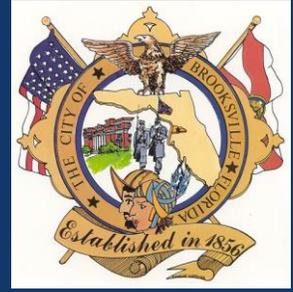


CITY OF BROOKSVILLE



**FISCAL YEAR
BUDGET 2022**

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City of Brockville

CITY BUDGET FISCAL YEAR 2022

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City of Brooksville

BUDGET SUMMARY CITY OF BROOKSVILLE, FLORIDA - FISCAL YEAR 2022

General Fund 5.9000	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$3,178,663	\$4,650,716	\$202,861	\$11,988,087	\$10,088,338	\$30,108,665
ESTIMATED REVENUES:						
Taxes: Millage Per \$1,000						
Ad Valorem Taxes 5.9000	\$2,916,135	\$0	\$0	\$0	\$0	\$2,916,135
Sales, Use & Gas Taxes	940,000	0	0	0	0	940,000
Franchise Fees/Comm Service Tax	1,226,860	0	0	0	0	1,226,860
Licenses & Permits	283,000	0	0	0	0	283,000
Intergovernmental Revenue	987,825	679,254	36,000	1,000,500	0	2,703,579
Charges for Services	114,900	0	0	7,214,487	0	7,329,387
Miscellaneous Revenues	247,116	1,244,540	745	33,260	786,770	2,312,431
Other Financing Sources	100,000	2,207,725	639,062	1,302,904	700,300	4,949,991
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$6,815,836	\$4,131,519	\$675,807	\$9,551,151	\$1,487,070	\$22,661,383
TOTAL REVENUES AND BALANCES	\$9,994,499	\$8,782,235	\$878,668	\$21,539,238	\$11,575,408	\$52,770,048
EXPENDITURES/EXPENSES						
General Government	\$2,637,600	\$0	\$0	\$0	\$866,850	\$3,504,450
Public Safety	1,078,980	1,908,501	0	0	559,500	3,546,981
Physical Environment	0	50,000	0	10,191,688	0	10,241,688
Transportation	0	3,496,317	0	175,050	0	3,671,367
Culture & Recreation	2,013,573	16,800	0	0	0	2,030,373
Debt Service	0	40,254	324,963	800,638	0	1,165,855
Other Financing Uses	2,519,219	288,325	347,013	1,922,364	0	5,076,921
TOTAL EXPENDITURES	\$8,249,372	\$5,800,197	\$671,976	\$13,089,740	\$1,426,350	\$29,237,635
Reserves	\$1,745,127	\$2,982,038	\$206,692	\$8,449,498	\$10,149,058	\$23,532,413
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$9,994,499	\$8,782,235	\$878,668	\$21,539,238	\$11,575,408	\$52,770,048

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 20	Maturity Date	Interest Rate	Due FY 2022	Due FY 2023	Due FY 2024	Due FY 2025	Due FY 2026
1 Street Department Fund 108/Sun Trust Patch Truck Loan	\$109,137	\$86,550	8/24/2026	3.77%	\$15,824	\$15,824	\$15,824	\$15,824	\$15,824
2 Fire Department Fund 143/Promissory Note	\$633,659	\$57,269	08/10/2021	5.14%	\$0	\$0	\$0	\$0	\$0
3 Fire Department Fund 143/USDA Loan	\$94,500	\$72,457	08/05/2031	2.75%	\$7,563	\$7,563	\$7,563	\$7,563	\$7,563
4 Fire Department Fund 143/Truist Mini-Pumper Loan (began 03/08/21)	\$310,877	\$0	08/08/2036	2.13%	\$24,430	\$24,430	\$24,430	\$24,430	\$24,430
5 General Fund/Capital Improvement Rev. Fund/USDA Loan*	\$258,800	\$120,000	09/01/2032	4.125%	\$13,620	\$13,249	\$12,878	\$13,506	\$13,094
6 General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy Performance Projects. City-wide energy projects were funded.	\$3,333,022	\$1,665,540	10/01/2026	4.136%	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780
	\$4,739,995	\$2,001,816			\$365,217	\$364,846	\$364,475	\$365,103	\$364,691
7 Wastewater /ARRA Loan WW 270200 **	\$632,980	\$367,185	02/15/2031	2.30%	\$39,562	\$39,562	\$39,562	\$39,562	\$39,562
8 Wastewater / Direct State Revolving Fund Loan WW270201 **	\$411,383	\$242,844	02/15/2031	2.30%	\$26,165	\$26,165	\$26,165	\$26,165	\$26,165
9 Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds ***	\$9,510,366	\$5,615,646	10/1/2027	2.97%	\$800,638	\$797,100	\$793,522	\$789,778	\$785,974
	\$10,554,729	\$6,225,675			\$866,365	\$862,827	\$859,249	\$855,505	\$851,701
TOTAL	\$15,294,724	\$8,227,491			\$1,231,582	\$1,227,673	\$1,223,724	\$1,220,608	\$1,216,392

<u>Legend</u>		<u>Debt Type</u>	<u>Bond Or Note Holder</u>	<u>Issued Fiscal Year</u>	<u>Revenue Source</u>
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	Fire Truck (Mini-Pumper)	Note Payable	Truist Bank	FY 2021	Fire Department Revenue Fund 143
5	2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA Rural Development	FY 2006	Mobile Home License Revenue Fund 309
6	Energy Performance Projects (City Hall Roofing and HVAC Renovations, Public Works and Police Dept. HVAC Renovation. Radio Read Water Meters and Walking Trail Lights)	Note Payable	SunTrust Equipment Leasing	FY 2011	General Fund and Utility Revenues Fund 001 and 401
7	ARRA Loan WW 270200	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
8	State Revolving Fund WW270201 (SRF)	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
9	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

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Current Year Gross Taxable Value	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	517,597,564
Prior Year Final Gross Taxable Value	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	486,115,661
	0	0	0	0	0	0	0	0	0	0	0
Rolled-Back Rate	7.1055	6.5834	6.7317	6.6962	6.6439	6.5882	6.5329	6.9775	6.1738	6.0389	5.7387
Proposed Millage Rate	6.3700	6.6000	6.7317	6.6962	6.6439	6.6426	6.9763	6.2000	6.2000	5.9000	5.9000
Difference between Rates	0.6502	0.7355	-0.0166	0.0000	0.0000	0.0000	-0.4434	0.7775	-0.0262	0.1389	-0.1613
Ad Valorem Revenue at Rolled-back Rate	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	2,970,337
Ad Valorem Revenue at proposed rate	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	3,053,826
Difference in Ad Valorem Revenue	-286,858	6,333	0	0	0	21,787	181,738	-336,099	11,587	-67,347	83,488
Value of a Mill (1.0000)	390,018	381,486	371,205	381,362	387,026	400,496	409,874	432,282	442,240	484,860	517,598
Value of tenth of Mill (0.1000)	39,002	38,149	37,121	38,136	38,703	40,050	40,987	43,228	44,224	48,486	51,760
Value of hundredth of Mill (0.0100)	3,900	3,815	3,712	3,814	3,870	4,005	4,099	4,323	4,422	4,849	5,176

Millage Rate Matrix:

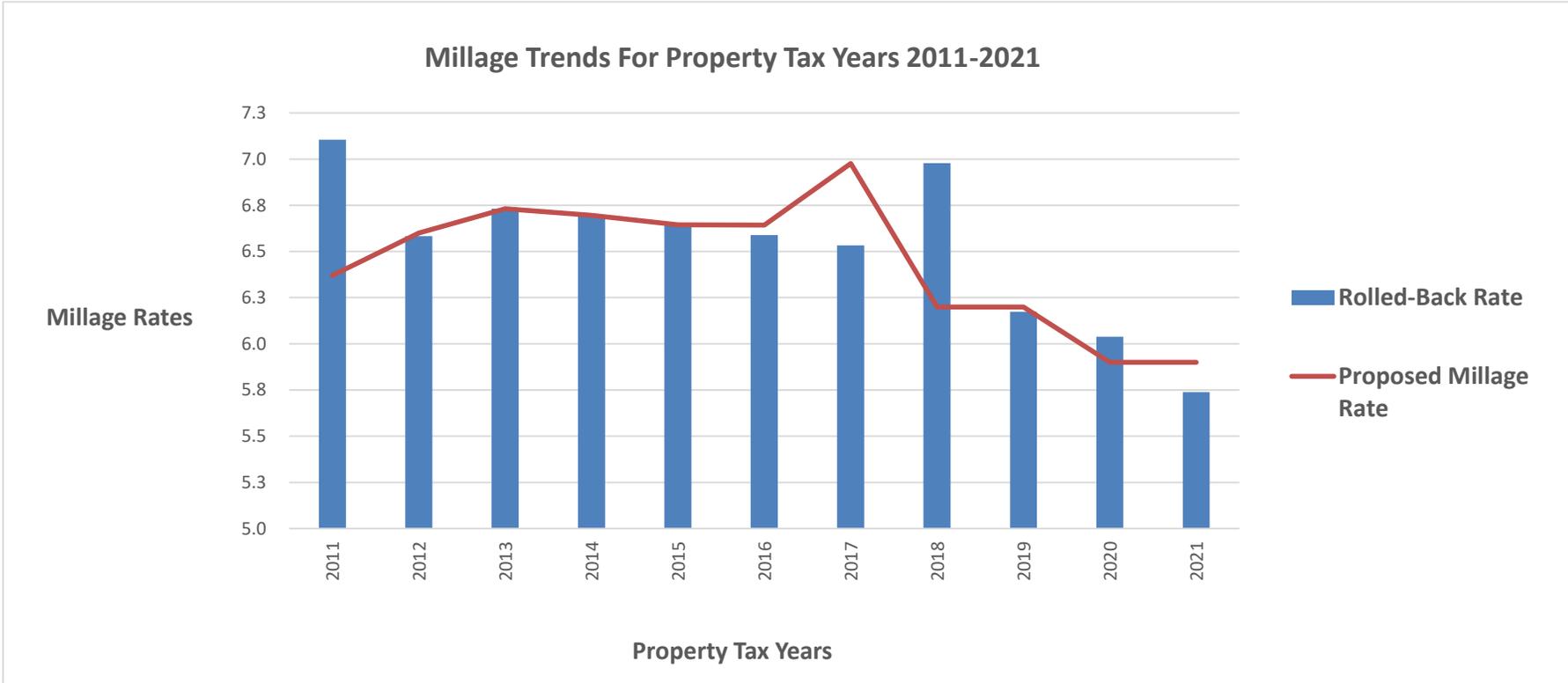
Current Year Taxable Value for budgeting purposes: 517,597,564.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	5,175,976	2,205,638
9.9000	5,124,216	2,153,879
9.8000	5,072,456	2,102,119
9.7000	5,020,696	2,050,359
9.6000	4,968,937	1,998,599
9.5000	4,917,177	1,946,840
9.4000	4,865,417	1,895,080
9.3000	4,813,657	1,843,320
9.2000	4,761,898	1,791,560
9.1000	4,710,138	1,739,801
9.0000	4,658,378	1,688,041
8.9000	4,606,618	1,636,281
8.8000	4,554,859	1,584,521
8.7000	4,503,099	1,532,762
8.6000	4,451,339	1,481,002
8.5000	4,399,579	1,429,242
8.4000	4,347,820	1,377,482
8.3000	4,296,060	1,325,723
8.2000	4,244,300	1,273,963
8.1000	4,192,540	1,222,203
8.0000	4,140,781	1,170,443
7.9000	4,089,021	1,118,684
7.8000	4,037,261	1,066,924
7.7500	4,011,381	1,041,044
7.7000	3,985,501	1,015,164
7.6000	3,933,741	963,404

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	3,881,982	911,645
7.4000	3,830,222	859,885
7.3000	3,778,462	808,125
7.2500	3,752,582	782,245
7.1000	3,674,943	704,606
7.0000	3,623,183	652,846
6.9763	3,610,916	640,579
6.9000	3,571,423	601,086
6.8500	3,545,543	575,206
6.8000	3,519,663	549,326
6.7500	3,493,784	523,446
6.7000	3,467,904	497,567
6.6500	3,442,024	471,687
6.6426	3,438,194	467,856
6.6000	3,416,144	445,807
6.5329	3,381,413	411,076
6.5500	3,390,264	419,927
6.5000	3,364,384	394,047
6.4000	3,312,624	342,287
6.3000	3,260,865	290,528
6.2000	3,209,105	238,768
6.0389	3,125,720	155,383
6.0000	3,105,585	135,248
5.9000	3,053,826	83,488
5.8000	3,002,066	31,729
5.7387	2,970,337	0



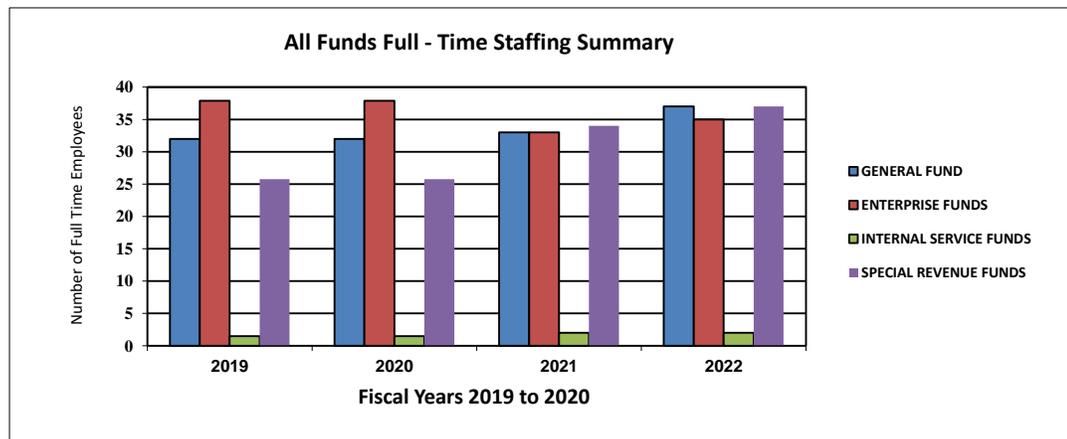
City of Brooksville



City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY

	2019	2020	2021	2022	% OF TOTAL
GENERAL FUND					
City Council	5.0	5.0	5.0	5.0	4.50%
City Manager's Office	4.0	6.0	6.5	5.0	4.50%
Human Resources	1.0	1.0	1.0	2.5	2.25%
Technology Services	0.0	1.0	1.0	1.0	0.90%
Cemetery	2.0	2.0	2.0	2.0	1.80%
Development	4.0	4.0	5.0	5.0	4.50%
Building Division	0.0	0.0	0.0	3.0	2.70%
Finance	5.0	4.0	4.0	4.0	3.60%
Parks & Recreation	11.0	6.0	6.5	6.5	5.86%
Buildings and Facilities	0.00	4.00	3.00	3.00	2.70%
Total General Fund	32.00	33.00	34.00	37.00	33.33%
ENTERPRISE FUNDS					
Water & Wastewater Fund	26.32	20.90	21.90	22.90	20.63%
Sanitation Fund	11.56	12.10	12.10	12.10	10.90%
Total Enterprise Funds	37.88	33.00	34.00	35.00	31.53%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	1.5	2.0	2.0	2.0	1.80%
SPECIAL REVENUE FUNDS					
Fire	20.0	21.0	21.0	21.0	18.92%
Local Option Gas Tax - Streets	5.75	13.00	13.00	16.00	14.41%
Total Special Revenue Funds	25.75	34.00	34.00	37.00	33.33%
TRUST & AGENCY FUNDS					
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	97.13	102.00	104.00	111.00	100.0%



City of Brooksville

GENERAL FUND REVENUE AND EXPENSE SUMMARY

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
REVENUE SUMMARY					
Ad Valorem Taxes	\$2,727,689	\$2,592,505	\$2,694,088	\$2,724,640	\$2,916,135
Public Services Taxes	\$853,214	\$927,285	\$995,710	\$890,000	\$940,000
Franchise Fees	\$1,094,782	\$1,103,827	\$1,132,843	\$1,071,171	\$1,226,860
Licenses and Permits	\$317,567	\$317,055	\$280,586	\$283,000	\$283,000
State Shared Revenue	\$867,106	\$884,996	\$905,419	\$829,984	\$987,825
Intergovernmental Revenue	\$55,966	\$15,755	\$801	\$112,500	\$0
Cemetery Revenue	\$103,076	\$80,270	\$62,959	\$59,200	\$63,200
Jerome Brown Center Revenue	\$41,348	\$33,415	\$23,052	\$22,400	\$13,500
Parks Revenue	\$51,581	\$46,251	\$7,633	\$38,200	\$38,200
Fines and Violations	\$55,489	\$60,008	\$56,349	\$2,500	\$2,500
Interest	\$17,969	\$58,463	\$46,043	\$18,000	\$6,000
Rentals	\$92,519	\$184,296	\$198,091	\$198,314	\$200,266
Miscellaneous and Other Revenue	\$359,722	\$114,756	\$105,160	\$108,050	\$38,350
Transfers In	\$505,120	\$505,857	\$786,259	\$532,752	\$100,000
Revenue Before P/Y Carry forward	\$7,143,148	\$6,924,739	\$7,292,149	\$6,890,711	\$6,815,836
Prior Year Carry forward	\$580,657	\$1,588,873	\$3,096,866	\$2,846,620	\$3,178,663
TOTAL REVENUES	\$7,723,805	\$8,513,612	\$10,389,015	\$9,737,331	\$9,994,499
EXPENSE SUMMARY					
General Government	\$554,211	\$558,751	\$726,495	\$671,456	\$766,614
City Council	\$99,751	\$103,804	\$95,142	\$112,352	\$120,979
City Manager's Office	\$299,976	\$333,469	\$407,295	\$485,495	\$469,868
Cemetery Division	\$115,680	\$126,350	\$114,530	\$233,403	\$266,621
Technology Services	\$72,036	\$90,111	\$199,941	\$283,859	\$291,282
Human Resources Division	\$66,175	\$73,725	\$49,358	\$81,229	\$171,209
Business Development	\$45,786	\$46,120	\$45,000	\$136,704	\$0
Development	\$502,299	\$519,040	\$448,177	\$621,121	\$405,676
Building Division	\$0	\$0	\$0	\$0	\$281,238
Finance Department	\$321,562	\$327,182	\$240,011	\$299,159	\$331,975
Law Enforcement	\$2,177,393	\$1,197,732	\$2,516,001	\$1,028,552	\$1,078,980
Fire Department	\$803,581	\$993,758	\$991,406	\$879,502	\$656,099
Parks & Recreation Department	\$743,251	\$706,997	\$679,642	\$1,002,531	\$1,489,201
Buildings & Facilities Division	\$0	\$290	\$237,525	\$588,846	\$377,580
Streets and Drainage Division	\$339,651	\$339,417	\$909,106	\$1,155,549	\$1,542,050
Expense Total Before Reserves	\$6,134,932	\$5,416,746	\$7,653,533	\$7,579,758	\$8,249,372
Reserves	\$1,588,873	\$3,096,866	\$2,735,482	\$2,157,573	\$1,745,127
TOTAL EXPENSES	\$7,723,805	\$8,513,612	\$10,389,015	\$9,737,331	\$9,994,499

