

# *City of Brooksville*

**CITY BUDGET FISCAL YEAR 2019**

**BUDGET**

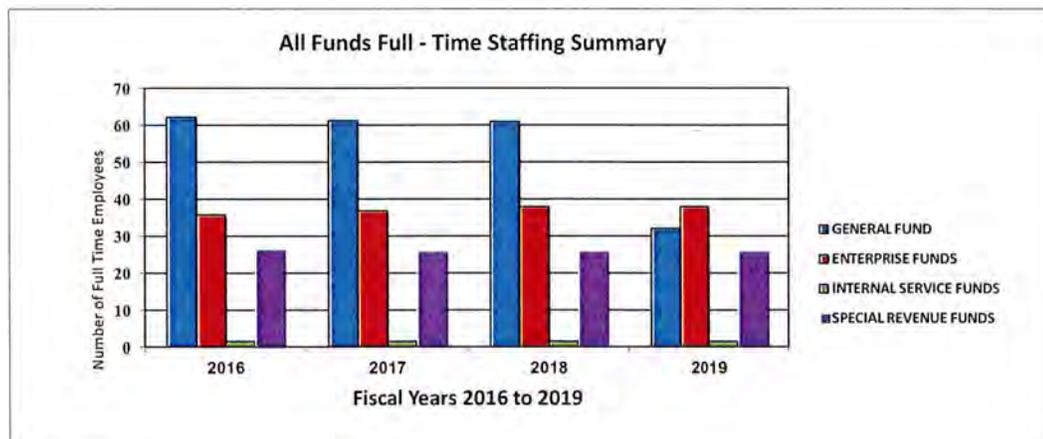
*City of Brooksville, Florida*

**FY 2019  
Budget**

# City of Brooksville

## ALL FUNDS FULL-TIME STAFFING SUMMARY

	2016	2017	2018	2019	% OF TOTAL
<b>GENERAL FUND</b>					
City Council	5.0	5.0	5.0	5.0	5.15%
City Manager's Office	4.0	4.0	4.0	4.0	4.12%
Human Resources	1.0	1.0	1.0	1.0	1.03%
Business Development	1.0	0.0	0.0	0.0	0.00%
Development	4.0	4.0	4.0	4.0	4.12%
Finance	5.0	5.0	5.0	5.0	5.15%
Police	29.15	29.15	28.91	0.00	0.00%
Parks & Facilities	11.0	11.0	11.0	11.0	11.33%
Cemetery	2.0	2.0	2.0	2.0	2.06%
Recreation Center	0.0	0.0	0.0	0.0	0.00%
Streets & Drainage Maintenance	0.00	0.00	0.00	0.00	0.00%
<b>Total General Fund</b>	<b>62.15</b>	<b>61.15</b>	<b>60.91</b>	<b>32.00</b>	<b>32.95%</b>
<b>ENTERPRISE FUNDS</b>					
Water & Wastewater Fund	24.19	25.22	26.32	26.32	27.10%
Sanitation Fund	11.56	11.56	11.56	11.56	11.90%
<b>Total Enterprise Funds</b>	<b>35.75</b>	<b>36.78</b>	<b>37.88</b>	<b>37.88</b>	<b>39.00%</b>
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Maintenance Fund	1.5	1.5	1.5	1.5	1.54%
<b>SPECIAL REVENUE FUNDS</b>					
Fire	19.0	19.0	20.0	20.0	20.59%
First Tee Program	0.5	0.0	0.0	0.0	0.00%
Local Option Gas Tax - Streets	5.80	5.75	5.75	5.75	5.92%
Photo Enforcement Traffic Safety	1.0	1.0	0.0	0.0	0.00%
<b>Total Special Revenue Funds</b>	<b>26.3</b>	<b>25.8</b>	<b>25.8</b>	<b>25.75</b>	<b>26.51%</b>
<b>TRUST &amp; AGENCY FUNDS</b>					
<b>Total Trust &amp; Agency Funds</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00%</b>
<b>TOTAL FULL-TIME STAFF</b>	<b>125.70</b>	<b>125.18</b>	<b>126.04</b>	<b>97.13</b>	<b>100.0%</b>



# City of Brooksville

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Current Year Gross Taxable Value	543,050,744	568,653,310	469,710,996	414,775,643	390,017,831	381,485,556	371,205,008	381,361,875	387,026,317	400,496,222	409,873,811	432,282,271
Prior Year Final Gross Taxable Value	482,065,315	545,843,654	568,431,915	472,475,278	429,295,204	389,712,486	373,743,243	372,710,401	376,058,431	383,231,221	397,007,241	410,456,930
Rolled-Back Rate	6.9484	6.5830	7.4380	7.0202	7.1055	6.5834	6.7317	6.6962	6.6439	6.5882	6.5329	6.9775
Proposed Millage Rate	6.3230	6.0690	6.0690	6.3700	6.3700	6.6000	6.7317	6.6962	6.6439	6.6426	6.9763	6.2000
Difference between Rates	0.6254	0.6254	0.5140	1.3690	0.6502	0.7355	-0.0166	0.0000	0.0000	0.0000	-0.4434	0.7775
Ad Valorem Revenue at Rolled-back Rate	3,773,334	3,743,445	3,493,710	2,911,808	2,771,272	2,511,472	2,498,841	2,553,675	2,571,364	2,638,549	2,677,665	3,016,250
Ad Valorem Revenue at proposed rate	3,433,710	3,451,157	2,850,676	2,642,121	2,484,414	2,517,805	2,498,841	2,553,675	2,571,364	2,660,336	2,859,403	2,680,150
Difference in Ad Valorem Revenue	-339,624	-292,288	-643,034	-269,687	-286,858	6,333	0	0	0	21,787	181,738	-336,099
Value of a Mill (1.0000)	543,051	568,653	469,711	414,776	390,018	381,486	371,205	381,362	387,026	400,496	409,874	432,282
Value of tenth of Mill (0.1000)	54,305	56,865	46,971	41,478	39,002	38,149	37,121	38,136	38,703	40,050	40,987	43,228
Value of hundredth of Mill (0.0100)	5,431	5,687	4,697	4,148	3,900	3,815	3,712	3,814	3,870	4,005	4,099	4,323

## Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes:  
432,282,271.00

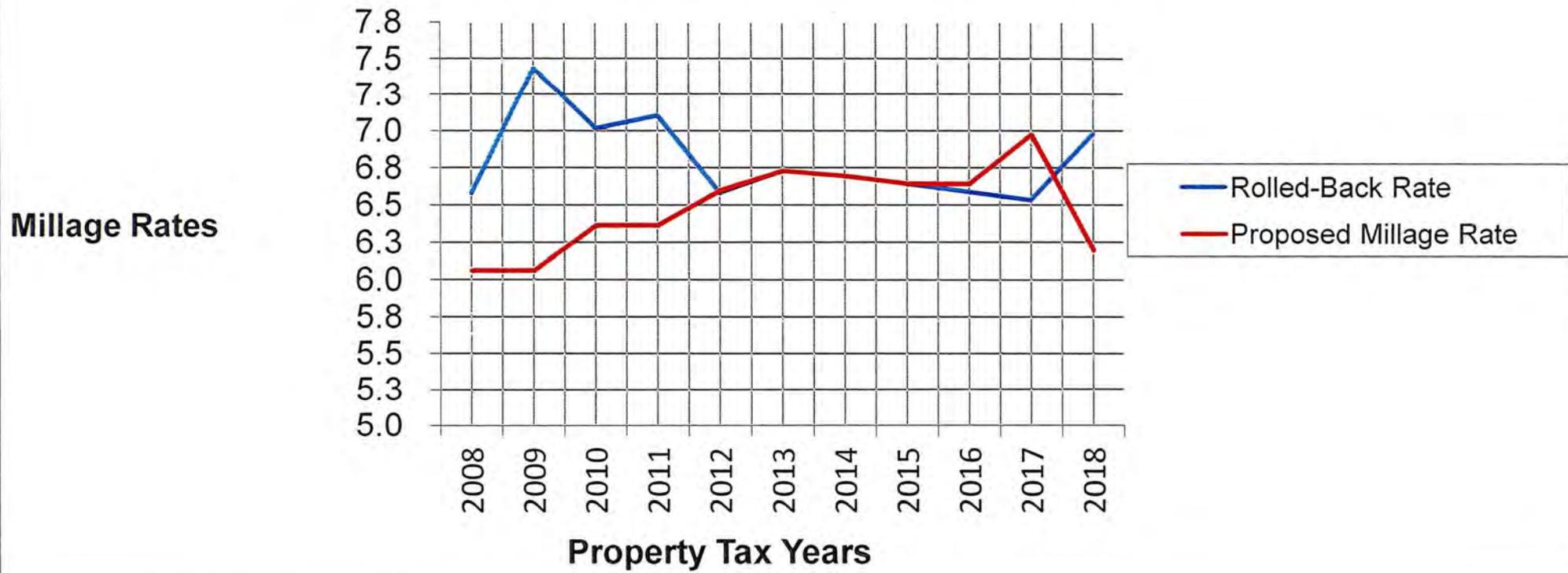
Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	4,322,823	1,645,158
9.9000	4,279,594	1,601,930
9.8000	4,236,366	1,558,702
9.7000	4,193,138	1,515,473
9.6000	4,149,910	1,472,245
9.5000	4,106,682	1,429,017
9.4000	4,063,453	1,385,789
9.3000	4,020,225	1,342,561
9.2000	3,976,997	1,299,333
9.1000	3,933,769	1,256,104
9.0000	3,890,540	1,212,876
8.9000	3,847,312	1,169,648
8.8000	3,804,084	1,126,419
8.7000	3,760,856	1,083,191
8.6000	3,717,628	1,039,963
8.5000	3,674,399	996,735
8.4000	3,631,171	953,506
8.2200	3,553,360	875,696
8.1426	3,519,902	842,237
8.1000	3,501,486	823,822
8.0000	3,458,258	780,594
7.9000	3,415,030	737,365
7.8000	3,371,802	694,137
7.7000	3,328,573	650,909
7.6000	3,285,345	607,681

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	3,242,117	564,452
7.4000	3,198,889	521,224
7.3000	3,155,661	477,996
7.2000	3,112,432	434,768
7.1000	3,069,204	391,540
6.9775	3,016,250	338,585
6.9763	3,015,731	338,066
6.9000	2,982,748	305,083
6.8500	2,961,134	283,469
6.8000	2,939,519	261,855
6.7500	2,917,905	240,241
6.7000	2,896,291	218,627
6.6500	2,874,677	197,012
6.6426	2,871,478	193,814
6.6000	2,853,063	175,398
6.5329	2,824,057	146,392
6.5500	2,831,449	153,784
6.5000	2,809,835	132,170
6.4000	2,766,607	88,942
6.3000	2,723,378	45,714
6.2000	2,680,150	2,485
6.1000	2,636,922	-40,743
6.0000	2,593,694	-83,971
5.9000	2,550,465	-127,199
5.8000	2,507,237	-352,165

Rolled-Back Rate  
Last Years Millage Rate

Proposed Millage Rate

## Millage Trends For Property Tax Years 2008 - 2018



# City of Brooksville

## SCHEDULE OF DEBT SERVICE

Fund/Division	Amount Issued	Principal Balance at 9 30 18	Maturity Date	Interest Rate	Due FY 2019	Due FY 2020	Due FY 2021	Due FY 2022	Due FY 2023
1 Street Department Fund 108/Sun Trust Patch Truck Loan	\$109,137	\$111,407	8/24/2026	3.77%	\$15,824	\$15,824	\$15,824	\$15,824	\$15,824
2 Fire Department Fund 143/Promissory Note	\$633,659	\$151,486	08/10/2021	5.14%	\$57,269	\$57,269	\$57,269	\$57,269	\$57,269
3 Fire Department Fund 143/USDA Loan	\$94,500	\$89,182	08/05/2031	2.75%	\$7,563	\$7,563	\$7,563	\$7,563	\$7,563
4 General Fund/Capital Improvement Rev. Fund/USDA Loan*	\$258,800	\$136,000	09/01/2032	4.125%	\$13,610	\$13,280	\$12,950	\$13,620	\$13,249
5 General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy Performance Projects. City-wide energy projects were funded.	\$3,333,022	\$2,135,341	10/01/2026	4.136%	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780
	\$4,429,118	\$2,623,416			\$398,046	\$397,716	\$397,386	\$398,056	\$397,685
6 Wastewater /ARRA Loan WW 270200 **	\$632,980	\$427,669	02/15/2031	2.30%	\$39,562	\$39,562	\$39,562	\$39,562	\$39,562
7 Wastewater / Direct State Revolving Fund Loan WW270201 **	\$411,383	\$282,846	02/15/2031	2.30%	\$26,165	\$26,165	\$26,165	\$26,165	\$26,165
8 Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds ***	\$9,510,366	\$6,252,189	10/1/2027	2.97%	\$777,082	\$777,075	\$777,078	\$777,078	\$777,078
	\$10,554,729	\$6,962,704			\$842,809	\$842,802	\$842,805	\$842,805	\$842,805
<b>TOTAL</b>	<b>\$14,983,847</b>	<b>\$9,586,120</b>			<b>\$1,240,855</b>	<b>\$1,240,518</b>	<b>\$1,240,191</b>	<b>\$1,240,861</b>	<b>\$1,240,490</b>

Legend	Debt Type	Bond Or Note Holder	Issued Fiscal Year	Revenue Source
1 Patch Truck	2018 Loan	SunTrust Bank	FY 2018	Streets Department Revenue Fund 128
2 Fire Truck (Ladder)	Note Payable	SunTrust Bank	FY 2006	Fire Department Revenue Fund 143
3 Fire Truck (Engine)	2016 Bonds	USDA Rural Development	FY 2016	Fire Department Revenue Fund 143
4 2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA Rural Development	FY 2006	Mobile Home License Revenue Fund 309
5 Energy Performance projects i.e. City Hall Roofing; City Hall, Public Works & Police Dept. HVAC Renovation; Radio Read Water Meters, Walking Trail Lights	Note Payable	SunTrust Equipment Leasing	FY 2011	General Fund and Utility Revenues Fund 001 and 401
6 ARRA Loan WW 270200	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
7 State Revolving Fund WW270201 (SRF)	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
8 City of Brooksville Water and Sewer System Refunding Revenue Bonds, Series 2013	Note Payable	SunTrust Bank	FY 2013	Water and Wastwater Revenues Fund 401

