



CITY OF BROOKSVILLE

FISCAL YEAR BUDGET 2021

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City of Brooksville

CITY BUDGET FISCAL YEAR 2021

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August 28, 2020

Honorable Mayor and City Council
City of Brooksville

Fiscal Year 2020-2021 Budget Message
Moving Brooksville Boldly into the Future

Please allow this Budget Message to serve as the formal transmission of the Adopted Budget for Fiscal Year 2020-2021. This budget reflects the City Council's vision in moving the 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 2020-2021 Fiscal Year. The formulation of this budget is largely representative of City Council special meetings that were held on May 11th, June 24th, July 13th, August 10th and two special meetings on August 24th. 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 Overview

The FY 2020-2021 Budget is representative of a spending plan that was fashioned in spite of numerous challenges that occurred during the current Fiscal Year.

Covid 19

The City of Brooksville was confronted with an unprecedented event during the Fiscal Year that started in February and began to dominate in March. That event

was the worldwide Covid 19 pandemic which triggered a shutdown of activity within the country. As a result, the pandemic caused numerous closures and shutdowns, cancellation of a multitude of events and the loss of revenue in several areas. For example, the City is still under a State of Emergency Declaration that was enacted on March 16, 2020. While City employees continued to work and provide services and conduct the business of the City, City Hall and other business offices of the City were closed to the public. City offices were reopened in phases consistent with the Governor's phased reopening process.

Revenue Loss Due to Covid 19

In terms of revenue losses, the City absorbed losses in three areas. At this point in time, the city projects a state revenue loss of \$52,129 and Parks and Recreation losses of \$35,000. These revenue losses impact the general fund and special revenue funds 107 and 108 pertaining to local option gas taxes. Utility revenue losses are projected to be \$48,433. These revenue losses effect Fund 401, Water and Wastewater.

Projects Impacts Due to Covid 19

Perhaps the biggest consequence of the Covid 19 pandemic was the stoppage and delay of multiple projects that were slated for implementation and completion during this fiscal year. Staff has attempted to move forward on these projects and the projects are currently underway. However, most of these projects will not be completed until and during the FY 21 and the funds have been carried over to FY 21.

Certified Taxable Assessed Valuation and Millage Rate

The City of Brooksville certified Taxable Assessed Valuation for calendar/tax year 2020 is \$484,859,624 which is an increase of \$42,619,430 over the prior year. On August 24, 2020 the Brooksville City Council set the millage rate at 5.9 mills which is a reduction from the prior year of 6.2 mills. The following table reflects the City's

total certified taxable assessed valuation for the calendar/tax year 2020, new net construction and millage rate over the last 10 years.

City of Brocksville

Millage Rate Information

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Current Year Gross Taxable Value | 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 | 484,859,624 |
| Prior Year Final Gross Taxable Value | 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 | 442,579,145 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rolled-Back Rate | 7.0202 | 7.1055 | 6.5834 | 6.7317 | 6.6962 | 6.6439 | 6.5882 | 6.5329 | 6.9775 | 6.1738 | 6.0389 |
| Proposed Millage Rate | 6.3700 | 6.3700 | 6.6000 | 6.7317 | 6.6962 | 6.6439 | 6.6426 | 6.9763 | 6.2000 | 6.2000 | 5.9000 |
| Difference between Rates | 1.3690 | 0.6502 | 0.7355 | -0.0166 | 0.0000 | 0.0000 | 0.0000 | -0.4434 | 0.7775 | -0.0262 | 0.1389 |
| Ad Valorem Revenue at Rolled-back Rate | 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 | 2,928,019 |
| Ad Valorem Revenue at proposed rate | 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 | 2,860,672 |
| Difference in Ad Valorem Revenue | -269,687 | -286,858 | 6,333 | 0 | 0 | 0 | 21,787 | 181,738 | -336,099 | 11,587 | -67,347 |
| Value of a Mill (1.0000) | 414,776 | 390,018 | 381,486 | 371,205 | 381,362 | 387,026 | 400,496 | 409,874 | 432,282 | 442,240 | 484,860 |
| Value of tenth of Mill (0.1000) | 41,478 | 39,002 | 38,149 | 37,121 | 38,136 | 38,703 | 40,050 | 40,987 | 43,228 | 44,224 | 48,486 |
| Value of hundredth of Mill (0.0100) | 4,148 | 3,900 | 3,815 | 3,712 | 3,814 | 3,870 | 4,005 | 4,099 | 4,323 | 4,422 | 4,849 |

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes: 484,859,624.00

| Millage Rate Matrix | Anticipated Revenue at Given Millage | Revenue Difference from Roll-back |
|---------------------|--------------------------------------|-----------------------------------|
| 10.0000 | 4,848,596 | 1,920,577 |
| 9.9000 | 4,800,110 | 1,872,091 |
| 9.8000 | 4,751,624 | 1,823,606 |
| 9.7000 | 4,703,138 | 1,775,120 |
| 9.6000 | 4,654,652 | 1,726,634 |
| 9.5000 | 4,606,166 | 1,678,148 |
| 9.4000 | 4,557,680 | 1,629,662 |
| 9.3000 | 4,509,195 | 1,581,176 |
| 9.2000 | 4,460,709 | 1,532,690 |
| 9.1000 | 4,412,223 | 1,484,204 |
| 9.0000 | 4,363,737 | 1,435,718 |
| 8.9000 | 4,315,251 | 1,387,232 |
| 8.8000 | 4,266,765 | 1,338,746 |
| 8.7000 | 4,218,279 | 1,290,260 |
| 8.6000 | 4,169,793 | 1,241,774 |
| 8.5000 | 4,121,307 | 1,193,288 |
| 8.4000 | 4,072,821 | 1,144,802 |
| 8.3000 | 4,024,335 | 1,096,316 |
| 8.2000 | 3,975,849 | 1,047,830 |
| 8.1000 | 3,927,363 | 999,344 |
| 8.0000 | 3,878,877 | 950,858 |
| 7.9000 | 3,830,391 | 902,372 |
| 7.8000 | 3,781,905 | 853,886 |
| 7.7500 | 3,757,662 | 829,643 |
| 7.7000 | 3,733,419 | 805,400 |

| Millage Rate Matrix | Anticipated Revenue at Given Millage | Revenue Difference from Roll-back |
|---------------------|--------------------------------------|-----------------------------------|
| 7.6000 | 3,684,933 | 756,914 |
| 7.5000 | 3,636,447 | 708,428 |
| 7.4000 | 3,587,961 | 659,942 |
| 7.3000 | 3,539,475 | 611,456 |
| 7.2500 | 3,515,232 | 587,213 |
| 7.1000 | 3,442,503 | 514,485 |
| 7.0000 | 3,394,017 | 465,999 |
| 6.9763 | 3,382,526 | 454,507 |
| 6.9000 | 3,345,531 | 417,513 |
| 6.8500 | 3,321,288 | 393,270 |
| 6.8000 | 3,297,045 | 369,027 |
| 6.7500 | 3,272,802 | 344,784 |
| 6.7000 | 3,248,559 | 320,541 |
| 6.6500 | 3,224,316 | 296,298 |
| 6.6426 | 3,220,729 | 292,710 |
| 6.6000 | 3,200,074 | 272,055 |
| 6.5329 | 3,167,539 | 239,521 |
| 6.5500 | 3,175,831 | 247,812 |
| 6.5000 | 3,151,588 | 223,569 |
| 6.4000 | 3,103,102 | 175,083 |
| 6.3000 | 3,054,616 | 126,597 |
| 6.2000 | 3,006,130 | 78,111 |
| 6.0389 | 2,928,019 | 0 |
| 6.0000 | 2,909,158 | -18,861 |
| 5.9000 | 2,860,672 | -67,347 |



Personnel

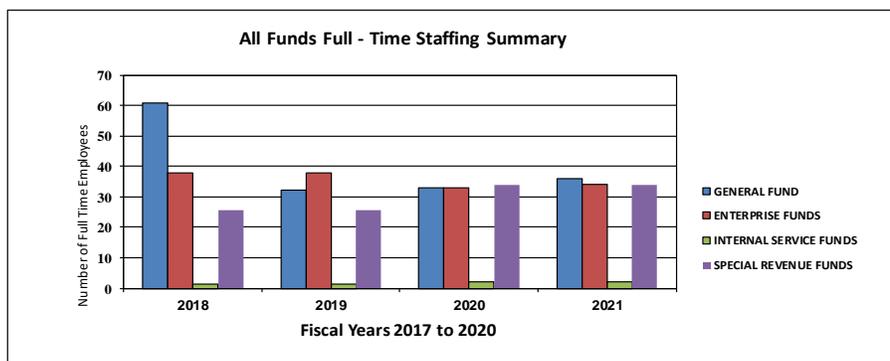
The city continues to ensure that the provision of services is addressed. In this proposed budget two (2) full time and two (2) part time positions are proposed. All four positions are found in General Fund and include: A part time Administrative Specialist III in the City Manager's Office; a part time Park Attendant in Parks and Recreation; a Code Enforcement Officer in the Development Department; and an Economic Development Specialist in Business Development within the City

Manager’s Office. The following table exhibits the all funds full time personnel summary.

City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY

| | 2018 | 2019 | 2020 | 2021 | % OF TOTAL |
|---------------------------------------|---------------|--------------|---------------|---------------|---------------|
| GENERAL FUND | | | | | |
| City Council | 5.0 | 5.0 | 5.0 | 5.0 | 4.72% |
| City Manager's Office | 4.0 | 4.0 | 6.0 | 6.5 | 6.13% |
| Human Resources | 1.0 | 1.0 | 1.0 | 1.0 | 0.94% |
| Business Development | 0.0 | 0.0 | 0.0 | 1.0 | 0.94% |
| Technology Services | 0.0 | 0.0 | 1.0 | 1.0 | 0.94% |
| Cemetery | 2.0 | 2.0 | 2.0 | 2.0 | 1.89% |
| Development | 4.0 | 4.0 | 4.0 | 5.0 | 4.72% |
| Finance | 5.0 | 5.0 | 4.0 | 4.0 | 3.77% |
| Police | 28.91 | 0.0 | 0.0 | 0.0 | 0.00% |
| Parks & Recreation | 11.0 | 11.0 | 6.0 | 6.5 | 6.13% |
| Buildings and Facilities | 0.00 | 0.00 | 4.00 | 4.00 | 3.77% |
| Total General Fund | 60.91 | 32.00 | 33.00 | 36.00 | 33.96% |
| ENTERPRISE FUNDS | | | | | |
| Water & Wastewater Fund | 26.32 | 26.32 | 20.90 | 21.90 | 20.66% |
| Sanitation Fund | 11.56 | 11.56 | 12.10 | 12.10 | 11.42% |
| Total Enterprise Funds | 37.88 | 37.88 | 33.00 | 34.00 | 32.08% |
| INTERNAL SERVICE FUNDS | | | | | |
| Fleet Maintenance Fund | 1.5 | 1.5 | 2.0 | 2.0 | 1.89% |
| SPECIAL REVENUE FUNDS | | | | | |
| Fire | 20.0 | 20.0 | 21.0 | 21.0 | 19.81% |
| First Tee Program | 0.0 | 0.0 | 0.0 | 0.0 | 0.00% |
| Local Option Gas Tax - Streets | 5.75 | 5.75 | 13.00 | 13.00 | 12.26% |
| Photo Enforcement Traffic Safety | 0.0 | 0.0 | 0.0 | 0.0 | 0.00% |
| Total Special Revenue Funds | 25.75 | 25.75 | 34.00 | 34.00 | 32.08% |
| TRUST & AGENCY FUNDS | | | | | |
| | 0.0 | 0.0 | 0.0 | 0.0 | 0.00% |
| Total Trust & Agency Funds | 0.0 | 0.0 | 0.0 | 0.0 | 0.00% |
| TOTAL FULL-TIME STAFF | 126.04 | 97.13 | 102.00 | 106.00 | 100.0% |



Capital Budget

For FY 2020-2021, a number of projects were identified and added to the Budget. Some of these projects include: The upgrading of the audio, video/presentation hardware in City Council Chambers; Cemetery expansions, Jerome Brown Center parking lot repairs and repaving; Tom Varn wood playground replacement; Lamar water plant, milling/resurface program; and modification of the master lift station at Cortez Blvd. The aforementioned projects display the City's commitment to moving forward with capital improvements.

Economic Development/Community Redevelopment Agency

The FY 2020-2021 Budget also demonstrates the City's commitment to economic development. As previously mentioned above, the City is adding an Economic Development Specialist and Code Enforcement Officer to assist with Economic Development efforts. On July 28, 2020 the City Council accepted the City Manager's economic development strategic plan. In addition to the cited positions, this budget provides \$94,000 dollars in additional expenses for Economic Development endeavors.

The City will also revisit the Community Redevelopment Agency (CRA) as part of the overall economic development program to ensure that the CRA furthers economic development. The CRA will initiate future assessments to the CRA plan and ensure that future CRA spending and initiatives will be productive.

Other Budget Initiatives

In the proposed FY 2020-2021 Budget, the City will be providing its employees with a four (4) percent wage increase. The City will also be funding the Brooksville Main Street Program at \$22,500 with an additional \$8,000 for street closures related to Main Street activity. The City is continuing its Law Enforcement Contract with the Hernando County Sheriff's Office (HCSO). The FY 2020-2021 contract calls for an annual cost of \$882,219 after offset for lease credits and capital outlays.

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 2021

| General Fund 5.9000 | GENERAL FUND | SPECIAL REVENUE FUNDS | CAPITAL PROJECTS & DEBT SERVICE FUNDS | PROPRIETARY FUNDS | TRUST & AGENCY FUNDS | TOTAL |
|---|--------------------|-----------------------|---------------------------------------|---------------------|----------------------|---------------------|
| CASH BALANCES BROUGHT FORWARD | \$2,846,620 | \$4,546,089 | \$204,376 | \$9,444,861 | \$9,128,943 | \$26,170,889 |
| ESTIMATED REVENUES: | | | | | | |
| Taxes: Millage Per \$1,000 | | | | | | |
| Ad Valorem Taxes 5.9000 | \$2,714,640 | \$0 | \$0 | \$0 | \$0 | \$2,714,640 |
| Sales, Use & Gas Taxes | 890,000 | 0 | 0 | 0 | 0 | 890,000 |
| Franchise Fees/Comm Service Tax | 1,071,171 | 0 | 0 | 0 | 0 | 1,071,171 |
| Licenses & Permits | 283,000 | 0 | 0 | 0 | 0 | 283,000 |
| Intergovernmental Revenue | 952,484 | 611,987 | 35,000 | 253,000 | 0 | 1,852,471 |
| Charges for Services | 119,800 | 0 | 0 | 6,754,233 | 0 | 6,874,033 |
| Miscellaneous Revenues | 326,864 | 1,229,130 | 1,350 | 82,485 | 839,570 | 2,479,399 |
| Other Financing Sources | 532,752 | 2,272,506 | 638,392 | 1,275,336 | 700,300 | 5,419,286 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | \$6,890,711 | \$4,111,623 | \$674,742 | \$8,365,054 | \$1,539,870 | \$21,584,000 |
| TOTAL REVENUES AND BALANCES | \$9,737,331 | \$8,659,712 | \$879,118 | \$17,809,915 | \$10,668,813 | \$47,754,889 |
| EXPENDITURES/EXPENSES | | | | | | |
| General Government | \$2,504,160 | \$0 | \$0 | \$0 | \$876,850 | \$3,381,010 |
| Public Safety | 1,028,552 | 1,733,740 | 0 | 0 | 553,688 | 3,315,980 |
| Physical Environment | 0 | 221,250 | 0 | 5,745,185 | 0 | 5,966,435 |
| Transportation | 0 | 3,665,259 | 0 | 164,665 | 0 | 3,829,924 |
| Culture & Recreation | 1,712,176 | 18,400 | 0 | 0 | 0 | 1,730,576 |
| Debt Service | 0 | 79,376 | 324,293 | 869,416 | 0 | 1,273,085 |
| Other Financing Uses | 2,334,870 | 282,583 | 346,343 | 2,503,301 | 0 | 5,467,097 |
| TOTAL EXPENDITURES | \$7,579,758 | \$6,000,608 | \$670,636 | \$9,282,567 | \$1,430,538 | \$24,964,107 |
| Reserves | \$2,157,573 | \$2,659,104 | \$208,482 | \$8,527,348 | \$9,238,275 | \$22,790,782 |
| TOTAL APPROPRIATED EXPENDITURES AND RESERVES | \$9,737,331 | \$8,659,712 | \$879,118 | \$17,809,915 | \$10,668,813 | \$47,754,889 |

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 19 | Maturity Date | Interest Rate | Due FY 2021 | Due FY 2022 | Due FY 2023 | Due FY 2024 |
|--|---------------------|------------------------------|---------------|---------------|--------------------|--------------------|--------------------|--------------------|
| 1 Street Department Fund 108/Sun Trust Patch Truck Loan | \$109,137 | \$100,140 | 8/24/2026 | 3.77% | \$15,824 | \$15,824 | \$15,824 | \$15,824 |
| 2 Fire Department Fund 143/Promissory Note | \$633,659 | \$114,538 | 08/10/2021 | 5.14% | \$57,269 | \$57,269 | \$57,269 | \$57,269 |
| 3 Fire Department Fund 143/USDA Loan | \$94,500 | \$78,163 | 08/05/2031 | 2.75% | \$7,563 | \$7,563 | \$7,563 | \$7,563 |
| 4 General Fund/Capital Improvement Rev. Fund/USDA Loan* | \$258,800 | \$128,000 | 09/01/2032 | 4.125% | \$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 | \$1,894,484 | 10/01/2026 | 4.136% | \$303,780 | \$303,780 | \$303,780 | \$303,780 |
| | \$4,429,118 | \$2,315,325 | | | \$397,386 | \$398,056 | \$397,685 | \$397,314 |
| 6 Wastewater /ARRA Loan WW 270200 ** | \$632,980 | \$397,773 | 02/15/2031 | 2.30% | \$39,562 | \$39,562 | \$39,562 | \$39,562 |
| 7 Wastewater / Direct State Revolving Fund Loan WW270201 ** | \$411,383 | \$263,074 | 02/15/2031 | 2.30% | \$26,165 | \$26,165 | \$26,165 | \$26,165 |
| 8 Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds *** | \$9,510,366 | \$5,615,646 | 10/1/2027 | 2.97% | \$804,089 | \$800,638 | \$797,100 | \$793,522 |
| | \$10,554,729 | \$6,276,493 | | | \$869,816 | \$866,365 | \$862,827 | \$859,249 |
| TOTAL | \$14,983,847 | \$8,591,818 | | | \$1,267,202 | \$1,264,421 | \$1,260,512 | \$1,256,563 |

| 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 108 |
| 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

| | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Current Year Gross Taxable Value | 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 | 484,859,624 |
| Prior Year Final Gross Taxable Value | 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 | 442,579,145 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rolled-Back Rate | 7.0202 | 7.1055 | 6.5834 | 6.7317 | 6.6962 | 6.6439 | 6.5882 | 6.5329 | 6.9775 | 6.1738 | 6.0389 |
| Proposed Millage Rate | 6.3700 | 6.3700 | 6.6000 | 6.7317 | 6.6962 | 6.6439 | 6.6426 | 6.9763 | 6.2000 | 6.2000 | 5.9000 |
| Difference between Rates | 1.3690 | 0.6502 | 0.7355 | -0.0166 | 0.0000 | 0.0000 | 0.0000 | -0.4434 | 0.7775 | -0.0262 | 0.1389 |
| Ad Valorem Revenue at Rolled-back Rate | 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 | 2,928,019 |
| Ad Valorem Revenue at proposed rate | 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 | 2,860,672 |
| Difference in Ad Valorem Revenue | -269,687 | -286,858 | 6,333 | 0 | 0 | 0 | 21,787 | 181,738 | -336,099 | 11,587 | -67,347 |
| Value of a Mill (1.0000) | 414,776 | 390,018 | 381,486 | 371,205 | 381,362 | 387,026 | 400,496 | 409,874 | 432,282 | 442,240 | 484,860 |
| Value of tenth of Mill (0.1000) | 41,478 | 39,002 | 38,149 | 37,121 | 38,136 | 38,703 | 40,050 | 40,987 | 43,228 | 44,224 | 48,486 |
| Value of hundredth of Mill (0.0100) | 4,148 | 3,900 | 3,815 | 3,712 | 3,814 | 3,870 | 4,005 | 4,099 | 4,323 | 4,422 | 4,849 |

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes:
484,859,624.00

| Millage Rate Matrix | Anticipated Revenue at Given Millage | Revenue Difference from Roll-back |
|---------------------|--------------------------------------|-----------------------------------|
| 10.0000 | 4,848,596 | 1,920,577 |
| 9.9000 | 4,800,110 | 1,872,091 |
| 9.8000 | 4,751,624 | 1,823,606 |
| 9.7000 | 4,703,138 | 1,775,120 |
| 9.6000 | 4,654,652 | 1,726,634 |
| 9.5000 | 4,606,166 | 1,678,148 |
| 9.4000 | 4,557,680 | 1,629,662 |
| 9.3000 | 4,509,195 | 1,581,176 |
| 9.2000 | 4,460,709 | 1,532,690 |
| 9.1000 | 4,412,223 | 1,484,204 |
| 9.0000 | 4,363,737 | 1,435,718 |
| 8.9000 | 4,315,251 | 1,387,232 |
| 8.8000 | 4,266,765 | 1,338,746 |
| 8.7000 | 4,218,279 | 1,290,260 |
| 8.6000 | 4,169,793 | 1,241,774 |
| 8.5000 | 4,121,307 | 1,193,288 |
| 8.4000 | 4,072,821 | 1,144,802 |
| 8.3000 | 4,024,335 | 1,096,316 |
| 8.2000 | 3,975,849 | 1,047,830 |
| 8.1000 | 3,927,363 | 999,344 |
| 8.0000 | 3,878,877 | 950,858 |
| 7.9000 | 3,830,391 | 902,372 |
| 7.8000 | 3,781,905 | 853,886 |
| 7.7500 | 3,757,662 | 829,643 |
| 7.7000 | 3,733,419 | 805,400 |

| Millage Rate Matrix | Anticipated Revenue at Given Millage | Revenue Difference from Roll-back |
|---------------------|--------------------------------------|-----------------------------------|
| 7.6000 | 3,684,933 | 756,914 |
| 7.5000 | 3,636,447 | 708,428 |
| 7.4000 | 3,587,961 | 659,942 |
| 7.3000 | 3,539,475 | 611,456 |
| 7.2500 | 3,515,232 | 587,213 |
| 7.1000 | 3,442,503 | 514,485 |
| 7.0000 | 3,394,017 | 465,999 |
| 6.9763 | 3,382,526 | 454,507 |
| 6.9000 | 3,345,531 | 417,513 |
| 6.8500 | 3,321,288 | 393,270 |
| 6.8000 | 3,297,045 | 369,027 |
| 6.7500 | 3,272,802 | 344,784 |
| 6.7000 | 3,248,559 | 320,541 |
| 6.6500 | 3,224,316 | 296,298 |
| 6.6426 | 3,220,729 | 292,710 |
| 6.6000 | 3,200,074 | 272,055 |
| 6.5329 | 3,167,539 | 239,521 |
| 6.5500 | 3,175,831 | 247,812 |
| 6.5000 | 3,151,588 | 223,569 |
| 6.4000 | 3,103,102 | 175,083 |
| 6.3000 | 3,054,616 | 126,597 |
| 6.2000 | 3,006,130 | 78,111 |
| 6.0389 | 2,928,019 | 0 |
| 6.0000 | 2,909,158 | -18,861 |
| 5.9000 | 2,860,672 | -67,347 |

Last Years Millage Rate

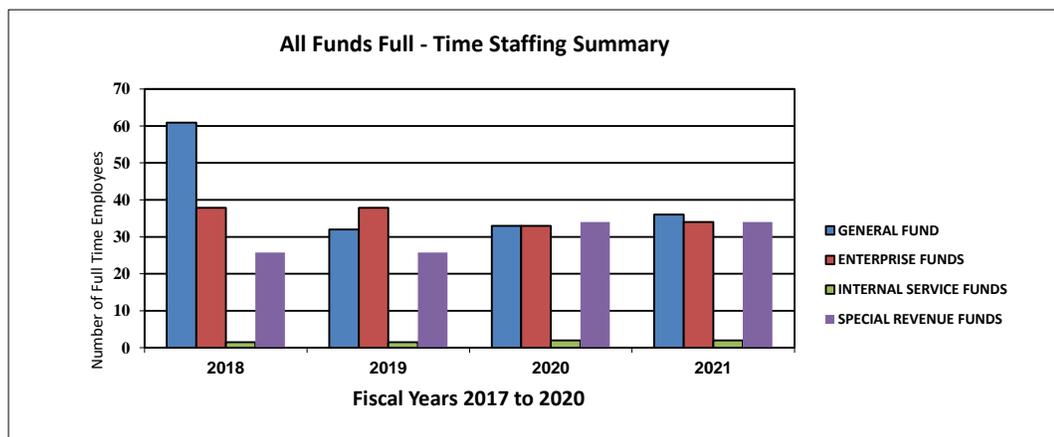
Rolled-Back Rate

Proposed Millage Rate

City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY

| | 2018 | 2019 | 2020 | 2021 | % OF TOTAL |
|---------------------------------------|---------------|--------------|---------------|---------------|---------------|
| GENERAL FUND | | | | | |
| City Council | 5.0 | 5.0 | 5.0 | 5.0 | 4.72% |
| City Manager's Office | 4.0 | 4.0 | 6.0 | 6.5 | 6.13% |
| Human Resources | 1.0 | 1.0 | 1.0 | 1.0 | 0.94% |
| Business Development | 0.0 | 0.0 | 0.0 | 1.0 | 0.94% |
| Technology Services | 0.0 | 0.0 | 1.0 | 1.0 | 0.94% |
| Cemetery | 2.0 | 2.0 | 2.0 | 2.0 | 1.89% |
| Development | 4.0 | 4.0 | 4.0 | 5.0 | 4.72% |
| Finance | 5.0 | 5.0 | 4.0 | 4.0 | 3.77% |
| Police | 28.91 | 0.0 | 0.0 | 0.0 | 0.00% |
| Parks & Recreation | 11.0 | 11.0 | 6.0 | 6.5 | 6.13% |
| Buildings and Facilities | 0.00 | 0.00 | 4.00 | 4.00 | 3.77% |
| Total General Fund | 60.91 | 32.00 | 33.00 | 36.00 | 33.96% |
| ENTERPRISE FUNDS | | | | | |
| Water & Wastewater Fund | 26.32 | 26.32 | 20.90 | 21.90 | 20.66% |
| Sanitation Fund | 11.56 | 11.56 | 12.10 | 12.10 | 11.42% |
| Total Enterprise Funds | 37.88 | 37.88 | 33.00 | 34.00 | 32.08% |
| INTERNAL SERVICE FUNDS | | | | | |
| Fleet Maintenance Fund | 1.5 | 1.5 | 2.0 | 2.0 | 1.89% |
| SPECIAL REVENUE FUNDS | | | | | |
| Fire | 20.0 | 20.0 | 21.0 | 21.0 | 19.81% |
| First Tee Program | 0.0 | 0.0 | 0.0 | 0.0 | 0.00% |
| Local Option Gas Tax - Streets | 5.75 | 5.75 | 13.00 | 13.00 | 12.26% |
| Photo Enforcement Traffic Safety | 0.0 | 0.0 | 0.0 | 0.0 | 0.00% |
| Total Special Revenue Funds | 25.75 | 25.75 | 34.00 | 34.00 | 32.08% |
| TRUST & AGENCY FUNDS | | | | | |
| Total Trust & Agency Funds | 0.0 | 0.0 | 0.0 | 0.0 | 0.00% |
| TOTAL FULL-TIME STAFF | 126.04 | 97.13 | 102.00 | 106.00 | 100.0% |