City of Brooksville

GENERAL FUND REVENUE DETAIL

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
001-000-311-40000 Ad Valorem Taxes	\$2,715,076	\$2,579,504	\$2,617,870	\$2,714,640	\$2,901,135
001-000-311-40001 Delinq't Ad Valorem	\$12,613	\$13,001	\$76,218	\$10,000	\$15,000
Total Ad Valorem Taxes	\$2,727,689	\$2,592,505	\$2,694,088	\$2,724,640	\$2,916,135
001-000-314-41100 Public Service Taxes - Electricity	\$808,997	\$881,366	\$937,099	\$840,000	\$885,000
001-000-314-41400 Fuel Oil/Propane Utility Public Taxes	\$44,217	\$45,919	\$58,611	\$50,000	\$55,000
Total Public Services Taxes	\$853,214	\$927,285	\$995,710	\$890,000	\$940,000
001-000-323-40301 Franchise Fees - Electricity	\$704,805	\$737,964	\$732,927	\$710,000	\$725,000
001-000-323-40400 Peoples Gas Franchise Fees	\$8,475	\$2,687	\$13,615	\$8,500	\$25,500
001-000-323-40200 Comm Service Tax	\$381,502	\$363,176	\$386,301	\$352,671	\$476,360
Total Franchise Fees	\$1,094,782	\$1,103,827	\$1,132,843	\$1,071,171	\$1,226,860
001-000-329-42102 Tree Removal Permit	\$3,973	\$3,405	\$3,475	\$3,000	\$3,000
001-000-322-42200 Building Permits	\$270,531	\$268,178	\$251,578	\$255,000	\$255,000
001-000-329-42900 Other Licenses, Fees, and Permits	\$43,063	\$45,472	\$25,533	\$25,000	\$25,000
Total Licenses and Permits	\$317,567	\$317,055	\$280,586	\$283,000	\$283,000
001-000-335-45120 State Revenue Shared Proceeds	\$410,994	\$412,020	\$411,654	\$411,596	\$426,352
001-000-335-45150 Alcoholic Beverage Licenses	\$8,027	\$14,159	\$10,259	\$10,000	\$10,000
001-000-335-45180 Local Govt. Half Cent Sales Tax	\$448,085	\$458,817	\$483,506	\$408,388	\$551,473
Total State Shared Revenue	\$867,106	\$884,996	\$905,419	\$829,984	\$987,825
001-000-331-43200 Federal Grants: Public Safety	\$1,647	\$0	\$0	\$0	\$0
001-000-331-43500 Federal Grants: Economic Environment	\$54,319	\$15,755	\$801	\$0	\$0
001-000-334-44900 Other State Grants	\$0	\$0	\$0	\$112,500	\$0
Total Intergovernmental Revenue	\$55,966	\$15,755	\$801	\$112,500	\$0
001-000-343-48690 Cremation Vault	\$0	\$2,425	\$1,650	\$2,000	\$2,000
001-000-343-48695 Cemetery Lot Sales	\$75,571	\$49,821	\$55,013	\$40,000	\$50,000
001-000-343-48696 Cremation Lot Sales	\$1,150	\$9,729	\$3,450	\$5,000	\$5,000
001-000-343-48697 Cemetery Sales - Special Use Fee	\$15,780	\$11,338	\$1,676	\$10,000	\$2,000
001-000-343-48698 Columbarium	\$8,050	\$6,100	\$0	\$2,500	\$2,500
001-000-369-48897 Cemetery-Miscellaneous Revenue	\$400	\$1,182	\$1,370	\$500	\$500
001-000-343-48691 Cemetery Transfer Fee	\$800	\$800	\$50	\$200	\$200
001-000-343-48692 Cemetery Staking Plots	\$1,325	\$1,300	\$1,400	\$1,000	\$1,000
Cemetery Revenue	\$103,076	\$80,270	\$62,959	\$59,200	\$63,200

City of Brooksville

GENERAL FUND REVENUE DETAIL

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
001-000-369-48899 JBCC-Miscellaneous Revenue	\$1,087	\$1,358	\$0	\$0	\$0
001-000-347-48723 Facility Rental Fee	\$38,105	\$29,961	\$20,905	\$20,000	\$12,000
001-000-347-48726 Adult Fees (daily) - JBCC	\$2,156	\$2,096	\$2,147	\$2,400	\$1,500
Jerome Brown Center Revenue	\$41,348	\$33,415	\$23,052	\$22,400	\$13,500
001-000-347-48737 League Fees Softball	\$19,920	\$17,200	\$1,000	\$10,000	\$10,000
001-000-347-48738 Practice Lessons Softball	\$2,078	\$1,913	\$1,913	\$1,000	\$1,000
001-000-347-48739 Tournament Fees	\$575	\$0	\$0	\$200	\$200
001-000-347-48743 Pavilion Facility Fees	\$7,690	\$6,588	\$3,495	\$6,500	\$6,500
001-000-363-48821 School Board - Tom Varn Park	\$20,000	\$20,000	\$0	\$20,000	\$20,000
001-000-369-48900 Parks-Miscellaneous Revenue	\$1,318	\$550	\$1,225	\$500	\$500
Parks Revenue	\$51,581	\$46,251	\$7,633	\$38,200	\$38,200
Total Charges For Service	\$196,005	\$159,936	\$93,644	\$119,800	\$114,900
001-000-351-48801 Court Fines	\$50,506	\$56,442	\$49,799	\$0	\$0
001-000-354-48804 Parking Tickets	\$365	\$0	\$0	\$0	\$0
001-000-354-48805 Violations of Local Ordinances	\$4,593	\$3,566	\$6,550	\$2,500	\$2,500
001-000-359-48807 False Alarm Fines	\$25	\$0	\$0	\$0	\$0
Total Fines and Violations	\$55,489	\$60,008	\$56,349	\$2,500	\$2,500
001-000-361-48808 Interest-FMlvt	\$13,164	\$51,855	\$42,873	\$15,000	\$5,000
001-000-361-48811 Interest on SBA	\$4,805	\$6,608	\$3,170	\$3,000	\$1,000
Total Interest	\$17,969	\$58,463	\$46,043	\$18,000	\$6,000
001-000-362-48815 Rent - City Hall (3rd floor)	\$68,255	\$116,300	\$117,800	\$117,800	\$120,822
001-000-362-48817 Rent-HCSO	\$24,264	\$66,644	\$74,883	\$77,130	\$79,444
001-000-362-48820 Rent-PDCS	\$0	\$1,352	\$5,408	\$3,384	\$0
Total Rentals	\$92,519	\$184,296	\$198,091	\$198,314	\$200,266
001-000-364-48840 Sale or Disposal of Fixed Assets-Govern.	\$198,880	\$68,308	\$49,232	\$67,200	\$0
001-000-365-48850 Sales of Surplus Materials	\$54,419	\$0	\$0	\$1,000	\$1,000
001-000-369-48889 Credit Card Rebate	\$2,227	\$1,993	\$1,947	\$1,900	\$1,900
001-000-369-48890 Miscellaneous Revenue	\$41,145	\$3,510	\$14,763	\$10,000	\$7,500
001-000-369-48901 Miscellaneous Revenue - Fire	\$0	\$0	\$66,751	\$0	\$0
001-000-369-48891 Street Lighting & Signal Maintenance	\$0	\$0	\$0	\$0	\$0
001-000-369-48893 Vending Machine Commission	\$0	\$0	\$104	\$0	\$0
001-000-369-48896 Police-Miscellaneous Revenue	\$35,101	\$12,995	\$0	\$0	\$0
001-000-369-48892 CRA Service Fee	\$27,950	\$27,950	\$13,975	\$27,950	\$27,950
Total Miscellaneous and Other Revenue	\$359,722	\$114,756	\$146,772	\$108,050	\$38,350

City of Brooksville

GENERAL FUND REVENUE DETAIL

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
001-000-381-49108 Trans In-from Local Option Gas	\$0	\$1,147	\$0	\$0	\$0
001-000-381-49122 Trans In-from Police Grants and Donations	\$0	\$0	\$10,883	\$0	\$0
001-000-381-49308 Multi Year Capital Project Accumulation	\$0	\$0	\$270,000	\$0	\$0
001-000-381-49309 Trans In from Capital Impr. Rev. Fund	\$22,320	\$21,910	\$21,910	\$22,050	\$0
001-000-381-49401 Trans In from Utilities	\$393,800	\$393,800	\$394,466	\$413,190	\$75,000
001-000-381-49403 Trans In from Solid Waste	\$89,000	\$89,000	\$89,000	\$97,512	\$25,000
Total Transfers In	\$505,120	\$505,857	\$786,259	\$532,752	\$100,000
Revenue Before P/Y Carry forward	\$7,143,148	\$6,924,739	\$7,292,149	\$6,890,711	\$6,815,836
Prior Year Carry forward	\$580,657	\$1,588,873	\$3,096,866	\$2,846,620	\$3,178,663
TOTAL REVENUES	\$7,723,805	\$8,513,612	\$10,389,015	\$9,737,331	\$9,994,499

City of Brooksville

General Fund Budgeted Expenses

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
General Government					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$535,486	\$536,691	\$705,387	\$650,293	\$745,306
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$18,725	\$22,060	\$21,108	\$21,163	\$21,308
	\$554,211	\$558,751	\$726,495	\$671,456	\$766,614
City Council					
Personnel Services	\$45,625	\$46,906	\$46,877	\$48,167	\$48,834
Operating expenses	\$19,612	\$19,398	\$13,750	\$29,670	\$37,630
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$34,515	\$37,500	\$34,515	\$34,515	\$34,515
Reserve Contingencies					
	\$99,751	\$103,804	\$95,142	\$112,352	\$120,979
City Manager's Office					
Personnel Services	\$254,466	\$284,300	\$349,931	\$417,999	\$414,808
Operating expenses	\$17,898	\$10,987	\$15,945	\$19,175	\$20,545
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$27,612	\$38,182	\$41,418	\$48,321	\$34,515
Reserve Contingencies					
	\$299,976	\$333,469	\$407,295	\$485,495	\$469,868
Cemetery					
Personnel Services	\$69,328	\$71,207	\$62,815	\$73,847	\$80,980
Operating expenses	\$27,546	\$25,143	\$22,040	\$29,811	\$32,711
Capital Outlay	\$0	\$0	\$0	\$100,000	\$123,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$18,806	\$30,000	\$29,676	\$29,745	\$29,930
Reserve Contingencies					
	\$115,680	\$126,350	\$114,530	\$233,403	\$266,621

City of Brooksville

General Fund Budgeted Expenses

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Technology Services					
Personnel Services	\$0	\$0	\$25,921	\$64,016	\$67,034
Operating expenses	\$72,036	\$90,111	\$167,117	\$162,940	\$182,345
Capital Outlay	\$0	\$0	\$0	\$50,000	\$35,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$6,903	\$6,903	\$6,903
Reserve Contingencies					
	\$72,036	\$90,111	\$199,941	\$283,859	\$291,282
Human Resources					
Personnel Services	\$57,603	\$63,887	\$36,126	\$64,036	\$138,070
Operating expenses	\$1,669	\$2,338	\$6,330	\$10,290	\$12,430
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$6,903	\$7,500	\$6,903	\$6,903	\$20,709
Reserve Contingencies					
	\$66,175	\$73,725	\$49,358	\$81,229	\$171,209
Business Development					
Personnel Services	\$0	\$0	\$0	\$65,801	\$0
Operating expenses	\$45,786	\$46,120	\$45,000	\$64,000	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$6,903	\$0
Reserve Contingencies					
	\$45,786	\$46,120	\$45,000	\$136,704	\$0
Development					
Personnel Services	\$213,748	\$229,063	\$191,657	\$276,056	\$313,677
Operating expenses	\$260,701	\$259,651	\$228,557	\$310,170	\$57,029
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$27,850	\$30,326	\$27,963	\$34,895	\$34,969
Reserve Contingencies					
	\$502,299	\$519,040	\$448,177	\$621,121	\$405,676
Building Division					
Personnel Services	\$0	\$0	\$0	\$0	\$217,984
Operating expenses	\$0	\$0	\$0	\$0	\$8,545
Capital Outlay	\$0	\$0	\$0	\$0	\$34,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$20,709
Reserve Contingencies					
	\$0	\$0	\$0	\$0	\$281,238
Finance					
Personnel Services	\$267,740	\$273,886	\$197,560	\$251,519	\$283,248
Operating expenses	\$19,307	\$15,796	\$14,839	\$20,028	\$21,115
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$34,515	\$37,500	\$27,612	\$27,612	\$27,612
Reserve Contingencies					
	\$321,562	\$327,182	\$240,011	\$299,159	\$331,975

City of Brooksville

General Fund Budgeted Expenses

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Law Enforcement					
Personnel Services	\$1,401,907	\$3,575	\$1,518,215	\$0	\$0
Operating expenses	\$499,862	\$1,194,157	\$997,786	\$1,028,552	\$1,078,980
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$73,090	\$0	\$0	\$0	\$0
Transfers	\$202,534	\$0	\$0	\$0	\$0
Reserve Contingencies					
	\$2,177,393	\$1,197,732	\$2,516,001	\$1,028,552	\$1,078,980
Fire Transfer to Fund 143					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$5,177	\$5,176	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$798,404	\$988,581	\$991,405	\$879,502	\$656,099
Reserve Contingencies					
	\$803,581	\$993,758	\$991,406	\$879,502	\$656,099
Parks and Recreation					
Personnel Services	\$373,402	\$391,291	\$240,019	\$289,035	\$295,380
Operating Expenses	\$213,433	\$210,691	\$131,721	\$130,004	\$206,004
Capital Outlay	\$62,352	\$0	\$249,140	\$524,160	\$922,000
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$94,064	\$105,014	\$58,762	\$59,332	\$65,817
Reserve Contingencies					
	\$743,251	\$706,997	\$679,642	\$1,002,531	\$1,489,201
Building & Facilities					
Personnel Services	\$0	\$0	\$130,515	\$131,749	\$149,800
Operating expenses	\$0	\$290	\$76,790	\$90,159	\$94,288
Capital Outlay	\$0	\$0	\$0	\$343,410	\$109,410
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$30,220	\$23,527	\$24,082
Reserve Contingencies					
	\$0	\$290	\$237,525	\$588,846	\$377,580
PUBLIC WORKS DEPARTMENT					
Streets and Drainage					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$382	\$148	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$339,269	\$339,269	\$909,106	\$1,155,549	\$1,542,050
Reserve Contingencies					
	\$339,651	\$339,417	\$909,106	\$1,155,549	\$1,542,050

City of Brooksville

General Fund Budgeted Expenses

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	Proposed 2022 Budget
Total General Fund Summary					
General Government	\$554,211	\$558,751	\$726,495	\$671,456	\$766,614
City Council	\$99,751	\$103,804	\$95,142	\$112,352	\$120,979
City Manager's Office	\$299,976	\$333,469	\$407,295	\$485,495	\$469,868
Cemetery Division	\$115,680	\$126,350	\$114,530	\$233,403	\$266,621
Technology Services	\$72,036	\$90,111	\$199,941	\$283,859	\$291,282
Human Resources Division	\$66,175	\$73,725	\$49,358	\$81,229	\$171,209
Business Development	\$45,786	\$46,120	\$45,000	\$136,704	\$0
Development	\$502,299	\$519,040	\$448,177	\$621,121	\$405,676
Building Division	\$0	\$0	\$0	\$0	\$281,238
Finance Department	\$321,562	\$327,182	\$240,011	\$299,159	\$331,975
Law Enforcement	\$2,177,393	\$1,197,732	\$2,516,001	\$1,028,552	\$1,078,980
Fire Department	\$803,581	\$993,758	\$991,406	\$879,502	\$656,099
Parks & Recreation Department	\$743,251	\$706,997	\$679,642	\$1,002,531	\$1,489,201
Buildings & Facilities Division	\$0	\$290	\$237,525	\$588,846	\$377,580
Streets and Drainage Division	\$339,651	\$339,417	\$909,106	\$1,155,549	\$1,542,050
TOTAL GENERAL FUND	\$6,134,932	\$5,416,746	\$7,653,533	\$7,579,758	\$8,249,372
Total General Fund					
Personnel Services	\$2,683,819	\$1,364,115	\$2,799,636	\$1,682,225	\$2,009,815
Operating expenses	\$1,718,895	\$2,416,697	\$2,425,262	\$2,545,092	\$2,496,928
Capital Outlay	\$62,352	\$0	\$249,140	\$1,017,570	\$1,223,410
Debt Service	\$73,090	\$0	\$0	\$0	\$0
Transfers Out	\$1,603,197	\$1,635,932	\$2,185,591	\$2,334,870	\$2,519,218
TOTAL GENERAL FUND	\$6,134,932	\$5,416,744	\$7,653,533	\$7,579,757	\$8,249,371
Reserve Contingencies	\$1,588,873	\$3,096,866	\$2,735,482	\$2,157,573	\$1,745,127



General Government

	2020 Actual	2021 Budget	2022 Budget
Personnel Services	\$0	\$0	\$0
Operating Expenses	\$705,387	\$650,293	\$745,306
Transfers	\$21,108	\$21,163	\$21,308
Total	\$726,495	\$671,456	\$766,614

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

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

City of Brooksville

Fiscal Year 2022

Budget Document for General Government - 009

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
53100 001 009 514	Legal Services	233,176	150,070	150,000	152,174	155,000	155,000
53200 001 009 510	Accounting & Auditing	66,525	60,100	81,400	71,600	75,000	75,000
53400 001 009 510	Other Contractual Services	11,586	8,358	9,622	161,089	32,000	33,000
53401 001 009 510	Contract Labor	6,674	6,167	7,000	7,000	7,000	7,000
53404 001 009 510	Other Contractual Services - Tree	0	0	0	0	18,699	18,699
54100 001 009 510	Communication & Freight Charge	802	1,564	4,609	1,207	0	0
54110 001 009 510	Postage	4,084	6,001	4,370	4,084	7,200	7,200
54210 001 009 510	Automotive Repair Service	0	0	0	1,009	500	500
54300 001 009 510	Electric	31,873	35,066	44,051	40,285	41,000	41,000
54303 001 009 510	Water	6,273	3,505	4,010	4,623	6,600	6,300
54400 001 009 510	Equipment & Vehicle Rental	1,021	1,021	1,021	941	1,100	1,100
54500 001 009 510	General Business Insurance	179,809	175,680	148,554	174,257	209,330	230,263
54510 001 009 510	Pollution/Environment Insurance	1,421	1,381	1,217	1,298	1,417	1,417
54550 001 009 510	Public Official Liability Ins	30,379	29,505	26,000	27,726	30,279	30,279
54600 001 009 510	Repair & Maintenance Services	8,346	9,510	9,265	10,940	9,900	9,900
54700 001 009 510	Printing & Binding Services	98	39	39	0	40	40
54800 001 009 510	Advertising Activities	4,559	4,090	4,677	5,532	4,000	4,000
54810 001 009 510	Promotional Activities	245	864	2,090	889	3,000	3,000
54900 001 009 510	Other Current Charges	8,219	7,934	1,275	1,018	5,000	3,000
55100 001 009 510	Office Supplies	353	0	87	1,590	1,600	1,600
55223 001 009 510	Repair & Maintenance Supplies	9	0	61	0	300	300
55250 001 009 510	Fuels & Lubricants	9	120	196	282	750	750
55253 001 009 510	Auto Repair Supplies (in-house)	16	0	0	440	1,000	1,000

55400 001 009 510	Books, Publications, Subscription & Mem	1,399	962	1,063	1,097	1,620	2,000
57301 001 009 590	Contribution	35,778	33,550	32,227	36,306	37,958	112,958
2. Op-2. Total Operating Costs		632,655	535,486	532,833	705,387	650,293	745,306
56311 001 009 581	Transfer Out to 311	20,427	18,725	20,427	20,427	20,427	20,427
56501 001 009 581	Transfer Out to 501	0	0	633	681	736	881
5.Tra-5. Total Transfers Out		20,427	18,725	21,060	21,108	21,163	21,308
Expense		653,082	554,211	553,893	726,495	671,456	766,614



City Council's Office

	2020 Actual	2021 Budget	2022 Budget
Personnel Service	\$46,877	\$48,167	\$48,834
Operating Expenses	\$13,750	\$29,670	\$37,630
Transfers	\$34,515	\$34,515	\$34,515
Total	\$95,142	\$112,352	\$120,979

Staffing	2020	2021	2022
Mayor	1	1	1
Vice Mayor	1	1	1
Council Member	3	3	3
Total City Council FTE	5	5	5