# City of Brooksville

## BUDGET SUMMARY CITY OF BROOKSVILLE, FLORIDA - FISCAL YEAR 2019

General Fund 6.2000

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
<b>CASH BALANCES BROUGHT FORWARD</b>	\$1,294,037	\$3,768,110	\$187,189	\$8,873,904	\$15,240,116	\$29,363,356
<b>ESTIMATED REVENUES:</b>						
<b>Taxes: Millage Per \$1,000</b>						
Ad Valorem Taxes 6.2000	\$2,546,143	\$0	\$0	\$0	\$0	\$2,546,143
Sales, Use & Gas Taxes	818,000	0	0	0	0	818,000
Franchise Fees/Comm Service Tax	1,067,332	0	0	0	0	1,067,332
Licenses & Permits	233,210	0	0	0	0	233,210
Intergovernmental Revenue	845,838	848,667	37,000	0	0	1,731,505
Charges for Services	159,800	7,000	0	5,966,078	0	6,132,878
Miscellaneous Revenues	320,655	1,103,481	1,195	435,856	1,131,985	2,993,172
Other Financing Sources	504,710	1,147,850	947,977	1,624,704	864,689	5,089,930
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$6,495,688</b>	<b>\$3,106,998</b>	<b>\$986,172</b>	<b>\$8,026,638</b>	<b>\$1,996,674</b>	<b>\$20,612,170</b>
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$7,789,725</b>	<b>\$6,875,108</b>	<b>\$1,173,361</b>	<b>\$16,900,542</b>	<b>\$17,236,790</b>	<b>\$49,975,526</b>
<b>EXPENDITURES/EXPENSES</b>						
General Government	\$1,986,564	\$0	\$0	\$0	\$1,172,620	\$3,159,184
Public Safety	970,555	1,915,742	0	0	8,483,068	11,369,365
Physical Environment	0	0	0	5,587,916	0	5,587,916
Transportation	0	2,321,656	0	328,919	0	2,650,575
Culture & Recreation	930,317	15,535	2,500	0	0	948,352
Debt Service	0	57,271	324,953	842,810	0	1,225,034
Other Financing Uses	1,481,646	567,036	347,620	2,703,677	0	5,099,979
<b>TOTAL EXPENDITURES</b>	<b>\$5,369,082</b>	<b>\$4,877,240</b>	<b>\$675,073</b>	<b>\$9,463,322</b>	<b>\$9,655,688</b>	<b>\$30,040,405</b>
Reserves	\$2,420,643	\$1,997,868	\$498,288	\$7,437,220	\$7,581,102	\$19,935,121
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<b>\$7,789,725</b>	<b>\$6,875,108</b>	<b>\$1,173,361</b>	<b>\$16,900,542</b>	<b>\$17,236,790</b>	<b>\$49,975,526</b>

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



## GENERAL FUND REVENUE DETAIL

Revenue Detail		2016 Actual	2017 Actual	2018 Budget	2019 Budget
001-000-311-40000	Ad Valorem Taxes	\$2,463,130	\$2,551,476	\$2,792,215	\$2,536,143
001-000-311-40001	Delinq't Ad Valorem	\$30,328	\$25,080	\$10,000	\$10,000
	<b>Total Ad Valorem Taxes</b>	<b>\$2,493,458</b>	<b>\$2,576,556</b>	<b>\$2,802,215</b>	<b>\$2,546,143</b>
001-000-314-41100	Electricity Public Service Taxes	\$769,884	\$850,815	\$760,000	\$780,000
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$37,718	\$38,461	\$38,000	\$38,000
	<b>Total Public Services Taxes</b>	<b>\$807,602</b>	<b>\$889,276</b>	<b>\$798,000</b>	<b>\$818,000</b>
001-000-323-40301	Progress Energy Franch Fees	\$641,199	\$716,599	\$660,000	\$700,000
001-000-323-40400	Peoples Gas Franchise Fees	\$8,078	\$0	\$8,500	\$8,500
001-000-323-40200	Comm Service Tax	\$365,236	\$350,728	\$348,389	\$358,832
	<b>Total Franchise Fees</b>	<b>\$1,014,513</b>	<b>\$1,067,327</b>	<b>\$1,016,889</b>	<b>\$1,067,332</b>
001-000-329-42102	Tree Removal Permit	\$1,400	\$2,586	\$2,300	\$2,300
001-000-322-42200	Building Permits	\$176,614	\$189,683	\$200,909	\$192,910
001-000-329-42900	Other Licenses, Fees, and Permits	\$40,516	\$47,305	\$38,000	\$38,000
	<b>Total Licenses and Permits</b>	<b>\$218,530</b>	<b>\$239,574</b>	<b>\$241,209</b>	<b>\$233,210</b>
001-000-335-45120	State Rev Shared Proceeds	\$406,749	\$408,619	\$410,000	\$410,000
001-000-335-45150	Alcoholic Beverage Licenses	\$7,525	\$7,001	\$7,500	\$7,800
001-000-335-45180	Local Govt. Half Cent Sales Tax	\$421,308	\$426,912	\$431,888	\$428,038
	<b>Total State Shared Revenue</b>	<b>\$835,582</b>	<b>\$842,532</b>	<b>\$849,388</b>	<b>\$845,838</b>
001-000-331-43200	Federal Grants: Public Safety	\$1,324	\$329	\$0	\$0
001-000-331-43500	Federal Grants: Economic Environment	\$0	\$363	\$0	\$0
001-000-334-44900	Other State Grants	\$0	\$0	\$0	\$0
	<b>Total Intergovernmental Revenue</b>	<b>\$1,324</b>	<b>\$34</b>	<b>\$0</b>	<b>\$0</b>
001-000-342-48240	Accident Reports	\$1,778	\$2,084	\$1,800	\$0
001-000-369-48901	Fire Misc. Revenue	\$0	\$0	\$0	\$0
	<b>Misc. Charge</b>	<b>\$1,778</b>	<b>\$2,084</b>	<b>\$1,800</b>	<b>\$0</b>

# City of Brooksville



## GENERAL FUND REVENUE DETAIL

		2016	2017	2018	2019
	Revenue Detail	Actual	Actual	Budget	Budget
001-000-343-48695	Cemetery Lot Sales	\$57,228	\$68,305	\$55,000	\$60,000
001-000-343-48696	Cremation Lot Sales	\$2,525	\$1,300	\$2,000	\$1,000
001-000-343-48697	Cemetery Sales - Special Use Fee	\$4,725	\$11,025	\$7,000	\$12,000
001-000-343-48698	Columbarium	\$0	\$2,550	\$1,500	\$0
001-000-369-48897	Cemetery-Miscellaneous Revenue	\$200	\$994	\$1,000	\$800
001-000-343-48691	Cemetery Transfer Fee	\$150	\$1,225	\$500	\$50
001-000-343-48692	Cemetery Staking Plots	\$575	\$1,150	\$600	\$750
001-000-343-48693	Cemetery Monument Sales	\$0	\$0	\$0	\$0
001-000-343-48694	Cemetery Donor Memorial Fees	\$1,000	\$0	\$0	\$0
	<b>Cemetery Revenue</b>	<b>\$66,403</b>	<b>\$86,549</b>	<b>\$67,600</b>	<b>\$74,600</b>
001-000-369-48899	JBCC-Miscellaneous Revenue	\$191	\$366	\$0	\$0
001-000-347-48723	Facility Rental Fee	\$31,823	\$30,616	\$30,000	\$30,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$1,032	\$1,677	\$1,400	\$1,800
001-000-347-48728	Concession Stand Proceeds	\$210	\$0	\$100	\$0
	<b>Jerome Brown Center Revenue</b>	<b>\$33,256</b>	<b>\$32,659</b>	<b>\$31,500</b>	<b>\$31,800</b>
001-000-347-48737	League Fees Softball	\$29,819	\$25,395	\$30,000	\$24,000
001-000-347-48738	Practice Lessons Softball	\$2,385	\$1,923	\$2,200	\$1,800
001-000-347-48739	Tournament Fees	\$1,150	\$610	\$1,000	\$600
001-000-347-48743	Pavilion Facility Fees	\$7,295	\$7,065	\$7,000	\$7,000
001-000-363-48821	School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000
001-000-369-48900	Parks-Miscellaneous Revenue	\$1,415	\$927	\$1,000	\$0
	<b>Parks Revenue</b>	<b>\$62,064</b>	<b>\$55,920</b>	<b>\$61,200</b>	<b>\$53,400</b>
	<b>Total Charges For Service</b>	<b>\$163,501</b>	<b>\$177,212</b>	<b>\$162,100</b>	<b>\$159,800</b>
001-000-351-48801	Court Fines	\$96,162	\$65,555	\$50,000	\$0
001-000-351-48802	Safety Violations	\$4	\$4	\$0	\$0
001-000-354-48804	Parking Tickets	\$1,050	\$569	\$1,000	\$0
001-000-354-48805	Violations of Local Ordinances	\$3,005	\$1,778	\$3,000	\$0
001-000-359-48807	False Alarm Fines	\$105	\$1,000	\$500	\$0
	<b>Total Fines</b>	<b>\$100,326</b>	<b>\$68,906</b>	<b>\$54,500</b>	<b>\$0</b>
001-000-361-48808	Interest-FMlVT	\$12,505	\$8,611	\$6,000	\$3,000
001-000-361-48810	Interest (Banks)	\$0	\$0	\$0	\$0
001-000-361-48811	Interest on SBA	\$1,333	\$2,676	\$2,000	\$4,000
	<b>Total Interest</b>	<b>\$13,838</b>	<b>\$11,287</b>	<b>\$8,000</b>	<b>\$7,000</b>

