 022 534	Contract Labor	29,287	27,604	24,588	17,758
54000 403 022 534	Travel and Per Diem	152	11	500	500
54100 403 022 534	Communication & Freight Charge	3,152	2,497	2,200	2,400
54110 403 022 534	Postage	6,012	7,213	7,500	7,500
54210 403 022 534	Automotive Repair Service	29,256	15,342	15,000	16,000
54300 403 022 534	Electric	4,552	4,360	3,720	3,900
54303 403 022 534	Water	3,284	3,664	3,500	3,500
54311 403 022 534	Waste disposal	223,144	170,865	165,002	190,000
54317 403 022 534	Dumpsters	24,472	19,937	20,000	19,860
54400 403 022 534	Equipment & Vehicle Rental	830	873	1,000	960
54401 403 022 534	Rentals & Leases	0	0	600	500
54500 403 022 534	General Business Insurance	22,541	25,068	33,133	33,133
54560 403 022 534	Insurance Claims & Deductibles	0	975	2,000	2,000
54600 403 022 534	Repair & Maintenance Services	208	854	1,500	1,008
54700 403 022 534	Printing & Binding Services	577	493	1,000	600
54900 403 022 534	Other Current Charges	0	1,916	1,000	750
55100 403 022 534	Office Supplies	1,066	836	1,250	1,250
55210 403 022 534	Operating Supplies	5,251	776	800	6,800
55220 403 022 534	Computer Supplies	72	0	500	1,200
55223 403 022 534	Repair & Maintenance Supplies	3,644	4,882	6,000	5,000
55225 403 022 534	Chemicals Supplies	869	2,362	2,600	2,400
55226 403 022 534	Safety Supplies & Gear	3,651	5,177	4,000	4,000
55227 403 022 534	Safety Marking Devices	0	281	750	500
55230 403 022 534	Clothing & Uniforms	1,873	2,103	2,500	3,250
55240 403 022 534	Institutional Supplies	1,109	571	750	750
55250 403 022 534	Fuels & Lubricants	98,163	75,556	90,000	80,000
55251 403 022 534	Tags & Titles	0	129	400	0
55252 403 022 534	Small Tools	139	369	250	500
55253 403 022 534	Auto Repair Supplies (in-house)	28,370	44,404	30,000	40,000
55400 403 022 534	Books, Publications, Subscription & Membership	60	0	300	250
55410 403 022 534	Training and Education	0	0	500	500
55500 403 022 534	Uncapitalized Equipment	53	2,506	500	500
	2. Total Operating Costs	501,039	430,060	432,093	456,069

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55620 403 022 534	Building and Improvements	0	0	38,500	0
	3. Total Capital Outlay Costs			38,500	
56001 403 022 581	Transfer Out to General Fund	89,000	89,000	89,000	89,000
56311 403 022 581	Transfer Out to 311	1,225	1,225	1,225	1,225
56501 403 022 581	Transfer Out to 501	18,282	34,093	21,072	38,497
56502 403 022 581	Transfer Out to 502	150,504	167,949	192,949	192,949
56609 403 022 581	Transfer Out to 609	2,640	87,156	5,770	5,768
56610 403 022 581	Transfer Out to 610	0	0	91,935	96,929
	5. Total Transfers Out	261,651	379,423	401,951	424,367
55590 403 022 534	Depreciation	157,244	153,840	0	0
	microix worksheets	157,244	153,840		
	Expense	1,350,170	1,337,419	1,315,482	1,332,530

City of Brooksville

FUND 501 FLEET MAINTENANCE

INFORMATION ABOUT FLEET MAINTENANCE FUND

Description: Used for Fleet Maintenance Department operations

Revenue Source: Transfers in from departments that utilize fleet maintenance services for City vehicles

Expenditures: For Fleet Maintenance Department related expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	7	8	0	0
Transfers In	94,726	105,551	69,317	105,738
Prior Year Carry forward	10,879	37,977	45,000	15,000
Total Income	\$105,612	\$143,536	\$114,317	\$120,738
EXPENDITURES				
Personal Services	\$48,411	\$52,540	\$61,396	\$62,314
Operating Expenditures	16,130	23,991	30,221	30,521
Capital Outlays	0	0	0	0
Transfers Out	375	11,309	12,700	13,355
Reserves	40,696	55,696	10,000	14,548
Total Expenditures	\$105,612	\$143,536	\$114,317	\$120,738