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

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

**Enacting ordinances, resolutions and orders*

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

**Authorizing contracts on behalf of the City*

City of Brooksville

Fiscal Year 2022

Budget Document for City Council - 010

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51100 001 010 511	Legislative Salaries	29,474	28,826	29,474	29,563	29,400	29,400
52100 001 010 511	FICA Taxes	2,169	2,135	2,227	2,233	2,249	2,249
52200 001 010 511	Retirement Contributions	12,114	12,760	13,573	13,420	14,459	15,117
52301 001 010 511	Life Insurance	152	139	106	98	183	183
52303 001 010 511	Long Term Disability	68	66	57	54	68	68
52320 001 010 511	Dental employee	1,615	1,562	1,377	1,374	1,651	1,651
52400 001 010 511	Workers Comp Insurance	124	137	92	134	157	165
1.Pnl-1. Total Personnel Service Costs		45,717	45,625	46,906	46,877	48,167	48,834
53400 001 010 511	Other Contractual Services	9,040	6,380	6,380	7,580	8,240	21,240
53500 001 010 511	Criminal Investigation	120	0	0	0	0	0
54000 001 010 511	Travel and Per Diem	4,835	5,234	3,403	0	8,000	3,000
54100 001 010 511	Communication & Freight Charge	2,533	5,371	3,429	2,839	4,000	4,000
54700 001 010 511	Printing & Binding Services	293	275	276	313	240	200
54810 001 010 511	Promotional Activities	937	143	189	659	1,000	1,000
54900 001 010 511	Other Current Charges	49	20	60	0	200	200
55100 001 010 511	Office Supplies	41	213	13	120	100	100
55230 001 010 511	Clothing & Uniforms	0	0	0	90	240	240
55400 001 010 511	Books, Publications, Subscription & Mem	0	0	0	140	150	150
55410 001 010 511	Training and Education	2,231	225	2,882	157	2,500	2,500
59901 001 010 511	Special Events	21,020	1,750	2,766	1,852	5,000	5,000
2. Op-2. Total Operating Costs		41,100	19,612	19,398	13,750	29,670	37,630

56609 001 010 581	Transfer Out to 609	2,500	2,500	0	2,500	2,500	0
56609 001 010 511	Transfer Out to 609	0	0	0	0	0	2,500
56610 001 010 511	Transfer Out to 610	0	0	0	0	0	32,015
56610 001 010 581	Transfer Out to 610	42,015	32,015	0	32,015	32,015	0
5.Tra-5. Total Transfers Out		44,515	34,515	0	34,515	34,515	34,515
Expense		131,332	99,751	66,304	95,142	112,352	120,979



City Manager's Office Department
City Manager's Office

	2020 Actual	2021 Budget	2022 Budget
Personnel Service	\$349,931	\$417,999	\$414,808
Operating Expenses	\$15,945	\$19,175	\$20,545
Transfers	\$41,418	\$48,321	\$34,515
Total	\$407,295	\$485,495	\$469,868

Staffing	2020	2021	2022
City Manager	1	1	1
Special Projects/PIO	1	1	1
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Executive Assistant	0	1	1
Admin. Assistant III	2	0	0
Admin. Specialist III	0	1	0
Total Full Time	6	6	5
Total City Manager's Office FTE	6	6	5
P/T Admin Spec III		0.5	0
Total City Manager's Office	6	6.5	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 2022

Budget Document for City Manager's Office - 011

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51101 001 011 512	Executive Salaries	116,810	109,210	106,201	111,663	109,798	111,994
51200 001 011 512	Regular Salaries & Wages	81,003	88,167	115,341	162,102	214,521	207,813
51202 001 011 512	Emergency Leave Wages		0	0	840	0	0
51400 001 011 512	Overtime - Unscheduled	4,553	279	642	999	2,300	2,300
51615 001 011 512	Car Allowance	3,565	5,767	4,819	4,837	4,800	4,800
52100 001 011 512	FICA Taxes	15,676	15,312	17,422	21,223	25,354	25,008
52200 001 011 512	Retirement Contributions	31,037	32,534	36,476	43,843	54,315	56,616
52301 001 011 512	Life Insurance	1,070	924	1,234	1,268	2,068	2,040
52303 001 011 512	Long Term Disability	392	354	487	546	762	752
52320 001 011 512	Dental employee	1,019	898	991	1,282	2,312	1,651
52400 001 011 512	Workers Comp Insurance	890	1,021	688	1,327	1,770	1,834
1. Pnl-1. Total Personnel Service Costs		256,015	254,466	284,301	349,931	417,999	414,808
53400 001 011 512	Other Contractual Services	554	139	204	261	650	600
54000 001 011 512	Travel and Per Diem	1,622	1,340	813	0	3,000	3,000
54100 001 011 512	Communication & Freight Charge	2,230	2,808	2,617	2,065	2,500	2,500
54600 001 011 512	Repair & Maintenance Services	3,861	2,691	0	0	1,175	1,175
54700 001 011 512	Printing & Binding Services	2,280	3,739	49	2,370	4,500	4,500
54800 001 011 512	Advertising Activities	495	60	26	477	0	0
54810 001 011 512	Promotional Activities	1,196	67	413	919	500	800
55100 001 011 512	Office Supplies	1,758	1,216	1,588	4,168	1,200	1,200
55220 001 011 512	Computer Supplies		852	401	79	150	150
55230 001 011 512	Clothing & Uniforms		0	0	0	0	320
55400 001 011 512	Books, Publications, Subscription &	2,613	4,412	3,707	5,072	3,500	3,800
55410 001 011 512	Training and Education	532	575	853	75	2,000	2,000
55500 001 011 512	Uncapitalized Equipment		0	0	460	0	500
2. Op-2. Total Operating Costs		17,141	17,898	10,671	15,945	19,175	20,545

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
56609 001 011 512	Transfer Out to 609		0	2,000	0	0	2,500
56609 001 011 581	Transfer Out to 609	2,000	2,000	0	3,000	3,500	0
56610 001 011 512	Transfer Out to 610		0	28,000	0	0	32,015
56610 001 011 581	Transfer Out to 610	33,612	25,612	0	38,418	44,821	0
5.Tra-5. Total Transfers Out		35,612	27,612	30,000	41,418	48,321	34,515
	Expense	308,767	299,976	324,972	407,295	485,495	469,868



City Managers' Office

Cemetery Division

	2020 Actual	2021 Budget	2022 Budget
Personnel Services	\$62,815	\$73,847	\$80,980
Operating Expenses	\$22,040	\$29,811	\$32,711
Capital Outlay	\$0	\$100,000	\$123,000
Transfers	\$29,676	\$29,745	\$29,930
Total	\$114,530	\$233,403	\$266,621

Staffing	2020	2021	2022
Cemetery Sexton	1	1	1
Cemetery Attendant II	1	1	1
Total Full Time	2	2	2
Cemetery FTE			

Department Mission

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

City of Brooksville

Fiscal Year 2022

Budget Document for Cemetery - 017

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51200 001 017 539	Regular Salaries & Wages	55,509	55,333	57,661	49,173	57,251	61,859
51400 001 017 539	Overtime - Unscheduled	232	81	235	189	500	500
52100 001 017 539	FICA Taxes	4,191	4,119	4,313	3,716	4,418	4,770
52200 001 017 539	Retirement Contributions	4,180	4,379	4,796	4,319	5,775	6,747
52301 001 017 539	Life Insurance	343	343	358	295	360	389
52303 001 017 539	Long Term Disability	126	126	131	108	133	143
52320 001 017 539	Dental employee	636	636	660	530	660	660
52400 001 017 539	Workers Comp Insurance	3,961	4,312	3,052	4,486	4,750	5,910
1.Pnl-1. Total Personnel Service Costs		69,177	69,328	71,207	62,815	73,847	80,980
53400 001 017 539	Other Contractual Services	437	5,909	1,782	3,266	4,000	4,000
54100 001 017 539	Communication & Freight Charge	1,381	1,337	1,005	1,259	1,600	1,600
54210 001 017 539	Automotive Repair Service	70	0	0	0	0	0
54300 001 017 539	Electric	898	922	980	856	950	950
54303 001 017 539	Water	4,102	3,686	3,739	3,440	4,116	4,116
54400 001 017 539	Equipment & Vehicle Rental	606	0	0	0	700	700
54600 001 017 539	Repair & Maintenance Services	2,556	5,236	5,673	5,166	6,950	7,200
54700 001 017 539	Printing & Binding Services	558	0	39	39	250	250
54911 001 017 539	Cemetery Monuments For Resale	935	2,295	417	1,325	1,400	2,000
54912 001 017 539	Cemetery Lot Buyback	2,275	1,475	850	0	2,500	2,500
55100 001 017 539	Office Supplies	391	199	311	883	350	850
55210 001 017 539	Operating Supplies	1,833	1,385	2,273	695	300	300
55220 001 017 539	Computer Supplies	434	450	434	0	400	400
55223 001 017 539	Repair & Maintenance Supplies	0	0	1,323	1,072	1,500	1,500
55225 001 017 539	Chemicals Supplies	190	56	0	0	100	100
55230 001 017 539	Clothing & Uniforms	499	506	414	493	700	700
55250 001 017 539	Fuels & Lubricants	3,333	3,656	3,889	2,838	2,500	4,000

55252 001 017 539	Small Tools	140	6	449	0	100	200
55253 001 017 539	Auto Repair Supplies (in-house)	985	28	175	329	450	500
55400 001 017 539	Books, Publications, Subscription & Mem	295	345	345	380	345	345
55410 001 017 539	Training and Education	100	55	0	0	300	300
55500 001 017 539	Uncapitalized Equipment	753	0	1,047	0	300	200
2. Op-2. Total Operating Costs		22,769	27,546	25,143	22,040	29,811	32,711
55630 001 017 539	Improvements Other Than Building	0	0	0	0	100,000	123,000
55640 001 017 539	Machinery & Equipment	0	0	0	0	0	0
3.Cap-3. Total Capital Outlay Costs		0	0	0	0	100,000	123,000
56501 001 017 581	Transfer Out to 501	250	0	0	870	939	1,124
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	0	10,000	10,000	10,000	10,000
56609 001 017 539	Transfer Out to 609	0	0	1,000	0	0	1,000
56609 001 017 581	Transfer Out to 609	1,000	1,000	0	1,000	1,000	0
56610 001 017 539	Transfer Out to 610	0	0	14,000	0	0	12,806
56610 001 017 581	Transfer Out to 610	16,806	12,806	0	12,806	12,806	0
5.Tra-5. Total Transfers Out		33,056	18,806	30,000	29,676	29,745	29,930
Expense		125,002	115,680	126,350	114,530	233,403	266,621



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

	2020 Actual	2021 Budget	2022 Budget
Personnel Service	\$25,921	\$64,016	\$67,034
Operating Expenses	\$167,117	\$162,940	\$182,345
Capital Outlay	\$0	\$50,000	\$35,000
Transfers	\$6,903	\$6,903	\$6,903
Total	\$199,941	\$283,859	\$291,282

Staffing	2020	2021	2022
IT Administrator	1	1	1
Total Full Time Technology Services FTE	1	1	1
Total Technology Services FTE	1	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.

City of Brooksville

Fiscal Year 2022

Budget Document for Technology Service - 016

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51200 001 016 513	Regular Salaries & Wages	0	0	0	21,812	53,500	55,640
52100 001 016 513	FICA Taxes	0	0	0	1,669	4,093	4,256
52200 001 016 513	Retirement Contributions	0	0	0	2,087	5,350	6,020
52301 001 016 513	Life Insurance	0	0	0	56	334	347
52303 001 016 513	Long Term Disability	0	0	0	20	123	128
52320 001 016 513	Dental employee	0	0	0	57	330	330
52400 001 016 513	Workers Comp Insurance	0	0	0	221	286	312
1.Pnl-1. Total Personnel Service Costs		0	0	0	25,921	64,016	67,034
53400 001 016 513	Other Contractual Services	89,039	72,036	59,830	83,209	119,940	119,070
54100 001 016 513	Communication & Freight Charge	0	0	0	9,023	15,000	43,225
54600 001 016 513	Repair & Maintenance Services	0	0	0	85	2,000	3,000
55100 001 016 513	Office Supplies	0	0	0	1,076	0	200
55220 001 016 513	Computer Supplies	0	0	3,529	1,075	1,000	6,400
55500 001 016 513	Uncapitalized Equipment	0	0	26,752	72,649	25,000	10,450
2. Op-2. Total Operating Costs		89,039	72,036	90,111	167,117	162,940	182,345
55620 001 016 513	Building and Improvements	0	0	0	0	50,000	35,000
3.Cap-3. Total Capital Outlay Costs		0	0	0	0	50,000	35,000
56609 001 016 513	Transfer Out to 609	0	0	0	0	0	500
56609 001 016 581	Transfer Out to 609	0	0	0	500	500	0
56610 001 016 581	Transfer Out to 610	0	0	0	6,403	6,403	0
56610 001 016 513	Transfer Out to 610	0	0	0	0	0	6,403
5.Tra-5. Total Transfers Out		0	0	0	6,903	6,903	6,903
Expense		89,039	72,036	90,111	199,941	283,859	291,282



City Manager's Office Department
Human Resources Division

	2020 Actual	2021 Budget	2022 Budget
Personnel Service	\$36,126	\$64,036	\$138,070
Operating Expenses	\$6,330	\$10,290	\$12,430
Transfers	\$6,903	\$6,903	\$20,709
Total	\$49,358	\$81,229	\$171,209

Staffing	2020	2021	2022
Director of Human Resources	0	0	1
HR Administrator	1	1	0
Admin Specialist III	0	0	1
Total Full Time			
Human Resource FTE	1	1	2
Admin Specialist III Part-Time	0	0	0.5
Total Human Resources Department	1	1	2.5

Division Mission

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

City of Brooksville

Fiscal Year 2022

Budget Document for Human Resources - 024

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51200 001 024 513	Regular Salaries & Wages	48,248	48,973	54,316	30,528	53,517	114,342
52100 001 024 513	FICA Taxes	3,691	3,747	4,155	2,314	4,094	8,747
52200 001 024 513	Retirement Contributions	3,667	3,851	4,457	2,543	5,352	12,372
52301 001 024 513	Life Insurance	542	381	357	211	334	713
52303 001 024 513	Long Term Disability	101	111	121	77	123	263
52320 001 024 513	Dental employee	291	318	330	215	330	991
52400 001 024 513	Workers Comp Insurance	204	223	151	239	286	641
52500 001 024 513	Unemployment Compensation	0	0	0	0	0	0
1.Pnl-1. Total Personnel Service Costs		56,745	57,603	63,887	36,126	64,036	138,070
53101 001 024 513	Medical Services	108	921	0	2,006	1,800	1,800
53400 001 024 513	Other Contractual Services	20	0	0	220	350	5,500
54000 001 024 513	Travel and Per Diem	0	0	0	0	1,000	0
54100 001 024 513	Communication & Freight Charge	656	439	757	599	900	930
54700 001 024 513	Printing & Binding Services	39	0	40	86	0	0
54800 001 024 513	Advertising Activities	0	0	1,045	3,329	3,000	500
54810 001 024 513	Promotional Activities	0	0	0	0	300	500
55100 001 024 513	Office Supplies	130	120	207	91	250	500
55220 001 024 513	Computer Supplies	116	0	(29)	0	150	150
55230 001 024 513	Clothing & Uniforms	0	0	0	0	40	50
55400 001 024 513	Books, Publications, Subscription & Mem	280	189	299	0	500	500
55410 001 024 513	Training and Education	606	0	20	0	2,000	2,000
2. Op-2. Total Operating Costs		1,956	1,669	2,338	6,330	10,290	12,430

56609 001 024 581	Transfer Out to 609	500	500	500	500	500	0
56609 001 024 513	Transfer Out to 609	0	0	0	0	0	1,500
56610 001 024 513	Transfer Out to 610	0	0	0	0	0	19,209
56610 001 024 581	Transfer Out to 610	8,403	6,403	7,000	6,403	6,403	0
5.Tra-5. Total Transfers Out		8,903	6,903	7,500	6,903	6,903	20,709
	Expense	67,603	66,175	73,725	49,358	81,229	171,209



Development Department

	2020 Actual	2021 Budget	2022 Budget
Personnel Service	\$191,657	\$276,056	\$313,677
Operating Expenses	\$228,557	\$310,170	\$57,029
Transfers	\$27,963	\$34,895	\$34,969
Total	\$448,177	\$621,121	\$405,676

Staffing	2020	2021	2022
Development Director	1	1	1
Admin. Assistant II/III	1	1	1
Planner	1	1	1
Code Enforcement Officer	1	2	2
Total Development Department FTE	4	5	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.

City of Brooksville

Fiscal Year 2022

Budget Document for Development Department - 015

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51102 001 015 515	Financial & Administrative Salaries	74,674	71,475	74,137	39,621	72,779	73,000
51200 001 015 515	Regular Salaries & Wages	106,754	99,753	112,395	119,584	154,091	183,101
51400 001 015 515	Overtime - Unscheduled	394	304	102	101	550	550
52100 001 015 515	FICA Taxes	13,794	13,010	14,170	12,100	17,398	19,634
52200 001 015 515	Retirement Contributions	24,290	24,247	23,907	15,499	22,742	27,770
52301 001 015 515	Life Insurance	1,099	992	1,030	805	1,419	1,602
52303 001 015 515	Long Term Disability	406	392	408	325	523	590
52320 001 015 515	Dental employee	1,244	1,192	1,238	1,145	1,651	1,651
52400 001 015 515	Workers Comp Insurance	2,184	2,383	1,677	2,476	4,903	5,779
1.Pnl-1. Total Personnel Service Costs		224,838	213,748	229,063	191,657	276,056	313,677
53100 001 015 515	Legal Services	585	718	2,463	2,118	5,000	10,000
53101 001 015 515	Medical Services	0	60	48	0	120	0
53400 001 015 515	Other Contractual Services	199,711	252,768	251,983	222,231	293,000	18,000
54000 001 015 515	Travel and Per Diem	989	763	1,063	398	3,589	3,589
54100 001 015 515	Communication & Freight Charge	1,796	2,223	748	315	816	2,250
54700 001 015 515	Printing & Binding Services	500	18	50	39	250	300
54800 001 015 515	Advertising Activities	645	0	0	0	600	500
54810 001 015 515	Promotional Activities	0	0	0	0	0	15,000
54900 001 015 515	Other Current Charges	679	322	0	0	400	300
55100 001 015 515	Office Supplies	776	571	625	441	600	1,200
55210 001 015 515	Operating Supplies	28	0	0	0	75	250
55220 001 015 515	Computer Supplies	898	801	962	991	1,080	600
55226 001 015 515	Safety Supplies & Gear	0	0	0	0	0	33 200

55230 001 015 515	Clothing & Uniforms	199	0	230	262	600	600
55250 001 015 515	Fuels & Lubricants	601	437	229	144	600	800
55253 001 015 515	Auto Repair Supplies (in-house)	0	0	0	0	200	200
55400 001 015 515	Books, Publications, Subscription & Mem	0	925	584	500	1,240	1,240
55410 001 015 515	Training and Education	765	1,096	666	399	1,500	1,500
55500 001 015 515	Uncapitalized Equipment	0	0	0	720	500	500
2. Op-2. Total Operating Costs		208,172	260,701	259,651	228,557	310,170	57,029
56501 001 015 581	Transfer Out to 501	250	238	326	351	380	454
56609 001 015 581	Transfer Out to 609	2,000	2,000	0	2,000	2,500	0
56609 001 015 515	Transfer Out to 609	0	0	0	0	0	2,500
56610 001 015 515	Transfer Out to 610	0	0	0	0	0	32,015
56610 001 015 581	Transfer Out to 610	33,612	25,612	0	25,612	32,015	0
5.Tra-5. Total Transfers Out		35,862	27,850	326	27,963	34,895	34,969
Expense		468,872	502,299	489,040	448,177	621,121	405,676



Building Division

	2020 Actual	2021 Budget	2022 Budget
Personnel Services	\$4,434	\$0	\$217,985
Operating Expenses	\$0	\$0	\$8,545
Capital Outlay	\$0	\$0	\$34,000
Transfers	\$0	\$0	\$20,709
Total	\$4,434	\$0	\$281,239

Staffing	2020	2021	2022
Building Official	0	0	1
Building Inspector	0	0	1
Permit Tech	0	0	1
Total Full Time			
Building FTE	0	0	3
Total Building			
FTE	0	0	3

Department Mission

The Building Department handles all building permit activity including applications and inspections.

The Building Department operates under the oversight of the Community Development Department.