# City of Brooksville



## GENERAL FUND REVENUE DETAIL

Revenue Detail	2016 Actual	2017 Actual	2018 Budget	2019 Budget
001-000-362-48815 Rent - City Hall (3rd floor)	\$72,160	\$72,430	\$72,000	\$117,800
001-000-362-48817 Rent-HCSO	\$0	\$0	\$0	\$72,702
<b>Total Rentals</b>	<b>\$72,160</b>	<b>\$72,430</b>	<b>\$72,000</b>	<b>\$190,502</b>
001-000-364-48840 Sale or Disposal of Fixed Assets-Govern.	\$2,730	\$8,028	\$72,000	\$68,003
001-000-365-48850 Sales of Surplus Materials	\$545	\$472	\$500	\$5,000
001-000-367-48871 Change in Fair Market Value	\$0	\$0	\$0	\$0
001-000-369-48889 Credit Card Rebate	\$0	\$2,247	\$2,200	\$2,200
001-000-369-48890 Miscellaneous Revenue	\$43,950	\$22,964	\$40,000	\$20,000
001-000-369-48891 Street Lighting & Signal Maintenance	\$80,584	\$41,035	\$0	\$0
001-000-369-48893 Vending Machine Commission	\$0	\$0	\$200	\$0
001-000-369-48896 Police-Miscellaneous Revenue	\$6,539	\$6,029	\$6,600	\$0
001-000-369-48892 CRA Service Fee	\$0	\$27,950	\$27,950	\$27,950
<b>Total Other Revenue</b>	<b>\$134,348</b>	<b>\$108,725</b>	<b>\$149,450</b>	<b>\$123,153</b>
001-000-381-49108 Trans In-from Local Option Gas	\$0	\$0	\$0	\$0
001-000-381-49120 Transfer In-from The Good Neighbor Trail Fund	\$0	\$0	\$0	\$0
001-000-381-49124 Transfer In-from Major Storm Readiness Fund	\$0	\$0	\$0	\$0
001-000-381-49128 Trans In from Traffic Camera Fund	\$0	\$0	\$0	\$0
001-000-381-49134 Transfer In-from The Treescaping Fund	\$0	\$0	\$0	\$0
001-000-381-49201 Trans in From Capital Imprv. Rev. Bond 2006	\$0	\$0	\$0	\$0
001-000-383-49724 Installment Purch. Proceeds/Capital Lease	\$30,829	\$94,220	\$0	\$0
001-000-381-49309 Trans In from Capital Impr. Rev. Fund	\$20,728	\$20,320	\$20,320	\$21,910
001-000-381-49401 Trans In from Utilities	\$393,800	\$393,800	\$393,800	\$393,800
001-000-381-49403 Trans In from Solid Waste	\$89,000	\$89,000	\$89,000	\$89,000
001-000-381-49502 Transfer in from Vehicle Replacement Fund 502	\$107,573	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$641,930</b>	<b>\$597,340</b>	<b>\$503,120</b>	<b>\$504,710</b>
<b>Revenue Before P/Y Carry forward</b>	<b>\$6,497,112</b>	<b>\$6,651,131</b>	<b>\$6,656,871</b>	<b>\$6,495,688</b>
<b>Prior Year Carry forward</b>	<b>\$1,384,931</b>	<b>\$1,005,389</b>	<b>\$582,837</b>	<b>\$1,294,037</b>
<b>TOTAL REVENUES</b>	<b>\$7,882,043</b>	<b>\$7,656,520</b>	<b>\$7,239,708</b>	<b>\$7,789,725</b>

# City of Brooksville



## General Fund Budgeted Expenses Fiscal Year 2019

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
<b>GENERAL GOVERNMENT</b>				
<b>General Government</b>				
Personnel Services	\$0	\$2,394	\$0	\$0
Operating expenses	\$597,153	\$632,998	\$544,993	\$588,487
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$21,427	\$22,927	\$20,427	\$21,060
	<b>\$618,580</b>	<b>\$658,319</b>	<b>\$565,420</b>	<b>\$609,547</b>
<b>CITY COUNCIL</b>				
<b>City Council</b>				
Personnel Services	\$45,450	\$45,717	\$47,019	\$47,960
Operating expenses	\$36,598	\$41,100	\$41,760	\$31,540
Transfers	\$42,333	\$44,515	\$34,515	\$44,515
	<b>\$124,381</b>	<b>\$131,332</b>	<b>\$123,294</b>	<b>\$124,015</b>
<b>CITY MANAGER'S OFFICE DEPARTMENT</b>				
<b>City Manager's Office</b>				
Personnel Services	\$237,857	\$256,015	\$274,717	\$312,380
Operating expenses	\$14,103	\$17,839	\$22,495	\$17,666
Transfers	\$33,867	\$35,612	\$27,612	\$35,612
	<b>\$285,827</b>	<b>\$309,466</b>	<b>\$324,824</b>	<b>\$365,658</b>
<b>TECHNOLOGY SERVICES</b>				
<b>Technology Services</b>				
Operating expenses	\$88,961	\$89,039	\$111,000	\$95,035
	<b>\$88,961</b>	<b>\$89,039</b>	<b>\$111,000</b>	<b>\$95,035</b>
<b>HUMAN RESOURCES DIVISION</b>				
<b>Human Resources</b>				
Personnel Services	\$50,288	\$56,745	\$56,491	\$56,654
Operating expenses	\$2,118	\$1,965	\$7,550	\$6,295
Transfers	\$8,467	\$8,903	\$6,903	\$8,903
	<b>\$60,873</b>	<b>\$67,613</b>	<b>\$70,944</b>	<b>\$71,852</b>