City of Brooksville



GENERAL FUND REVENUE DETAIL

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------|--|--------------------|--------------------|--------------------|--------------------|
| 001-000-311-40000 | Ad Valorem Taxes | \$2,715,076 | \$2,579,504 | \$2,604,794 | \$2,714,640 |
| 001-000-311-40001 | Delinq't Ad Valorem | \$12,613 | \$13,001 | \$10,000 | \$10,000 |
| | Total Ad Valorem Taxes | \$2,727,689 | \$2,592,505 | \$2,614,794 | \$2,724,640 |
| 001-000-314-41100 | Public Service Taxes - Electricity | \$808,997 | \$881,366 | \$840,000 | \$840,000 |
| 001-000-314-41400 | Fuel Oil/Propane Utility Public Taxes | \$44,217 | \$45,919 | \$45,000 | \$50,000 |
| | Total Public Services Taxes | \$853,214 | \$927,285 | \$885,000 | \$890,000 |
| 001-000-323-40301 | Franchise Fees - Electricity | \$704,805 | \$737,964 | \$710,000 | \$710,000 |
| 001-000-323-40400 | Peoples Gas Franchise Fees | \$8,475 | \$2,687 | \$8,500 | \$8,500 |
| 001-000-323-40200 | Comm Service Tax | \$381,502 | \$363,176 | \$366,125 | \$352,671 |
| | Total Franchise Fees | \$1,094,782 | \$1,103,827 | \$1,084,625 | \$1,071,171 |
| 001-000-329-42102 | Tree Removal Permit | \$3,973 | \$3,405 | \$3,000 | \$3,000 |
| 001-000-322-42200 | Building Permits | \$270,531 | \$268,178 | \$259,182 | \$255,000 |
| 001-000-329-42900 | Other Licenses, Fees, and Permits | \$43,063 | \$45,472 | \$40,000 | \$25,000 |
| | Total Licenses and Permits | \$317,567 | \$317,055 | \$302,182 | \$283,000 |
| 001-000-335-45120 | State Rev Shared Proceeds | \$410,994 | \$412,020 | \$412,000 | \$411,596 |
| 001-000-335-45150 | Alcoholic Beverage Licenses | \$8,027 | \$14,159 | \$7,800 | \$10,000 |
| 001-000-335-45180 | Local Govt. Half Cent Sales Tax | \$448,085 | \$458,817 | \$456,900 | \$408,388 |
| | Total State Shared Revenue | \$867,106 | \$884,996 | \$876,700 | \$829,984 |
| 001-000-331-43200 | Federal Grants: Public Safety | \$1,647 | \$0 | \$0 | \$0 |
| 001-000-331-43500 | Federal Grants: Economic Environment | \$54,319 | \$15,755 | \$0 | \$0 |
| 001-000-334-44900 | Other State Grants | \$0 | \$0 | \$0 | \$112,500 |
| | Total Intergovernmental Revenue | \$55,966 | \$15,755 | \$0 | \$112,500 |
| 001-000-343-48690 | Cremation Vault | \$0 | \$2,425 | \$0 | \$2,000 |
| 001-000-343-48695 | Cemetery Lot Sales | \$75,571 | \$49,821 | \$40,000 | \$40,000 |
| 001-000-343-48696 | Cremation Lot Sales | \$1,150 | \$9,729 | \$5,000 | \$5,000 |
| 001-000-343-48697 | Cemetery Sales - Special Use Fee | \$15,780 | \$11,338 | \$15,000 | \$10,000 |
| 001-000-343-48698 | Columbarium | \$8,050 | \$6,100 | \$2,500 | \$2,500 |
| 001-000-369-48897 | Cemetery-Miscellaneous Revenue | \$400 | \$1,182 | \$300 | \$500 |
| 001-000-343-48691 | Cemetery Transfer Fee | \$800 | \$800 | \$200 | \$200 |
| 001-000-343-48692 | Cemetery Staking Plots | \$1,325 | \$1,300 | \$800 | \$1,000 |
| | Cemetery Revenue | \$103,076 | \$80,270 | \$63,800 | \$59,200 |

City of Brooksville



GENERAL FUND REVENUE DETAIL

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------|--|------------------|------------------|------------------|------------------|
| 001-000-369-48899 | JBCC-Miscellaneous Revenue | \$1,087 | \$1,358 | \$0 | \$0 |
| 001-000-347-48723 | Facility Rental Fee | \$38,105 | \$29,961 | \$30,000 | \$20,000 |
| 001-000-347-48726 | Adult Fees (daily) - JBCC | \$2,156 | \$2,096 | \$2,400 | \$2,400 |
| | Jerome Brown Center Revenue | \$41,348 | \$33,415 | \$32,400 | \$22,400 |
| 001-000-347-48737 | League Fees Softball | \$19,920 | \$17,200 | \$15,000 | \$10,000 |
| 001-000-347-48738 | Practice Lessons Softball | \$2,078 | \$1,913 | \$2,000 | \$1,000 |
| 001-000-347-48739 | Tournament Fees | \$575 | \$0 | \$400 | \$200 |
| 001-000-347-48743 | Pavilion Facility Fees | \$7,690 | \$6,588 | \$7,000 | \$6,500 |
| 001-000-363-48821 | School Board - Tom Varn Park | \$20,000 | \$20,000 | \$20,000 | \$20,000 |
| 001-000-369-48900 | Parks-Miscellaneous Revenue | \$1,318 | \$550 | \$0 | \$500 |
| | Parks Revenue | \$51,581 | \$46,251 | \$44,400 | \$38,200 |
| | Total Charges For Service | \$196,005 | \$159,936 | \$140,600 | \$119,800 |
| 001-000-351-48801 | Court Fines | \$58,506 | \$56,442 | \$0 | \$0 |
| 001-000-354-48804 | Parking Tickets | \$365 | \$0 | \$0 | \$0 |
| 001-000-354-48805 | Violations of Local Ordinances | \$4,593 | \$3,566 | \$1,000 | \$2,500 |
| 001-000-359-48807 | False Alarm Fines | \$25 | \$0 | \$0 | \$0 |
| | Total Fines | \$63,489 | \$60,008 | \$1,000 | \$2,500 |
| 001-000-361-48808 | Interest-FMIVT | \$13,164 | \$51,855 | \$25,000 | \$15,000 |
| 001-000-361-48811 | Interest on SBA | \$4,805 | \$6,608 | \$6,000 | \$3,000 |
| | Total Interest | \$17,969 | \$58,463 | \$31,000 | \$18,000 |
| 001-000-362-48815 | Rent - City Hall (3rd floor) | \$68,255 | \$116,300 | \$117,800 | \$117,800 |
| 001-000-362-48817 | Rent-HCSO | \$24,234 | \$66,644 | \$74,883 | \$77,130 |
| 001-000-362-48820 | Rent-PDCS | \$0 | \$1,352 | \$8,184 | \$3,384 |
| | Total Rentals | \$92,489 | \$184,296 | \$200,867 | \$198,314 |
| 001-000-364-48840 | Sale or Disposal of Fixed Assets-Govern. | \$198,880 | \$68,308 | \$1,000 | \$67,200 |
| 001-000-365-48850 | Sales of Surplus Materials | \$54,419 | \$0 | \$1,000 | \$1,000 |
| 001-000-369-48889 | Credit Card Rebate | \$2,227 | \$1,993 | \$2,200 | \$1,900 |
| 001-000-369-48890 | Miscellaneous Revenue | \$41,145 | \$3,510 | \$15,000 | \$10,000 |
| 001-000-369-48896 | Police-Miscellaneous Revenue | \$35,101 | \$12,995 | \$0 | \$0 |
| 001-000-369-48892 | CRA Service Fee | \$27,950 | \$27,950 | \$27,950 | \$27,950 |
| | Total Other Revenue | \$359,722 | \$114,756 | \$47,150 | \$108,050 |

City of Brooksville



GENERAL FUND REVENUE DETAIL

| | | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------|---|--------------------|--------------------|---------------------|--------------------|
| 001-000-381-49108 | Trans In-from Local Option Gas | \$0 | \$1,147 | \$0 | \$0 |
| 001-000-381-49308 | Multi Year Capital Project Accumulation | \$0 | \$0 | \$270,000 | \$0 |
| 001-000-381-49309 | Trans In from Capital Impr. Rev. Fund | \$22,320 | \$21,910 | \$23,780 | \$22,050 |
| 001-000-381-49401 | Trans In from Utilities | \$393,800 | \$393,800 | \$393,800 | \$413,190 |
| 001-000-381-49403 | Trans In from Solid Waste | \$89,000 | \$89,000 | \$89,000 | \$97,512 |
| | Total Transfers In | \$505,120 | \$505,857 | \$776,580 | \$532,752 |
| | Revenue Before P/Y Carry forward | \$7,151,118 | \$6,924,739 | \$6,960,498 | \$6,890,711 |
| | Prior Year Carry forward | \$580,657 | \$1,372,229 | \$3,240,405 | \$2,846,620 |
| | TOTAL REVENUES | \$7,731,775 | \$8,296,968 | \$10,200,903 | \$9,737,331 |

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2021

| | 2018 Actual | 2019 Actual | 2020 Budget | Proposed 2021 Budget |
|------------------------------|------------------|------------------|------------------|----------------------------|
| General Government | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 |
| Operating expenses | \$535,544 | \$536,691 | \$628,359 | \$650,293 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$18,725 | \$22,060 | \$21,108 | \$21,163 |
| | \$554,269 | \$558,751 | \$649,467 | \$671,456 |
| City Council | | | | |
| Personnel Services | \$45,625 | \$46,906 | \$48,011 | \$48,167 |
| Operating expenses | \$19,820 | \$19,398 | \$29,470 | \$29,670 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$34,515 | \$37,500 | \$34,515 | \$34,515 |
| Reserve Contingencies | | | | |
| | \$99,960 | \$103,804 | \$111,996 | \$112,352 |
| City Manager's Office | | | | |
| Personnel Services | \$254,466 | \$284,301 | \$402,736 | \$417,999 |
| Operating expenses | \$19,948 | \$10,987 | \$18,356 | \$19,175 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$27,612 | \$38,182 | \$41,418 | \$48,321 |
| Reserve Contingencies | | | | |
| | \$302,026 | \$333,469 | \$462,510 | \$485,495 |
| Cemetery | | | | |
| Personnel Services | \$69,328 | \$71,207 | \$74,933 | \$73,847 |
| Operating expenses | \$27,595 | \$25,143 | \$25,123 | \$29,811 |
| Capital Outlay | \$0 | \$0 | \$0 | \$100,000 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$18,806 | \$30,000 | \$29,676 | \$29,745 |
| Reserve Contingencies | | | | |
| | \$115,729 | \$126,350 | \$129,732 | \$233,403 |

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2021

| | 2018 Actual | 2019 Actual | 2020 Budget | Adopted 2021 Budget |
|-----------------------------|------------------|------------------|------------------|---------------------------|
| Technology Services | | | | |
| Personnel Services | \$0 | \$0 | \$59,077 | \$64,016 |
| Operating expenses | \$72,036 | \$92,498 | \$266,893 | \$162,940 |
| Capital Outlay | \$0 | \$0 | \$0 | \$50,000 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$0 | \$0 | \$6,903 | \$6,903 |
| Reserve Contingencies | | | | |
| | \$72,036 | \$92,498 | \$332,873 | \$283,859 |
| Human Resources | | | | |
| Personnel Services | \$57,603 | \$63,887 | \$63,077 | \$64,036 |
| Operating expenses | \$2,614 | \$2,338 | \$9,480 | \$10,290 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$6,903 | \$7,500 | \$6,903 | \$6,903 |
| Reserve Contingencies | | | | |
| | \$67,120 | \$73,725 | \$79,460 | \$81,229 |
| Business Development | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$65,801 |
| Operating expenses | \$45,786 | \$46,120 | \$57,000 | \$64,000 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$0 | \$0 | \$0 | \$6,903 |
| | \$45,786 | \$46,120 | \$57,000 | \$136,704 |
| Development | | | | |
| Personnel Services | \$213,748 | \$229,063 | \$238,117 | \$276,056 |
| Operating expenses | \$260,701 | \$259,651 | \$283,245 | \$310,170 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$27,850 | \$30,326 | \$27,963 | \$34,895 |
| | \$502,299 | \$519,040 | \$549,325 | \$621,121 |
| Finance | | | | |
| Personnel Services | \$267,740 | \$273,887 | \$262,460 | \$251,519 |
| Operating expenses | \$19,307 | \$15,796 | \$20,589 | \$20,028 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$34,515 | \$37,500 | \$27,612 | \$27,612 |
| Reserve Contingencies | | | | |
| | \$321,562 | \$327,183 | \$310,661 | \$299,159 |

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2021

| | 2018 Actual | 2019 Actual | 2020 Budget | Adopted 2021 Budget |
|----------------------------------|--------------------|------------------|------------------|---------------------------|
| Law Enforcement | | | | |
| Personnel Services | \$1,401,907 | \$3,575 | \$0 | \$0 |
| Operating expenses | \$499,862 | \$975,128 | \$999,584 | \$1,028,552 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$73,090 | \$0 | \$0 | \$0 |
| Transfers | \$202,534 | \$0 | \$0 | \$0 |
| Reserve Contingencies | | | | |
| | \$2,177,393 | \$978,703 | \$999,584 | \$1,028,552 |
| Fire | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 |
| Operating expenses | \$5,177 | \$5,176 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$798,404 | \$988,581 | \$991,405 | \$879,502 |
| Reserve Contingencies | | | | |
| | \$803,581 | \$993,757 | \$991,405 | \$879,502 |
| Parks and Recreation | | | | |
| Personnel Services | \$372,819 | \$391,291 | \$253,404 | \$289,039 |
| Operating Expenses | \$213,433 | \$210,691 | \$121,634 | \$130,004 |
| Capital Outlay | \$62,352 | \$0 | \$540,000 | \$524,160 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$94,064 | \$105,014 | \$58,262 | \$59,332 |
| Reserve Contingencies | | | | |
| | \$742,668 | \$706,997 | \$973,300 | \$1,002,535 |
| Building & Facilities | | | | |
| Personnel Services | \$0 | \$0 | \$166,518 | \$131,749 |
| Operating expenses | \$0 | \$290 | \$98,378 | \$90,159 |
| Capital Outlay | \$0 | \$0 | \$0 | \$343,407 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$0 | \$0 | \$30,220 | \$23,527 |
| Reserve Contingencies | | | | |
| | \$0 | \$290 | \$295,116 | \$588,842 |
| PUBLIC WORKS DEPARTMENT | | | | |
| Streets and Drainage | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 |
| Operating expenses | \$382 | \$148 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Debt Service | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$339,269 | \$339,269 | \$909,106 | \$1,155,549 |
| Reserve Contingencies | | | | |
| | \$339,651 | \$339,417 | \$909,106 | \$1,155,549 |

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2021

| | 2018 Actual | 2019 Actual | 2020 Budget | Adopted 2021 Budget |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------------|
| Total General Fund Summary | | | | |
| General Government | \$554,269 | \$558,751 | \$649,467 | \$671,456 |
| City Council | \$99,960 | \$103,804 | \$111,996 | \$112,352 |
| City Manager's Office | \$302,026 | \$333,469 | \$462,510 | \$485,495 |
| Cemetery Division | \$115,729 | \$126,350 | \$129,732 | \$233,403 |
| Technology Services | \$72,036 | \$92,498 | \$332,873 | \$283,859 |
| Human Resources Division | \$67,120 | \$73,725 | \$79,460 | \$81,229 |
| Business Development | \$45,786 | \$46,120 | \$57,000 | \$136,704 |
| Development | \$502,299 | \$519,040 | \$549,325 | \$621,121 |
| Finance Department | \$321,562 | \$327,183 | \$310,661 | \$299,159 |
| Law Enforcement | \$2,177,393 | \$978,703 | \$999,584 | \$1,028,552 |
| Fire Department | \$803,581 | \$993,757 | \$991,405 | \$879,502 |
| Parks & Recreation Department | \$742,668 | \$706,997 | \$973,300 | \$1,002,535 |
| Buildings & Facilities Division | \$0 | \$290 | \$295,116 | \$588,842 |
| Streets and Drainage Division | \$339,651 | \$339,417 | \$909,106 | \$1,155,549 |
| Street Lighting and Signal Division | \$0 | \$0 | \$0 | \$0 |
| TOTAL GENERAL FUND | \$6,144,080 | \$5,200,102 | \$6,851,535 | \$7,579,758 |
| Total General Fund | | | | |
| Personnel Services | \$2,683,236 | \$1,364,116 | \$1,568,333 | \$1,682,229 |
| Operating expenses | \$1,722,205 | \$2,200,054 | \$2,558,111 | \$2,545,092 |
| Capital Outlay | \$62,352 | \$0 | \$540,000 | \$1,017,567 |
| Debt Service | \$73,090 | \$0 | \$0 | \$0 |
| Transfers Out | \$1,603,197 | \$1,635,932 | \$2,185,091 | \$2,334,870 |
| TOTAL GENERAL FUND | \$6,144,080 | \$5,200,102 | \$6,851,535 | \$7,579,758 |
| Reserve Contingencies | \$1,588,873 | \$3,096,866 | \$3,349,368 | \$2,157,573 |



General Government

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|------------------|------------------|------------------|
| Personnel Services | \$0 | \$0 | \$0 |
| Operating Expenses | \$532,855 | \$628,359 | \$650,293 |
| Transfers | \$21,060 | \$21,108 | \$21,163 |
| Total | \$553,915 | \$649,467 | \$671,456 |

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)*



Fiscal Year 2021

Budget Document for General Government - 009

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 53100 001 009 514 | Legal Services | 217,957 | 233,176 | 150,070 | 150,000 | 155,000 | 155,000 |
| 53200 001 009 510 | Accounting & Auditing | 61,825 | 66,525 | 60,100 | 81,400 | 71,000 | 75,000 |
| 53400 001 009 510 | Other Contractual Services | 11,154 | 11,586 | 8,358 | 9,622 | 34,852 | 32,000 |
| 53401 001 009 510 | Contract Labor | 3,750 | 6,674 | 6,167 | 7,000 | 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 | | 120 | 0 | 0 | 0 | 0 |
| 54100 001 009 510 | Communication & Freight Charge | 2,680 | 802 | 1,564 | 4,609 | 0 | 0 |
| 54110 001 009 510 | Postage | 4,533 | 4,084 | 6,001 | 4,370 | 7,000 | 7,200 |
| 54210 001 009 510 | Automotive Repair Service | | 0 | 0 | 0 | 0 | 500 |
| 54300 001 009 510 | Electric | 33,327 | 31,873 | 35,066 | 44,051 | 41,000 | 41,000 |
| 54303 001 009 510 | Water | 5,231 | 6,273 | 3,505 | 4,010 | 6,600 | 6,600 |
| 54400 001 009 510 | Equipment & Vehicle Rental | 993 | 1,021 | 1,021 | 1,021 | 1,100 | 1,100 |
| 54500 001 009 510 | General Business Insurance | 161,682 | 179,809 | 175,680 | 148,554 | 190,300 | 209,330 |
| 54510 001 009 510 | Pollution/Environment Insurance | 1,288 | 1,421 | 1,381 | 1,217 | 1,417 | 1,417 |
| 54550 001 009 510 | Public Official Liability Ins | 27,526 | 30,379 | 29,505 | 26,000 | 30,279 | 30,279 |
| 54600 001 009 510 | Repair & Maintenance Services | 5,188 | 8,346 | 9,510 | 9,265 | 9,900 | 9,900 |
| 54700 001 009 510 | Printing & Binding Services | | 98 | 39 | 39 | 40 | 40 |
| 54800 001 009 510 | Advertising Activities | 5,177 | 4,559 | 4,090 | 4,677 | 4,500 | 4,000 |
| 54810 001 009 510 | Promotional Activities | 1,698 | 245 | 864 | 2,090 | 2,000 | 3,000 |
| 54900 001 009 510 | Other Current Charges | 8,674 | 8,219 | 7,934 | 1,275 | 5,600 | 5,000 |
| 55100 001 009 510 | Office Supplies | 582 | 353 | 0 | 87 | 1,500 | 1,600 |
| 55223 001 009 510 | Repair & Maintenance Supplies | 73 | 9 | 0 | 61 | 100 | 300 |
| 55250 001 009 510 | Fuels & Lubricants | 23 | 9 | 120 | 196 | 1,000 | 750 |
| 55253 001 009 510 | Auto Repair Supplies (in-house) | 10 | 16 | 0 | 0 | 1,000 | 1,000 |
| 55400 001 009 510 | Books, Publications, Subscription & | 1,895 | 1,399 | 962 | 1,063 | 1,620 | 1,620 |
| 55410 001 009 510 | Training and Education | | 223 | 0 | 22 | 0 | 0 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---------------------------------------|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 57301 001 009 590 | Contribution | 41,887 | 35,778 | 33,550 | 32,227 | 36,852 | 37,958 |
| 2. Op-2. Total Operating Costs | | 597,153 | 632,998 | 535,486 | 532,855 | 628,359 | 650,293 |
| 56311 001 009 581 | Transfer Out to 311 | 20,427 | 20,427 | 18,725 | 20,427 | 20,427 | 20,427 |
| 56501 001 009 581 | Transfer Out to 501 | | 0 | 0 | 633 | 681 | 736 |
| 56609 001 009 581 | Transfer Out to 609 | 1,000 | 2,500 | 0 | 0 | 0 | 0 |
| 5.Tra-5. Total Transfers Out | | 21,427 | 22,927 | 18,725 | 21,060 | 21,108 | 21,163 |
| Expense | | 618,580 | 655,925 | 554,211 | 553,915 | 649,467 | 671,456 |



City Council's Office

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|------------------|------------------|------------------|
| Personnel Service | \$46,906 | \$48,011 | \$48,167 |
| Operating Expenses | \$19,398 | \$29,470 | \$29,670 |
| Transfers | \$37,500 | \$34,515 | \$34,515 |
| Total | \$103,804 | \$111,996 | \$112,352 |

| Staffing | 2019 | 2020 | 2021 |
|-------------------------------|----------|----------|----------|
| 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*



Fiscal Year 2021

Budget Document for City Council - 010

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 51100 001 010 511 | Legislative Salaries | 29,650 | 29,474 | 28,826 | 29,474 | 29,400 | 29,400 |
| 52100 001 010 511 | FICA Taxes | 2,189 | 2,169 | 2,135 | 2,227 | 2,249 | 2,249 |
| 52200 001 010 511 | Retirement Contributions | 11,775 | 12,114 | 12,760 | 13,573 | 14,318 | 14,459 |
| 52301 001 010 511 | Life Insurance | 156 | 152 | 139 | 106 | 183 | 183 |
| 52303 001 010 511 | Long Term Disability | 67 | 68 | 66 | 57 | 68 | 68 |
| 52320 001 010 511 | Dental employee | 1,513 | 1,615 | 1,562 | 1,377 | 1,651 | 1,651 |
| 52400 001 010 511 | Workers Comp Insurance | 100 | 124 | 137 | 92 | 142 | 157 |
| 1.Pnl-1. Total Personnel Service Costs | | 45,450 | 45,717 | 45,625 | 46,906 | 48,011 | 48,167 |
| 53400 001 010 511 | Other Contractual Services | 4,000 | 9,040 | 6,380 | 6,380 | 8,240 | 8,240 |
| 53500 001 010 511 | Criminal Investigation | 96 | 120 | 0 | 0 | 0 | 0 |
| 54000 001 010 511 | Travel and Per Diem | 2,042 | 4,835 | 5,234 | 3,403 | 8,000 | 8,000 |
| 54100 001 010 511 | Communication & Freight Charge | 2,070 | 2,533 | 5,371 | 3,429 | 4,800 | 4,000 |
| 54400 001 010 511 | Equipment & Vehicle Rental | 99 | 0 | 0 | 0 | 0 | 0 |
| 54700 001 010 511 | Printing & Binding Services | 265 | 293 | 275 | 276 | 240 | 240 |
| 54800 001 010 511 | Advertising Activities | | 0 | 208 | 0 | 0 | 0 |
| 54810 001 010 511 | Promotional Activities | 769 | 937 | 143 | 189 | 200 | 1,000 |
| 54900 001 010 511 | Other Current Charges | | 49 | 20 | 60 | 200 | 200 |
| 55100 001 010 511 | Office Supplies | 247 | 41 | 213 | 13 | 50 | 100 |
| 55210 001 010 511 | Operating Supplies | | 0 | 0 | 0 | 0 | 0 |
| 55230 001 010 511 | Clothing & Uniforms | | 0 | 0 | 0 | 240 | 240 |
| 55400 001 010 511 | Books, Publications, Subscription & | | 0 | 0 | 0 | 0 | 150 |
| 55410 001 010 511 | Training and Education | 1,050 | 2,231 | 225 | 2,882 | 2,500 | 2,500 |
| 59901 001 010 511 | Special Events | 25,960 | 21,020 | 1,750 | 2,766 | 5,000 | 5,000 |
| 2. Op-2. Total Operating Costs | | 36,598 | 41,100 | 19,820 | 19,398 | 29,470 | 29,670 |
| 56609 001 010 511 | Transfer Out to 609 | | 0 | 0 | 2,500 | 0 | 2,500 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------------------------|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 56609 001 010 581 | Transfer Out to 609 | 2,500 | 2,500 | 2,500 | 0 | 2,500 | 0 |
| 56610 001 010 511 | Transfer Out to 610 | | 0 | 0 | 35,000 | 0 | 32,015 |
| 56610 001 010 581 | Transfer Out to 610 | 39,833 | 42,015 | 32,015 | 0 | 32,015 | 0 |
| 5.Tra-5. Total Transfers Out | | 42,333 | 44,515 | 34,515 | 37,500 | 34,515 | 34,515 |
| | Expense | 124,382 | 131,332 | 99,960 | 103,804 | 111,996 | 112,352 |



City Manager's Office Department
City Manager's Office

| | 2019 Actual | 2019 Budget | 2021 Budget |
|--------------------|------------------|------------------|------------------|
| Personnel Service | \$284,301 | \$402,736 | \$417,999 |
| Operating Expenses | \$10,971 | \$18,356 | \$19,175 |
| Transfers | \$38,182 | \$41,418 | \$48,321 |
| Total | \$333,453 | \$462,510 | \$485,495 |

| Staffing | 2019 | 2020 | 2021 |
|--|-----------|----------|------------|
| City Manager | 1 | 1 | 1 |
| Special Projects | 0 | 1 | 1 |
| City Clerk | 1 | 1 | 1 |
| Deputy City Clerk | 1 | 1 | 1 |
| Admin. Assistant III | 1 | 2 | 1 |
| Admin. Specialist III | 0 | 0 | 1 |
| Total Full Time | 4 | 6 | 6 |
| Total City Manager's Office FTE | 4 | 6 | 6 |
| P/T Admin Spec III | | | 0.5 |
| Total City Manager's Office | 11 | 6 | 6.5 |

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.*



Fiscal Year 2021

Budget Document for City Manager's Office - 011

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51101 001 011 512 | Executive Salaries | 99,406 | 116,810 | 109,210 | 106,201 | 106,600 | 109,798 |
| 51103 001 011 581 | Merit Pay - Directors | | 0 | 0 | 0 | 34,217 | 0 |
| 51200 001 011 512 | Regular Salaries & Wages | 89,129 | 81,003 | 88,167 | 115,341 | 183,770 | 214,521 |
| 51400 001 011 512 | Overtime - Unscheduled | 4,635 | 4,553 | 279 | 642 | 2,300 | 2,300 |
| 51615 001 011 512 | Car Allowance | | 3,565 | 5,767 | 4,819 | 4,800 | 4,800 |
| 52100 001 011 512 | FICA Taxes | 14,729 | 15,676 | 15,312 | 17,422 | 22,756 | 25,354 |
| 52200 001 011 512 | Retirement Contributions | 26,765 | 31,037 | 32,534 | 36,476 | 42,336 | 54,315 |
| 52301 001 011 512 | Life Insurance | 1,075 | 1,070 | 924 | 1,234 | 1,856 | 2,068 |
| 52303 001 011 512 | Long Term Disability | 394 | 392 | 354 | 487 | 684 | 762 |
| 52320 001 011 512 | Dental employee | 882 | 1,019 | 898 | 991 | 1,981 | 2,312 |
| 52400 001 011 512 | Workers Comp Insurance | 745 | 890 | 1,021 | 688 | 1,434 | 1,770 |
| 1.Pnl-1. Total Personnel Service Costs | | 237,759 | 256,015 | 254,466 | 284,301 | 402,736 | 417,999 |
| 53101 001 011 512 | Medical Services | 217 | 108 | 325 | 0 | 0 | 0 |
| 53400 001 011 512 | Other Contractual Services | 165 | 554 | 139 | 204 | 650 | 650 |
| 54000 001 011 512 | Travel and Per Diem | 2,786 | 1,622 | 1,340 | 813 | 2,000 | 3,000 |
| 54100 001 011 512 | Communication & Freight Charge | 2,102 | 2,230 | 2,808 | 2,617 | 3,035 | 2,500 |
| 54110 001 011 512 | Postage | 23 | 0 | 0 | 0 | 100 | 0 |
| 54210 001 011 512 | Automotive Repair Service | | 0 | 1,023 | 0 | 0 | 0 |
| 54600 001 011 512 | Repair & Maintenance Services | 2,709 | 3,861 | 2,691 | 0 | 2,691 | 1,175 |
| 54700 001 011 512 | Printing & Binding Services | 491 | 2,280 | 3,739 | 49 | 2,530 | 4,500 |
| 54800 001 011 512 | Advertising Activities | 7 | 495 | 60 | 26 | 0 | 0 |
| 54810 001 011 512 | Promotional Activities | 521 | 1,196 | 67 | 413 | 500 | 500 |
| 55100 001 011 512 | Office Supplies | 1,284 | 1,758 | 1,216 | 1,588 | 1,200 | 1,200 |
| 55220 001 011 512 | Computer Supplies | | 0 | 852 | 401 | 150 | 150 |
| 55253 001 011 512 | Auto Repair Supplies (in-house) | 430 | 537 | 702 | 38 | 0 | 0 |
| 55400 001 011 512 | Books, Publications, Subscription & | 1,749 | 2,613 | 4,412 | 3,707 | 3,500 | 3,500 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---------------------------------------|--------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 55410 001 011 512 | Training and Education | 1,435 | 532 | 575 | 853 | 2,000 | 2,000 |
| 59901 001 011 512 | Special Events | | 0 | 0 | 261 | 0 | 0 |
| 2. Op-2. Total Operating Costs | | 13,920 | 17,786 | 19,948 | 10,971 | 18,356 | 19,175 |
| 56108 001 011 581 | Transfer Out to 108 | | 0 | 0 | 647 | 0 | 0 |
| 56143 001 011 581 | Transfer out to Fund 143 | | 0 | 0 | 5,595 | 0 | 0 |
| 56401 001 011 581 | Transfer Out to 401 | | 0 | 0 | 1,293 | 0 | 0 |
| 56403 001 011 581 | Transfer Out to 403 | | 0 | 0 | 647 | 0 | 0 |
| 56609 001 011 512 | Transfer Out to 609 | | 0 | 0 | 2,000 | 0 | 3,500 |
| 56609 001 011 581 | Transfer Out to 609 | 2,000 | 2,000 | 2,000 | 0 | 3,000 | 0 |
| 56610 001 011 512 | Transfer Out to 610 | | 0 | 0 | 28,000 | 0 | 44,821 |
| 56610 001 011 581 | Transfer Out to 610 | 31,867 | 33,612 | 25,612 | 0 | 38,418 | 0 |
| 5.Tra-5. Total Transfers Out | | 33,867 | 35,612 | 27,612 | 38,182 | 41,418 | 48,321 |
| Expense | | 285,546 | 309,413 | 302,026 | 333,453 | 462,510 | 485,495 |



City Managers' Office

Cemetery Division

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|------------------|------------------|------------------|
| Personnel Services | \$71,207 | \$74,933 | \$73,847 |
| Operating Expenses | \$25,143 | \$25,123 | \$29,811 |
| Capital Outlay | \$0 | \$0 | \$100,000 |
| Transfers | \$15,000 | \$29,676 | \$29,745 |
| Total | \$111,350 | \$129,732 | \$233,403 |

| Staffing | 2019 | 2020 | 2021 |
|------------------------|----------|----------|----------|
| 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.



