

BUDGET

City of Brooksville, Florida

FY 2020

Budget

Draft

City of Brooksville

CITY BUDGET FISCAL YEAR 2020

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August 29, 2019

**Honorable Mayor and City Council
City of Brooksville**



**Fiscal Year 2019-2020 Budget Message
Moving Brooksville Boldly into the Future**

Please allow this Budget Message to serve as the formal transmission of the proposed Budget for Fiscal Year 2019-2020. This budget reflects the City Council's vision in moving this City boldly into the Future. This Budget is a reflection of numerous City Council initiatives that have been identified and are in progress during the present fiscal year and will continue during the 2019-2020 Fiscal Year. The formulation of this budget is largely representative of City Council workshops and special meetings that were held on March 25th, June 10th, July 22nd, July 26th, August 12th, and August 26th of this year. As the City Council is aware, in municipal government, the adoption of the annual City Budget is one of the biggest decisions that an elected body will make.

Budget Highlights

The FY 2019-2020 Budget indicates and depicts a number of items resulting from actions during the current fiscal year. City Council commissioned a study on the fire assessment to determine if the demand methodology was a fairer and more appropriate funding method than the current availability method. The study demonstrated that the demand method was a better approach and City Council opted to make the change. That method is implemented in this budget. The Fire Department has commenced efforts to move from Basic Life Support (BLS) to Advanced Life Support (ALS) and firefighters have started Paramedic training.

Another work objective was to develop an updated Capital Improvements Program for a five year planning period along with capital projects for the forthcoming fiscal year. Several capital projects have been included in this budget including three projects related to the City's Roadway Management Plan. These projects include: \$15,000 for a core drilling program; \$500,000 for streets R&R initiative; and \$100,000 for a milling/resurface program.

The City Council requested that I review the organization and implement change that would provide for a City Engineer. This budget denotes these changes that were approved by City Council. The modifications included subdividing the Public Works Department into two departments with Public Works being managed by the Public Works Director and the creation of a Utilities Department to be managed by the City Engineer/Utilities Director. This latter department will consist of the Water, Wastewater and Sanitation Divisions. The Parks and Recreation Department was also modified and the Facilities Division was transferred to Public Works. The Cemetery was transferred to the City Manager's Office. These changes will allow the Parks and Recreation Department to concentrate on program development and enhancement. Other minor changes were made in concert with the aforementioned changes above. The transition from a City Police Department to Law Enforcement

Service by the Hernando County Sheriff's Office (HCSO) was completed and HCSO completed one year of contract service on May 31, 2019. The FY 2019-2020 contract calls for an annual cost of \$854,566 after offsets for lease credits and capital outlays.

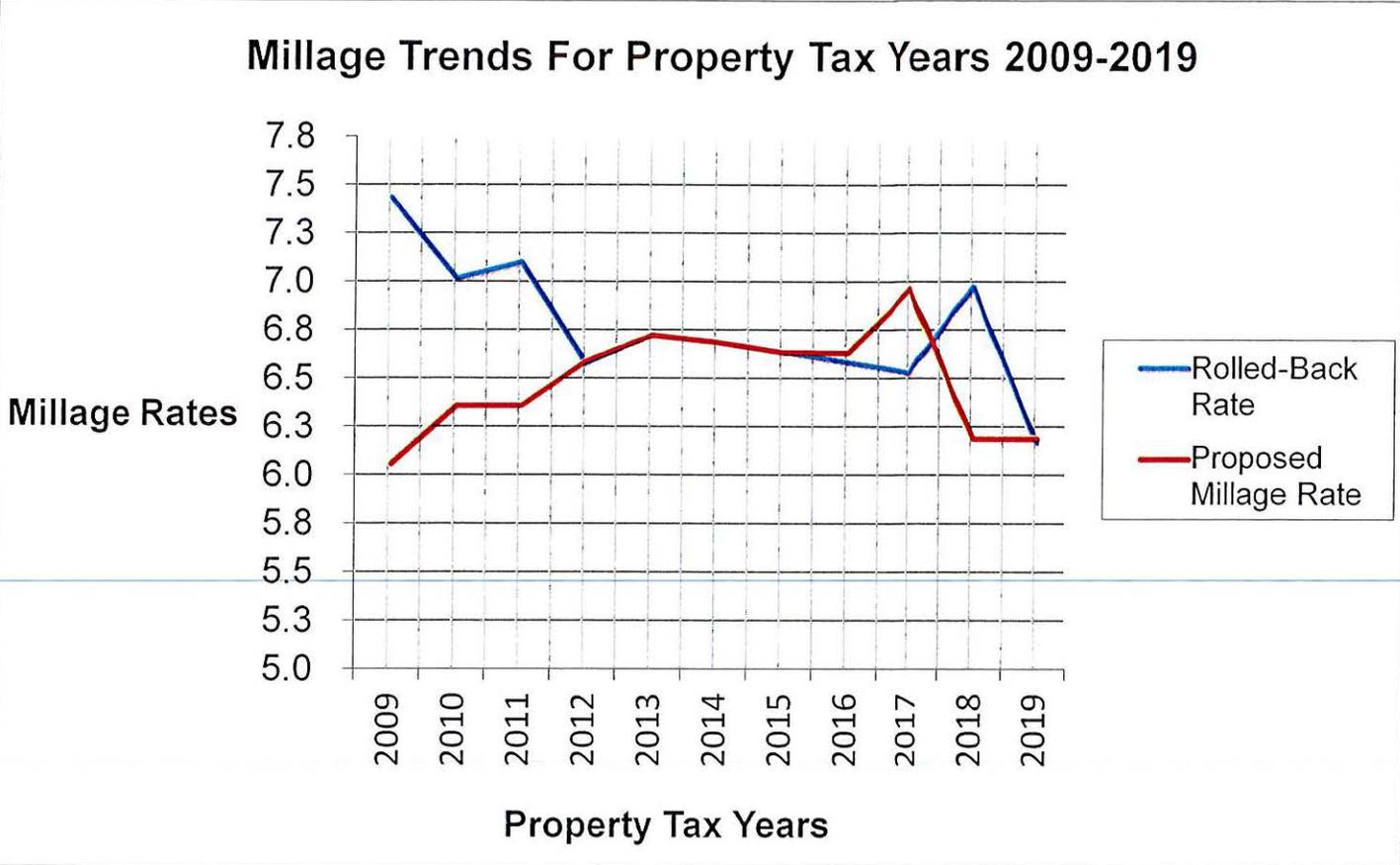
The FY 2019-2020 Budget also contains several other paramount considerations. City Council elected to fund the Main Street Program at \$45,000 subject to several stipulations. The City Council also voted to provide a 3 percent raise to City employees for the fiscal year which constitutes an \$86,739 expenditure. In conjunction with the Roadway Management Plan, the City Council authorized \$30,000 for the solicitation of a Stormwater Utility endeavor.

In January of 2019, City Council identified fourteen (14) priorities that were deemed essential for the City to accomplish or make substantial headway. These priorities included: 1) Development of a new collective bargaining agreement with Fire Union Local 4661; 2) Development of a Comprehensive CIP and Capital Budget; 3) Development of a new website; 4) Review of the existing fire assessment for improvement and financial utility in funding the Fire Department; 5) Procurement policy; 6) Personnel policy; 7) Continued review of alternatives and associated actions regarding the provision of technological services; 8) Development of a city wide succession plan; 9) Economic development; 10) Roadway Management Plan/stormwater infrastructure; 11) Consultants Competitive Negotiation Act (CCNA); 12) Merit review program; 13) Master Plan for the Quarry; and 14) Police Pension Plan. As indicated in this document, several of these priorities have been completed and many are underway.

FY 2019 -2020 Budget Overview

The City's all funds budget for Fiscal year 2019-2020 is \$53,775,293 and the General Fund portion of the budget is \$10,200,903. The City has balanced the General Fund budget with a millage rate of 6.20 mills. This millage rate represents a .4244% increase over the current year's rolled-back rate of 6.1738. A summary of the City's millage rate over the past 10 years is presented below.

City of Brooksville, Florida Millage Rate-Rolled Back and Adopted



City of Brooksville

Millage Rate Information

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Current Year Gross Taxable Value	469,710,996	414,775,643	390,017,831	381,485,556	371,205,008	381,361,875	387,026,317	400,496,222	409,873,811	432,282,271	442,240,194
Prior Year Final Gross Taxable Value	568,431,915	472,475,278	429,295,204	389,712,486	373,743,243	372,710,401	376,058,431	383,231,221	397,007,241	410,456,930	430,698,776
	0	0	0	0	0	0	0	0	0	0	0
Rolled-Back Rate	7.4380	7.0202	7.1055	6.5834	6.7317	6.6962	6.6439	6.5882	6.5329	6.9775	6.1738
Proposed Millage Rate	6.0690	6.3700	6.3700	6.6000	6.7317	6.6962	6.6439	6.6426	6.9763	6.2000	6.2000
Difference between Rates	0.5140	1.3690	0.6502	0.7355	-0.0166	0.0000	0.0000	0.0000	-0.4434	0.7775	-0.0262
Ad Valorem Revenue at Rolled-back Rate	3,493,710	2,911,808	2,771,272	2,511,472	2,498,841	2,553,675	2,571,364	2,638,549	2,677,665	3,016,250	2,730,303
Ad Valorem Revenue at proposed rate	2,850,676	2,642,121	2,484,414	2,517,805	2,498,841	2,553,675	2,571,364	2,660,336	2,859,403	2,680,150	2,741,889
Difference in Ad Valorem Revenue	-643,034	-269,687	-286,858	6,333	0	0	0	21,787	181,738	-336,099	11,587
Value of a Mill (1.0000)	469,711	414,776	390,018	381,486	371,205	381,362	387,026	400,496	409,874	432,282	442,240
Value of tenth of Mill (0.1000)	46,971	41,478	39,002	38,149	37,121	38,136	38,703	40,050	40,987	43,228	44,224
Value of hundredth of Mill (0.0100)	4,697	4,148	3,900	3,815	3,712	3,814	3,870	4,005	4,099	4,323	4,422

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes: 442,240,194.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back	Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	4,422,402	1,692,099	7.6000	3,361,025	630,723
9.9000	4,378,178	1,647,875	7.5000	3,316,801	586,499
9.8000	4,333,954	1,603,651	7.4000	3,272,577	542,275
9.7000	4,289,730	1,559,427	7.3000	3,228,353	498,051
9.6000	4,245,506	1,515,203	7.2500	3,206,241	475,939
9.5000	4,201,282	1,470,979	7.1000	3,139,905	409,603
9.4000	4,157,058	1,426,755	7.0000	3,095,681	365,379
9.3000	4,112,834	1,382,531	6.9763	3,085,200	354,898
9.2000	4,068,610	1,338,307	6.9000	3,051,457	321,155
9.1000	4,024,386	1,294,083	6.8500	3,029,345	299,043
9.0000	3,980,162	1,249,859	6.8000	3,007,233	276,931
8.9000	3,935,938	1,205,635	6.7500	2,985,121	254,819
8.8000	3,891,714	1,161,411	6.7000	2,963,009	232,707
8.7000	3,847,490	1,117,187	6.6500	2,940,897	210,595
8.6000	3,803,266	1,072,963	6.6426	2,937,625	207,322
8.5000	3,759,042	1,028,739	6.6000	2,918,785	188,483
8.4000	3,714,818	984,515	6.5329	2,889,111	158,808
8.3000	3,670,594	940,291	6.5500	2,896,673	166,371
8.2000	3,626,370	896,067	6.5000	2,874,561	144,259
8.1000	3,582,146	851,843	6.4000	2,830,337	100,035
8.0000	3,537,922	807,619	6.3000	2,786,113	55,811
7.9000	3,493,698	763,395	6.2000	2,741,889	11,587
7.8000	3,449,474	719,171	6.1738	2,730,303	0
7.7500	3,427,362	697,059	6.0000	2,653,441	-76,861
7.7000	3,405,249	674,947	5.9000	2,609,217	-121,085



The City's total certified taxable assessed valuation for calendar/tax year 2019 is \$442,240,194. The following table exhibits the City's taxable and new net construction over the last 10 years.

City of Brooksville Certified Taxable Assessed Valuation and Net new Construction

Tax Year	Net New Construction	Total Gross Taxable Value	Change from Prior Year
2019 Certified	\$8,700,793	\$442,240,194	2.68%
2018 Final	\$21,207,406	\$430,698,776	4.93%
2017 Final	\$6,202,050	\$410,456,930	3.29%
2016 Final	\$14,736,271	\$397,007,241	3.59%
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	\$389,712,486	-9.22%
2010 Final	\$6,051,082	\$429,295,204	-9.14%
2009 Final	\$5,450,296	\$472,475,278	-16.88%

A summary of the General Fund Budget by category for Fiscal Year 2019-2020 is demonstrated below.

City of Brooksville General Fund FY 2019-2020 by Category

FY2019 General Fund Summary of Expenditures by Category of Spending	
Personnel Services	\$1,568,333
Operating Expenses	\$2,558,111
Capital Outlay	\$540,000
Debt Service	\$0
Transfers Out	\$2,185,091
	\$6,851,535
Unallocated Reserves	\$3,349,368
TOTAL	\$10,200,903

Personnel

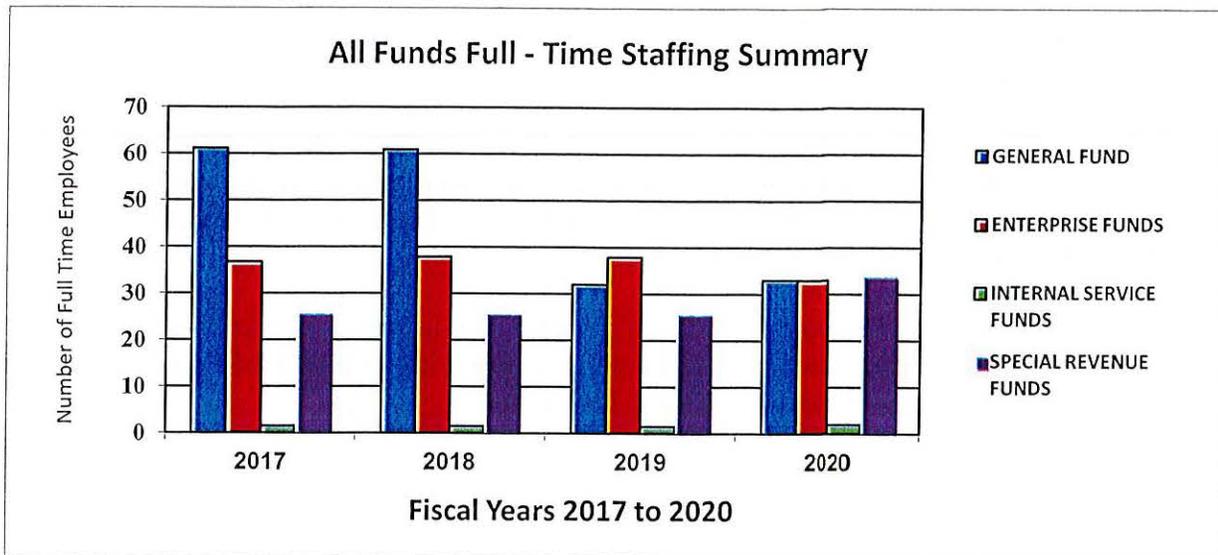
The City continues to ensure that the provision of services is addressed. In this proposed budget, six (6) new positions are proposed. They include the City Engineer/Utilities Director, an Information Technology Coordinator, a Special Projects Assistant, a Fire Inspector, a Sanitation Operator and Sanitation Collector. The following table is a depiction of the All Funds full time Personnel Summary

City of Brooksville All Funds Full Time Personnel Summary

City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY

	2017	2018	2019	2020	% OF TOTAL
GENERAL FUND					
City Council	5.0	5.0	5.0	5.0	4.90%
City Manager's Office	4.0	4.0	4.0	6.0	5.88%
Human Resources	1.0	1.0	1.0	1.0	0.98%
Business Development	0.0	0.0	0.0	0.0	0.00%
Technology Services	0.0	0.0	0.0	1.0	0.98%
Cemetery	2.0	2.0	2.0	2.0	1.96%
Development	4.0	4.0	4.0	4.0	3.92%
Finance	5.0	5.0	5.0	4.0	3.92%
Police	29.15	28.91	0.00	0.00	0.00%
Parks & Recreation	11.0	11.0	11.0	6.0	5.88%
Buildings and Facilities	0.00	0.00	0.00	4.00	3.92%
Total General Fund	61.15	60.91	32.00	33.00	32.35%
ENTERPRISE FUNDS					
Water & Wastewater Fund	25.22	26.32	26.32	20.90	20.49%
Sanitation Fund	11.56	11.56	11.56	12.10	11.86%
Total Enterprise Funds	36.78	37.88	37.88	33.00	32.35%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	1.5	1.5	1.5	2.0	1.96%
SPECIAL REVENUE FUNDS					
Fire	19.0	20.0	20.0	21.0	20.59%
First Tee Program	0.0	0.0	0.0	0.0	0.00%
Local Option Gas Tax - Streets	5.75	5.75	5.75	13.00	12.75%
Photo Enforcement Traffic Safety	1.0	0.0	0.0	0.0	0.00%
Total Special Revenue Funds	25.75	25.75	25.75	34.00	33.33%
TRUST & AGENCY FUNDS					
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	125.18	126.04	97.13	102.00	100.0%



All Funds Summary

The following graphic reflects the revenues and expenditures of the Fiscal Year 2019-2020 Budget for all funds Citywide as contrasted with the adopted Fiscal Year 2018-2019 Budget.

City Of Brooksville Fiscal Year 2019-2020 All Funds Budget Summary as Contrasted with the FY 2018-2019 Adopted Budget

	Revenues			Expenditures		
	FY 2019/20	FY2018/19	Difference	FY 2019/20	FY2018/19	Difference
General Fund	\$6,960,498	\$6,495,688	\$464,810	\$6,851,535	\$5,369,080	\$1,482,455
Special Revenue	\$4,596,675	\$3,106,998	\$1,489,677	\$5,698,937	\$4,877,240	\$821,697
Capital Projects & Debt Svc	\$675,322	\$986,172	(\$310,850)	\$941,156	\$675,073	\$266,083
Proprietary	\$8,022,350	\$8,026,638	(\$4,288)	\$9,415,338	\$9,463,322	(\$47,984)
Trust&Agency	\$1,699,613	\$1,996,674	(\$297,061)	\$8,786,687	\$9,655,688	(\$869,001)
Totals	\$21,954,458	\$20,612,170	\$1,342,288	\$31,693,653	\$30,040,403	\$1,653,250

Budget Conclusion

In closing, I would like to thank the City's Management Team for their hard work on the budget and particularly the Finance Department and Autumn Sullivan for their efforts during this process. I appreciate and thank City Council for their review and contributions in providing direction and guidance relative to policy matters as the City moves forward. Many difficult issues were reconciled during this budget process.

This budget represents an ambitious policy/spending plan that is based upon business initiatives that will carry Brooksville into the future. It is a budget that when implemented will position the City to continuously improve, grow and move boldly into the future.

City of Brooksville

BUDGET SUMMARY CITY OF BROOKSVILLE, FLORIDA - FISCAL YEAR 2020

General Fund 6.2000	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$3,240,405	\$3,550,980	\$475,308	\$8,681,505	\$15,872,637	\$31,820,835
ESTIMATED REVENUES:						
Taxes: Millage Per \$1,000						
Ad Valorem Taxes 6.2000	\$2,604,794	\$0	\$0	\$0	\$0	\$2,604,794
Sales, Use & Gas Taxes	885,000	0	0	0	0	885,000
Franchise Fees/Comm Service Tax	1,084,625	0	0	0	0	1,084,625
Licenses & Permits	302,182	0	0	0	0	302,182
Intergovernmental Revenue	886,700	1,080,462	35,000	0	0	2,002,162
Charges for Services	140,600	0	0	6,314,829	0	6,455,429
Miscellaneous Revenues	280,017	1,274,686	1,600	410,510	1,029,625	2,996,438
Other Financing Sources	776,580	2,241,527	638,722	1,297,011	669,988	5,623,828
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$6,960,498	\$4,596,675	\$675,322	\$8,022,350	\$1,699,613	\$21,954,458
TOTAL REVENUES AND BALANCES	\$10,200,903	\$8,147,655	\$1,150,630	\$16,703,855	\$17,572,250	\$53,775,293
EXPENDITURES/EXPENSES						
General Government	\$2,386,870	\$0	\$0	\$0	\$1,044,420	\$3,431,290
Public Safety	999,584	2,109,539	0	0	7,742,267	10,851,390
Physical Environment	0	300,000	0	5,839,789	0	6,139,789
Transportation	0	2,910,670	0	103,675	0	3,014,345
Culture & Recreation	1,279,990	18,000	0	0	0	1,297,990
Debt Service	0	73,095	324,623	873,255	0	1,270,973
Other Financing Uses	2,185,091	287,633	616,533	2,598,619	0	5,687,876
TOTAL EXPENDITURES	\$6,851,535	\$5,698,937	\$941,156	\$9,415,338	\$8,786,687	\$31,693,653
Reserves	\$3,349,368	\$2,448,718	\$209,474	\$7,288,517	\$8,785,563	\$22,081,640
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$10,200,903	\$8,147,655	\$1,150,630	\$16,703,855	\$17,572,250	\$53,775,293

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

City of Brooksville

SCHEDULE OF DEBT SERVICE

Fund/Division	Amount Issued	Principal Balance at 9 30 18	Maturity Date	Interest Rate	Due FY 2020	Due FY 2021	Due FY 2022	Due FY 2023	Due FY 2024
1 Street Department Fund 108/Sun Trust Patch Truck Loan	\$109,137	\$111,407	8/24/2026	3.77%	\$15,824	\$15,824	\$15,824	\$15,824	\$15,824
2 Fire Department Fund 143/Promissory Note	\$633,659	\$151,486	08/10/2021	5.14%	\$57,269	\$57,269	\$57,269	\$57,269	\$57,269
3 Fire Department Fund 143/USDA Loan	\$94,500	\$89,182	08/05/2031	2.75%	\$7,563	\$7,563	\$7,563	\$7,563	\$7,563
4 General Fund/Capital Improvement Rev. Fund/USDA Loan*	\$258,800	\$136,000	09/01/2032	4.125%	\$13,280	\$12,950	\$13,620	\$13,249	\$12,878
5 General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy Performance Projects. City-wide energy projects were funded.	\$3,333,022	\$2,135,341	10/01/2026	4.136%	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780
	\$4,429,118	\$2,623,416			\$397,716	\$397,386	\$398,056	\$397,685	\$397,314
6 Wastewater /ARRA Loan WW 270200 **	\$632,980	\$427,669	02/15/2031	2.30%	\$39,562	\$39,562	\$39,562	\$39,562	\$39,562
7 Wastewater / Direct State Revolving Fund Loan WW270201 **	\$411,383	\$282,846	02/15/2031	2.30%	\$26,165	\$26,165	\$26,165	\$26,165	\$26,165
8 Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds ***	\$9,510,366	\$6,252,189	10/1/2027	2.97%	\$807,528	\$804,089	\$800,638	\$797,100	\$793,521
	\$10,554,729	\$6,962,704			\$873,255	\$869,816	\$866,365	\$862,827	\$859,248
TOTAL	\$14,983,847	\$9,586,120			\$1,270,971	\$1,267,202	\$1,264,421	\$1,260,512	\$1,256,562

Legend		Debt Type	Bond Or Note Holder	Issued Fiscal Year	Revenue Source
1	Patch Truck	2018 Loan	SunTrust Bank	FY 2018	Streets Department Revenue Fund 128
2	Fire Truck (Ladder)	Note Payable	SunTrust Bank	FY 2006	Fire Department Revenue Fund 143
3	Fire Truck (Engine)	2016 Bonds	USDA Rural Development	FY 2016	Fire Department Revenue Fund 143
4	2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA Rural Development	FY 2006	Mobile Home License Revenue Fund 309
5	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
6	ARRA Loan WW 270200	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
7	State Revolving Fund WW270201 (SRF)	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
8	City of Brooksville Water and Sewer System Refunding Revenue Bonds, Series 2013	Note Payable	SunTrust Bank	FY 2013	Water and Wastewater Revenues Fund 401

City of Brooksville

Millage Rate Information

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Current Year Gross Taxable Value	469,710,996	414,775,643	390,017,831	381,485,556	371,205,008	381,361,875	387,026,317	400,496,222	409,873,811	432,282,271	442,240,194
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	0	0	0	0	0	0	0	0	0	0	0
Rolled-Back Rate	7.4380	7.0202	7.1055	6.5834	6.7317	6.6962	6.6439	6.5882	6.5329	6.9775	6.1738
Proposed Millage Rate	6.0690	6.3700	6.3700	6.6000	6.7317	6.6962	6.6439	6.6426	6.9763	6.2000	6.2000
Difference between Rates	0.5140	1.3690	0.6502	0.7355	-0.0166	0.0000	0.0000	0.0000	-0.4434	0.7775	-0.0262
Ad Valorem Revenue at Rolled-back Rate	3,493,710	2,911,808	2,771,272	2,511,472	2,498,841	2,553,675	2,571,364	2,638,549	2,677,665	3,016,250	2,730,303
Ad Valorem Revenue at proposed rate	2,850,676	2,642,121	2,484,414	2,517,805	2,498,841	2,553,675	2,571,364	2,660,336	2,859,403	2,680,150	2,741,889
Difference in Ad Valorem Revenue	-643,034	-269,687	-286,858	6,333	0	0	0	21,787	181,738	-336,099	11,587
Value of a Mill (1.0000)	469,711	414,776	390,018	381,486	371,205	381,362	387,026	400,496	409,874	432,282	442,240
Value of tenth of Mill (0.1000)	46,971	41,478	39,002	38,149	37,121	38,136	38,703	40,050	40,987	43,228	44,224
Value of hundredth of Mill (0.0100)	4,697	4,148	3,900	3,815	3,712	3,814	3,870	4,005	4,099	4,323	4,422