# City of Brooksville



## General Fund Budgeted Expenses Fiscal Year 2019

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
<b>BUSINESS DEVELOPMENT DIVISION</b>				
<b>Business Development</b>				
Personnel Services	\$45,042	\$706	\$0	\$0
Operating expenses	\$17,501	\$53,492	\$50,744	\$62,086
Transfers	\$8,467	\$0	\$0	\$0
	<b>\$71,010</b>	<b>\$54,198</b>	<b>\$50,744</b>	<b>\$62,086</b>
<b>DEVELOPMENT DEPARTMENT</b>				
<b>Development</b>				
Personnel Services	\$217,480	\$224,838	\$220,295	\$227,897
Operating expenses	\$177,769	\$208,172	\$252,657	\$230,429
Transfers	\$33,867	\$35,862	\$27,850	\$35,938
	<b>\$429,116</b>	<b>\$468,872</b>	<b>\$500,802</b>	<b>\$494,264</b>
<b>FINANCE DEPARTMENT</b>				
<b>Finance</b>				
Personnel Services	\$270,587	\$265,950	\$281,659	\$288,963
Operating expenses	\$24,486	\$20,906	\$25,658	\$21,172
Transfers	\$42,333	\$44,515	\$34,515	\$44,515
	<b>\$337,406</b>	<b>\$331,371</b>	<b>\$341,832</b>	<b>\$354,650</b>
<b>POLICE DEPARTMENT</b>				
<b>Police</b>				
Personnel Services	\$2,020,486	\$2,011,878	\$2,063,512	\$0
Operating expenses	\$253,703	\$220,569	\$250,259	\$970,555
Capital Outlay	\$29,716	\$94,220	\$43,466	\$0
Debt Service	\$0	\$74,083	\$0	\$0
Transfers	\$231,502	\$258,409	\$202,534	\$0
	<b>\$2,535,407</b>	<b>\$2,659,159</b>	<b>\$2,559,771</b>	<b>\$970,555</b>
<b>FIRE DEPARTMENT</b>				
<b>Fire</b>				
Operating expenses	\$4,105	\$9,848	\$0	\$0
Transfers	\$967,958	\$893,733	\$803,581	\$803,581
	<b>\$972,063</b>	<b>\$903,581</b>	<b>\$803,581</b>	<b>\$803,581</b>

# City of Brooksville



## General Fund Budgeted Expenses Fiscal Year 2019

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
<b>PARKS &amp; RECREATION &amp; FACILITIES DEPARTMENT</b>				
<b>Parks and Facilities</b>				
Personnel Services	\$402,973	\$397,182	\$425,097	\$446,687
Operating Expenses	\$221,718	\$226,791	\$220,236	\$216,509
Capital Outlay	\$0	\$6,082	\$0	\$170,750
Transfers	\$110,449	\$114,694	\$92,353	\$115,447
	<b>\$735,140</b>	<b>\$744,749</b>	<b>\$737,686</b>	<b>\$949,393</b>
<b>Cemetery</b>				
Personnel Services	\$68,637	\$69,177	\$69,151	\$72,741
Operating expenses	\$19,554	\$22,804	\$34,167	\$23,630
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$31,933	\$33,056	\$18,806	\$32,806
	<b>\$120,124</b>	<b>\$125,037</b>	<b>\$122,124</b>	<b>\$129,177</b>
<b>Recreation</b>				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PUBLIC WORKS DEPARTMENT</b>				
<b>Streets and Drainage</b>				
Personnel Services	-\$4,317	\$0	\$0	\$0
Operating expenses	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$302,742	\$339,269	\$339,269	\$339,269
	<b>\$298,425</b>	<b>\$339,269</b>	<b>\$339,269</b>	<b>\$339,269</b>
<b>Street Lighting and Signal Division</b>				
Operating expenses	\$158,621	\$0	\$0	\$0
	<b>\$158,621</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# City of Brooksville



## General Fund Budgeted Expenses Fiscal Year 2019

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
<b>Total General Fund</b>				
General Government	\$618,580	\$658,319	\$565,420	\$609,547
City Council	\$124,381	\$131,332	\$123,294	\$124,015
City Manager's Office	\$285,827	\$309,466	\$324,824	\$365,658
Technology Services	\$88,961	\$89,039	\$111,000	\$95,035
Human Resources Division	\$60,873	\$67,613	\$70,944	\$71,852
Business Development	\$71,010	\$54,198	\$50,744	\$62,086
Development	\$429,116	\$468,872	\$500,802	\$494,264
Finance Department	\$337,406	\$331,371	\$341,832	\$354,650
Police Department	\$2,535,407	\$2,659,159	\$2,559,771	\$970,555
Fire Department	\$972,063	\$903,581	\$803,581	\$803,581
Parks & Facilities Division	\$735,140	\$744,749	\$737,686	\$949,393
Cemetery Division	\$120,124	\$125,037	\$122,124	\$129,177
Recreation Division	\$0	\$0	\$0	\$0
Streets and Drainage Division	\$298,425	\$339,269	\$339,269	\$339,269
Street Lighting and Signal Division	\$158,621	\$0	\$0	\$0
<b>TOTAL GENERAL FUND</b>	<b>\$6,835,934</b>	<b>\$6,882,005</b>	<b>\$6,651,291</b>	<b>\$5,369,082</b>
<b>Total General Fund</b>				
Personnel Services	\$3,354,483	\$3,330,602	\$3,437,941	\$1,453,282
Operating expenses	\$1,616,390	\$1,545,523	\$1,561,519	\$2,263,404
Capital Outlay	\$29,716	\$100,302	\$43,466	\$170,750
Debt Service	\$0	\$74,083	\$0	\$0
Transfers Out	\$1,835,345	\$1,831,495	\$1,608,365	\$1,481,646
<b>TOTAL GENERAL FUND</b>	<b>\$6,835,934</b>	<b>\$6,882,005</b>	<b>\$6,651,291</b>	<b>\$5,369,082</b>
Unallocated Reserves	\$1,005,389	\$580,657	\$588,417	\$2,420,643
Reserve Contingencies	\$1,005,389	\$580,657	\$588,417	\$2,420,643



## General Government

	2017 Actual	2018 Budget	2019 Budget
Operating Expenses	\$632,998	\$544,993	\$588,487
Transfers	\$22,927	\$20,427	\$21,060
Total	\$655,925	\$565,420	\$609,547

*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 2019

### Budget Document for General Government

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
52301 001 009 510	Life Insurance		0	0	2,394	0	0
<b>1.Pnl-1. Total Personnel Service Costs</b>					<b>2,394</b>		
53100 001 009 514	Legal Services	225,260	193,386	217,957	233,176	150,000	150,000
53200 001 009 510	Accounting & Auditing	82,971	65,200	61,825	66,525	73,000	71,000
53400 001 009 510	Other Contractual Services	4,436	3,326	11,154	11,586	5,500	5,500
53401 001 009 510	Contract Labor	5,000	2,500	3,750	6,674	5,000	7,000
53404 001 009 510	Other Contractual Services - Tree		0	0	0	0	18,699
53500 001 009 510	Criminal Investigation		0	0	120	0	2,000
54100 001 009 510	Communication & Freight Charge	62	1,117	2,680	802	750	20,700
54110 001 009 510	Postage	9,024	5,039	4,533	4,084	6,000	6,000
54300 001 009 510	Electric	34,108	34,876	33,327	31,873	35,000	35,000
54303 001 009 510	Water	5,568	5,279	5,231	6,273	6,000	6,600
54400 001 009 510	Equipment & Vehicle Rental	984	984	993	1,021	1,100	1,100
54401 001 009 510	Rentals & Leases	2,635	0	0	0	0	0
54500 001 009 510	General Business Insurance	136,216	145,988	161,682	179,809	173,000	173,000
54510 001 009 510	Pollution/Environment Insurance	1,567	1,625	1,288	1,421	1,417	1,417
54550 001 009 510	Public Official Liability Ins	23,502	24,282	27,526	30,379	30,279	30,279
54600 001 009 510	Repair & Maintenance Services	2,093	4,588	5,188	8,346	5,500	5,500
54700 001 009 510	Printing & Binding Services		0	0	98	100	0
54800 001 009 510	Advertising Activities	380	1,640	5,177	4,559	2,200	2,200
54810 001 009 510	Promotional Activities	4,072	1,968	1,698	245	2,000	2,000
54900 001 009 510	Other Current Charges	13,100	10,886	8,674	8,219	9,000	9,000
55100 001 009 510	Office Supplies	174	654	582	353	0	540
55223 001 009 510	Repair & Maintenance Supplies		228	73	9	100	100