City of Brooksville

Fiscal Year 2022

Budget Document for Building Division-030

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51200 001 030 524	Regular Salaries & Wages	0	0	0	0	0	180,502
51400 001 030 524	Overtime - Unscheduled	0	0	0	0	0	500
52100 001 030 524	FICA Taxes	0	0	0	0	0	13,847
52200 001 030 524	Retirement Contributions	0	0	0	0	0	19,584
52301 001 030 524	Life Insurance	0	0	0	0	0	1,129
52303 001 030 524	Long Term Disability	0	0	0	0	0	416
52320 001 030 524	Dental employee	0	0	0	0	0	991
52400 001 030 524	Workers Comp Insurance	0	0	0	0	0	1,015
1.Pnl-1. Total Personnel Service Costs		0	0	0	0	0	217,984
53100 001 030 524	Legal Services	0	0	0	0	0	1,500
54000 001 030 524	Travel and Per Diem	0	0	0	0	0	500
54100 001 030 524	Communication & Freight Charge	0	0	0	0	0	45
54700 001 030 524	Printing & Binding Services	0	0	0	0	0	250
55220 001 030 524	Computer Supplies	0	0	0	0	0	2,550
55230 001 030 524	Clothing & Uniforms	0	0	0	0	0	600
55250 001 030 524	Fuels & Lubricants	0	0	0	0	0	600
55253 001 030 524	Auto Repair Supplies (in-house)	0	0	0	0	0	200
55400 001 030 524	Books, Publications, Subscription & Mem	0	0	0	0	0	800
55410 001 030 524	Training and Education	0	0	0	0	0	1,500
2. Op-2. Total Operating Costs		0	0	0	0	0	8,545
55640 001 030 524	Machinery & Equipment	0	0	0	0	0	34,000
3.Cap-3. Total Capital Outlay Costs		0	0	0	0	0	34,000

56609 001 030 524	Transfer Out to 609	0	0	0	0	0	1,500
56610 001 030 524	Transfer Out to 610	0	0	0	0	0	19,209
5.Tra-5. Total Transfers Out		0	0	0	0	0	20,709
Expense		0	0	0	0	0	281,238



Finance Department

	2020 Actual	2021 Budget	2022 Budget
Personnel Service	\$197,560	\$251,519	\$283,248
Operating Expenses	\$14,839	\$20,028	\$21,115
Transfers	\$27,612	\$27,612	\$27,612
Total	\$240,011	\$299,159	\$331,975

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	2020	2021	2022
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Chief Accountant	1	1	0
Procurement Manager	0	0	1
AP/Payroll Administrator	0	0	1
AP/Payroll/Procurement Spec	1	1	0
Total Full Time Finance	4	4	4
Total Finance FTE	4	4	4

City of Brooksville

Fiscal Year 2022

Budget Document for Finance Department - 012

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51102 001 012 513	Financial & Administrative Salaries	66,758	72,999	67,593	14,283	73,840	82,098
51200 001 012 513	Regular Salaries & Wages	151,765	145,906	156,919	153,045	135,843	152,567
51202 001 012 513	Emergency Leave Wages	0	0	0	0	0	0
51400 001 012 513	Overtime - Unscheduled	944	758	190	76	500	500
52100 001 012 513	FICA Taxes	15,368	15,585	16,425	12,021	16,079	17,990
52200 001 012 513	Retirement Contributions	26,918	28,286	28,896	14,820	21,018	25,445
52301 001 012 513	Life Insurance	1,285	1,181	1,168	949	1,312	1,467
52303 001 012 513	Long Term Disability	477	492	472	352	483	541
52320 001 012 513	Dental employee	1,430	1,464	1,486	1,065	1,321	1,321
52400 001 012 513	Workers Comp Insurance	1,006	1,069	736	949	1,122	1,319
1.Pnl-1. Total Personnel Service Costs		265,950	267,740	273,887	197,560	251,519	283,248
53101 001 012 513	Medical Services	143	70	108	0	0	0
54000 001 012 513	Travel and Per Diem	859	1,467	0	0	2,000	2,000
54100 001 012 513	Communication & Freight Charge	1,814	2,191	547	498	540	540
54600 001 012 513	Repair & Maintenance Services	11,578	11,963	12,093	12,769	12,933	13,545
54700 001 012 513	Printing & Binding Services	1,030	1,032	1,229	516	1,670	1,670
54900 001 012 513	Other Current Charges	258	137	213	0	0	0
55100 001 012 513	Office Supplies	2,821	1,533	1,176	479	400	600
55220 001 012 513	Computer Supplies	485	0	0	136	225	0
55400 001 012 513	Books, Publications, Subscription & Mem	885	240	409	100	710	710
55410 001 012 513	Training and Education	675	675	0	200	1,350	1,850
55500 001 012 513	Uncapitalized Equipment	0	0	0	141	200	200
2. Op-2. Total Operating Costs		20,549	19,307	15,776	14,839	20,028	21,115

56609 001 012 513	Transfer Out to 609	0	0	0	0	0	2,000
56609 001 012 581	Transfer Out to 609	2,500	2,500	0	2,000	2,000	0
56610 001 012 581	Transfer Out to 610	42,015	32,015	0	25,612	25,612	0
56610 001 012 513	Transfer Out to 610	0	0	0	0	0	25,612
5.Tra-5. Total Transfers Out		44,515	34,515	0	27,612	27,612	27,612
	Expense	331,014	321,562	289,663	240,011	299,159	331,975



Parks & Recreation Department

	2020 Actual	2021 Budget	2022 Budget
Personal Services	\$240,019	\$289,039	\$295,380
Operating Expenses	\$131,721	\$130,004	\$206,004
Capital Outlay	\$249,140	\$524,160	\$922,000
Transfers	\$58,762	\$59,332	\$65,817
Total	\$679,642	\$1,002,535	\$1,489,201

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	2020	2021	2022
Parks & Recreation Director	1	1	1
Admin. Assistant III	1	1	1
Park Attendant I	2	1	2
Park Attendant II	1	2	1
Recreation Leader III	1	1	1
Total Full Time Parks Department FTE	6	6	6
Part-Time Park Attendant I	0	0.5	0
Part-Time Park Service Aide	0	0	0.5
Total Parks Department	6	6.5	6.5

City of Brooksville

Fiscal Year 2022

Budget Document for Parks & Recreation Department - 020

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51102 001 020 572	Financial & Administrative Salaries	64,929	64,753	49,429	71,131	73,377	73,382
51200 001 020 572	Regular Salaries & Wages	245,227	226,673	263,661	115,885	150,724	153,314
51202 001 020 572	Emergency Leave Wages	0	0	0	941	0	0
51400 001 020 572	Overtime - Unscheduled	4,355	3,116	5,591	5,735	7,500	5,000
52100 001 020 572	FICA Taxes	22,845	21,313	24,175	14,318	16,482	17,725
52200 001 020 572	Retirement Contributions	31,606	32,155	29,083	18,661	22,910	25,070
52301 001 020 572	Life Insurance	1,796	1,746	1,777	1,084	1,344	1,359
52303 001 020 572	Long Term Disability	705	649	651	395	496	501
52320 001 020 572	Dental employee	3,111	2,846	2,683	1,379	1,981	1,981
52400 001 020 572	Workers Comp Insurance	20,016	20,150	14,206	10,490	14,225	17,048
1.Pnl-1. Total Personnel Service Costs		394,591	373,402	391,255	240,019	289,039	295,380
53101 001 020 572	Medical Services	1,279	657	418	0	100	100
53400 001 020 572	Other Contractual Services	29,070	15,349	14,379	13,452	15,000	91,000
54000 001 020 572	Travel and Per Diem	417	1,185	704	733	1,000	1,000
54100 001 020 572	Communication & Freight Charge	8,301	9,001	7,124	1,238	1,641	1,641
54110 001 020 572	Postage	22	0	13	70	50	50
54210 001 020 572	Automotive Repair Service	689	0	1,141	0	500	500
54300 001 020 572	Electric	38,599	39,381	41,453	34,744	40,370	40,370
54303 001 020 572	Water	12,612	12,689	13,653	15,835	13,500	13,500
54400 001 020 572	Equipment & Vehicle Rental	3,279	1,284	2,383	99	3,200	3,200
54401 001 020 572	Rentals & Leases	2,128	2,512	72	6,768	2,000	2,000
54600 001 020 572	Repair & Maintenance Services	32,160	25,766	37,138	15,814	6,400	6,400
54700 001 020 572	Printing & Binding Services	147	506	49	1,737	2,900	42,900

54810 001 020 572	Promotional Activities	204	513	485	955	958	958
54900 001 020 572	Other Current Charges	35	231	1,018	25	0	0
54920 001 020 572	Recreational Supplies	1,255	275	796	798	1,000	1,000
55100 001 020 572	Office Supplies	739	1,149	2,432	1,021	700	700
55210 001 020 572	Operating Supplies	24,130	25,660	29,563	21,633	22,000	22,000
55211 001 020 572	Medical Supplies	0	95	108	0	75	75
55223 001 020 572	Repair & Maintenance Supplies	25,111	29,590	16,388	1,570	4,000	4,000
55225 001 020 572	Chemicals Supplies	2,117	3,003	1,265	4,352	2,000	2,000
55226 001 020 572	Safety Supplies & Gear	47	572	516	135	700	700
55230 001 020 572	Clothing & Uniforms	2,918	2,695	2,776	972	1,310	1,310
55240 001 020 572	Institutional Supplies	25,323	20,497	14,796	302	200	200
55250 001 020 572	Fuels & Lubricants	10,899	13,312	13,771	4,672	6,000	6,000
55252 001 020 572	Small Tools	971	928	2,424	1,677	200	200
55253 001 020 572	Auto Repair Supplies (in-house)	2,111	1,804	4,807	1,067	1,000	1,000
55400 001 020 572	Books, Publications, Subscription & Mem	610	781	425	1,582	800	800
55410 001 020 572	Training and Education	690	1,130	595	0	1,400	1,400
55500 001 020 572	Uncapitalized Equipment	221	2,870	0	469	1,000	1,000
2. Op-2. Total Operating Costs		226,084	213,433	210,691	131,721	130,004	206,004
55620 001 020 572	Building and Improvements	6,082	49,417	0	11,400	0	586,000
55630 001 020 572	Improvements Other Than Building	0	12,935	0	0	524,160	336,000
55650 001 020 572	Construction in Progress	0	0	0	237,740	0	0
3.Cap-3. Total Capital Outlay Costs		6,082	62,352	0	249,140	524,160	922,000
56139 001 020 581	Transfer Out to 139	5,000	7,000	10,000	8,000	8,500	14,800
56311 001 020 581	Transfer Out to 311	3,474	3,185	3,474	3,474	3,474	3,474
56501 001 020 581	Transfer Out to 501	3,287	2,946	4,040	870	940	1,125
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	0	3,000	3,000

56609 001 020 581	Transfer Out to 609	5,500	5,500	5,500	3,000	0	0
56610 001 020 572	Transfer Out to 610	0	0	0	0	38,418	38,418
56610 001 020 581	Transfer Out to 610	92,433	70,433	77,000	38,418	0	0
5.Tra-5. Total Transfers Out		114,694	94,064	105,014	58,762	59,332	65,817
Expense		741,450	743,251	706,961	679,642	1,002,535	1,489,201



Department of Public Works

Building and Facilities Division

	2020 Actual	2021 Budget	2022 Budget
Personnel Services	\$130,515	\$131,749	\$149,800
Operating Expenses	\$76,790	\$90,159	\$94,288
Capital Outlay	\$0	\$343,410	\$109,410
Transfers	\$30,220	\$23,527	\$24,082
Total	\$237,525	\$588,846	\$377,580

Staffing	2020	2021	2022
Facilities Supervisor	1	1	1
Maintenance Tech. III	1	1	1
Inmate Guard Supervisor	1	0	0
Custodian	0	0	1
Environmental Specialist	1	1	0
Total Full Time			
Build & Facilities FTE	4	3	3
Total Building & Facilities			
Department FTE	4	3	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 2022

Budget Document for Building & Facilities - 028

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51200 001 028 519	Regular Salaries & Wages	0	0	0	102,143	103,942	117,187
51202 001 028 519	Emergency Leave Wages	0	0	0	1,141	0	0
51400 001 028 519	Overtime - Unscheduled	0	0	0	441	0	0
52100 001 028 519	FICA Taxes	0	0	0	7,765	7,952	8,965
52200 001 028 519	Retirement Contributions	0	0	0	9,149	10,394	12,680
52301 001 028 519	Life Insurance	0	0	0	626	649	731
52303 001 028 519	Long Term Disability	0	0	0	229	239	270
52320 001 028 519	Dental employee	0	0	0	1,026	991	991
52400 001 028 519	Workers Comp Insurance	0	0	0	7,993	7,584	8,978
1.Pnl-1. Total Personnel Service Costs		0	0	0	130,515	131,749	149,800
53400 001 028 519	Other Contractual Services	0	0	0	2,906	7,988	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	1,711	900	900
54210 001 028 519	Automotive Repair Service	0	0	0	275	500	500
54300 001 028 519	Electric	0	0	0	932	900	900
54303 001 028 519	Water	0	0	0	0	1,000	0
54400 001 028 519	Equipment & Vehicle Rental	0	0	0	1,933	500	500
54600 001 028 519	Repair & Maintenance Services	0	0	0	16,157	21,521	35,000
55100 001 028 519	Office Supplies	0	0	0	8	300	300
55210 001 028 519	Operating Supplies	0	0	0	1,014	2,000	1,000
55211 001 028 519	Medical Supplies	0	0	0	0	100	100
55223 001 028 519	Repair & Maintenance Supplies	0	0	0	24,037	20,000	15,000
55225 001 028 519	Chemicals Supplies	0	0	0	402	200	46 200

55226 001 028 519	Safety Supplies & Gear	0	0	0	434	600	600
55227 001 028 519	Safety Marking Devices	0	0	0	485	0	0
55230 001 028 519	Clothing & Uniforms	0	0	0	720	1,250	1,000
55240 001 028 519	Institutional Supplies	0	0	0	12,993	24,000	24,000
55250 001 028 519	Fuels & Lubricants	0	0	0	2,687	5,000	2,500
55252 001 028 519	Small Tools	0	0	0	419	800	1,200
55253 001 028 519	Auto Repair Supplies (in-house)	0	0	0	556	1,500	1,500
55410 001 028 519	Training and Education	0	0	0	98	600	600
55500 001 028 519	Uncapitalized Equipment	0	0	0	9,022	0	0
2. Op-2. Total Operating Costs		0	0	0	76,790	90,159	94,288
55620 001 028 519	Building and Improvements	0	0	0	0	149,000	75,000
55630 001 028 581	Improvements Other Than Building	0	0	0	0	160,000	0
55640 001 028 519	Machinery & Equipment	0	0	0	0	34,410	34,410
3.Cap-3. Total Capital Outlay Costs		0	0	0	0	343,410	109,410
56501 001 028 581	Transfer Out to 501	0	0	0	2,608	2,818	3,373
56609 001 028 581	Transfer Out to 609	0	0	0	2,000	1,500	0
56609 001 028 519	Transfer Out to 609	0	0	0	0	0	1,500
56610 001 028 519	Transfer Out to 610	0	0	0	0	19,209	19,209
56610 001 028 581	Transfer Out to 610	0	0	0	25,612	0	0
5.Tra-5. Total Transfers Out		0	0	0	30,220	23,527	24,082
Expense		0	0	0	237,525	588,846	377,580

City of Brooksville

TOTAL ALL SPECIAL REVENUE FUNDS

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Intergovernmental Revenue	\$478,422	\$429,032	\$793,412	\$611,987	\$504,254
Legislative Appropriations	0	0	0	0	175,000
Facility Rental Fees	5,924	4,211	2,288	2,000	2,000
Fines & Forfeitures	31,812	12,942	7,793	0	0
Miscellaneous	152,427	180,645	20,145	97,947	90,447
Interest Income	125,148	172,398	161,196	122,035	116,335
Special Assessment	1,144,688	1,012,541	1,207,940	1,007,148	1,035,758
Transfers In	1,144,673	1,344,092	2,254,202	2,272,506	2,207,725
Prior Year Carry forward	3,435,807	3,854,765	3,763,089	4,546,089	4,650,716
Total Income	\$6,518,901	\$7,010,626	\$8,210,065	\$8,659,712	\$8,782,235
EXPENDITURES					
Personnel Services	\$1,495,322	\$1,682,278	\$2,042,656	\$2,138,805	\$2,322,741
Operating Expenditures	575,189	751,076	730,042	773,138	615,654
Capital Outlays	332,216	250,904	324,807	2,726,706	2,533,223
Debt Service	57,269	73,094	73,095	79,376	40,254
Transfers Out	204,140	490,185	126,885	282,583	288,325
Reserves	3,854,765	3,763,089	4,912,580	2,659,104	2,982,038
Total Expenditures	\$6,518,901	\$7,010,626	\$8,210,065	\$8,659,712	\$8,782,235



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: Law Enforcement Training and Education including Travel and Per Diem.

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	9,287	4,846	3,907	0	0
Miscellaneous	0	0	0	0	0
Interest Income	131	180	84	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	55,471	63,594	68,620	72,690	76,681
Total Income	\$64,889	\$68,620	\$72,611	\$72,690	\$76,681
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	1,295	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	63,594	68,620	72,611	72,690	76,681
Total Expenditures	\$64,889	\$68,620	\$72,611	\$72,690	\$76,681



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 Budgeted local government comprehensive plan.