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes:
442,240,194.00

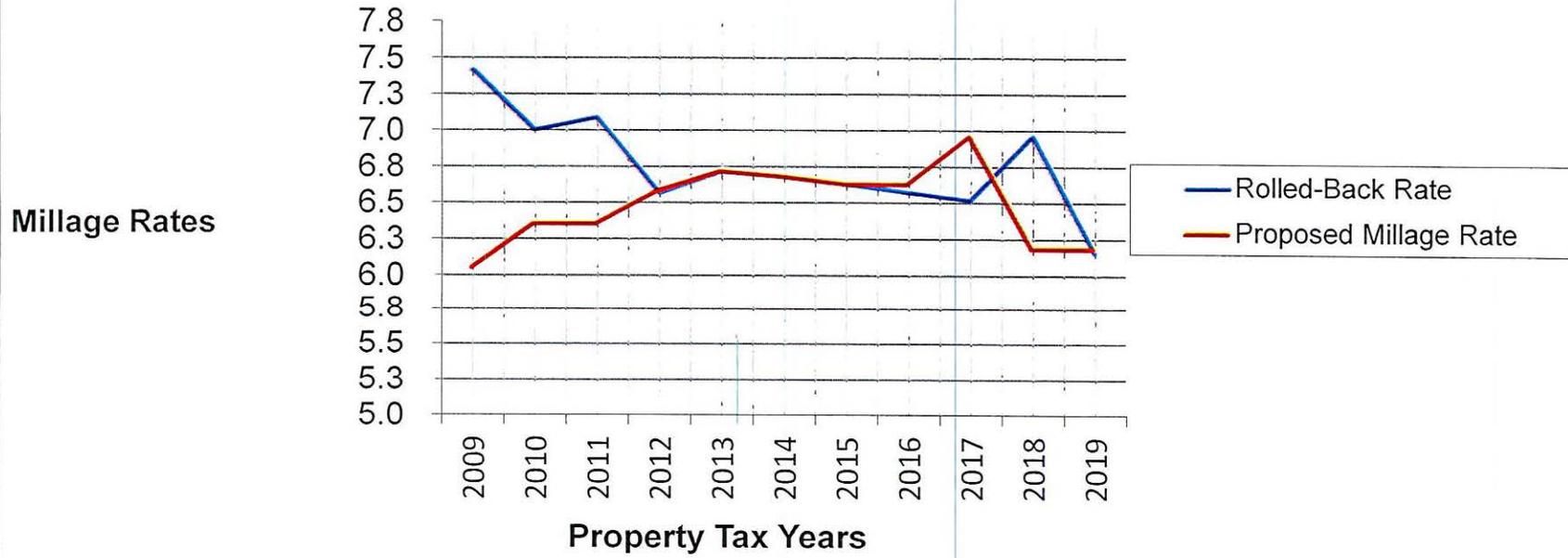
Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	4,422,402	1,692,099
9.9000	4,378,178	1,647,875
9.8000	4,333,954	1,603,651
9.7000	4,289,730	1,559,427
9.6000	4,245,506	1,515,203
9.5000	4,201,282	1,470,979
9.4000	4,157,058	1,426,755
9.3000	4,112,834	1,382,531
9.2000	4,068,610	1,338,307
9.1000	4,024,386	1,294,083
9.0000	3,980,162	1,249,859
8.9000	3,935,938	1,205,635
8.8000	3,891,714	1,161,411
8.7000	3,847,490	1,117,187
8.6000	3,803,266	1,072,963
8.5000	3,759,042	1,028,739
8.4000	3,714,818	984,515
8.3000	3,670,594	940,291
8.2000	3,626,370	896,067
8.1000	3,582,146	851,843
8.0000	3,537,922	807,619
7.9000	3,493,698	763,395
7.8000	3,449,474	719,171
7.7500	3,427,362	697,059
7.7000	3,405,249	674,947

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.6000	3,361,025	630,723
7.5000	3,316,801	586,499
7.4000	3,272,577	542,275
7.3000	3,228,353	498,051
7.2500	3,206,241	475,939
7.1000	3,139,905	409,603
7.0000	3,095,681	365,379
6.9763	3,085,200	354,898
6.9000	3,051,457	321,155
6.8500	3,029,345	299,043
6.8000	3,007,233	276,931
6.7500	2,985,121	254,819
6.7000	2,963,009	232,707
6.6500	2,940,897	210,595
6.6426	2,937,625	207,322
6.6000	2,918,785	188,483
6.5329	2,889,111	158,808
6.5500	2,896,673	166,371
6.5000	2,874,561	144,259
6.4000	2,830,337	100,035
6.3000	2,786,113	55,811
6.2000	2,741,889	11,587
6.1738	2,730,303	0
6.0000	2,653,441	-76,861
5.9000	2,609,217	-121,085



City of Brooksville

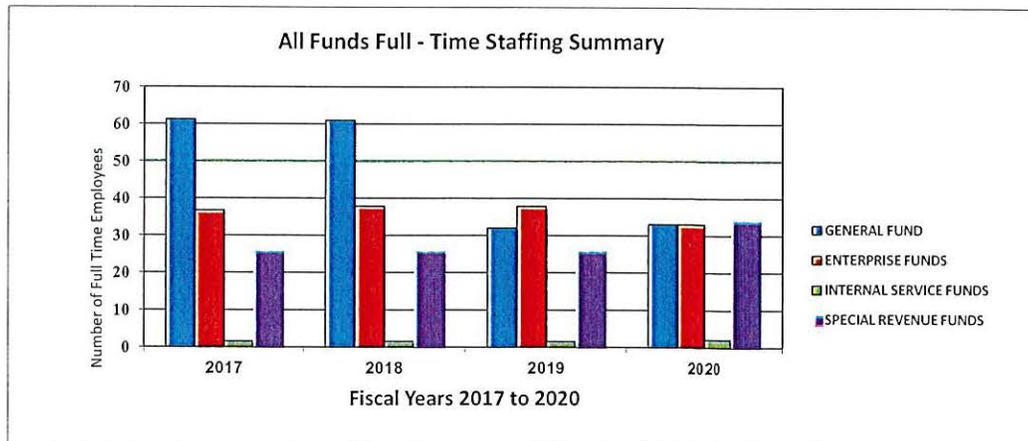
Millage Trends For Property Tax Years 2009-2019



City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY

	2017	2018	2019	2020	% OF TOTAL
GENERAL FUND					
City Council	5.0	5.0	5.0	5.0	4.90%
City Manager's Office	4.0	4.0	4.0	6.0	5.88%
Human Resources	1.0	1.0	1.0	1.0	0.98%
Business Development	0.0	0.0	0.0	0.0	0.00%
Technology Services	0.0	0.0	0.0	1.0	0.98%
Cemetery	2.0	2.0	2.0	2.0	1.96%
Development	4.0	4.0	4.0	4.0	3.92%
Finance	5.0	5.0	5.0	4.0	3.92%
Police	29.15	28.91	0.00	0.00	0.00%
Parks & Recreation	11.0	11.0	11.0	6.0	5.88%
Buildings and Facilities	0.00	0.00	0.00	4.00	3.92%
Total General Fund	61.15	60.91	32.00	33.00	32.35%
ENTERPRISE FUNDS					
Water & Wastewater Fund	25.22	26.32	26.32	20.90	20.49%
Sanitation Fund	11.56	11.56	11.56	12.10	11.86%
Total Enterprise Funds	36.78	37.88	37.88	33.00	32.35%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	1.5	1.5	1.5	2.0	1.96%
SPECIAL REVENUE FUNDS					
Fire	19.0	20.0	20.0	21.0	20.59%
First Tee Program	0.0	0.0	0.0	0.0	0.00%
Local Option Gas Tax - Streets	5.75	5.75	5.75	13.00	12.75%
Photo Enforcement Traffic Safety	1.0	0.0	0.0	0.0	0.00%
Total Special Revenue Funds	25.75	25.75	25.75	34.00	33.33%
TRUST & AGENCY FUNDS					
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	125.18	126.04	97.13	102.00	100.0%



City of Brooksville



GENERAL FUND REVENUE DETAIL

		2017 Actual	2018 Actual	2019 Budget	2020 Budget
001-000-311-40000	Ad Valorem Taxes	\$2,551,476	\$2,715,076	\$2,536,143	\$2,604,794
001-000-311-40001	Delinq't Ad Valorem	\$25,080	\$12,613	\$10,000	\$10,000
	Total Ad Valorem Taxes	\$2,576,556	\$2,727,689	\$2,546,143	\$2,614,794
001-000-314-41100	Public Service Taxes - Electricity	\$775,089	\$808,997	\$780,000	\$840,000
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$38,461	\$44,217	\$38,000	\$45,000
	Total Public Services Taxes	\$813,550	\$853,214	\$818,000	\$885,000
001-000-323-40301	Franchise Fees - Electricity	\$657,602	\$704,805	\$700,000	\$710,000
001-000-323-40400	Peoples Gas Franchise Fees	\$0	\$8,475	\$8,500	\$8,500
001-000-323-40200	Comm Service Tax	\$350,728	\$381,502	\$358,832	\$366,125
	Total Franchise Fees	\$1,008,330	\$1,094,782	\$1,067,332	\$1,084,625
001-000-329-42102	Tree Removal Permit	\$2,586	\$3,973	\$2,300	\$3,000
001-000-322-42200	Building Permits	\$189,683	\$270,531	\$192,910	\$259,182
001-000-329-42900	Other Licenses, Fees, and Permits	\$47,305	\$43,063	\$38,000	\$40,000
	Total Licenses and Permits	\$239,574	\$317,567	\$233,210	\$302,182
001-000-335-45120	State Rev Shared Proceeds	\$408,619	\$410,994	\$410,000	\$412,000
001-000-335-45150	Alcoholic Beverage Licenses	\$7,001	\$8,027	\$7,800	\$7,800
001-000-335-45180	Local Govt. Half Cent Sales Tax	\$426,912	\$448,085	\$428,038	\$456,900
	Total State Shared Revenue	\$842,532	\$867,106	\$845,838	\$876,700
001-000-331-43200	Federal Grants: Public Safety	\$329	\$1,647	\$0	\$0
001-000-331-43500	Federal Grants: Economic Environment	\$363	\$54,319	\$0	\$0
001-000-334-44900	Other State Grants	\$0	\$0	\$0	\$0
	Total Intergovernmental Revenue	\$34	\$55,966	\$0	\$0
001-000-342-48240	Accident Reports	\$2,084	\$1,178	\$0	\$0
001-000-369-48901	Fire Misc. Revenue	\$0	\$0	\$0	\$0
	Misc. Charge	\$2,084	\$1,178	\$0	\$0

City of Brooksville



GENERAL FUND REVENUE DETAIL

		2017 Actual	2018 Actual	2019 Budget	2020 Budget
001-000-343-48695	Cemetery Lot Sales	\$68,305	\$75,571	\$60,000	\$40,000
001-000-343-48696	Cremation Lot Sales	\$1,300	\$1,150	\$1,000	\$5,000
001-000-343-48697	Cemetery Sales - Special Use Fee	\$11,025	\$15,780	\$12,000	\$15,000
001-000-343-48698	Columbarium	\$2,550	\$8,050	\$0	\$2,500
001-000-369-48897	Cemetery-Miscellaneous Revenue	\$994	\$400	\$800	\$300
001-000-343-48691	Cemetery Transfer Fee	\$1,225	\$800	\$50	\$200
001-000-343-48692	Cemetery Staking Plots	\$1,150	\$1,325	\$750	\$800
001-000-343-48693	Cemetery Monument Sales	\$0	\$0	\$0	\$0
001-000-343-48694	Cemetery Donor Memorial Fees	\$0	\$0	\$0	\$0
	Cemetery Revenue	\$86,549	\$103,076	\$74,600	\$63,800
001-000-369-48899	JBCC-Miscellaneous Revenue	\$366	\$1,087	\$0	\$0
001-000-347-48723	Facility Rental Fee	\$30,616	\$38,105	\$30,000	\$30,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$1,677	\$2,156	\$1,800	\$2,400
001-000-347-48728	Concession Stand Proceeds	\$0	\$0	\$0	\$0
	Jerome Brown Center Revenue	\$32,659	\$41,348	\$31,800	\$32,400
001-000-347-48737	League Fees Softball	\$25,395	\$19,920	\$24,000	\$15,000
001-000-347-48738	Practice Lessons Softball	\$1,923	\$2,078	\$1,800	\$2,000
001-000-347-48739	Tournament Fees	\$610	\$575	\$600	\$400
001-000-347-48743	Pavilion Facility Fees	\$7,065	\$7,690	\$7,000	\$7,000
001-000-363-48821	School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000
001-000-369-48900	Parks-Miscellaneous Revenue	\$927	\$1,318	\$0	\$0
	Parks Revenue	\$55,920	\$51,581	\$53,400	\$44,400
	Total Charges For Service	\$177,212	\$197,183	\$159,800	\$140,600
001-000-351-48801	Court Fines	\$65,555	\$58,506	\$0	\$0
001-000-351-48802	Safety Violations	\$4	\$0	\$0	\$0
001-000-354-48804	Parking Tickets	\$569	\$365	\$0	\$0
001-000-354-48805	Violations of Local Ordinances	\$1,778	\$4,593	\$0	\$1,000
001-000-359-48807	False Alarm Fines	\$1,000	\$25	\$0	\$0
	Total Fines	\$68,906	\$63,489	\$0	\$1,000
001-000-361-48808	Interest-FMIVT	\$8,611	\$13,164	\$3,000	\$25,000
001-000-361-48810	Interest (Banks)	\$0	\$0	\$0	\$0
001-000-361-48811	Interest on SBA	\$2,676	\$4,805	\$4,000	\$6,000
	Total Interest	\$11,287	\$17,969	\$7,000	\$31,000

City of Brooksville



GENERAL FUND REVENUE DETAIL

		2017 Actual	2018 Actual	2019 Budget	2020 Budget
001-000-362-48815	Rent - City Hall (3rd floor)	\$72,430	\$68,255	\$117,800	\$117,800
001-000-362-48817	Rent-HCSO	\$0	\$24,234	\$72,702	\$74,883
001-000-362-48820	Rent-PDCS & Main Street Program	\$0	\$0	\$0	\$8,184
	Total Rentals	\$72,430	\$92,489	\$190,502	\$200,867
001-000-364-48840	Sale or Disposal of Fixed Assets-Govern.	\$8,028	\$198,880	\$68,003	\$1,000
001-000-365-48850	Sales of Surplus Materials	\$472	\$54,419	\$5,000	\$1,000
001-000-367-48871	Change in Fair Market Value	\$0	\$0	\$0	\$0
001-000-369-48889	Credit Card Rebate	\$2,247	\$2,227	\$2,200	\$2,200
001-000-369-48890	Miscellaneous Revenue	\$22,964	\$41,145	\$20,000	\$15,000
001-000-369-48891	Street Lighting & Signal Maintenance	\$41,035	\$0	\$0	\$0
001-000-369-48893	Vending Machine Commission	\$0	\$0	\$0	\$0
001-000-369-48896	Police-Miscellaneous Revenue	\$6,029	\$35,101	\$0	\$0
001-000-369-48892	CRA Service Fee	\$27,950	\$27,950	\$27,950	\$27,950
	Total Other Revenue	\$108,725	\$359,722	\$123,153	\$47,150
001-000-381-49108	Trans In-from Local Option Gas	\$0	\$0	\$0	\$0
001-000-381-49120	Transfer In-from The Good Neighbor Trail Fund	\$0	\$0	\$0	\$0
001-000-381-49124	Transfer In-from Major Storm Readiness Fund	\$0	\$0	\$0	\$0
001-000-381-49128	Trans In from Traffic Camera Fund	\$0	\$0	\$0	\$0
001-000-381-49134	Transfer In-from The Treescaping Fund	\$0	\$0	\$0	\$0
001-000-381-49201	Trans in From Capital Imprv. Rev. Bond 2006	\$0	\$0	\$0	\$0
001-000-383-49724	Installment Purch. Proceeds/Capital Lease	\$94,220	\$0	\$0	\$0
001-000-381-49308	Multi Year Capital Project Accumulation	\$0	\$0	\$0	\$270,000
001-000-381-49309	Trans In from Capital Impr. Rev. Fund	\$20,320	\$22,320	\$21,910	\$23,780
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	\$0	\$0
	Total Transfers In	\$597,340	\$505,120	\$504,710	\$776,580
	Revenue Before P/Y Carry forward	\$6,516,408	\$7,152,296	\$6,495,688	\$6,960,498
	Prior Year Carry forward	\$1,005,389	\$580,657	\$1,294,037	\$3,240,405
	TOTAL REVENUES	\$7,521,797	\$7,732,953	\$7,789,725	\$10,200,903

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2020

	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget
General Government				
Personnel Services	\$2,394	\$0	\$0	\$0
Operating expenses	\$632,998	\$535,544	\$588,487	\$628,359
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$22,927	\$18,725	\$21,060	\$21,108
	\$658,319	\$554,269	\$609,547	\$649,467
City Council				
Personnel Services	\$45,717	\$45,625	\$47,960	\$48,011
Operating expenses	\$41,100	\$19,820	\$31,540	\$29,470
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$44,515	\$34,515	\$44,515	\$34,515
Reserve Contingencies				
	\$131,332	\$99,960	\$124,015	\$111,996
City Manager's Office				
Personnel Services	\$256,015	\$254,466	\$312,380	\$402,736
Operating expenses	\$17,839	\$19,948	\$17,666	\$18,356
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$35,612	\$27,612	\$35,612	\$41,418
Reserve Contingencies				
	\$309,466	\$302,026	\$365,658	\$462,510
Cemetery				
Personnel Services	\$69,177	\$69,328	\$72,741	\$74,933
Operating expenses	\$22,804	\$27,595	\$23,630	\$25,123
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$33,056	\$18,806	\$32,806	\$29,676
Reserve Contingencies				
	\$125,037	\$115,729	\$129,177	\$129,732
Technology Services				
Personnel Services	\$0	\$0	\$0	\$59,077
Operating expenses	\$89,039	\$72,036	\$95,035	\$266,893
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$6,903
Reserve Contingencies				
	\$89,039	\$72,036	\$95,035	\$332,873

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2020

	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget
Human Resources				
Personnel Services	\$56,745	\$57,603	\$56,654	\$63,077
Operating expenses	\$1,965	\$2,614	\$6,295	\$9,480
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$8,903	\$6,903	\$8,903	\$6,903
Reserve Contingencies				
	\$67,613	\$67,120	\$71,852	\$79,460
Business Development				
Personnel Services	\$706	\$0	\$0	\$0
Operating expenses	\$53,492	\$45,786	\$62,086	\$57,000
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
	\$54,198	\$45,786	\$62,086	\$57,000
Development				
Personnel Services	\$224,838	\$213,748	\$227,897	\$238,117
Operating expenses	\$208,172	\$260,701	\$230,429	\$283,245
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$35,862	\$27,850	\$35,938	\$27,963
	\$468,872	\$502,299	\$494,264	\$549,325
Finance				
Personnel Services	\$265,950	\$267,740	\$288,963	\$262,460
Operating expenses	\$20,906	\$19,307	\$21,172	\$20,589
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$44,515	\$34,515	\$44,515	\$27,612
Reserve Contingencies				
	\$331,371	\$321,562	\$354,650	\$310,661

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2020

	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget
Police				
Personnel Services	\$2,011,878	\$1,401,907	\$0	\$0
Operating expenses	\$220,569	\$499,862	\$970,555	\$999,584
Capital Outlay	\$94,220	\$0	\$0	\$0
Debt Service	\$74,083	\$73,090	\$0	\$0
Transfers	\$258,409	\$202,534	\$0	\$0
Reserve Contingencies				
	\$2,659,159	\$2,177,393	\$970,555	\$999,584
Fire				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$9,848	\$5,177	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$893,733	\$798,404	\$803,581	\$991,405
Reserve Contingencies				
	\$903,581	\$803,581	\$803,581	\$991,405
Parks and Recreation				
Personnel Services	\$397,097	\$372,819	\$446,687	\$253,404
Operating Expenses	\$226,791	\$213,433	\$216,509	\$121,634
Capital Outlay	\$6,082	\$62,352	\$170,750	\$540,000
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$114,694	\$94,064	\$115,447	\$58,262
Reserve Contingencies				
	\$744,664	\$742,668	\$949,393	\$973,300
Building & Facilities				
Personnel Services	\$0	\$0	\$0	\$166,518
Operating expenses	\$0	\$0	\$0	\$98,378
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$30,220
Reserve Contingencies				
	\$0	\$0	\$0	\$295,116
PUBLIC WORKS DEPARTMENT				
Streets and Drainage				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$0	\$382	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$339,269	\$339,269	\$339,269	\$909,106
Reserve Contingencies				
	\$339,269	\$339,651	\$339,269	\$909,106

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2020

	2017 Actual	2018 Actual	2019 Budget	Proposed 2020 Budget
Total General Fund Summary				
General Government	\$658,319	\$554,269	\$609,547	\$649,467
City Council	\$131,332	\$99,960	\$124,015	\$111,996
City Manager's Office	\$309,466	\$302,026	\$365,658	\$462,510
Cemetery Division	\$125,037	\$115,729	\$129,177	\$129,732
Technology Services	\$89,039	\$72,036	\$95,035	\$332,873
Human Resources Division	\$67,613	\$67,120	\$71,852	\$79,460
Business Development	\$54,198	\$45,786	\$62,086	\$57,000
Development	\$468,872	\$502,299	\$494,264	\$549,325
Finance Department	\$331,371	\$321,562	\$354,650	\$310,661
Police Department	\$2,659,159	\$2,177,393	\$970,555	\$999,584
Fire Department	\$903,581	\$803,581	\$803,581	\$991,405
Parks & Recreation Department	\$744,664	\$742,668	\$949,393	\$973,300
Buildings & Facilities Division	\$0	\$0	\$0	\$295,116
Streets and Drainage Division	\$339,269	\$339,651	\$339,269	\$909,106
Street Lighting and Signal Division	\$0	\$0	\$0	\$0
TOTAL GENERAL FUND	\$6,881,920	\$6,144,080	\$5,369,082	\$6,851,535
Total General Fund				
Personnel Services	\$3,330,517	\$2,683,236	\$1,453,282	\$1,568,333
Operating expenses	\$1,545,523	\$1,722,205	\$2,263,404	\$2,558,111
Capital Outlay	\$100,302	\$62,352	\$170,750	\$540,000
Debt Service	\$74,083	\$73,090	\$0	\$0
Transfers Out	\$1,831,495	\$1,603,197	\$1,481,646	\$2,185,091
TOTAL GENERAL FUND	\$6,881,920	\$6,144,080	\$5,369,082	\$6,851,535
Unallocated Reserves	\$639,877	\$1,588,873	\$2,420,643	\$3,349,368
Reserve Contingencies	\$639,877	\$1,588,873	\$2,420,643	\$3,349,368



General Government

	2018 Actual	2019 Budget	2020 Budget
Operating Expenses	\$535,544	\$588,487	\$628,359
Transfers	\$18,725	\$21,060	\$21,108
Total	\$554,269	\$609,547	\$649,467

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 2020

Budget Document for Gereneral Government

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
52301 001 009 510	Life Insurance		0	2,394	0	0	0
1.Pnl-1. Total Personnel Service Costs				2,394			
53100 001 009 514	Legal Services	193,386	217,957	233,176	150,070	150,000	155,000
53200 001 009 510	Accounting & Auditing	65,200	61,825	66,525	60,100	71,000	71,000
53400 001 009 510	Other Contractual Services	3,326	11,154	11,586	8,358	5,500	34,852
53401 001 009 510	Contract Labor	2,500	3,750	6,674	6,167	7,000	7,000
53404 001 009 510	Other Contractual Services - Tree		0	0	0	18,699	18,699
53500 001 009 510	Criminal Investigation		0	120	0	2,000	0
54100 001 009 510	Communication & Freight Charge	1,117	2,680	802	1,564	20,700	0
54110 001 009 510	Postage	5,039	4,533	4,084	6,001	6,000	7,000
54300 001 009 510	Electric	34,876	33,327	31,873	35,066	35,000	41,000
54303 001 009 510	Water	5,279	5,231	6,273	3,505	6,600	6,600
54400 001 009 510	Equipment & Vehicle Rental	984	993	1,021	1,021	1,100	1,100
54500 001 009 510	General Business Insurance	145,988	161,682	179,809	175,680	173,000	190,300
54510 001 009 510	Pollution/EnvironmentInsurance	1,625	1,288	1,421	1,381	1,417	1,417
54550 001 009 510	Public Official Liability Ins	24,282	27,526	30,379	29,505	30,279	30,279
54600 001 009 510	Repair & Maintenance Services	4,588	5,188	8,346	9,510	5,500	9,900
54700 001 009 510	Printing & Binding Services		0	98	39	0	40
54800 001 009 510	Advertising Activities	1,640	5,177	4,559	4,090	2,200	4,500
54810 001 009 510	Promotional Activities	1,968	1,698	245	864	2,000	2,000
54900 001 009 510	Other Current Charges	10,886	8,674	8,219	7,934	9,000	5,600
55100 001 009 510	Office Supplies	654	582	353	0	540	1,500
55223 001 009 510	Repair & Maintenance Supplies	228	73	9	0	100	100
55230 001 009 510	Clothing & Uniforms		0	0	58	0	0
55250 001 009 510	Fuels & Lubricants	219	23	9	120	2,000	1,000
55253 001 009 510	Auto Repair Supplies (in-house)	307	10	16	0	500	1,000

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
55400 001 009 510	Books, Publications, Subscription &	2,941	1,895	1,399	962	1,500	1,620
55410 001 009 510	Training and Education		0	223	0	0	0
57301 001 009 590	Contribution	40,216	41,887	35,778	33,550	36,852	36,852
2. Op-2. Total Operating Costs		547,247	597,153	632,998	535,544	588,487	628,359
56311 001 009 581	Transfer Out to 311	20,427	20,427	20,427	18,725	20,427	20,427
56501 001 009 581	Transfer Out to 501	369	0	0	0	633	681
56609 001 009 581	Transfer Out to 609	1,000	1,000	2,500	0	0	0
5.Tra-5. Total Transfers Out		21,796	21,427	22,927	18,725	21,060	21,108
Expense		569,043	618,580	658,319	554,269	609,547	649,467



City Council's Office

	2018 Actual	2019 Budget	2020 Budget
Personnel Service	\$45,625	\$47,960	\$48,011
Operating Expenses	\$19,820	\$31,540	\$29,470
Transfers	\$34,515	\$44,515	\$34,515
Total	\$99,960	\$124,015	\$111,996

Staffing	2018	2019	2020
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 2020

Budget Document for City Council

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51100 001 010 511	Legislative Salaries	28,997	29,650	29,474	28,826	29,400	29,400
52100 001 010 511	FICA Taxes	2,153	2,189	2,169	2,135	2,249	2,249
52200 001 010 511	Retirement Contributions	12,358	11,775	12,114	12,760	14,318	14,318
52301 001 010 511	Life Insurance	181	156	152	139	183	183
52303 001 010 511	Long Term Disability	71	67	68	66	68	68
52320 001 010 511	Dental employee	1,478	1,513	1,615	1,562	1,600	1,651
52400 001 010 511	Workers Comp Insurance	96	100	124	137	142	142
1.Pnl-1. Total Personnel Service Costs		45,335	45,450	45,717	45,625	47,960	48,011
53400 001 010 511	Other Contractual Services	4,000	4,000	9,040	6,380	6,240	8,240
53500 001 010 511	Criminal Investigation		96	120	0	0	0
54000 001 010 511	Travel and Per Diem	5,581	2,042	4,835	5,234	8,000	8,000
54100 001 010 511	Communication & Freight Charge	1,546	2,070	2,533	5,371	4,800	4,800
54400 001 010 511	Equipment & Vehicle Rental		99	0	0	0	0
54700 001 010 511	Printing & Binding Services	205	265	293	275	250	240
54800 001 010 511	Advertising Activities		0	0	208	0	0
54810 001 010 511	Promotional Activities	712	769	937	143	0	200
54900 001 010 511	Other Current Charges	280	0	49	20	0	200
55100 001 010 511	Office Supplies	147	247	41	213	0	50
55230 001 010 511	Clothing & Uniforms		0	0	0	0	240
55400 001 010 511	Books, Publications, Subscription &	300	0	0	0	0	0
55410 001 010 511	Training and Education	1,885	1,050	2,231	225	2,250	2,500
59901 001 010 511	Special Events	21,547	25,960	21,020	1,750	10,000	5,000
2. Op-2. Total Operating Costs		36,203	36,598	41,100	19,820	31,540	29,470
56609 001 010 511	Transfer Out to 609		0	0	0	0	2,500
56609 001 010 581	Transfer Out to 609	37,697	2,500	2,500	2,500	2,500	0