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
55250 001 009 510	Fuels & Lubricants	426	219	23	9	0	2,000
55253 001 009 510	Auto Repair Supplies ( in-house)		307	10	16	300	500
55400 001 009 510	Books, Publications, Subscription &	3,175	2,941	1,895	1,399	1,895	1,500
55410 001 009 510	Training and Education		0	0	223	0	0
57301 001 009 510	CRA Contribution	39,176	0	0	0	0	0
57301 001 009 590	CRA Contribution		40,216	41,887	35,778	36,852	36,852
<b>2. Op-2. Total Operating Costs</b>		<b>593,927</b>	<b>547,247</b>	<b>597,153</b>	<b>632,998</b>	<b>544,993</b>	<b>588,487</b>
56311 001 009 581	Transfer Out to 311	20,427	20,427	20,427	20,427	20,427	20,427
56501 001 009 581	Transfer Out to 501	331	369	0	0	0	633
56609 001 009 581	Transfer Out to 609	1,000	1,000	1,000	2,500	0	0
<b>5.Tra-5. Total Transfers Out</b>		<b>21,758</b>	<b>21,796</b>	<b>21,427</b>	<b>22,927</b>	<b>20,427</b>	<b>21,060</b>
<b>Expense</b>		<b>615,685</b>	<b>569,043</b>	<b>618,580</b>	<b>658,319</b>	<b>565,420</b>	<b>609,547</b>

# City of Brooksville



Budget Fiscal Year 2019

## City Council's Office

	2017 Actual	2018 Budget	2019 Budget
Personnel Service	\$45,717	\$47,019	\$47,960
Operating Expenses	\$41,100	\$41,760	\$31,540
Transfers	\$44,515	\$34,515	\$44,515
<b>Total</b>	<b>\$131,332</b>	<b>\$123,294</b>	<b>\$124,015</b>

Staffing	2017	2018	2019
Mayor	1	1	1
Vice Mayor	1	1	1
Council Member	3	3	3
<b>Total City Council FTE</b>	<b>5</b>	<b>5</b>	<b>5</b>

*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 2019

### Budget Document for City Council

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51100 001 010 511	Legislative Salaries	29,400	28,997	29,650	29,474	29,400	29,400
52100 001 010 511	FICA Taxes	2,222	2,153	2,189	2,169	2,249	2,249
52200 001 010 511	Retirement Contributions	10,461	12,358	11,775	12,114	13,377	14,318
52300 001 010 511	Health Insurance	25,134	0	0	0	0	0
52301 001 010 511	Life Insurance	187	181	156	152	183	183
52303 001 010 511	Long Term Disability	68	71	67	68	68	68
52320 001 010 511	Dental employee	1,323	1,478	1,513	1,615	1,600	1,600
52400 001 010 511	Workers Comp Insurance	90	96	100	124	142	142
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>68,885</b>	<b>45,335</b>	<b>45,450</b>	<b>45,717</b>	<b>47,019</b>	<b>47,960</b>
53400 001 010 511	Other Contractual Services	3,000	4,000	4,000	9,040	6,240	6,240
53500 001 010 511	Criminal Investigation		0	96	120	120	0
54000 001 010 511	Travel and Per Diem	2,682	5,581	2,042	4,835	8,000	8,000
54100 001 010 511	Communication & Freight Charge	2,385	1,546	2,070	2,533	5,000	4,800
54400 001 010 511	Equipment & Vehicle Rental		0	99	0	0	0
54700 001 010 511	Printing & Binding Services	132	205	265	293	250	250
54810 001 010 511	Promotional Activities	352	712	769	937	1,000	0
54900 001 010 511	Other Current Charges	19	280	0	49	0	0
55100 001 010 511	Office Supplies	2	147	247	41	100	0
55400 001 010 511	Books, Publications, Subscription &		300	0	0	50	0
55410 001 010 511	Training and Education	138	1,885	1,050	2,231	1,000	2,250
59901 001 010 511	Special Events	23,143	21,547	25,960	21,020	20,000	10,000
<b>2. Op-2. Total Operating Costs</b>		<b>31,852</b>	<b>36,203</b>	<b>36,598</b>	<b>41,100</b>	<b>41,760</b>	<b>31,540</b>
56609 001 010 581	Transfer Out to 609	1,250	37,697	2,500	2,500	2,500	2,500
56610 001 010 581	Transfer Out to 610		0	39,833	42,015	32,015	42,015

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
<b>5.Tra-5. Total Transfers Out</b>		<b>1,250</b>	<b>37,697</b>	<b>42,333</b>	<b>44,515</b>	<b>34,515</b>	<b>44,515</b>
	<b>Expense</b>	<b>101,987</b>	<b>119,234</b>	<b>124,382</b>	<b>131,332</b>	<b>123,294</b>	<b>124,015</b>



City Manager's Office Department  
City Manager's Office

	2017 Actual	2018 Budget	2019 Budget
Personnel Service	\$256,015	\$274,717	\$312,380
Operating Expenses	\$17,839	\$22,495	\$17,666
Transfers	\$35,612	\$27,612	\$35,612
<b>Total</b>	<b>\$309,466</b>	<b>\$324,824</b>	<b>\$365,658</b>

Staffing	2017	2018	2019
City Manager	1	1	1
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Admin. Assistant III	1	1	1
<b>Total Full Time</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Total City Manager's Office FTE</b>	<b>4</b>	<b>4</b>	<b>4</b>

### Department Mission

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

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

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

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

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

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

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for City Manager's Office

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51101 001 011 512	Executive Salaries	93,821	94,805	99,406	116,810	106,808	102,500
51103 001 011 581	Merit Pay - Directors		0	0	0	0	34,217
51200 001 011 512	Regular Salaries & Wages	85,547	95,648	89,129	81,003	108,909	112,096
51400 001 011 512	Overtime - Unscheduled	4,750	4,287	4,635	4,553	2,300	2,300
51615 001 011 512	Car Allowance		0	0	3,565	2,100	4,800
52100 001 011 512	FICA Taxes	14,042	14,622	14,729	15,676	16,839	16,960
52200 001 011 512	Retirement Contributions	23,725	26,369	26,765	31,037	33,541	35,265
52300 001 011 512	Health Insurance	19,898	0	0	0	0	0
52301 001 011 512	Life Insurance	1,053	1,129	1,075	1,070	1,374	1,383
52303 001 011 512	Long Term Disability	386	413	394	392	506	510
52320 001 011 512	Dental employee	1,047	1,006	882	1,019	1,280	1,280
52400 001 011 512	Workers Comp Insurance	613	646	745	890	1,061	1,069
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>244,882</b>	<b>238,924</b>	<b>237,759</b>	<b>256,015</b>	<b>274,717</b>	<b>312,380</b>
53101 001 011 512	Medical Services	43	35	217	108	60	60
53400 001 011 512	Other Contractual Services	539	226	165	554	700	650
53500 001 011 512	Criminal Investigation		0	0	24	0	0
54000 001 011 512	Travel and Per Diem	2,390	2,859	2,786	1,622	3,500	1,195
54100 001 011 512	Communication & Freight Charge	2,102	6,300	2,102	2,230	2,200	2,000
54110 001 011 512	Postage		0	23	0	0	0
54400 001 011 512	Equipment & Vehicle Rental		0	25	0	0	0
54600 001 011 512	Repair & Maintenance Services	3,698	2,771	2,709	3,861	3,090	2,690
54700 001 011 512	Printing & Binding Services	9,657	0	491	2,280	2,739	2,739
54800 001 011 512	Advertising Activities		0	7	495	0	0
54810 001 011 512	Promotional Activities		0	521	1,196	500	500