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Intergovernmental Revenue	\$173,637	\$171,524	\$161,378	\$153,576	\$168,592
Metropolitan Planning Organization	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	778	3,062	2,533	1,200	500
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	264,976	250,297	309,242	472,555	622,666
Total Income	\$439,391	\$424,883	\$473,153	\$627,331	\$791,758
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	6,900	30,000	0
Capital Outlays	189,094	115,641	0	0	0
Transfers Out	0	0	0	0	0
Reserves	250,297	309,242	466,253	597,331	791,758
Total Expenditures	\$439,391	\$424,883	\$473,153	\$627,331	\$791,758

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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Intergovernmental Revenue	\$278,973	\$248,480	\$233,575	\$228,133	\$244,923	
Legislative Appropriations	\$0	\$0	\$0	\$0	\$175,000	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	143,927	167,281	10,920	10,000	10,000	(2)
Street Lightning/Signal Maintenance	104,702	107,727	110,713	110,000	113,000	
Special Assessment	0	0	0	0	0	
Transfers In	339,269	339,916	1,242,123	1,384,504	1,542,050	
Prior Year Carry forward	119,763	305,209	298,709	786,574	308,099	
Total Income	\$986,634	\$1,168,613	\$1,896,040	\$2,519,211	\$2,393,072	
EXPENDITURES						
Personnel Services	\$226,761	\$237,023	\$576,192	\$615,318	\$761,369	
Operating Expenditures	297,973	539,915	341,026	337,935	339,725	
Capital Outlays	109,137	22,255	7,250	1,436,783	1,150,000	(3)
Transfers Out	47,554	54,887	102,265	113,351	126,154	
Debt Service	0	15,824	15,824	15,824	15,824	
Reserves	305,209	298,709	846,355	0	0	
Total Expenditures	\$986,634	\$1,168,613	\$1,896,040	\$2,519,211	\$2,393,072	

(1) Legislative Appropriations for the Jetter Vac Truck

(2) Steet Closures and State Gas Tax Reimbursement

(3) East Avenue Drainage - Engineer and Design \$185,000, Milling and Resurface Program \$615,000, and Jetter Vac Truck \$350,000



Public Works Department
Streets & Drainage Division

	2020 Actual	2021 Budget	2022 Budget
Personnel Services	\$576,195	\$615,318	\$761,369
Operating Expenses	\$341,026	\$337,935	\$339,725
Capital Outlay	\$7,250	\$1,436,783	\$1,150,000
Transfers	\$102,265	\$113,351	\$126,156
Debt Service	\$15,824	\$15,824	\$15,824
Reserves	\$0	\$0	\$0
Total	\$1,042,560	\$2,519,211	\$2,393,074

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	2020	2021	2022
Director of Public Works	1	1	1
Asst DPW Dir/ Project Manager	0	1	1
Public Works Supervisor	0	0	1
Admin. Assistant III	1	1	1
DPW Lead Worker	0	0	1
Inmate Crew Leader	0	1	1
Warehouse Specialist	0	0	1
Equipment Operator I	1	1	1
Equipment Operator II	1	1	2
Maintenance Tech. I	1	1	4
Maintenance Tech. III	0	0	1
Public Works Tech. II	1	2	1
Finance Technician	1	1	0
Streets & Drainage Supervisor	1	0	0
Operations Supervisor	0	1	0
Project Manager	1	0	0
Horticulture Tech	1	0	0
Construction Inspector	1	1	0
Warehouse Supervisor	1	1	0
Admin. Specialist III	1	0	0
Total Full Time Streets & Drainage FTE	13	13	16
Total Streets & Drainage FTE	13	13	16



Fiscal Year 2022

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

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51102 108 019 541	Financial & Administrative Salaries	16,549	16,506	17,285	45,752	73,000	73,000
51200 108 019 541	Regular Salaries & Wages	159,014	154,756	167,097	405,045	402,514	505,231
51202 108 019 541	Emergency Leave Wages	0	0	0	864	0	0
51400 108 019 541	Overtime - Unscheduled	7,262	4,089	3,685	2,931	5,000	7,500
51610 108 019 541	On Call Beeper Pay	0	0	0	1,109	4,368	4,368
52100 108 019 541	FICA Taxes	13,644	13,058	13,952	34,440	37,094	45,143
52200 108 019 541	Retirement Contributions	16,523	16,811	18,715	44,858	48,488	63,849
52301 108 019 541	Life Insurance	1,029	1,005	1,047	2,366	3,026	3,682
52303 108 019 541	Long Term Disability	397	388	407	915	1,115	1,357
52320 108 019 541	Dental employee	1,827	1,787	1,871	4,173	4,293	5,284
52400 108 019 541	Workers Comp Insurance	17,145	18,360	12,964	30,596	36,420	51,955
52500 108 019 541	Unemployment Compensation	0	0	0	3,145	0	0
1.Pnl-1. Total Personnel Service Costs		233,392	226,761	237,022	576,195	615,318	761,369
53101 108 019 541	Medical Services	307	159	108	340	640	0
53400 108 019 541	Other Contractual Services	127,429	105,951	339,910	109,247	106,675	106,675
54100 108 019 541	Communication & Freight Charge	2,108	1,868	1,832	3,448	2,950	3,500
54210 108 019 541	Automotive Repair Service	1,726	45	311	5,229	2,500	2,500
54300 108 019 541	Electric	2,588	2,357	2,364	2,275	3,000	3,000
54302 108 019 541	Electric - Street Lighting	99,618	114,826	116,302	112,961	115,000	115,000
54303 108 019 541	Water	1,326	1,238	1,292	1,415	1,500	1,500
54304 108 019 541	Electric - Traffic Light	9,013	7,601	7,023	7,314	8,000	8,000
54311 108 019 541	Waste disposal	0	0	0	0	900	900

54400 108 019 541	Equipment & Vehicle Rental	2,935	847	798	429	6,000	4,500
54401 108 019 541	Rentals & Leases	6,000	6,000	6,000	6,000	1,000	1,000
54560 108 019 541	Insurance Claims & Deductibles	2,078	0	1,000	0	1,000	1,000
54600 108 019 541	Repair & Maintenance Services	5,154	4,616	5,087	11,245	7,375	7,700
54700 108 019 541	Printing & Binding Services	9	188	193	114	300	300
54900 108 019 541	Other Current Charges	0	0	28	387	0	0
55100 108 019 541	Office Supplies	442	463	644	1,031	700	700
55210 108 019 541	Operating Supplies	11,481	13,834	23,556	18,494	20,000	25,000
55220 108 019 541	Computer Supplies	0	213	35	27	0	0
55223 108 019 541	Repair & Maintenance Supplies	1,769	885	312	629	1,000	1,500
55225 108 019 541	Chemicals Supplies	423	0	0	0	1,000	1,000
55226 108 019 541	Safety Supplies & Gear	2,105	2,902	2,271	4,751	3,300	5,500
55227 108 019 541	Safety Marking Devices	5,605	11,544	9,489	9,094	10,000	10,000
55230 108 019 541	Clothing & Uniforms	1,301	1,064	1,117	2,466	2,200	2,200
55235 108 019 541	Barricades	1,485	777	1,224	0	2,300	2,300
55240 108 019 541	Institutional Supplies	243	413	442	343	700	700
55250 108 019 541	Fuels & Lubricants	10,341	9,886	10,657	14,518	15,000	15,000
55251 108 019 541	Tags & Titles	0	88	0	0	0	0
55252 108 019 541	Small Tools	1,417	1,437	1,681	2,861	2,000	2,000
55253 108 019 541	Auto Repair Supplies (in-house)	3,805	3,821	4,243	7,203	15,000	12,500
55400 108 019 541	Books, Publications, Subscription & Mem	84	109	84	91	700	250
55410 108 019 541	Training and Education	0	625	165	1,143	1,075	1,000
55500 108 019 541	Uncapitalized Equipment	2,420	4,202	1,727	17,973	6,120	4,500
2. Op-2. Total Operating Costs		303,210	297,958	539,897	341,026	337,935	339,725
55620 108 019 541	Building and Improvements	0	0	11,935	0	0	0
55630 108 019 541	Improvements Other Than Building	0	0	0	7,250	1,415,000	800,000
55640 108 019 541	Machinery & Equipment	12,000	109,137	10,320	0	21,783	350,000
3.Cap-3. Total Capital Outlay Costs		12,000	109,137	22,255	7,250	1,436,783	1,150,000
57100 108 019 541	Interest	0	0	3,910	3,453	2,978	2,486
57200 108 019 541	Principal	0	0	11,914	12,371	12,845	54 13,338

4.tot-4. Total Debt Service	0	0	15,824	15,824	15,824	15,824
56001 108 019 581 Transfer Out to General Fund	0	0	0	0	10,212	0
56311 108 019 581 Transfer Out to 311	1,683	1,543	1,683	1,683	1,683	1,683
56501 108 019 581 Transfer Out to 501	6,065	6,319	10,079	10,843	11,717	14,025
56609 108 019 541 Transfer Out to 609	0	0	0	6,500	0	8,000
56609 108 019 581 Transfer Out to 609	2,875	2,875	2,875	0	6,500	0
56610 108 019 581 Transfer Out to 610	48,317	36,817	40,250	83,239	83,239	0
56610 108 019 541 Transfer Out to 610	0	0	0	0	0	102,448
5.Tra-5. Total Transfers Out	58,940	47,554	54,887	102,265	113,351	126,156
Expense	607,542	681,410	869,885	1,042,560	2,519,211	2,393,074

City of Brooksville

Fund 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

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

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

Expenditures: Fund are used for official investigations.

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	9,122	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	99	136	63	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	41,396	44,979	45,115	45,165	45,228
Total Income	\$50,617	\$45,115	\$45,178	\$45,165	\$45,228
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	5,638	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	44,979	45,115	45,178	45,165	45,228
Total Expenditures	\$50,617	\$45,115	\$45,178	\$45,165	\$45,228



FUND 110 ROAD IMPACT FEES

Description: Impact Fees for Roads

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

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

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	17,942	59,242	46,841	10,000	2,500	
FHLB Interest	0	0	0	0	0	
Special Assessment	176,239	91,740	42,636	6,345	6,345	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	2,075,472	2,252,425	2,403,407	2,488,361	2,577,838	
Total Income	<u>\$2,269,653</u>	<u>\$2,403,407</u>	<u>\$2,492,884</u>	<u>\$2,504,706</u>	<u>\$2,586,683</u>	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	15,228	0	0	0	0	
Capital Outlays	2,000	0	0	1,245,223	1,245,223	(2)
Transfers Out	0	0	0	0	0	
Reserves	2,252,425	2,403,407	2,492,884	1,259,483	1,341,460	
Total Expenditures	<u>\$2,269,653</u>	<u>\$2,403,407</u>	<u>\$2,492,884</u>	<u>\$2,504,706</u>	<u>\$2,586,683</u>	

(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)



FUND 112 LAW ENFORCEMENT IMPACT FEES

Description: Impact Fees for Law Enforcement

Revenue Source: Impact Fees collected on new construction. City has Budgeted 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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	54	73	35	35	35	
Special Assessment	9,985	6,887	4,712	860	860	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	4,995	15,034	21,994	26,629	31,376	
Total Income	\$15,034	\$21,994	\$26,741	\$27,524	\$32,271	
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	15,034	21,994	26,741	27,524	32,271	
Total Expenditures	\$15,034	\$21,994	\$26,741	\$27,524	\$32,271	

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

City of Brooksville

FUND 113 PUBLIC BUILDING IMPACT FEES

Description: Impact Fees for Public Buildings

Revenue Source: Impact Fees collected on new construction. City has Budgeted 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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	473	651	312	300	100	
FHLB Interest	0	0	0	0	0	
Special Assessment	54,096	37,308	25,538	4,660	4,660	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	129,971	184,540	222,499	247,872	259,167	
Total Income	\$184,540	\$222,499	\$248,349	\$252,832	\$263,927	
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	184,540	222,499	248,349	252,832	263,927	
Total Expenditures	\$184,540	\$222,499	\$248,349	\$252,832	\$263,927	

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



FUND 114 FIRE/EMS IMPACT FEES

Description: Impact Fees for Fire/EMS

Revenue Source: Impact Fees collected on new construction. City has Budgeted 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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	462	635	304	300	100	
Special Assessment	31,100	17,211	11,781	2,150	2,150	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	90,593	122,155	140,001	151,869	158,186	
Total Income	\$122,155	\$140,001	\$152,086	\$154,319	\$160,436	
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	122,155	140,001	152,086	154,319	160,436	
Total Expenditures	\$122,155	\$140,001	\$152,086	\$154,319	\$160,436	

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

City of Brooksville

FUND 115 PARKS IMPACT FEES

Description: Impact Fees for Parks

Revenue Source: Impact Fees collected on new construction. City has Budgeted 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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	303	411	199	200	100	
Special Assessment	39,097	31,940	21,901	4,110	4,110	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	73,135	100,423	132,774	154,464	176,564	
Total Income	\$112,535	\$132,774	\$154,874	\$158,774	\$180,774	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	12,112	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	100,423	132,774	154,874	158,774	180,774	
Total Expenditures	\$112,535	\$132,774	\$154,874	\$158,774	\$180,774	

(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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	5,336	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	73	100	47	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	81,947	87,356	87,456	87,494	87,503
Total Income	\$87,356	\$87,456	\$87,503	\$87,494	\$87,503
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	87,356	87,456	87,503	87,494	87,503
Total Expenditures	\$87,356	\$87,456	\$87,503	\$87,494	\$87,503

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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	8,067	8,096	3,886	0	0
Miscellaneous	600	150	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	275,136	277,392	4,824	8,524	0
Total Income	\$283,803	\$285,638	\$8,710	\$8,524	\$0
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	6,411	3,602	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out		277,212	0	8,524	0
Reserves	277,392	4,824	8,710	0	0
Total Expenditures	\$283,803	\$285,638	\$8,710	\$8,524	\$0

City of Brooksville

Fund 139 * The Enrichment Center (the PMF)

*Premises Maintenance Fund (the PMF) based on agreement of The Enrichment Center Inc. of Hernando County and the City of Brooksv 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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Facility Rental Fees	5,924	4,211	2,288	2,000	2,000	(1)
Miscellaneous	4,133	5,942	6,464	7,500	0	(2)
Interest Income	0	0	0	0	0	
Transfers In	7,000	10,000	8,000	8,500	9,575	(3)
Prior Year Carry forward	2,198	3,663	4,956	3,892	7,225	
Total Income	\$19,255	\$23,816	\$21,708	\$21,892	\$18,800	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	15,592	18,860	15,328	18,400	16,800	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	3,663	4,956	6,380	3,492	2,000	
Total Expenditures	\$19,255	\$23,816	\$21,708	\$21,892	\$18,800	

(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.



FUND 143 Fire Department

Demand Methodology						
	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Intergovernmental Revenue	\$25,812	\$9,028	\$340,319	\$9,028	\$40,739	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	1,506	7,072	2,761	80,447	80,447	(2)
Interest Income	0	0	0	0	0	
Special Assessment	834,171	827,455	1,101,372	989,023	1,017,633	(3)
Transfers In	798,404	994,176	1,004,079	879,502	656,100	(4)
Prior Year Carry forward	196,360	123,042	0	0	300,183	
Total Income	\$1,856,253	\$1,960,773	\$2,448,531	\$1,958,000	\$2,095,102	
EXPENDITURES						
Personnel Services	\$1,268,561	\$1,445,255	\$1,466,464	\$1,523,487	\$1,561,372	
Operating Expenditures	230,922	188,301	301,645	165,553	209,129	
Capital Outlays	19,873	113,008	310,932	44,700	138,000	(5)
Debt Service	57,269	57,270	57,271	63,552	24,430	
Transfers Out	156,586	156,939	7,563	160,708	162,171	(6)
Reserves	123,042	0	304,656	0	0	
Total Expenditures	\$1,856,253	\$1,960,773	\$2,448,531	\$1,958,000	\$2,095,102	

(1) Fire Hydrant Fees \$9,028 and Portable Radio Replacement (Grant) \$31,711

(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 2022 are based on the Demand Methodology.

(4) Transfer in from General Fund.

(5) Brush Truck \$150,000 and Resurface, Seal, and Epoxy Bay Floors \$10,000

(6) Transfers out to Fund 501 Fleet \$8,889, Fund 314 \$10,319, Fund 609 HRA \$10,500 and Fund 610 Health Insurance \$134,463



Fire Department

	2020 Actual	2021 Budget	2022 Budget
Personnel Services	\$1,466,469	\$1,523,487	\$1,561,372
Operating Expenses	\$149,811	\$165,553	\$209,129
Capital Outlay	\$310,932	\$44,700	\$138,000
Debt Service	\$57,269	\$63,552	\$24,430
Transfers	\$159,400	\$160,708	\$162,171
Reserves	\$0	\$0	\$0
Total	\$2,143,876	\$1,958,000	\$2,095,101

Staffing	2020	2021	2022
Fire Chief	1	1	1
Fire Inspector	1	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	21	21	21
Reserve Firefighters	0	0	0
Total Reserves	0	0	0
Total Fire FTE	21	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.

City of Brooksville

Fiscal Year 2022

Budget Document for Fund 143 - Fire Department

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51102 143 014 522	Financial & Administrative Salaries	70,079	9,146	79,741	88,935	90,914	90,914
51200 143 014 522	Regular Salaries & Wages	699,750	754,755	870,340	925,776	968,569	1,013,847
51202 143 014 522	Emergency Leave Wages	0	0	0	0	0	0
51400 143 014 522	Overtime - Unscheduled	59,503	55,708	23,205	31,497	35,000	38,000
51410 143 014 522	Overtime - Scheduled - FLSA	10,922	12,022	15,805	14,781	12,000	12,000
51500 143 014 522	Incentive/ Special Pay	2,422	2,933	6,797	7,355	8,000	8,000
51608 143 014 522	Military Leave	938	1,754	0	0	0	0
52100 143 014 522	FICA Taxes	63,864	63,245	74,803	79,579	85,258	88,951
52200 143 014 522	Retirement Contributions	306,183	305,607	321,875	241,143	233,279	212,497
52301 143 014 522	Life Insurance	5,325	3,734	5,393	5,740	6,954	7,256
52303 143 014 522	Long Term Disability	1,515	1,387	1,976	2,094	2,563	2,674
52320 143 014 522	Dental employee	4,859	4,342	5,972	6,558	6,935	6,935
52400 143 014 522	Workers Comp Insurance	38,249	53,927	39,348	63,007	74,014	80,297
52500 143 014 522	Unemployment Compensation	(3,300)	0	0	0	0	0
1.Pnl-1. Total Personnel Service Costs		1,260,309	1,268,561	1,445,255	1,466,463	1,523,487	1,561,372
53100 143 014 522	Legal Services	3,359	4,950	37,441	5,428	2,000	2,000
53101 143 014 522	Medical Services	1,859	5,120	205	2,573	2,000	2,000
53400 143 014 522	Other Contractual Services	5,256	27,985	11,389	16,288	18,285	21,140
54000 143 014 522	Travel and Per Diem	2,294	1,357	172	0	2,500	2,000
54100 143 014 522	Communication & Freight Charge	7,272	7,648	8,457	6,863	13,548	10,158
54110 143 014 522	Postage	9	0	2,357	0	200	200
54210 143 014 522	Fleet Repair (EVT)	3,668	11,022	12,460	10,587	11,000	10,500
54303 143 014 522	Water	1,688	1,736	1,736	1,759	1,870	67 1,870

54520 143 014 522	Firefighter Cancer Policy	0	0	0	2,244	2,500	2,500
54540 143 014 522	Fiduciary Liability Insurance	100	100	100	100	150	150
54600 143 014 522	Service & Maintenance Services	24,675	7,046	5,015	6,880	8,800	16,500
54610 143 014 522	Annual Equip. Testing	5,506	9,006	12,654	12,137	14,960	8,810
54700 143 014 522	Printing & Binding Services	0	49	326	88	350	350
54810 143 014 522	Promotional Activities	55	0	107	894	500	500
55100 143 014 522	Office Supplies	605	434	437	670	700	750
55210 143 014 522	Operating Supplies	978	1,939	3,010	1,988	2,500	2,500
55211 143 014 522	Medical Supplies	201	295	699	1,513	2,475	2,449
55220 143 014 522	Computer Supplies	0	0	0	453	0	0
55223 143 014 522	Repair & Maintenance Supplies	0	0	0	0	0	0
55225 143 014 522	Chemicals Supplies	881	652	0	1,257	1,000	1,025
55226 143 014 522	Safety Supplies & Gear	12,419	12,173	14,144	14,071	13,915	14,459
55230 143 014 522	Clothing & Uniforms	6,527	7,515	7,935	7,852	9,500	9,500
55250 143 014 522	Fuels & Lubricants	13,994	14,972	14,961	12,412	17,000	17,000
55251 143 014 522	Tags & Titles	90	0	0	85	100	100
55252 143 014 522	Small Tools	1,774	710	775	672	770	1,350
55253 143 014 522	Fleet Repair (City)	4,106	10,494	9,977	12,212	11,000	10,250
55400 143 014 522	Books, Publications, Subscription & Mem	2,702	3,918	3,342	4,036	4,660	4,660
55410 143 014 522	Training and Education	1,893	937	30,651	2,461	7,985	7,900
55500 143 014 522	Uncapitalized Equipment	8,263	100,864	9,949	24,289	15,285	58,508
2. Op-2. Total Operating Costs		110,174	230,922	188,301	149,811	165,553	209,129
55620 143 014 522	Building and Improvements	0	0	0	232,668	0	10,000
55640 143 014 522	Machinery & Equipment	19,983	19,873	0	78,264	44,700	128,000
55650 143 014 522	Construction in Progress	0	0	113,008	0	0	0
3.Cap-3. Total Capital Outlay Costs		19,983	19,873	113,008	310,932	44,700	138,000
57100 143 014 522	Interest	8,375	8,764	6,926	4,261	4,224	6,622
57200 143 014 522	Principal	47,412	48,505	50,344	53,009	59,328	17,808

4.tot-4. Total Debt Service		55,787	57,269	57,269	57,269	63,552	24,430
56314 143 014 581	Transfer Out to 314	228,551	13,871	8,322	7,563	8,319	8,319
56501 143 014 581	Transfer Out to 501	4,788	4,656	6,388	6,874	7,426	8,889
56609 143 014 581	Transfer Out to 609	9,500	10,000	10,000	10,500	10,500	0
56609 143 014 522	Transfer Out to 609	0	0	0	0	0	10,500
56610 143 014 522	Transfer Out to 610	0	0	0	0	0	134,463
56610 143 014 581	Transfer Out to 610	159,657	128,060	132,229	134,463	134,463	0
5.Tra-5. Total Transfers Out		402,496	156,587	156,939	159,400	160,708	162,171
	Expense	1,848,750	1,733,212	1,960,773	2,143,876	1,958,000	2,095,101

City of Brooksville

FUND 144 Brownfields Assessment Grant

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Intergovernmental Revenue	\$0	\$0	\$58,140	\$221,250	\$50,000
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0
Total Income	\$0	\$0	\$58,140	\$221,250	\$50,000
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	58,140	221,250	50,000
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$0	\$0	\$58,140	\$221,250	\$50,000

City of Brooksville

TOTAL DEBT SERVICE FUND

	2018 Actual	2019 Actual	2020 Actual	Projected 2021	Adopted 2021	Proposed 2022
INCOME						
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	0	0	0	0	0	0
Transfers In	304,172	325,716	324,622	324,623	324,293	324,963
Prior Year Carry forward	99,435	79,367	80,130	80,130	80,130	80,130
Total Income	\$403,607	\$405,083	\$404,752	\$404,753	\$404,423	\$405,093
EXPENDITURES						
Bond Payments	\$324,240	\$324,953	\$324,622	\$324,623	\$324,293	\$324,963
Operating Expenditures	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Reserves	79,367	80,130	80,130	80,130	80,130	80,130
Total Expenditures	\$403,607	\$405,083	\$404,752	\$404,753	\$404,423	\$405,093

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



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.