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
56610 001 010 511	Transfer Out to 610		0	0	0	0	32,015
56610 001 010 581	Transfer Out to 610		39,833	42,015	32,015	42,015	0
5.Tra-5. Total Transfers Out		37,697	42,333	44,515	34,515	44,515	34,515
	Expense	119,234	124,382	131,332	99,960	124,015	111,996



City Manager's Office Department
City Manager's Office

	2018 Actual	2019 Budget	2020 Budget
Personnel Service	\$254,466	\$312,380	\$402,736
Operating Expenses	\$19,948	\$17,666	\$18,356
Transfers	\$27,612	\$35,612	\$41,418
Total	\$302,026	\$365,658	\$462,510

Staffing	2018	2019	2020
City Manager	1	1	1
Special Projects	0	0	1
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Admin. Assistant III	1	1	2
Total Full Time	4	4	6
Total City Manager's Office FTE	4	4	6

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, Business Development Division and Cemetery Division.*

City of Brooksville

Fiscal Year 2020

Budget Document for City Manager's Office

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51101 001 011 512	Executive Salaries	94,805	99,406	116,810	109,210	102,500	106,600
51103 001 011 581	Merit Pay - Directors		0	0	0	34,217	34,217
51200 001 011 512	Regular Salaries & Wages	95,648	89,129	81,003	88,167	112,096	183,770
51400 001 011 512	Overtime - Unscheduled	4,287	4,635	4,553	279	2,300	2,300
51615 001 011 512	Car Allowance		0	3,565	5,767	4,800	4,800
52100 001 011 512	FICA Taxes	14,622	14,729	15,676	15,312	16,960	22,756
52200 001 011 512	Retirement Contributions	26,369	26,765	31,037	32,534	35,266	42,336
52301 001 011 512	Life Insurance	1,129	1,075	1,070	924	1,383	1,856
52303 001 011 512	Long Term Disability	413	394	392	354	510	684
52320 001 011 512	Dental employee	1,006	882	1,019	898	1,280	1,981
52400 001 011 512	Workers Comp Insurance	646	745	890	1,021	1,069	1,434
1.Pnl-1. Total Personnel Service Costs		238,924	237,759	256,015	254,466	312,380	402,736
53101 001 011 512	Medical Services	35	217	108	325	60	0
53400 001 011 512	Other Contractual Services	226	165	554	139	650	650
53500 001 011 512	Criminal Investigation		0	24	0	0	0
54000 001 011 512	Travel and Per Diem	2,859	2,786	1,622	1,340	1,195	2,000
54100 001 011 512	Communication & Freight Charge	6,300	2,102	2,230	2,808	2,000	3,035
54110 001 011 512	Postage		23	0	0	0	100
54210 001 011 512	Automotive Repair Service		0	0	1,023	0	0
54400 001 011 512	Equipment & Vehicle Rental		25	0	0	0	0
54600 001 011 512	Repair & Maintenance Services	2,771	2,709	3,861	2,691	2,690	2,691
54700 001 011 512	Printing & Binding Services		491	2,280	3,739	2,739	2,530
54800 001 011 512	Advertising Activities		7	495	60	0	0
54810 001 011 512	Promotional Activities		521	1,196	67	500	500
54900 001 011 512	Other Current Charges		0	29	0	0	0
55100 001 011 512	Office Supplies	1,118	1,284	1,758	1,216	1,200	1,200

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
55220 001 011 512	Computer Supplies		0	0	852	660	150
55223 001 011 512	Repair & Maintenance Supplies		158	0	0	0	0
55253 001 011 512	Auto Repair Supplies (in-house)	56	430	537	702	0	0
55400 001 011 512	Books, Publications, Subscription &	1,004	1,749	2,613	4,412	2,097	3,500
55410 001 011 512	Training and Education	401	1,435	532	575	2,000	2,000
55500 001 011 512	Uncapitalized Equipment	220	0	0	0	1,875	0
2. Op-2. Total Operating Costs		14,990	14,103	17,839	19,948	17,666	18,356
56609 001 011 512	Transfer Out to 609		0	0	0	0	3,000
56609 001 011 581	Transfer Out to 609	30,158	2,000	2,000	2,000	2,000	0
56610 001 011 512	Transfer Out to 610		0	0	0	0	38,418
56610 001 011 581	Transfer Out to 610		31,867	33,612	25,612	33,612	0
5.Tra-5. Total Transfers Out		30,158	33,867	35,612	27,612	35,612	41,418
Expense		284,072	285,729	309,466	302,026	365,659	462,510



City Managers' Office

Cemetery Division

	2018 Actual	2019 Budget	2020 Budget
Personal Services	\$69,328	\$72,741	\$74,933
Operating Expenses	\$27,595	\$23,630	\$25,123
Transfers	\$18,806	\$32,806	\$29,676
Total	\$115,729	\$129,177	\$129,732

Staffing	2018	2019	2020
Cemetery Sexton	1	1	1
Cemetery Attendant II	1	1	1
Total Full Time			
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 2020

Budget Document for Cemetery

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51200 001 017 539	Regular Salaries & Wages	40,377	55,755	55,509	55,333	57,221	58,959
51400 001 017 539	Overtime - Unscheduled	83	222	232	81	500	500
52100 001 017 539	FICA Taxes	3,054	4,211	4,191	4,119	4,416	4,549
52200 001 017 539	Retirement Contributions	3,756	4,067	4,180	4,379	4,768	4,911
52301 001 017 539	Life Insurance	250	343	343	343	360	371
52303 001 017 539	Long Term Disability	91	125	126	126	133	137
52320 001 017 539	Dental employee	474	605	636	636	640	660
52400 001 017 539	Workers Comp Insurance	3,198	3,310	3,961	4,312	4,704	4,846
1.Pnl-1. Total Personnel Service Costs		51,283	68,637	69,177	69,328	72,741	74,933
53101 001 017 539	Medical Services		0	0	48	0	0
53400 001 017 539	Other Contractual Services	271	3,500	437	5,909	540	1,500
54000 001 017 539	Travel and Per Diem		52	0	0	0	0
54100 001 017 539	Communication & Freight Charge	1,058	1,149	1,381	1,337	1,388	1,160
54210 001 017 539	Automotive Repair Service		60	70	0	0	0
54300 001 017 539	Electric	867	864	898	922	950	950
54303 001 017 539	Water	6,126	4,029	4,102	3,686	3,000	4,116
54400 001 017 539	Equipment & Vehicle Rental		0	606	0	1,200	1,000
54600 001 017 539	Repair & Maintenance Services	1,112	1,386	2,556	5,236	5,252	5,252
54700 001 017 539	Printing & Binding Services		49	558	0	600	500
54800 001 017 539	Advertising Activities		500	0	0	0	0
54900 001 017 539	Other Current Charges		0	35	0	0	0
54911 001 017 539	Cemetery Monuments For Resale	537	0	935	2,295	1,600	1,400
54912 001 017 539	Cemetery Lot Buyback	3,250	1,800	2,275	1,475	2,500	2,500
55100 001 017 539	Office Supplies	50	153	391	199	200	200
55210 001 017 539	Operating Supplies	264	256	1,833	1,385	1,500	300
55220 001 017 539	Computer Supplies	334	0	434	450	450	450

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
55223 001 017 539	Repair & Maintenance Supplies	441	278	0	0	0	1,500
55225 001 017 539	Chemicals Supplies		200	190	56	75	50
55230 001 017 539	Clothing & Uniforms	538	454	499	506	475	475
55250 001 017 539	Fuels & Lubricants	2,200	3,181	3,333	3,656	3,000	2,500
55252 001 017 539	Small Tools	56	0	140	6	100	125
55253 001 017 539	Auto Repair Supplies (in-house)	333	277	985	28	300	300
55400 001 017 539	Books, Publications, Subscription &	295	0	295	345	0	345
55410 001 017 539	Training and Education		0	100	55	0	0
55500 001 017 539	Uncapitalized Equipment	698	1,366	753	0	500	500
2. Op-2. Total Operating Costs		18,428	19,554	22,804	27,595	23,630	25,123
56501 001 017 581	Transfer Out to 501	211	0	250	0	0	870
56503 001 017 581	Transfer Out to 503	5,000	5,000	5,000	5,000	5,000	5,000
56605 001 017 581	Transfer Out to 605	10,000	10,000	10,000	0	10,000	10,000
56609 001 017 539	Transfer Out to 609		0	0	0	0	1,000
56609 001 017 581	Transfer Out to 609	15,079	1,000	1,000	1,000	1,000	0
56610 001 017 539	Transfer Out to 610		0	0	0	0	12,806
56610 001 017 581	Transfer Out to 610		15,933	16,806	12,806	16,806	0
5.Tra-5. Total Transfers Out		30,290	31,933	33,056	18,806	32,806	29,676
Expense		100,001	120,124	125,037	115,729	129,177	129,732



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

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.

	2018 Actual	2019 Budget	2020 Budget
Personnel Service	\$0	\$0	\$59,077
Operating Expenses	\$72,036	\$95,035	\$266,893
Transfers	\$0	\$0	\$6,903
Total	\$72,036	\$95,035	\$332,873

Staffing	2018	2019	2020
Tech	0	0	1
Total Full Time Technology Services FTE	0	0	1
Total Technology Services FTE	0	0	1

City of Brooksville

Fiscal Year 2020

Budget Document for Technology Service

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51200 001 016 513	Regular Salaries & Wages		0	0	0	0	50,003
52100 001 016 513	FICA Taxes		0	0	0	0	3,825
52200 001 016 513	Retirement Contributions		0	0	0	0	4,250
52301 001 016 513	Life Insurance		0	0	0	0	312
52303 001 016 513	Long Term Disability		0	0	0	0	115
52320 001 016 513	Dental employee		0	0	0	0	330
52400 001 016 513	Workers Comp Insurance		0	0	0	0	241
1.Pnl-1. Total Personnel Service Costs							59,077
53400 001 016 513	Other Contractual Services	78,964	82,211	89,039	72,036	46,495	185,353
54100 001 016 513	Communication & Freight Charge	858	216	0	0	0	15,000
54600 001 016 513	Repair & Maintenance Services		0	0	0	0	2,000
55500 001 016 513	Uncapitalized Equipment	8,756	6,534	0	0	48,540	64,540
2. Op-2. Total Operating Costs		88,579	88,961	89,039	72,036	95,035	266,893
56609 001 016 513	Transfer Out to 609		0	0	0	0	500
56610 001 016 513	Transfer Out to 610		0	0	0	0	6,403
5.Tra-5. Total Transfers Out							6,903
Expense		88,579	88,961	89,039	72,036	95,035	332,873



City Manager's Office Department
Human Resources Division

	2018 Actual	2019 Budget	2020 Budget
Personnel Service	\$57,603	\$56,654	\$63,077
Operating Expenses	\$2,614	\$6,295	\$9,480
Transfers	\$6,903	\$8,903	\$6,903
Total	\$67,120	\$71,852	\$79,460

Staffing	2018	2019	2020
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 2020

Budget Document for Human Resources

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51200 001 024 513	Regular Salaries & Wages	40,030	43,193	48,248	48,973	48,048	53,517
52100 001 024 513	FICA Taxes	2,982	3,269	3,691	3,747	3,676	4,094
52200 001 024 513	Retirement Contributions	3,043	3,151	3,667	3,851	3,969	4,421
52301 001 024 513	Life Insurance	284	219	542	381	300	334
52303 001 024 513	Long Term Disability	94	78	101	111	111	123
52320 001 024 513	Dental employee	291	239	291	318	320	330
52400 001 024 513	Workers Comp Insurance	133	138	204	223	232	258
1.Pnl-1. Total Personnel Service Costs		46,856	50,288	56,745	57,603	56,654	63,077
53100 001 024 513	Legal Services		0	0	945	0	0
53101 001 024 513	Medical Services	43	285	108	921	1,815	1,465
53400 001 024 513	Other Contractual Services	68	219	20	0	60	175
54000 001 024 513	Travel and Per Diem	1,254	7	0	0	500	1,000
54100 001 024 513	Communication & Freight Charge	224	451	656	439	500	1,080
54110 001 024 513	Postage		0	10	0	20	20
54700 001 024 513	Printing & Binding Services		0	39	0	50	0
54800 001 024 513	Advertising Activities		0	0	0	500	2,000
54810 001 024 513	Promotional Activities	1,077	552	0	0	500	300
55100 001 024 513	Office Supplies	323	276	130	120	250	250
55220 001 024 513	Computer Supplies		0	116	0	100	150
55230 001 024 513	Clothing & Uniforms		0	0	0	0	40
55400 001 024 513	Books, Publications, Subscription &	269	282	280	189	500	500
55410 001 024 513	Training and Education	775	47	606	0	1,500	2,500
2. Op-2. Total Operating Costs		4,033	2,118	1,965	2,614	6,295	9,480
56609 001 024 581	Transfer Out to 609	7,539	500	500	500	500	0
56609 001 024 513	Transfer Out to 609		0	0	0	0	500

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
56610 001 024 581	Transfer Out to 610		7,967	8,403	6,403	8,403	0
56610 001 024 513	Transfer Out to 610		0	0	0	0	6,403
5.Tra-5. Total Transfers Out		7,539	8,467	8,903	6,903	8,903	6,903
Expense		58,429	60,873	67,613	67,120	71,853	79,460



City Manager's Office Department
Business Development Division

	2018 Actual	2019 Budget	2020 Budget
Personnel Service	\$0	\$0	\$0
Operating Expenses	\$45,786	\$62,086	\$57,000
Transfers	\$0	\$0	\$0
Total	\$45,786	\$62,086	\$57,000

Staffing	2018	2019	2020
Business Development Coord.	0	0	0*
Total Full Time			
Business Development FTE	0	0	0
Total Business			
Development FTE	0	0	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 2020 Budget Document for Business Development

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51200 001 008 515	Regular Salaries & Wages		38,724	613	0	0	0
52100 001 008 515	FICA Taxes		2,945	47	0	0	0
52200 001 008 515	Retirement Contributions		2,840	46	0	0	0
52301 001 008 515	Life Insurance		122	0	0	0	0
52303 001 008 515	Long Term Disability		69	0	0	0	0
52320 001 008 515	Dental employee		227	0	0	0	0
52400 001 008 515	Workers Comp Insurance	102	115	0	0	0	0
1.Pnl-1. Total Personnel Service Costs		102	45,042	706			
53400 001 008 515	Other Contractual Services		4,469	4,902	0	0	0
54000 001 008 515	Travel and Per Diem		1,284	0	0	1,500	0
54100 001 008 515	Communication & Freight Charge		465	225	457	466	0
54810 001 008 515	Promotional Activities	6,706	10,834	1,000	0	12,000	12,000
55100 001 008 515	Office Supplies		299	0	0	0	0
55410 001 008 515	Training and Education		150	0	0	2,000	0
57301 001 008 515	Main Street Program		0	47,364	45,329	46,120	45,000
2. Op-2. Total Operating Costs		6,706	17,501	53,492	45,786	62,086	57,000
56609 001 008 581	Transfer Out to 609	7,539	500	0	0	0	0
56610 001 008 581	Transfer Out to 610		7,967	0	0	0	0
5.Tra-5. Total Transfers Out		7,539	8,467				
Expense		14,347	71,009	54,197	45,786	62,086	57,000



Development Department

	2018 Actual	2019 Budget	2020 Budget
Personnel Service	\$213,748	\$227,897	\$238,117
Operating Expenses	\$260,701	\$230,429	\$283,245
Transfers	\$27,850	\$35,938	\$27,963
Total	\$502,299	\$494,264	\$549,325

Staffing	2018	2019	2020
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 2020

Budget Document for Development

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51102 001 015 515	Financial & Administrative Salaries	68,588	72,834	74,674	71,475	70,658	72,778
51200 001 015 515	Regular Salaries & Wages	95,383	103,768	106,754	99,753	111,149	117,382
51400 001 015 515	Overtime - Unscheduled	82	167	394	304	500	500
52100 001 015 515	FICA Taxes	12,344	13,287	13,794	13,010	13,947	14,585
52200 001 015 515	Retirement Contributions	21,265	22,999	24,290	24,247	26,223	27,247
52301 001 015 515	Life Insurance	1,052	1,062	1,099	992	1,138	1,190
52303 001 015 515	Long Term Disability	386	390	406	392	419	439
52320 001 015 515	Dental employee	1,164	1,147	1,244	1,192	1,280	1,321
52400 001 015 515	Workers Comp Insurance	1,591	1,828	2,184	2,383	2,584	2,675
1.Pnl-1. Total Personnel Service Costs		201,853	217,480	224,838	213,748	227,897	238,117
53100 001 015 515	Legal Services	2,010	930	585	718	2,970	2,970
53101 001 015 515	Medical Services		35	0	60	120	120
53400 001 015 515	Other Contractual Services	146,225	172,029	199,711	252,768	212,728	268,000
54000 001 015 515	Travel and Per Diem	1,268	671	989	763	3,866	3,589
54100 001 015 515	Communication & Freight Charge	1,094	2,048	1,796	2,223	200	816
54700 001 015 515	Printing & Binding Services		237	500	18	300	300
54800 001 015 515	Advertising Activities		0	645	0	650	650
54900 001 015 515	Other Current Charges		16	679	322	500	500
55100 001 015 515	Office Supplies	1,057	440	776	571	600	600
55210 001 015 515	Operating Supplies	32	0	28	0	0	100
55220 001 015 515	Computer Supplies	600	600	898	801	1,280	1,080
55230 001 015 515	Clothing & Uniforms	122	103	199	0	300	300
55250 001 015 515	Fuels & Lubricants	470	365	601	437	650	650
55253 001 015 515	Auto Repair Supplies (in-house)		0	0	0	400	200
55400 001 015 515	Books, Publications, Subscription &	1,407	173	0	925	1,240	1,240
55410 001 015 515	Training and Education	920	-80	765	1,096	1,725	1,630

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
55500 001 015 515	Uncapitalized Equipment	1,956	123	0	0	2,900	500
2. Op-2. Total Operating Costs		157,162	177,689	208,172	260,701	230,429	283,245
56501 001 015 581	Transfer Out to 501	369	0	250	238	326	351
56609 001 015 515	Transfer Out to 609		0	0	0	0	2,000
56609 001 015 581	Transfer Out to 609	30,158	2,000	2,000	2,000	2,000	0
56610 001 015 515	Transfer Out to 610		0	0	0	0	25,612
56610 001 015 581	Transfer Out to 610		31,867	33,612	25,612	33,612	0
5.Tra-5. Total Transfers Out		30,527	33,867	35,862	27,850	35,938	27,963
Expense		389,542	429,036	468,872	502,299	494,264	549,325



Finance Department

	2018 Actual	2019 Budget	2020 Budget
Personnel Service	\$267,740	\$288,963	\$262,460
Operating Expenses	\$19,307	\$21,172	\$20,589
Transfers	\$34,515	\$44,515	\$27,612
Total	\$321,562	\$354,650	\$310,661

Staffing	2018	2019	2020
Finance Director	1	1	1
Asst. Finance Director	1	1	1
Chief Accountant	1	1	1
AP/Payroll/Procure Spec.	1	1	1
Total Full Time Finance	4	4	4
Split positions with Finance & Public Works			
Utility Billing Supervisor	0.25	0.25	0
Admin. Specialist III	0.75	0.75	0
Total Split Positions	1	1	0
Total Finance FTE	5	5	4

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 2020

Budget Document for Finance Dept.

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51102 001 012 513	Financial & Administrative Salaries	18,525	59,197	66,758	72,999	72,114	74,818
51200 001 012 513	Regular Salaries & Wages	157,857	165,600	151,765	145,906	161,463	137,328
51400 001 012 513	Overtime - Unscheduled	3,576	721	944	758	1,800	500
52100 001 012 513	FICA Taxes	12,594	15,909	15,368	15,585	18,006	16,267
52200 001 012 513	Retirement Contributions	15,194	24,871	26,918	28,286	30,836	29,386
52301 001 012 513	Life Insurance	967	1,436	1,285	1,181	1,469	1,327
52303 001 012 513	Long Term Disability	354	528	477	492	541	489
52320 001 012 513	Dental employee	1,121	1,487	1,430	1,464	1,600	1,321
52400 001 012 513	Workers Comp Insurance	746	837	1,006	1,069	1,135	1,025
1.Pnl-1. Total Personnel Service Costs		210,931	270,587	265,950	267,740	288,963	262,460
53101 001 012 513	Medical Services	105	0	143	70	0	0
53400 001 012 513	Other Contractual Services		6,800	20	0	0	0
54000 001 012 513	Travel and Per Diem	1,146	653	859	1,467	2,180	3,035
54100 001 012 513	Communication & Freight Charge	858	2,010	1,814	2,191	720	801
54110 001 012 513	Postage	133	53	337	0	50	50
54600 001 012 513	Repair & Maintenance Services	11,429	11,529	11,578	11,963	11,894	12,075
54700 001 012 513	Printing & Binding Services	1,303	215	1,030	1,032	1,568	1,698
54900 001 012 513	Other Current Charges		178	258	137	0	0
55100 001 012 513	Office Supplies	2,259	1,926	2,821	1,533	1,460	300
55220 001 012 513	Computer Supplies		0	485	0	400	400
55400 001 012 513	Books, Publications, Subscription &	435	285	885	240	800	680
55410 001 012 513	Training and Education	225	837	675	675	1,900	1,350
55500 001 012 513	Uncapitalized Equipment		0	0	0	200	200
2. Op-2. Total Operating Costs		17,892	24,486	20,906	19,307	21,172	20,589
56609 001 012 513	Transfer Out to 609		0	0	0	0	2,000

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
56609 001 012 581	Transfer Out to 609	37,697	2,500	2,500	2,500	2,500	0
56610 001 012 513	Transfer Out to 610		0	0	0	0	25,612
56610 001 012 581	Transfer Out to 610		39,833	42,015	32,015	42,015	0
5.Tra-5. Total Transfers Out		37,697	42,333	44,515	34,515	44,515	27,612
Expense		266,521	337,406	331,371	321,562	354,650	310,661



Police Department

	2018 Actual	2019 Budget	2020 Budget
Personnel Service	\$1,401,907	\$0	\$0
Operating Expenses	\$499,862	\$970,555	\$999,584
Capital Outlay	\$73,090	\$0	\$0
Transfers	\$202,534	\$0	\$0
Total	\$2,177,393	\$970,555	\$999,584

Department Mission

*As of June 30, 2018
the Hernando County
Sheriff's Office is providing
public safety services
to the City of Brooksville.*

Staffing	2018	2019	2020
Police Chief	1	0	0
Police Captain	1	0	0
Police Lieutenant	1	0	0
Detective Lieutenant	1	0	0
Patrol Sergeant	1	0	0
Detective	2	0	0
Police Sergeant	4	0	0
Police Officer	14	0	0
Evidence Technician III	1	0	0
Admin. Assistant III	2	0	0
Admin. Specialist III	0	0	0
Total Full Time			
Police FTE	28	0	0
Reserve Officers	0.91	0	0
Total Part Time	0.91	0	0
Total Police			
FTE	28.91	0	0

City of Brooksville

Fiscal Year 2020

Budget Document for Police Dept.

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51102 001 013 521	Financial & Administrative Salaries	89,901	93,396	92,967	51,295	0	0
51200 001 013 521	Regular Salaries & Wages	1,159,933	1,232,892	1,235,052	874,726	0	0
51400 001 013 521	Overtime - Unscheduled	57,181	65,492	59,606	22,395	0	0
51500 001 013 521	Incentive/ Special Pay	43,177	43,671	44,283	15,562	0	0
51607 001 013 521	Reserves - Public Safety	50,723	47,764	42,605	21,093	0	0
51608 001 013 521	Military Leave	3,430	5,324	6,381	6,387	0	0
51613 001 013 521	Clothing Allowance	4,500	5,624	4,127	5,250	0	0
52100 001 013 521	FICA Taxes	104,859	112,740	111,277	74,796	0	0
52200 001 013 521	Retirement Contributions	122,986	341,804	334,301	245,968	0	0
52301 001 013 521	Life Insurance	8,447	8,928	8,756	4,927	0	0
52303 001 013 521	Long Term Disability	2,684	2,848	2,801	1,834	0	0
52320 001 013 521	Dental employee	7,575	7,971	7,916	5,190	0	0
52400 001 013 521	Workers Comp Insurance	44,810	52,032	61,807	68,635	0	0
52500 001 013 521	Unemployment Compensation		0	0	3,850	0	0
1.Pnl-1. Total Personnel Service Costs		1,700,206	2,020,486	2,011,878	1,401,907		
53100 001 013 521	Legal Services	630	360	553	15,667	0	0
53101 001 013 521	Medical Services	2,784	1,589	2,890	452	0	0
53400 001 013 521	Other Contractual Services	13,522	24,390	26,552	367,199	967,624	996,653
53500 001 013 521	Criminal Investigation	626	670	600	683	0	0
54000 001 013 521	Travel and Per Diem	6,421	8,275	6,980	3,638	0	0
54100 001 013 521	Communication & Freight Charge	29,363	28,269	27,245	22,135	0	0
54110 001 013 521	Postage	286	165	150	21	0	0
54210 001 013 521	Automotive Repair Service	7,242	4,723	3,086	1,397	0	0
54300 001 013 521	Electric	17,534	15,949	15,323	11,385	0	0
54303 001 013 521	Water	2,590	2,550	2,637	2,328	2,931	2,931
54400 001 013 521	Equipment & Vehicle Rental		103	-54	0	0	0

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
54600 001 013 521	Repair & Maintenance Services	6,063	2,902	2,815	1,821	0	0
54700 001 013 521	Printing & Binding Services	581	883	103	195	0	0
54800 001 013 521	Advertising Activities	843	516	10	7	0	0
54900 001 013 521	Other Current Charges	-270	1,900	2,492	1,228	0	0
54910 001 013 521	Ammunition	8,939	2,448	5,013	0	0	0
55100 001 013 521	Office Supplies	2,722	4,254	4,217	786	0	0
55210 001 013 521	Operating Supplies	5,660	4,715	5,560	1,688	0	0
55211 001 013 521	Medical Supplies	496	1,662	1,594	0	0	0
55220 001 013 521	Computer Supplies	1,268	4,817	5,047	1,123	0	0
55223 001 013 521	Repair & Maintenance Supplies	874	210	1,376	331	0	0
55230 001 013 521	Clothing & Uniforms	9,366	10,927	13,589	2,175	0	0
55240 001 013 521	Institutional Supplies	2,840	2,747	1,577	1,297	0	0
55250 001 013 521	Fuels & Lubricants	72,676	64,868	66,931	44,860	0	0
55251 001 013 521	Tags & Titles	1,747	955	514	1,460	0	0
55252 001 013 521	Small Tools	610	901	-280	0	0	0
55253 001 013 521	Auto Repair Supplies (in-house)	18,744	19,365	17,856	9,942	0	0
55400 001 013 521	Books, Publications, Subscription &	1,563	1,369	1,319	1,106	0	0
55410 001 013 521	Training and Education	4,814	4,187	1,108	937	0	0
55500 001 013 521	Uncapitalized Equipment	44,511	37,035	3,767	6,001	0	0
2. Op-2. Total Operating Costs		265,045	253,703	220,569	499,862	970,555	999,584
55640 001 013 521	Machinery & Equipment	99,251	52,337	94,220	0	0	0
3.Cap-3. Total Capital Outlay Costs		99,251	52,337	94,220			
57200 001 013 521	Principal		42,676	74,083	73,090	0	0
4.tot-4. Total Debt Service			42,676	74,083	73,090		
56501 001 013 581	Transfer Out to 501	17,838	11,368	18,028	16,153	0	0
56609 001 013 581	Transfer Out to 609	203,565	13,000	13,500	13,500	0	0
56610 001 013 581	Transfer Out to 610		207,134	226,881	172,881	0	0
5.Tra-5. Total Transfers Out		221,403	231,502	258,409	202,534		
Expense		2,285,904	2,600,704	2,659,159	2,177,392	970,555	999,584

City of Brooksville

Fiscal Year 2020

Budget Document for Fire Dept.