Fiscal Year 2021

Budget Document for Cemetery - 017

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51200 001 017 539 | Regular Salaries & Wages | 55,755 | 55,509 | 55,333 | 57,661 | 58,959 | 57,251 |
| 51400 001 017 539 | Overtime - Unscheduled | 222 | 232 | 81 | 235 | 500 | 500 |
| 52100 001 017 539 | FICA Taxes | 4,211 | 4,191 | 4,119 | 4,313 | 4,549 | 4,418 |
| 52200 001 017 539 | Retirement Contributions | 4,067 | 4,180 | 4,379 | 4,796 | 4,911 | 5,775 |
| 52301 001 017 539 | Life Insurance | 343 | 343 | 343 | 358 | 371 | 360 |
| 52303 001 017 539 | Long Term Disability | 125 | 126 | 126 | 131 | 137 | 133 |
| 52320 001 017 539 | Dental employee | 605 | 636 | 636 | 660 | 660 | 660 |
| 52400 001 017 539 | Workers Comp Insurance | 3,310 | 3,961 | 4,312 | 3,052 | 4,846 | 4,750 |
| 1.Pnl-1. Total Personnel Service Costs | | 68,637 | 69,177 | 69,328 | 71,207 | 74,933 | 73,847 |
| 53101 001 017 539 | Medical Services | | 0 | 48 | 0 | 0 | 0 |
| 53400 001 017 539 | Other Contractual Services | 3,500 | 437 | 5,909 | 1,782 | 1,500 | 4,000 |
| 54000 001 017 539 | Travel and Per Diem | 52 | 0 | 0 | 0 | 0 | 0 |
| 54100 001 017 539 | Communication & Freight Charge | 1,149 | 1,381 | 1,337 | 1,005 | 1,160 | 1,600 |
| 54210 001 017 539 | Automotive Repair Service | 60 | 70 | 0 | 0 | 0 | 0 |
| 54300 001 017 539 | Electric | 864 | 898 | 922 | 980 | 950 | 950 |
| 54303 001 017 539 | Water | 4,029 | 4,102 | 3,686 | 3,739 | 4,116 | 4,116 |
| 54400 001 017 539 | Equipment & Vehicle Rental | | 606 | 0 | 0 | 1,000 | 700 |
| 54600 001 017 539 | Repair & Maintenance Services | 1,386 | 2,556 | 5,236 | 5,673 | 5,252 | 6,950 |
| 54700 001 017 539 | Printing & Binding Services | 49 | 558 | 0 | 39 | 500 | 250 |
| 54911 001 017 539 | Cemetery Monuments For Resale | | 935 | 2,295 | 417 | 1,400 | 1,400 |
| 54912 001 017 539 | Cemetery Lot Buyback | 1,800 | 2,275 | 1,475 | 850 | 2,500 | 2,500 |
| 55100 001 017 539 | Office Supplies | 153 | 391 | 199 | 311 | 200 | 350 |
| 55210 001 017 539 | Operating Supplies | 256 | 1,833 | 1,385 | 2,273 | 300 | 300 |
| 55220 001 017 539 | Computer Supplies | | 434 | 450 | 434 | 450 | 400 |
| 55223 001 017 539 | Repair & Maintenance Supplies | 278 | 0 | 0 | 1,323 | 1,500 | 1,500 |
| 55225 001 017 539 | Chemicals Supplies | 200 | 190 | 56 | 0 | 50 | 100 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|--|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 55230 001 017 539 | Clothing & Uniforms | 454 | 499 | 506 | 414 | 475 | 700 |
| 55250 001 017 539 | Fuels & Lubricants | 3,181 | 3,333 | 3,656 | 3,889 | 2,500 | 2,500 |
| 55252 001 017 539 | Small Tools | | 140 | 6 | 449 | 125 | 100 |
| 55253 001 017 539 | Auto Repair Supplies (in-house) | 277 | 985 | 28 | 175 | 300 | 450 |
| 55400 001 017 539 | Books, Publications, Subscription & | | 295 | 345 | 345 | 345 | 345 |
| 55410 001 017 539 | Training and Education | | 100 | 55 | 0 | 0 | 300 |
| 55500 001 017 539 | Uncapitalized Equipment | 1,366 | 753 | 0 | 1,047 | 500 | 300 |
| 2. Op-2. Total Operating Costs | | 19,054 | 22,769 | 27,595 | 25,143 | 25,123 | 29,811 |
| 55630 001 017 539 | Improvements Other Than Building | | 0 | 0 | 0 | 0 | 100,000 |
| 3.Cap-3. Total Capital Outlay Costs | | | | | | | 100,000 |
| 56501 001 017 581 | Transfer Out to 501 | | 250 | 0 | 0 | 870 | 939 |
| 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 | 0 | 10,000 | 10,000 | 10,000 |
| 56609 001 017 581 | Transfer Out to 609 | 1,000 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| 56609 001 017 539 | Transfer Out to 609 | | 0 | 0 | 0 | 0 | 1,000 |
| 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 | 0 | 12,806 | 0 |
| 5.Tra-5. Total Transfers Out | | 31,933 | 33,056 | 18,806 | 15,000 | 29,676 | 29,745 |
| Expense | | 119,624 | 125,002 | 115,729 | 111,350 | 129,732 | 233,403 |



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

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|-----------------|------------------|------------------|
| Personnel Service | \$0 | \$59,077 | \$64,016 |
| Operating Expenses | \$90,111 | \$266,893 | \$162,940 |
| Capital Outlay | \$0 | \$0 | \$50,000 |
| Transfers | \$0 | \$6,903 | \$6,903 |
| Total | \$90,111 | \$332,873 | \$283,859 |

| Staffing | 2019 | 2020 | 2021 |
|--|----------|----------|----------|
| IT Coordinator | 0 | 1 | 1 |
| Total Full Time Technology Services FTE | 0 | 1 | 1 |
| Total Technology Services FTE | 0 | 1 | 1 |

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.



Fiscal Year 2021

Budget Document for Technology Service - 016

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51200 001 016 513 | Regular Salaries & Wages | | 0 | 0 | 0 | 50,003 | 53,500 |
| 52100 001 016 513 | FICA Taxes | | 0 | 0 | 0 | 3,825 | 4,093 |
| 52200 001 016 513 | Retirement Contributions | | 0 | 0 | 0 | 4,250 | 5,350 |
| 52301 001 016 513 | Life Insurance | | 0 | 0 | 0 | 312 | 334 |
| 52303 001 016 513 | Long Term Disability | | 0 | 0 | 0 | 115 | 123 |
| 52320 001 016 513 | Dental employee | | 0 | 0 | 0 | 330 | 330 |
| 52400 001 016 513 | Workers Comp Insurance | | 0 | 0 | 0 | 241 | 286 |
| 1.Pnl-1. Total Personnel Service Costs | | | | | | 59,077 | 64,016 |
| 53400 001 016 513 | Other Contractual Services | 82,211 | 89,039 | 72,036 | 59,830 | 185,353 | 119,940 |
| 54100 001 016 513 | Communication & Freight Charge | 216 | 0 | 0 | 0 | 15,000 | 15,000 |
| 54600 001 016 513 | Repair & Maintenance Services | | 0 | 0 | 0 | 2,000 | 2,000 |
| 55220 001 016 513 | Computer Supplies | | 0 | 0 | 3,529 | 0 | 1,000 |
| 55500 001 016 513 | Uncapitalized Equipment | 6,534 | 0 | 0 | 26,752 | 64,540 | 25,000 |
| 2. Op-2. Total Operating Costs | | | | | | 88,961 | 89,039 |
| 55620 001 016 513 | Building and Improvements | | 0 | 0 | 0 | 0 | 50,000 |
| 3.Cap-3. Total Capital Outlay Costs | | | | | | | 50,000 |
| 56609 001 016 581 | Transfer Out to 609 | | 0 | 0 | 0 | 500 | 500 |
| 56610 001 016 581 | Transfer Out to 610 | | 0 | 0 | 0 | 6,403 | 6,403 |
| 5.Tra-5. Total Transfers Out | | | | | | 6,903 | 6,903 |
| Expense | | 88,961 | 89,039 | 72,036 | 90,111 | 332,873 | 283,859 |



City Manager's Office Department
Human Resources Division

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|-----------------|-----------------|-----------------|
| Personnel Service | \$63,887 | \$63,077 | \$64,036 |
| Operating Expenses | \$2,338 | \$9,480 | \$10,290 |
| Transfers | \$7,500 | \$6,903 | \$6,903 |
| Total | \$73,725 | \$79,460 | \$81,229 |

| Staffing | 2019 | 2020 | 2021 |
|---------------------------------|----------|----------|----------|
| 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.



Fiscal Year 2021

Budget Document for Human Resources - 024

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|--|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51200 001 024 513 | Regular Salaries & Wages | 43,193 | 48,248 | 48,973 | 54,316 | 53,517 | 53,517 |
| 52100 001 024 513 | FICA Taxes | 3,269 | 3,691 | 3,747 | 4,155 | 4,094 | 4,094 |
| 52200 001 024 513 | Retirement Contributions | 3,151 | 3,667 | 3,851 | 4,457 | 4,421 | 5,352 |
| 52301 001 024 513 | Life Insurance | 219 | 542 | 381 | 357 | 334 | 334 |
| 52303 001 024 513 | Long Term Disability | 78 | 101 | 111 | 121 | 123 | 123 |
| 52320 001 024 513 | Dental employee | 239 | 291 | 318 | 330 | 330 | 330 |
| 52400 001 024 513 | Workers Comp Insurance | 138 | 204 | 223 | 151 | 258 | 286 |
| 1. Pnl-1. Total Personnel Service Costs | | 50,288 | 56,745 | 57,603 | 63,887 | 63,077 | 64,036 |
| 53100 001 024 513 | Legal Services | | 0 | 945 | 0 | 0 | 0 |
| 53101 001 024 513 | Medical Services | 285 | 108 | 921 | 0 | 1,465 | 1,800 |
| 53400 001 024 513 | Other Contractual Services | 219 | 20 | 0 | 0 | 175 | 350 |
| 54000 001 024 513 | Travel and Per Diem | 7 | 0 | 0 | 0 | 1,000 | 1,000 |
| 54100 001 024 513 | Communication & Freight Charge | 451 | 656 | 439 | 757 | 1,080 | 900 |
| 54110 001 024 513 | Postage | | 10 | 0 | 0 | 20 | 0 |
| 54700 001 024 513 | Printing & Binding Services | | 39 | 0 | 40 | 0 | 0 |
| 54800 001 024 513 | Advertising Activities | | 0 | 0 | 1,045 | 2,000 | 3,000 |
| 54810 001 024 513 | Promotional Activities | 552 | 0 | 0 | 0 | 300 | 300 |
| 55100 001 024 513 | Office Supplies | 276 | 130 | 120 | 207 | 250 | 250 |
| 55220 001 024 513 | Computer Supplies | | 116 | 0 | -29 | 150 | 150 |
| 55230 001 024 513 | Clothing & Uniforms | | 0 | 0 | 0 | 40 | 40 |
| 55400 001 024 513 | Books, Publications, Subscription & | 282 | 280 | 189 | 299 | 500 | 500 |
| 55410 001 024 513 | Training and Education | 47 | 606 | 0 | 20 | 2,500 | 2,000 |
| 55500 001 024 513 | Uncapitalized Equipment | | 0 | 0 | 0 | 0 | 0 |
| 2. Op-2. Total Operating Costs | | 2,118 | 1,965 | 2,614 | 2,338 | 9,480 | 10,290 |
| 56609 001 024 581 | Transfer Out to 609 | 500 | 500 | 500 | 500 | 500 | 500 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------------------------|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 56610 001 024 581 | Transfer Out to 610 | 7,967 | 8,403 | 6,403 | 7,000 | 6,403 | 6,403 |
| 5.Tra-5. Total Transfers Out | | 8,467 | 8,903 | 6,903 | 7,500 | 6,903 | 6,903 |
| Expense | | 60,873 | 67,613 | 67,120 | 73,725 | 79,460 | 81,229 |



City Manager's Office Department
Business Development Division

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|-----------------|-----------------|------------------|
| Personnel Service | \$0 | \$0 | \$65,801 |
| Operating Expenses | \$46,120 | \$57,000 | \$64,000 |
| Transfers | \$0 | \$0 | \$6,903 |
| Total | \$46,120 | \$57,000 | \$136,704 |

| Staffing | 2019 | 2020 | 2021 |
|---------------------------------------|----------|----------|----------|
| Economic Development Spec | 0 | 0 | 1 |
| Total Full Time | | | |
| Business Development FTE | 0 | 0 | 1 |
| | | | |
| Total Business Development FTE | 0 | 0 | 1 |

*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.



Fiscal Year 2021

Budget Document for Business Development - 008

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51200 001 008 515 | Regular Salaries & Wages | 38,724 | 613 | 0 | 0 | 0 | 55,000 |
| 52100 001 008 515 | FICA Taxes | 2,945 | 47 | 0 | 0 | 0 | 4,208 |
| 52200 001 008 515 | Retirement Contributions | 2,840 | 46 | 0 | 0 | 0 | 5,500 |
| 52301 001 008 515 | Life Insurance | 122 | 0 | 0 | 0 | 0 | 343 |
| 52303 001 008 515 | Long Term Disability | 69 | 0 | 0 | 0 | 0 | 127 |
| 52320 001 008 515 | Dental employee | 227 | 0 | 0 | 0 | 0 | 330 |
| 52400 001 008 515 | Workers Comp Insurance | 115 | 0 | 0 | 0 | 0 | 294 |
| 1.Pnl-1. Total Personnel Service Costs | | 45,042 | 706 | | | | 65,801 |
| 53400 001 008 515 | Other Contractual Services | 4,469 | 4,902 | 0 | 0 | 0 | 10,000 |
| 54000 001 008 515 | Travel and Per Diem | 1,284 | 0 | 0 | 0 | 0 | 7,000 |
| 54100 001 008 515 | Communication & Freight Charge | 465 | 225 | 457 | 0 | 0 | 600 |
| 54700 001 008 515 | Printing & Binding Services | | 0 | 0 | 0 | 0 | 1,500 |
| 54810 001 008 515 | Promotional Activities | 10,834 | 1,000 | 0 | 0 | 12,000 | 12,500 |
| 55100 001 008 515 | Office Supplies | 299 | 0 | 0 | 0 | 0 | 300 |
| 55410 001 008 515 | Training and Education | 150 | 0 | 0 | 0 | 0 | 1,000 |
| 55500 001 008 515 | Uncapitalized Equipment | | 0 | 0 | 0 | 0 | 600 |
| 57301 001 008 515 | Contribution | | 47,364 | 45,329 | 46,120 | 45,000 | 30,500 |
| 2. Op-2. Total Operating Costs | | 17,501 | 53,492 | 45,786 | 46,120 | 57,000 | 64,000 |
| 56609 001 008 581 | Transfer Out to 609 | 500 | 0 | 0 | 0 | 0 | 500 |
| 56610 001 008 581 | Transfer Out to 610 | 7,967 | 0 | 0 | 0 | 0 | 6,403 |
| 5.Tra-5. Total Transfers Out | | 8,467 | | | | | 6,903 |
| Expense | | 71,009 | 54,197 | 45,786 | 46,120 | 57,000 | 136,704 |



Development Department

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|------------------|------------------|------------------|
| Personnel Service | \$229,063 | \$238,117 | \$276,056 |
| Operating Expenses | \$259,651 | \$283,245 | \$310,170 |
| Transfers | \$30,326 | \$27,963 | \$34,895 |
| Total | \$519,040 | \$549,325 | \$621,121 |

| Staffing | 2019 | 2020 | 2021 |
|---|----------|----------|----------|
| Development Director | 1 | 1 | 1 |
| Admin. Assistant II | 1 | 1 | 1 |
| Planner | 1 | 1 | 1 |
| Code Enforcement Officer | 1 | 1 | 2 |
| Total Development Department FTE | 4 | 4 | 5 |

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.



Fiscal Year 2021

Budget Document for Development Department - 015

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51102 001 015 515 | Financial & Administrative Salaries | 72,834 | 74,674 | 71,475 | 74,137 | 72,778 | 72,779 |
| 51200 001 015 515 | Regular Salaries & Wages | 103,768 | 106,754 | 99,753 | 112,395 | 117,382 | 154,091 |
| 51400 001 015 515 | Overtime - Unscheduled | 167 | 394 | 304 | 102 | 500 | 550 |
| 52100 001 015 515 | FICA Taxes | 13,287 | 13,794 | 13,010 | 14,170 | 14,585 | 17,398 |
| 52200 001 015 515 | Retirement Contributions | 22,999 | 24,290 | 24,247 | 23,907 | 27,247 | 22,742 |
| 52301 001 015 515 | Life Insurance | 1,062 | 1,099 | 992 | 1,030 | 1,190 | 1,419 |
| 52303 001 015 515 | Long Term Disability | 390 | 406 | 392 | 408 | 439 | 523 |
| 52320 001 015 515 | Dental employee | 1,147 | 1,244 | 1,192 | 1,238 | 1,321 | 1,651 |
| 52400 001 015 515 | Workers Comp Insurance | 1,828 | 2,184 | 2,383 | 1,677 | 2,675 | 4,903 |
| 1.Pnl-1. Total Personnel Service Costs | | 217,480 | 224,838 | 213,748 | 229,063 | 238,117 | 276,056 |
| 53100 001 015 515 | Legal Services | 930 | 585 | 718 | 2,463 | 2,970 | 5,000 |
| 53101 001 015 515 | Medical Services | 35 | 0 | 60 | 48 | 120 | 120 |
| 53400 001 015 515 | Other Contractual Services | 172,029 | 199,711 | 252,768 | 251,983 | 268,000 | 293,000 |
| 54000 001 015 515 | Travel and Per Diem | 671 | 989 | 763 | 1,063 | 3,589 | 3,589 |
| 54100 001 015 515 | Communication & Freight Charge | 2,048 | 1,796 | 2,223 | 748 | 816 | 816 |
| 54700 001 015 515 | Printing & Binding Services | 237 | 500 | 18 | 50 | 300 | 250 |
| 54800 001 015 515 | Advertising Activities | | 645 | 0 | 0 | 650 | 600 |
| 54900 001 015 515 | Other Current Charges | 16 | 679 | 322 | 0 | 500 | 400 |
| 55100 001 015 515 | Office Supplies | 440 | 776 | 571 | 625 | 600 | 600 |
| 55210 001 015 515 | Operating Supplies | | 28 | 0 | 0 | 100 | 75 |
| 55220 001 015 515 | Computer Supplies | 600 | 898 | 801 | 962 | 1,080 | 1,080 |
| 55230 001 015 515 | Clothing & Uniforms | 103 | 199 | 0 | 230 | 300 | 600 |
| 55250 001 015 515 | Fuels & Lubricants | 365 | 601 | 437 | 229 | 650 | 600 |
| 55253 001 015 515 | Auto Repair Supplies (in-house) | | 0 | 0 | 0 | 200 | 200 |
| 55400 001 015 515 | Books, Publications, Subscription & | 173 | 0 | 925 | 584 | 1,240 | 1,240 |
| 55410 001 015 515 | Training and Education | -80 | 765 | 1,096 | 666 | 1,630 | 1,500 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---------------------------------------|-------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 55500 001 015 515 | Uncapitalized Equipment | 123 | 0 | 0 | 0 | 500 | 500 |
| 2. Op-2. Total Operating Costs | | 177,689 | 208,172 | 260,701 | 259,651 | 283,245 | 310,170 |
| 56501 001 015 581 | Transfer Out to 501 | | 250 | 238 | 326 | 351 | 380 |
| 56609 001 015 515 | Transfer Out to 609 | | 0 | 0 | 2,000 | 0 | 2,500 |
| 56609 001 015 581 | Transfer Out to 609 | 2,000 | 2,000 | 2,000 | 0 | 2,000 | 0 |
| 56610 001 015 515 | Transfer Out to 610 | | 0 | 0 | 28,000 | 0 | 32,015 |
| 56610 001 015 581 | Transfer Out to 610 | 31,867 | 33,612 | 25,612 | 0 | 25,612 | 0 |
| 5.Tra-5. Total Transfers Out | | 33,867 | 35,862 | 27,850 | 30,326 | 27,963 | 34,895 |
| Expense | | 429,036 | 468,872 | 502,299 | 519,040 | 549,325 | 621,121 |



Finance Department

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|------------------|------------------|------------------|
| Personnel Service | \$273,887 | \$262,460 | \$251,519 |
| Operating Expenses | \$15,796 | \$20,589 | \$20,028 |
| Transfers | \$37,500 | \$27,612 | \$27,612 |
| Total | \$327,183 | \$310,661 | \$299,159 |

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.

| Staffing | 2019 | 2020 | 2021 |
|--|----------|----------|----------|
| Finance Director | 1 | 1 | 1 |
| Asst. Finance Director/ Procurement Manager | 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 | 0 |
| Admin. Specialist III | 0.75 | 0 | 0 |
| Total Split Positions | 1 | 0 | 0 |
| Total Finance FTE | 5 | 4 | 4 |



Fiscal Year 2021

Budget Document for Finance Department - 012

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51102 001 012 513 | Financial & Administrative Salaries | 59,197 | 66,758 | 72,999 | 67,593 | 74,818 | 73,840 |
| 51200 001 012 513 | Regular Salaries & Wages | 165,600 | 151,765 | 145,906 | 156,919 | 137,328 | 135,843 |
| 51400 001 012 513 | Overtime - Unscheduled | 721 | 944 | 758 | 190 | 500 | 500 |
| 52100 001 012 513 | FICA Taxes | 15,909 | 15,368 | 15,585 | 16,425 | 16,267 | 16,079 |
| 52200 001 012 513 | Retirement Contributions | 24,871 | 26,918 | 28,286 | 28,896 | 29,386 | 21,018 |
| 52301 001 012 513 | Life Insurance | 1,436 | 1,285 | 1,181 | 1,168 | 1,327 | 1,312 |
| 52303 001 012 513 | Long Term Disability | 528 | 477 | 492 | 472 | 489 | 483 |
| 52320 001 012 513 | Dental employee | 1,487 | 1,430 | 1,464 | 1,486 | 1,321 | 1,321 |
| 52400 001 012 513 | Workers Comp Insurance | 837 | 1,006 | 1,069 | 736 | 1,025 | 1,122 |
| 1.Pnl-1. Total Personnel Service Costs | | 270,587 | 265,950 | 267,740 | 273,887 | 262,460 | 251,519 |
| 53101 001 012 513 | Medical Services | | 143 | 70 | 108 | 0 | 0 |
| 53400 001 012 513 | Other Contractual Services | 6,800 | 20 | 0 | 20 | 0 | 0 |
| 54000 001 012 513 | Travel and Per Diem | 653 | 859 | 1,467 | 0 | 3,035 | 2,000 |
| 54100 001 012 513 | Communication & Freight Charge | 2,010 | 1,814 | 2,191 | 547 | 801 | 540 |
| 54110 001 012 513 | Postage | 53 | 337 | 0 | 0 | 50 | 0 |
| 54600 001 012 513 | Repair & Maintenance Services | 11,529 | 11,578 | 11,963 | 12,093 | 12,075 | 12,933 |
| 54700 001 012 513 | Printing & Binding Services | 215 | 1,030 | 1,032 | 1,229 | 1,698 | 1,670 |
| 54900 001 012 513 | Other Current Charges | 178 | 258 | 137 | 213 | 0 | 0 |
| 55100 001 012 513 | Office Supplies | 1,926 | 2,821 | 1,533 | 1,176 | 300 | 400 |
| 55220 001 012 513 | Computer Supplies | | 485 | 0 | 0 | 400 | 225 |
| 55400 001 012 513 | Books, Publications, Subscription & | 285 | 885 | 240 | 409 | 680 | 710 |
| 55410 001 012 513 | Training and Education | 837 | 675 | 675 | 0 | 1,350 | 1,350 |
| 55500 001 012 513 | Uncapitalized Equipment | | 0 | 0 | 0 | 200 | 200 |
| 2. Op-2. Total Operating Costs | | 24,486 | 20,906 | 19,307 | 15,796 | 20,589 | 20,028 |
| 56609 001 012 513 | Transfer Out to 609 | | 0 | 0 | 2,500 | 0 | 2,000 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------------------------|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 56609 001 012 581 | Transfer Out to 609 | 2,500 | 2,500 | 2,500 | 0 | 2,000 | 0 |
| 56610 001 012 513 | Transfer Out to 610 | | 0 | 0 | 35,000 | 0 | 25,612 |
| 56610 001 012 581 | Transfer Out to 610 | 39,833 | 42,015 | 32,015 | 0 | 25,612 | 0 |
| 5.Tra-5. Total Transfers Out | | 42,333 | 44,515 | 34,515 | 37,500 | 27,612 | 27,612 |
| Expense | | 337,406 | 331,371 | 321,562 | 327,183 | 310,661 | 299,159 |



Parks & Recreation Department

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|------------------|------------------|------------------|
| Personal Services | \$391,256 | \$253,404 | \$258,797 |
| Operating Expenses | \$210,691 | \$121,634 | \$130,004 |
| Capital Outlay | \$0 | \$540,000 | \$524,160 |
| Transfers | \$105,014 | \$58,262 | \$52,429 |
| Total | \$706,961 | \$973,300 | \$965,390 |

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.

| Staffing | 2019 | 2020 | 2021 |
|---|-----------|----------|------------|
| Parks & Recreation Director | 1 | 1 | 1 |
| Admin. Assistant III | 1 | 1 | 1 |
| Park Attendant I | 2 | 2 | 1 |
| Park Attendant II | 1 | 1 | 2 |
| Maintenance Tech. III | 1 | 0 | 0 |
| Parks & Facilities Supervisor | 1 | 0 | 0 |
| Horticulture Tech. | 1 | 0 | 0 |
| Inmate Guard Supervisor | 1 | 0 | 0 |
| Environmental Specialist | 1 | 0 | 0 |
| Recreation Leader III | 1 | 1 | 1 |
| Total Full Time Parks Department FTE | 11 | 6 | 6 |
| Part-Time Park Attendant I | | | 0.5 |
| Total Parks Department | 11 | 6 | 6.5 |