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City of Brooksville

Fiscal Year 2017

Budget Document for Fleet Maintenance Revenue Fund 501

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
48811 501 000 361	Interest - SBA	7	8	0	0
49001 501 000 381	Transfer In from 001	45,369	40,003	14,210	21,814
49108 501 000 381	Transfer In from 108	0	0	3,951	6,065
49143 501 000 381	Transfer in Fund 143	4,547	7,389	3,119	4,788
49401 501 000 381	Transfer In from 401	26,527	24,066	26,965	34,573
49403 501 000 381	Transfer In from 403	18,282	34,093	21,072	38,497
	microix worksheets	94,733	105,559	69,317	105,738
	Revenue	94,733	105,559	69,317	105,738

Public Works Department

Fleet Maintenance Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$52,540	\$61,396	\$62,314
Operating Expenses	\$23,991	\$30,221	\$30,521
Transfers	\$11,309	\$12,700	\$13,355
Total	\$87,840	\$104,317	\$106,190

Staffing	2015	2016	2017
Chief Mechanic	1	1	1
Mechanic	0.5	0.5	0.5
Total Full Time			
Fleet	1.5	1.5	1.5
Total Fleet			
FTE	1.5	1.5	1.5

Division Mission

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for Fleet Maintenance Fund 501

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51200 501 018 549	Regular Salaries & Wages	31,644	44,163	50,516	50,913
51400 501 018 549	Overtime - Unscheduled	69	210	500	500
52100 501 018 549	FICA Taxes	2,227	2,665	3,903	3,933
52200 501 018 549	Retirement Contributions	2,464	3,019	3,816	3,719
52300 501 018 549	Health Insurance	9,425	0	0	0
52301 501 018 549	Life Insurance	307	275	316	321
52303 501 018 549	Long Term Disability	112	100	117	118
52320 501 018 549	Dental employee	496	339	454	476
52400 501 018 549	Workers Comp Insurance	1,667	1,767	1,774	2,334
52410 501 018 549	W/Comp Claims	0	0	0	0
1. Total Personal Service Costs		48,411	52,540	61,396	62,314
53101 501 018 549	Medical Services	0	123	0	0
53400 501 018 549	Other Contractual Services	0	121	0	0
54100 501 018 549	Communication & Freight Charge	252	431	1,168	1,168
54210 501 018 549	Automotive Repair Service	0	125	2,000	2,000
54300 501 018 549	Electric	1,247	1,422	2,000	2,000
54400 501 018 549	Equipment & Vehicle Rental	1,512	1,903	1,800	1,800
54500 501 018 549	General Business Insurance	7,664	8,415	6,303	6,303
54600 501 018 549	Repair & Maintenance Services	999	1,952	2,000	2,000
55100 501 018 549	Office Supplies	0	191	200	500
55220 501 018 549	Computer Supplies	0	148	500	500
55223 501 018 549	Repair & Maintenance Supplies	70	8	4,000	4,000
55226 501 018 549	Safety Supplies & Gear	0	251	600	600
55230 501 018 549	Clothing & Uniforms	2,017	1,588	4,000	4,000
55240 501 018 549	Institutional Supplies	80	22	500	500
55250 501 018 549	Fuels & Lubricants	441	3,231	1,000	1,000
55252 501 018 549	Small Tools	410	978	1,500	1,500
55253 501 018 549	Auto Repair Supplies (in-house)	1,354	3,082	2,000	2,000
55400 501 018 549	Books, Publications, Subscription & Membership	84	0	300	300
55410 501 018 549	Training and Education	0	0	350	350
2. Total Operating Costs		16,130	23,991	30,221	30,521
56609 501 018 581	Transfer Out to 609	375	11,309	750	750
56610 501 018 581	Transfer Out to 610	0	0	0	12,605
56610 501 018 549	Transfer Out to 610	0	0	11,950	0
5. Total Transfers Out		375	11,309	12,700	13,355
Expense		64,917	87,839	104,317	106,189