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
53400 001 014 522	Other Contractual Services	4,312	4,105	9,848	5,177	0	0
55250 001 014 522	Fuels & Lubricants		0	0	0	0	0
55253 001 014 522	Auto Repair Supplies (in-house)		0	0	0	0	0
2. Op-2. Total Operating Costs		4,312	4,105	9,848	5,177		
56143 001 014 581	Transfer out to Fund 143	1,010,366	967,958	893,733	798,404	803,581	991,405
5.Tra-5. Total Transfers Out		1,010,366	967,958	893,733	798,404	803,581	991,405
Expense		1,014,677	972,063	903,581	803,581	803,581	991,405



Parks & Recreation Department

	2018 Actual	2019 Budget	2020 Budget
Personal Services	\$372,819	\$446,687	\$253,404
Operating Expenses	\$213,433	\$216,509	\$121,634
Capital Outlay	\$62,352	\$170,750	\$540,000
Transfers	\$94,064	\$115,447	\$58,262
Total	\$742,668	\$949,393	\$973,300

Staffing	2018	2019	2020
Parks & 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	0
Parks & Facilities			
Supervisor	1	1	0
Horticulture Tech.	1	1	0
Inmate Guard Supervisor	1	1	0
Environmental Specialist	1	1	0
Recreation Leader III	1	1	1
Total Full Time			
Parks Department FTE	11	11	6
Total Parks			
Department FTE	11	11	6

Department Mission

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

City of Brooksville

Fiscal Year 2020

Budget Document for Parks & Recreation

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51102 001 020 572	Financial & Administrative Salaries	61,786	65,610	64,929	64,753	63,650	69,992
51200 001 020 572	Regular Salaries & Wages	238,674	255,648	245,227	226,673	283,527	130,708
51400 001 020 572	Overtime - Unscheduled	4,426	3,663	4,355	3,116	5,000	5,000
52100 001 020 572	FICA Taxes	22,745	23,656	22,845	21,313	26,942	15,736
52200 001 020 572	Retirement Contributions	30,119	31,377	31,606	32,155	39,147	16,991
52301 001 020 572	Life Insurance	1,743	1,848	1,796	1,746	2,198	1,284
52303 001 020 572	Long Term Disability	637	676	705	649	810	473
52320 001 020 572	Dental employee	2,520	2,824	3,111	2,846	3,520	1,981
52400 001 020 572	Workers Comp Insurance	15,041	17,692	20,016	20,150	21,895	11,239
52500 001 020 572	Unemployment Compensation	1,364	-22	2,506	-583	0	0
1.Pnl-1. Total Personnel Service Costs		379,054	402,973	397,097	372,819	446,687	253,404
53101 001 020 572	Medical Services	1,122	2,177	1,279	657	1,200	0
53400 001 020 572	Other Contractual Services	17,151	20,178	29,070	15,349	17,465	10,550
54000 001 020 572	Travel and Per Diem	47	259	417	1,185	1,500	1,000
54100 001 020 572	Communication & Freight Charge	8,132	9,206	8,301	9,001	4,299	1,641
54110 001 020 572	Postage		0	22	0	50	30
54210 001 020 572	Automotive Repair Service	1,338	6	689	0	500	500
54300 001 020 572	Electric	42,919	38,472	38,599	39,381	41,670	40,370
54303 001 020 572	Water	11,218	10,693	12,612	12,689	12,500	13,500
54400 001 020 572	Equipment & Vehicle Rental	1,725	1,494	3,279	1,284	2,000	2,200
54401 001 020 572	Rentals & Leases	3,171	2,012	2,128	2,512	0	0
54560 001 020 572	Insurance Claims & Deductibles		0	708	0	0	0
54600 001 020 572	Repair & Maintenance Services	39,969	37,124	32,160	25,766	34,910	6,400
54700 001 020 572	Printing & Binding Services	127	561	147	506	400	400
54810 001 020 572	Promotional Activities	550	824	204	513	500	958
54900 001 020 572	Other Current Charges		25	35	231	0	0

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
54920 001 020 572	Recreational Supplies	3,200	3,092	1,255	275	1,000	1,000
55100 001 020 572	Office Supplies	1,005	1,060	739	1,149	1,100	700
55210 001 020 572	Operating Supplies	22,395	20,900	24,130	25,660	22,500	22,000
55211 001 020 572	Medical Supplies		0	0	95	150	75
55223 001 020 572	Repair & Maintenance Supplies	15,948	22,097	25,111	29,590	24,000	4,000
55225 001 020 572	Chemicals Supplies	3,427	2,377	2,117	3,003	2,900	1,500
55226 001 020 572	Safety Supplies & Gear	788	0	47	572	700	700
55230 001 020 572	Clothing & Uniforms	3,327	2,812	2,918	2,695	2,650	1,310
55240 001 020 572	Institutional Supplies	22,983	26,971	25,323	20,497	24,500	0
55250 001 020 572	Fuels & Lubricants	13,450	10,164	10,899	13,312	13,000	8,000
55252 001 020 572	Small Tools	1,097	893	971	928	500	200
55253 001 020 572	Auto Repair Supplies (in-house)	1,422	4,118	2,111	1,804	1,500	1,000
55400 001 020 572	Books, Publications, Subscription &	575	25	610	781	800	800
55410 001 020 572	Training and Education	705	1,882	690	1,130	1,900	1,400
55500 001 020 572	Uncapitalized Equipment	3,356	2,296	221	2,870	2,315	1,400
2. Op-2. Total Operating Costs		221,144	221,718	226,791	213,433	216,509	121,634
55620 001 020 572	Building and Improvements		0	6,082	49,417	7,500	0
55630 001 020 572	Improvements Other Than Building	20,955	0	0	12,935	163,250	540,000
3.Cap-3. Total Capital Outlay Costs		20,955		6,082	62,352	170,750	540,000
56139 001 020 581	Transfer Out to 139	5,000	6,000	5,000	7,000	5,000	7,500
56311 001 020 581	Transfer Out to 311	3,474	3,474	3,474	3,185	3,474	3,474
56501 001 020 581	Transfer Out to 501	9,816	2,842	3,287	2,946	4,040	870
56503 001 020 581	Transfer Out to 503	5,000	5,000	5,000	5,000	5,000	5,000
56609 001 020 581	Transfer Out to 609	82,934	5,500	5,500	5,500	5,500	0
56609 001 020 572	Transfer Out to 609		0	0	0	0	3,000
56610 001 020 581	Transfer Out to 610		87,633	92,433	70,433	92,433	0
56610 001 020 572	Transfer Out to 610		0	0	0	0	38,418
5.Tra-5. Total Transfers Out		106,224	110,449	114,694	94,064	115,447	58,262
Expense		727,377	735,141	744,664	742,668	949,393	973,300



Department of Public Works
Building and Facilities Division

	2018 Actual	2019 Budget	2020 Budget
Personnel Services	\$0	\$0	\$166,518
Operating Expenses	\$0	\$0	\$98,378
Capital Outlay	\$0	\$0	\$0
Transfers	\$0	\$0	\$30,220
Total	\$0	\$0	\$295,116

Staffing	2018	2019	2020
Facilities Supervisor	0	0	1
Maintenance Tech. III	0	0	1
Inmate Guard Supervisor	0	0	1
Environmental Specialist	0	0	1
Total Full Time			
Parks Department FTE	0	0	4
Total Parks			
Department FTE	0	0	4

Department Mission

The Building and Facilities Department maintains, manages, repairs, and remodels the City's many owned buildings and properties.

City of Brooksville

Fiscal Year 2020

Budget Document for Building & Facilities

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51200 001 028 541	Regular Salaries & Wages		0	0	0	0	133,729
51400 001 028 541	Overtime - Unscheduled		0	0	0	0	0
52100 001 028 541	FICA Taxes		0	0	0	0	10,230
52200 001 028 541	Retirement Contributions		0	0	0	0	11,367
52301 001 028 541	Life Insurance		0	0	0	0	834
52303 001 028 541	Long Term Disability		0	0	0	0	308
52320 001 028 541	Dental employee		0	0	0	0	1,321
52400 001 028 541	Workers Comp Insurance		0	0	0	0	8,729
1.Pnl-1. Total Personnel Service Costs							166,518
53101 001 028 541	Medical Services		0	0	0	0	0
53400 001 028 541	Other Contractual Services		0	0	0	0	6,205
54000 001 028 541	Travel and Per Diem		0	0	0	0	500
54100 001 028 541	Communication & Freight Charge		0	0	0	0	3,108
54110 001 028 541	Postage		0	0	0	0	20
54210 001 028 541	Automotive Repair Service		0	0	0	0	500
54300 001 028 541	Electric		0	0	0	0	1,400
54303 001 028 541	Water		0	0	0	0	1,000
54400 001 028 541	Equipment & Vehicle Rental		0	0	0	0	500
54401 001 028 541	Rentals & Leases		0	0	0	0	0
54560 001 028 541	Insurance Claims & Deductibles		0	0	0	0	0
54600 001 028 541	Repair & Maintenance Services		0	0	0	0	25,510
54610 001 028 541	Apparatus-Repair & Maint		0	0	0	0	0
54700 001 028 541	Printing & Binding Services		0	0	0	0	0
54810 001 028 541	Promotional Activities		0	0	0	0	0
54900 001 028 541	Other Current Charges		0	0	0	0	0
55100 001 028 541	Office Supplies		0	0	0	0	350

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
55210 001 028 541	Operating Supplies		0	0	0	0	1,500
55211 001 028 541	Medical Supplies		0	0	0	0	100
55223 001 028 541	Repair & Maintenance Supplies		0	0	0	0	20,000
55225 001 028 541	Chemicals Supplies		0	0	0	0	600
55226 001 028 541	Safety Supplies & Gear		0	0	0	0	800
55230 001 028 541	Clothing & Uniforms		0	0	0	0	1,250
55240 001 028 541	Institutional Supplies		0	0	0	0	24,500
55250 001 028 541	Fuels & Lubricants		0	0	0	0	6,000
55251 001 028 541	Tags & Titles		0	0	0	0	0
55252 001 028 541	Small Tools		0	0	0	0	400
55253 001 028 541	Auto Repair Supplies (in-house)		0	0	0	0	1,500
55400 001 028 541	Books, Publications, Subscription &		0	0	0	0	0
55410 001 028 541	Training and Education		0	0	0	0	500
55500 001 028 541	Uncapitalized Equipment		0	0	0	0	2,135
2. Op-2. Total Operating Costs							98,378
55620 001 028 541	Building and Improvements		0	0	0	0	0
55630 001 028 541	Improvements Other Than Building		0	0	0	0	0
55640 001 028 541	Machinery & Equipment		0	0	0	0	0
3.Cap-3. Total Capital Outlay Costs							
56501 001 028 541	Transfer Out to 501		0	0	0	0	2,608
56609 001 028 581	Transfer Out to 609		0	0	0	0	0
56609 001 028 541	Transfer Out to 609		0	0	0	0	2,000
56610 001 028 541	Transfer Out to 610		0	0	0	0	25,612
56610 001 028 581	Transfer Out to 610		0	0	0	0	0
5.Tra-5. Total Transfers Out							30,220
Expense							295,116

City of Brooksville

Fiscal Year 2020

Budget Document for Streets & Drainage

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51102 001 019 541	Financial & Administrative Salaries	15,660	-1,783	0	0	0	0
51200 001 019 541	Regular Salaries & Wages	150,871	-1,706	0	0	0	0
51400 001 019 541	Overtime - Unscheduled	4,706	-106	0	0	0	0
52100 001 019 541	FICA Taxes	12,905	-273	0	0	0	0
52200 001 019 541	Retirement Contributions	14,625	-450	0	0	0	0
52301 001 019 541	Life Insurance	964	0	0	0	0	0
52303 001 019 541	Long Term Disability	378	0	0	0	0	0
52320 001 019 541	Dental employee	1,673	0	0	0	0	0
52400 001 019 541	Workers Comp Insurance	12,495	0	0	0	0	0
1.Pnl-1. Total Personnel Service Costs		214,276	-4,317				
53101 001 019 541	Medical Services	297	0	0	0	0	0
53400 001 019 541	Other Contractual Services	80,753	0	0	0	0	0
54100 001 019 541	Communication & Freight Charge	1,955	0	0	0	0	0
54210 001 019 541	Automotive Repair Service	1,776	0	0	110	0	0
54300 001 019 541	Electric	1,890	0	0	0	0	0
54303 001 019 541	Water	1,570	0	0	0	0	0
54304 001 019 541	Electric - Traffic Light	-2,256	0	0	0	0	0
54400 001 019 541	Equipment & Vehicle Rental	2,489	0	0	0	0	0
54401 001 019 541	Rentals & Leases	13,508	0	0	0	0	0
54600 001 019 541	Repair & Maintenance Services	368	0	0	0	0	0
54700 001 019 541	Printing & Binding Services	156	0	0	0	0	0
54810 001 019 541	Promotional Activities	0	0	0	272	0	0
55100 001 019 541	Office Supplies	545	0	0	0	0	0
55210 001 019 541	Operating Supplies	22,260	0	0	0	0	0
55225 001 019 541	Chemicals Supplies	106	0	0	0	0	0
55226 001 019 541	Safety Supplies & Gear	2,146	0	0	0	0	0

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
55227 001 019 541	Safety Marking Devices	6,682	0	0	0	0	0
55230 001 019 541	Clothing & Uniforms	1,247	0	0	0	0	0
55235 001 019 541	Barricades	750	0	0	0	0	0
55240 001 019 541	Institutional Supplies	230	0	0	0	0	0
55250 001 019 541	Fuels & Lubricants	13,063	0	0	0	0	0
55252 001 019 541	Small Tools	1,222	0	0	0	0	0
55253 001 019 541	Auto Repair Supplies (in-house)	3,461	0	0	0	0	0
55500 001 019 541	Uncapitalized Equipment	601	0	0	0	0	0
2. Op-2. Total Operating Costs		154,819			382		
56108 001 019 581	Transfer Out to 108		302,742	339,269	339,269	339,269	909,106
56311 001 019 581	Transfer Out to 311	1,683	0	0	0	0	0
56501 001 019 581	Transfer Out to 501	11,400	0	0	0	0	0
56609 001 019 581	Transfer Out to 609	43,352	0	0	0	0	0
5.Tra-5. Total Transfers Out		56,435	302,742	339,269	339,269	339,269	909,106
Expense		425,530	298,425	339,269	339,651	339,269	909,106

City of Brooksville

TOTAL ALL SPECIAL REVENUE FUNDS

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$392,422	\$252,712	\$478,422	\$773,667	\$1,080,462
Facility Rental Fees	1,630	650	5,924	7,000	500
Fines & Forfeitures	1,659,926	468,561	31,812	0	0
Miscellaneous	52,640	35,344	152,427	149,440	100,891
Interest Income	14,892	73,002	125,322	92,288	130,650
Special Assessment	719,893	887,641	1,144,688	936,753	1,042,645
Transfers In	1,569,868	1,238,002	1,144,673	1,147,850	2,241,527
Prior Year Carry forward	2,470,161	3,215,220	3,466,426	3,768,110	3,550,980
Total Income	\$6,881,432	\$6,171,132	\$6,549,694	\$6,875,108	\$8,147,655
EXPENDITURES					
Personnel Services	\$1,617,339	\$1,554,537	\$1,495,322	\$1,638,650	\$2,069,722
Operating Expenditures	1,545,202	789,877	575,189	702,060	910,564
Capital Outlays	163,866	99,139	332,216	1,912,223	2,357,923
Debt Service	56,997	55,787	57,269	57,271	73,095
Transfers Out	282,807	470,342	204,140	567,036	287,633
Reserves	3,215,221	3,201,450	3,885,558	1,997,868	2,448,718
Total Expenditures	\$6,881,432	\$6,171,132	\$6,549,694	\$6,875,108	\$8,147,655

City of Brooksville

FUND 104 POLICE SPECIAL EDUCATION

INFORMATION ABOUT POLICE SPECIAL EDUCATION FUND

Description: Police Special Education Fund used to manage specialized training and education, Florida Statute 398.15

Revenue Source: Monthly Traffic Fines

Expenditures: Police Training and Education including Travel and Per Diem.

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	11,557	7,413	9,287	0	0
Miscellaneous	0	0	0	0	0
Interest Income	36	73	131	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	44,788	56,381	55,471	63,867	68,200
Total Income	\$56,381	\$63,867	\$64,889	\$63,867	\$68,200
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	8,396	1,295	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	56,381	55,471	63,594	63,867	68,200
Total Expenditures	\$56,381	\$63,867	\$64,889	\$63,867	\$68,200

City of Brooksville

FUND 107 Transportation Capital - Local Option Gas Tax 1-5

Description: Local Option Gas Tax

Revenue Source: Funds are provided from gas taxes collected and distributed by the State of Florida: Hernando County has a 5 cent 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.

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$0	\$0	\$173,637	\$167,804	\$171,113
Metropolitan Planning Organizati	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	778	80	2,000
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	264,976	242,257	311,319
Total Income	\$0	\$0	\$439,391	\$410,141	\$484,432
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	30,000
Capital Outlays	0	0	189,094	275,500	0
Transfers Out	0	0	0	0	0
Reserves	0	0	250,297	134,641	454,432
Total Expenditures	\$0	\$0	\$439,391	\$410,141	\$484,432

(1)

(1) Solicitation for Storm Water/Utility Preparation

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. The City receives a distributions percentage.

Expenditures: Infrastructure construction and maintenance of street, right-of-ways, sidewalks, and storm water drainage systems

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$219,267	\$218,491	\$278,973	\$243,685	\$247,171
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	20,299	17,122	143,927	137,500	12,944
Street Lightning/Signal Maintenance	0	60,383	104,702	80,584	107,000
Special Assessment	0	0	0	0	0
Transfers In	302,742	339,269	339,269	339,269	1,242,122
Prior Year Carry forward	49,801	92,042	119,763	139,000	194,170
Total Income	\$592,109	\$727,307	\$986,634	\$940,038	\$1,803,407
EXPENDITURES					
Personnel Services	\$223,291	\$233,392	\$226,761	\$238,969	\$569,531
Operating Expenditures	174,268	303,210	297,973	542,614	387,666
Capital Outlays	49,475	12,000	109,137	19,350	678,250
Transfers Out	53,033	58,942	47,554	62,954	102,236
Debt Service	0	0	0	0	15,824
Reserves	92,042	119,763	305,209	76,151	49,900
Total Expenditures	\$592,109	\$727,307	\$986,634	\$940,038	\$1,803,407

(1) Stucco patch, seal and paint Fire House #2 \$10,000, TVP/McKethan Park Cross Over Bridge \$13,250, East Avenue Drainage - Engineer and Design \$40,000, Core Drilling Program \$15,000, 5 - Streets per Year R&R Initiative \$500,000, Milling/Resurface Program \$100,000



Public Works Department
Streets & Drainage Division

	2018 Actual	2019 Budget	2020 Budget
Personal Services	\$226,761	\$238,969	\$569,531
Operating Expenses	\$297,973	\$542,614	\$387,666
Capital Outlay	\$109,137	\$19,350	\$678,250
Transfers	\$47,554	\$62,954	\$102,136
Debt Service	\$0	\$0	\$15,824
Reserves	\$305,209	\$76,151	\$50,000
Total	\$986,634	\$940,038	\$1,803,407

Staffing	2018	2019	2020
Director of Public Works	0.25	0.25	1
Admin. Assistant III	0.25	0.25	1
Finance Technician	0.25	0.25	1
Streets & Drainage Supervisor	1	1	1
Equipment Operator I	1	1	1
Equipment Operator II	1	1	1
Maintenance Tech. I	1	1	1
Public Works Tech. II	1	1	1
Project Manager	0	0	1
Horticulture Tech	0	0	1
Construction Inspector	0	0	1
Warehouse Supervisor	0	0	1
Admin. Specialist III	0	0	1
Total Full Time Streets & Drainage FTE	5.75	5.75	13
Total Streets & Drainage FTE	5.75	5.75	13

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, Facilities Maintenance Division, and Fleet Maintenance Division.

City of Brooksville

Fiscal Year 2020

Budget Document for Local Option Gas Tax Fund 108

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51102 108 019 541	Financial & Administrative Salaries		17,286	16,549	16,506	16,225	66,846
51200 108 019 541	Regular Salaries & Wages		154,800	159,014	154,756	164,051	374,556
51400 108 019 541	Overtime - Unscheduled		4,880	7,262	4,089	3,500	5,000
52100 108 019 541	FICA Taxes		13,242	13,644	13,058	14,059	34,150
52200 108 019 541	Retirement Contributions		15,727	16,523	16,811	17,743	47,821
52301 108 019 541	Life Insurance		965	1,029	1,005	1,147	2,786
52303 108 019 541	Long Term Disability		374	397	388	423	1,027
52320 108 019 541	Dental employee		1,613	1,827	1,787	1,840	4,293
52400 108 019 541	Workers Comp Insurance		14,405	17,145	18,360	19,981	33,054
1.Pnl-1. Total Personnel Service Costs			223,291	233,392	226,761	238,969	569,532
53101 108 019 541	Medical Services		582	307	159	0	491
53400 108 019 541	Other Contractual Services		94,270	127,429	105,951	296,400	136,750
54100 108 019 541	Communication & Freight Charge		2,267	2,108	1,868	2,014	2,000
54210 108 019 541	Automotive Repair Service		870	1,726	45	1,500	4,500
54300 108 019 541	Electric		1,768	2,588	2,357	3,000	3,000
54302 108 019 541	Electric - Street Lighting		0	99,618	114,826	114,000	115,000
54302 108 019 549	Electric - Street Lighting		0	0	15	0	0
54303 108 019 541	Water		1,371	1,326	1,238	1,700	1,500
54304 108 019 541	Electric - Traffic Light		0	9,013	7,601	8,800	8,800
54400 108 019 541	Equipment & Vehicle Rental		402	2,935	847	3,000	2,000
54401 108 019 541	Rentals & Leases		6,000	6,000	6,000	32,000	7,500
54500 108 009 510	General Business Insurance		-71	0	0	0	0
54560 108 019 541	Insurance Claims & Deductibles		1,000	2,078	0	1,000	1,000
54600 108 019 541	Repair & Maintenance Services		4,714	5,154	4,616	7,000	7,000
54700 108 019 541	Printing & Binding Services		140	9	188	300	300
54900 108 019 541	Other Current Charges		380	0	0	0	0

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
55100 108 019 541	Office Supplies		858	442	463	700	700
55210 108 019 541	Operating Supplies		23,623	11,481	13,834	19,450	23,000
55210 108 021 541	Operating Supplies		353	0	0	0	0
55220 108 019 541	Computer Supplies		0	0	213	0	0
55223 108 019 541	Repair & Maintenance Supplies		1,321	1,769	885	1,500	1,500
55225 108 019 541	Chemicals Supplies		67	423	0	500	2,000
55226 108 019 541	Safety Supplies & Gear		2,606	2,105	2,902	2,750	3,300
55227 108 019 541	Safety Marking Devices		8,470	5,605	11,544	10,000	10,000
55230 108 019 541	Clothing & Uniforms		1,316	1,301	1,064	1,500	1,725
55235 108 019 541	Barricades		982	1,485	777	2,400	2,400
55240 108 019 541	Institutional Supplies		152	243	413	300	400
55250 108 019 541	Fuels & Lubricants		11,204	10,341	9,886	10,000	15,000
55250 108 021 541	Fuels & Lubricants		79	0	0	0	0
55251 108 019 541	Tags & Titles		95	0	88	0	0
55252 108 019 541	Small Tools		3,759	1,417	1,437	2,000	2,000
55253 108 019 541	Auto Repair Supplies (in-house)		2,068	3,805	3,821	4,200	13,000
55400 108 019 541	Books, Publications, Subscription &		56	84	109	100	1,000
55410 108 019 541	Training and Education		20	0	625	1,000	1,800
55500 108 019 541	Uncapitalized Equipment		3,545	2,420	4,202	15,500	20,000
2. Op-2. Total Operating Costs			174,268	303,210	297,973	542,614	387,666
55620 108 019 541	Building and Improvements		18,811	0	0	18,000	10,000
55630 108 019 541	Improvements Other Than Building		0	0	0	0	655,000
55640 108 019 541	Machinery & Equipment		30,664	12,000	109,137	1,350	13,250
3.Cap-3. Total Capital Outlay Costs			49,475	12,000	109,137	19,350	678,250
57100 108 019 541	Interest		0	0	0	0	3,453
57200 108 019 541	Principal		0	0	0	0	12,371
4.tot-4. Total Debt Service							15,824
56001 108 009 581	Transfer Out to General Fund	247,597	0	0	0	0	0
56311 108 019 581	Transfer Out to 311		1,683	1,683	1,543	1,683	1,683
56501 108 019 581	Transfer Out to 501		3,951	6,065	6,319	10,079	10,843
56609 108 019 581	Transfer Out to 609		2,875	2,875	2,875	2,875	0
56609 108 019 541	Transfer Out to 609		0	0	0	0	6,500

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
56610 108 019 581	Transfer Out to 610		44,524	48,317	36,817	48,317	0
56610 108 019 541	Transfer Out to 610		0	0	0	0	83,239
5.Tra-5. Total Transfers Out		247,597	53,033	58,940	47,554	62,954	102,265
	Expense	247,597	500,066	607,542	681,425	863,887	1,753,537

City of Brooksville

Fund 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

Description: Law Enforcement Investigative Trust Fund used to manage intake of cash deposited to the City account in accordance with Florida Statute 932.7055.