	2018 Actual	2019 Actual	2020 Actual	Projected 2021	Adopted 2021	Proposed 2022
INCOME						
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Transfers In	11,836	13,614	13,279	13,280	12,950	13,620
Prior Year Carry forward	14,916	13,853	13,857	13,857	13,857	13,857
Total Income	\$26,752	\$27,467	\$27,136	\$27,137	\$26,807	\$27,477
EXPENDITURES						
Bond Payments	\$12,899	\$13,610	\$13,279	\$13,280	\$12,950	\$13,620
Operating Expenditures	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Reserves	13,853	13,857	13,857	13,857	13,857	13,857
Total Expenditures	\$26,752	\$27,467	\$27,136	\$27,137	\$26,807	\$27,477



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.

	2018 Actual	2019 Actual	2020 Actual	Projected 2021	Adopted 2021	Proposed 2022	
INCOME							
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	0	0	
Transfers In	278,465	303,780	303,780	303,780	303,780	303,780	
Prior Year Carry forward	75,968	50,654	50,654	50,654	50,654	50,654	
Total Income	\$354,433	\$354,434	\$354,434	\$354,434	\$354,434	\$354,434	
EXPENDITURES							
Bond Payments	\$303,779	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780	(1)
Operating Expenditures	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	50,654	50,654	50,654	50,654	50,654	50,654	
Total Expenditures	\$354,433	\$354,434	\$354,434	\$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 \$7,563 are payable until 09/01/2031.

	2018 Actual	2019 Actual	2020 Actual	Projected 2021	Adopted 2021	Proposed 2022	
INCOME							
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	0	
Transfers In	13,871	8,322	7,563	7,563	7,563	7,563	
Prior Year Carry forward	8,551	14,860	15,619	15,619	15,619	15,619	
Total Income	\$22,422	23,182	23,182	23,182	\$23,182	\$23,182	
EXPENDITURES							
Bond Payments	\$7,562	7,563	7,563	7,563	\$7,563	\$7,563	(1)
Operating Expenditures	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	14,860	15,619	15,619	15,619	15,619	15,619	
Total Expenditures	\$22,422	\$23,182	\$23,182	\$23,182	\$23,182	\$23,182	

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

City of Brooksville

TOTAL CAPITAL PROJECTS FUNDS *

	2018 Actual	2019 Actual	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Intergovernmental Revenue	\$35,841	\$33,752	\$32,472	\$35,000	\$36,000
Settlements & Loan Proceeds	0	0	0	0	0
Interest Income	1,003	2,247	1,539	1,150	645
Miscellaneous	18,667	325	0	200	100
Transfers In	292,336	620,107	311,343	314,099	314,099
Prior Year Carry forward	149,321	91,014	393,396	124,246	122,731
Total Income	\$497,168	\$747,445	\$738,750	\$474,695	\$473,575
EXPENDITURES					
Bond Payments	\$0	\$0	\$0	\$0	\$0
Legal	0	0	0	0	0
Operating Expenditures	800	0	0	0	0
Capital Outlay	18,000	6,423	0	0	0
Transfers Out	387,354	347,626	616,533	346,343	347,013
Reserves	91,014	393,396	122,217	128,352	126,562
Total Expenditures	\$497,168	\$747,445	\$738,750	\$474,695	\$473,575

* 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

	2018 Actual	2019 Actual	2020 Actuals	Budgeted 2021	Proposed 2022	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Interest Income	191	263	125	100	95	
Miscellaneous	18,667	325	0	200	100	(1)
Transfers In	0	30,793	0	0	0	
Prior Year Carry forward	25,772	25,830	50,788	50,788	51,008	
Total Income	\$44,630	\$57,211	\$50,913	\$51,088	\$51,203	
EXPENDITURES						
Operating Expenditures	\$800	\$0	\$0	\$0	\$0	
Capital Outlay	18,000	6,423	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	25,830	50,788	50,913	51,088	51,203	
Total Expenditures	\$44,630	\$57,211	\$50,913	\$51,088	\$51,203	

(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

	2018 Actual	2019 Actual	2020 Actuals	Budgeted 2021	Proposed 2022
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	762	1,914	1,381	1,000	500
Miscellaneous	0	0	0	0	0
Transfers In	0	277,212	0	0	0
Prior Year Carry forward	61,831	62,593	341,719	72,729	73,600
Total Income	\$62,593	\$341,719	\$343,100	\$73,729	\$74,100
EXPENDITURES					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	270,000	0	0
Reserves	62,593	341,719	73,100	73,729	74,100
Total Expenditures	\$62,593	\$341,719	\$343,100	\$73,729	\$74,100

(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.

	2018 Actual	2019 Actual	2020 Actuals	Budgeted 2021	Proposed 2022	
INCOME						
Mobile Home Licenses	\$35,841	\$33,752	\$32,472	\$35,000	\$36,000	
Interest Income	50	70	33	50	50	
Miscellaneous	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	2,733	4,468	2,766	2,606	0	
Total Income	\$38,624	\$38,290	\$35,271	\$37,656	\$36,050	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	34,156	35,524	35,190	35,000	35,670	(1)
Reserves	4,468	2,766	81	2,656	380	
Total Expenditures	\$38,624	\$38,290	\$35,271	\$37,656	\$36,050	

(1) Transfer to Fund 201 for loan payment with USDA \$13,620 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.

	2018 Actual	2019 Actual	2020 Actual	Budgeted 2021	Proposed 2022	
INCOME						
Interest Income	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	0	
Transfers In	278,465	303,780	303,780	303,780	303,780	(1)
Prior Year Carry forward	0	0	0	0	0	
Total Income	\$278,465	\$303,780	\$303,780	\$303,780	\$303,780	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Transfers Out	278,465	303,780	303,780	303,780	303,780	(2)
Reserves	0	0	0	0	0	
Total Expenditures	\$278,465	\$303,780	\$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 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.

	2018 Actual	2019 Actual	2020 Actual	Budgeted 2021	Proposed 2022	
INCOME						
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	13,871	8,322	7,563	10,319	10,319	
Prior Year Carry forward	-1,877	-1,877	-1,877	-1,877	-1,877	
Total Income	\$11,994	\$6,445	\$5,686	\$8,442	\$8,442	
EXPENDITURES						
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Expenditures	0	0	0	0	0	
Transfers Out	13,871	8,322	7,563	7,563	7,563	(1)
Reserves	-1,877	-1,877	-1,877	879	879	
Total Expenditures	\$11,994	\$6,445	\$5,686	\$8,442	\$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 Actual	2021 Budget	2022 Proposed
INCOME					
Intergovernmental Revenue	\$0	\$0	\$107,036	\$253,000	\$253,000
Legislative Appropriation	0	0	0	0	747,500
Charges for Services	4,181,326	4,585,033	5,181,709	5,098,733	5,508,607
Miscellaneous	22,814	52,061	45,623	23,000	25,000
Interest Income	77,764	182,933	152,412	48,300	5,175
Connection Fees	230,326	57,559	75,126	30,000	30,000
Transfers In	846,248	877,343	885,262	883,255	810,638
Prior Year Carry forward	5,720,811	5,811,325	6,313,103	6,537,871	8,489,651
Total Income	\$11,079,289	\$11,566,254	\$12,760,271	\$12,874,159	\$15,869,571
EXPENDITURES					
Personal Services	\$999,835	\$1,013,352	\$819,227	\$1,043,436	\$1,129,870
Operating Expenditures	1,196,431	1,177,735	1,138,739	1,317,915	1,402,633
Capital Outlays	120,304	0	40,166	2,305,377	6,019,069
Bond Interest	206,937	196,791	177,800	165,723	132,928
Amortization Expense	3,346	3,346	0	0	0
Loan Principal (Presentation Only)	654,486	666,290	691,894	703,693	667,710
Transfers Out	1,788,445	1,867,340	2,092,855	2,055,383	1,569,264
Restricted Reserves	3,537,938	3,537,938	3,537,938	2,787,938	1,074,105
Reserves	2,571,567	3,103,462	4,261,652	2,494,694	3,873,992
Total Expenditures	\$11,079,289	\$11,566,254	\$12,760,271	\$12,874,159	\$15,869,571

City of Brooksville

FUND 401 WATER

INFORMATION ABOUT WATER FUND

Description: Used for Water Department operations

Revenue Source: Charges associated with water services

Expenditures: For Water Department related expenses

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$74,850	\$0	\$0	
Legislative Appropriations	0	0	0	0	175,000	(1)
Charges for Services	2,178,451	2,366,436	2,767,838	2,634,070	2,897,477	
Miscellaneous	13,004	31,350	31,903	13,000	15,000	
Interest Income	13,450	30,170	35,962	6,000	1,500	
Connection Fees	0	0	0	0	0	
Transfers In	3,440	4,516	8,550	5,700	5,700	(2)
Prior Year Carry forward	142,873	80,518	307,836	317,540	1,280,785	
Total Income	\$2,351,218	\$2,512,990	\$3,226,939	\$2,976,310	\$4,375,462	
EXPENDITURES						
Personal Services	\$574,038	\$587,687	\$467,625	\$596,969	\$643,565	
Operating Expenditures	517,043	554,705	482,933	585,113	619,895	
Capital Outlays	106,327	0	27,599	440,583	1,242,738	(3)
Transfers Out	1,013,656	1,062,762	1,186,099	1,165,488	893,514	
Restricted Reserves for R & R 5%	0	0	138,391	131,704	144,874	
Reserves	140,154	307,836	924,292	56,453	830,876	
Total Expenditures	\$2,351,218	\$2,512,990	\$3,226,939	\$2,976,310	\$4,375,462	

(1) Legislative Appropriations for the Lamar Drinking Water Plant Improvements

(2) 57% of Interest Income from Fund 405, totaling \$10,000

(3) Lamar Drinking Water Plant \$350,000, Sharon St. Water Line Renovation \$70,000, Hydrant Valves \$34,000, Replacement Utility Truck \$38,738, GNT Water Line Relocation \$350,000, New Lift Station Generators \$150,000, New Head Works and Grit Chamber \$250,000



Utilities Department

Water Division

	2020 Actual	2021 Budget	2022 Budget
Personal Services	\$467,625	\$596,969	\$643,565
Operating Expenses	\$497,354	\$585,113	\$632,395
Capital Outlay	\$0	\$0	\$0
Transfers	\$1,186,100	\$1,165,488	\$893,514
Total	\$2,151,080	\$2,347,571	\$2,169,476

Staffing	2020	2021	2022
City Engineer/Utility Director	0.51	0.51	0.51
Assistant Utilities Director	0	0	0.57
Public Works Supervisor	0.57	0.57	0
Utilities Supervisor	0	0	0.57
Crew Leader	1.71	2.28	0
Utilities Specialist	3.42	2.85	2.28
Plant Operator III	0.57	0	0
Plant Operator I & II	2.28	2.85	1.57
Electrical Mechanic	0.57	0.57	0.57
Electrician	0	0	0.57
Equipment Operator	0.57	0.57	0
GIS Utilities Coordinator	0	0	0.57
Lead Utilities Worker	0	0	1.71
Lead Meter Technician	0	0	0.57
Meter Technician	0	0	0.57
Water & Wastewater Operator Train.	0.57	0.57	0.57
Admin. Specialist III	1.14	1.71	0.57
Admin. Assistant III	0	0	0.57
Customer Service Specialist-Utilities	0	0	1.14
Total Full Time			
Water	11.91	12.48	12.91
Total Water	11.91	12.48	12.91

Division Mission

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

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



Fiscal Year 2022

Budget Document for Water Department - 021

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51102 401 021 536	Financial & Administrative Salaries	18,866	18,817	19,386	905	51,303	45,146
51200 401 021 536	Regular Salaries & Wages	416,720	417,727	433,602	351,533	399,428	436,353
51202 401 021 536	Emergency Leave Wages		0	0	301	0	0
51400 401 021 536	Overtime - Unscheduled	28,914	17,401	20,679	12,769	20,000	20,000
51610 401 021 536	On Call Beeper Pay	5,006	5,425	5,432	5,415	4,980	4,980
52100 401 021 536	FICA Taxes	35,368	34,812	35,897	28,014	36,392	38,746
52200 401 021 536	Retirement Contributions	40,357	41,468	44,432	35,590	45,237	54,801
52301 401 021 536	Life Insurance	2,470	2,551	2,545	2,008	2,968	3,160
52303 401 021 536	Long Term Disability	944	985	997	774	1,094	1,165
52320 401 021 536	Dental employee	4,138	4,349	4,311	3,342	4,122	4,264
52400 401 021 536	Workers Comp Insurance	28,439	28,623	20,407	26,973	31,444	34,950
52500 401 021 536	Unemployment Compensation		1,881	0	0	0	0
1.Pnl-1. Total Personnel Service Costs		581,223	574,038	587,689	467,625	596,969	643,565
53101 401 021 536	Medical Services	1,788	1,068	962	996	2,000	2,000
53400 401 021 536	Other Contractual Services	27,383	64,753	79,936	34,706	43,445	48,534
53401 401 021 536	Contract Labor	12,610	1,305	2,345	3,553	5,000	5,000
53402 401 021 536	Laboratory Services	7,091	5,631	8,539	14,173	14,000	14,000
54000 401 021 536	Travel and Per Diem	174	774	0	24	1,000	1,700
54100 401 021 536	Communication & Freight Charge	4,917	4,591	4,513	4,338	5,095	5,500
54110 401 021 536	Postage	8,154	2,655	12,834	10,375	10,000	10,800
54210 401 021 536	Automotive Repair Service	270	85	474	1,329	2,000	2,000
54300 401 021 536	Electric	99,547	95,389	108,893	91,746	95,000	98,000

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
54303 401 021 536	Water	3,709	3,564	3,672	3,931	3,500	3,875
54315 401 021 536	Water Distribution	58,456	57,586	60,825	42,815	60,000	60,000
54400 401 021 536	Equipment & Vehicle Rental	4,705	1,801	1,912	746	3,200	3,200
54500 401 021 536	General Business Insurance	91,054	97,314	85,753	100,590	120,837	132,920
54510 401 021 536	Pollution/EnvironmentInsurance	5,617	6,004	5,291	5,565	6,161	6,161
54560 401 021 536	Insurance Claims & Deductibles		0	0	3,850	1,000	1,000
54600 401 021 536	Repair & Maintenance Services	5,727	10,896	11,447	7,643	10,750	12,500
54610 401 021 536	Apparatus-Repair & Maint	17,107	10,499	15,429	5,655	41,000	41,000
54700 401 021 536	Printing & Binding Services	18	2,240	1,519	3,365	2,000	3,000
54900 401 021 536	Other Current Charges	6,079	5,345	191	8,376	4,000	4,000
55100 401 021 536	Office Supplies	1,293	1,405	1,697	2,444	1,700	2,000
55210 401 021 536	Operating Supplies	7,316	19,704	10,785	14,804	11,610	12,000
55211 401 021 536	Medical Supplies		0	0	0	100	100
55220 401 021 536	Computer Supplies	9	780	1,884	57	1,000	1,000
55221 401 021 536	Laboratory Supplies	1,383	1,854	502	0	2,700	2,700
55223 401 021 536	Repair & Maintenance Supplies	30,269	7,974	6,074	4,889	2,000	2,100
55224 401 021 536	Replacement Water Meters	313	5,530	23,803	32,433	35,000	55,000
55225 401 021 536	Chemicals Supplies	8,328	8,675	4,028	4,031	10,000	10,000
55226 401 021 536	Safety Supplies & Gear	5,501	3,458	4,858	4,945	5,700	5,700
55227 401 021 536	Safety Marking Devices		1,371	2,226	1,435	2,000	2,000
55228 401 021 536	Apparatus Supplies	30,192	19,921	21,175	12,236	15,000	15,000
55230 401 021 536	Clothing & Uniforms	3,029	3,300	3,281	2,764	4,000	4,000
55231 401 021 536	Connections-supplies	4,397	8,928	14,220	23,845	10,000	10,000
55240 401 021 536	Institutional Supplies	512	455	541	731	800	800
55250 401 021 536	Fuels & Lubricants	23,955	24,813	25,452	18,029	20,000	20,000
55251 401 021 536	Tags & Titles		0	60	0	250	250
55252 401 021 536	Small Tools	2,503	2,724	2,119	1,619	2,000	2,000
55253 401 021 536	Auto Repair Supplies (in-house)	6,920	9,795	10,896	10,299	9,000	9,100

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
55400 401 021 536	Books, Publications, Subscription &	168	453	462	1,899	1,000	1,000
55410 401 021 536	Training and Education	2,049	2,184	1,744	907	5,625	5,625
55500 401 021 536	Uncapitalized Equipment	911	3,076	2,467	1,791	3,140	4,330
2. Op-2. Total Operating Costs		483,455	497,897	542,811	482,933	572,613	619,895
56001 401 021 581	Transfer Out to General Fund	224,466	224,466	224,466	224,466	235,139	42,750
56108 401 021 581	Transfer Out to 108		0	0	152,008	113,516	0
56311 401 021 581	Transfer Out to 311	157,873	144,717	157,873	157,873	157,873	157,873
56406 401 021 581	Transfer Out to 406	442,938	479,205	499,613	499,376	495,795	493,828
56501 401 021 581	Transfer Out to 501	19,704	17,655	24,230	26,069	28,169	33,719
56502 401 021 581	Transfer Out to 502	44,072	44,072	44,072	44,072	48,826	76,205
56609 401 021 536	Transfer Out to 609		0	0	0	6,242	6,457
56609 401 021 581	Transfer Out to 609	7,186	7,500	7,500	5,957	0	0
56610 401 021 536	Transfer Out to 610		0	0	0	79,929	82,682
56610 401 021 581	Transfer Out to 610	120,772	96,042	105,010	76,279	0	0
5.Tra-5. Total Transfers Out		1,017,011	1,013,656	1,062,763	1,186,100	1,165,488	893,514
55590 401 021 536	Depreciation	1,626,793	1,630,344	1,634,460	1,634,494	0	0
59300 401 021 536	Meter Deposit Interest	2,422	4,040	6,543	1,774	2,500	2,500
59992 401 021 599	Bad Debt Expenses	9,902	14,837	9,731	12,649	10,000	10,000
micro-microix worksheets		1,639,117	1,649,222	1,650,735	1,648,917	12,500	12,500
Expense		3,720,807	3,734,813	3,843,998	3,785,574	2,347,571	2,169,475