Fiscal Year 2021

Budget Document for Parks & Recreation Department - 020

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51102 001 020 572 | Financial & Administrative Salaries | 65,610 | 64,929 | 64,753 | 49,429 | 69,992 | 73,377 |
| 51200 001 020 572 | Regular Salaries & Wages | 255,648 | 245,227 | 226,673 | 263,661 | 130,708 | 150,724 |
| 51400 001 020 572 | Overtime - Unscheduled | 3,663 | 4,355 | 3,116 | 5,591 | 5,000 | 7,500 |
| 52100 001 020 572 | FICA Taxes | 23,656 | 22,845 | 21,313 | 24,175 | 15,736 | 16,482 |
| 52200 001 020 572 | Retirement Contributions | 31,377 | 31,606 | 32,155 | 29,083 | 16,991 | 22,910 |
| 52301 001 020 572 | Life Insurance | 1,848 | 1,796 | 1,746 | 1,777 | 1,284 | 1,344 |
| 52303 001 020 572 | Long Term Disability | 676 | 705 | 649 | 651 | 473 | 496 |
| 52320 001 020 572 | Dental employee | 2,824 | 3,111 | 2,846 | 2,683 | 1,981 | 1,981 |
| 52400 001 020 572 | Workers Comp Insurance | 17,692 | 20,016 | 20,150 | 14,206 | 11,239 | 14,225 |
| 52500 001 020 572 | Unemployment Compensation | -22 | 2,506 | -583 | 0 | 0 | 0 |
| 1.Pnl-1. Total Personnel Service Costs | | 402,973 | 397,097 | 372,819 | 391,255 | 253,404 | 289,039 |
| 53101 001 020 572 | Medical Services | 2,177 | 1,279 | 657 | 418 | 0 | 100 |
| 53400 001 020 572 | Other Contractual Services | 20,178 | 29,070 | 15,349 | 14,379 | 10,550 | 15,000 |
| 54000 001 020 572 | Travel and Per Diem | 259 | 417 | 1,185 | 704 | 1,000 | 1,000 |
| 54100 001 020 572 | Communication & Freight Charge | 9,206 | 8,301 | 9,001 | 7,124 | 1,641 | 1,641 |
| 54110 001 020 572 | Postage | | 22 | 0 | 13 | 30 | 50 |
| 54210 001 020 572 | Automotive Repair Service | 6 | 689 | 0 | 1,141 | 500 | 500 |
| 54300 001 020 572 | Electric | 38,472 | 38,599 | 39,381 | 41,453 | 40,370 | 40,370 |
| 54303 001 020 572 | Water | 10,693 | 12,612 | 12,689 | 13,653 | 13,500 | 13,500 |
| 54400 001 020 572 | Equipment & Vehicle Rental | 1,494 | 3,279 | 1,284 | 2,383 | 2,200 | 3,200 |
| 54401 001 020 572 | Rentals & Leases | 2,012 | 2,128 | 2,512 | 72 | 0 | 2,000 |
| 54560 001 020 572 | Insurance Claims & Deductibles | | 708 | 0 | 0 | 0 | 0 |
| 54600 001 020 572 | Repair & Maintenance Services | 37,124 | 32,160 | 25,766 | 37,138 | 6,400 | 6,400 |
| 54700 001 020 572 | Printing & Binding Services | 561 | 147 | 506 | 49 | 400 | 2,900 |
| 54810 001 020 572 | Promotional Activities | 824 | 204 | 513 | 485 | 958 | 958 |
| 54900 001 020 572 | Other Current Charges | 25 | 35 | 231 | 1,018 | 0 | 0 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|--|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 54920 001 020 572 | Recreational Supplies | 3,092 | 1,255 | 275 | 796 | 1,000 | 1,000 |
| 55100 001 020 572 | Office Supplies | 1,060 | 739 | 1,149 | 2,432 | 700 | 700 |
| 55210 001 020 572 | Operating Supplies | 20,900 | 24,130 | 25,660 | 29,563 | 22,000 | 22,000 |
| 55211 001 020 572 | Medical Supplies | | 0 | 95 | 108 | 75 | 75 |
| 55223 001 020 572 | Repair & Maintenance Supplies | 22,097 | 25,111 | 29,590 | 16,388 | 4,000 | 4,000 |
| 55225 001 020 572 | Chemicals Supplies | 2,377 | 2,117 | 3,003 | 1,265 | 1,500 | 2,000 |
| 55226 001 020 572 | Safety Supplies & Gear | | 47 | 572 | 516 | 700 | 700 |
| 55230 001 020 572 | Clothing & Uniforms | 2,812 | 2,918 | 2,695 | 2,776 | 1,310 | 1,310 |
| 55240 001 020 572 | Institutional Supplies | 26,971 | 25,323 | 20,497 | 14,796 | 0 | 200 |
| 55250 001 020 572 | Fuels & Lubricants | 10,164 | 10,899 | 13,312 | 13,771 | 8,000 | 6,000 |
| 55252 001 020 572 | Small Tools | 893 | 971 | 928 | 2,424 | 200 | 200 |
| 55253 001 020 572 | Auto Repair Supplies (in-house) | 4,118 | 2,111 | 1,804 | 4,807 | 1,000 | 1,000 |
| 55400 001 020 572 | Books, Publications, Subscription & | 25 | 610 | 781 | 425 | 800 | 800 |
| 55410 001 020 572 | Training and Education | 1,882 | 690 | 1,130 | 595 | 1,400 | 1,400 |
| 55500 001 020 572 | Uncapitalized Equipment | 2,296 | 221 | 2,870 | 0 | 1,400 | 1,000 |
| 2. Op-2. Total Operating Costs | | 221,718 | 226,791 | 213,433 | 210,691 | 121,634 | 130,004 |
| 55620 001 020 572 | Building and Improvements | | 6,082 | 49,417 | 0 | 0 | 0 |
| 55630 001 020 572 | Improvements Other Than Building | | 0 | 12,935 | 0 | 540,000 | 524,160 |
| 3.Cap-3. Total Capital Outlay Costs | | | 6,082 | 62,352 | | 540,000 | 524,160 |
| 56139 001 020 581 | Transfer Out to 139 | 6,000 | 5,000 | 7,000 | 10,000 | 7,500 | 8,500 |
| 56311 001 020 581 | Transfer Out to 311 | 3,474 | 3,474 | 3,185 | 3,474 | 3,474 | 3,474 |
| 56501 001 020 581 | Transfer Out to 501 | 2,842 | 3,287 | 2,946 | 4,040 | 870 | 940 |
| 56503 001 020 581 | Transfer Out to 503 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 56609 001 020 572 | Transfer Out to 609 | | 0 | 0 | 0 | 3,000 | 3,000 |
| 56609 001 020 581 | Transfer Out to 609 | 5,500 | 5,500 | 5,500 | 5,500 | 0 | 0 |
| 56610 001 020 572 | Transfer Out to 610 | | 0 | 0 | 0 | 38,418 | 38,418 |
| 56610 001 020 581 | Transfer Out to 610 | 87,633 | 92,433 | 70,433 | 77,000 | 0 | 0 |
| 5.Tra-5. Total Transfers Out | | 110,449 | 114,694 | 94,064 | 105,014 | 58,262 | 59,332 |
| Expense | | 735,141 | 744,664 | 742,668 | 706,961 | 973,300 | 1,002,535 |



Department of Public Works

Building and Facilities Division

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|-------------|------------------|------------------|
| Personnel Services | \$0 | \$166,518 | \$131,749 |
| Operating Expenses | \$0 | \$98,378 | \$90,159 |
| Capital Outlay | \$0 | \$0 | \$343,410 |
| Transfers | \$0 | \$4,608 | \$23,527 |
| Total | \$0 | \$269,504 | \$588,846 |

| Staffing | 2019 | 2020 | 2021 |
|--|----------|----------|----------|
| Facilities Supervisor | 0 | 1 | 1 |
| Maintenance Tech. III | 0 | 1 | 1 |
| Inmate Guard Supervisor | 0 | 1 | 0 |
| Environmental Specialist | 0 | 1 | 1 |
| Total Full Time | | | |
| Build & Facilities FTE | 0 | 4 | 3 |
| Total Building & Facilities | | | |
| Department FTE | 0 | 4 | 3 |

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 2021

Budget Document for Building & Facilities - 028

| Account Number | | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51200 001 028 519 | Regular Salaries & Wages | 0 | 0 | 0 | 0 | 133,729 | 103,942 |
| 51400 001 028 519 | Overtime - Unscheduled | 0 | 0 | 0 | 0 | 0 | 0 |
| 51610 001 028 519 | On Call Beeper Pay | 0 | 0 | 0 | 0 | 0 | 0 |
| 52100 001 028 519 | FICA Taxes | 0 | 0 | 0 | 0 | 10,230 | 7,952 |
| 52200 001 028 519 | Retirement Contributions | 0 | 0 | 0 | 0 | 11,367 | 10,394 |
| 52301 001 028 519 | Life Insurance | 0 | 0 | 0 | 0 | 834 | 649 |
| 52303 001 028 519 | Long Term Disability | 0 | 0 | 0 | 0 | 308 | 239 |
| 52320 001 028 519 | Dental employee | 0 | 0 | 0 | 0 | 1,321 | 991 |
| 52400 001 028 519 | Workers Comp Insurance | 0 | 0 | 0 | 0 | 8,729 | 7,584 |
| 1.Pnl-1. Total Personnel Service Costs | | 0 | 0 | 0 | 0 | 166,518 | 131,749 |
| 53400 001 028 519 | Other Contractual Services | 0 | 0 | 0 | 0 | 6,205 | 7,988 |
| 54000 001 028 519 | Travel and Per Diem | 0 | 0 | 0 | 0 | 500 | 500 |
| 54100 001 028 519 | Communication & Freight Charge | 0 | 0 | 0 | 0 | 3,108 | 900 |
| 54110 001 028 519 | Postage | 0 | 0 | 0 | 0 | 20 | 0 |
| 54210 001 028 519 | Automotive Repair Service | 0 | 0 | 0 | 0 | 500 | 500 |
| 54300 001 028 519 | Electric | 0 | 0 | 0 | 0 | 1,400 | 900 |
| 54303 001 028 519 | Water | 0 | 0 | 0 | 0 | 1,000 | 1,000 |
| 54400 001 028 519 | Equipment & Vehicle Rental | 0 | 0 | 0 | 0 | 500 | 500 |
| 54600 001 028 519 | Repair & Maintenance Services | 0 | 0 | 0 | 0 | 25,510 | 21,521 |
| 54900 001 028 519 | Other Current Charges | 0 | 0 | 0 | 0 | 0 | 0 |

| Account Number | | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|--|----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 55100 001 028 519 | Office Supplies | 0 | 0 | 0 | 0 | 350 | 300 |
| 55210 001 028 519 | Operating Supplies | 0 | 0 | 0 | 0 | 1,500 | 2,000 |
| 55211 001 028 519 | Medical Supplies | 0 | 0 | 0 | 0 | 100 | 100 |
| 55223 001 028 519 | Repair & Maintenance Supplies | 0 | 0 | 0 | 0 | 20,000 | 20,000 |
| 55225 001 028 519 | Chemicals Supplies | 0 | 0 | 0 | 0 | 600 | 200 |
| 55226 001 028 519 | Safety Supplies & Gear | 0 | 0 | 0 | 0 | 800 | 600 |
| 55230 001 028 519 | Clothing & Uniforms | 0 | 0 | 0 | 0 | 1,250 | 1,250 |
| 55240 001 028 519 | Institutional Supplies | 0 | 0 | 0 | 0 | 24,500 | 24,000 |
| 55250 001 028 519 | Fuels & Lubricants | 0 | 0 | 0 | 0 | 6,000 | 5,000 |
| 55252 001 028 519 | Small Tools | 0 | 0 | 0 | 0 | 400 | 800 |
| 55253 001 028 519 | Auto Repair Supplies (in-house) | 0 | 0 | 0 | 0 | 1,500 | 1,500 |
| 55410 001 028 519 | Training and Education | 0 | 0 | 0 | 0 | 500 | 600 |
| 55500 001 028 519 | Uncapitalized Equipment | 0 | 0 | 0 | 0 | 2,135 | 0 |
| 2. Op-2. Total Operating Costs | | 0 | 0 | 0 | 0 | 98,378 | 90,159 |
| 55620 001 028 519 | Building and Improvements | 0 | 0 | 0 | 0 | 0 | 309,000 |
| 55640 001 028 519 | Machinery & Equipment | 0 | 0 | 0 | 0 | 0 | 34,410 |
| 3.Cap-3. Total Capital Outlay Costs | | 0 | 0 | 0 | 0 | 0 | 343,410 |
| 56501 001 028 581 | Transfer Out to 501 | 0 | 0 | 0 | 0 | 2,608 | 2,818 |
| 56609 001 028 581 | Transfer Out to 609 | 0 | 0 | 0 | 0 | 2,000 | 1,500 |
| 56610 001 028 581 | Transfer Out to 610 | 0 | 0 | 0 | 0 | 25,612 | 19,209 |
| 5.Tra-5. Total Transfers Out | | 0 | 0 | 0 | 0 | 30,220 | 23,527 |
| Expense | | 0 | 0 | 0 | 0 | 295,116 | 588,846 |

City of Brooksville

TOTAL ALL SPECIAL REVENUE FUNDS

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$252,712 | \$478,422 | \$429,032 | \$1,080,462 | \$611,987 |
| Facility Rental Fees | 650 | 5,924 | 4,211 | 500 | 2,000 |
| Fines & Forfeitures | 468,561 | 31,812 | 12,942 | 0 | 0 |
| Miscellaneous | 35,344 | 152,427 | 180,645 | 100,891 | 97,947 |
| Interest Income | 73,002 | 125,322 | 172,398 | 130,650 | 122,035 |
| Special Assessment | 887,641 | 1,144,688 | 1,012,541 | 1,042,645 | 1,007,148 |
| Transfers In | 1,238,002 | 1,144,673 | 1,344,092 | 2,241,527 | 2,272,506 |
| Prior Year Carry forward | 3,215,220 | 3,466,426 | 3,885,558 | 3,550,980 | 4,546,089 |
| Total Income | \$6,171,132 | \$6,549,694 | \$7,041,419 | \$8,147,655 | \$8,659,712 |
| EXPENDITURES | | | | | |
| Personnel Services | \$1,554,537 | \$1,495,322 | \$1,682,278 | \$2,069,722 | \$2,138,805 |
| Operating Expenditures | 789,877 | 575,189 | 751,076 | 910,564 | 773,138 |
| Capital Outlays | 99,139 | 332,216 | 250,904 | 2,357,923 | 2,726,706 |
| Debt Service | 55,787 | 57,269 | 73,094 | 73,095 | 79,376 |
| Transfers Out | 470,342 | 204,140 | 520,978 | 287,633 | 282,583 |
| Reserves | 3,201,450 | 3,885,558 | 3,763,089 | 2,448,718 | 2,659,104 |
| Total Expenditures | \$6,171,132 | \$6,549,694 | \$7,041,419 | \$8,147,655 | \$8,659,712 |



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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fines & Forfeitures | 7,413 | 9,287 | 4,846 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Interest Income | 73 | 131 | 180 | 0 | 0 |
| Special Assessment | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 56,381 | 55,471 | 63,594 | 68,200 | 72,690 |
| Total Income | \$63,867 | \$64,889 | \$68,620 | \$68,200 | \$72,690 |
| EXPENDITURES | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 8,396 | 1,295 | 0 | 0 | 0 |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Reserves | 55,471 | 63,594 | 68,620 | 68,200 | 72,690 |
| Total Expenditures | \$63,867 | \$64,889 | \$68,620 | \$68,200 | \$72,690 |



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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|------------------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$173,637 | \$171,524 | \$171,113 | \$153,576 | |
| Metropolitan Planning Organization | 0 | 0 | 0 | 0 | 0 | |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Interest Income | 0 | 778 | 3,062 | 2,000 | 1,200 | |
| Special Assessment | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 0 | 264,976 | 250,297 | 311,319 | 472,555 | |
| Total Income | \$0 | \$439,391 | \$424,883 | \$484,432 | \$627,331 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 0 | 0 | 0 | 30,000 | 30,000 | (1) |
| Capital Outlays | 0 | 189,094 | 115,641 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 0 | 250,297 | 309,242 | 454,432 | 597,331 | |
| Total Expenditures | \$0 | \$439,391 | \$424,883 | \$484,432 | \$627,331 | |

(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 2017 | Actual 2018 | Actual 2019 | Projections 2020 | Budgeted 2020 | Adopted 2021 | |
|-------------------------------------|------------------------|------------------------|------------------------|-----------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | | |
| Intergovernmental Revenue | \$218,491 | \$278,973 | \$248,480 | \$220,000 | \$247,171 | \$228,133 | |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 17,122 | 143,927 | 167,281 | 9,958 | 12,944 | 10,000 | |
| Street Lightning/Signal Maintenance | 60,383 | 104,702 | 107,727 | 110,713 | 107,000 | 110,000 | |
| Special Assessment | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 339,269 | 339,269 | 339,916 | 1,242,123 | 1,242,122 | 1,384,504 | |
| Prior Year Carry forward | 92,042 | 119,763 | 305,209 | 298,709 | 194,170 | 786,574 | |
| Total Income | \$727,307 | \$986,634 | \$1,168,613 | \$1,881,503 | \$1,803,407 | \$2,519,211 | |
| EXPENDITURES | | | | | | | |
| Personnel Services | \$233,392 | \$226,761 | \$237,023 | \$566,869 | \$569,531 | \$615,318 | |
| Operating Expenditures | 303,210 | 297,973 | 539,915 | 385,000 | 387,666 | 337,935 | |
| Capital Outlays | 12,000 | 109,137 | 22,255 | 25,000 | 678,250 | 1,436,783 | (1) |
| Transfers Out | 58,942 | 47,554 | 54,887 | 102,236 | 102,236 | 113,351 | |
| Debt Service | 0 | 0 | 15,824 | 15,824 | 15,824 | 15,824 | |
| Reserves | 119,763 | 305,209 | 298,709 | 786,574 | 49,900 | 0 | |
| Total Expenditures | \$727,307 | \$986,634 | \$1,168,613 | \$1,881,503 | \$1,803,407 | \$2,519,211 | |

(1) East Avenue Drainage - Engineer and Design \$185,000, Milling and Resurface Program \$1,230,000,
F 150 Pick Up Truck \$21,783



Public Works Department
Streets & Drainage Division

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|------------------|--------------------|--------------------|
| Personnel Services | \$237,022 | \$569,532 | \$615,318 |
| Operating Expenses | \$539,897 | \$387,666 | \$337,935 |
| Capital Outlay | \$22,255 | \$678,250 | \$1,436,783 |
| Transfers | \$54,887 | \$102,265 | \$113,351 |
| Debt Service | \$15,824 | \$15,824 | \$15,824 |
| Reserves | \$0 | \$0 | \$0 |
| Total | \$869,885 | \$1,753,537 | \$2,519,211 |

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.

| Staffing | 2019 | 2020 | 2021 |
|---|-------------|-----------|-----------|
| Director of Public Works | 0.25 | 1 | 1 |
| Asst DPW Dir/ Project Manager | 0 | 0 | 1 |
| Admin. Assistant III | 0.25 | 1 | 1 |
| Finance Technician | 0.25 | 1 | 1 |
| Inmate Crew Leader | 0 | 0 | 1 |
| Streets & Drainage Supervisor | 1 | 1 | 0 |
| Operations Supervisor | 0 | 0 | 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 | 2 |
| Project Manager | 0 | 1 | 0 |
| Horticulture Tech | 0 | 1 | 0 |
| Construction Inspector | 0 | 1 | 1 |
| Warehouse Supervisor | 0 | 1 | 1 |
| Admin. Specialist III | 0 | 1 | 0 |
| Total Full Time Streets & Drainage FTE | 5.75 | 13 | 13 |
| Total Streets & Drainage FTE | 5.75 | 13 | 13 |



Fiscal Year 2021

Budget Document for Fund 108 - Local Option Gas Tax - Streets & Drainage

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51102 108 019 541 | Financial & Administrative Salaries | 17,286 | 16,549 | 16,506 | 17,285 | 66,846 | 73,000 |
| 51200 108 019 541 | Regular Salaries & Wages | 154,800 | 159,014 | 154,756 | 167,097 | 374,556 | 402,514 |
| 51400 108 019 541 | Overtime - Unscheduled | 4,880 | 7,262 | 4,089 | 3,685 | 5,000 | 5,000 |
| 51610 108 019 541 | On Call Beeper Pay | | 0 | 0 | 0 | 0 | 4,368 |
| 52100 108 019 541 | FICA Taxes | 13,242 | 13,644 | 13,058 | 13,952 | 34,150 | 37,094 |
| 52200 108 019 541 | Retirement Contributions | 15,727 | 16,523 | 16,811 | 18,715 | 47,821 | 48,488 |
| 52301 108 019 541 | Life Insurance | 965 | 1,029 | 1,005 | 1,047 | 2,786 | 3,026 |
| 52303 108 019 541 | Long Term Disability | 374 | 397 | 388 | 407 | 1,027 | 1,115 |
| 52320 108 019 541 | Dental employee | 1,613 | 1,827 | 1,787 | 1,871 | 4,293 | 4,293 |
| 52400 108 019 541 | Workers Comp Insurance | 14,405 | 17,145 | 18,360 | 12,964 | 33,054 | 36,420 |
| 1.Pnl-1. Total Personnel Service Costs | | 223,291 | 233,392 | 226,761 | 237,022 | 569,532 | 615,318 |
| 53101 108 019 541 | Medical Services | 582 | 307 | 159 | 108 | 491 | 640 |
| 53400 108 019 541 | Other Contractual Services | 94,270 | 127,429 | 105,951 | 339,910 | 136,750 | 106,675 |
| 54100 108 019 541 | Communication & Freight Charge | 2,267 | 2,108 | 1,868 | 1,832 | 2,000 | 2,950 |
| 54210 108 019 541 | Automotive Repair Service | 870 | 1,726 | 45 | 311 | 4,500 | 2,500 |
| 54300 108 019 541 | Electric | 1,768 | 2,588 | 2,357 | 2,364 | 3,000 | 3,000 |
| 54302 108 019 541 | Electric - Street Lighting | | 99,618 | 114,826 | 116,302 | 115,000 | 115,000 |
| 54303 108 019 541 | Water | 1,371 | 1,326 | 1,238 | 1,292 | 1,500 | 1,500 |
| 54304 108 019 541 | Electric - Traffic Light | | 9,013 | 7,601 | 7,023 | 8,800 | 8,000 |
| 54311 108 019 541 | Waste disposal | | 0 | 0 | 0 | 0 | 900 |
| 54400 108 019 541 | Equipment & Vehicle Rental | 402 | 2,935 | 847 | 798 | 2,000 | 6,000 |
| 54401 108 019 541 | Rentals & Leases | 6,000 | 6,000 | 6,000 | 6,000 | 7,500 | 1,000 |
| 54560 108 019 541 | Insurance Claims & Deductibles | 1,000 | 2,078 | 0 | 1,000 | 1,000 | 1,000 |
| 54600 108 019 541 | Repair & Maintenance Services | 4,714 | 5,154 | 4,616 | 5,087 | 7,000 | 7,375 |
| 54700 108 019 541 | Printing & Binding Services | 140 | 9 | 188 | 193 | 300 | 300 |
| 54900 108 019 541 | Other Current Charges | 380 | 0 | 0 | 28 | 0 | 0 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|--|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 55100 108 019 541 | Office Supplies | 858 | 442 | 463 | 644 | 700 | 700 |
| 55210 108 019 541 | Operating Supplies | 23,623 | 11,481 | 13,834 | 23,556 | 23,000 | 20,000 |
| 55220 108 019 541 | Computer Supplies | | 0 | 213 | 35 | 0 | 0 |
| 55223 108 019 541 | Repair & Maintenance Supplies | 1,321 | 1,769 | 885 | 312 | 1,500 | 1,000 |
| 55225 108 019 541 | Chemicals Supplies | 67 | 423 | 0 | 0 | 2,000 | 1,000 |
| 55226 108 019 541 | Safety Supplies & Gear | 2,606 | 2,105 | 2,902 | 2,271 | 3,300 | 3,300 |
| 55227 108 019 541 | Safety Marking Devices | 8,470 | 5,605 | 11,544 | 9,489 | 10,000 | 10,000 |
| 55230 108 019 541 | Clothing & Uniforms | 1,316 | 1,301 | 1,064 | 1,117 | 1,725 | 2,200 |
| 55235 108 019 541 | Barricades | 982 | 1,485 | 777 | 1,224 | 2,400 | 2,300 |
| 55240 108 019 541 | Institutional Supplies | 152 | 243 | 413 | 442 | 400 | 700 |
| 55250 108 019 541 | Fuels & Lubricants | 11,204 | 10,341 | 9,886 | 10,657 | 15,000 | 15,000 |
| 55251 108 019 541 | Tags & Titles | 95 | 0 | 88 | 0 | 0 | 0 |
| 55252 108 019 541 | Small Tools | 3,759 | 1,417 | 1,437 | 1,681 | 2,000 | 2,000 |
| 55253 108 019 541 | Auto Repair Supplies (in-house) | 2,068 | 3,805 | 3,821 | 4,243 | 13,000 | 15,000 |
| 55400 108 019 541 | Books, Publications, Subscription & | 56 | 84 | 109 | 84 | 1,000 | 700 |
| 55410 108 019 541 | Training and Education | 20 | 0 | 625 | 165 | 1,800 | 1,075 |
| 55500 108 019 541 | Uncapitalized Equipment | 3,545 | 2,420 | 4,202 | 1,727 | 20,000 | 6,120 |
| 2. Op-2. Total Operating Costs | | 173,906 | 303,210 | 297,958 | 539,897 | 387,666 | 337,935 |
| 55620 108 019 541 | Building and Improvements | 18,811 | 0 | 0 | 11,935 | 10,000 | 0 |
| 55630 108 019 541 | Improvements Other Than Building | | 0 | 0 | 0 | 655,000 | 1,415,000 |
| 55640 108 019 541 | Machinery & Equipment | 30,664 | 12,000 | 109,137 | 10,320 | 13,250 | 21,783 |
| 3.Cap-3. Total Capital Outlay Costs | | 49,475 | 12,000 | 109,137 | 22,255 | 678,250 | 1,436,783 |
| 57100 108 019 541 | Interest | | 0 | 0 | 3,910 | 3,453 | 2,978 |
| 57200 108 019 541 | Principal | | 0 | 0 | 11,914 | 12,371 | 12,845 |
| 4.tot-4. Total Debt Service | | | | | 15,824 | 15,824 | 15,824 |
| 56001 108 019 581 | Transfer Out to General Fund | | 0 | 0 | 0 | 0 | 10,212 |
| 56311 108 019 581 | Transfer Out to 311 | 1,683 | 1,683 | 1,543 | 1,683 | 1,683 | 1,683 |
| 56501 108 019 581 | Transfer Out to 501 | 3,951 | 6,065 | 6,319 | 10,079 | 10,843 | 11,717 |
| 56609 108 019 541 | Transfer Out to 609 | | 0 | 0 | 0 | 6,500 | 6,500 |
| 56609 108 019 581 | Transfer Out to 609 | 2,875 | 2,875 | 2,875 | 2,875 | 0 | 0 |
| 56610 108 019 541 | Transfer Out to 610 | | 0 | 0 | 0 | 83,239 | 83,239 |
| 56610 108 019 581 | Transfer Out to 610 | 44,524 | 48,317 | 36,817 | 40,250 | 0 | 0 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------------------------|--------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 5.Tra-5. Total Transfers Out | | 53,033 | 58,940 | 47,554 | 54,887 | 102,265 | 113,351 |
| | Expense | 499,705 | 607,542 | 681,410 | 869,885 | 1,753,537 | 2,519,211 |



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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fines & Forfeitures | 23,902 | 9,122 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Interest Income | 54 | 99 | 136 | 0 | 0 |
| Special Assessment | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 49,760 | 41,396 | 44,979 | 45,059 | 45,165 |
| Total Income | \$73,716 | \$50,617 | \$45,115 | \$45,059 | \$45,165 |
| EXPENDITURES | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 32,320 | 5,638 | 0 | 0 | 0 |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Reserves | 41,396 | 44,979 | 45,115 | 45,059 | 45,165 |
| Total Expenditures | \$73,716 | \$50,617 | \$45,115 | \$45,059 | \$45,165 |



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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Interest Income | 11,523 | 17,942 | 59,242 | 20,000 | 10,000 | |
| FHLB Interest | 0 | 0 | 0 | 0 | 0 | |
| Special Assessment | 91,049 | 176,239 | 91,740 | 75,000 | 6,345 | (1) |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 2,017,157 | 2,075,472 | 2,252,425 | 2,352,425 | 2,488,361 | |
| Total Income | \$2,119,729 | \$2,269,653 | \$2,403,407 | \$2,447,425 | \$2,504,706 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 0 | 15,228 | 0 | 0 | 0 | |
| Capital Outlays | 44,257 | 2,000 | 0 | 1,245,223 | 1,245,223 | (2) |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 2,075,472 | 2,252,425 | 2,403,407 | 1,202,202 | 1,259,483 | |
| Total Expenditures | \$2,119,729 | \$2,269,653 | \$2,403,407 | \$2,447,425 | \$2,504,706 | |

(1) Based on 5 new single family residential detached units - Not in Southern Hills or Cascades
Southern Hills and Cascades have an agreement with the City for Road Impact Fee Credits

(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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|---------------------------|-----------------|-----------------|-----------------|------------------|-----------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Interest Income | 31 | 54 | 73 | 50 | 35 | |
| Special Assessment | 3,159 | 9,985 | 6,887 | 3,500 | 860 | (1) |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 14,977 | 4,995 | 15,034 | 20,836 | 26,629 | |
| Total Income | \$18,167 | \$15,034 | \$21,994 | \$24,386 | \$27,524 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 13,172 | 0 | 0 | 0 | 0 | |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 4,995 | 15,034 | 21,994 | 24,386 | 27,524 | |
| Total Expenditures | \$18,167 | \$15,034 | \$21,994 | \$24,386 | \$27,524 | |