Revenue Source: Cash awaiting criminal case disposition (trial/plea/aquittal), impound fees, and vehicles awaiting disposition (seizure/forfeiture/evidentiary disclosure).

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

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	49,355	23,902	9,122	0	0
Miscellaneous	4,115	0	0	0	0
Interest Income	28	54	99	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	23,197	49,760	41,396	45,130	45,059
Total Income	\$76,695	\$73,716	\$50,617	\$45,130	\$45,059
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	26,934	32,320	5,638	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	49,761	41,396	44,979	45,130	45,059
Total Expenditures	\$76,695	\$73,716	\$50,617	\$45,130	\$45,059

City of Brooksville

FUND 110 ROAD IMPACT FEES

Description: Impact Fees for Roads

Revenue Source: Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

Expenditures: Capital expenditures for Roads. Fund are to be spent within 10 years of receipt.

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020	
INCOME						
Intergovernmental Revenue	\$69,855	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	14,348	11,523	17,942	10,300	20,000	
FHLB Interest	0	0	0	0	0	
Special Assessment	0	91,049	176,239	75,000	75,000	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	1,969,695	2,017,157	2,075,472	2,219,856	2,352,425	
Total Income	\$2,053,898	\$2,119,729	\$2,269,653	\$2,305,156	\$2,447,425	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	15,228	0	0	
Capital Outlays	36,741	44,257	2,000	1,245,223	1,245,223	(2)
Transfers Out	0	0	0	0	0	
Reserves	2,017,157	2,075,472	2,252,425	1,059,933	1,202,202	
Total Expenditures	\$2,053,898	\$2,119,729	\$2,269,653	\$2,305,156	\$2,447,425	

(1) Based on 20 new single family residential detached units and 4 Commercial buildings

(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. City has adopted the Impact Fees according to Hernando Ordinances.

Expenditures: Capital expenditures for Law Enforcement purposes. Fund are to be spent within 10 years of receipt. County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	15	31	54	47	50	
Special Assessment	7,799	3,159	9,985	3,500	3,500	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	7,163	14,977	4,995	14,542	20,836	
Total Income	\$14,977	\$18,167	\$15,034	\$18,089	\$24,386	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	13,172	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	14,977	4,995	15,034	18,089	24,386	
Total Expenditures	\$14,977	\$18,167	\$15,034	\$18,089	\$24,386	

(1) Based on 20 new single family residential detached units and 4 Commercial buildings

City of Brooksville

FUND 113 PUBLIC BUILDING IMPACT FEES

Description: Impact Fees for Public Buildings

Revenue Source: Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

Expenditures: Capital expenditures for Public Building. Fund are to be spent within 10 years of receipt. County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	132	265	473	400	600	
FHLB Interest	0	0	0	0	0	
Special Assessment	42,218	17,113	54,096	10,660	10,660	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	70,243	112,593	129,971	184,884	216,426	
Total Income	\$112,593	\$129,971	\$184,540	\$195,944	\$227,686	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	112,593	129,971	184,540	195,944	227,686	
Total Expenditures	\$112,593	\$129,971	\$184,540	\$195,944	\$227,686	

(1) Based on 20 new single family residential detached units and 4 Commercial buildings

City of Brooksville

FUND 114 FIRE/EMS IMPACT FEES

Description: Impact Fees for Fire/EMS

Revenue Source: Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

Expenditures: Capital expenditures for Fire/EMS. Fund are to be spent within 10 years of receipt.

County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	129	259	462	400	600	
Special Assessment	24,648	7,888	31,100	8,000	8,000	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	57,669	82,446	90,593	123,993	137,904	
Total Income	\$82,446	\$90,593	\$122,155	\$132,393	\$146,504	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	82,446	90,593	122,155	132,393	146,504	
Total Expenditures	\$82,446	\$90,593	\$122,155	\$132,393	\$146,504	

(1) Based on 20 new single family residential detached units and 4 Commercial buildings

City of Brooksville

FUND 115 PARKS IMPACT FEES

Description: Impact Fees for Parks

Revenue Source: Impact Fees collected on new construction. City has adopted the Impact Fees according to Hernando Ordinances.

Expenditures: Capital expenditures for Parks and Recreation. Fund are to be spent within 10 years of receipt.

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	84	170	303	264	400	
Special Assessment	33,554	9,865	39,097	15,000	15,000	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	29,462	63,100	73,135	98,042	126,191	
Total Income	\$63,100	\$73,135	\$112,535	\$113,306	\$141,591	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	12,112	0	0	
Transfers Out	0	0	0	0	0	
Reserves	63,100	73,135	100,423	113,306	141,591	
Total Expenditures	\$63,100	\$73,135	\$112,535	\$113,306	\$141,591	

(1) Based on 20 new single family residential detached units and 4 Commercial buildings

City of Brooksville

FUND 116 LAW ENFORCEMENT TRUST

Description: Law Enforcement Trust Fund used to manage criminal forfeited/proceeds awaiting judicial notice in accordance with Florida Statute 932.7055.

Revenue Source: Confiscated property (not property in lieu of forfeiture).

Expenditures: Funds are used for official investigations by the City of Brooksville Police Department and cannot be utilized to fund police day- to-day operations.

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	3,543	29,050	5,336	0	0
Miscellaneous	2,499	0	0	0	0
Interest Income	20	41	73	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	56,450	53,581	81,947	87,343	87,356
Total Income	\$62,512	\$82,672	\$87,356	\$87,343	\$87,356
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	8,931	725	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	53,581	81,947	87,356	87,343	87,356
Total Expenditures	\$62,512	\$82,672	\$87,356	\$87,343	\$87,356

City of Brooksville

Fund 118 JUSTICE ASSISTANCE GRANT(JAG)

Description: Justice Assistance Grants (JAG)

Revenue Source: Department of Justice and FDLE Grants (All Funds are Reimbursed).

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

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$23,671	\$25,130	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,147	1,147	1,147	1,147	0
Total Income	\$24,818	\$26,277	\$1,147	\$1,147	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	23,671	2,231	0	0	0
Capital Outlays	0	22,899	0	0	0
Transfers Out	0	0	0	1,147	0
Reserves	1,147	1,147	1,147	0	0
Total Expenditures	\$24,818	\$26,277	\$1,147	\$1,147	\$0

(1) Transfer out to General Fund Revenue

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

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	2,000	2,500	2,261	2,640	0	
Interest Income	11	23	40	39	0	
Loan Proceeds	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	7,586	9,597	11,547	12,579	12,428	
Total Income	\$9,597	\$12,120	\$13,848	\$15,258	\$12,428	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	573	1,052	2,500	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	12,428	(1)
Reserves	9,597	11,547	12,796	12,758	0	
Total Expenditures	\$9,597	\$12,120	\$13,848	\$15,258	\$12,428	

(1) Transfer Out to Fund 143

City of Brooksville

Fund 123 Police Grants & Donations

Description: Police Grants and Donations Fund used to manage Walmart grant funding and any outside donations for K-9 Program.

Revenue Source: Grants and Donations to the Police Department.

Expenditures: K-9 Expenses

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	4,851	3,545	0	0	0
Interest Income	34	68	91	0	0
Loan Proceeds	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	15,716	9,167	11,700	10,696	10,813
Total Income	\$20,601	\$12,780	\$11,791	\$10,696	\$10,813
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	3,936	1,080	1,078	0	0
Capital Outlays	7,498	0	0	0	0
Transfers Out	0	0	0	0	10,813 (1)
Reserves	9,167	11,700	10,713	10,696	0
Total Expenditures	\$20,601	\$12,780	\$11,791	\$10,696	\$10,813

(1) Transfer out to General Fund Revenue

City of Brooksville

Fund 128 Traffic Camera

Description: Brooksville Police traffic safety program to make the streets of Brooksville a safer place.

Revenue Source: Citations from the red light cameras and citations written by the traffic control officers.

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.

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	1,593,761	405,246	8,067	0	0
Miscellaneous	13,822	5,804	600	500	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,740	239,820	275,136	276,712	0
Total Income	\$1,611,323	\$650,870	\$283,803	\$277,212	\$0
EXPENDITURES					
Personnel Services	\$97,820	\$60,836	\$0	\$0	\$0
Operating Expenditures	1,207,895	305,995	6,411	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	65,788	8,903		277,212	0
Reserves	239,820	275,136	277,392	0	0
Total Expenditures	\$1,611,323	\$650,870	\$283,803	\$277,212	\$0

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 events.

Expenditures: First Tee programs for area children.

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	55	112	174	174	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	30,452	30,507	30,619	30,781	0
Total Income	\$30,507	\$30,619	\$30,793	\$30,955	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	30,955	0
Reserves	30,507	30,619	30,793	0	0
Total Expenditures	\$30,507	\$30,619	\$30,793	\$30,955	\$0

City of Brooksville

Fund 139 * The Enrichment Center (the PMF)

*Premises Maintenance Fund (the PMF) based on agreement of The Enrichment Center Inc. of Hernando County and the City of Brooksville dated April 9, 2010.

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

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

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

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Facility Rental Fees	1,630	650	5,924	7,000	500	(1)
Miscellaneous	5,054	5,377	4,133	5,000	7,500	(2)
Interest Income	0	0	0	0	0	
Transfers In	6,000	5,000	7,000	5,000	8,000	(3)
Prior Year Carry forward	249	3,172	2,198	4,152	3,402	
Total Income	\$12,933	\$14,199	\$19,255	\$21,152	\$19,402	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	9,761	12,001	15,592	15,535	18,000	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	3,172	2,198	3,663	5,617	1,402	
Total Expenditures	\$12,933	\$14,199	\$19,255	\$21,152	\$19,402	

(1) Meetings/events rentals.

(2) Revenues from the Enrichment Center based on Occupancy Agreement for a Special Needs Shelter at the Brooksville Quarry dated 04/09/2010. This Fund will serve as the Premises Maintenance Fund (PMF) per Agreement dated 04 09 10.

(3) Transfer in from Parks and Recreation Division.

City of Brooksville

FUND 140 FDOT PROJECTS

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$70,407	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0
Total Income	\$70,407	\$0	\$0	\$0	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	255	0	0	0	0
Capital Outlays	70,152	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$70,407	\$0	\$0	\$0	\$0

City of Brooksville

FUND 143 Fire Department

Demand Methodology

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020	
INCOME						
Intergovernmental Revenue	\$9,222	\$9,091	\$25,812	\$362,178	\$362,178	(1)
Fines & Forfeitures	1,710	2,950	0	0	0	
Miscellaneous	0	996	1,506	3,800	80,447	(2)
Interest Income	0	0	0	0	0	
Special Assessment	611,674	758,567	834,171	824,593	930,485	(3)
Transfers In	1,261,126	893,733	798,404	803,581	991,405	(4)
Prior Year Carry forward	102,803	379,773	196,360	213,129	-35,549	
Total Income	\$1,986,535	\$2,045,110	\$1,856,253	\$2,207,281	\$2,328,966	
EXPENDITURES						
Personnel Services	\$1,296,228	\$1,260,309	\$1,268,561	\$1,399,681	\$1,500,191	
Operating Expenditures	89,551	110,174	230,922	141,411	174,898	
Capital Outlays	0	19,983	19,873	372,150	434,450	(5)
Debt Service	56,997	55,787	57,269	57,271	57,271	
Transfers Out	163,986	402,497	156,586	194,768	162,156	(6)
Reserves	379,773	196,360	123,042	42,000	0	
Total Expenditures	\$1,986,535	\$2,045,110	\$1,856,253	\$2,207,281	\$2,328,966	

(1) Fire Hydrant Fees \$9,028 and State Grant Public Safety \$353,150

(2) Firefighters Supplemental \$8,000 ,Credit Card Rebate \$252, False Alarm Fines \$196,Fire inspection 720 commercial occupancies @ 90%= 648 X\$55.00, total \$35,640 Commercial occupancies @ 10% = 72 X \$158.33=\$11,400, ave.plan review, new construction \$ licensed facilities &15,569, fire protection system X 35 = \$4,375, re-inspections @ 505 basic fee .25 of initial inspection \$4,950, fireworks permits \$40 and firework inspection \$25.

(3) The Fire Assessment Rates for FY 2020 are based on the Demand Methodology.

(4) Transfer in from General Fund of \$991,405.

(5) Protective clothing bunker storage room \$23,150,Fire Department re-roofing project \$250,000, upgrade kitchen \$30,000, Upgrade Restroom area \$10,000, bay doors replacement \$40,000, new extrication equipment (2) \$19,800,thermal imaging camera \$7,500, washing machine extractor and PPE drying cabinet \$19,000, staff 60 replacement \$35,000

(6) Transfers out to Fund 501 Fleet \$6,874, Fund 314 \$10,319, Fund 609 HRA \$10,500 and Fund 610 Health Insurance \$134,463



Fire Department

	2018 Actual	2019 Budget	2020 Budget
Personal Services	\$1,268,561	\$1,399,681	\$1,500,191
Operating Expenses	\$230,922	\$141,411	\$174,898
Capital Outlay	\$19,873	\$372,150	\$434,450
Debt Service	\$57,269	\$57,271	\$57,271
Transfers	\$0	\$194,768	\$162,156
Reserves	\$0	\$42,000	\$0
Total	\$1,576,625	\$2,207,281	\$2,328,966

Staffing	2018	2019	2020
Fire Chief	1	1	1
Fire Inspector	0	0	1
District Chiefs	3	3	3
Fire Captains	3	3	3
Firefighters/Drivers	3	3	3
Firefighters	9	9	9
Admin. Assistant III	1	1	1
Total Full Time Fire FTE	20	20	21
Reserve Firefighters	0	0	0
Total Reserves	0	0	0
Total Fire FTE	20	20	21

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 2020

Budget Document for Fire Dept Fund 143

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51102 143 014 522	Financial & Administrative Salaries	82,695	66,767	70,079	9,146	82,992	84,871
51200 143 014 522	Regular Salaries & Wages	717,287	755,273	699,750	754,755	831,401	937,643
51400 143 014 522	Overtime - Unscheduled	31,813	46,299	59,503	55,708	35,000	35,000
51410 143 014 522	Overtime - Scheduled - FLSA	10,185	11,532	10,922	12,022	12,000	12,000
51500 143 014 522	Incentive/ Special Pay	2,589	1,784	2,422	2,933	3,121	8,000
51607 143 014 522	Reserves - Public Safety	21,648	0	0	0	0	0
51608 143 014 522	Military Leave		2,451	938	1,754	0	0
52100 143 014 522	FICA Taxes	63,965	66,362	63,864	63,245	74,103	82,430
52200 143 014 522	Retirement Contributions	236,949	297,245	306,183	305,607	285,745	256,041
52301 143 014 522	Life Insurance	5,828	5,799	5,325	3,734	6,044	6,724
52303 143 014 522	Long Term Disability	1,694	1,680	1,515	1,387	2,228	2,478
52320 143 014 522	Dental employee	4,933	4,974	4,859	4,342	6,400	6,935
52400 143 014 522	Workers Comp Insurance	28,519	36,062	38,249	53,927	60,647	68,069
52500 143 014 522	Unemployment Compensation	4,400	0	-3,300	0	0	0
1.Pnl-1. Total Personnel Service Costs		1,212,504	1,296,228	1,260,309	1,268,561	1,399,681	1,500,191
53100 143 014 522	Legal Services	531	1,416	3,359	4,950	5,000	20,000
53101 143 014 522	Medical Services	1,674	2,020	1,859	5,120	2,000	4,100
53400 143 014 522	Other Contractual Services	2,655	2,398	5,256	27,985	3,800	8,985
54000 143 014 522	Travel and Per Diem	1,422	2,143	2,294	1,357	2,250	2,250
54100 143 014 522	Communication & Freight Charge	9,268	7,366	7,272	7,648	10,341	9,048
54110 143 014 522	Postage	154	166	9	0	200	200
54210 143 014 522	Automotive Repair Service	10,735	13,050	3,668	11,022	13,000	10,000
54303 143 014 522	Water	1,674	1,680	1,688	1,736	1,870	1,870
54500 143 014 522	General Business Insurance		-177	0	0	0	0
54520 143 014 522	Firefighter Cancer Policy		0	0	0	0	2,500
54540 143 014 522	Fiduciary Liability Insurance	100	100	100	100	150	150

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
54600 143 014 522	Repair & Maintenance Services	17,257	9,799	24,675	7,046	10,475	10,000
54610 143 014 522	Apparatus-Repair & Maint	4,517	1,103	5,506	9,006	13,700	14,800
54700 143 014 522	Printing & Binding Services	39	98	0	49	100	350
54800 143 014 522	Advertising Activities	19	796	0	0	0	0
54810 143 014 522	Department Programs		0	55	0	0	500
55100 143 014 522	Office Supplies	502	561	605	434	700	700
55210 143 014 522	Operating Supplies	2,742	2,309	978	1,939	2,500	2,500
55211 143 014 522	Medical Supplies	101	30	201	295	1,245	1,945
55223 143 014 522	Repair & Maintenance supplies		-18	0	0	0	0
55225 143 014 522	Chemicals Supplies	168	438	881	652	1,890	1,430
55226 143 014 522	Safety Supplies & Gear	6,796	8,816	12,419	12,173	14,000	13,990
55230 143 014 522	Clothing & Uniforms	6,594	7,197	6,527	7,515	9,500	9,500
55250 143 014 522	Fuels & Lubricants	15,889	13,222	13,994	14,972	17,000	17,000
55251 143 014 522	Tags & Titles	83	0	90	0	0	0
55252 143 014 522	Small Tools	433	669	1,774	710	700	700
55253 143 014 522	Auto Repair Supplies (in-house)	12,440	9,585	4,106	10,494	11,000	11,500
55400 143 014 522	Books, Publications, Subscription &	4,443	2,762	2,702	3,918	2,740	4,660
55410 143 014 522	Training and Education	2,615	2,023	1,893	937	6,950	8,385
55500 143 014 522	Uncapitalized Equipment	49,281	0	8,263	100,864	10,300	17,835
2. Op-2. Total Operating Costs		152,133	89,552	110,174	230,922	141,411	174,898
55620 143 014 522	Building and Improvements		0	0	0	353,150	353,150
55640 143 014 522	Machinery & Equipment		0	19,983	19,873	19,000	81,300
55650 143 014 522	Construction in Progress	6,200	0	0	0	0	0
3.Cap-3. Total Capital Outlay Costs		6,200		19,983	19,873	372,150	434,450
57100 143 014 522	Interest	11,718	10,225	8,375	8,764	5,624	3,373
57200 143 014 522	Principal	43,536	45,290	47,412	48,505	51,647	53,898
4.tot-4. Total Debt Service		55,254	55,515	55,787	57,269	57,271	57,271
56314 143 014 581	Transfer Out to 314		0	0	0	0	10,319
56501 143 014 581	Transfer Out to 501		0	0	0	0	6,874
56609 143 014 522	Transfer Out to 609		0	0	0	0	10,500
56610 143 014 522	Transfer Out to 610		0	0	0	0	134,463
5.Tra-5. Total Transfers Out							162,156

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
	Expense	1,426,092	1,441,295	1,446,254	1,576,625	1,970,513	2,328,966

City of Brooksville

FUND 144 Brownfields Assessment Grant

	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$300,000
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0
Total Income	\$0	\$0	\$0	\$0	\$300,000
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	300,000
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0	\$300,000

City of Brooksville

TOTAL DEBT SERVICE FUND

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Interest Income	\$0	\$0	\$0	\$0	\$0
Miscellaneous	16	0	0	0	0
Transfers In	317,292	325,531	304,172	325,710	324,623
Prior Year Carry forward	62,139	90,356	99,435	97,206	80,124
Total Income	\$379,447	\$415,887	\$403,607	\$422,916	\$404,747
EXPENDITURES					
Bond Payments	\$289,091	\$316,452	\$324,240	\$324,953	\$324,623
Operating Expenditures	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	90,356	99,435	79,367	97,963	80,124
Total Expenditures	\$379,447	\$415,887	\$403,607	\$422,916	\$404,747

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

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

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

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

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	13,512	13,200	11,836	13,610	13,280
Prior Year Carry forward	14,328	14,388	14,916	14,929	13,853
Total Income	\$27,840	\$27,588	\$26,752	\$28,539	\$27,133
EXPENDITURES					
Bond Payments	\$13,452	\$12,672	\$12,899	\$13,610	\$13,280
Operating Expenditures	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	14,388	14,916	13,853	14,929	13,853
Total Expenditures	\$27,840	\$27,588	\$26,752	\$28,539	\$27,133

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

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020	
INCOME						
Interest Income	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	16	0	0	0	0	
Transfers In	303,780	303,780	278,465	303,780	303,780	
Prior Year Carry forward	47,811	75,968	75,968	75,968	50,654	
Total Income	\$351,607	\$379,748	\$354,433	\$379,748	\$354,434	
EXPENDITURES						
Bond Payments	\$275,639	\$303,780	\$303,779	\$303,780	\$303,780	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	75,968	75,968	50,654	75,968	50,654	
Total Expenditures	\$351,607	\$379,748	\$354,433	\$379,748	\$354,434	

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

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.

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020	
INCOME						
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	0	8,551	13,871	8,320	7,563	
Prior Year Carry forward	0	0	8,551	6,309	15,617	
Total Income	\$0	\$8,551	\$22,422	\$14,629	\$23,180	
EXPENDITURES						
Bond Payments	\$0	\$0	\$7,562	\$7,563	\$7,563	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	0	8,551	14,860	7,066	15,617	
Total Expenditures	\$0	\$8,551	\$22,422	\$14,629	\$23,180	

(1) Represents one annual payment of \$7563 to normal debt service.

City of Brooksville

TOTAL CAPITAL PROJECTS FUNDS *

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$160,242	\$34,418	\$35,841	\$37,000	\$35,000
Settlements & Loan Proceed	0	94,500	0	0	0
Interest Income	1,559	731	1,003	795	1,300
Miscellaneous	797	160,028	18,667	400	300
Transfers In	348,403	532,331	292,336	622,267	314,099
Prior Year Carry forward	612,086	293,428	149,321	89,983	395,184
Total Income	\$1,123,087	\$1,115,436	\$497,168	\$750,445	\$745,883
EXPENDITURES					
Bond Payments	\$0	\$0	\$0	\$0	\$0
Legal	0	0	0	0	0
Operating Expenditures	9,027	39,558	800	2,500	0
Capital Outlay	482,594	468,726	18,000	6,500	0
Transfers Out	338,020	457,931	387,354	347,620	616,533
Reserves	293,446	149,221	91,014	393,825	129,350
Total Expenditures	\$1,123,087	\$1,115,436	\$497,168	\$750,445	\$745,883

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

City of Brooksville

FUND 302 McKETHAN CAPITAL PROJECTS

Description: Capital Expenditures for Parks, Recreation & Facilities

Revenue Source: Miscellaneous sources over the years, vending machine commission

Expenditures: Capital Expenses for Parks, Recreation & Facilities

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Interest Income	53	107	191	185	200	
Miscellaneous	797	3,928	18,667	400	300	(1)
Transfers In	0	0	0	30,955	0	
Prior Year Carry forward	24,251	25,101	25,772	25,804	52,649	
Total Income	\$25,101	\$29,136	\$44,630	\$57,344	\$53,149	
EXPENDITURES						
Operating Expenditures	\$0	\$3,364	\$800	\$2,500	\$0	
Capital Outlay	0	0	18,000	6,500	0	
Transfers Out	0	0	0	0	0	
Reserves	25,101	25,772	25,830	48,344	53,149	
Total Expenditures	\$25,101	\$29,136	\$44,630	\$57,344	\$53,149	

(1) Donations and Vending machine commission

City of Brooksville

FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION

Description: Reserves for future large Capital Projects

Revenue Source: Transfers from General Government in the General Fund

Expenditures: Future Capital Expenditures

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$125,970	\$0	\$0	\$0	\$0
Interest Income	1,492	596	762	570	1,000
Miscellaneous	0	0	0	0	0
Transfers In	44,623	0	0	277,212	0
Prior Year Carry forward	525,194	205,658	61,831	62,400	341,589
Total Income	\$697,279	\$206,254	\$62,593	\$340,182	\$342,589
EXPENDITURES					
Operating Expenditures	\$9,027	\$32,343	\$0	\$0	\$0
Capital Outlay	482,594	0	0	0	0
Transfers Out	0	112,080	0	0	270,000
Reserves	205,658	61,831	62,593	340,182	72,589
Total Expenditures	\$697,279	\$206,254	\$62,593	\$340,182	\$342,589

(1)

(1) Transfer Out to General Fund

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.

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020	
INCOME						
Mobile Home Licenses	\$34,272	\$34,418	\$35,841	\$37,000	\$35,000	
Interest Income	14	28	50	40	100	
Miscellaneous	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	1,763	1,807	2,733	3,756	2,923	
Total Income	\$36,049	\$36,253	\$38,624	\$40,796	\$38,023	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	34,240	33,520	34,156	35,520	35,190	(1)
Reserves	1,809	2,733	4,468	5,276	2,833	
Total Expenditures	\$36,049	\$36,253	\$38,624	\$40,796	\$38,023	

(1) Transfer to Fund 201 for loan payment with USDA \$13,280 and Transfer to General Fund \$21,910

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.

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020	
INCOME						
Interest Income	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	0	
Transfers In	303,780	303,780	278,465	303,780	303,780	(1)
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$303,780	\$303,780	\$278,465	\$303,780	\$303,780	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Transfers Out	303,780	303,780	278,465	303,780	303,780	(2)
Reserves	0	0	0	0	0	
Total Expenditures	\$303,780	\$303,780	\$278,465	\$303,780	\$303,780	

(1) General Fund \$23,901, Fund 108 Streets \$1,683, Water and Sewer \$276,971, Sanitation \$1,225.

Transfers based on savings from energy performance measures. from analysis from Energy Systems Group.

(2) To Fund 202 for loan payment

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.

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	16	0	0	0	0
Total Income	\$16	\$0	\$0	\$0	\$0
EXPENDITURES					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Transfers Out	0	0	0	0	0
Reserves	16	0	0	0	0
Total Expenditures	\$16	\$0	\$0	\$0	\$0

City of Brooksville

FUND 313 BOND SETTLEMENT 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 Company Casualty and Surety 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

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Settlements	\$0	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	60,862	60,862	60,862	0	0
Total Income	\$60,862	\$60,862	\$60,862	\$0	\$0
EXPENDITURES					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Transfers Out	0	0	60,862	0	0
Reserves	60,862	60,862	0	0	0
Total Expenditures	\$60,862	\$60,862	\$60,862	\$0	\$0

City of Brooksville

FUND 314 Capital Improvement Revenue (For 2016 USDA Revenue Bond)

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: Transfers 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.