City of Brockville

Fund 502 for Water & Sewer

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE											
Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/16	Total Accumulated Replacement 09/30/2017	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	13	\$0	\$0	(1)
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	13	\$0	\$0	(1)
					\$46,371		\$0		\$0	\$0	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$0	12	\$0	\$0	(2)
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	12	\$0	\$0	(2)
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	12	\$0	\$0	(2)
					\$63,451		\$0		\$0	\$0	
1671	170	06/07	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$0	10.4	\$0	\$0	(2)
1703	594	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	11	\$0	\$0	(3)
1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	11	\$0	\$0	(3)
					\$42,055		\$0		\$0	\$0	
1835		10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	7	\$0	\$3,502	(3)(4)
		10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	7	\$0	\$2,610	(3)(4)
1830	598	10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	7	\$0	\$6,655	(3)(4)
					\$109,330		\$12,767		\$0	\$12,767	
1860		11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	6	\$0	\$6,429	(3)(4)
1865		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	6	\$0	\$6,450	(4)
					\$109,500		\$12,879		\$0	\$12,879	
1916		13/14	2014 Mini Backhoe w/ Trailer		\$55,000	10	\$5,500	4	\$0	\$5,500	(4)
1915		13/14	2014 Utility Truck		\$35,000	7	\$5,000	4	\$0	\$5,000	(4)
					\$90,000		\$10,500		\$0	\$10,500	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	3	\$0	\$4,571	(4)
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	3	\$3,236	\$7,807	(4)
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	3	\$4,571	\$9,142	(4)
		14/15	2014 Utility Dump Trailer		\$7,000	7	\$1,000	3	\$1,000	\$2,000	(4)
					\$103,000		\$14,713		\$8,807	\$23,520	
		15/16	2015 Vacuum Excavator		\$122,000	10	\$12,200	2	\$12,200	\$24,400	(4)
		15/16	Off-Road Utility Vehicle		\$10,300	10	\$1,030	2	\$1,030	\$2,060	(4)
					\$132,300		\$13,230		\$13,230	\$26,460	
		16/17	17 Customer Service Pick up Truck		\$20,000	7	\$12,200	1	\$0	\$12,200	(4)
		16/17	Wheel Backhoe Loader		\$75,000	10	\$1,030	1	\$0	\$1,030	(4)
					\$95,000		\$13,230		\$0	\$13,230	
					\$791,007		\$77,319		\$22,037	\$99,356	
Actual Balance of Vehicle Replacement Schedule										\$99,356	

INTERNATIONAL SERVICE REVIEW

City of Brooksville

Fund 502 for Water & Sewer

Vehicle Replacement at 9/30/16	(5)	\$39,018
Add: FY2016 Annual Replacement Transfer	(5)	\$77,319
Projected interest for FY 2017		\$700
Less Purchases FY 2017		-\$95,000
FY 2016 Vehicle Replacement Fund Balance		<u>\$22,037</u>

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY 2017

Vehicle Replacement Schedule	\$99,356
Contingency	\$16,981
Projected interest FY 2017	\$700
Vehicles to be purchased	-\$95,000
Total Vehicle Replacement Account at 09/30/17	<u>\$22,037</u>

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY2017

Water Fund 401 Dept. 21 transfer out to Fund 502 Vehicle Replacement	44,072
Sewer Fund 401 Dept. 27 transfer out to Fund 502 Vehicle Replacement	33,247
Total Transfers Out	<u>77,319</u>

- (1) Money from these vehicles was used to purchase the two 2011 F-250 Utility bed pick up trucks
- (2) Money from these vehicles plus \$9,355 from fixed asset # 1703 are used to purchase new vehicles for FY 2014 budget.
- (3) Money from these vehicles plus \$22,912 from fixed asset # 1860 are used to purchase new vehicles for FY 2015 budget.
- (4) Money from these vehicles plus \$3,894 from contingency are used to purchase new vehicles for FY 2016 budget.
- (5) Money from transfers in plus \$17,681 from beginning balance are used to purchase new vehicles for FY 2017 budget.