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 Actual	2021 Budget	2022 Proposed	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$32,186	\$253,000	\$253,000	(1)
Legislative Appropriation	0	0	0	0	572,500	(2)
Charges for Services	2,002,875	2,218,597	2,413,871	2,464,663	2,611,130	
Miscellaneous	9,810	20,711	13,720	10,000	10,000	
Interest Income	10,146	22,760	15,464	5,000	500	
Conection Fees	0	0	0	0	0	
Transfers In	0	0	4,300	4,300	4,300	(3)
Prior Year Carry forward	507,833	585,077	672,205	792,546	1,604,633	
Total Income	\$2,530,664	\$2,847,145	\$3,151,746	\$3,529,509	\$5,056,063	
EXPENDITURES						
Personal Services	\$425,797	\$425,665	\$351,602	\$446,467	\$486,305	
Operating Expenditures	679,388	623,030	655,806	732,802	782,738	
Capital Outlays	13,977	0	12,567	1,114,794	2,200,070	(4)
Transfers Out	766,789	797,948	891,756	879,895	675,750	
Restricted Reserves for R & R 5%	0	110,929	120,694	123,233	130,556	
Reserves	644,713	889,573	1,119,321	232,318	780,644	
Total Expenditures	\$2,530,664	\$2,847,145	\$3,151,746	\$3,529,509	\$5,056,063	

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

(1) Legislative Appropriations for Brooksville Sewer Rehabilitation Phase IV \$360,000 and Jetter Vac Truck \$212,500

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

(3) Brooksville Sewer Rehabilitation Phase IV \$360,000, East Ave. Lift Station Design/Replacement \$150,000, Modify Master Lift Station at Cortez Blvd. \$720,120, School St. Pump Replacement \$60,000, Reclaim Water to Cascades \$224,950, Jetter Vac Truck \$425,000, Lake Side Mobil Home Station \$190,000, Diamond Creek Lift Station



Utilities Department

Wastewater Division

	2020 Actual	2021 Budget	2022 Budget
Personal Services	\$351,602	\$446,467	\$486,305
Operating Expenses	\$668,114	\$732,802	\$791,738
Capital Outlay	\$0	\$0	\$0
Transfers	\$891,756	\$879,894	\$675,750
Total	\$1,911,473	\$2,059,164	\$1,953,792

Staffing	2020	2021	2022
City Engineer/Utility Director	0.39	0.39	0.39
Assistant Utilities Director	0	0	0.43
Public Works Supervisor	0.43	0.43	0
Utilities Supervisor	0	0	0.43
Crew Leader	1.29	1.72	0
Utilities Specialist	2.58	2.15	1.72
Plant Operator III	0.43	0	0
Plant Operator I & II	1.72	2.15	1.43
Electrical Mechanic	0.43	0.43	0.43
Electrician	0	0	0.43
Equipment Operator	0.43	0.43	0
GIS Utilities Coordinator	0	0	0.43
Lead Utilities Worker	0	0	1.29
Lead Meter Technician	0	0	0.43
Meter Technician	0	0	0.43
Water & Wastewater Operator Train.	0.43	0.43	0.43
Admin. Specialist III	0.86	1.29	0.43
Admin. Assistant III	0	0	0.43
Customer Service Specialist-Utilities	0	0	0.86
Total Full Time Wastewater	8.99	9.42	9.99
Total Wastewater FTE	8.99	9.42	9.99

Division Mission

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

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



Fiscal Year 2022

Budget Document for Wastewater Department - 027

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51102 401 027 536	Financial & Administrative Salaries	14,232	14,195	14,624	683	38,702	34,058
51200 401 027 536	Regular Salaries & Wages	315,034	312,516	316,299	266,397	301,323	332,828
51202 401 027 536	Emergency Leave Wages		0	0	227	0	0
51400 401 027 536	Overtime - Unscheduled	18,151	10,098	11,693	8,321	12,000	12,000
51610 401 027 536	On Call Beeper Pay	3,730	3,395	3,337	3,388	3,767	3,767
52100 401 027 536	FICA Taxes	26,463	25,790	25,913	21,090	27,218	29,273
52200 401 027 536	Retirement Contributions	29,422	30,808	32,458	26,428	33,818	41,403
52301 401 027 536	Life Insurance	1,805	1,880	1,910	1,525	2,220	2,388
52303 401 027 536	Long Term Disability	718	748	747	590	818	880
52320 401 027 536	Dental employee	3,198	3,356	3,289	2,604	3,110	3,298
52400 401 027 536	Workers Comp Insurance	21,454	21,593	15,395	20,348	23,490	26,411
52500 401 027 536	Unemployment Compensation		1,419	0	0	0	0
1.Pnl-1. Total Personnel Service Costs		434,206	425,797	425,665	351,602	446,467	486,305
53101 401 027 536	Medical Services	1,325	806	726	1,059	900	900
53400 401 027 536	Other Contractual Services	73,791	86,527	104,831	86,319	101,197	110,067
53401 401 027 536	Contract Labor	9,513	722	6,243	2,680	4,000	4,000
53402 401 027 536	Laboratory Services	9,525	9,229	7,372	9,809	10,000	10,000
54000 401 027 536	Travel and Per Diem	403	419	0	20	1,000	1,000
54100 401 027 536	Communication & Freight Charge	3,467	4,058	5,122	6,614	5,000	8,500
54110 401 027 536	Postage	6,248	2,155	9,726	7,977	10,000	10,000
54210 401 027 536	Automotive Repair Service	204	64	358	5,377	6,500	6,500
54300 401 027 536	Electric	134,675	151,714	146,481	140,992	150,000	155,000

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
54303 401 027 536	Water	7,390	7,325	7,759	9,468	7,500	8,000
54314 401 027 536	Effluent Disposal Permit	22,612	31,706	27,365	27,657	25,000	25,750
54316 401 027 536	Sewerage collection	3,782	4,365	5,263	5,266	8,000	8,000
54400 401 027 536	Equipment & Vehicle Rental	2,247	1,312	1,772	1,591	1,000	1,000
54401 401 027 536	Rentals & Leases		934	0	0	1,200	1,000
54500 401 027 536	General Business Insurance	68,690	73,412	64,691	75,884	91,155	100,271
54510 401 027 536	Pollution/EnvironmentInsurance	4,238	4,529	3,991	4,198	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	7,164	15,702	15,567	33,441	45,000	45,000
54610 401 027 536	Apparatus-Repair & Maint	4,878	80,068	21,461	40,098	75,000	75,000
54700 401 027 536	Printing & Binding Services	12	1,663	1,112	2,546	2,000	2,300
54810 401 027 536	Promotional Activities		0	0	0	500	500
54900 401 027 536	Other Current Charges	838	25	738	162	700	700
55100 401 027 536	Office Supplies	1,625	1,456	1,987	1,998	2,000	2,000
55210 401 027 536	Operating Supplies	5,714	10,120	9,122	13,316	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	43	1,000	1,000
55221 401 027 536	Laboratory Supplies	4,348	3,202	549	1,702	5,000	6,000
55223 401 027 536	Repair & Maintenance Supplies	19,501	8,689	10,622	12,006	10,000	10,000
55225 401 027 536	Chemicals Supplies	52,761	65,309	65,588	52,126	57,500	57,500
55226 401 027 536	Safety Supplies & Gear	3,552	3,554	3,561	3,334	3,200	3,300
55227 401 027 536	Safety Marking Devices		892	1,680	1,083	1,000	1,000
55228 401 027 536	Apparatus Supplies	35,949	40,290	57,345	71,372	35,000	65,000
55230 401 027 536	Clothing & Uniforms	2,276	2,481	2,473	2,240	2,500	2,500
55231 401 027 536	Connections-supplies	2,391	2,745	3,946	6,860	4,000	4,000
55240 401 027 536	Institutional Supplies	581	591	472	549	500	500
55250 401 027 536	Fuels & Lubricants	18,994	20,866	19,552	13,929	20,000	20,000
55251 401 027 536	Tags & Titles		0	45	0	250	250

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
55252 401 027 536	Small Tools	2,801	3,826	3,079	2,348	5,000	5,000
55253 401 027 536	Auto Repair Supplies (in-house)	6,525	9,406	8,292	6,226	9,000	9,000
55400 401 027 536	Books, Publications, Subscription &	227	442	334	285	500	500
55410 401 027 536	Training and Education	2,162	2,916	1,208	578	2,000	2,000
55500 401 027 536	Uncapitalized Equipment	3,241	10,238	1,872	4,655	4,000	4,000
2. Op-2. Total Operating Costs		523,657	664,939	622,988	655,806	723,802	782,738
56001 401 027 581	Transfer Out to General Fund	169,334	169,334	169,334	170,000	178,051	32,250
56108 401 027 581	Transfer Out to 108		0	0	114,672	85,635	0
56311 401 027 581	Transfer Out to 311	119,098	109,173	119,098	119,098	119,098	119,098
56406 401 027 581	Transfer Out to 406	399,870	363,603	373,214	373,036	374,021	372,537
56501 401 027 581	Transfer Out to 501	14,869	13,321	18,279	19,666	21,251	25,437
56502 401 027 581	Transfer Out to 502	33,247	33,247	33,247	33,247	36,833	57,488
56609 401 027 536	Transfer Out to 609		0	0	0	4,709	4,994
56609 401 027 581	Transfer Out to 609	6,501	5,658	5,658	4,494	0	0
56610 401 027 536	Transfer Out to 610		0	0	0	60,297	63,947
56610 401 027 581	Transfer Out to 610	91,110	72,453	79,188	57,544	0	0
5.Tra-5. Total Transfers Out		834,029	766,789	798,018	891,756	879,894	675,750
59300 401 027 536	Meter Deposit Interest	1,827	3,048	4,936	1,338	1,000	1,000
59992 401 027 599	Bad Debt Expenses	7,470	11,401	9,594	10,970	8,000	8,000
micro-microix worksheets		9,297	14,449	14,530	12,309	9,000	9,000
Expense		1,801,188	1,871,974	1,861,201	1,911,473	2,059,164	1,953,792



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 Actual	2021 Budget	2022 Proposed
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	9,083	23,548	20,297	10,000	0
Conection Fees	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	782,914	783,997	800,915	800,915	806,212
Total Income	<u>\$791,997</u>	<u>\$807,545</u>	<u>\$821,212</u>	<u>\$810,915</u>	<u>\$806,212</u>
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	8,000	6,630	15,000	10,000	0
Reserves	783,997	800,915	806,212	800,915	806,212
Total Expenditures	<u>\$791,997</u>	<u>\$807,545</u>	<u>\$821,212</u>	<u>\$810,915</u>	<u>\$806,212</u>



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 Actual	2021 Budget	2022 Proposed
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	3,122	7,441	(2,058)	1,500	500
Conection Fees	0	0	0	0	0
Transfers In	842,808	872,827	872,412	873,255	800,638
Prior Year Carry forward	359,955	341,116	354,957	355,957	425,283
Total Income	\$1,205,885	\$1,221,384	\$1,225,311	\$1,230,712	\$1,226,421
EXPENDITURES					
Bond Interest	\$206,937	\$196,791	\$177,800	\$165,723	\$132,928
Amortization Expense	3,346	3,346	0	0	0
Bond Issuance Cost	0	0	0	0	0
Loan Principal (Presentation only)	654,486	666,290	691,894	703,693	667,710
Transfers Out	0	0	0	0	0
Reserves	341,116	354,957	355,617	361,296	425,783
Total Expenditures	\$1,205,885	\$1,221,384	\$1,225,311	\$1,230,712	\$1,226,421



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	2019	2020	2021	2022
	Actual	Actual	Actual	Budget	Proposed
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	487	539	257	200	75
Conection Fees	56,857	9,321	22,648	10,000	10,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	121,381	119,089	128,949	138,449	166,929
Total Income	\$178,725	\$128,949	\$151,854	\$148,649	\$177,004
EXPENDITURES					
Personal 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	178,725	128,949	151,854	148,649	177,004
Total Expenditures	\$178,725	\$128,949	\$151,854	\$148,649	\$177,004



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 Actual	2021 Budget	2022 Proposed
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	1,249	1,665	684	600	100
Conection Fees	173,469	48,238	52,478	20,000	20,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	219,696	334,778	384,681	405,281	457,943
Total Income	\$394,414	\$384,681	\$437,843	\$425,881	\$478,043
EXPENDITURES					
Personal 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	394,414	384,681	437,843	425,881	478,043
Total Expenditures	\$394,414	\$384,681	\$437,843	\$425,881	\$478,043



FUND 409 COBB ROAD WASTEWATER CAPACITY FUND

INFORMATION ABOUT COBB ROAD WASTEWATER CAPACITY FUND

Description: Cobb Road Wastewater Expansion

Revenue Source: Crescent Settlement

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

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Proposed	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Insurance Claims/Settlements	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	40,227	96,810	81,806	25,000	2,500	
Connection Fees	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	3,586,159	3,566,750	3,663,560	3,727,183	3,747,866	
Total Income	<u>\$3,626,386</u>	<u>\$3,663,560</u>	<u>\$3,745,366</u>	<u>\$3,752,183</u>	<u>\$3,750,366</u>	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	750,000	2,576,261	(1)
Transfers Out	0	0	0	0	0	
Restricted Reserves	3,537,938	3,537,938	3,537,938	2,787,938	1,074,105	
Reserves	88,448	125,622	207,428	214,245	100,000	
Total Expenditures	<u>\$3,626,386</u>	<u>\$3,663,560</u>	<u>\$3,745,366</u>	<u>\$3,752,183</u>	<u>\$3,750,366</u>	

(1) William S. Smith Reclamation Facility Expansion/Oxidation Ditch

City of Brooksville

FUND 403 SANITATION

INFORMATION ABOUT SANITATION FUND

Description: Used for Sanitation Department operations

Revenue Source: Charges associated with sanitation services

Expenditures: For Sanitation Department related expenses

	2018 Actual	2019 Actual	2020 Actual	2021 Projections	2021 Budget	2022 Proposed
INCOME						
Intergovernmental Revenue	\$70,665	\$137,971	\$7,772	\$0	\$0	\$0
Charges for Services	1,514,858	1,623,918	1,650,694	1,625,500	1,625,500	1,675,880
Miscellaneous	2,640	5,934	11,859	1,000	2,500	1,500
Interest Income	1,985	6,348	4,976	500	4,000	500
Transfers In	0	0	0		0	0
Prior Year Carry forward	1,023,228	1,279,591	1,352,258	1,565,091	1,470,609	1,736,979
Total Income	\$2,613,376	\$3,053,762	\$3,027,559	\$3,192,091	\$3,102,609	\$3,414,859
EXPENDITURES						
Personal Services	\$435,608	\$420,646	\$447,791	\$490,000	\$515,886	\$653,391
Operating Expenditures	475,437	481,076	522,563	510,000	541,571	564,675
Capital Outlays	0	0	0	21,000	21,000	422,050
Transfers Out	422,740	799,782	492,114	434,112	434,112	339,294
Reserves	1,279,591	1,352,258	1,565,091	1,736,979	1,590,040	1,435,449
Total Expenditures	\$2,613,376	\$3,053,762	\$3,027,559	\$3,192,091	\$3,102,609	\$3,414,859

(1)

(1) Dumpster Replacement \$22,050, Rear Loader Residential Garbage Truck \$300,000, Heavy Truck/Equipment Lift \$100,000



Utilities Department

Sanitation Division

	2020 Actual	2021 Budget	2022 Budget
Personal Services	\$447,791	\$515,886	\$653,391
Operating Expenses	\$522,563	\$541,571	\$564,675
Capital Outlay	\$0	\$0	\$0
Transfers	\$492,114	\$434,487	\$369,294
Total	\$1,462,468	\$1,491,944	\$1,587,360

Staffing	2020	2021	2022
City Engineer/Utilities Director	0.10	0.10	0.10
Operation Supervisor	1	1	0
Sanitation Oper II/III	1	1	0
Sanitation Operator I	3	3	0
Front Loader Driver	2	2	2
Sanitation Collector	4	4	0
Solid Waste & Recyc Manager	0	0	1
Solid Waste Attendant I	0	0	2
Solid Waste Attendant II	0	0	2
Solid Waste Operator I	0	0	1
Solid Waste Operator II	0	0	2
Solid Waste Operator III	0	0	1
Cust Serv/Billing Supervisor	1	1	1
Total Full Time Sanitation FTE	12.10	12.10	12.10
Total Sanitation FTE	12.10	12.10	12.10

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 2022

Budget Document for Sanitation Department - 022

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51102 403 022 534	Financial & Administrative Salaries	16,549	16,506	17,005	0	10,001	8,800
51200 403 022 534	Regular Salaries & Wages	290,590	299,934	301,807	321,798	363,168	445,326
51202 403 022 534	Emergency Leave Wages		0	0	1,371	0	0
51400 403 022 534	Overtime - Unscheduled	10,091	8,314	4,577	6,860	5,000	8,000
52100 403 022 534	FICA Taxes	23,253	24,551	23,792	24,755	28,930	35,353
52200 403 022 534	Retirement Contributions	28,306	32,516	31,227	31,324	37,817	50,002
52301 403 022 534	Life Insurance	1,699	1,914	1,785	1,953	2,360	2,884
52303 403 022 534	Long Term Disability	691	705	676	713	870	1,063
52320 403 022 534	Dental employee	3,229	3,328	3,133	3,513	3,996	3,996
52400 403 022 534	Workers Comp Insurance	44,691	47,840	36,644	55,503	63,745	97,968
1.Pnl-1. Total Personnel Service Costs		419,099	435,608	420,645	447,791	515,886	653,391
53101 403 022 534	Medical Services	1,753	518	911	817	1,500	1,500
53400 403 022 534	Other Contractual Services	8,759	14,267	9,941	25,288	30,370	25,000
53401 403 022 534	Contract Labor	17,428	32,370	28,243	30,720	20,000	30,000
54000 403 022 534	Travel and Per Diem	17	2	0	0	300	300
54100 403 022 534	Communication & Freight Charge	2,684	3,069	1,908	1,695	2,900	3,000
54110 403 022 534	Postage	4,747	1,548	7,434	6,072	6,000	6,500
54210 403 022 534	Automotive Repair Service	17,181	25,106	29,065	27,497	34,000	24,000
54300 403 022 534	Electric	3,788	4,574	4,108	4,136	4,000	4,150
54303 403 022 534	Water	3,094	2,889	3,016	3,301	3,500	3,600
54311 403 022 534	Waste disposal	193,437	188,539	195,183	216,531	218,470	230,000
54317 403 022 534	Dumpsters	19,719	19,510	24,554	19,831	19,600	19,900

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
54400 403 022 534	Equipment & Vehicle Rental	783	869	817	68	840	1,000
54500 403 022 534	General Business Insurance	33,231	32,287	28,451	33,374	40,091	44,100
54560 403 022 534	Insurance Claims & Deductibles		100	0	15,573	1,000	1,000
54600 403 022 534	Repair & Maintenance Services	1,426	1,494	1,249	2,453	1,300	3,000
54700 403 022 534	Printing & Binding Services	2,903	1,924	1,486	4,516	6,000	6,000
55100 403 022 534	Office Supplies	980	992	1,334	1,710	1,000	1,000
55210 403 022 534	Operating Supplies	3,991	1,695	1,085	2,012	1,000	1,200
55220 403 022 534	Computer Supplies	152	59	107	0	300	300
55223 403 022 534	Repair & Maintenance Supplies	2,075	3,074	2,336	6,248	5,500	6,200
55225 403 022 534	Chemicals Supplies	2,314	755	1,268	1,510	2,300	2,500
55226 403 022 534	Safety Supplies & Gear	3,207	3,322	4,617	5,433	4,200	4,500
55227 403 022 534	Safety Marking Devices		0	0	521	600	650
55230 403 022 534	Clothing & Uniforms	2,011	2,014	1,889	2,239	2,300	3,500
55240 403 022 534	Institutional Supplies	2,369	419	1,200	430	600	600
55250 403 022 534	Fuels & Lubricants	67,863	87,887	79,162	69,368	82,000	90,000
55251 403 022 534	Tags & Titles		0	192	0	200	200
55252 403 022 534	Small Tools	497	550	285	323	450	450
55253 403 022 534	Auto Repair Supplies (in-house)	42,459	45,222	49,259	40,484	50,000	50,000
55400 403 022 534	Books, Publications, Subscription &	196	211	196	212	200	225
55410 403 022 534	Training and Education		0	0	68	300	300
55500 403 022 534	Uncapitalized Equipment		175	1,778	132	750	0
2. Op-2. Total Operating Costs		439,061	475,437	481,075	522,563	541,571	564,675
56001 403 022 581	Transfer Out to General Fund	89,000	89,000	89,000	89,000	97,512	25,000
56108 403 022 581	Transfer Out to 108		0	0	66,337	30,179	0
56311 403 022 581	Transfer Out to 311	1,225	1,123	1,225	1,225	1,225	1,225
56501 403 022 581	Transfer Out to 501	38,497	33,732	45,218	48,070	52,568	62,924
56502 403 022 581	Transfer Out to 502	192,949	219,949	578,752	203,956	169,477	196,619
56609 403 022 534	Transfer Out to 609		0	0	6,050	6,050	6,050