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020	
INCOME						
Loan Proceeds	\$0	\$94,500	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	156,100	0	0	0	
Transfers In	0	228,551	13,871	10,320	10,319	
Prior Year Carry forward	0	0	-1,877	-1,977	-1,977	
Total Income	\$0	\$479,151	\$11,994	\$8,343	\$8,342	
EXPENDITURES						
Operating Expenditures	\$0	\$3,851	\$0	\$0	\$0	
Capital Expenditures	0	468,726	0	0	0	
Transfers Out	0	8,551	13,871	8,320	7,563	(1)
Reserves	0	-1,977	-1,877	23	779	
Total Expenditures	\$0	\$479,151	\$11,994	\$8,343	\$8,342	

(1) Transfer to Fund 203 for loan payment with USDA

City of Brooksville

TOTAL WATER AND WASTEWATER FUNDS

	2017 Actual	2018 Actual	2019 Budgeted	2020 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$118,614	\$0
Charges for Services	4,134,810	4,181,326	4,447,006	4,719,864
Miscellaneous	26,132	22,814	35,284	27,000
Interest Income	42,338	77,764	51,265	100,615
Connection Fees	158,832	230,326	220,000	50,000
Transfers In	848,398	846,248	849,440	888,255
Prior Year Carry forward	5,716,671	5,720,811	6,509,461	6,307,159
Total Income	\$10,927,181	\$11,079,289	\$12,231,070	\$12,092,893
EXPENDITURES				
Personal Services	\$1,015,516	\$999,835	\$1,097,387	\$971,850
Operating Expenditures	1,380,798	1,196,431	1,318,013	1,329,718
Capital Outlays	110,430	120,304	2,178,614	2,514,000
Bond Interest	196,574	206,937	206,294	186,736
Amortization Expense	3,346	3,346	0	0
Loan Principal (Presentation Only)	638,859	654,486	636,516	686,519
Transfers Out	1,860,847	1,788,445	1,874,321	2,093,699
Restricted Reserves	3,537,938	3,537,938	1,537,938	1,537,938
Reserves	2,182,873	2,571,567	3,378,987	2,772,433
Total Expenditures	\$10,927,181	\$11,079,289	\$12,228,070	\$12,092,893

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

	2017 Actual	2018 Actual	2019 Budgeted	2020 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Charges for Services	2,153,940	2,178,451	2,310,145	2,446,574	
Miscellaneous	15,297	13,004	22,207	15,000	
Interest Income	5,800	13,450	7,014	13,500	
Connection Fees	0	0	0	0	
Transfers In	5,590	3,440	3,779	8,700	(1)
Prior Year Carry forward	166,759	142,873	200,781	281,628	
Total Income	\$2,347,386	\$2,351,218	\$2,543,926	\$2,765,402	
EXPENDITURES					
Personal Services	\$581,273	\$574,038	\$627,691	\$556,137	
Operating Expenditures	495,799	517,043	545,042	592,284	
Capital Outlays	110,430	106,327	60,000	274,000	(2)
Transfers Out	1,017,011	1,013,656	1,064,583	1,184,479	
Restricted Reserves for R & R 5%	0	0	115,507	122,329	
Reserves	142,873	140,154	131,103	36,173	
Total Expenditures	\$2,347,386	\$2,351,218	\$2,543,926	\$2,765,402	

(1) 57% of Interest Income from Fund 405, totaling \$15,000

(2) Lamar Drinking Water Plant (Eng&Design in FY 2020), \$100,000, Alpine Circle Water Line Renovation, \$60,000, Oak Park, \$80,000, Hydrant Valves, \$34,000



Utilities Department

Water Division

	2018 Actual	2019 Budget	2020 Budget
Personal Services	\$574,038	\$627,691	\$556,137
Operating Expenses	\$2,147,388	\$545,042	\$592,284
Capital Outlay	\$0	\$60,000	\$274,000
Transfers	\$1,013,656	\$1,064,583	\$1,184,479
Total	\$3,735,082	\$2,297,316	\$2,606,900

Staffing	2018	2019	2020
Director of Public Works	0.29	0.29	0
Engineer	0	0	0.51
Utilities Superintendent	0	0	0
Public Works Supervisor	0.57	0.57	0.57
Warehouse Specialist	0.51	0.51	0
Crew Leader	1.14	1.14	1.71
Utilities Specialist	4.56	4.56	3.42
Plant Operator III	0.57	0.57	0.57
Plant Operator I & II	1.71	1.71	2.28
Electricn/ Mech.	0.57	0.57	0.57
Equipment Operator	0.57	0.57	0.57
Project Manager	0.51	0.51	0
Program Coord	0	0	0
Construction Inspector	0.57	0.57	0
Water & Wastewater Operator Train.	1.14	1.14	0.57
Admin. Specialist III	1.33	1.33	1.14
Admin. Assistant III	0.34	0.34	0
Finance Technician	0.27	0.27	0
Utilities Billing Supervisor	0.34	0.34	0
Total Full Time	14.99	14.99	11.91
Water & Wastewater			
Total Water & Wastewater FTE	14.99	14.99	11.91

Division Mission

The Utilities Department provides infrastructure construction and maintenance for utility lines/systems and stormwater drainage to the public so they can live work and play in a safe and functional environment.

The Utilities Department includes Water & Wastewater Division & Sanitation Division.

City of Brooksville

Fiscal Year 2020

Budget Document for Water Dept.

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51102 401 021 536	Financial & Administrative Salaries	17,853	19,530	18,866	18,817	18,496	51,303
51200 401 021 536	Regular Salaries & Wages	411,076	413,430	416,720	417,727	460,764	372,994
51400 401 021 536	Overtime - Unscheduled	17,968	24,563	28,914	17,401	20,000	20,000
51610 401 021 536	On Call Beeper Pay	4,980	4,990	5,006	5,425	4,902	4,902
52100 401 021 536	FICA Taxes	33,552	34,961	35,368	34,812	38,568	34,364
52200 401 021 536	Retirement Contributions	38,873	41,398	40,357	41,468	44,275	35,536
52301 401 021 536	Life Insurance	2,598	2,507	2,470	2,551	3,146	2,803
52303 401 021 536	Long Term Disability	969	940	944	985	1,160	1,033
52320 401 021 536	Dental employee	3,695	3,588	4,138	4,349	4,800	3,934
52400 401 021 536	Workers Comp Insurance	19,990	22,216	28,439	28,623	31,580	29,268
52500 401 021 536	Unemployment Compensation	1	0	0	1,881	0	0
1.Pnl-1. Total Personnel Service Costs		551,554	568,123	581,223	574,038	627,691	556,137
53101 401 021 536	Medical Services	996	2,016	1,788	1,068	1,250	2,000
53400 401 021 536	Other Contractual Services	31,509	23,905	27,383	64,753	50,651	54,556
53401 401 021 536	Contract Labor	2,345	23,463	12,610	1,305	5,000	3,000
53402 401 021 536	Laboratory Services	10,734	8,854	7,091	5,631	5,000	14,000
54000 401 021 536	Travel and Per Diem	446	282	174	774	1,000	1,000
54100 401 021 536	Communication & Freight Charge	5,310	4,996	4,917	4,591	5,000	5,000
54110 401 021 536	Postage	12,848	8,468	8,154	2,655	10,000	10,000
54210 401 021 536	Automotive Repair Service	2,813	1,888	270	85	3,000	2,000
54300 401 021 536	Electric	82,570	83,488	99,547	95,389	100,000	110,000
54303 401 021 536	Water	4,189	3,794	3,709	3,564	5,500	3,500
54315 401 021 536	Water Distribution	49,819	56,197	58,456	57,586	60,000	60,000
54316 401 021 536	Sewerage collection		0	0	269	0	0
54400 401 021 536	Equipment & Vehicle Rental	2,365	1,161	4,705	1,801	2,000	3,200
54401 401 021 536	Rentals & Leases		-183	0	0	0	0

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
54500 401 021 536	General Business Insurance	111,530	90,180	91,054	97,314	99,866	109,852
54510 401 021 536	Pollution/EnvironmentInsurance	7,067	5,599	5,617	6,004	6,161	6,161
54560 401 021 536	Insurance Claims & Deductibles		0	0	0	1,500	1,000
54600 401 021 536	Repair & Maintenance Services	2,908	6,144	5,727	10,896	10,000	10,750
54610 401 021 536	Apparatus-Repair & Maint	10,084	8,876	17,107	10,499	55,900	51,000
54700 401 021 536	Printing & Binding Services	553	507	18	2,240	900	1,500
54900 401 021 536	Other Current Charges	4,171	4,411	6,079	5,345	2,000	4,000
55100 401 021 536	Office Supplies	1,259	2,004	1,293	1,405	1,300	1,300
55210 401 021 536	Operating Supplies	1,093	578	7,316	19,704	11,000	11,300
55211 401 021 536	Medical Supplies	51	0	0	0	100	100
55220 401 021 536	Computer Supplies		0	9	780	3,000	2,000
55221 401 021 536	Laboratory Supplies	2,304	2,413	1,383	1,854	2,100	2,100
55223 401 021 536	Repair & Maintenance Supplies	39,342	34,342	30,269	7,974	11,500	3,500
55224 401 021 536	Replacement Water Meters		171	313	5,530	8,000	22,000
55225 401 021 536	Chemicals Supplies	8,009	7,664	8,328	8,675	10,000	10,000
55226 401 021 536	Safety Supplies & Gear	4,292	3,583	5,501	3,458	5,700	5,700
55227 401 021 536	Safety Marking Devices	94	0	0	1,371	500	2,000
55228 401 021 536	Apparatus Supplies	12,178	27,322	30,192	19,921	5,000	15,000
55230 401 021 536	Clothing & Uniforms	3,125	3,759	3,029	3,300	4,000	4,000
55231 401 021 536	Connections-supplies	7,533	7,719	4,397	8,928	7,500	10,000
55240 401 021 536	Institutional Supplies	641	526	512	455	700	500
55250 401 021 536	Fuels & Lubricants	20,066	16,701	23,955	24,813	20,000	20,000
55251 401 021 536	Tags & Titles	203	236	0	0	200	200
55252 401 021 536	Small Tools	1,797	1,083	2,503	2,724	2,000	2,000
55253 401 021 536	Auto Repair Supplies (in-house)	8,244	8,061	6,920	9,795	8,000	8,000
55310 401 021 536	Asphalt-hot mix	28	0	0	0	0	0
55400 401 021 536	Books, Publications, Subscription &	596	415	168	453	500	800
55410 401 021 536	Training and Education	2,939	1,152	2,049	2,184	2,590	3,625
55500 401 021 536	Uncapitalized Equipment	2,391	2,174	911	3,076	3,624	3,140
2. Op-2. Total Operating Costs		458,442	453,947	483,455	498,166	532,042	579,784
56001 401 021 581	Transfer Out to General Fund	224,466	224,466	224,466	224,466	224,466	224,466
56108 401 021 581	Transfer Out to 108		0	0	0	0	152,008

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
56311 401 021 581	Transfer Out to 311	157,873	157,873	157,873	144,717	157,873	157,873
56406 401 021 581	Transfer Out to 406	442,944	442,933	442,938	479,205	480,402	497,755
56501 401 021 581	Transfer Out to 501	13,711	15,368	19,704	17,655	24,230	26,069
56502 401 021 581	Transfer Out to 502	28,992	36,530	44,072	44,072	44,072	44,072
56609 401 021 581	Transfer Out to 609	103,001	6,825	7,186	7,500	7,500	0
56609 401 021 536	Transfer Out to 609		0	0	0	0	5,957
56610 401 021 581	Transfer Out to 610		108,745	120,772	96,042	126,041	0
56610 401 021 536	Transfer Out to 610		0	0	0	0	76,279
5.Tra-5. Total Transfers Out		970,987	992,740	1,017,011	1,013,656	1,064,583	1,184,479
55590 401 021 536	Depreciation	1,563,302	1,588,359	1,626,793	1,630,344	0	0
59300 401 021 536	Meter Deposit Interest	410	1,115	2,422	4,040	2,500	2,500
59991 401 021 599	Collection Charges		0	0	0	500	0
59992 401 021 536	Bad Debt Expenses	653	0	0	0	0	0
59992 401 021 599	Bad Debt Expenses	7,419	15,784	9,902	14,837	10,000	10,000
micro-microix worksheets		1,571,784	1,605,259	1,639,117	1,649,222	13,000	12,500
Expense		3,552,768	3,620,068	3,720,807	3,735,082	2,237,316	2,332,900

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

	2017 Actual	2018 Actual	2019 Budgeted	2020 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$118,614	\$0	
Charges for Services	1,980,870	2,002,875	2,136,861	2,273,290	
Miscellaneous	10,835	9,810	13,077	12,000	
Interest Income	4,375	10,146	5,291	11,500	
Connection Fees	0	0	0	0	
Transfers In	0	0	2,851	6,300	(1)
Prior Year Carry forward	312,979	507,833	635,116	601,727	
Total Income	\$2,309,059	\$2,530,664	\$2,911,810	\$2,904,817	
EXPENDITURES					
Personal Services	\$434,243	\$425,797	\$469,696	\$415,713	
Operating Expenditures	532,954	679,388	772,971	737,434	
Capital Outlays	0	13,977	118,614	240,000	(2)
Transfers Out	834,029	766,789	803,108	894,220	
Restricted Reserves for R & R 6%	0	0	128,212	136,397	
Reserves	507,833	644,713	619,209	481,053	
Total Expenditures	\$2,309,059	\$2,530,664	\$2,911,810	\$2,904,817	

(1) 43% of Interest Income from Fund 405 totaling \$15,000

(2) Sewer Line Rehabilitation-Planned for Loan/Grant Funding, \$20,000, East Ave Lift Station Design/Replacement, \$40,000, Modify Master Lift Station at Cortez Blvd, \$125,000, William S Smith WRF/Influent Bar Rake Replacement (FY 19), \$10,000, D St Lift Station DOT Door Lid Replacment, \$25,000, Upgrade Software-Work Order System, \$10,000, William S Smith WRF/Chlorine Bldg/Replacement, \$10,000



Utilities Department

Wastewater Division

	2018 Actual	2019 Budget	2019 Budget
Personal Services	\$425,797	\$469,696	\$415,713
Operating Expenses	\$679,388	\$772,971	\$737,434
Capital Outlay	\$13,977	\$118,614	\$240,000
Transfers	\$766,789	\$803,108	\$894,220
Total	\$1,885,951	\$2,164,389	\$2,287,367

Staffing	2018	2019	2020
Director of Public Works	0.22	0.22	0
Engineer	0	0	0.39
Utilities Superintendent	0	0	0
Public Works Supervisor	0.43	0.43	0.43
Warehouse Specialist	0.39	0.39	0
Crew Leader	0.86	0.86	1.29
Utilities Specialist	3.44	3.44	2.58
Plant Operator III	0.43	0.43	0.43
Plant Operator I & II	0.86	0.86	1.72
Electricn/ Mech.	0.43	0.43	0.43
Equipment Operator	0.43	0.43	0.43
Project Manager	0.39	0.39	0
Program Coord	0	0	0
Construction Inspector	0.43	0.43	0
Water & Wastewater Operator Train.	0.86	0.86	0.43
Admin. Specialist III	1	1	0.86
Admin. Assistant III	0.26	0.26	0
Finance Technician	0.21	0.21	0
Utilities Billing Supervisor	0.26	0.26	0
Total Full Time	10.9	10.9	8.99
Water & Wastewater			
Total Water & Wastewater FTE	10.9	10.9	8.99

Division Mission

The Utilities Department provides infrastructure construction and maintenance for utility lines/systems and stormwater drainage to the public so they can live work and play in a safe and functional environment.

The Utilities Department includes Water & Wastewater Division & Sanitation Division.

City of Brooksville

Fiscal Year 2020

Budget Document for Wastewater Dept.

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51102 401 027 536	Financial & Administrative Salaries	13,468	14,733	14,232	14,195	13,953	38,702
51200 401 027 536	Regular Salaries & Wages	309,789	307,474	315,034	312,516	347,596	281,381
51400 401 027 536	Overtime - Unscheduled	13,554	17,070	18,151	10,098	12,000	12,000
51610 401 027 536	On Call Beeper Pay	3,756	3,847	3,730	3,395	3,698	3,698
52100 401 027 536	FICA Taxes	25,282	25,935	26,463	25,790	28,859	25,687
52200 401 027 536	Retirement Contributions	29,299	30,347	29,422	30,808	33,146	26,553
52301 401 027 536	Life Insurance	1,954	1,813	1,805	1,880	2,354	2,095
52303 401 027 536	Long Term Disability	728	686	718	748	868	772
52320 401 027 536	Dental employee	2,775	2,648	3,198	3,356	3,621	2,968
52400 401 027 536	Workers Comp Insurance	15,080	16,759	21,454	21,593	23,601	21,856
52500 401 027 536	Unemployment Compensation	1	0	0	1,419	0	0
1.Pnl-1. Total Personnel Service Costs		415,687	421,313	434,206	425,797	469,696	415,714
53101 401 027 536	Medical Services		121	1,325	806	1,000	900
53400 401 027 536	Other Contractual Services	56,845	81,764	73,791	86,527	86,623	72,266
53401 401 027 536	Contract Labor	1,769	17,700	9,513	722	4,000	4,000
53402 401 027 536	Laboratory Services	9,334	11,186	9,525	9,229	10,000	10,000
54000 401 027 536	Travel and Per Diem	336	213	403	419	2,000	1,000
54100 401 027 536	Communication & Freight Charge	3,915	3,968	3,467	4,058	4,000	4,000
54110 401 027 536	Postage	9,342	6,379	6,248	2,155	7,500	10,000
54210 401 027 536	Automotive Repair Service	2,122	1,507	204	64	2,500	1,100
54300 401 027 536	Electric	140,882	125,214	134,675	151,714	166,000	150,000
54303 401 027 536	Water	6,655	6,285	7,390	7,325	8,500	7,500
54314 401 027 536	Effluent Disposal Permit	29,016	22,291	22,612	31,706	30,000	30,000
54316 401 027 536	Sewerage collection	1,902	2,795	3,782	4,365	4,000	5,500
54400 401 027 536	Equipment & Vehicle Rental	1,673	653	2,247	1,312	1,000	1,000
54401 401 027 536	Rentals & Leases		33	0	934	1,200	1,200

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
54500 401 027 536	General Business Insurance	88,147	68,030	68,690	73,412	75,335	82,868
54510 401 027 536	Pollution/Environment Insurance	5,331	4,224	4,238	4,529	4,648	4,500
54560 401 027 536	Insurance Claims & Deductibles	75	0	0	0	0	1,000
54600 401 027 536	Repair & Maintenance Services	1,746	3,867	7,164	15,702	45,000	63,500
54610 401 027 536	Apparatus-Repair & Maint	7,417	5,295	4,878	80,068	85,000	94,000
54700 401 027 536	Printing & Binding Services	390	358	12	1,663	650	1,500
54810 401 027 536	Promotional Activities	5,217	0	0	0	1,000	500
54900 401 027 536	Other Current Charges	585	821	838	25	900	900
55100 401 027 536	Office Supplies	1,015	1,452	1,625	1,456	1,500	1,500
55210 401 027 536	Operating Supplies	1,922	800	5,714	10,120	10,000	10,000
55211 401 027 536	Medical Supplies	38	0	0	0	200	200
55220 401 027 536	Computer Supplies		0	6	1,180	2,000	1,500
55221 401 027 536	Laboratory Supplies	3,241	3,459	4,348	3,202	3,000	4,700
55223 401 027 536	Repair & Maintenance Supplies	28,928	18,363	19,501	8,689	30,000	25,000
55224 401 027 536	Replacement Water Meters		0	0	0	0	0
55225 401 027 536	Chemicals Supplies	48,196	60,293	52,761	65,309	78,000	55,000
55226 401 027 536	Safety Supplies & Gear	2,994	2,520	3,552	3,554	3,200	3,200
55227 401 027 536	Safety Marking Devices	71	0	0	892	500	1,000
55228 401 027 536	Apparatus Supplies	30,626	34,252	35,949	40,290	40,000	35,000
55230 401 027 536	Clothing & Uniforms	2,344	2,824	2,276	2,481	3,000	2,500
55231 401 027 536	Connections-supplies	1,100	456	2,391	2,745	2,000	3,500
55240 401 027 536	Institutional Supplies	502	411	581	591	500	500
55250 401 027 536	Fuels & Lubricants	16,874	13,224	18,994	20,866	23,000	20,000
55251 401 027 536	Tags & Titles	124	178	0	0	100	100
55252 401 027 536	Small Tools	2,189	1,364	2,801	3,826	4,000	2,000
55253 401 027 536	Auto Repair Supplies (in-house)	7,075	9,498	6,525	9,406	9,000	9,000
55310 401 027 536	Asphalt-hot mix	21	0	0	0	0	0
55400 401 027 536	Books, Publications, Subscription &	241	383	227	442	500	500
55410 401 027 536	Training and Education	1,807	577	2,162	2,916	2,000	2,000
55500 401 027 536	Uncapitalized Equipment	1,985	7,776	3,241	10,238	7,500	4,000
2. Op-2. Total Operating Costs		523,992	520,534	523,657	664,939	760,856	728,434
56001 401 027 581	Transfer Out to General Fund	169,334	169,334	169,334	169,334	169,334	170,000

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
56108 401 027 581	Transfer Out to 108		0	0	0	0	114,672
56311 401 027 581	Transfer Out to 311	119,098	119,098	119,098	109,173	119,098	119,098
56406 401 027 581	Transfer Out to 406	399,877	399,865	399,870	363,603	362,408	375,500
56501 401 027 581	Transfer Out to 501	10,355	11,597	14,869	13,321	18,279	19,666
56502 401 027 581	Transfer Out to 502	21,871	27,559	33,247	33,247	33,247	33,247
56609 401 027 581	Transfer Out to 609	79,569	5,285	6,501	5,658	5,658	0
56609 401 027 536	Transfer Out to 609		0	0	0	0	4,493
56610 401 027 581	Transfer Out to 610		84,208	91,110	72,453	95,084	0
56610 401 027 536	Transfer Out to 610		0	0	0	0	57,544
5.Tra-5. Total Transfers Out		800,104	816,946	834,029	766,789	803,108	894,220
59300 401 027 536	Meter Deposit Interest	310	841	1,827	3,048	2,000	1,000
59992 401 027 536	Bad Debt Expenses	492	0	0	0	0	0
59992 401 027 599	Bad Debt Expenses	5,597	11,905	7,470	11,401	8,000	8,000
micro-microix worksheets		6,399	12,747	9,297	14,449	10,000	9,000
Expense		1,746,182	1,771,540	1,801,188	1,871,974	2,043,660	2,047,368

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

	2017 Actual	2018 Actual	2019 Budgeted	2020 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	5,604	9,083	6,630	15,000	
Conection Fees	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	787,117	782,914	781,544	795,367	
Total Income	\$792,721	\$791,997	\$788,174	\$810,367	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	0	0	
Transfers Out	9,807	8,000	6,630	15,000	(1)
Reserves	782,914	783,997	778,544	795,367	
Total Expenditures	\$792,721	\$791,997	\$785,174	\$810,367	

(1) Interest Income transferred to Fund 401

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.

	2017 Actual	2018 Actual	2019 Budgeted	2020 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	1,778	3,122	1,700	3,500
Connection Fees	0	0	0	0
Transfers In	842,808	842,808	842,810	873,255
Prior Year Carry forward	354,148	359,955	342,513	312,169
Total Income	\$1,198,734	\$1,205,885	\$1,187,023	\$1,188,924
EXPENDITURES				
Bond Interest	\$196,574	\$206,937	\$206,294	\$186,736
Amortization Expense	3,346	3,346	0	0
Bond Issuance Cost	0	0	0	0
Loan Principal (Presentation only)	638,859	654,486	636,516	686,519
Transfers Out	0	0	0	0
Reserves	359,955	341,116	344,213	315,669
Total Expenditures	\$1,198,734	\$1,205,885	\$1,187,023	\$1,188,924

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.

	2017 Actual	2018 Actual	2019 Budgeted	2020 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	273	487	430	445
Connection Fees	47,281	56,857	60,000	10,000
Transfers In	0	0	0	0
Prior Year Carry forward	143,422	121,381	251,401	188,365
Total Income	\$190,976	\$178,725	\$311,831	\$198,810
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	69,595	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	121,381	178,725	311,831	198,810
Total Expenditures	\$190,976	\$178,725	\$311,831	\$198,810

City of Brooksville

FUND 408 WASTEWATER CONNECTION FEES

INFORMATION ABOUT WASTEWATER 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.

	2017 Actual	2018 Actual	2019 Budgeted	2020 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	700	1,249	1,200	1,670
Connection Fees	111,551	173,469	160,000	40,000
Transfers In	0	0	0	0
Prior Year Carry forward	389,895	219,696	683,235	437,894
Total Income	\$502,146	\$394,414	\$844,435	\$479,564
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	282,450	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	219,696	394,414	844,435	479,564
Total Expenditures	\$502,146	\$394,414	\$844,435	\$479,564

City of Brooksville

FUND 409 COBB ROAD WASTEWATER CAPACITY FUND

INFORMATION ABOUT COBB ROAD WASTEWATER CAPACITY FUND

Description: Cobb Road Wastewater Expansion

Revenue Source: Cresnet Settlement

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

	2017 Actual	2018 Actual	2019 Budgeted	2020 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Insurance Claims/Settlements	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	23,808	40,227	29,000	55,000	
Conection Fees	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	3,562,351	3,586,159	3,614,871	3,690,009	
Total Income	\$3,586,159	\$3,626,386	\$3,643,871	\$3,745,009	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	2,000,000	2,000,000	(2)
Transfers Out	0	0	0	0	
Restricted Reserves	3,537,938	3,537,938	1,537,938	1,537,938	
Reserves	48,221	88,448	105,933	207,071	
Total Expenditures	\$3,586,159	\$3,626,386	\$3,643,871	\$3,745,009	

(1) Construct of a second oxidation ditch

City of Brooksville

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

	2017 Actual	2018 Actual	2019 Budgeted	2020 Budget
INCOME				
Intergovernmental Revenue	\$0	\$70,665	\$0	\$0
Charges for Services	1,437,930	1,514,858	1,519,072	1,594,965
Miscellaneous	3,610	2,640	3,550	2,500
Interest Income	1,266	1,985	1,074	4,000
Transfers In	0	0	0	0
Prior Year Carry forward	949,826	1,110,199	1,306,184	1,276,807
Total Income	\$2,392,632	\$2,700,347	\$2,829,880	\$2,878,272
EXPENDITURES				
Personal Services	\$419,005	\$435,608	\$499,349	\$489,925
Operating Expenditures	439,061	475,437	491,403	514,296
Capital Outlays	0	0	3,150	20,000
Transfers Out	424,367	422,740	816,001	492,114
Reserves	1,110,199	1,366,562	1,019,977	1,361,937
Total Expenditures	\$2,392,632	\$2,700,347	\$2,829,880	\$2,878,272

(1)

(1) Dumpster Replacement \$20,000



Utilities Department

Sanitation Division

	2018 Actual	2019 Budget	2019 Budget
Personal Services	\$435,608	\$499,349	\$489,925
Operating Expenses	\$618,046	\$491,403	\$514,296
Capital Outlay	\$0	\$3,150	\$20,000
Transfers	\$422,740	\$816,001	\$492,114
Total	\$1,476,394	\$1,809,903	\$1,516,335

Staffing	2018	2019	2020
Director of Public Works	0.25	0.25	0
Engineer	0	0	0.10
Operation Supervisor	1	1	1
Sanitation Operator II	1	1	1
Sanitation Operator I	2	2	3
Front Loader Driver	2	2	2
Sanitation Collector	2	2	4
Mechanic/Welder	0.5	0.5	0
Sweeper Driver	1	1	0
Construction Manager	0.1	0.1	0
Program Coordinator	0.1	0.1	0
Warehouse Specialist	0.1	0.1	0
Admin. Specialist III	0.94	0.94	0
Admin. Assistance III	0.17	0.17	0
Finance Technician	0.27	0.27	0
Utilities Billing Supervisor	0.15	0.15	1
Total Full Time Sanitation FTE	11.56	11.56	12.1
Total Sanitation FTE	11.56	11.56	12.1

Division Mission

The Sanitation Division provides infrastructure construction and maintenance for utility lines/systems and stormwater drainage to the public so they can live work and play in a safe and functional environment.