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
54900 001 011 512	Other Current Charges		0	0	29	0	0
55100 001 011 512	Office Supplies	569	1,118	1,284	1,758	1,000	1,200
55220 001 011 512	Computer Supplies		0	0	0	1,316	660
55223 001 011 512	Repair & Maintenance Supplies	4	0	158	0	0	0
55253 001 011 512	Auto Repair Supplies ( in-house)	131	56	430	537	0	0
55400 001 011 512	Books, Publications, Subscription &	1,400	1,004	1,749	2,613	2,015	2,097
55410 001 011 512	Training and Education	1,327	401	1,435	532	2,000	2,000
55500 001 011 512	Uncapitalized Equipment		220	0	0	3,375	1,875
<b>2. Op-2. Total Operating Costs</b>		<b>21,860</b>	<b>14,990</b>	<b>14,103</b>	<b>17,839</b>	<b>22,495</b>	<b>17,666</b>
56609 001 011 581	Transfer Out to 609	1,000	30,158	2,000	2,000	2,000	2,000
56610 001 011 581	Transfer Out to 610		0	31,867	33,612	25,612	33,612
<b>5.Tra-5. Total Transfers Out</b>		<b>1,000</b>	<b>30,158</b>	<b>33,867</b>	<b>35,612</b>	<b>27,612</b>	<b>35,612</b>
10703 001 011 512	Inventories		0	322	322	0	0
48729 001 011 512	Memberships - QGC		0	0	-100	0	0
<b>micro-microix worksheets</b>				<b>322</b>	<b>222</b>		
<b>Revenue</b>		<b>267,742</b>	<b>284,072</b>	<b>286,051</b>	<b>309,687</b>	<b>324,824</b>	<b>365,659</b>



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

	2017 Actual	2018 Budget	2019 Budget
Operating Expenses	\$89,039	\$111,000	\$95,035
<b>Total</b>	<b>\$89,039</b>	<b>\$111,000</b>	<b>\$95,035</b>

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

**Division Mission**

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

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Technology Service

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
53400 001 016 513	Other Contractual Services	86,742	78,964	82,211	89,039	96,000	46,495
54100 001 016 513	Communication & Freight Charge	866	858	216	0	0	0
55100 001 016 513	Office Supplies	6	0	0	0	0	0
55500 001 016 513	Uncapitalized Equipment	10,271	8,756	6,534	0	15,000	48,540
<b>2. Op-2. Total Operating Costs</b>		<b>97,886</b>	<b>88,579</b>	<b>88,961</b>	<b>89,039</b>	<b>111,000</b>	<b>95,035</b>
<b>Expense</b>		<b>97,886</b>	<b>88,579</b>	<b>88,961</b>	<b>89,039</b>	<b>111,000</b>	<b>95,035</b>



City Manager's Office Department  
Human Resources Division

	2017 Actual	2018 Budget	2019 Budget
Personnel Service	\$56,745	\$56,491	\$56,654
Operating Expenses	\$1,965	\$7,550	\$6,295
Transfers	\$8,903	\$6,903	\$8,903
<b>Total</b>	<b>\$67,613</b>	<b>\$70,944</b>	<b>\$71,852</b>

Staffing	2017	2018	2019
HR Administrator	1	1	1
<b>Total Full Time</b>			
<b>Human Resource FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total Human Resource FTE</b>	<b>1</b>	<b>1</b>	<b>1</b>

**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 2019

### Budget Document for Human Resources

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51200 001 024 513	Regular Salaries & Wages	41,079	40,030	43,193	48,248	48,048	48,048
52100 001 024 513	FICA Taxes	3,114	2,982	3,269	3,691	3,676	3,676
52200 001 024 513	Retirement Contributions	2,893	3,043	3,151	3,667	3,805	3,969
52300 001 024 513	Health Insurance	6,284	0	0	0	0	0
52301 001 024 513	Life Insurance	250	284	219	542	300	300
52303 001 024 513	Long Term Disability	91	94	78	101	111	111
52320 001 024 513	Dental employee	331	291	239	291	320	320
52400 001 024 513	Workers Comp Insurance	125	133	138	204	232	232
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>54,166</b>	<b>46,856</b>	<b>50,288</b>	<b>56,745</b>	<b>56,491</b>	<b>56,654</b>
53101 001 024 513	Medical Services		43	285	108	1,000	1,815
53400 001 024 513	Other Contractual Services		68	219	20	500	60
54000 001 024 513	Travel and Per Diem	850	1,254	7	0	1,500	500
54100 001 024 513	Communication & Freight Charge	531	224	451	656	500	500
54110 001 024 513	Postage	41	0	0	10	0	20
54700 001 024 513	Printing & Binding Services		0	0	39	0	50
54800 001 024 513	Advertising Activities		0	0	0	500	500
54810 001 024 513	Promotional Activities	419	1,077	552	0	1,200	500
55100 001 024 513	Office Supplies	152	323	276	130	250	250
55220 001 024 513	Computer Supplies		0	0	116	100	100
55400 001 024 513	Books, Publications, Subscription &	180	269	282	280	500	500
55410 001 024 513	Training and Education	572	775	47	606	1,500	1,500
<b>2. Op-2. Total Operating Costs</b>		<b>2,745</b>	<b>4,033</b>	<b>2,118</b>	<b>1,965</b>	<b>7,550</b>	<b>6,295</b>
56609 001 024 581	Transfer Out to 609	250	7,539	500	500	500	500
56610 001 024 581	Transfer Out to 610		0	7,967	8,403	6,403	8,403

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
<b>5.Tra-5. Total Transfers Out</b>		<b>250</b>	<b>7,539</b>	<b>8,467</b>	<b>8,903</b>	<b>6,903</b>	<b>8,903</b>
	<b>Expense</b>	<b>57,160</b>	<b>58,429</b>	<b>60,873</b>	<b>67,613</b>	<b>70,944</b>	<b>71,853</b>



City Manager's Office Department  
Business Development Division

	2017 Actual	2018 Budget	2019 Budget
Personnel Service	\$706	\$0	\$0
Operating Expenses	\$53,492	\$50,744	\$62,086
Transfers	\$0	\$0	\$0
<b>Total</b>	<b>\$54,198</b>	<b>\$50,744</b>	<b>\$62,086</b>

Staffing	2017	2018	2019
Business Development Coord.	0	0	0 *
<b>Total Full Time</b>			
<b>Business Development FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Business Development FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