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
56609 403 022 581	Transfer Out to 609	5,768	5,718	5,718	0	0	0
56610 403 022 534	Transfer Out to 610		0	0	77,476	77,476	77,476
56610 403 022 581	Transfer Out to 610	96,929	73,218	79,869	0	0	0
5.Tra-5. Total Transfers Out		424,367	422,740	799,782	492,114	434,487	369,294
Expense		1,282,527	1,333,785	1,701,503	1,462,468	1,491,944	1,587,360

City of Brooksville

FUND 501 FLEET MAINTENANCE

INFORMATION ABOUT FLEET MAINTENANCE FUND

Description: Used for Fleet Maintenance Department operations

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

Expenditures: For Fleet Maintenance Department related expenses

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Miscellaneous	139	0	0	0	0
Interest Income	80	113	54	50	50
Transfers In	95,020	99,644	116,956	126,945	151,954
Prior Year Carry forward	44,101	53,718	71,482	72,202	71,413
Total Income	\$139,340	\$153,475	\$188,492	\$199,197	\$223,417
EXPENDITURES					
Personal Services	\$58,060	\$54,228	\$90,955	\$93,536	\$117,019
Operating Expenditures	17,207	16,515	18,793	21,129	21,131
Capital Outlays	0	0	0	50,000	0
Transfers Out	10,355	11,250	13,806	13,806	13,806
Reserves	53,718	71,482	64,729	20,726	71,461
Total Expenditures	\$139,340	\$153,475	\$188,492	\$199,197	\$223,417



Public Works Department

Fleet Maintenance Division

	2020 Actual	2021 Budget	2022 Budget
Personnel Services	\$90,955	\$93,536	\$117,019
Operating Expenses	\$18,364	\$21,129	\$21,131
Capital Outlays	\$0	\$0	\$0
Transfers	\$13,806	\$13,806	\$13,806
Total	\$123,125	\$128,471	\$151,956

Staffing	2020	2021	2022
Chief Mechanic	1	1	1
Mechanic	1	1	1
Total Full Time Fleet	2	2	2
Total Fleet FTE	2	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 2022

Budget Document for Fleet Maintenance - 018

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
51200 501 018 549	Regular Salaries & Wages	64,203	47,282	44,718	73,711	74,328	92,394
51202 501 018 549	Emergency Leave Wages		0	0	475	0	0
51400 501 018 549	Overtime - Unscheduled	624	50	141	295	400	400
52100 501 018 549	FICA Taxes	4,889	3,601	3,269	5,501	5,717	7,099
52200 501 018 549	Retirement Contributions	5,397	3,761	3,561	6,424	7,473	10,040
52301 501 018 549	Life Insurance	406	258	263	414	466	579
52303 501 018 549	Long Term Disability	149	111	96	152	172	213
52320 501 018 549	Dental employee	635	452	371	628	660	660
52400 501 018 549	Workers Comp Insurance	2,355	2,544	1,809	3,354	4,321	5,633
1.Pnl-1. Total Personnel Service Costs		78,657	58,060	54,228	90,955	93,536	117,019
53101 501 018 549	Medical Services	108	25	116	210	360	360
53400 501 018 549	Other Contractual Services	78	161	83	84	86	88
54000 501 018 549	Travel and Per Diem		114	0	0	0	0
54100 501 018 549	Communication & Freight Charge	890	1,606	1,561	943	1,000	1,000
54210 501 018 549	Automotive Repair Service		104	0	0	200	200
54300 501 018 549	Electric	1,496	1,563	1,536	1,594	1,700	1,700
54400 501 018 549	Equipment & Vehicle Rental	1,473	1,604	1,011	665	700	700
54500 501 018 549	General Business Insurance	6,322	6,142	5,412	5,772	6,933	6,933
54600 501 018 549	Repair & Maintenance Services	2,217	1,789	1,940	2,586	2,000	2,000
55100 501 018 549	Office Supplies	210	57	28	141	200	200
55210 501 018 549	Operating Supplies		0	301	258	600	600
55220 501 018 549	Computer Supplies		0	0	0	100	100
55223 501 018 549	Repair & Maintenance Supplies	88	102	0	43	0	0
55226 501 018 549	Safety Supplies & Gear	189	220	277	191	300	300
55230 501 018 549	Clothing & Uniforms	1,219	1,157	799	882	1,800	1,800
55240 501 018 549	Institutional Supplies		0	0	619	200	200

Account Number	Description	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
55250 501 018 549	Fuels & Lubricants	577	1,085	549	579	600	600
55252 501 018 549	Small Tools	757	793	453	770	1,000	1,000
55253 501 018 549	Auto Repair Supplies (in-house)	1,877	685	1,167	1,648	3,000	3,000
55400 501 018 549	Books, Publications, Subscription &	24	0	0	1,380	100	100
55410 501 018 549	Training and Education		0	122	0	250	250
55500 501 018 549	Uncapitalized Equipment		0	1,160	0	0	0
2. Op-2. Total Operating Costs		17,525	17,207	16,516	18,364	21,129	21,131
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	1,000	1,000	0
56610 501 018 581	Transfer Out to 610	12,605	9,605	10,500	12,806	12,806	0
56610 501 018 549	Transfer Out to 610		0	0	0	0	12,806
5.Tra-5. Total Transfers Out		13,355	10,355	11,250	13,806	13,806	13,806
Expense		109,536	85,621	81,993	123,125	128,471	151,956

City of Brooksville

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

	Purchase Price	Annual Required Transfer	Accumulated Replacement Previous Years 9/30/21	Total Accumulated Replacement 09/30/2022
General	\$0	\$0	\$0	\$0
Sanitation	\$2,421,344	\$196,619	\$1,055,357	\$1,096,628
Utilities	\$791,007	\$133,693	\$405,242	\$538,935
Total	\$3,212,351	\$330,312	\$1,460,599	\$1,635,563

Vehicle Replacement at 9/30/21	\$1,641,764
Add: FY 2022 Annual Replacement Transfer	\$330,312
Projected interest for Fy 2022	\$1,000
Money from sale of vehicles	\$0
Less Vehicles to be purchased in Fy 2022	\$0
FY 2022 Vehicle Replacement Fund Balance	\$1,973,076

Contingency and Schedule Recap at 9/30/22

Vehicle Replacement Schedule	\$1,635,563	
Contingency	\$336,513	
Projected interest Trade in FY 2022	\$1,000	
Less Vehicles to be purchased in FY 2022	\$0	
Total Vehicle Replacement Account at 09/30/22		\$1,973,076

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 9/30/21	Total Accumulated Replacement 09/30/2022	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	17	\$0	\$0	
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	17	\$0	\$0	
					\$46,371		\$0		\$0	\$0	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$0	16	\$0	\$0	
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	16	\$0	\$0	
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	16	\$0	\$0	
					\$63,451		\$0		\$0	\$0	
1671	170	06/07	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	7	\$0	15	\$0	\$0	
1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	15	\$0	\$0	
					\$29,625		\$0		\$0	\$0	
1835		10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	11	\$21,012	\$24,514	(1)(2)
1828		10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	11	\$15,660	\$18,270	(1)(2)
1830	598	10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	11	\$39,930	\$46,585	(1)(2)
					\$109,330		\$12,767		\$76,602	\$89,369	
1860		11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	10	\$32,145	\$38,574	(1)(2)
1865		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	10	\$32,250	\$38,700	(2)
					\$109,500		\$12,879		\$64,395	\$77,274	
1916		13/14	2014 Mini Backhoe w/ Trailer		\$55,000	10	\$5,500	8	\$16,500	\$22,000	(2)
1915		13/14	2014 Utility Truck		\$35,000	7	\$5,000	8	\$25,000	\$30,000	(2)
					\$90,000		\$10,500		\$41,500	\$52,000	
1938		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	7	\$22,855	\$27,426	(2)
1939		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	7	\$26,091	\$30,662	(2)
1940		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	7	\$27,159	\$31,730	(2)
1941		14/15	2014 Utility Dump Trailer		\$7,000	7	\$1,000	7	\$6,000	\$7,000	(2)
					\$103,000		\$14,713		\$82,105	\$96,818	
1974		15/16	2015 Vacuum Excavator		\$122,000	10	\$12,200	6	\$73,200	\$85,400	(2)
1968		15/16	Off-Road Utility Vehicle		\$10,300	10	\$1,030	6	\$6,180	\$7,210	(2)
					\$132,300		\$13,230		\$79,380	\$92,610	

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 9/30/21	Total Accumulated Replacement 09/30/2022	
1995		16/17	17 Customer Service Pick up Truck		\$20,000	7	\$2,857	5	\$39,457	\$42,314	(2)
1996		16/17	Wheel Backhoe Loader		\$75,000	10	\$7,500	5	\$10,590	\$18,090	(2)
					\$95,000		\$10,357		\$50,047	\$60,404	
		19/20	Water Meter Truck		\$21,323	7	\$3,046	2	\$3,046	\$6,092	
		19/20	Crane Truck		\$81,674	10	\$8,167	2	\$8,167	\$16,334	
					\$102,997		\$11,213		\$11,213	\$22,426	
		21/22	2022 Utility Truck		\$38,738	7	\$5,534	0	\$0	\$5,534	
		21/22	2022 Jetter Vac Truck		\$425,000	10	\$42,500	0	\$0	\$42,500	
					\$463,738		\$48,034		\$0	\$48,034	
			Total		\$1,345,312		\$133,693		\$405,242	\$538,935	
											\$538,935
											Actual Balance of Vehicle Replacement Schedule

Fund 502 for Water & Sewer

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Vehicle Replacement at 09/30/21	\$281,535
Add: FY2022 Annual Replacement Transfer	\$133,693
Projected interest for FY 2022	\$500
Less Purchases FY 2022	\$0
FY 2022 Vehicle Replacement Fund Balance	\$415,728

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY 2022

Vehicle Replacement Schedule	\$538,935
Contingency	-\$123,707
Projected interest FY 2022	\$500
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 09/30/22	\$415,728

Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY2022

Water Fund 401 Dept.21 transfer out	76,205	
to Fund 502 Vehicle Replacement		
Sewer Fund 401 Dept. 27 transfer out	57,488	
to Fund 502 Vehicle Replacement		
Total Transfers Out	133,693	

- (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 9/30/21	Total Accumulated Replacement 09/30/2022
1760	469	08/09	2009 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$0	13	\$0	\$0
1794	470	09/10	2010 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$0	12	\$0	\$0
1787	471	09/10	2010 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$0	12	\$0	\$0
1817	472	10/11	2010 Peterbilt Boom Truck	Sanitation	\$127,824	10	\$0	11	\$0	\$0
1812	473	10/11	2011 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$0	11	\$0	\$0
1863	475	11/12	2012 Recycling Truck	Sanitation	\$175,000	10	\$17,500	10	\$157,500	\$175,000
1862	474	11/12	2013 Peterbilt Boom Truck	Sanitation	\$140,986	10	\$14,099	10	\$126,891	\$140,990
1894	476	12/13	2013 Ford F - 150 Pick up Truck	Sanitation	\$20,000	7	\$0	9	\$25,716	\$0
1886	477	12/13	2013 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	8	\$45,500	\$52,000
1969	481	15/16	2016 Peterbilt Garbage Truck	Sanitation	\$250,000	10	\$25,000	6	\$125,000	\$150,000
2006	483	17/18	2018 Peterbilt Garbage Truck/F.L.	Sanitation	\$270,000	10	\$27,000	4	\$81,000	\$108,000
2013	484	18/19	2019 Peterbilt Garbage Truck	Sanitation	\$221,869	10	\$22,187	3	\$45,187	\$67,374
2014	485	18/19	2020 Peterbilt 337 Boom Truck	Sanitation	\$163,876	10	\$16,388	3	\$32,776	\$49,164
		21/22	2022 Peterbilt Garbage Truck/R.L.	Sanitation	\$300,000	10	\$30,000	0	\$0	\$30,000
					\$2,721,344		\$196,619		\$925,725	\$1,096,628
Total					\$2,721,344		\$196,619		\$925,725	\$1,096,628
Actual Balance of Vehicle Replacement Schedule										\$1,096,628

TOTAL FUND BALANCE

\$1,096,628

Vehicle Replacement at 09/30/21	\$1,360,229
Add: FY 2022 Annual Replacement Transfer	\$196,619
Contingency Transfers	\$0
Projected interest for FY 2022	\$500
Less: Vehicles Purchased from Fund	\$0
FY 2022 Vehicle Replacement Fund Balance	\$1,557,348

Recap of Sanitation Out to Vehicle Replacement Fund FY 2022

Vehicle Replacement Schedule	\$1,096,628
Contingency	\$460,220
Projected interest FY 2022	\$500
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 9/30/22	\$1,557,348
Solid Waste Fund 403 transfer out to Fund 502 Vehicle Replacement	196,619
Total Transfers Out	196,619

City of Brooksville

Fund 503 Equipment Replacement Fund

	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2021 Budget	2022 Budget	
Income Equipment Replacement							
Prior Cash Carry Forward	\$28,540	\$38,552	\$41,085	\$44,245	\$44,245	\$48,280	
Operating Expenditures	\$0	(\$7,497)	(\$6,855)	(\$6,000)	(\$6,000)	(\$5,600)	
Interest Income & Sales of Equipment	12	30	15	35	35	35	
Transfers In from Departments	10,000	10,000	10,000	10,000	10,000	10,000	
Total VRF Income	38,552	41,085	44,245	48,280	48,280	52,715	
Capital Expenditures VRF/IS	\$0	\$0	\$0	\$0	\$0	\$31,300	(1)
Total VRF Reserve	\$38,552	\$41,085	\$44,245	\$48,280	\$48,280	\$21,415	

(1) Parks Department - Field Rake \$12,500 and Cemetery Department - John Deere Gator \$18,800

Detail of Departments' monies being transferred from in Fy 2022 for new Equipment Replacement Fund:

Parks & Facilities	\$5,000
Cemetery	\$5,000
Total	<u>\$10,000</u>

City of Brooksville

TOTAL TRUST & AGENCY FUNDS

	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Contributions	\$868,461	\$658,051	\$1,926,857	\$480,000	\$460,000
Grant Revenue	0	0	0	0	0
TIF Funds	74,232	77,198	93,098	83,500	100,000
Interest	360,326	477,009	326,919	201,070	151,770
Miscellaneous	0	0	0	0	0
Gain or (Loss) on Invest.	685,588	27,197	384,578	75,000	75,000
Transfers In	855,973	809,110	714,106	700,300	700,300
Prior Year Carry forward	14,831,764	15,793,128	15,984,651	9,128,943	10,088,338
Total Income	\$17,676,344	\$17,841,693	\$19,430,209	\$10,668,813	\$11,575,408
EXPENDITURES					
Pension Benefits	\$630,583	\$702,364	\$8,709,431	\$458,688	\$462,000
Personnel Expenses	0	0	0	0	0
Operating Expenditures	1,057,426	1,029,446	911,290	971,850	964,350
Capital Expenses	92,643	125,232	0	0	0
Debt Service	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	15,895,692	15,984,651	9,809,488	9,238,275	10,149,058
Total Expenditures	\$17,676,344	\$17,841,693	\$19,430,209	\$10,668,813	\$11,575,408



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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	44	60	29	20	20
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,227	1,271	1,331	1,354	1,380
Total Income	\$1,271	\$1,331	\$1,360	\$1,374	\$1,400
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	1,271	1,331	1,360	1,374	1,400
Total Expenditures	\$1,271	\$1,331	\$1,360	\$1,374	\$1,400



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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	
SBA Interest	1,652	2,271	1,084	900	200	
Miscellaneous	0	0	0	0	0	
Transfers In	0	10,000	10,000	10,000	10,000	
Prior Year Carry forward	406,936	408,588	420,859	431,759	442,143	
Total Income	\$408,588	\$420,859	\$431,943	\$442,659	\$452,343	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Reserves *	408,588	420,859	431,943	442,659	452,343	(1)
Total Expenditures	\$408,588	\$420,859	\$431,943	\$442,659	\$452,343	

1) Reserves includes Due From General Fund of \$5,000 (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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Contributions	\$405,918	\$422,639	\$343,471	\$420,000	\$400,000
Interest	207,072	333,372	297,412	200,000	150,000
Gain or (Loss) on Invest.	267,883	27,197	384,578	75,000	75,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	6,222,185	6,580,255	6,845,194	7,061,755	7,584,150
Total Income	\$7,103,058	\$7,363,463	\$7,870,655	\$7,756,755	\$8,209,150
EXPENDITURES					
Pension Benefits	\$443,859	\$430,634	\$435,200	\$432,000	\$435,000
Operating Expenditures	78,944	87,635	81,305	60,000	62,500
Reserves	6,580,255	6,845,194	7,354,150	7,264,755	7,711,650
Total Expenditures	\$7,103,058	\$7,363,463	\$7,870,655	\$7,756,755	\$8,209,150

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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Transfers In HRA	62,002	48,501	51,000	50,000	50,000
Transfers In Health Ins.	0	0	0	0	0
Prior Year Carry forward	26,000	34,272	33,877	38,377	80,912
Total Income	\$88,002	\$82,773	\$84,877	\$88,377	\$130,912
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures HRA	53,730	48,896	23,965	48,000	48,000
Operating Expenditures Health Ins.	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	34,272	33,877	60,912	40,377	82,912
Total Expenditures	\$88,002	\$82,773	\$84,877	\$88,377	\$130,912



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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Contributions	\$112,327	\$84,718	\$65,171	\$60,000	\$60,000	(1)
Interest	0	0	0	0	0	
Transfers In HRA	0	0	0	0	0	
Transfers In Health Ins.	793,971	750,609	653,106	640,300	640,300	
Prior Year Carry forward	907,578	945,720	1,070,603	765,912	1,085,039	
Total Income	\$1,813,876	\$1,781,047	\$1,788,880	\$1,466,212	\$1,785,339	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	0	0	0	0	0	
Operating Expenditures Health Ins.	765,592	710,444	703,841	750,000	750,000	
Restricted Reserves	102,564	102,564	102,564	102,564	102,564	
Reserves	945,720	968,039	982,475	613,648	932,775	
Total Expenditures	\$1,813,876	\$1,781,047	\$1,788,880	\$1,466,212	\$1,785,339	

(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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022
INCOME					
Contributions	\$350,216	\$150,694	\$1,518,215	\$0	\$0
Interest	151,349	141,140	28,259	50	1,500
Gain or (Loss) on Invest.	417,705	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	6,806,170	7,425,861	7,292,114	457,065	438,133
Total Income	\$7,725,440	\$7,717,695	\$8,838,588	\$457,115	\$439,633
EXPENDITURES					
Pension Benefits	\$186,724	\$271,730	\$8,274,231	\$26,688	\$27,000
Operating Expenditures	112,855	153,851	69,536	35,000	35,000
Reserves	7,425,861	7,292,114	494,821	395,427	377,633
Total Expenditures	\$7,725,440	\$7,717,695	\$8,838,588	\$457,115	\$439,633



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 2018	Actual 2019	Actual 2020	Budgeted 2021	Proposed 2022	
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	
TIF Funds	74,232	77,198	93,098	83,500	100,000	
Interest	209	166	135	100	50	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	461,668	397,161	320,673	372,721	456,581	
Total Income	\$536,109	\$474,525	\$413,906	\$456,321	\$556,631	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	46,305	28,620	32,643	78,850	68,850	(1)
Capital Expenditures	92,643	125,232	0	0	0	
Reserves	397,161	320,673	381,263	377,471	487,781	
Total Expenditures	\$536,109	\$474,525	\$413,906	\$456,321	\$556,631	

(1) Commercial exterior improvement grants & Downtown Beautiful Program \$40,000
Books \$900, City staff service \$27,950.



GLOSSARY

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

GENERAL TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

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

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

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.

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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