The Utilities Department includes Water & Wastewater Division & Sanitation Division.

City of Brooksville

Fiscal Year 2020

Budget Document for Sanitation Dept.

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51102 403 022 534	Financial & Administrative Salaries	15,792	17,131	16,549	16,506	16,225	10,001
51200 403 022 534	Regular Salaries & Wages	271,297	287,784	290,590	299,934	328,871	349,568
51400 403 022 534	Overtime - Unscheduled	6,212	11,174	10,091	8,314	28,587	5,000
52100 403 022 534	FICA Taxes	21,126	23,290	23,253	24,551	28,587	27,889
52200 403 022 534	Retirement Contributions	23,370	26,240	28,306	32,516	33,430	30,395
52301 403 022 534	Life Insurance	1,644	1,776	1,699	1,914	2,332	2,275
52303 403 022 534	Long Term Disability	616	670	691	705	859	839
52320 403 022 534	Dental employee	2,857	2,973	3,229	3,328	3,979	3,996
52400 403 022 534	Workers Comp Insurance	31,181	37,755	44,691	47,840	56,479	59,963
1.Pnl-1. Total Personnel Service Costs		374,095	408,793	419,099	435,608	499,349	489,925
53101 403 022 534	Medical Services	653	1,577	1,753	518	2,000	2,100
53400 403 022 534	Other Contractual Services	7,784	8,773	8,759	14,267	10,500	9,700
53401 403 022 534	Contract Labor	27,604	10,033	17,428	32,370	18,900	20,000
54000 403 022 534	Travel and Per Diem	11	2	17	2	300	300
54100 403 022 534	Communication & Freight Charge	2,497	2,791	2,684	3,069	3,400	3,150
54110 403 022 534	Postage	7,213	4,923	4,747	1,548	7,000	7,300
54210 403 022 534	Automotive Repair Service	15,342	7,779	17,181	25,106	21,000	32,000
54300 403 022 534	Electric	4,360	4,125	3,788	4,574	5,000	4,000
54303 403 022 534	Water	3,664	3,199	3,094	2,889	3,500	3,500
54311 403 022 534	Waste disposal	170,865	182,454	193,437	188,539	200,800	211,020
54317 403 022 534	Dumpsters	19,937	20,195	19,719	19,510	24,260	19,850
54400 403 022 534	Equipment & Vehicle Rental	873	938	783	869	960	1,080
54500 403 022 534	General Business Insurance	25,068	32,776	33,231	32,287	33,133	36,446
54560 403 022 534	Insurance Claims & Deductibles	975	0	0	100	1,000	1,000
54600 403 022 534	Repair & Maintenance Services	854	1,261	1,426	1,494	1,300	1,300
54700 403 022 534	Printing & Binding Services	493	406	2,903	1,924	800	2,100

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
54900 403 022 534	Other Current Charges	1,916	300	0	0	0	0
55100 403 022 534	Office Supplies	836	1,506	980	992	1,000	800
55210 403 022 534	Operating Supplies	776	657	3,991	1,695	1,000	1,000
55220 403 022 534	Computer Supplies		0	152	59	0	0
55223 403 022 534	Repair & Maintenance Supplies	4,882	3,012	2,075	3,074	9,000	6,000
55225 403 022 534	Chemicals Supplies	2,362	2,043	2,314	755	2,400	2,400
55226 403 022 534	Safety Supplies & Gear	5,177	4,107	3,207	3,322	3,800	4,150
55227 403 022 534	Safety Marking Devices	281	449	0	0	500	500
55230 403 022 534	Clothing & Uniforms	2,103	2,484	2,011	2,014	2,200	2,300
55240 403 022 534	Institutional Supplies	571	2,241	2,369	419	750	500
55250 403 022 534	Fuels & Lubricants	75,556	56,851	67,863	87,887	85,000	90,000
55251 403 022 534	Tags & Titles	129	0	0	0	300	300
55252 403 022 534	Small Tools	369	0	497	550	500	500
55253 403 022 534	Auto Repair Supplies (in-house)	44,404	48,902	42,459	45,222	50,000	50,000
55400 403 022 534	Books, Publications, Subscription &		0	196	211	200	200
55410 403 022 534	Training and Education		48	0	0	400	300
55500 403 022 534	Uncapitalized Equipment	2,506	389	0	175	500	500
2. Op-2. Total Operating Costs		430,060	404,218	439,061	475,437	491,403	514,296
56001 403 022 581	Transfer Out to General Fund	89,000	89,000	89,000	89,000	89,000	89,000
56108 403 022 581	Transfer Out to 108		0	0	0	0	66,337
56311 403 022 581	Transfer Out to 311	1,225	1,225	1,225	1,123	1,225	1,225
56501 403 022 581	Transfer Out to 501	34,093	21,072	38,497	33,732	45,218	48,070
56502 403 022 581	Transfer Out to 502	167,949	192,949	192,949	219,949	578,752	203,956
56609 403 022 581	Transfer Out to 609	87,156	5,770	5,768	5,718	5,718	0
56609 403 022 534	Transfer Out to 609		0	0	0	0	6,050
56610 403 022 581	Transfer Out to 610		91,935	96,929	73,218	96,088	0
56610 403 022 534	Transfer Out to 610		0	0	0	0	77,476
5.Tra-5. Total Transfers Out		379,423	401,951	424,367	422,740	816,001	492,114
55590 403 022 534	Depreciation	153,840	157,448	157,741	142,609	0	0
micro-microix worksheets		153,840	157,448	157,741	142,609		
Expense		1,337,419	1,372,410	1,440,268	1,476,394	1,806,753	1,496,335

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

	2017 Actual	2018 Actual	2019 Budgeted	2020 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Miscellaneous	198	139	0	0
Interest Income	46	80	39	100
Transfers In	105,738	95,020	109,193	117,481
Prior Year Carry forward	47,656	44,101	45,674	57,688
Total Income	\$153,638	\$139,340	\$154,906	\$175,269
EXPENDITURES				
Personal Services	\$78,657	\$58,060	\$65,666	\$85,337
Operating Expenditures	17,525	17,207	23,253	18,338
Capital Outlays	0	0	10,000	0
Transfers Out	13,355	10,355	13,355	13,806
Reserves	44,101	53,718	42,632	57,788
Total Expenditures	\$153,638	\$139,340	\$154,906	\$175,269



Public Works Department
Fleet Maintenance Division

	2018 Actual	2019 Budget	2020 Budget
Personal Services	\$58,060	\$65,666	\$85,337
Operating Expenses	\$17,207	\$23,253	\$18,338
Capital Outlays	\$0	\$10,000	\$0
Transfers	\$10,355	\$13,355	\$13,806
Total	\$85,622	\$112,274	\$117,481

Staffing	2018	2019	2020
Chief Mechanic	1	1	1
Mechanic	0.5	0.5	1
Total Full Time			
Fleet	1.5	1.5	2
Total Fleet			
FTE	1.5	1.5	2

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 2020

Budget Document for Fleet Maintenance

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
51200 501 018 549	Regular Salaries & Wages	44,163	62,567	64,203	47,282	53,038	69,016
51400 501 018 549	Overtime - Unscheduled	210	170	624	50	400	400
52100 501 018 549	FICA Taxes	2,665	4,163	4,889	3,601	4,088	5,310
52200 501 018 549	Retirement Contributions	3,019	4,476	5,397	3,761	4,414	5,734
52301 501 018 549	Life Insurance	275	398	406	258	333	433
52303 501 018 549	Long Term Disability	100	146	149	111	123	160
52320 501 018 549	Dental employee	339	592	635	452	480	660
52400 501 018 549	Workers Comp Insurance	1,767	1,746	2,355	2,544	2,789	3,624
1.Pnl-1. Total Personnel Service Costs		52,540	74,258	78,657	58,060	65,666	85,337
53101 501 018 549	Medical Services	123	255	108	25	0	360
53400 501 018 549	Other Contractual Services	121	0	78	161	0	0
54000 501 018 549	Travel and Per Diem		0	0	114	0	0
54100 501 018 549	Communication & Freight Charge	431	227	890	1,606	1,400	1,000
54210 501 018 549	Automotive Repair Service	125	152	0	104	200	200
54300 501 018 549	Electric	1,422	1,455	1,496	1,563	1,800	1,700
54400 501 018 549	Equipment & Vehicle Rental	1,903	1,519	1,473	1,604	1,800	700
54500 501 018 549	General Business Insurance	8,415	6,262	6,322	6,142	6,303	6,303
54600 501 018 549	Repair & Maintenance Services	1,952	2,266	2,217	1,789	2,000	2,000
55100 501 018 549	Office Supplies	191	0	210	57	150	125
55210 501 018 549	Operating Supplies		0	0	0	0	600
55220 501 018 549	Computer Supplies	148	0	0	0	200	150
55223 501 018 549	Repair & Maintenance Supplies	8	23	88	102	250	0
55223 501 021 536	Repair & Maintenance Supplies		16	0	0	0	0
55226 501 018 549	Safety Supplies & Gear	251	0	189	220	300	300
55226 501 021 536	Safety Supplies & Gear		78	0	0	0	0
55230 501 018 549	Clothing & Uniforms	1,588	1,793	1,219	1,157	2,000	1,800

Account Number	Description	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Budget	2020 Budget
55240 501 018 549	Institutional Supplies	22	34	0	0	50	50
55250 501 018 549	Fuels & Lubricants	3,231	462	577	1,085	750	700
55252 501 018 549	Small Tools	978	931	757	793	1,000	1,000
55253 501 018 549	Auto Repair Supplies (in-house)	3,082	4,407	1,877	685	3,700	1,000
55400 501 018 549	Books, Publications, Subscription &		0	24	0	100	100
55410 501 018 549	Training and Education		0	0	0	250	250
55500 501 018 549	Uncapitalized Equipment		0	0	0	1,000	0
2. Op-2. Total Operating Costs		23,991	19,880	17,525	17,207	23,253	18,338
55640 501 018 549	Machinery & Equipment		0	0	0	10,000	0
3.Cap-3. Total Capital Outlay Costs						10,000	
56609 501 018 581	Transfer Out to 609	11,309	750	750	750	750	0
56609 501 018 549	Transfer Out to 609		0	0	0	0	1,000
56610 501 018 581	Transfer Out to 610		11,950	12,605	9,605	12,605	0
56610 501 018 549	Transfer Out to 610		0	0	0	0	12,806
5.Tra-5. Total Transfers Out		11,309	12,700	13,355	10,355	13,355	13,806
Expense		87,839	106,837	109,536	85,621	112,274	117,481

City of Brooksville

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fund	Purchase Price	Annual Required Transfer	Accumulated Replacement	Total Accumulated Replacement
			Previous Years 9/30/19	09/30/2020
General	\$0	\$0	\$0	\$0
Sanitation	\$2,421,344	\$203,956	\$1,417,045	\$1,230,630
Utilities	\$791,007	\$77,319	\$202,463	\$267,015
Total	\$3,212,351	\$281,275	\$1,619,508	\$1,497,645

Vehicle Replacement at 9/30/19	\$1,010,118
Add: FY 2020 Annual Replacement Transfer	\$281,275
Projected interest for Fy 2020	\$6,260
Money from sale of vehicles	\$0
Less Vehicles to be purchased in Fy 2020	\$0
FY 2019 Vehicle Replacement Fund Balance	\$1,297,653
Contingency and Schedule Recap at 9/30/18	
Vehicle Replacement Schedule	\$1,497,645
Contingency	(\$206,252)
Projected interest Trade in Fy 2019	\$6,260
Less Vehicles to be purchased in Fy 2019	\$0
Total Vehicle Replacement Account at 09/30/19	\$1,297,653

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 9/30/19	Total Accumulated Replacement 09/30/2020
1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$0	12	\$195,532	\$0
1794	470	09/10	10 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$0	11	\$178,857	\$0
1787	471	09/10	10 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$0	11	\$15,982	\$0
1817	472	10/11	10 Peterbilt boom truck	Sanitation	\$127,824	10	\$12,782	10	\$115,038	\$127,820
1812	473	10/11	11 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$21,697	10	\$195,273	\$216,970
1863	475	11/12	12 Recycling Truck	Sanitation	\$175,000	10	\$17,500	9	\$140,000	\$157,500
1862	474	11/12	13 Peterbilt boom truck	Sanitation	\$140,986	10	\$14,099	8	\$98,693	\$112,792
1894	476	12/13	13 Ford F - 150 Pick up Truck	Sanitation	\$20,000	7	\$2,858	8	\$20,000	\$22,858
1886	477	12/13	13 Peterbilt Garbage Truck	Sanitation	\$205,000	10	\$20,500	8	\$143,500	\$164,000
1912	478	13/14	2014 Sweeper Truck	Sanitation	\$174,450	10	\$17,445	7	\$104,670	\$122,115
1918	479	13/14	2014 Container Delivery Truck	Sanitation	\$65,000	10	\$6,500	6	\$32,500	\$39,000
1969	481	15/16	16 Peterbilt Garbage Truck	Sanitation	\$250,000	10	\$25,000	5	\$100,000	\$125,000
	483	17/18	16 Peterbilt Garbage Truck/F.L.	Sanitation	\$270,000	10	\$27,000	3	\$54,000	\$81,000
	484	18/19	19 Peterbilt Garbage Truck	Sanitation	\$221,869	10	\$22,187	2	\$23,000	\$45,187
	485	18/19	2020 Peterbilt 337 Boom Truck	Sanitation	\$163,876	10	\$16,388	1	\$0	\$16,388
					\$2,421,344		\$203,956		\$1,417,045	\$1,230,630
Total					\$2,421,344		\$203,956		\$1,417,045	\$1,230,630
Actual Balance of Vehicle Replacement Schedule										\$1,230,630

TOTAL FUND BALANCE

\$1,230,630

Vehicle Replacement at 9/30/19	\$898,238
Add: FY 2020 Annual Replacement Transfer	\$203,956
Contingency Transfers	\$0
Projected interest for FY 2020	\$5,500
Less: Vehicles Purchased from Fund	\$0
FY 2020 Vehicle Replacement Fund Balance	<u>\$1,107,694</u>
Recap of Sanitation Out to Vehicle Replacement Fund FY 2020	
Vehicle Replacement Schedule	\$1,230,630
Contingency	-\$128,436
Projected interest Fy 2019	\$5,500
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 9/30/19	<u>\$1,107,694</u>
Solid Waste Fund 403 transfer out to Fund 502 Vehicle Replacement	203,956
Total Transfers Out	<u>203,956</u>

City of Brooksville

Fund 502 for Water & Sewer

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/19	Total Accumulated Replacement 09/30/2020	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	15	\$0	\$0	(1)
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	15	\$0	\$0	(1)
					\$46,371		\$0		\$0	\$0	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$0	14	\$0	\$0	(2)
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	14	\$0	\$0	(2)
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	14	\$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	12.4	\$0	\$0	(2)
1703	594	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	13	\$0	\$0	(3)
1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	13	\$0	\$0	(3)
					\$42,055		\$0		\$0	\$0	
1835		10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	9	\$0	\$0	(3)(4)
		10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	9	\$0	\$0	(3)(4)
1830	598	10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	9	\$0	\$0	(3)(4)
					\$109,330		\$12,767		\$0	\$0	
1860		11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	9	\$19,287	\$25,716	(3)(4)
1865		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	9	\$19,350	\$25,800	(4)
					\$109,500		\$12,879		\$38,637	\$51,516	
1916		13/14	2014 Mini Backhoe w/ Trailer		\$55,000	10	\$5,500	7	\$16,500	\$22,000	(4)
1915		13/14	2014 Utility Truck		\$35,000	7	\$5,000	7	\$15,000	\$20,000	(4)
					\$90,000		\$10,500		\$31,500	\$42,000	
1938		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	6	\$13,713	\$18,284	(4)
1939		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	6	\$16,949	\$21,520	(4)
1940		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	6	\$18,284	\$22,855	(4)
1941		14/15	2014 Utility Dump Trailer		\$7,000	7	\$1,000	6	\$4,000	\$5,000	(4)
					\$103,000		\$14,713		\$52,946	\$67,659	
1974		15/16	2015 Vacuum Excavator		\$122,000	10	\$12,200	5	\$48,800	\$61,000	(4)
1968		15/16	Off-Road Utility Vehicle		\$10,300	10	\$1,030	4	\$4,120	\$5,150	(4)
					\$132,300		\$13,230		\$52,920	\$66,150	
		16/17	17 Customer Service Pick up Truck		\$20,000	7	\$12,200	3	\$24,400	\$36,600	(4)
1996		16/17	Wheel Backhoe Loader		\$75,000	10	\$1,030	3	\$2,060	\$3,090	(4)
					\$95,000		\$13,230		\$26,460	\$39,690	
					\$791,007		\$77,319		\$202,463	\$267,015	
										\$267,015	

Actual Balance of Vehicle Replacement Schedule

Fund 502 for Water & Sewer

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Vehicle Replacement at 9/30/19	(5)	\$111,880
Add: FY2020 Annual Replacement Transfer	(5)	\$77,319
Projected interest for FY 2020		\$760
Less Purchases FY 2019		\$0
FY 2020 Vehicle Replacement Fund Balance		\$189,959

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY2020

Vehicle Replacement Schedule		\$267,015
Contingency		-\$77,816
Projected interest FY 2020		\$760
Vehicles to be purchased		\$0
Total Vehicle Replacement Account at 09/30/20		\$189,959

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY2020

Water Fund 401 Dept.21 transfer out		44,072
to Fund 502 Vehicle Replacement		
Sewer Fund 401 Dept. 27 transfer out		33,247
to Fund 502 Vehicle Replacement		

Total Transfers Out		77,319
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- (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 503 Equipment Replacement Fund

	2017 Actual	2018 Budget	2019 Budget	2020 Budget
Income Equipment Replacement				
Prior Cash Carry Forward	11,035	9,678	19,703	29,733
Interest Income & Sales of Equipment	13	12	30	35
Transfers In from Departments	10,000	10,000	10,000	10,000
Total VRF Income	21,048	19,690	29,733	39,768
Capital Expenditures VRF/IS	11,369	0	0	0
Total VRF Reserve	9,679	19,690	29,733	39,768

Detail of Departments' monies being transferred from in Fy 2020 for new Equipment Replacement Fund:

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

City of Brooksville

TOTAL TRUST & AGENCY FUNDS

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Contributions	\$897,259	\$933,720	\$868,461	\$504,597	\$472,500
Grant Revenue	0	0	0	0	0
TIF Funds	96,071	82,069	74,232	74,459	80,285
Interest	300,813	296,087	360,326	246,679	286,840
Miscellaneous	0	0	0	0	0
Gain or (Loss) on Invest.	586,369	1,117,837	685,588	306,250	190,000
Transfers In	1,360,434	1,108,650	855,973	864,689	669,988
Prior Year Carry forward	12,096,142	13,117,379	14,831,764	15,240,116	15,872,637
Total Income	\$15,337,088	\$16,655,742	\$17,676,344	\$17,236,790	\$17,572,250
EXPENDITURES					
Pension Benefits	\$879,213	\$605,030	\$630,583	\$8,316,068	\$7,602,267
Personnel Expenses	0	0	0	0	0
Operating Expenditures	1,026,396	1,075,479	1,057,426	1,145,420	1,144,420
Capital Expenses	9,100	143,469	92,643	194,200	40,000
Debt Service	0	0	0	0	0
Transfer Out	305,000	0	0	0	0
Reserves	13,117,379	14,831,764	15,895,692	7,581,102	8,785,563
Total Expenditures	\$15,337,088	\$16,655,742	\$17,676,344	\$17,236,790	\$17,572,250

City of Brooksville

FUND 603 BUTTERWECK BOND

Description: Butterweck Bond Fond (private purpose Trust Fund)

Revenue Source: Private donation

Expenditures: Expenditures to maintain Butterweck Crypt at Brooksville Cemetery

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	12	26	44	39	40
Transfers In	0	0	0	0	0
Prior Year Carry forward	2,241	1,201	1,227	1,265	1,311
Total Income	\$2,253	\$1,227	\$1,271	\$1,304	\$1,351
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	1,052	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	1,201	1,227	1,271	1,304	1,351
Total Expenditures	\$2,253	\$1,227	\$1,271	\$1,304	\$1,351

City of Brooksville

FUND 605 CEMETERY PERPETUAL CARE

Description: Cemetery Perpetual Care Fund

Revenue Source: Transfers from the Cemetery Division in the General Fund.

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

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
SBA Interest	461	926	1,652	1,440	1,600
Miscellaneous	0	0	0	0	0
Transfers In	10,000	10,000	0	10,000	10,000
Prior Year Carry forward	385,549	396,010	406,936	418,936	420,388
Total Income	\$396,010	\$406,936	\$408,588	\$430,376	\$431,988
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Reserves *	396,010	406,936	408,588	430,376	431,988
Total Expenditures	\$396,010	\$406,936	\$408,588	\$430,376	\$431,988

(1)

1) 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.

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Contributions	\$379,432	\$423,483	\$405,918	\$400,000	\$412,500
Interest	192,125	141,962	207,072	200,000	220,000
Gain or (Loss) on Invest.	186,442	550,014	267,883	225,000	190,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	5,945,746	5,754,751	6,222,185	5,978,260	6,800,164
Total Income	\$6,703,745	\$6,870,210	\$7,103,058	\$6,803,260	\$7,622,664
EXPENDITURES					
Pension Benefits	\$879,213	\$583,203	\$443,859	\$880,000	\$430,000
Operating Expenditures	69,781	64,822	78,944	92,000	60,000
Reserves	5,754,751	6,222,185	6,580,255	5,831,260	7,132,664
Total Expenditures	\$6,703,745	\$6,870,210	\$7,103,058	\$6,803,260	\$7,622,664

City of Brooksville

Fund 609 HRA Funding Account

Description: HRA Funding Account

Revenue Source : Transfers from each Department

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

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Transfers In HRA	62,755	65,080	62,002	48,001	48,500
Transfers In Health Ins.	0	0	0	0	0
Prior Year Carry forward	308,377	11,160	26,000	28,543	34,284
Total Income	\$371,132	\$76,240	\$88,002	\$76,544	\$82,784
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures HRA	54,972	50,240	53,730	47,000	48,000
Operating Expenditures Health Ins.	0	0	0	0	0
Transfer Out	305,000	0	0	0	0
Reserves	11,160	26,000	34,272	29,544	34,784
Total Expenditures	\$371,132	\$76,240	\$88,002	\$76,544	\$82,784

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 dependants and/or retiree premium charges.

Expenditures : Expenses for employee and retiree health/medical premium charges.

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020	
INCOME						
Contributions	\$114,003	\$101,208	\$112,327	\$104,597	\$60,000	(1)
Interest	0	0	0	0	0	
Transfers In HRA	0	0	0	0	0	
Transfers In Health Ins.	1,287,679	1,033,570	793,971	806,688	611,488	
Prior Year Carry forward	0	616,164	907,578	969,962	1,092,009	
Total Income	\$1,401,682	\$1,750,942	\$1,813,876	\$1,881,247	\$1,763,497	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	0	0	0	0	0	
Operating Expenditures Health Ins.	785,518	843,364	765,592	800,000	825,000	
Restricted Reserves	102,564	102,564	102,564	102,564	102,564	
Reserves	513,600	805,014	945,720	978,683	835,933	
Total Expenditures	\$1,401,682	\$1,750,942	\$1,813,876	\$1,881,247	\$1,763,497	

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

Note: On 10/01/2014 the City established a partially self-insured 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.

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020
INCOME					
Contributions	\$403,824	\$409,029	\$350,216	\$0	\$0
Interest	107,955	152,914	151,349	45,000	65,000
Gain or (Loss) on Invest.	399,927	567,823	417,705	81,250	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	4,931,642	5,777,144	6,806,170	7,384,818	7,187,267
Total Income	\$5,843,348	\$6,906,910	\$7,725,440	\$7,511,068	\$7,252,267
EXPENDITURES					
Pension Benefits	\$0	\$21,827	\$186,724	\$7,436,068	\$7,172,267
Operating Expenditures	66,204	78,913	112,855	75,000	80,000
Reserves	5,777,144	6,806,170	7,425,861	0	0
Total Expenditures	\$5,843,348	\$6,906,910	\$7,725,440	\$7,511,068	\$7,252,267

City of Brooksville

Fund 615 COMMUNITY REDEVELOPMENT AGENCY

Description: Brooksville Community Redevelopment Agency

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

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

	2016 Actual	2017 Actual	2018 Actual	Budgeted 2019	Proposed 2020	
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	
TIF Funds	96,071	82,069	74,232	74,459	80,285	
Interest	260	259	209	200	200	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	522,587	560,949	461,668	458,332	337,214	
Total Income	\$618,918	\$643,277	\$536,109	\$532,991	\$417,699	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	48,869	38,140	46,305	131,420	131,420	(1)
Capital Expenditures	9,100	143,469	92,643	194,200	40,000	(2)
Reserves	560,949	461,668	397,161	207,371	246,279	(3)
Total Expenditures	\$618,918	\$643,277	\$536,109	\$532,991	\$417,699	

(1) Commercial exterior improvement grants & Downtown Beautiful Program \$60,000, Dues & Books \$870, City staff service \$27,950, 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 \$40,000).

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

City Of Brooksville

GLOSSARY

This is a glossary of terms and abbreviations commonly used: (a) at public meetings at which financial matters are discussed; (b) in budget and financial documents and records; and (c) in various grant applications.