City of Brooksville

Fund 502 For Sanitation

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/16	Total Accumulated Replacement 09/30/2017	
1596	467	03/04	04 Peterbilt Garbage Truck	Sanitation	\$142,627	10	\$0	13	\$0	\$0	(1)
1710	468	06/07	08 Peterbilt Garbage Truck	Sanitation	\$148,470	10	\$14,847	11	\$52,470	\$67,317	(2)
1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$19,553	9	\$156,424	\$175,977	
1794	470	09/10	10 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$17,886	8	\$125,202	\$143,088	
1787	471	09/10	10 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$2,283	8	\$15,981	\$18,264	
1817	472	10/11	10 Peterbilt boom truck	Sanitation	\$127,824	10	\$12,782	7	\$76,692	\$89,474	
1812	473	10/11	11 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$21,697	7	\$130,144	\$151,841	
1863	475	11/12	12 Recycling Truck	Sanitation	\$175,000	10	\$17,500	6	\$87,500	\$105,000	
1862	474	11/12	13 Peterbilt boom truck	Sanitation	\$140,986	10	\$14,099	5	\$56,396	\$70,495	
1894	476	12/13	13 Ford F- 150 Pick up Truck	Sanitation	\$20,000	7	\$2,857	5	\$11,428	\$14,285	
1886	477	12/13	13 Peterbilt Garbage Truck	Sanitation	\$205,000	10	\$20,500	5	\$82,000	\$102,500	
1912	478	13/14	2014 Sweeper Truck	Sanitation	\$174,450	10	\$17,445	4	\$52,345	\$69,790	
1918	479	13/14	2014 Container Delivery Truck	Sanitation	\$65,000	10	\$6,500	3	\$13,000	\$19,500	
	481	15/16	16 Peterbilt Garbage Truck	Sanitation	\$250,000	10	\$25,000	2	\$25,000	\$50,000	
Total					\$2,056,696		\$192,949		\$884,582	\$1,077,531	
Actual Balance of Vehicle Replacement Schedule											\$1,077,531
RESERVE FOR CONTINGENCIES											\$50,000
TOTAL FUND BALANCE											\$1,127,531

Vehicle Replacement at 9/30/16	\$833,084
Add: FY 2017 Annual Replacement Transfer	\$192,949
Contingency Transfers	\$51,498
Projected interest for FY 2017	\$7,000
Less: Vehicles Purchased from Fund	\$0
FY 2017 Vehicle Replacement Fund Balance	<u>\$1,084,531</u>
Recap of Sanitation Out to Vehicle Replacement Fund Fy 2017	
Contingency and Schedule Recap at 9/30/17	
Vehicle Replacement Schedule	\$1,077,531
Contingency	\$0
Projected interest Fy 2017	\$7,000
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 9/30/17	<u><u>\$1,084,531</u></u>
Solid Waste Fund 403 transfer out to Fund 502 Vehicle Replacement	192,949
Total Transfers Out	<u><u>192,949</u></u>

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

City of Brooksville

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fund	Purchase Price	Annual Required Transfer	Accumulated Replacement	Total Accumulated Replacement
			Previous Years 9/30/16	09/30/2017
General	\$0	\$0	\$0	\$0
Sanitation	\$2,056,696	\$192,949	\$884,582	\$1,077,531
Utilities	\$7	\$77,319	\$22,037	\$99,356
Total	\$2,056,703	\$270,268	\$906,619	\$1,176,887

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Vehicle Replacement at 9/30/16	\$872,102
Add: FY 2017 Annual Replacement Transfer	\$270,268
Projected interest for Fy 2017	\$7,700
Money from sale of vehicles	\$51,498
Less Vehicles to be purchased in Fy 2017 or transfers	-\$95,000
FY 2017 Vehicle Replacement Fund Balance	<u>\$1,106,568</u>

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Contingency and Schedule Recap at 9/30/17

Vehicle Replacement Schedule	\$1,176,887	
Contingency	\$16,981	
Projected interest Trade in Fy 2017	\$7,700	
Less Vehicles to be purchased in Fy 2017	-\$95,000	
Total Vehicle Replacement Account at 09/30/17		<u>\$1,106,568</u>

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City of Brocksville

Fund 503 Equipment Replacement Fund

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Income Equipment Replacement				
Prior Cash Carry Forward	2,633	6,027	1,627	11,031
Interest Income & Sales of Equipment	2,052	2	2	4
Transfers In from Departments	8,000	10,000	10,000	10,000
Total VRF Income	12,685	16,029	11,629	21,035
Capital Expenditures VRF/IS	6,658	15,001	0	11,900
Total VRF Reserve	6,027	1,028	11,629	9,135

Detail of Departments' monies being transferred from in Fy 2017 for new Equipment Replacement Fund:

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

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Trust & Agency Funds

Fund 603 – Butterweck Trust

Fund 605 – Cemetery Perpetual Care

Fund 607 – Firefighters' Retirement

Fund 609 – Employee HRA Funding

Fund 610 – Employee Health/Medical Insurance Funding

Fund 613 – Police Officers' Retirement

Fund 615 – Community Redevelopment Agency

City of Brooksville

TOTAL OF ALL TRUST & AGENCY FUNDS

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Contributions	\$564,617	\$654,889	\$918,795	\$957,632
Grant Revenue	\$0	\$0	\$0	\$0
TIF Funds	87,790	91,131	91,837	98,953
Interest	427,284	322,509	365,485	335,505
Miscellaneous	0	0	0	0
Gain or (Loss) on Invest.	584,207	-416,928	575,413	205,625
Transfers In	41,251	938,542	1,029,373	1,116,473
Prior Year Carry forward	10,620,055	11,732,865	12,669,269	13,734,434
Total Income	\$12,325,204	\$13,323,008	\$15,650,172	\$16,448,622
EXPENDITURES				
Pension Benefits	\$305,584	\$314,209	\$354,000	\$410,547
Personnel Expenses	\$0	\$0	\$0	\$0
Operating Expenditures	235,038	923,575	1,160,945	1,281,740
Capital Expenses	0	0	175,000	270,000
Debt Service	0	0	0	0
Transfer Out	51,717	2,238	0	0
Restricted Reserves	0	0	102,564	102,564
Reserves	11,732,865	12,082,986	13,857,663	14,383,771
Total Expenditures	\$12,325,204	\$13,323,008	\$15,650,172	\$16,448,622

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City of Brooksville

FUND 603 BUTTERWECK BOND

Description: Butterweck Bond Fund (private purpose Trust Fund)

Revenue Source: Private donation

Expenditures: To maintain Butterweck Crypt at Brooksville Cemetery

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Contributions	\$0	\$0	\$0	\$0
Interest	4	4	5	5
Transfers In	0	0	0	0
Prior Year Carry forward	2,233	2,237	2,241	1,199
Total Income	\$2,237	\$2,241	\$2,246	\$1,204
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	1,100	0
Transfer Out	0	0	0	0
Reserves	2,237	2,241	1,146	1,204
Total Expenditures	\$2,237	\$2,241	\$2,246	\$1,204

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City of Brooksville

FUND 605 CEMETERY PERPETUAL CARE

Description: Cemetery Perpetual Care Fund

Revenue Source: Transfers from General Fund to Cemetery revenue sources

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Contributions	\$0	\$0	\$0	\$0	
SBA Interest	177	164	140	400	
Miscellaneous	0	0	0	0	
Transfers In	10,000	10,000	10,000	10,000	(1)
Prior Year Carry forward	365,208	375,385	385,528	395,899	
Total Income	\$375,385	\$385,549	\$395,668	\$406,299	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Reserves *	375,385	385,549	395,668	406,299	(2)
Total Expenditures	\$375,385	\$385,549	\$395,668	\$406,299	

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(1) Transfers from General Fund Cemetery to increase reserves of Cemetery Perpetual Care Fund.

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

City of Brooksville

FUND 607 FIREFIGHTERS' RETIREMENT

Description: Firefighters' Retirement Fund 607 governed by FL Statute 175

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

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Contributions	\$374,244	\$336,765	\$365,000	\$399,503
Interest	60,004	185,564	200,000	194,250
Gain or (Loss) on Invest.	536,946	-234,329	300,000	101,525
Transfers In	0	0	0	0
Prior Year Carry forward	5,475,990	6,060,387	6,417,284	6,422,151
Total Income	\$6,447,184	\$6,348,387	\$7,282,284	\$7,117,429
EXPENDITURES				
Pension Benefits	\$301,643	\$313,547	\$350,000	\$406,547
Operating Expenditures	85,154	89,094	80,000	89,600
Reserves	6,060,387	5,945,746	6,852,284	6,621,282
Total Expenditures	\$6,447,184	\$6,348,387	\$7,282,284	\$7,117,429

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City of Brooksville

Fund 609 Employee HRA Funding

Description: Funding for Employee HRA coverage.

Revenue Source : Transfers from internal departments.