(1) Based on 10 new single family residential detached units



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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Interest Income | 265 | 473 | 651 | 600 | 300 | |
| FHLB Interest | 0 | 0 | 0 | 0 | 0 | |
| Special Assessment | 17,113 | 54,096 | 37,308 | 10,660 | 4,660 | (1) |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 112,593 | 129,971 | 184,540 | 216,426 | 247,872 | |
| Total Income | \$129,971 | \$184,540 | \$222,499 | \$227,686 | \$252,832 | |
| 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 | 129,971 | 184,540 | 222,499 | 227,686 | 252,832 | |
| Total Expenditures | \$129,971 | \$184,540 | \$222,499 | \$227,686 | \$252,832 | |

(1) Based on 10 new single family residential detached units

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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|---------------------------|-----------------|------------------|------------------|------------------|------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Interest Income | 259 | 462 | 635 | 600 | 300 | |
| Special Assessment | 7,888 | 31,100 | 17,211 | 8,000 | 2,150 | (1) |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 82,446 | 90,593 | 122,155 | 137,904 | 151,869 | |
| Total Income | \$90,593 | \$122,155 | \$140,001 | \$146,504 | \$154,319 | |
| 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 | 90,593 | 122,155 | 140,001 | 146,504 | 154,319 | |
| Total Expenditures | \$90,593 | \$122,155 | \$140,001 | \$146,504 | \$154,319 | |

(1) Based on 10 new single family residential detached units



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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Interest Income | 170 | 303 | 411 | 400 | 200 | |
| Special Assessment | 9,865 | 39,097 | 31,940 | 15,000 | 4,110 | (1) |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 63,100 | 73,135 | 100,423 | 126,191 | 154,464 | |
| Total Income | \$73,135 | \$112,535 | \$132,774 | \$141,591 | \$158,774 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 | |
| Capital Outlays | 0 | 12,112 | 0 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 73,135 | 100,423 | 132,774 | 141,591 | 158,774 | |
| Total Expenditures | \$73,135 | \$112,535 | \$132,774 | \$141,591 | \$158,774 | |

(1) Based on 10 new single family residential detached units

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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|-----------------|-----------------|-----------------|------------------|-----------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fines & Forfeitures | 29,050 | 5,336 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Interest Income | 41 | 73 | 100 | 0 | 0 |
| Special Assessment | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 53,581 | 81,947 | 87,356 | 87,356 | 87,494 |
| Total Income | \$82,672 | \$87,356 | \$87,456 | \$87,356 | \$87,494 |
| EXPENDITURES | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 725 | 0 | 0 | 0 | 0 |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Reserves | 81,947 | 87,356 | 87,456 | 87,356 | 87,494 |
| Total Expenditures | \$82,672 | \$87,356 | \$87,456 | \$87,356 | \$87,494 |

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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|-----------------|----------------|----------------|------------------|-----------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$25,130 | \$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 | 1,147 | 1,147 | 1,147 | 0 | 0 |
| Total Income | \$26,277 | \$1,147 | \$1,147 | \$0 | \$0 |
| EXPENDITURES | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 2,231 | 0 | 0 | 0 | 0 |
| Capital Outlays | 22,899 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 1,147 | 0 | 0 |
| Reserves | 1,147 | 1,147 | 0 | 0 | 0 |
| Total Expenditures | \$26,277 | \$1,147 | \$1,147 | \$0 | \$0 |

City of Brocksville

Fund 122 Fire Grants & Donations

Description: Fire Grants and Donations Fund

Revenue Source: Grants and donations to Fire Department

Expenditures: Fire Department expenses

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|-----------------|-----------------|-----------------|------------------|-----------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 2,500 | 2,261 | 200 | 0 | 0 |
| Interest Income | 23 | 40 | 56 | 0 | 0 |
| Loan Proceeds | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 9,597 | 11,547 | 12,796 | 12,428 | 0 |
| Total Income | \$12,120 | \$13,848 | \$13,052 | \$12,428 | \$0 |
| EXPENDITURES | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 573 | 1,052 | 398 | 0 | 0 |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 12,428 | 0 |
| Reserves | 11,547 | 12,796 | 12,654 | 0 | 0 |
| Total Expenditures | \$12,120 | \$13,848 | \$13,052 | \$12,428 | \$0 |

(1)

(1) Closed Fund in FY19/20

City of Brocksville

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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|---------------------------|-----------------|-----------------|-----------------|------------------|-----------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 3,545 | 0 | 0 | 0 | 0 | |
| Interest Income | 68 | 91 | 125 | 0 | 0 | |
| Loan Proceeds | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 9,167 | 11,700 | 10,713 | 10,813 | 0 | |
| Total Income | \$12,780 | \$11,791 | \$10,838 | \$10,813 | \$0 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 1,080 | 1,078 | 0 | 0 | 0 | |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 10,813 | 0 | |
| Reserves | 11,700 | 10,713 | 10,838 | 0 | 0 | |
| Total Expenditures | \$12,780 | \$11,791 | \$10,838 | \$10,813 | \$0 | (1) |

(1) Closed Fund in FY19/20

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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------|------------------|------------------|------------------|-----------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fines & Forfeitures | 405,246 | 8,067 | 8,096 | 0 | 0 |
| Miscellaneous | 5,804 | 600 | 150 | 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 | 239,820 | 275,136 | 277,392 | 0 | 8,524 |
| Total Income | \$650,870 | \$283,803 | \$285,638 | \$0 | \$8,524 |
| EXPENDITURES | | | | | |
| Personnel Services | \$60,836 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 305,995 | 6,411 | 3,602 | 0 | 0 |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 8,903 | | 277,212 | 0 | 8,524 |
| Reserves | 275,136 | 277,392 | 4,824 | 0 | 0 |
| Total Expenditures | \$650,870 | \$283,803 | \$285,638 | \$0 | \$8,524 |

City of Brocksville

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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|-----------------|-----------------|-----------------|------------------|-----------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Interest Income | 112 | 174 | 0 | 0 | 0 |
| Special Assessment | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 30,507 | 30,619 | 30,793 | 0 | 0 |
| Total Income | \$30,619 | \$30,793 | \$30,793 | \$0 | \$0 |
| EXPENDITURES | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 30,793 | 0 | 0 |
| Reserves | 30,619 | 30,793 | 0 | 0 | 0 |
| Total Expenditures | \$30,619 | \$30,793 | \$30,793 | \$0 | \$0 |



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 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Facility Rental Fees | 650 | 5,924 | 4,211 | 500 | 2,000 | (1) |
| Miscellaneous | 5,377 | 4,133 | 5,942 | 7,500 | 7,500 | (2) |
| Interest Income | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 5,000 | 7,000 | 10,000 | 8,000 | 8,500 | (3) |
| Prior Year Carry forward | 3,172 | 2,198 | 3,663 | 3,402 | 3,892 | |
| Total Income | \$14,199 | \$19,255 | \$23,816 | \$19,402 | \$21,892 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 12,001 | 15,592 | 18,860 | 18,000 | 18,400 | |
| Capital Outlays | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 2,198 | 3,663 | 4,956 | 1,402 | 3,492 | |
| Total Expenditures | \$14,199 | \$19,255 | \$23,816 | \$19,402 | \$21,892 | |

(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 143 Fire Department

Demand Methodology

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$9,091 | \$25,812 | \$9,028 | \$362,178 | \$9,028 | (1) |
| Fines & Forfeitures | 2,950 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 996 | 1,506 | 7,072 | 80,447 | 80,447 | (2) |
| Interest Income | 0 | 0 | 0 | 0 | 0 | |
| Special Assessment | 758,567 | 834,171 | 827,455 | 930,485 | 989,023 | (3) |
| Transfers In | 893,733 | 798,404 | 994,176 | 991,405 | 879,502 | (4) |
| Prior Year Carry forward | 379,773 | 196,360 | 123,042 | -35,549 | 0 | |
| Total Income | \$2,045,110 | \$1,856,253 | \$1,960,773 | \$2,328,966 | \$1,958,000 | |
| EXPENDITURES | | | | | | |
| Personnel Services | \$1,260,309 | \$1,268,561 | \$1,445,255 | \$1,500,191 | \$1,523,487 | |
| Operating Expenditures | 110,174 | 230,922 | 188,301 | 174,898 | 165,553 | |
| Capital Outlays | 19,983 | 19,873 | 113,008 | 434,450 | 44,700 | (5) |
| Debt Service | 55,787 | 57,269 | 57,270 | 57,271 | 63,552 | |
| Transfers Out | 402,497 | 156,586 | 156,939 | 162,156 | 160,708 | (6) |
| Reserves | 196,360 | 123,042 | 0 | 0 | 0 | |
| Total Expenditures | \$2,045,110 | \$1,856,253 | \$1,960,773 | \$2,328,966 | \$1,958,000 | |

(1) Fire Hydrant Fees \$9,028

(2) Firefighters Supplemental \$8,000 ,Credit Card Rebate \$252, False Alarm Fines \$196,
Fire Inspection Fees - 720 Commercial Occupancies @ 90% = 648 X\$55.00 Total \$35,640, Commercial
Occupancies @ 10% = 72 X \$158.33 Total \$11,400, AVERAGE Plan Review, new construction and
Licensed Facilities \$15,569, Fire Protection System X 35 Systems Total \$4,375, Re-inspections @
50% Basic Fee .25 of Initial Inspection Total \$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.

(5) Mako Air Compressor \$29,000, Portable Radio Replacement \$7,500, ASHER Ballistic Protection \$8,200

(6) Transfers out to Fund 501 Fleet \$7,216, Fund 314 \$8,319, Fund 609 HRA \$10,500 and



Fire Department

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|--------------------|--------------------|--------------------|
| Personnel Services | \$1,445,255 | \$1,500,191 | \$1,523,487 |
| Operating Expenses | \$188,301 | \$174,898 | \$165,553 |
| Capital Outlay | \$113,008 | \$434,450 | \$44,700 |
| Debt Service | \$57,269 | \$57,271 | \$63,552 |
| Transfers | \$156,939 | \$162,156 | \$160,708 |
| Reserves | \$0 | \$0 | \$0 |
| Total | \$1,960,773 | \$2,328,966 | \$1,958,000 |

| Staffing | 2019 | 2020 | 2021 |
|------------------------|-------------|-------------|-------------|
| Fire Chief | 1 | 1 | 1 |
| Fire Inspector | 0 | 1 | 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 | 21 | 21 |
| Reserve Firefighters | 0 | 0 | 0 |
| Total Reserves | 0 | 0 | 0 |
| Total Fire | | | |
| FTE | 20 | 21 | 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.



Fiscal Year 2021

Budget Document for Fund 143 - Fire Department

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 51102 143 014 522 | Financial & Administrative Salaries | 66,767 | 70,079 | 9,146 | 79,741 | 84,871 | 90,914 |
| 51200 143 014 522 | Regular Salaries & Wages | 755,273 | 699,750 | 754,755 | 870,340 | 937,643 | 968,569 |
| 51400 143 014 522 | Overtime - Unscheduled | 46,299 | 59,503 | 55,708 | 23,205 | 35,000 | 35,000 |
| 51410 143 014 522 | Overtime - Scheduled - FLSA | 11,532 | 10,922 | 12,022 | 15,805 | 12,000 | 12,000 |
| 51500 143 014 522 | Incentive/ Special Pay | 1,784 | 2,422 | 2,933 | 6,797 | 8,000 | 8,000 |
| 51608 143 014 522 | Military Leave | 2,451 | 938 | 1,754 | 0 | 0 | 0 |
| 52100 143 014 522 | FICA Taxes | 66,362 | 63,864 | 63,245 | 74,803 | 82,430 | 85,258 |
| 52200 143 014 522 | Retirement Contributions | 297,245 | 306,183 | 305,607 | 321,875 | 256,041 | 233,279 |
| 52301 143 014 522 | Life Insurance | 5,799 | 5,325 | 3,734 | 5,393 | 6,724 | 6,954 |
| 52303 143 014 522 | Long Term Disability | 1,680 | 1,515 | 1,387 | 1,976 | 2,478 | 2,563 |
| 52320 143 014 522 | Dental employee | 4,974 | 4,859 | 4,342 | 5,972 | 6,935 | 6,935 |
| 52400 143 014 522 | Workers Comp Insurance | 36,062 | 38,249 | 53,927 | 39,348 | 68,069 | 74,014 |
| 52500 143 014 522 | Unemployment Compensation | | -3,300 | 0 | 0 | 0 | 0 |
| 1.Pnl-1. Total Personnel Service Costs | | 1,296,228 | 1,260,309 | 1,268,561 | 1,445,255 | 1,500,191 | 1,523,487 |
| 53100 143 014 522 | Legal Services | 1,416 | 3,359 | 4,950 | 37,441 | 20,000 | 2,000 |
| 53101 143 014 522 | Medical Services | 2,020 | 1,859 | 5,120 | 205 | 4,100 | 2,000 |
| 53400 143 014 522 | Contractual Services | 2,398 | 5,256 | 27,985 | 11,389 | 8,985 | 18,285 |
| 54000 143 014 522 | Travel and Per Diem | 2,143 | 2,294 | 1,357 | 172 | 2,250 | 2,500 |
| 54100 143 014 522 | Communication & Freight Charge | 7,366 | 7,272 | 7,648 | 8,457 | 9,048 | 13,548 |
| 54110 143 014 522 | Postage | 166 | 9 | 0 | 2,357 | 200 | 200 |
| 54210 143 014 522 | Automotive Repair Service | 13,050 | 3,668 | 11,022 | 12,460 | 10,000 | 11,000 |
| 54303 143 014 522 | Water | 1,680 | 1,688 | 1,736 | 1,736 | 1,870 | 1,870 |
| 54500 143 014 522 | General Business Insurance | -177 | 0 | 0 | 0 | 0 | 0 |
| 54520 143 014 522 | Firefighter Cancer Policy | | 0 | 0 | 0 | 2,500 | 2,500 |
| 54540 143 014 522 | Fiduciary Liability Insurance | 100 | 100 | 100 | 100 | 150 | 150 |
| 54600 143 014 522 | Repair & Maintenance Services | 9,799 | 24,675 | 7,046 | 5,015 | 10,000 | 8,800 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|--|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 54610 143 014 522 | Annual PM Testing | 1,103 | 5,506 | 9,006 | 12,654 | 14,800 | 14,960 |
| 54700 143 014 522 | Printing & Binding Services | 98 | 0 | 49 | 326 | 350 | 350 |
| 54800 143 014 522 | Advertising Activities | 796 | 0 | 0 | 0 | 0 | 0 |
| 54810 143 014 522 | Promotional Activities | | 55 | 0 | 107 | 500 | 500 |
| 55100 143 014 522 | Office Supplies | 561 | 605 | 434 | 437 | 700 | 700 |
| 55210 143 014 522 | Operating Supplies | 2,309 | 978 | 1,939 | 3,010 | 2,500 | 2,500 |
| 55211 143 014 522 | Medical Supplies | 30 | 201 | 295 | 699 | 1,945 | 2,475 |
| 55220 143 014 522 | Computer Supplies | | 0 | 0 | 0 | 0 | 0 |
| 55223 143 014 522 | Repair & Maintenance Supplies | -18 | 0 | 0 | 0 | 0 | 0 |
| 55225 143 014 522 | Chemicals Supplies | 438 | 881 | 652 | 0 | 1,430 | 1,000 |
| 55226 143 014 522 | Safety Supplies & Gear | 8,816 | 12,419 | 12,173 | 14,144 | 13,990 | 13,915 |
| 55230 143 014 522 | Clothing & Uniforms | 7,197 | 6,527 | 7,515 | 7,935 | 9,500 | 9,500 |
| 55250 143 014 522 | Fuels & Lubricants | 13,222 | 13,994 | 14,972 | 14,961 | 17,000 | 17,000 |
| 55251 143 014 522 | Tags & Titles | | 90 | 0 | 0 | 0 | 100 |
| 55252 143 014 522 | Small Tools | 669 | 1,774 | 710 | 775 | 700 | 770 |
| 55253 143 014 522 | Fleet Supplies/Equipment (in-hous | 9,585 | 4,106 | 10,494 | 9,977 | 11,500 | 11,000 |
| 55400 143 014 522 | Books, Publications, Subscription & | 2,762 | 2,702 | 3,918 | 3,342 | 4,660 | 4,660 |
| 55410 143 014 522 | Training and Education | 2,023 | 1,893 | 937 | 30,651 | 8,385 | 7,985 |
| 55500 143 014 522 | Uncapitalized Equipment | | 8,263 | 100,864 | 9,949 | 17,835 | 15,285 |
| 2. Op-2. Total Operating Costs | | 89,552 | 110,174 | 230,922 | 188,301 | 174,898 | 165,553 |
| 55620 143 014 522 | Building and Improvements | | 0 | 0 | 0 | 353,150 | 0 |
| 55640 143 014 522 | Machinery & Equipment | | 19,983 | 19,873 | 0 | 81,300 | 44,700 |
| 55650 143 014 522 | Construction in Progress | | 0 | 0 | 113,008 | 0 | 0 |
| 3.Cap-3. Total Capital Outlay Costs | | | 19,983 | 19,873 | 113,008 | 434,450 | 44,700 |
| 57100 143 014 517 | Interest | 1,482 | 0 | 0 | 0 | 0 | 0 |
| 57100 143 014 522 | Interest | 10,225 | 8,375 | 8,764 | 6,926 | 3,373 | 4,224 |
| 57200 143 014 522 | Principal | 45,290 | 47,412 | 48,505 | 50,344 | 53,898 | 59,328 |
| 4.tot-4. Total Debt Service | | 56,997 | 55,787 | 57,269 | 57,269 | 57,271 | 63,552 |
| 56314 143 014 581 | Transfer Out to 314 | | 228,551 | 13,871 | 8,322 | 10,319 | 8,319 |
| 56501 143 014 581 | Transfer Out to 501 | 3,119 | 4,788 | 4,656 | 6,388 | 6,874 | 7,426 |
| 56609 143 014 581 | Transfer Out to 609 | 9,500 | 9,500 | 10,000 | 10,000 | 10,500 | 0 |
| 56609 143 014 522 | Transfer Out to 609 | | 0 | 0 | 0 | 0 | 10,500 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------------------------|---------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 56610 143 014 522 | Transfer Out to 610 | | 0 | 0 | 0 | 0 | 134,463 |
| 56610 143 014 581 | Transfer Out to 610 | 151,367 | 159,657 | 128,060 | 132,229 | 134,463 | 0 |
| 5.Tra-5. Total Transfers Out | | 163,986 | 402,496 | 156,587 | 156,939 | 162,156 | 160,708 |
| Expense | | 1,606,763 | 1,848,750 | 1,733,212 | 1,960,773 | 2,328,966 | 1,958,000 |

City of Brocksville

FUND 144 Brownfields Assessment Grant

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|----------------|----------------|----------------|------------------|------------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$300,000 | \$221,250 |
| 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 | \$300,000 | \$221,250 |
| EXPENDITURES | | | | | |
| Personnel Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 0 | 0 | 0 | 300,000 | 221,250 |
| 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 | \$300,000 | \$221,250 |

City of Brooksville

TOTAL DEBT SERVICE FUND

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Interest Income | \$0 | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 325,531 | 304,172 | 325,716 | 324,623 | 324,293 |
| Prior Year Carry forward | 90,356 | 99,435 | 79,367 | 80,124 | 80,130 |
| Total Income | \$415,887 | \$403,607 | \$405,083 | \$404,747 | \$404,423 |
| EXPENDITURES | | | | | |
| Bond Payments | \$316,452 | \$324,240 | \$324,953 | \$324,623 | \$324,293 |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Reserves | 99,435 | 79,367 | 80,130 | 80,124 | 80,130 |
| Total Expenditures | \$415,887 | \$403,607 | \$405,083 | \$404,747 | \$404,423 |

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 54.

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

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

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Mobile Home Licenses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest Income | 0 | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 13,200 | 11,836 | 13,614 | 13,280 | 12,950 |
| Prior Year Carry forward | 14,388 | 14,916 | 13,853 | 13,853 | 13,857 |
| Total Income | \$27,588 | \$26,752 | \$27,467 | \$27,133 | \$26,807 |
| EXPENDITURES | | | | | |
| Bond Payments | \$12,672 | \$12,899 | \$13,610 | \$13,280 | \$12,950 |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 | 0 |
| Reserves | 14,916 | 13,853 | 13,857 | 13,853 | 13,857 |
| Total Expenditures | \$27,588 | \$26,752 | \$27,467 | \$27,133 | \$26,807 |

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

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Interest Income | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 303,780 | 278,465 | 303,780 | 303,780 | 303,780 | |
| Prior Year Carry forward | 75,968 | 75,968 | 50,654 | 50,654 | 50,654 | |
| Total Income | \$379,748 | \$354,433 | \$354,434 | \$354,434 | \$354,434 | |
| EXPENDITURES | | | | | | |
| Bond Payments | \$303,780 | \$303,779 | \$303,780 | \$303,780 | \$303,780 | (1) |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 75,968 | 50,654 | 50,654 | 50,654 | 50,654 | |
| Total Expenditures | \$379,748 | \$354,433 | \$354,434 | \$354,434 | \$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.

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 | |
|---------------------------|----------------|-----------------|-----------------|------------------|-----------------|-----|
| INCOME | | | | | | |
| Mobile Home Licenses | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Interest Income | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 8,551 | 13,871 | 8,322 | 7,563 | 7,563 | |
| Prior Year Carry forward | 0 | 8,551 | 14,860 | 15,617 | 15,619 | |
| Total Income | \$8,551 | \$22,422 | 23,182 | \$23,180 | \$23,182 | |
| EXPENDITURES | | | | | | |
| Bond Payments | \$0 | \$7,562 | 7,563 | \$7,563 | \$7,563 | (1) |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 8,551 | 14,860 | 15,619 | 15,617 | 15,619 | |
| Total Expenditures | \$8,551 | \$22,422 | \$23,182 | \$23,180 | \$23,182 | |

(1) Represents one annual payment of \$7,563 to normal debt service.

City of Brooksville

TOTAL CAPITAL PROJECTS FUNDS *

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 |
|-----------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$34,418 | \$35,841 | \$33,752 | \$35,000 | \$35,000 |
| Settlements & Loan Proceeds | 94,500 | 0 | 0 | 0 | 0 |
| Interest Income | 731 | 1,003 | 2,247 | 1,300 | 1,150 |
| Miscellaneous | 160,028 | 18,667 | 325 | 300 | 200 |
| Transfers In | 532,331 | 292,336 | 620,107 | 314,099 | 314,099 |
| Prior Year Carry forward | 293,428 | 149,321 | 91,014 | 395,184 | 124,246 |
| Total Income | \$1,115,436 | \$497,168 | \$747,445 | \$745,883 | \$474,695 |
| EXPENDITURES | | | | | |
| Bond Payments | \$0 | \$0 | \$0 | \$0 | \$0 |
| Legal | 0 | 0 | 0 | 0 | 0 |
| Operating Expenditures | 39,558 | 800 | 0 | 0 | 0 |
| Capital Outlay | 468,726 | 18,000 | 6,423 | 0 | 0 |
| Transfers Out | 457,931 | 387,354 | 347,626 | 616,533 | 346,343 |
| Reserves | 149,221 | 91,014 | 393,396 | 129,350 | 128,352 |
| Total Expenditures | \$1,115,436 | \$497,168 | \$747,445 | \$745,883 | \$474,695 |

* 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

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 | |
|---------------------------|-----------------|-----------------|-----------------|------------------|-----------------|-----|
| INCOME | | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Interest Income | 107 | 191 | 263 | 200 | 100 | |
| Miscellaneous | 3,928 | 18,667 | 325 | 300 | 200 | (1) |
| Transfers In | 0 | 0 | 30,793 | 0 | 0 | |
| Prior Year Carry forward | 25,101 | 25,772 | 25,830 | 52,649 | 50,788 | |
| Total Income | \$29,136 | \$44,630 | \$57,211 | \$53,149 | \$51,088 | |
| EXPENDITURES | | | | | | |
| Operating Expenditures | \$3,364 | \$800 | \$0 | \$0 | \$0 | |
| Capital Outlay | 0 | 18,000 | 6,423 | 0 | 0 | |
| Transfers Out | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 25,772 | 25,830 | 50,788 | 53,149 | 51,088 | |
| Total Expenditures | \$29,136 | \$44,630 | \$57,211 | \$53,149 | \$51,088 | |

(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

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest Income | 596 | 762 | 1,914 | 1,000 | 1,000 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 277,212 | 0 | 0 |
| Prior Year Carry forward | 205,658 | 61,831 | 62,593 | 341,589 | 72,729 |
| Total Income | \$206,254 | \$62,593 | \$341,719 | \$342,589 | \$73,729 |
| EXPENDITURES | | | | | |
| Operating Expenditures | \$32,343 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | 112,080 | 0 | 0 | 270,000 | 0 |
| Reserves | 61,831 | 62,593 | 341,719 | 72,589 | 73,729 |
| Total Expenditures | \$206,254 | \$62,593 | \$341,719 | \$342,589 | \$73,729 |

(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.

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Mobile Home Licenses | \$34,418 | \$35,841 | \$33,752 | \$35,000 | \$35,000 | |
| Interest Income | 28 | 50 | 70 | 100 | 50 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 1,807 | 2,733 | 4,468 | 2,923 | 2,606 | |
| Total Income | \$36,253 | \$38,624 | \$38,290 | \$38,023 | \$37,656 | |
| EXPENDITURES | | | | | | |
| Bond Payments | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 33,520 | 34,156 | 35,524 | 35,190 | 35,000 | (1) |
| Reserves | 2,733 | 4,468 | 2,766 | 2,833 | 2,656 | |
| Total Expenditures | \$36,253 | \$38,624 | \$38,290 | \$38,023 | \$37,656 | |

(1) Transfer to Fund 201 for loan payment with USDA \$12,950 and Transfer to General Fund \$22,050.

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.

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Interest Income | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 303,780 | 278,465 | 303,780 | 303,780 | 303,780 | (1) |
| Prior Year Carry forward | 0 | 0 | 0 | 0 | 0 | |
| Total Income | \$303,780 | \$278,465 | \$303,780 | \$303,780 | \$303,780 | |
| EXPENDITURES | | | | | | |
| Bond Payments | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 | |
| Transfers Out | 303,780 | 278,465 | 303,780 | 303,780 | 303,780 | (2) |
| Reserves | 0 | 0 | 0 | 0 | 0 | |
| Total Expenditures | \$303,780 | \$278,465 | \$303,780 | \$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 analysis from Energy Systems Group.