GENERAL TERMINOLOGY

Ad Valorem Taxes/Property Taxes - Property taxes are computed by applying the millage rate to the assessed value of property after all exemptions have been subtracted. Property taxes are paid to a variety of governments through a single payment to the County Tax Collector.

Budget - A financial statement listing a governmental agency's expected income and expenses for a 12-month period. Under Florida law, governments are required to have a balanced budget. If changes occur during the year, governments can transfer funds within a budget or raise fees, etc., to keep the budget in balance. For the City, a proposed budget is prepared and submitted by the City Manager which becomes formal upon adoption by the City Council.

Capital Improvement Program - Governmental agencies establish five to ten year programs for major long-term costs such as the purchase of fire trucks, buildings, and land. Capital expenses are listed separately from operating expenses within the budget document.

Capital Outlay - Costs for the purchase of, or additions, to land, buildings, vehicles or other equipment, the value of which exceeds \$5,000. (See detailed listing under Capital Outlay Terminology).

Contingency Fund - Money set aside for emergencies or unexpected expenses that were not anticipated when the budget was being prepared and/or approved.

Deficit - A term generally applied to the budget as a whole, reflecting real or projected revenue shortages, meaning there are insufficient funds to cover expenses.

Enterprise Fund - A fund established to support a single service from which revenues (charges for services) are received to fund the delivery of that service.

Expenditures - Costs incurred by contract, agreement, or money actually spent.

Fiscal Year - The budget year. For municipal and county governments, the fiscal year runs from October 1 to September 30. For school districts and state agencies, it runs from July 1 to June 30.

Franchise Taxes - Money collected, usually from a private utility, in exchange for the authorized use of a governmental agency's easements and rights-of-way. Franchise taxes are also collected from solid waste services allowed to operate within a government's boundaries.

Fund - A listing within the budget, indicating the revenues and expenditures for a specific category of operation. The largest fund is the General Fund. This fund includes subcategories that support most of the City's operations. Other funds include those for water and sewer, state and federal grants, etc.

Impact Fee - A fee to fund the cost of a new development's impact on various City services. This fee is charged to those responsible for the new development as a condition for obtaining a building permit.

City Of Brooksville

Mill - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

Millage - A figure assigned to each governmental unit with ad valorem taxing authority for use in determining taxes. It determines how much revenue the government will receive from property taxes and how much an individual property owner pays by applying the millage rate to the value of property within the City.

Operating Expenses - The costs associated with the day-to-day activities of a government not including personal services or capital outlay costs. (See detailed listing under Operating Expenditures Terminology).

Over Budget - Over budget in revenue means that more income was received than budgeted. Over budget in expenses means costs were more than budgeted figures, and generally necessitates that spending must stop or money be transferred into the appropriate account to balance the budget by year-end.

Personal Services - Costs for employee salaries, wages, and fringe benefits. (See detailed listing under Personal Services Terminology).

Prior Year Carryover - Money not spent in one fiscal year, but carried forward to the next budget. Cash carried forward can be used to pay operating expenses at the beginning of a fiscal year before tax revenues are collected, or during a fiscal year if anticipated revenues have not yet been collected.

Projected (Revenue, Deficit, Expenses, etc.) - Estimates used in analyzing and preparing budgets. They are based on experience and information from a variety of sources that help government officials determine what they think income or expenses will be for a given time period.

Recurring Revenues - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

Revenue - Income received by the City from a variety of sources including taxes, fees, charges for services, grants, borrowing, or other governmental agencies.

Rolled-Back Millage Rate - A tax rate the county property appraiser determines is necessary to give a governmental agency the same amount of property tax dollars it received during the previous budget year.

State Shared Revenue - Money that cities and counties receive from the state. It includes the local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor taxes and sales taxes based on distribution formulas set by State law.

Taxable Valuation - The value of property after all allowable exemptions have been subtracted; the value on which ad valorem taxes are computed.

TRIM Bill - Florida's Truth in Millage law that requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year.

Under Budget - Under budget in expenses means either that the agency has been spending at a slower rate than expected, or that expenses were over estimated when the budget was prepared. Under budget in revenues means that money being collected from taxes and other source are not as much as was anticipated; it might necessitate spending adjustments.

User Fee - In a move toward a more businesslike approach, cities and counties are charging fees for use of services such as recreation, and water & sewer service. There is frequently a difference between what city residents and non-residents are charged for the service.

Utility Taxes - Taxes paid to municipalities by users of telephones, electricity, water, natural gas, bottled gas, and fuel oil.

Valuation - The dollar value of property assigned by the county property appraiser.

City Of Brooksville

PERSONAL SERVICES TERMINOLOGY

All salary, wages and fringe benefits paid to City employees:

Salary, Supervisory: Payroll costs for City department directors and other exempt supervisors. Includes merit increases and additions to base salary.

Overtime: Payments in addition to regular salaries and wages for employees working in excess of regular work hours. The calculation and payment of overtime is governed by the Fair Labor Standards Act.

Special Pay: Special pay and allowances which are not included in an employee's base pay and which are not included for computing overtime, retirement contributions, etc.

FICA Taxes: Includes City's matching share for Social Security and Medicare.

Life and Health Insurance: City's contribution toward employees' health insurance premiums and benefits.

Worker's Compensation: Premiums and benefits paid for Worker's Compensation.

Unemployment Compensation: City's payment for employees' unemployment compensation.

OPERATING EXPENDITURES TERMINOLOGY

Professional Services: Legal, medical, engineering, architectural, surveying, appraisal, and other services procured for independent professional assistance and not directly involved with accounting and/or auditing.

Accounting and Auditing: Expenditures for services received from independent certified public accountants.

Other Contractual Services: Payments for custodial services, and other services procured by contract or agreement with persons, firms, corporations, or other governmental units.

Election Expenses: Charges for ballot preparation and holding municipal elections.

Travel and Per Diem: Expenditures for transportation costs including public transportation and reimbursements for use of private vehicles, per diem, meals and incidental travel expenses for approved official travel.

Communications Services: Payments for telephone, telegraph, or other communication services.

Postage: Expenditures for postage, freight, shipping, and messenger services.

Utility: Charges for gas, water, sewer, electricity, solid waste disposal, and other public utility services.

Rental and Lease: Amounts paid for the lease or rental of land, buildings, equipment, or vehicles.

Insurance: Includes all insurance carried for the protection of the local government, such as, fire, theft, casualty, general and professional liability.

Repair and Maintenance Services: Costs incurred for the repair and maintenance of buildings and equipment, including maintenance and service contracts but not custodial or janitorial services.

Printing and Binding: Costs of printing, binding and other reproduction services which are contracted for or purchased from outside vendors.

Promotional Activities: Includes promotional expenses or advertising on behalf of the City, but does not include legal ads.

City Of Brooksville

Other Current Charges: Includes current charges and obligations not otherwise classified, such as legal ads, witness fees, information and evidence.

Office Supplies: Includes materials and supplies, such as, stationery, forms, paper, charts, maps and office equipment under \$500 in unit value. Also includes copier maintenance needs, such as, copy kits.

Operating Supplies: All types of supplies consumed in the conduct of departmental operations, including fuel, lubricants, chemicals, laboratory supplies, household items, janitorial and institutional supplies, uniforms and other clothing, recording tapes, and transcript production supplies.

Memberships and Publications: Includes books, or sets of books, journals and periodical subscriptions, membership dues and professional data costs, and conferences/seminar registration fees and other training and education costs.

Contingency: A reserve set aside to allow for emergencies or unforeseen needs not otherwise budgeted for the fiscal year.

Emergency Preparedness: Outlays to prepare the City for and to protect City properties from the effects of natural and man-made disasters.

Depreciation: The lessening of value of fixed assets over time.

Contributions: Donations made by the City to civic, charitable or other organizations, or for other specific purposes.

CAPITAL OUTLAY TERMINOLOGY

Outlays for the acquisition of, or addition to the City's fixed assets having a unit value greater than \$5000 and an expected economic life of at least one (1) years.

Land: Costs of land, easement, rights-of-way acquisition.

Buildings: City office buildings and additions, parks and recreational buildings, garages, etc., and additions, and any equipment installed in new buildings or additions which becomes a permanent part of the building.

Improvements other than buildings: Structures and facilities other than buildings, such as, roads, bridges, curbs, gutters, docks, fences, landscaping, lighting systems, parking areas, storm water and wastewater structures and lift stations, park areas and athletic fields, etc.

Machinery and Equipment: Motor vehicles, light and heavy equipment, and other machinery and equipment having a value of greater than \$5000.

Debt Service: Principal and interest and other charges for debt service payments for loans, bonds, lease-purchases and other multi-year obligations.

City Of Brooksville

ABBREVIATIONS AND GRANT TERMINOLOGY

ADA: American's with Disabilities Act.
BERT: Brooksville Emergency Response Team.
CAD: Computer aided design, or computer aided drafting.
CDBG: Community Development Block Grant.
CDD: Community Development Department
CIP: Capital Improvement Plan, or Construction in Progress.
CMC: Certified Municipal Clerk
COLA: Cost of living allowance.
COPS: Community Oriented Policing Service - refers to Department of Justice grant program.
CPA: Comprehensive Plan Amendment.
CRA: Community Redevelopment Agency.
DCA: Department of Community Affairs.
DOS: Disk operating system - refers to computer software used to run computer programs.
DPW: Department of Public Works.
EAR: Evaluation and Appraisal Report.
FCT: Florida Community Trust.
FDEP: Florida Department of Environmental Protection.
FDOT: Florida Department of Transportation.
FEAC: Federal Employment Advisory Council.
FPPA: Florida Public Personnel Association.
FICA: Federal Insurance Contribution Act - refers to employer social security/Medicare payments.
FLC: Florida League of Cities.
FLSA: Fair Labor Standards Act.
FMLA: Family Medical Leave Act.
FRDAP: Florida Development Assistance Program.
FRS: Florida Retirement System.
FY: Fiscal Year.
GFOA: Government Finance Officer's Association.
GIS: Global Information System, or Government Information System.
GNT: Good Neighbor Trail.
IS: Internal Service, or information system.
JBCC: Jerome Brown Community Center.
JPA: Joint Project Agreement.
LLEBG: Local Law Enforcement Block Grant.
MGD: Million Gallons per Day - refers to capacity of water & wastewater treatment plants.
MIS: Management Information Systems.
MPO: Metropolitan Planning Organization.
PY: Prior Year.
RFP: Request for Proposal.
R&M: Repairs & Maintenance.
R&R: Repair & Replacement.
SBA: State Board of Administration - refers to agency holding City invested funds.
TIF: Tax Increment Financing.
USDA: United States Department of Agriculture.
WAP: Water Advisory Panel
WWTP: Water/Wastewater Treatment Plant

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, SETTING THE MILLAGE RATE FOR THE BUDGET FOR THE FISCAL YEAR 2019/2020 TAXING YEAR PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 200.065, Florida Statutes, sets out the method of fixing millage by the governing body of a taxing authority; and,

WHEREAS, Section 200.065(2)(d), Florida Statutes, requires the City Council of the City of Brooksville, Florida, to compute the millage rate to be levied in relation to the "rolled-back rate" computed pursuant to Section 200.065(1), Florida Statutes; and,

WHEREAS, the "rolled-back rate" for the City of Brooksville, computed by the Hernando County Property Appraiser, pursuant to Section 200.065(1), Florida Statutes, is 6.1738 mils; and

WHEREAS, the City Council of the City of Brooksville must set the millage rate to be used in computing the amount of ad valorem taxes to be raised to fund the budget; and,

WHEREAS, pursuant to Section 200.065(2)(c), Florida Statutes, the City Council of the City of Brooksville published notice of held a public hearing on Wednesday, September 4, 2019, at 5:01 P.M., on the tentative budget and the proposed millage rate, and adopted said tentative budget with a proposed millage rate of 6.2000 mils and set the final public hearing to be held on September 18, 2019 at 5:01 p.m..

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, as follows:

1. Pursuant to Section 200.065, Florida Statutes, the City Council for the City of Brooksville sets the millage rate of 6.2000 mils which is an increase of .42% over the roll back rate of 6.1738 mils. This millage rate of 6.2000 mils is to be used for the purpose of adopting a Budget for the City of Brooksville for Fiscal Year 2019/2020.

2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 18th day of September, A.D., 2019.

CITY OF BROOKSVILLE RESOLUTION NO. 2019-11

By: William Kemerer
William Kemerer, Mayor

Attest: Jennifer Battista
Jennifer Battista, City Clerk, CMC

Approved as to form for the reliance of the City of Brooksville only:

Nancy Stuparich
Nancy Stuparich, City Attorney

VOTE OF COUNCIL:
Bernardini Aye
Battista Aye
Erhard Aye
Brayton Aye
Mayor Kemerer Aye

CERTIFICATION
I certify this to be a true and correct copy of the record in my office.
WITNESSETH my hand and official seal of the City of Brooksville, Florida, this the 19th day of Sept, 2019.
Deputy City Clerk Jennifer Battista

Ordinance No. 909

AN ORDINANCE APPROPRIATING CERTAIN MONIES FOR THE GENERAL OPERATIONS OF THE CITY OF BROOKSVILLE, FLORIDA, FROM ITS SEVERAL FUNDS FOR THE TWELVE MONTH PERIOD BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, as follows:

I. GENERAL APPROPRIATIONS FOR FISCAL YEAR 2020: That the following sums are hereby estimated as revenues, expenditures and fund balances for the fiscal year beginning October 1, 2019 and ending September 30, 2020.

A. <u>General Fund</u>	
Fund Balance October 1	3,240,405
Revenues	<u>6,960,498</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$10,200,903</u>
General Government	\$649,467
City Council	111,996
Administration Department	462,510
Technology Services	332,873
Human Resources Department	79,460
Business Development	57,000
Community Redevelopment Department	549,325
Finance Department	310,661
Police Department	999,584
Fire Department	991,405
Parks & Recreation Department	973,300
Cemetery	129,732
Buildings & Facilities	295,116
Recreation	0
Department of Public Works	909,106
Street Lighting	0
General Fund Reserves	<u>3,349,368</u>
TOTAL GENERAL FUND	<u>\$10,200,903</u>
B. <u>Special Revenue Funds</u>	
Criminal Justice Education Fund (104)	
Fund Balance October 1	\$68,200
Revenues	<u>0</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$68,200</u>
Expenditures	\$0
Reserves	<u>68,200</u>
TOTAL APPROPRIATION	<u>\$68,200</u>
Transportation Capital-Local Option Gas Tax 1-5 (107)	
Fund Balance October 1	\$311,319
Revenues	<u>173,113</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$484,432</u>
Expenditures	\$30,000
Reserves	<u>454,432</u>
TOTAL APPROPRIATION	<u>\$484,432</u>

Local Option Gas Tax Fund (108)	
Fund Balance October 1	\$194,170
Revenues	1,609,237
TOTAL AVAILABLE FOR APPROPRIATION	\$1,803,407
Expenditures	\$1,753,507
Reserves	49,900
TOTAL APPROPRIATION	\$1,803,407
Law Enforcement Invest. Trust Fund (109)	
Fund Balance October 1	\$45,059
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	\$45,059
Expenditures	\$0
Reserves	45,059
TOTAL APPROPRIATION	\$45,059
Road Impact Fees Fund (110)	
Fund Balance October 1	\$2,352,425
Revenues	95,000
TOTAL AVAILABLE FOR APPROPRIATION	\$2,447,425
Expenditures	\$1,245,223
Reserves	1,202,202
TOTAL APPROPRIATION	\$2,447,425
Law Enfnt. Impact Fees Fund (112)	
Fund Balance October 1	\$20,836
Revenues	3,550
TOTAL AVAILABLE FOR APPROPRIATION	\$24,386
Expenditures	\$0
Reserves	24,386
TOTAL APPROPRIATION	\$24,386
Public Bldg. Impact Fees Fund (113)	
Fund Balance October 1	\$216,426
Revenues	11,260
TOTAL AVAILABLE FOR APPROPRIATION	\$227,686
Expenditures	\$0
Reserves	227,686
TOTAL APPROPRIATION	\$227,686
Fire/EMS Impact Fees Fund (114)	
Fund Balance October 1	\$137,904
Revenues	8,600
TOTAL AVAILABLE FOR APPROPRIATION	\$146,504
Expenditures	\$0
Reserves	146,504
TOTAL APPROPRIATION	\$146,504

Park Impact Fees Fund (115)	
Fund Balance October 1	\$126,191
Revenues	<u>15,400</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$141,591</u>
Expenditures	\$0
Reserves	<u>141,591</u>
TOTAL APPROPRIATION	<u>\$141,591</u>
Law Enforcement Trust Fund (116)	
Fund Balance October 1	\$87,356
Revenues	<u>0</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$87,356</u>
Expenditures	\$0
Reserves	<u>87,356</u>
TOTAL APPROPRIATION	<u>\$87,356</u>
Justice Assistance Grant (118)	
Fund Balance October 1	\$0
Revenues	<u>0</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$0</u>
Expenditures	\$0
Reserves	<u>0</u>
TOTAL APPROPRIATION	<u>\$0</u>
Fire Grants & Donations Fund (122)	
Fund Balance October 1	\$12,428
Revenues	<u>0</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$12,428</u>
Expenditures	\$12,428
Reserves	<u>0</u>
TOTAL APPROPRIATION	<u>\$12,428</u>
Police Grants & Donations Fund (123)	
Fund Balance October 1	\$10,813
Revenues	<u>0</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$10,813</u>
Expenditures	\$10,813
Reserves	<u>0</u>
TOTAL APPROPRIATION	<u>\$10,813</u>
Traffic Camera Fund (128)	
Fund Balance October 1	\$0
Revenues	<u>0</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$0</u>
Expenditures	\$0
Reserves	<u>0</u>
TOTAL APPROPRIATION	<u>\$0</u>

First Tee Fund (129)	
Fund Balance October 1	\$0
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	\$0
Expenditures	\$0
Reserves	0
TOTAL APPROPRIATION	\$0

The Enrichment Center (The PMF) (139)	
Fund Balance October 1	\$3,402
Revenues	16,000
	<u>\$19,402</u>
Expenditures	\$18,000
Reserves	1,402
TOTAL APPROPRIATION	\$19,402

FDOT-Highway Landscaping Grant (140)	
Fund Balance October 1	\$0
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	\$0
Expenditures	\$0
Reserves	0
TOTAL APPROPRIATION	\$0

Special Fire Assessment Fund (143)	
Fund Balance October 1	-\$35,549
Revenues	2,364,515
	<u>\$2,328,966</u>
Expenditures	\$2,328,966
Reserves	0
TOTAL APPROPRIATION	\$2,328,966

Brownfields Assessment Grant (144)	
Fund Balance October 1	\$300,000
Revenues	0
	<u>\$300,000</u>
Expenditures	\$300,000
Reserves	0
TOTAL APPROPRIATION	\$300,000

C. **Debt Service Funds**

Bond & Interest Sinking Debt Service Fund (201)	
(For USDA Revenue Bonds)	
Fund Balance October 1	\$13,853
Revenues	13,280
TOTAL AVAILABLE FOR APPROPRIATION	\$27,133
Expenditures	\$13,280
Reserves	13,853
TOTAL APPROPRIATION	\$27,133

Bond & Interest Sinking Debt Service Fund (202)
(For 2011 Series Revenue Note)

Fund Balance October 1	\$50,654
Revenues	303,780
TOTAL AVAILABLE FOR APPROPRIATION	\$354,434
Expenditures	\$303,780
Reserves	50,654
TOTAL APPROPRIATION	\$354,434

Bond & Interest Sinking Debt Service Fund (203)
(For USDA Revenue Bonds)

Fund Balance October 1	\$15,617
Revenues	7,563
TOTAL AVAILABLE FOR APPROPRIATION	\$23,180
Expenditures	\$7,563
Reserves	15,617
TOTAL APPROPRIATION	\$23,180

D. **Capital Projects Funds**

McKethan Capital Projects Fund (302)

Fund Balance October 1	\$52,649
Revenues	500
TOTAL AVAILABLE FOR APPROPRIATION	\$53,149
Expenditures	\$0
Reserves	53,149
TOTAL APPROPRIATION	\$53,149

Transportation Capital Expenditures Fund (308)

Fund Balance October 1	\$341,589
Revenues	1,000
TOTAL AVAILABLE FOR APPROPRIATION	\$342,589
Expenditures	\$270,000
Reserves	72,589
TOTAL APPROPRIATION	\$342,589

Capital Improvement Revenue Fund (309)

Fund Balance October 1	\$2,923
Revenues	35,100
TOTAL AVAILABLE FOR APPROPRIATION	\$38,023
Expenditures	\$35,190
Reserves	2,833
TOTAL APPROPRIATION	\$38,023

Bond & Interest Sinking Fund (311)(For 2011 Capt.Impr.Note)

Fund Balance October 1	\$0
Revenues	303,780
TOTAL AVAILABLE FOR APPROPRIATION	\$303,780
Expenditures	\$303,780
Reserves	0
TOTAL APPROPRIATION	\$303,780

Fund 313 Bond Settlement Capital Projects Funds	
Fund Balance October 1	\$0
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	\$0
Expenditures	\$0
Reserves	0
TOTAL APPROPRIATION	\$0

Capital Improvement Revenue Fund (314)	
Fund Balance October 1	-\$1,977
Revenues	10,319
TOTAL AVAILABLE FOR APPROPRIATION	\$8,342
Expenditures	\$7,563
Reserves	779
TOTAL APPROPRIATION	\$8,342

E. Proprietary Fund Funds

Public Works - Water & Wastewater (ALL)	
Fund Balance October 1	\$6,307,159
Revenues	5,785,734
TOTAL AVAILABLE FOR APPROPRIATION	\$12,092,893
Expenditures	\$7,782,522
Reserves	4,310,371
TOTAL APPROPRIATION	\$12,092,893

Public Works - Solid Waste Collection (403)	
Fund Balance October 1	\$1,276,807
Revenues	1,601,465
TOTAL AVAILABLE FOR APPROPRIATION	\$2,878,272
Expenditures	\$1,516,335
Reserves	1,361,937
TOTAL APPROPRIATION	\$2,878,272

Public Works - Vehicle Maint. Internal Service Fund (501)	
Fund Balance October 1	\$57,688
Revenues	117,581
TOTAL AVAILABLE FOR APPROPRIATION	\$175,269
Expenditures	\$117,481
Reserves	57,788
TOTAL APPROPRIATION	\$175,269

Vehicle Replacement Internal Service Fund (502)	
Fund Balance October 1	\$1,010,118
Revenues	287,535
TOTAL AVAILABLE FOR APPROPRIATION	\$1,297,653
Expenditures	\$0
Reserves	1,297,653
TOTAL APPROPRIATION	\$1,297,653

Equipment Replacement Internal Service Fund (503)	
Fund Balance October 1	\$29,733
Revenues	<u>10,035</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$39,768</u>
Expenditures	\$0
Reserves	<u>39,768</u>
TOTAL APPROPRIATION	<u>\$39,768</u>
F. Trust and Agency Funds	
Butterweck Bond Fund (603)	
Fund Balance October 1	\$1,311
Revenues	<u>40</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$1,351</u>
Expenditures	\$0
Reserves	<u>1,351</u>
TOTAL APPROPRIATION	<u>\$1,351</u>
Special Cemetery Perpetual Care Fund (605)	
Fund Balance October 1	\$420,388
Revenues	<u>11,600</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$431,988</u>
Expenditures	\$0
Reserves	<u>431,988</u>
TOTAL APPROPRIATION	<u>\$431,988</u>
Firefighters' Retirement Fund (607)	
Fund Balance October 1	\$6,800,164
Revenues	<u>822,500</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$7,622,664</u>
Expenditures	\$490,000
Reserves	<u>7,132,664</u>
TOTAL APPROPRIATION	<u>\$7,622,664</u>
Employee HRA Funding (609)	
Fund Balance October 1	\$34,284
Revenues	<u>48,500</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$82,784</u>
Expenditures	\$48,000
Reserves	<u>34,784</u>
TOTAL APPROPRIATION	<u>\$82,784</u>
Employee Health Insurance Funding (610)	
Fund Balance October 1	\$1,092,009
Revenues	<u>671,488</u>
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$1,763,497</u>
Expenditures	\$825,000
Reserves	<u>938,497</u>
TOTAL APPROPRIATION	<u>\$1,763,497</u>

Policemen's Retirement Fund (613)	
Fund Balance October 1	\$7,187,267
Revenues	65,000
TOTAL AVAILABLE FOR APPROPRIATION	\$7,252,267
Expenditures	\$7,252,267
Reserves	0
TOTAL APPROPRIATION	\$7,252,267
Community Redevelopment Agency (615)	
Fund Balance October 1	\$337,214
Revenues	80,485
TOTAL AVAILABLE FOR APPROPRIATION	\$417,699
Expenditures	\$171,420
Reserves	246,279
TOTAL APPROPRIATION	\$417,699

II. TRANSFERS: Any sum, or sums, appropriated within the various departments and funds of the City of Brooksville, if not required for such purpose may be applied to the expense of the Department to which said sums are appropriated or the fund from which it was appropriated.

III. EXPENDITURES: Expenditures authorized under this Ordinance shall be processed with the approval of the City Manager or designee. Payments made shall be by electronic transfer or by check drawn by the Director of Finance and signed by the City Manager or City Clerk and the Mayor or Vice Mayor.

IV. BUDGET OVER-EXPENDITURES: Under no circumstances may a Departmental Appropriation be over-expended without the consent and approval of the City Council. Consent and approval of the City Council may be given during duly called and constituted sessions of said Council identifying said budget amendments or adjustments.

V. ENCUMBRANCES UNDER CONTRACT: That valid commitments for goods and services which remain uncompleted as of September 30, 2019, shall not lapse, but shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2019 and ending September 30, 2020.

VI. ENCUMBRANCES NOT UNDER CONTRACT: That City Council approved funds as of September 30, 2018, shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2018 and ending September 30, 2019.

VII. EFFECTIVE DATE: This Ordinance shall become effective immediately upon the later of its adoption or 12:01 A.M., October 1, 2019, as required by the Code of the City of Brooksville, Florida and applicable State laws.

VIII. REPEALER: All Ordinances, or parts of Ordinances, in conflict herewith are hereby expressly repealed.

CITY OF BROOKSVILLE
ORD No. 909

Attest: Jennifer J. Battista City Clerk
BY: William J. Kemerer Mayor

PASSED on First Reading on
FIRST NOTICE Published on September 6, 2019 in the Tampa Bay Times
SECOND NOTICE Published on September 15, 2019 in the Tampa Bay Times
PASSED on Second Reading on September 18, 2019

Approved as to form for the reliance of the
City of Brooksville only:

Mary Beth
Vose Law Firm
City Attorney

VOTE OF COUNCIL
Battista Aye
Bernardini Aye
Erhard Aye
Kemerer Aye
Brayton Aye

CERTIFICATION
I certify this to be a true and correct copy of the record in my office.
WITNESSETH my hand and official seal of the City of Brooksville, Florida, this the 19th day of Sept, 2019.
Deputy City Clerk Jennifer J. Battista