Expenditures : HRA reimbursement costs.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Contributions	\$0	\$124,501	\$0	\$0	
Interest	0	0	0	0	
Transfers In HRA	31,251	928,542	61,300	64,500	(1)
Transfers In Health Ins.	0	0	0	0	
Prior Year Carry forward	4,640	-13,155	2,000	6,315	
Total Income	\$35,891	\$1,039,888	\$63,300	\$70,815	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	49,046	744,665	60,000	60,000	
Operating Expenditures Health Ins.	0	0	0	0	
Reserves	-13,155	295,223	3,300	10,815	(2)
Total Expenditures	\$35,891	\$1,039,888	\$63,300	\$70,815	

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- (1) Note: On 10/01/2008 the City started funding The HRA Funding Account at the rate of 50% of the maximum amount. On 10/01/2014 the City began funding 100% of the maximum HRA per employee, annualized charges.
 (2) Employee Health Insurance moved to Fund 610

City of Brooksville

Fund 610 Employee Health Insurance Funding

Description: Funding for Employee Group Health/Medical coverage.

Revenue Source : Transfers from internal departments and payments for employee and retiree dependant and/or retiree premium charges.

Expenditures : Expenses for employee health/medical premium charges .

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Contributions	\$0	\$0	\$144,996	\$150,000	(1)
Interest	0	0	0	0	
Transfers In HRA	0	0	0	0	
Transfers In Health Ins.	0	0	958,073	1,041,973	
Prior Year Carry forward	0	0	150,000	614,123	(2)
Total Income	\$0	\$0	\$1,253,069	\$1,806,096	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	0	0	0	0	
Operating Expenditures Health Ins.	0	0	850,000	892,500	
Restricted Reserves	0	0	102,564	102,564	
Reserves	0	0	300,505	811,032	
Total Expenditures	\$0	\$0	\$1,253,069	\$1,806,096	

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(1) Contributions paid by retirees and employees for dependant coverage.

Note: On 10/01/2014 the City established a partially self-insured employee group health/medical plan.

City of Brooksville

FUND 613 POLICE OFFICERS' RETIREMENT

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

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

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Contributions	\$190,373	\$193,623	\$408,799	\$408,129
Interest	366,689	136,450	164,890	140,500
Gain or (Loss) on Invest.	47,261	-182,599	275,413	104,100
Transfers In	0	0	0	0
Prior Year Carry forward	4,293,568	4,837,519	5,347,399	5,734,888
Total Income	\$4,897,891	\$4,984,993	\$6,196,501	\$6,387,617
EXPENDITURES				
Pension Benefits	\$3,941	\$662	\$4,000	\$4,000
Operating Expenditures	56,431	52,691	60,000	108,220
Reserves	4,837,519	4,931,640	6,132,501	6,275,397
Total Expenditures	\$4,897,891	\$4,984,993	\$6,196,501	\$6,387,617

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City of Brooksville

Fund 615 COMMUNITY REDEVELOPMENT AGENCY

Description: Brooksville Community Redevelopment Agency

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

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Contributions	0	0	0	0	
TIF Funds	87,790	91,131	91,837	98,953	
Interest	410	327	450	350	
Transfers In	0	0	0	0	
Prior Year Carry forward	478,416	470,492	364,817	559,859	
Total Income	\$566,616	\$561,950	\$457,104	\$659,162	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	44,407	37,125	109,845	131,420	(1)
Capital Expenditures	51,717	2,238	175,000	270,000	(2)
Reserves	470,492	522,587	172,259	257,742	(3)
Total Expenditures	\$566,616	\$561,950	\$457,104	\$659,162	

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(1) Commercial exterior improvement grants & Downtown Beautiful Program \$50,000, Cultural Program \$10,000, dues & books \$870, \$27,950 City staff service, ADA Assessment/Pedestrian & vehicle access study \$10,000, CRA Webpage \$2,000 Consultant service (Bike Facilities & connection to trailhead) \$10,000, Consultant services (Parking Improvement Plan) \$20,000, Advertising Activities \$500 and other current charges \$100.

(2) Consultant services (Main Street Streetscape Design & Engineering) \$30,000, and Water Tower property improvements (Downtown Beautiful project) \$110,000. Downtown Beautiful Construction Projects \$20,000 and Gateway & Way Finding Signage \$110,000.

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