(2) To Fund 202 for loan payment

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

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| 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 | 0 | 0 | 0 |
| Total Income | \$60,862 | \$60,862 | \$0 | \$0 | \$0 |
| EXPENDITURES | | | | | |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers Out | 0 | 60,862 | 0 | 0 | 0 |
| Reserves | 60,862 | 0 | 0 | 0 | 0 |
| Total Expenditures | \$60,862 | \$60,862 | \$0 | \$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.

| | 2017 Actual | 2018 Actual | 2019 Actual | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Loan Proceeds | \$94,500 | \$0 | \$0 | \$0 | \$0 | |
| Interest Income | 0 | 0 | 0 | 0 | 0 | |
| Miscellaneous | 156,100 | 0 | 0 | 0 | 0 | |
| Transfers In | 228,551 | 13,871 | 8,322 | 10,319 | 10,319 | |
| Prior Year Carry forward | 0 | -1,877 | -1,877 | -1,977 | -1,877 | |
| Total Income | \$479,151 | \$11,994 | \$6,445 | \$8,342 | \$8,442 | |
| EXPENDITURES | | | | | | |
| Operating Expenditures | \$3,851 | \$0 | \$0 | \$0 | \$0 | |
| Capital Expenditures | 468,726 | 0 | 0 | 0 | 0 | |
| Transfers Out | 8,551 | 13,871 | 8,322 | 7,563 | 7,563 | (1) |
| Reserves | -1,977 | -1,877 | -1,877 | 779 | 879 | |
| Total Expenditures | \$479,151 | \$11,994 | \$6,445 | \$8,342 | \$8,442 | |

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

City of Brooksville

TOTAL WATER AND WASTEWATER FUNDS

| | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|
| INCOME | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$253,000 |
| Charges for Services | 4,181,326 | 4,585,033 | 4,719,864 | 5,098,733 |
| Miscellaneous | 22,814 | 52,061 | 27,000 | 23,000 |
| Interest Income | 77,764 | 182,933 | 100,615 | 48,300 |
| Connection Fees | 230,326 | 57,559 | 50,000 | 30,000 |
| Transfers In | 846,248 | 877,343 | 888,255 | 883,255 |
| Prior Year Carry forward | 5,720,811 | 5,811,325 | 6,307,159 | 6,537,871 |
| Total Income | \$11,079,289 | \$11,566,254 | \$12,092,893 | \$12,874,159 |
| EXPENDITURES | | | | |
| Personal Services | \$999,835 | \$1,013,352 | \$971,850 | \$1,043,436 |
| Operating Expenditures | 1,196,431 | 1,177,735 | 1,329,718 | 1,317,915 |
| Capital Outlays | 120,304 | 0 | 2,514,000 | 2,305,377 |
| Bond Interest | 206,937 | 196,791 | 186,736 | 165,723 |
| Amortization Expense | 3,346 | 3,346 | 0 | 0 |
| Loan Principal (Presentation Only) | 654,486 | 666,290 | 686,519 | 703,693 |
| Transfers Out | 1,788,445 | 1,867,340 | 2,093,699 | 2,055,383 |
| Restricted Reserves | 3,537,938 | 3,537,938 | 1,537,938 | 2,787,938 |
| Reserves | 2,571,567 | 3,103,462 | 2,772,433 | 2,494,694 |
| Total Expenditures | \$11,079,289 | \$11,566,254 | \$12,092,893 | \$12,874,159 |

City of Brockville

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

| | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-----|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | |
| Charges for Services | 2,178,451 | 2,366,436 | 2,446,574 | 2,634,070 | |
| Miscellaneous | 13,004 | 31,350 | 15,000 | 13,000 | |
| Interest Income | 13,450 | 30,170 | 13,500 | 6,000 | |
| Connection Fees | 0 | 0 | 0 | 0 | |
| Transfers In | 3,440 | 4,516 | 8,700 | 5,700 | (1) |
| Prior Year Carry forward | 142,873 | 80,518 | 281,628 | 317,540 | |
| Total Income | \$2,351,218 | \$2,512,990 | \$2,765,402 | \$2,976,310 | |
| EXPENDITURES | | | | | |
| Personal Services | \$574,038 | \$587,687 | \$556,137 | \$596,969 | |
| Operating Expenditures | 517,043 | 554,705 | 592,284 | 585,113 | |
| Capital Outlays | 106,327 | 0 | 274,000 | 440,583 | (2) |
| Transfers Out | 1,013,656 | 1,062,762 | 1,184,479 | 1,165,488 | |
| Restricted Reserves for R & R 5% | 0 | 0 | 122,329 | 131,704 | |
| Reserves | 140,154 | 307,836 | 36,173 | 56,453 | |
| Total Expenditures | \$2,351,218 | \$2,512,990 | \$2,765,402 | \$2,976,310 | |

(1) 57% of Interest Income from Fund 405, totaling \$10,000

(2) Lamar Drinking Water Plant \$335,260, Whiteway Drive Water Line Renovation \$50,000, Hydrant Valves \$34,000 Replacement Water Meter Truck \$21,323



Utilities Department

Water Division

| | 2019 Actual | 2020 Budget | 2020 Budget |
|--------------------|--------------------|--------------------|--------------------|
| Personal Services | \$587,689 | \$556,137 | \$596,969 |
| Operating Expenses | \$2,190,778 | \$592,284 | \$585,113 |
| Capital Outlay | \$0 | \$0 | \$0 |
| Transfers | \$1,062,763 | \$1,184,479 | \$1,165,488 |
| Total | \$3,841,231 | \$2,332,900 | \$2,347,571 |

| Staffing | 2019 | 2020 | 2021 |
|---|--------------|--------------|--------------|
| Director of Public Works | 0.29 | 0 | 0 |
| Engineer | 0 | 0.51 | 0.51 |
| Utilities Superintendent | 0 | 0 | 0 |
| Public Works Supervisor | 0.57 | 0.57 | 0.57 |
| Warehouse Specialist | 0.51 | 0 | 0 |
| Crew Leader | 1.14 | 1.71 | 2.28 |
| Utilities Specialist | 4.56 | 3.42 | 2.85 |
| Plant Operator III | 0.57 | 0.57 | 0 |
| Plant Operator I & II | 1.71 | 2.28 | 2.85 |
| Electrician/ Mech. | 0.57 | 0.57 | 0.57 |
| Equipment Operator | 0.57 | 0.57 | 0.57 |
| Project Manager | 0.51 | 0 | 0 |
| Program Coord | 0 | 0 | 0 |
| Construction Inspector | 0.57 | 0 | 0 |
| Water & Wastewater Operator Train. | 1.14 | 0.57 | 0.57 |
| Admin. Specialist III | 1.33 | 1.14 | 1.71 |
| Admin. Assistant III | 0.34 | 0 | 0 |
| Finance Technician | 0.27 | 0 | 0 |
| Utilities Billing Supervisor | 0.34 | 0 | 0 |
| Total Full Time | 14.99 | 11.91 | 12.48 |
| Water & Wastewater | | | |
| Total Water & Wastewater FTE | 14.99 | 11.91 | 12.48 |

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.



Fiscal Year 2021

Budget Document for Water Department - 021

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51102 401 021 536 | Financial & Administrative Salaries | 19,530 | 18,866 | 18,817 | 19,386 | 51,303 | 51,303 |
| 51200 401 021 536 | Regular Salaries & Wages | 413,430 | 416,720 | 417,727 | 433,602 | 372,994 | 399,428 |
| 51400 401 021 536 | Overtime - Unscheduled | 24,563 | 28,914 | 17,401 | 20,679 | 20,000 | 20,000 |
| 51610 401 021 536 | On Call Beeper Pay | 4,990 | 5,006 | 5,425 | 5,432 | 4,902 | 4,980 |
| 52100 401 021 536 | FICA Taxes | 34,961 | 35,368 | 34,812 | 35,897 | 34,364 | 36,392 |
| 52200 401 021 536 | Retirement Contributions | 41,398 | 40,357 | 41,468 | 44,432 | 35,536 | 45,237 |
| 52301 401 021 536 | Life Insurance | 2,507 | 2,470 | 2,551 | 2,545 | 2,803 | 2,968 |
| 52303 401 021 536 | Long Term Disability | 940 | 944 | 985 | 997 | 1,033 | 1,094 |
| 52320 401 021 536 | Dental employee | 3,588 | 4,138 | 4,349 | 4,311 | 3,934 | 4,122 |
| 52400 401 021 536 | Workers Comp Insurance | 22,216 | 28,439 | 28,623 | 20,407 | 29,268 | 31,444 |
| 52500 401 021 536 | Unemployment Compensation | | 0 | 1,881 | 0 | 0 | 0 |
| 1.Pnl-1. Total Personnel Service Costs | | 568,123 | 581,223 | 574,038 | 587,689 | 556,137 | 596,969 |
| 53101 401 021 536 | Medical Services | 2,016 | 1,788 | 1,068 | 962 | 2,000 | 2,000 |
| 53400 401 021 536 | Other Contractual Services | 23,905 | 27,383 | 64,753 | 79,936 | 54,556 | 43,445 |
| 53401 401 021 536 | Contract Labor | 23,463 | 12,610 | 1,305 | 2,345 | 3,000 | 5,000 |
| 53402 401 021 536 | Laboratory Services | 8,854 | 7,091 | 5,631 | 8,539 | 14,000 | 14,000 |
| 54000 401 021 536 | Travel and Per Diem | 282 | 174 | 774 | 0 | 1,000 | 1,000 |
| 54100 401 021 536 | Communication & Freight Charge | 4,996 | 4,917 | 4,591 | 4,513 | 5,000 | 5,095 |
| 54110 401 021 536 | Postage | 8,468 | 8,154 | 2,655 | 12,834 | 10,000 | 10,000 |
| 54210 401 021 536 | Automotive Repair Service | 1,888 | 270 | 85 | 474 | 2,000 | 2,000 |
| 54300 401 021 536 | Electric | 83,488 | 99,547 | 95,389 | 108,893 | 110,000 | 95,000 |
| 54302 401 021 536 | Electric - Street Lighting | | 0 | 0 | 565 | 0 | 0 |
| 54303 401 021 536 | Water | 3,794 | 3,709 | 3,564 | 3,672 | 3,500 | 3,500 |
| 54315 401 021 536 | Water Distribution | 56,197 | 58,456 | 57,586 | 60,825 | 60,000 | 60,000 |
| 54316 401 021 536 | Sewerage collection | | 0 | 269 | 281 | 0 | 0 |
| 54400 401 021 536 | Equipment & Vehicle Rental | 1,161 | 4,705 | 1,801 | 1,912 | 3,200 | 3,200 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---------------------------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 54401 401 021 536 | Rentals & Leases | -183 | 0 | 0 | 0 | 0 | 0 |
| 54500 401 021 536 | General Business Insurance | 90,180 | 91,054 | 97,314 | 85,753 | 109,852 | 120,837 |
| 54510 401 021 536 | Pollution/EnvironmentInsurance | 5,599 | 5,617 | 6,004 | 5,291 | 6,161 | 6,161 |
| 54560 401 021 536 | Insurance Claims & Deductibles | | 0 | 0 | 0 | 1,000 | 1,000 |
| 54600 401 021 536 | Repair & Maintenance Services | 6,144 | 5,727 | 10,896 | 11,447 | 10,750 | 10,750 |
| 54610 401 021 536 | Apparatus-Repair & Maint | 8,876 | 17,107 | 10,499 | 15,429 | 51,000 | 41,000 |
| 54700 401 021 536 | Printing & Binding Services | 507 | 18 | 2,240 | 1,519 | 1,500 | 2,000 |
| 54900 401 021 536 | Other Current Charges | 4,411 | 6,079 | 5,345 | 191 | 4,000 | 4,000 |
| 55100 401 021 536 | Office Supplies | 2,004 | 1,293 | 1,405 | 1,697 | 1,300 | 1,700 |
| 55210 401 021 536 | Operating Supplies | 578 | 7,316 | 19,704 | 10,785 | 11,300 | 11,610 |
| 55211 401 021 536 | Medical Supplies | | 0 | 0 | 0 | 100 | 100 |
| 55220 401 021 536 | Computer Supplies | | 9 | 780 | 1,884 | 2,000 | 1,000 |
| 55221 401 021 536 | Laboratory Supplies | 2,413 | 1,383 | 1,854 | 502 | 2,100 | 2,700 |
| 55223 401 021 536 | Repair & Maintenance Supplies | 34,342 | 30,269 | 7,974 | 6,074 | 3,500 | 2,000 |
| 55224 401 021 536 | Replacement Water Meters | 171 | 313 | 5,530 | 23,803 | 22,000 | 35,000 |
| 55225 401 021 536 | Chemicals Supplies | 7,664 | 8,328 | 8,675 | 4,028 | 10,000 | 10,000 |
| 55226 401 021 536 | Safety Supplies & Gear | 3,583 | 5,501 | 3,458 | 4,858 | 5,700 | 5,700 |
| 55227 401 021 536 | Safety Marking Devices | | 0 | 1,371 | 2,226 | 2,000 | 2,000 |
| 55228 401 021 536 | Apparatus Supplies | 27,322 | 30,192 | 19,921 | 21,175 | 15,000 | 15,000 |
| 55230 401 021 536 | Clothing & Uniforms | 3,759 | 3,029 | 3,300 | 3,281 | 4,000 | 4,000 |
| 55231 401 021 536 | Connections-supplies | 7,719 | 4,397 | 8,928 | 14,220 | 10,000 | 10,000 |
| 55240 401 021 536 | Institutional Supplies | 526 | 512 | 455 | 541 | 500 | 800 |
| 55250 401 021 536 | Fuels & Lubricants | 16,701 | 23,955 | 24,813 | 25,452 | 20,000 | 20,000 |
| 55251 401 021 536 | Tags & Titles | 236 | 0 | 0 | 60 | 200 | 250 |
| 55252 401 021 536 | Small Tools | 1,083 | 2,503 | 2,724 | 2,119 | 2,000 | 2,000 |
| 55253 401 021 536 | Auto Repair Supplies (in-house) | 8,061 | 6,920 | 9,795 | 10,896 | 8,000 | 9,000 |
| 55400 401 021 536 | Books, Publications, Subscription & | 415 | 168 | 453 | 462 | 800 | 1,000 |
| 55410 401 021 536 | Training and Education | 1,152 | 2,049 | 2,184 | 1,744 | 3,625 | 5,625 |
| 55500 401 021 536 | Uncapitalized Equipment | 2,174 | 911 | 3,076 | 2,467 | 3,140 | 3,140 |
| 2. Op-2. Total Operating Costs | | 453,947 | 483,455 | 498,166 | 543,657 | 579,784 | 572,613 |
| 56001 401 021 581 | Transfer Out to General Fund | 224,466 | 224,466 | 224,466 | 224,466 | 224,466 | 235,139 |
| 56108 401 021 581 | Transfer Out to 108 | | 0 | 0 | 0 | 152,008 | 113,516 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 56311 401 021 581 | Transfer Out to 311 | 157,873 | 157,873 | 144,717 | 157,873 | 157,873 | 157,873 |
| 56406 401 021 581 | Transfer Out to 406 | 442,933 | 442,938 | 479,205 | 499,613 | 497,755 | 495,795 |
| 56501 401 021 581 | Transfer Out to 501 | 15,368 | 19,704 | 17,655 | 24,230 | 26,069 | 28,169 |
| 56502 401 021 581 | Transfer Out to 502 | 36,530 | 44,072 | 44,072 | 44,072 | 44,072 | 48,826 |
| 56609 401 021 581 | Transfer Out to 609 | 6,825 | 7,186 | 7,500 | 7,500 | 5,957 | 0 |
| 56609 401 021 536 | Transfer Out to 609 | | 0 | 0 | 0 | 0 | 6,242 |
| 56610 401 021 536 | Transfer Out to 610 | | 0 | 0 | 0 | 0 | 79,929 |
| 56610 401 021 581 | Transfer Out to 610 | 108,745 | 120,772 | 96,042 | 105,010 | 76,279 | 0 |
| 5.Tra-5. Total Transfers Out | | 992,740 | 1,017,011 | 1,013,656 | 1,062,763 | 1,184,479 | 1,165,488 |
| 55590 401 021 536 | Depreciation | 1,588,359 | 1,626,793 | 1,630,344 | 1,630,847 | 0 | 0 |
| 59300 401 021 536 | Meter Deposit Interest | 1,115 | 2,422 | 4,040 | 6,543 | 2,500 | 2,500 |
| 59992 401 021 599 | Bad Debt Expenses | 15,784 | 9,902 | 14,837 | 9,731 | 10,000 | 10,000 |
| micro-microix worksheets | | 1,605,259 | 1,639,117 | 1,649,222 | 1,647,121 | 12,500 | 12,500 |
| Expense | | 3,620,068 | 3,720,807 | 3,735,082 | 3,841,231 | 2,332,900 | 2,347,571 |

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

| | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|-----|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$253,000 | (1) |
| Charges for Services | 2,002,875 | 2,218,597 | 2,273,290 | 2,464,663 | |
| Miscellaneous | 9,810 | 20,711 | 12,000 | 10,000 | |
| Interest Income | 10,146 | 22,760 | 11,500 | 5,000 | |
| Connection Fees | 0 | 0 | 0 | 0 | |
| Transfers In | 0 | 0 | 6,300 | 4,300 | (2) |
| Prior Year Carry forward | 507,833 | 585,077 | 601,727 | 792,546 | |
| Total Income | \$2,530,664 | \$2,847,145 | \$2,904,817 | \$3,529,509 | |
| EXPENDITURES | | | | | |
| Personal Services | \$425,797 | \$425,665 | \$415,713 | \$446,467 | |
| Operating Expenditures | 679,388 | 623,030 | 737,434 | 732,802 | |
| Capital Outlays | 13,977 | 0 | 240,000 | 1,114,794 | (3) |
| Transfers Out | 766,789 | 797,948 | 894,220 | 879,895 | |
| Restricted Reserves for R & R 6% | 0 | 110,929 | 136,397 | 123,233 | |
| Reserves | 644,713 | 889,573 | 481,053 | 232,318 | |
| Total Expenditures | \$2,530,664 | \$2,847,145 | \$2,904,817 | \$3,529,509 | |

(1) Reclaim Water to Cascades - City received Legislative Funding

(2) 43% of Interest Income from Fund 405 totaling \$10,000

(3) East Ave. Lift Station Design/Replacement \$150,000, Modify Master Lift Station at Cortez Blvd. \$520,120
School St. Pump Replacement \$60,000, Reclaim Water to Cascades \$253,000, Replacement Crane Truck \$81,674,
Lake Side Mobil Home Station (Engineer) \$40,000, William S. Smith WRF/Chlorine Bldg/Replacement \$10,000



Utilities Department

Wastewater Division

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|--------------------|--------------------|--------------------|
| Personal Services | \$425,665 | \$415,714 | \$446,467 |
| Operating Expenses | \$637,518 | \$737,434 | \$732,803 |
| Capital Outlay | \$0 | \$0 | \$0 |
| Transfers | \$798,018 | \$894,220 | \$879,894 |
| Total | \$1,861,201 | \$2,047,368 | \$2,059,164 |

| Staffing | 2019 | 2020 | 2021 |
|---|--------------|-------------|-------------|
| Director of Public Works | 0.22 | 0 | 0 |
| Engineer | 0 | 0.39 | 0.39 |
| Utilities Superintendent | 0 | 0 | 0 |
| Public Works Supervisor | 0.43 | 0.43 | 0.43 |
| Warehouse Specialist | 0.39 | 0 | 0 |
| Crew Leader | 0.86 | 1.29 | 1.72 |
| Utilities Specialist | 3.44 | 2.58 | 2.15 |
| Plant Operator III | 0.43 | 0.43 | 0 |
| Plant Operator I & II | 0.86 | 1.72 | 2.15 |
| Electricn/ Mech. | 0.43 | 0.43 | 0.43 |
| Equipment Operator | 0.43 | 0.43 | 0.43 |
| Project Manager | 0.39 | 0 | 0 |
| Program Coord | 0 | 0 | 0 |
| Construction Inspector | 0.43 | 0 | 0 |
| Water & Wastewater Operator Train. | 0.86 | 0.43 | 0.43 |
| Admin. Specialist III | 1 | 0.86 | 1.29 |
| Admin. Assistant III | 0.26 | 0 | 0 |
| Finance Technician | 0.21 | 0 | 0 |
| Utilities Billing Supervisor | 0.26 | 0 | 0 |
| Total Full Time | 10.90 | 8.99 | 9.42 |
| Water & Wastewater | | | |
| Total Water & Wastewater FTE | 10.9 | 8.99 | 9.42 |

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 Utilites Department includes Water & Wastewater Division & Sanitation Division.



Fiscal Year 2021

Budget Document for Wastewater Department - 027

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51102 401 027 536 | Financial & Administrative Salaries | 14,733 | 14,232 | 14,195 | 14,624 | 38,702 | 38,702 |
| 51200 401 027 536 | Regular Salaries & Wages | 307,474 | 315,034 | 312,516 | 316,299 | 281,381 | 301,323 |
| 51400 401 027 536 | Overtime - Unscheduled | 17,070 | 18,151 | 10,098 | 11,693 | 12,000 | 12,000 |
| 51610 401 027 536 | On Call Beeper Pay | 3,847 | 3,730 | 3,395 | 3,337 | 3,698 | 3,767 |
| 52100 401 027 536 | FICA Taxes | 25,935 | 26,463 | 25,790 | 25,913 | 25,687 | 27,218 |
| 52200 401 027 536 | Retirement Contributions | 30,347 | 29,422 | 30,808 | 32,458 | 26,553 | 33,818 |
| 52301 401 027 536 | Life Insurance | 1,813 | 1,805 | 1,880 | 1,910 | 2,095 | 2,220 |
| 52303 401 027 536 | Long Term Disability | 686 | 718 | 748 | 747 | 772 | 818 |
| 52320 401 027 536 | Dental employee | 2,648 | 3,198 | 3,356 | 3,289 | 2,968 | 3,110 |
| 52400 401 027 536 | Workers Comp Insurance | 16,759 | 21,454 | 21,593 | 15,395 | 21,856 | 23,490 |
| 52500 401 027 536 | Unemployment Compensation | | 0 | 1,419 | 0 | 0 | 0 |
| 1.Pnl-1. Total Personnel Service Costs | | 421,313 | 434,206 | 425,797 | 425,665 | 415,714 | 446,467 |
| 53101 401 027 536 | Medical Services | 121 | 1,325 | 806 | 726 | 900 | 900 |
| 53400 401 027 536 | Other Contractual Services | 81,764 | 73,791 | 86,527 | 104,831 | 72,266 | 101,197 |
| 53401 401 027 536 | Contract Labor | 17,700 | 9,513 | 722 | 6,243 | 4,000 | 4,000 |
| 53402 401 027 536 | Laboratory Services | 11,186 | 9,525 | 9,229 | 7,372 | 10,000 | 10,000 |
| 54000 401 027 536 | Travel and Per Diem | 213 | 403 | 419 | 0 | 1,000 | 1,000 |
| 54100 401 027 536 | Communication & Freight Charge | 3,968 | 3,467 | 4,058 | 5,122 | 4,000 | 5,000 |
| 54110 401 027 536 | Postage | 6,379 | 6,248 | 2,155 | 9,726 | 10,000 | 10,000 |
| 54210 401 027 536 | Automotive Repair Service | 1,507 | 204 | 64 | 358 | 1,100 | 6,500 |
| 54300 401 027 536 | Electric | 125,214 | 134,675 | 151,714 | 146,481 | 150,000 | 150,000 |
| 54303 401 027 536 | Water | 6,285 | 7,390 | 7,325 | 7,759 | 7,500 | 7,500 |
| 54314 401 027 536 | Effluent Disposal Permit | 22,291 | 22,612 | 31,706 | 27,365 | 30,000 | 25,000 |
| 54316 401 027 536 | Sewerage collection | 2,795 | 3,782 | 4,365 | 5,263 | 5,500 | 8,000 |
| 54400 401 027 536 | Equipment & Vehicle Rental | 653 | 2,247 | 1,312 | 1,772 | 1,000 | 1,000 |
| 54401 401 027 536 | Rentals & Leases | 33 | 0 | 934 | 0 | 1,200 | 1,200 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---------------------------------------|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 54500 401 027 536 | General Business Insurance | 68,030 | 68,690 | 73,412 | 64,691 | 82,868 | 91,155 |
| 54510 401 027 536 | Pollution/EnvironmentInsurance | 4,224 | 4,238 | 4,529 | 3,991 | 4,500 | 4,500 |
| 54560 401 027 536 | Insurance Claims & Deductibles | | 0 | 0 | 0 | 1,000 | 1,000 |
| 54600 401 027 536 | Repair & Maintenance Services | 3,867 | 7,164 | 15,702 | 15,567 | 63,500 | 45,000 |
| 54610 401 027 536 | Apparatus-Repair & Maint | 5,295 | 4,878 | 80,068 | 21,461 | 94,000 | 75,000 |
| 54700 401 027 536 | Printing & Binding Services | 358 | 12 | 1,663 | 1,112 | 1,500 | 2,000 |
| 54810 401 027 536 | Promotional Activities | | 0 | 0 | 0 | 500 | 500 |
| 54900 401 027 536 | Other Current Charges | 821 | 838 | 25 | 738 | 900 | 700 |
| 55100 401 027 536 | Office Supplies | 1,452 | 1,625 | 1,456 | 1,987 | 1,500 | 2,000 |
| 55210 401 027 536 | Operating Supplies | 800 | 5,714 | 10,120 | 9,122 | 10,000 | 10,000 |
| 55211 401 027 536 | Medical Supplies | | 0 | 0 | 0 | 200 | 200 |
| 55220 401 027 536 | Computer Supplies | | 6 | 1,180 | 683 | 1,500 | 1,000 |
| 55221 401 027 536 | Laboratory Supplies | 3,459 | 4,348 | 3,202 | 549 | 4,700 | 5,000 |
| 55223 401 027 536 | Repair & Maintenance Supplies | 18,363 | 19,501 | 8,689 | 10,622 | 25,000 | 10,000 |
| 55225 401 027 536 | Chemicals Supplies | 60,293 | 52,761 | 65,309 | 65,588 | 55,000 | 57,500 |
| 55226 401 027 536 | Safety Supplies & Gear | 2,520 | 3,552 | 3,554 | 3,561 | 3,200 | 3,200 |
| 55227 401 027 536 | Safety Marking Devices | | 0 | 892 | 1,680 | 1,000 | 1,000 |
| 55228 401 027 536 | Apparatus Supplies | 34,252 | 35,949 | 40,290 | 57,345 | 35,000 | 35,000 |
| 55230 401 027 536 | Clothing & Uniforms | 2,824 | 2,276 | 2,481 | 2,473 | 2,500 | 2,500 |
| 55231 401 027 536 | Connections-supplies | 456 | 2,391 | 2,745 | 3,946 | 3,500 | 4,000 |
| 55240 401 027 536 | Institutional Supplies | 411 | 581 | 591 | 472 | 500 | 500 |
| 55250 401 027 536 | Fuels & Lubricants | 13,224 | 18,994 | 20,866 | 19,552 | 20,000 | 20,000 |
| 55251 401 027 536 | Tags & Titles | 178 | 0 | 0 | 45 | 100 | 250 |
| 55252 401 027 536 | Small Tools | 1,364 | 2,801 | 3,826 | 3,079 | 2,000 | 5,000 |
| 55253 401 027 536 | Auto Repair Supplies (in-house) | 9,498 | 6,525 | 9,406 | 8,292 | 9,000 | 9,000 |
| 55400 401 027 536 | Books, Publications, Subscription & | 383 | 227 | 442 | 334 | 500 | 500 |
| 55410 401 027 536 | Training and Education | 577 | 2,162 | 2,916 | 1,208 | 2,000 | 2,000 |
| 55500 401 027 536 | Uncapitalized Equipment | 7,776 | 3,241 | 10,238 | 1,872 | 4,000 | 4,000 |
| 2. Op-2. Total Operating Costs | | 520,534 | 523,657 | 664,939 | 622,988 | 728,434 | 723,802 |
| 56001 401 027 581 | Transfer Out to General Fund | 169,334 | 169,334 | 169,334 | 169,334 | 170,000 | 178,051 |
| 56108 401 027 581 | Transfer Out to 108 | | 0 | 0 | 0 | 114,672 | 85,635 |
| 56311 401 027 581 | Transfer Out to 311 | 119,098 | 119,098 | 109,173 | 119,098 | 119,098 | 119,098 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 56406 401 027 581 | Transfer Out to 406 | 399,865 | 399,870 | 363,603 | 373,214 | 375,500 | 374,021 |
| 56501 401 027 581 | Transfer Out to 501 | 11,597 | 14,869 | 13,321 | 18,279 | 19,666 | 21,251 |
| 56502 401 027 581 | Transfer Out to 502 | 27,559 | 33,247 | 33,247 | 33,247 | 33,247 | 36,833 |
| 56609 401 027 581 | Transfer Out to 609 | 5,285 | 6,501 | 5,658 | 5,658 | 4,494 | 0 |
| 56609 401 027 536 | Transfer Out to 609 | | 0 | 0 | 0 | 0 | 4,708 |
| 56610 401 027 536 | Transfer Out to 610 | | 0 | 0 | 0 | 0 | 60,297 |
| 56610 401 027 581 | Transfer Out to 610 | 84,208 | 91,110 | 72,453 | 79,188 | 57,544 | 0 |
| 5.Tra-5. Total Transfers Out | | 816,946 | 834,029 | 766,789 | 798,018 | 894,220 | 879,894 |
| 59300 401 027 536 | Meter Deposit Interest | 841 | 1,827 | 3,048 | 4,936 | 1,000 | 1,000 |
| 59992 401 027 599 | Bad Debt Expenses | 11,905 | 7,470 | 11,401 | 9,594 | 8,000 | 8,000 |
| micro-microix worksheets | | 12,747 | 9,297 | 14,449 | 14,530 | 9,000 | 9,000 |
| Expense | | 1,771,540 | 1,801,188 | 1,871,974 | 1,861,201 | 2,047,368 | 2,059,164 |

City of Brockville

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

| | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | |
|---------------------------|------------------|------------------|------------------|------------------|-----|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | |
| Fines & Forfeitures | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | |
| Interest Income | 9,083 | 23,548 | 15,000 | 10,000 | |
| Connection Fees | 0 | 0 | 0 | 0 | |
| Transfers In | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 782,914 | 783,997 | 795,367 | 800,915 | |
| Total Income | \$791,997 | \$807,545 | \$810,367 | \$810,915 | |
| EXPENDITURES | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 0 | 0 | 0 | 0 | |
| Capital Outlays | 0 | 0 | 0 | 0 | |
| Transfers Out | 8,000 | 6,630 | 15,000 | 10,000 | (1) |
| Reserves | 783,997 | 800,915 | 795,367 | 800,915 | |
| Total Expenditures | \$791,997 | \$807,545 | \$810,367 | \$810,915 | |

(1) Interest Income transferred to Fund 401



FUND 406 UTILITIES BOND & LOAN FUND

INFORMATION ABOUT UTILITIES BOND & LOAN FUND

Description: Utilities Bonds: 2013 Suntrust Capital Imporvement 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.

| | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| INCOME | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Interest Income | 3,122 | 7,441 | 3,500 | 1,500 |
| Conection Fees | 0 | 0 | 0 | 0 |
| Transfers In | 842,808 | 872,827 | 873,255 | 873,255 |
| Prior Year Carry forward | 359,955 | 341,116 | 312,169 | 355,957 |
| Total Income | <u>\$1,205,885</u> | <u>\$1,221,384</u> | <u>\$1,188,924</u> | <u>\$1,230,712</u> |
| EXPENDITURES | | | | |
| Bond Interest | \$206,937 | \$196,791 | \$186,736 | \$165,723 |
| Amortization Expense | 3,346 | 3,346 | 0 | 0 |
| Bond Issuance Cost | 0 | 0 | 0 | 0 |
| Loan Principal (Presentation only) | 654,486 | 666,290 | 686,519 | 703,693 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Reserves | 341,116 | 354,957 | 315,669 | 361,296 |
| Total Expenditures | <u>\$1,205,885</u> | <u>\$1,221,384</u> | <u>\$1,188,924</u> | <u>\$1,230,712</u> |



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.

| | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---------------------------|------------------------|------------------------|------------------------|------------------------|
| INCOME | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Interest Income | 487 | 539 | 445 | 200 |
| Conection Fees | 56,857 | 9,321 | 10,000 | 10,000 |
| Transfers In | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 121,381 | 119,089 | 188,365 | 138,449 |
| Total Income | \$178,725 | \$128,949 | \$198,810 | \$148,649 |
| EXPENDITURES | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 0 | 0 | 0 | 0 |
| Capital Outlays | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Reserves | 178,725 | 128,949 | 198,810 | 148,649 |
| Total Expenditures | \$178,725 | \$128,949 | \$198,810 | \$148,649 |



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.

| | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---------------------------|------------------------|------------------------|------------------------|------------------------|
| INCOME | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 |
| Fines & Forfeitures | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Interest Income | 1,249 | 1,665 | 1,670 | 600 |
| Connection Fees | 173,469 | 48,238 | 40,000 | 20,000 |
| Transfers In | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 219,696 | 334,778 | 437,894 | 405,281 |
| Total Income | \$394,414 | \$384,681 | \$479,564 | \$425,881 |
| EXPENDITURES | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 0 | 0 | 0 | 0 |
| Capital Outlays | 0 | 0 | 0 | 0 |
| Transfers Out | 0 | 0 | 0 | 0 |
| Reserves | 394,414 | 384,681 | 479,564 | 425,881 |
| Total Expenditures | \$394,414 | \$384,681 | \$479,564 | \$425,881 |



FUND 409 COBB ROAD WASTEWATER CAPACITY FUND

INFORMATION ABOUT COBB ROAD WASTEWATER CAPACITY FUND

Description: Cobb Road Wastewater Expansion

Revenue Source: Cresent Settlement

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

| | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | |
|------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-----|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | |
| Insurance Claims/Settlements | 0 | 0 | 0 | 0 | |
| Miscellaneous | 0 | 0 | 0 | 0 | |
| Interest Income | 40,227 | 96,810 | 55,000 | 25,000 | |
| Conection Fees | 0 | 0 | 0 | 0 | |
| Transfers In | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 3,586,159 | 3,566,750 | 3,690,009 | 3,727,183 | |
| Total Income | <u>\$3,626,386</u> | <u>\$3,663,560</u> | <u>\$3,745,009</u> | <u>\$3,752,183</u> | |
| EXPENDITURES | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 0 | 0 | 0 | 0 | |
| Capital Outlays | 0 | 0 | 2,000,000 | 750,000 | (1) |
| Transfers Out | 0 | 0 | 0 | 0 | |
| Restricted Reserves | 3,537,938 | 3,537,938 | 1,537,938 | 2,787,938 | |
| Reserves | 88,448 | 125,622 | 207,071 | 214,245 | |
| Total Expenditures | <u>\$3,626,386</u> | <u>\$3,663,560</u> | <u>\$3,745,009</u> | <u>\$3,752,183</u> | |

(1) William S. Smith Reclamaiton Facility Expantion/Oxidation Ditch

City of Brockville

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

| | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | |
|---------------------------|--------------------|--------------------|--------------------|--------------------|-----|
| INCOME | | | | | |
| Intergovernmental Revenue | \$70,665 | \$137,971 | \$0 | \$0 | |
| Charges for Services | 1,514,858 | 1,623,918 | 1,594,965 | 1,625,500 | |
| Miscellaneous | 2,640 | 5,934 | 2,500 | 2,500 | |
| Interest Income | 1,985 | 6,348 | 4,000 | 4,000 | |
| Transfers In | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 1,023,228 | 1,279,591 | 1,276,807 | 1,470,609 | |
| Total Income | \$2,613,376 | \$3,053,762 | \$2,878,272 | \$3,102,609 | |
| EXPENDITURES | | | | | |
| Personal Services | \$435,608 | \$420,646 | \$489,925 | \$515,886 | |
| Operating Expenditures | 475,437 | 481,076 | 514,296 | 541,571 | |
| Capital Outlays | 0 | 0 | 20,000 | 21,000 | (1) |
| Transfers Out | 422,740 | 799,782 | 492,114 | 434,112 | |
| Reserves | 1,279,591 | 1,352,258 | 1,361,937 | 1,590,040 | |
| Total Expenditures | \$2,613,376 | \$3,053,762 | \$2,878,272 | \$3,102,609 | |

(1) Dumpster Replacement \$21,000



Utilities Department

Sanitation Division

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|--------------------|--------------------|--------------------|
| Personal Services | \$420,645 | \$489,925 | \$515,886 |
| Operating Expenses | \$609,013 | \$514,296 | \$541,571 |
| Capital Outlay | \$0 | \$0 | \$0 |
| Transfers | \$799,782 | \$492,114 | \$434,487 |
| Total | \$1,829,441 | \$1,496,335 | \$1,491,944 |

| Staffing | 2019 | 2020 | 2021 |
|---------------------------------------|--------------|-------------|-------------|
| Director of Public Works | 0.25 | 0 | 0 |
| Engineer | 0 | 0.10 | 0.10 |
| Operation Supervisor | 1 | 1 | 1 |
| Sanitation Oper II/III | 1 | 1 | 1 |
| Sanitation Operator I | 2 | 3 | 3 |
| Front Loader Driver | 2 | 2 | 2 |
| Sanitation Collector | 2 | 4 | 4 |
| Mechanic/Welder | 0.5 | 0 | 0 |
| Sweeper Driver | 1 | 0 | 0 |
| Construction Manager | 0.1 | 0 | 0 |
| Program Coordinator | 0.1 | 0 | 0 |
| Warehouse Specialist | 0.1 | 0 | 0 |
| Admin. Specialist III | 0.94 | 0 | 0 |
| Admin. Assistance III | 0.17 | 0 | 0 |
| Finance Technician | 0.27 | 0 | 0 |
| Utilities Billing Supervisor | 0.15 | 1 | 1 |
| Total Full Time Sanitation FTE | 11.56 | 12.1 | 12.1 |
| Total Sanitation FTE | 11.56 | 12.1 | 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.



Fiscal Year 2021

Budget Document for Sanitation Department - 022

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|-------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51102 403 022 534 | Financial & Administrative Salaries | 17,131 | 16,549 | 16,506 | 17,005 | 10,001 | 10,001 |
| 51200 403 022 534 | Regular Salaries & Wages | 287,784 | 290,590 | 299,934 | 301,807 | 349,568 | 363,168 |
| 51400 403 022 534 | Overtime - Unscheduled | 11,174 | 10,091 | 8,314 | 4,577 | 5,000 | 5,000 |
| 52100 403 022 534 | FICA Taxes | 23,290 | 23,253 | 24,551 | 23,792 | 27,889 | 28,930 |
| 52200 403 022 534 | Retirement Contributions | 26,240 | 28,306 | 32,516 | 31,227 | 30,395 | 37,817 |
| 52300 403 022 534 | Health Insurance | | 0 | 0 | 0 | 0 | 0 |
| 52301 403 022 534 | Life Insurance | 1,776 | 1,699 | 1,914 | 1,785 | 2,275 | 2,360 |
| 52303 403 022 534 | Long Term Disability | 670 | 691 | 705 | 676 | 839 | 870 |
| 52320 403 022 534 | Dental employee | 2,973 | 3,229 | 3,328 | 3,133 | 3,996 | 3,996 |
| 52400 403 022 534 | Workers Comp Insurance | 37,755 | 44,691 | 47,840 | 36,644 | 59,963 | 63,745 |
| 1.Pnl-1. Total Personnel Service Costs | | 408,793 | 419,099 | 435,608 | 420,645 | 489,925 | 515,886 |
| 53101 403 022 534 | Medical Services | 1,577 | 1,753 | 518 | 911 | 2,100 | 1,500 |
| 53400 403 022 534 | Other Contractual Services | 8,773 | 8,759 | 14,267 | 9,941 | 9,700 | 30,370 |
| 53401 403 022 534 | Contract Labor | 10,033 | 17,428 | 32,370 | 28,243 | 20,000 | 20,000 |
| 54000 403 022 534 | Travel and Per Diem | 2 | 17 | 2 | 0 | 300 | 300 |
| 54100 403 022 534 | Communication & Freight Charge | 2,791 | 2,684 | 3,069 | 1,908 | 3,150 | 2,900 |
| 54110 403 022 534 | Postage | 4,923 | 4,747 | 1,548 | 7,434 | 7,300 | 6,000 |
| 54210 403 022 534 | Automotive Repair Service | 7,779 | 17,181 | 25,106 | 29,065 | 32,000 | 34,000 |
| 54300 403 022 534 | Electric | 4,125 | 3,788 | 4,574 | 4,108 | 4,000 | 4,000 |
| 54303 403 022 534 | Water | 3,199 | 3,094 | 2,889 | 3,016 | 3,500 | 3,500 |
| 54311 403 022 534 | Waste disposal | 182,454 | 193,437 | 188,539 | 195,183 | 211,020 | 218,470 |
| 54317 403 022 534 | Dumpsters | 20,195 | 19,719 | 19,510 | 24,554 | 19,850 | 19,600 |
| 54400 403 022 534 | Equipment & Vehicle Rental | 938 | 783 | 869 | 817 | 1,080 | 840 |
| 54500 403 022 534 | General Business Insurance | 32,776 | 33,231 | 32,287 | 28,451 | 36,446 | 40,091 |
| 54560 403 022 534 | Insurance Claims & Deductibles | | 0 | 100 | 0 | 1,000 | 1,000 |
| 54600 403 022 534 | Repair & Maintenance Services | 1,261 | 1,426 | 1,494 | 1,249 | 1,300 | 1,300 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---------------------------------------|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 54700 403 022 534 | Printing & Binding Services | 406 | 2,903 | 1,924 | 1,486 | 2,100 | 6,000 |
| 54900 403 022 534 | Other Current Charges | 300 | 0 | 0 | 0 | 0 | 0 |
| 55100 403 022 534 | Office Supplies | 1,506 | 980 | 992 | 1,334 | 800 | 1,000 |
| 55210 403 022 534 | Operating Supplies | 657 | 3,991 | 1,695 | 1,085 | 1,000 | 1,000 |
| 55220 403 022 534 | Computer Supplies | | 152 | 59 | 107 | 0 | 300 |
| 55223 403 022 534 | Repair & Maintenance Supplies | 3,012 | 2,075 | 3,074 | 2,336 | 6,000 | 5,500 |
| 55225 403 022 534 | Chemicals Supplies | 2,043 | 2,314 | 755 | 1,268 | 2,400 | 2,300 |
| 55226 403 022 534 | Safety Supplies & Gear | 4,107 | 3,207 | 3,322 | 4,617 | 4,150 | 4,200 |
| 55227 403 022 534 | Safety Marking Devices | 449 | 0 | 0 | 0 | 500 | 600 |
| 55230 403 022 534 | Clothing & Uniforms | 2,484 | 2,011 | 2,014 | 1,889 | 2,300 | 2,300 |
| 55240 403 022 534 | Institutional Supplies | 2,241 | 2,369 | 419 | 1,200 | 500 | 600 |
| 55250 403 022 534 | Fuels & Lubricants | 56,851 | 67,863 | 87,887 | 79,162 | 90,000 | 82,000 |
| 55251 403 022 534 | Tags & Titles | | 0 | 0 | 192 | 300 | 200 |
| 55252 403 022 534 | Small Tools | | 497 | 550 | 285 | 500 | 450 |
| 55253 403 022 534 | Auto Repair Supplies (in-house) | 48,902 | 42,459 | 45,222 | 49,259 | 50,000 | 50,000 |
| 55400 403 022 534 | Books, Publications, Subscription & | | 196 | 211 | 196 | 200 | 200 |
| 55410 403 022 534 | Training and Education | 48 | 0 | 0 | 0 | 300 | 300 |
| 55500 403 022 534 | Uncapitalized Equipment | 389 | 0 | 175 | 1,778 | 500 | 750 |
| 2. Op-2. Total Operating Costs | | 404,218 | 439,061 | 475,437 | 481,075 | 514,296 | 541,571 |
| 56001 403 022 581 | Transfer Out to General Fund | 89,000 | 89,000 | 89,000 | 89,000 | 89,000 | 97,512 |
| 56108 403 022 581 | Transfer Out to 108 | | 0 | 0 | 0 | 66,337 | 30,179 |
| 56311 403 022 581 | Transfer Out to 311 | 1,225 | 1,225 | 1,123 | 1,225 | 1,225 | 1,225 |
| 56501 403 022 581 | Transfer Out to 501 | 21,072 | 38,497 | 33,732 | 45,218 | 48,070 | 52,568 |
| 56502 403 022 581 | Transfer Out to 502 | 192,949 | 192,949 | 219,949 | 578,752 | 203,956 | 169,477 |
| 56609 403 022 534 | Transfer Out to 609 | | 0 | 0 | 0 | 6,050 | 6,050 |
| 56609 403 022 581 | Transfer Out to 609 | 5,770 | 5,768 | 5,718 | 5,718 | 0 | 0 |
| 56610 403 022 534 | Transfer Out to 610 | | 0 | 0 | 0 | 77,476 | 77,476 |
| 56610 403 022 581 | Transfer Out to 610 | 91,935 | 96,929 | 73,218 | 79,869 | 0 | 0 |
| 5.Tra-5. Total Transfers Out | | 401,951 | 424,367 | 422,740 | 799,782 | 492,114 | 434,487 |
| 55590 403 022 534 | Depreciation | 157,448 | 157,741 | 142,609 | 127,938 | 0 | 0 |
| micro-microix worksheets | | 157,448 | 157,741 | 142,609 | 127,938 | | |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|-----------------------|--------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| | expense | 1,372,410 | 1,440,268 | 1,476,394 | 1,829,441 | 1,496,335 | 1,491,944 |

City of Brockville

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

| | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | |
|---------------------------|------------------|------------------|------------------|------------------|-----|
| INCOME | | | | | |
| Intergovernmental Revenue | \$0 | \$0 | \$0 | \$0 | |
| Charges for Services | 0 | 0 | 0 | 0 | |
| Miscellaneous | 139 | 0 | 0 | 0 | |
| Interest Income | 80 | 113 | 100 | 50 | |
| Transfers In | 95,020 | 99,644 | 117,481 | 126,945 | |
| Prior Year Carry forward | 44,101 | 53,718 | 57,688 | 72,202 | |
| Total Income | \$139,340 | \$153,475 | \$175,269 | \$199,197 | |
| EXPENDITURES | | | | | |
| Personal Services | \$58,060 | \$54,228 | \$85,337 | \$93,536 | |
| Operating Expenditures | 17,207 | 16,515 | 18,338 | 21,129 | |
| Capital Outlays | 0 | 0 | 0 | 50,000 | (1) |
| Transfers Out | 10,355 | 11,250 | 13,806 | 13,806 | |
| Reserves | 53,718 | 71,482 | 57,788 | 20,726 | |
| Total Expenditures | \$139,340 | \$153,475 | \$175,269 | \$199,197 | |

(1) Fleet Motor Pool Structure



Public Works Department

Fleet Maintenance Division

| | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------|-----------------|------------------|------------------|
| Personnel Services | \$54,228 | \$85,337 | \$93,536 |
| Operating Expenses | \$16,940 | \$18,338 | \$21,129 |
| Capital Outlays | \$0 | \$0 | \$0 |
| Transfers | \$11,250 | \$13,806 | \$13,806 |
| Total | \$82,418 | \$117,481 | \$128,471 |

| Staffing | 2019 | 2020 | 2021 |
|------------------------|------------|----------|----------|
| Chief Mechanic | 1 | 1 | 1 |
| Mechanic | 0.5 | 1 | 1 |
| Total Full Time | 1.5 | | |
| Fleet | | 2 | 2 |
| Total Fleet | 1.5 | | |
| FTE | | 2 | 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.



Fiscal Year 2021

Budget Document for Fleet Maintenance - 018

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 51200 501 018 549 | Regular Salaries & Wages | 62,567 | 64,203 | 47,282 | 44,718 | 69,016 | 74,328 |
| 51400 501 018 549 | Overtime - Unscheduled | 170 | 624 | 50 | 141 | 400 | 400 |
| 52100 501 018 549 | FICA Taxes | 4,163 | 4,889 | 3,601 | 3,269 | 5,310 | 5,717 |
| 52200 501 018 549 | Retirement Contributions | 4,476 | 5,397 | 3,761 | 3,561 | 5,734 | 7,473 |
| 52301 501 018 549 | Life Insurance | 398 | 406 | 258 | 263 | 433 | 466 |
| 52303 501 018 549 | Long Term Disability | 146 | 149 | 111 | 96 | 160 | 172 |
| 52320 501 018 549 | Dental employee | 592 | 635 | 452 | 371 | 660 | 660 |
| 52400 501 018 549 | Workers Comp Insurance | 1,746 | 2,355 | 2,544 | 1,809 | 3,624 | 4,321 |
| 1.Pnl-1. Total Personnel Service Costs | | 74,258 | 78,657 | 58,060 | 54,228 | 85,337 | 93,536 |
| 53101 501 018 549 | Medical Services | 255 | 108 | 25 | 116 | 360 | 360 |
| 53400 501 018 549 | Other Contractual Services | | 78 | 161 | 83 | 0 | 86 |
| 54000 501 018 549 | Travel and Per Diem | | 0 | 114 | 0 | 0 | 0 |
| 54100 501 018 549 | Communication & Freight Charge | 227 | 890 | 1,606 | 1,561 | 1,000 | 1,000 |
| 54210 501 018 549 | Automotive Repair Service | 152 | 0 | 104 | 0 | 200 | 200 |
| 54300 501 018 549 | Electric | 1,455 | 1,496 | 1,563 | 1,536 | 1,700 | 1,700 |
| 54400 501 018 549 | Equipment & Vehicle Rental | 1,519 | 1,473 | 1,604 | 1,011 | 700 | 700 |
| 54500 501 018 549 | General Business Insurance | 6,262 | 6,322 | 6,142 | 5,412 | 6,303 | 6,933 |
| 54600 501 018 549 | Repair & Maintenance Services | 2,266 | 2,217 | 1,789 | 1,940 | 2,000 | 2,000 |
| 55100 501 018 549 | Office Supplies | | 210 | 57 | 28 | 125 | 200 |
| 55210 501 018 549 | Operating Supplies | | 0 | 0 | 301 | 600 | 600 |
| 55220 501 018 549 | Computer Supplies | | 0 | 0 | 0 | 150 | 100 |
| 55223 501 018 549 | Repair & Maintenance Supplies | 23 | 88 | 102 | 0 | 0 | 0 |
| 55226 501 018 549 | Safety Supplies & Gear | | 189 | 220 | 277 | 300 | 300 |
| 55230 501 018 549 | Clothing & Uniforms | 1,793 | 1,219 | 1,157 | 799 | 1,800 | 1,800 |
| 55240 501 018 549 | Institutional Supplies | 34 | 0 | 0 | 0 | 50 | 200 |
| 55250 501 018 549 | Fuels & Lubricants | 462 | 577 | 1,085 | 549 | 700 | 600 |

| Account Number | Description | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|---------------------------------------|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 55252 501 018 549 | Small Tools | 931 | 757 | 793 | 453 | 1,000 | 1,000 |
| 55253 501 018 549 | Auto Repair Supplies (in-house) | 4,407 | 1,877 | 685 | 1,167 | 1,000 | 3,000 |
| 55400 501 018 549 | Books, Publications, Subscription & | | 24 | 0 | 0 | 100 | 100 |
| 55410 501 018 549 | Training and Education | | 0 | 0 | 122 | 250 | 250 |
| 55500 501 018 549 | Uncapitalized Equipment | | 0 | 0 | 1,160 | 0 | 0 |
| 2. Op-2. Total Operating Costs | | 19,786 | 17,525 | 17,207 | 16,516 | 18,338 | 21,129 |
| 56609 501 018 549 | Transfer Out to 609 | | 0 | 0 | 0 | 0 | 1,000 |
| 56609 501 018 581 | Transfer Out to 609 | 750 | 750 | 750 | 750 | 1,000 | 0 |
| 56610 501 018 581 | Transfer Out to 610 | 11,950 | 12,605 | 9,605 | 10,500 | 12,806 | 0 |
| 56610 501 018 549 | Transfer Out to 610 | | 0 | 0 | 0 | 0 | 12,806 |
| 5.Tra-5. Total Transfers Out | | 12,700 | 13,355 | 10,355 | 11,250 | 13,806 | 13,806 |
| 55590 501 018 549 | Depreciation | | 0 | 0 | 424 | 0 | 0 |
| micro-microix worksheets | | | | | 424 | | |
| Expense | | 106,744 | 109,536 | 85,621 | 82,418 | 117,481 | 128,471 |

City of Brooksville

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

| | Purchase Price | Annual Required Transfer | Accumulated Replacement Previous Years 9/30/20 | Total Accumulated Replacement 09/30/2021 |
|--------------|--------------------|--------------------------|--|--|
| General | \$0 | \$0 | \$0 | \$0 |
| Sanitation | \$2,421,344 | \$169,477 | \$1,417,045 | \$1,055,357 |
| Utilities | \$791,007 | \$85,659 | \$202,463 | \$405,242 |
| Total | \$3,212,351 | \$255,136 | \$1,619,508 | \$1,460,599 |

| | |
|---|---------------------------|
| Vehicle Replacement at 9/30/20 | \$1,324,411 |
| Add: FY 2021 Annual Replacement Transfer | \$255,136 |
| Projected interest for Fy 2021 | \$4,600 |
| Money from sale of vehicles | \$0 |
| Less Vehicles to be purchased in Fy 2021 | \$0 |
| FY 2021 Vehicle Replacement Fund Balance | <u>\$1,584,147</u> |

Contingency and Schedule Recap at 9/30/21

| | | |
|--|-------------|----------------------------------|
| Vehicle Replacement Schedule | \$1,460,599 | |
| Contingency | \$117,448 | |
| Projected interest Trade in Fy 2021 | \$6,100 | |
| Less Vehicles to be purchased in Fy 2021 | \$0 | |
| Total Vehicle Replacement Account at 09/30/21 | | <u><u>\$1,584,147</u></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 9/30/20 | Total Accumulated Replacement 09/30/2021 | |
|---------------|-------------|----------------|------------------------------|----------|----------------|------|--------------------------|------------|--|--|--------|
| 1597 | 589 | 04/05 | 04 Ford F-250 Pick Up | Utility | \$22,673 | 7 | \$0 | 16 | \$0 | \$0 | |
| 1598 | 590 | 04/05 | 04 Ford F-250 Pick Up L.G. | Utility | \$23,698 | 7 | \$0 | 16 | \$0 | \$0 | |
| | | | | | \$46,371 | | \$0 | | \$0 | \$0 | |
| 1674 | 591 | 05/06 | 06 Ford F350 1Ton Pick Up | Utility | \$21,367 | 7 | \$0 | 15 | \$0 | \$0 | |
| 1675 | 592 | 05/06 | 06 Ford F350 1Ton Pick Up | Utility | \$21,042 | 7 | \$0 | 15 | \$0 | \$0 | |
| 1676 | 593 | 05/06 | 06 Ford F350 1Ton Pick Up | Utility | \$21,042 | 7 | \$0 | 15 | \$0 | \$0 | |
| | | | | | \$63,451 | | \$0 | | \$0 | \$0 | |
| 1671 | 170 | 06/07 | 06 Dodge Ram 3/4 ton 4X4 | Utility | \$17,195 | 5.4 | \$0 | 13.4 | \$0 | \$0 | |
| 1704 | 595 | 06/07 | 2007 Ford Ranger | Utility | \$12,430 | 7 | \$0 | 14 | \$0 | \$0 | |
| | | | | | \$29,625 | | \$0 | | \$0 | \$0 | |
| 1835 | | 10/11 | 2011 Ford F-250 Utility bed | Utility | \$24,513 | 7 | \$3,502 | 10 | \$17,510 | \$21,012 | (1)(2) |
| 1828 | | 10/11 | 2011 Ford F-250 Utility bed | Utility | \$18,267 | 7 | \$2,610 | 10 | \$13,050 | \$15,660 | (1)(2) |
| 1830 | 598 | 10/11 | 2011 Dump Truck | Utility | \$66,550 | 10 | \$6,655 | 10 | \$33,275 | \$39,930 | (1)(2) |
| | | | | | \$109,330 | | \$12,767 | | \$63,835 | \$76,602 | |
| 1860 | | 11/12 | 2012 Vackum Excavator | Utility | \$45,000 | 7 | \$6,429 | 10 | \$25,716 | \$32,145 | (1)(2) |
| 1865 | | 11/12 | 2012 Loader Backhoe | Utility | \$64,500 | 10 | \$6,450 | 10 | \$25,800 | \$32,250 | (2) |
| | | | | | \$109,500 | | \$12,879 | | \$51,516 | \$64,395 | |
| 1916 | | 13/14 | 2014 Mini Backhoe w/ Trailer | | \$55,000 | 10 | \$5,500 | 8 | \$11,000 | \$16,500 | (2) |
| 1915 | | 13/14 | 2014 Utility Truck | | \$35,000 | 7 | \$5,000 | 8 | \$20,000 | \$25,000 | (2) |
| | | | | | \$90,000 | | \$10,500 | | \$31,000 | \$41,500 | |
| 1938 | | 14/15 | 2015 Utility Truck 1 ton | | \$32,000 | 7 | \$4,571 | 7 | \$18,284 | \$22,855 | (2) |
| 1939 | | 14/15 | 2015 Utility Truck 1 ton | | \$32,000 | 7 | \$4,571 | 7 | \$21,520 | \$26,091 | (2) |
| 1940 | | 14/15 | 2015 Utility Truck 1 ton | | \$32,000 | 7 | \$4,571 | 7 | \$22,588 | \$27,159 | (2) |
| 1941 | | 14/15 | 2014 Utility Dump Trailer | | \$7,000 | 7 | \$1,000 | 7 | \$5,000 | \$6,000 | (2) |
| | | | | | \$103,000 | | \$14,713 | | \$67,392 | \$82,105 | |
| 1974 | | 15/16 | 2015 Vacuum Excavator | | \$122,000 | 10 | \$12,200 | 6 | \$61,000 | \$73,200 | (2) |
| 1968 | | 15/16 | Off-Road Utility Vehicle | | \$10,300 | 10 | \$1,030 | 5 | \$5,150 | \$6,180 | (2) |
| | | | | | \$132,300 | | \$13,230 | | \$66,150 | \$79,380 | |

Fund 502 for Water & Sewer

| |
|---|
| FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE |
|---|

| |
|---|
| 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 9/30/20 | Total Accumulated Replacement 09/30/2021 | |
|---------------|-------------|----------------|-----------------------------------|----------|------------------|------|--------------------------|------------|--|--|------------------|
| 1995 | | 16/17 | 17 Customer Service Pick up Truck | | \$20,000 | 7 | \$2,857 | 4 | \$36,600 | \$39,457 | (2) |
| 1996 | | 16/17 | Wheel Backhoe Loader | | \$75,000 | 10 | \$7,500 | 4 | \$3,090 | \$10,590 | (2) |
| | | | | | \$95,000 | | \$10,357 | | \$39,690 | \$50,047 | |
| | | 19/20 | Water Meter Truck | | \$21,323 | 7 | \$3,046 | 1 | \$0 | \$3,046 | |
| | | 19/20 | Crane Truck | | \$81,674 | 10 | \$8,167 | 1 | \$0 | \$8,167 | |
| | | | | | \$102,997 | | \$11,213 | | \$0 | \$11,213 | |
| | | | Total | | \$881,574 | | \$85,659 | | \$319,583 | \$405,242 | |
| | | | | | | | | | | | |
| | | | | | | | | | | | \$405,242 |

Actual Balance of Vehicle Replacement Schedule

Fund 502 for Water & Sewer

| |
|---|
| FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE |
|---|

| | |
|--|-----------|
| Vehicle Replacement at 09/30/20 | \$194,475 |
| Add: FY2021 Annual Replacement Transfer | \$85,659 |
| Projected interest for FY 2021 | \$600 |
| Less Purchases FY 2021 | \$0 |
| FY 2021 Vehicle Replacement Fund Balance | \$280,734 |

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY 2021

| | |
|---|------------|
| Vehicle Replacement Schedule | \$405,242 |
| Contingency | -\$125,108 |
| Projected interest FY 2021 | \$600 |
| Vehicles to be purchased | \$0 |
| Total Vehicle Replacement Account at 09/30/21 | \$280,734 |

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY2021

| | | |
|--------------------------------------|--------|--|
| Water Fund 401 Dept.21 transfer out | 48,826 | |
| to Fund 502 Vehicle Replacement | | |
| Sewer Fund 401 Dept. 27 transfer out | 36,833 | |
| to Fund 502 Vehicle Replacement | | |
| Total Transfers Out | 85,659 | |

- (1) Money from these vehicles plus \$22,912 from fixed asset # 1860 are used to purchase new vehicles for FY 2015 budget.
 (2) Money from these vehicles plus \$3,894 from contingency are used to purchase new vehicles for FY 2016 budget.

City of Brooksville

Fund 502 For Sanitation

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

| Fixed Asset # | City Number | Year Purchased | Vehicle Description | Division | Purchase Price | Life | Annual Required Transfer | Yrs in Svc | Accumulated Replacement Previous Years 9/30/20 | Total Accumulated Replacement 09/30/2021 |
|--|-------------|----------------|---------------------------------|------------|----------------|------|--------------------------|------------|--|--|
| 1760 | 469 | 08/09 | 09 Peterbilt Garbage Truck | Sanitation | \$195,532 | 10 | \$0 | 13 | \$0 | \$0 |
| 1794 | 470 | 09/10 | 10 Peterbilt Garbage Truck | Sanitation | \$178,857 | 10 | \$0 | 12 | \$0 | \$0 |
| 1787 | 471 | 09/10 | 10 Ford F- 150 Pick up Truck | Sanitation | \$15,982 | 7 | \$0 | 12 | \$0 | \$0 |
| 1817 | 472 | 10/11 | 10 Peterbilt boom truck | Sanitation | \$127,824 | 10 | \$0 | 11 | \$127,820 | \$0 |
| 1812 | 473 | 10/11 | 11 Peterbilt Garbage Truck | Sanitation | \$216,968 | 10 | \$0 | 11 | \$216,970 | \$0 |
| 1863 | 475 | 11/12 | 12 Recycling Truck | Sanitation | \$175,000 | 10 | \$17,500 | 10 | \$157,500 | \$175,000 |
| 1862 | 474 | 11/12 | 13 Peterbilt boom truck | Sanitation | \$140,986 | 10 | \$14,099 | 9 | \$112,792 | \$126,891 |
| 1894 | 476 | 12/13 | 13 Ford F - 150 Pick up Truck | Sanitation | \$20,000 | 7 | \$2,858 | 9 | \$22,858 | \$25,716 |
| 1886 | 477 | 12/13 | 13 Peterbilt Garbage Truck | Sanitation | \$205,000 | 10 | \$20,500 | 9 | \$164,000 | \$184,500 |
| 1912 | 478 | 13/14 | 2014 Sweeper Truck | Sanitation | \$174,450 | 10 | \$17,445 | 8 | \$122,155 | \$139,600 |
| 1918 | 479 | 13/14 | 2014 Container Delivery Truck | Sanitation | \$65,000 | 10 | \$6,500 | 7 | \$39,000 | \$45,500 |
| 1969 | 481 | 15/16 | 16 Peterbilt Garbage Truck | Sanitation | \$250,000 | 10 | \$25,000 | 6 | \$125,000 | \$150,000 |
| | 483 | 17/18 | 16 Peterbilt Garbage Truck/F.L. | Sanitation | \$270,000 | 10 | \$27,000 | 4 | \$81,000 | \$108,000 |
| | 484 | 18/19 | 19 Peterbilt Garbage Truck | Sanitation | \$221,869 | 10 | \$22,187 | 3 | \$45,187 | \$67,374 |
| | 485 | 18/19 | 2020 Peterbilt 337 Boom Truck | Sanitation | \$163,876 | 10 | \$16,388 | 2 | \$16,388 | \$32,776 |
| | | | | | \$2,421,344 | | \$169,477 | | \$1,230,670 | \$1,055,357 |
| Total | | | | | \$2,421,344 | | \$169,477 | | \$1,230,670 | \$1,055,357 |
| Actual Balance of Vehicle Replacement Schedule | | | | | | | | | | \$1,055,357 |

TOTAL FUND BALANCE

\$1,055,357

| | |
|--|-------------|
| Vehicle Replacement at 09/30/20 | \$1,129,936 |
| Add: FY 2021 Annual Replacement Transfer | \$169,477 |
| Contingency Transfers | \$0 |
| Projected interest for FY 2021 | \$4,000 |
| Less: Vehicles Purchased from Fund | \$0 |
| FY 2021 Vehicle Replacement Fund Balance | \$1,303,413 |
| Recap of Sanitation Out to Vehicle Replacement Fund FY 2021 | |
| Vehicle Replacement Schedule | \$1,055,357 |
| Contingency | \$242,556 |
| Projected interest Fy 2021 | \$5,500 |
| Vehicles to be purchased | \$0 |
| Total Vehicle Replacement Account at 9/30/21 | \$1,303,413 |
| Solid Waste Fund 403 transfer out to Fund 50: | |
| Vehicle Replacement | 169,477 |
| Total Transfers Out | 169,477 |

City of Brooksville

Fund 503 Equipment Replacement Fund

| | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Income Equipment Replacement | | | | | |
| Prior Cash Carry Forward | 11,035 | 9,678 | 19,703 | 29,733 | 39,768 |
| Interest Income & Sales of Equipment | 13 | 12 | 30 | 35 | 35 |
| Transfers In from Departments | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Total VRF Income | 21,048 | 19,690 | 29,733 | 39,768 | 49,803 |
| Capital Expenditures VRF/IS | 11,369 | 0 | 0 | 0 | 0 |
| Total VRF Reserve | 9,679 | 19,690 | 29,733 | 39,768 | 49,803 |

Detail of Departments' monies being transferred from in Fy 2021 for new Equipment Replacement Fund:

| | |
|--------------------|-----------------|
| Parks & Facilities | \$5,000 |
| Cemetery | \$5,000 |
| Total | \$10,000 |

City of Brooksville

TOTAL TRUST & AGENCY FUNDS

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Contributions | \$933,720 | \$868,461 | \$604,881 | \$472,500 | \$480,000 |
| Grant Revenue | 0 | 0 | 0 | 0 | 0 |
| TIF Funds | 82,069 | 74,232 | 77,198 | 80,285 | 83,500 |
| Interest | 296,087 | 360,326 | 477,009 | 286,840 | 201,070 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 |
| Gain or (Loss) on Invest. | 1,117,837 | 685,588 | 27,195 | 190,000 | 75,000 |
| Transfers In | 1,108,650 | 855,973 | 729,547 | 669,988 | 700,300 |
| Prior Year Carry forward | 13,117,379 | 14,831,764 | 15,793,128 | 15,872,637 | 9,128,943 |
| Total Income | \$16,655,742 | \$17,676,344 | \$17,708,958 | \$17,572,250 | \$10,668,813 |
| EXPENDITURES | | | | | |
| Pension Benefits | \$605,030 | \$630,583 | \$702,364 | \$7,602,267 | \$458,688 |
| Personnel Expenses | 0 | 0 | 0 | 0 | 0 |
| Operating Expenditures | 1,075,479 | 1,057,426 | 1,029,446 | 1,144,420 | 971,850 |
| Capital Expenses | 143,469 | 92,643 | 125,232 | 40,000 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 |
| Transfer Out | 0 | 0 | 0 | 0 | 0 |
| Reserves | 14,831,764 | 15,895,692 | 15,851,916 | 8,785,563 | 9,238,275 |
| Total Expenditures | \$16,655,742 | \$17,676,344 | \$17,708,958 | \$17,572,250 | \$10,668,813 |



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

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Contributions | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | 26 | 44 | 60 | 40 | 20 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 1,201 | 1,227 | 1,271 | 1,311 | 1,354 |
| Total Income | \$1,227 | \$1,271 | \$1,331 | \$1,351 | \$1,374 |
| EXPENDITURES | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 |
| Transfer Out | 0 | 0 | 0 | 0 | 0 |
| Reserves | 1,227 | 1,271 | 1,331 | 1,351 | 1,374 |
| Total Expenditures | \$1,227 | \$1,271 | \$1,331 | \$1,351 | \$1,374 |



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.

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | |
| SBA Interest | 926 | 1,652 | 2,271 | 1,600 | 900 | |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | |
| Transfers In | 10,000 | 0 | 10,000 | 10,000 | 10,000 | |
| Prior Year Carry forward | 396,010 | 406,936 | 408,588 | 420,388 | 431,759 | |
| Total Income | \$406,936 | \$408,588 | \$420,859 | \$431,988 | \$442,659 | |
| EXPENDITURES | | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 0 | 0 | 0 | 0 | 0 | |
| Reserves * | 406,936 | 408,588 | 420,859 | 431,988 | 442,659 | (1) |
| Total Expenditures | \$406,936 | \$408,588 | \$420,859 | \$431,988 | \$442,659 | |

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.



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.

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Contributions | \$423,483 | \$405,918 | \$422,639 | \$412,500 | \$420,000 |
| Interest | 141,962 | 207,072 | 333,372 | 220,000 | 200,000 |
| Gain or (Loss) on Invest. | 550,014 | 267,883 | 27,195 | 190,000 | 75,000 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 5,754,751 | 6,222,185 | 6,580,255 | 6,800,164 | 7,061,755 |
| Total Income | \$6,870,210 | \$7,103,058 | \$7,363,461 | \$7,622,664 | \$7,756,755 |
| EXPENDITURES | | | | | |
| Pension Benefits | \$583,203 | \$443,859 | \$430,634 | \$430,000 | \$432,000 |
| Operating Expenditures | 64,822 | 78,944 | 87,635 | 60,000 | 60,000 |
| Reserves | 6,222,185 | 6,580,255 | 6,845,192 | 7,132,664 | 7,264,755 |
| Total Expenditures | \$6,870,210 | \$7,103,058 | \$7,363,461 | \$7,622,664 | \$7,756,755 |

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).

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|------------------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Contributions | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | 0 | 0 | 0 | 0 | 0 |
| Transfers In HRA | 65,080 | 62,002 | 48,501 | 48,500 | 50,000 |
| Transfers In Health Ins. | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 11,160 | 26,000 | 34,272 | 34,284 | 38,377 |
| Total Income | \$76,240 | \$88,002 | \$82,773 | \$82,784 | \$88,377 |
| EXPENDITURES | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenditures HRA | 50,240 | 53,730 | 48,896 | 48,000 | 48,000 |
| Operating Expenditures Health Ins. | 0 | 0 | 0 | 0 | 0 |
| Transfer Out | 0 | 0 | 0 | 0 | 0 |
| Reserves | 26,000 | 34,272 | 33,877 | 34,784 | 40,377 |
| Total Expenditures | \$76,240 | \$88,002 | \$82,773 | \$82,784 | \$88,377 |



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.

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|------------------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Contributions | \$101,208 | \$112,327 | \$64,718 | \$60,000 | \$60,000 | (1) |
| Interest | 0 | 0 | 0 | 0 | 0 | |
| Transfers In HRA | 0 | 0 | 0 | 0 | 0 | |
| Transfers In Health Ins. | 1,033,570 | 793,971 | 671,046 | 611,488 | 640,300 | |
| Prior Year Carry forward | 616,164 | 907,578 | 945,720 | 1,092,009 | 765,912 | |
| Total Income | \$1,750,942 | \$1,813,876 | \$1,681,484 | \$1,763,497 | \$1,466,212 | |
| EXPENDITURES | | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures HRA | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditures Health Ins. | 843,364 | 765,592 | 710,444 | 825,000 | 750,000 | |
| Restricted Reserves | 102,564 | 102,564 | 102,564 | 102,564 | 102,564 | |
| Reserves | 805,014 | 945,720 | 868,476 | 835,933 | 613,648 | |
| Total Expenditures | \$1,750,942 | \$1,813,876 | \$1,681,484 | \$1,763,497 | \$1,466,212 | |

(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.



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.

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|
| INCOME | | | | | |
| Contributions | \$409,029 | \$350,216 | \$117,524 | \$0 | \$0 |
| Interest | 152,914 | 151,349 | 141,140 | 65,000 | 50 |
| Gain or (Loss) on Invest. | 567,823 | 417,705 | 0 | 0 | 0 |
| Transfers In | 0 | 0 | 0 | 0 | 0 |
| Prior Year Carry forward | 5,777,144 | 6,806,170 | 7,425,861 | 7,187,267 | 457,065 |
| Total Income | \$6,906,910 | \$7,725,440 | \$7,684,525 | \$7,252,267 | \$457,115 |
| EXPENDITURES | | | | | |
| Pension Benefits | \$21,827 | \$186,724 | \$271,730 | \$7,172,267 | \$26,688 |
| Operating Expenditures | 78,913 | 112,855 | 153,851 | 80,000 | 35,000 |
| Reserves | 6,806,170 | 7,425,861 | 7,258,944 | 0 | 395,427 |
| Total Expenditures | \$6,906,910 | \$7,725,440 | \$7,684,525 | \$7,252,267 | \$457,115 |



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.

| | Actual 2017 | Actual 2018 | Actual 2019 | Budgeted 2020 | Adopted 2021 | |
|---------------------------|------------------------|------------------------|------------------------|--------------------------|-------------------------|-----|
| INCOME | | | | | | |
| Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | |
| TIF Funds | 82,069 | 74,232 | 77,198 | 80,285 | 83,500 | |
| Interest | 259 | 209 | 166 | 200 | 100 | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | |
| Prior Year Carry forward | 560,949 | 461,668 | 397,161 | 337,214 | 372,721 | |
| Total Income | \$643,277 | \$536,109 | \$474,525 | \$417,699 | \$456,321 | |
| EXPENDITURES | | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 | |
| Operating Expenditures | 38,140 | 46,305 | 28,620 | 131,420 | 78,850 | (1) |
| Capital Expenditures | 143,469 | 92,643 | 125,232 | 40,000 | 0 | |
| Reserves | 461,668 | 397,161 | 320,673 | 246,279 | 377,471 | |
| Total Expenditures | \$643,277 | \$536,109 | \$474,525 | \$417,699 | \$456,321 | |

(1) Commercial exterior improvement grants & Downtown Beautiful Program \$50,000
Books \$800, City staff service \$27,950 and other current charges \$100.



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 ©) 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.

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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.



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.

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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.



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

RESOLUTION NO. 2020-18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, SETTING THE MILLAGE RATE FOR THE BUDGET FOR THE FISCAL YEAR 2020/2021 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 6.0389 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 and held a public hearing on Wednesday, September 3, 2020 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 5.9000 mils and set the final public hearing to be held on September 16, 2020 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 proposed millage rate of 5.9000 mils which is below the roll back rate of 6.0389 mils by 2.30%. This millage rate of 5.9000 mils is to be used for the purpose of adopting a Tentative Budget for the City of Brooksville for Fiscal Year 2021.

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

PASSED AND ADOPTED THIS 16th day of September, A.D., 2020.

CITY OF BROOKSVILLE RESOLUTION NO. 2020-18

By: Joe Bernardini
Joe Bernardini, Mayor

Attest: Sandra Kirby
Sandra Kirby, Deputy City Clerk

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

Becky Vose

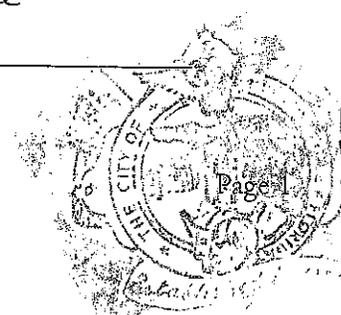
Becky Vose, City Attorney

VOTE OF COUNCIL:

Mayor Bernardini Aye
Battista Aye
Erhard Nay
Brayton Aye
Kemerer Nay

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 18th day of Sept Year of 2020
City Clerk James Battista



Ordinance No. 922

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, 2020 AND ENDING SEPTEMBER 30, 2021.

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

I. GENERAL APPROPRIATIONS FOR FISCAL YEAR 2021: That the following sums are hereby estimated as revenues, expenditures and fund balances for the fiscal year beginning October 1, 2020 and ending September 30, 2021.

A. General Fund

| | |
|--|----------------------------------|
| Fund Balance October 1 | 2,846,620 |
| Revenues | <u>6,890,711</u> |
| TOTAL AVAILABLE FOR APPROPRIATION | <u><u>\$9,737,331</u></u> |

| | |
|------------------------------------|------------------|
| General Government | \$671,456 |
| City Council | 112,352 |
| Administration Department | 485,495 |
| Technology Services | 283,859 |
| Human Resources Department | 81,229 |
| Business Development | 136,704 |
| Community Redevelopment Department | 621,121 |
| Finance Department | 299,159 |
| Law Enforcement | 1,028,552 |
| Fire Department | 879,502 |
| Parks & Recreation Department | 1,002,535 |
| Cemetery | 233,403 |
| Buildings & Facilities | 588,842 |
| Recreation | 0 |
| Department of Public Works | 1,155,549 |
| Street Lighting | 0 |
| General Fund Reserves | <u>2,157,573</u> |

TOTAL GENERAL FUND **\$9,737,331**

B. Special Revenue Funds

| | |
|---------------------------------------|----------|
| Criminal Justice Education Fund (104) | |
| Fund Balance October 1 | \$72,690 |
| Revenues | <u>0</u> |

| | |
|---|----------------------------------|
| TOTAL AVAILABLE FOR APPROPRIATION | <u><u>\$72,690</u></u> |
| Expenditures | \$0 |
| Reserves | 72,690 |
| TOTAL APPROPRIATION | <u><u>\$72,690</u></u> |
| | |
| Transportation Capital-Local Option Gas Tax 1-5 (107) | |
| Fund Balance October 1 | \$472,555 |
| Revenues | 154,776 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u><u>\$627,331</u></u> |
| | |
| Expenditures | \$30,000 |
| Reserves | 597,331 |
| TOTAL APPROPRIATION | <u><u>\$627,331</u></u> |
| | |
| Local Option Gas Tax Fund (108) | |
| Fund Balance October 1 | \$786,574 |
| Revenues | 1,732,637 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u><u>\$2,519,211</u></u> |
| | |
| Expenditures | \$2,519,211 |
| Reserves | 0 |
| TOTAL APPROPRIATION | <u><u>\$2,519,211</u></u> |
| | |
| Law Enforcement Invest. Trust Fund (109) | |
| Fund Balance October 1 | \$45,165 |
| Revenues | 0 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u><u>\$45,165</u></u> |
| | |
| Expenditures | \$0 |
| Reserves | 45,165 |
| TOTAL APPROPRIATION | <u><u>\$45,165</u></u> |
| | |
| Road Impact Fees Fund (110) | |
| Fund Balance October 1 | \$2,488,361 |
| Revenues | 16,345 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u><u>\$2,504,706</u></u> |
| | |
| Expenditures | \$1,245,223 |
| Reserves | 1,259,483 |
| TOTAL APPROPRIATION | <u><u>\$2,504,706</u></u> |

| | |
|--|------------------|
| Law Enfnt. Impact Fees Fund (112) | |
| Fund Balance October 1 | \$26,629 |
| Revenues | 895 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$27,524 |
| | |
| Expenditures | \$0 |
| Reserves | 27,524 |
| TOTAL APPROPRIATION | \$27,524 |
| | |
| Public Bldg. Impact Fees Fund (113) | |
| Fund Balance October 1 | \$247,872 |
| Revenues | 4,960 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$252,832 |
| | |
| Expenditures | \$0 |
| Reserves | 247,832 |
| TOTAL APPROPRIATION | \$252,832 |
| | |
| Fire/EMS Impact Fees Fund (114) | |
| Fund Balance October 1 | \$151,869 |
| Revenues | 2,450 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$154,319 |
| | |
| Expenditures | \$0 |
| Reserves | 154,319 |
| TOTAL APPROPRIATION | \$154,319 |
| | |
| Park Impact Fees Fund (115) | |
| Fund Balance October 1 | \$154,464 |
| Revenues | 4,310 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$158,774 |
| | |
| Expenditures | \$0 |
| Reserves | 158,774 |
| TOTAL APPROPRIATION | \$158,774 |
| | |
| Law Enforcement Trust Fund (116) | |
| Fund Balance October 1 | \$87,494 |
| Revenues | 0 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$87,494 |

| | |
|--|-------------------------|
| Expenditures | \$0 |
| Reserves | 87,494 |
| TOTAL APPROPRIATION | <u>87,494</u> |
| Traffic Camera Fund (128) | |
| Fund Balance October 1 | \$8,524 |
| Revenues | 0 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>8,524</u> |
| Expenditures | \$8,524 |
| Reserves | 0 |
| TOTAL APPROPRIATION | <u>8,524</u> |
| The Enrichment Center (The PMF) (139) | |
| Fund Balance October 1 | \$3,892 |
| Revenues | 18,000 |
| | <u>21,892</u> |
| Expenditures | \$18,400 |
| Reserves | 3,492 |
| TOTAL APPROPRIATION | <u>21,892</u> |
| Special Fire Assessment Fund (143) | |
| Fund Balance October 1 | \$0 |
| Revenues | 1,958,000 |
| | <u>1,958,000</u> |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>1,958,000</u> |
| Expenditures | \$1,958,000 |
| Reserves | 0 |
| TOTAL APPROPRIATION | <u>1,958,000</u> |
| Brownfields Assessment Grant (144) | |
| Fund Balance October 1 | \$221,250 |
| Revenues | 0 |
| | <u>0</u> |
| TOTAL AVAILABLE FOR APPROPRIATION | <u>221,250</u> |

| | |
|----------------------------|------------------|
| Expenditures | \$221,250 |
| Reserves | 0 |
| TOTAL APPROPRIATION | \$221,250 |

C. Debt Service Funds

Bond & Interest Sinking Debt Service Fund (201)
(For USDA Revenue Bonds)

| | |
|--|-----------------|
| Fund Balance October 1 | \$13,857 |
| Revenues | 12,950 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$26,807 |

| | |
|----------------------------|-----------------|
| Expenditures | \$12,950 |
| Reserves | 13,857 |
| TOTAL APPROPRIATION | \$26,807 |

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 | \$15,619 |
| Revenues | 7,563 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$23,182 |

| | |
|----------------------------|-----------------|
| Expenditures | \$7,563 |
| Reserves | 15,619 |
| TOTAL APPROPRIATION | \$23,182 |

D. Capital Projects Funds

McKethan Capital Projects Fund (302)

| | |
|------------------------|----------|
| Fund Balance October 1 | \$50,788 |
| Revenues | 300 |

| | |
|--|------------------|
| TOTAL AVAILABLE FOR APPROPRIATION | \$51,088 |
| Expenditures | \$0 |
| Reserves | 51,088 |
| TOTAL APPROPRIATION | \$51,088 |
| | |
| Transportation Capital Expenditures Fund (308) | |
| Fund Balance October 1 | \$72,729 |
| Revenues | 1,000 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$73,729 |
| Expenditures | \$0 |
| Reserves | 73,729 |
| TOTAL APPROPRIATION | \$73,729 |
| | |
| Capital Improvement Revenue Fund (309) | |
| Fund Balance October 1 | \$2,606 |
| Revenues | 35,050 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$37,656 |
| Expenditures | \$35,000 |
| Reserves | 2,656 |
| TOTAL APPROPRIATION | \$37,656 |
| | |
| 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 |
| | |
| Capital Improvement Revenue Fund (314) | |
| Fund Balance October 1 | -\$1,877 |
| Revenues | 10,319 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$8,442 |
| Expenditures | \$7,563 |
| Reserves | 879 |
| TOTAL APPROPRIATION | \$8,442 |

E. Proprietary Fund Funds

Public Works - Water & Wastewater (ALL)

| | |
|--|---------------------|
| Fund Balance October 1 | \$6,537,871 |
| Revenues | 6,336,288 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$12,874,159 |

| | |
|----------------------------|---------------------|
| Expenditures | \$7,591,527 |
| Reserves | 5,282,632 |
| TOTAL APPROPRIATION | \$12,874,159 |

Public Works - Solid Waste Collection (403)

| | |
|--|--------------------|
| Fund Balance October 1 | \$1,470,609 |
| Revenues | 1,632,000 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$3,102,609 |

| | |
|----------------------------|--------------------|
| Expenditures | \$1,512,569 |
| Reserves | 1,590,040 |
| TOTAL APPROPRIATION | \$3,102,609 |

Public Works - Vehicle Maint. Internal Service Fund (501)

| | |
|--|------------------|
| Fund Balance October 1 | \$72,202 |
| Revenues | 126,995 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$199,197 |

| | |
|----------------------------|------------------|
| Expenditures | \$178,471 |
| Reserves | 20,726 |
| TOTAL APPROPRIATION | \$199,197 |

Vehicle Replacement Internal Service Fund (502)

| | |
|--|--------------------|
| Fund Balance October 1 | \$1,324,411 |
| Revenues | 259,736 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$1,584,147 |

| | |
|----------------------------|--------------------|
| Expenditures | \$0 |
| Reserves | 1,584,147 |
| TOTAL APPROPRIATION | \$1,584,147 |

Equipment Replacement Internal Service Fund (503)

| | |
|------------------------|----------|
| Fund Balance October 1 | \$39,768 |
|------------------------|----------|

| | |
|--|-----------------|
| Revenues | 10,035 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$49,803 |
| Expenditures | \$0 |
| Reserves | 49,803 |
| TOTAL APPROPRIATION | \$49,803 |

F. Trust and Agency Funds

Butterweck Bond Fund (603)

| | |
|--|----------------|
| Fund Balance October 1 | \$1,354 |
| Revenues | 20 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$1,374 |

| | |
|----------------------------|----------------|
| Expenditures | \$0 |
| Reserves | 1,374 |
| TOTAL APPROPRIATION | \$1,374 |

Special Cemetery Perpetual Care Fund (605)

| | |
|--|------------------|
| Fund Balance October 1 | \$431,759 |
| Revenues | 10,900 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$442,659 |

| | |
|----------------------------|------------------|
| Expenditures | \$0 |
| Reserves | 442,659 |
| TOTAL APPROPRIATION | \$442,659 |

Firefighters' Retirement Fund (607)

| | |
|--|--------------------|
| Fund Balance October 1 | \$7,061,755 |
| Revenues | 695,000 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$7,756,755 |

| | |
|----------------------------|--------------------|
| Expenditures | \$492,000 |
| Reserves | 7,264,755 |
| TOTAL APPROPRIATION | \$7,756,755 |

Employee HRA Funding (609)

| | |
|--|-----------------|
| Fund Balance October 1 | \$38,377 |
| Revenues | 50,000 |
| TOTAL AVAILABLE FOR APPROPRIATION | \$88,377 |

| | |
|--------------|----------|
| Expenditures | \$48,000 |
|--------------|----------|

| | |
|--|---------------------------|
| Reserves | 40,377 |
| TOTAL APPROPRIATION | <u><u>\$88,377</u></u> |
| Employee Health Insurance Funding (610) | |
| Fund Balance October 1 | \$765,912 |
| Revenues | 700,300 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u><u>\$1,466,212</u></u> |
| Expenditures | \$852,564 |
| Reserves | 613,648 |
| TOTAL APPROPRIATION | <u><u>\$1,466,212</u></u> |
| Policemen's Retirement Fund (613) | |
| Fund Balance October 1 | \$457,065 |
| Revenues | 50 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u><u>\$457,115</u></u> |
| Expenditures | \$61,688 |
| Reserves | 395,427 |
| TOTAL APPROPRIATION | <u><u>\$457,115</u></u> |
| Community Redevelopment Agency (615) | |
| Fund Balance October 1 | \$372,721 |
| Revenues | 83,600 |
| TOTAL AVAILABLE FOR APPROPRIATION | <u><u>\$456,321</u></u> |
| Expenditures | \$78,850 |
| Reserves | 377,471 |
| TOTAL APPROPRIATION | <u><u>\$456,321</u></u> |

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, 2020, 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, 2020 and ending September 30, 2021.

VI. ENCUMBRANCES NOT UNDER CONTRACT: That City Council approved funds as of September 30, 2019, 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.

VII. EFFECTIVE DATE: This Ordinance shall become effective immediately upon the later of its adoption or October 1, 2020, as required by the Code of the City of Brooksville, Florida and applicable State Law.

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

CITY OF BROOKSVILLE
ORD No. 922

Attest

Sandra Kirby
Sandra Kirby
Deputy City Clerk

BY:

Joe Bernardini
Joe Bernardini
Mayor

PASSED on First Reading on September 3, 2020
FIRST NOTICE Published on September 6, 2020 in the Tampa Bay Times
SECOND NOTICE Published on September 13, 2020 in the Tampa Bay Times
PASSED on Second Reading on September 16, 2020

Approved as to form for the reliance of the
City of Brooksville only: *Justin D. Vose*

VOTE OF COUNCIL

Battista Aye
Bernardini Aye
Erhard Nay
Kemerer Nay
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 Ordinance No. 922
this the 18th day of Sept Year of 2020 Page 10 of 10
City Clerk *Jennifer J. Bell*