### Division Mission

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Business Development

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51200 001 008 515	Regular Salaries & Wages	10,545	0	38,724	613	0	0
51400 001 008 515	Overtime - Unscheduled	85	0	0	0	0	0
52100 001 008 515	FICA Taxes	813	0	2,945	47	0	0
52200 001 008 515	Retirement Contributions	739	0	2,840	46	0	0
52300 001 008 515	Health Insurance	2,618	0	0	0	0	0
52301 001 008 515	Life Insurance	62	0	122	0	0	0
52303 001 008 515	Long Term Disability	23	0	69	0	0	0
52320 001 008 515	Dental employee	138	0	227	0	0	0
52400 001 008 515	Workers Comp Insurance	96	102	115	0	0	0
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>15,119</b>	<b>102</b>	<b>45,042</b>	<b>706</b>		
53101 001 008 515	Medical Services	40	0	0	0	0	0
53400 001 008 515	Other Contractual Services		0	4,469	4,902	0	0
54000 001 008 515	Travel and Per Diem		0	1,284	0	1,500	1,500
54100 001 008 515	Communication & Freight Charge	425	0	465	225	466	466
54810 001 008 515	Promotional Activities	65	6,706	10,834	1,000	2,000	12,000
55100 001 008 515	Office Supplies	85	0	299	0	0	0
55410 001 008 515	Training and Education		0	150	0	658	2,000
57301 001 008 515	Main Street Program		0	0	47,364	46,120	46,120
<b>2. Op-2. Total Operating Costs</b>		<b>615</b>	<b>6,706</b>	<b>17,501</b>	<b>53,492</b>	<b>50,744</b>	<b>62,086</b>
56609 001 008 581	Transfer Out to 609	250	7,539	500	0	0	0
56610 001 008 581	Transfer Out to 610		0	7,967	0	0	0
<b>5.Tra-5. Total Transfers Out</b>		<b>250</b>	<b>7,539</b>	<b>8,467</b>			
<b>Expense</b>		<b>15,984</b>	<b>14,347</b>	<b>71,009</b>	<b>54,197</b>	<b>50,744</b>	<b>62,086</b>



## Development Department

	2017 Actual	2018 Budget	2019 Budget
Personnel Service	\$224,838	\$220,295	\$227,897
Operating Expenses	\$208,172	\$252,657	\$230,429
Transfers	\$35,862	\$27,850	\$35,938
<b>Total</b>	<b>\$468,872</b>	<b>\$500,802</b>	<b>\$494,264</b>

Staffing	2017	2018	2019
Development Director	1	1	1
Admin. Assistant II	1	1	1
Planner	1	1	1
Code Enforcement Officer	1	1	1
<b>Total Development Department FTE</b>	<b>4</b>	<b>4</b>	<b>4</b>

### 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 2019

### Budget Document for Development

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51102 001 015 515	Financial & Administrative Salaries	68,840	68,588	72,834	74,674	70,658	70,658
51200 001 015 515	Regular Salaries & Wages	101,648	95,383	103,768	106,754	105,856	111,149
51400 001 015 515	Overtime - Unscheduled	87	82	167	394	500	500
51605 001 015 515	Bereavement Pay	279	0	0	0	0	0
52100 001 015 515	FICA Taxes	12,840	12,344	13,287	13,794	13,542	13,947
52200 001 015 515	Retirement Contributions	20,038	21,265	22,999	24,290	24,470	26,223
52300 001 015 515	Health Insurance	25,134	0	0	0	0	0
52301 001 015 515	Life Insurance	1,020	1,052	1,062	1,099	1,105	1,138
52303 001 015 515	Long Term Disability	374	386	390	406	407	419
52320 001 015 515	Dental employee	1,323	1,164	1,147	1,244	1,280	1,280
52400 001 015 515	Workers Comp Insurance	1,496	1,591	1,828	2,184	2,477	2,584
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>233,079</b>	<b>201,853</b>	<b>217,480</b>	<b>224,838</b>	<b>220,295</b>	<b>227,897</b>
53100 001 015 515	Legal Services	3,135	2,010	930	585	2,970	2,970
53101 001 015 515	Medical Services		0	35	0	0	120
53400 001 015 515	Other Contractual Services	158,387	146,225	172,029	199,711	217,228	212,728
53401 001 015 515	Contract Labor	-1,333	0	0	0	0	0
53404 001 015 515	Other Contractual Services - Tree	2,667	0	0	0	18,699	0
54000 001 015 515	Travel and Per Diem	469	1,268	671	989	1,500	3,866
54100 001 015 515	Communication & Freight Charge	2,020	1,094	2,048	1,796	1,750	200
54600 001 015 515	Repair & Maintenance Services	145	0	0	0	0	0
54700 001 015 515	Printing & Binding Services	88	0	237	500	300	300
54800 001 015 515	Advertising Activities		0	0	645	650	650
54900 001 015 515	Other Current Charges	76	0	16	679	500	500
55100 001 015 515	Office Supplies	363	1,057	440	776	600	600

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
55210 001 015 515	Operating Supplies		32	0	28	0	0
55220 001 015 515	Computer Supplies	600	600	600	898	1,510	1,280
55230 001 015 515	Clothing & Uniforms	190	122	103	199	300	300
55250 001 015 515	Fuels & Lubricants	793	470	365	601	650	650
55253 001 015 515	Auto Repair Supplies ( in-house)		0	0	0	400	400
55400 001 015 515	Books, Publications, Subscription &	426	1,407	173	0	700	1,240
55410 001 015 515	Training and Education	350	920	-80	765	2,000	1,725
55500 001 015 515	Uncapitalized Equipment		1,956	123	0	2,900	2,900
<b>2. Op-2. Total Operating Costs</b>		<b>168,374</b>	<b>157,162</b>	<b>177,689</b>	<b>208,172</b>	<b>252,657</b>	<b>230,429</b>
56501 001 015 581	Transfer Out to 501	331	369	0	250	238	326
56609 001 015 581	Transfer Out to 609	1,000	30,158	2,000	2,000	2,000	2,000
56610 001 015 581	Transfer Out to 610		0	31,867	33,612	25,612	33,612
<b>5.Tra-5. Total Transfers Out</b>		<b>1,331</b>	<b>30,527</b>	<b>33,867</b>	<b>35,862</b>	<b>27,850</b>	<b>35,938</b>
<b>Expense</b>		<b>402,784</b>	<b>389,542</b>	<b>429,036</b>	<b>468,872</b>	<b>500,801</b>	<b>494,264</b>



## Finance Department

	2017 Actual	2018 Budget	2019 Budget
Personnel Service	\$265,950	\$281,659	\$288,963
Operating Expenses	\$20,906	\$25,658	\$21,172
Transfers	\$44,515	\$34,515	\$44,515
<b>Total</b>	<b>\$331,371</b>	<b>\$341,832</b>	<b>\$354,650</b>

### 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	2017	2018	2019
Finance Director	1	1	1
Asst. Finance Director	1	1	1
Chief Accountant	1	1	1
AP/Payroll/Procure Spec.	1	1	1
<b>Total Full Time Finance</b>	<b>4</b>	<b>4</b>	<b>4</b>
Split positions with Finance & Public Works			
Utility Billing Supervisor	0.25	0.25	0.25
Admin. Specialist III	0.75	0.75	0.75
<b>Total Split Positions</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Total Finance FTE</b>	<b>5</b>	<b>5</b>	<b>5</b>

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Finance Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51102 001 012 513	Financial & Administrative Salaries	5,688	18,525	59,197	66,758	72,114	72,114
51200 001 012 513	Regular Salaries & Wages	163,069	157,857	165,600	151,765	156,322	161,463
51400 001 012 513	Overtime - Unscheduled	6,310	3,576	721	944	2,000	1,800
52100 001 012 513	FICA Taxes	12,365	12,594	15,909	15,368	17,628	18,006
52200 001 012 513	Retirement Contributions	13,558	15,194	24,871	26,918	28,916	30,836
52300 001 012 513	Health Insurance	25,134	0	0	0	0	0
52301 001 012 513	Life Insurance	968	967	1,436	1,285	1,438	1,469
52303 001 012 513	Long Term Disability	355	354	528	477	530	541
52320 001 012 513	Dental employee	1,323	1,121	1,487	1,430	1,600	1,600
52400 001 012 513	Workers Comp Insurance	701	746	837	1,006	1,111	1,135
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>229,470</b>	<b>210,931</b>	<b>270,587</b>	<b>265,950</b>	<b>281,659</b>	<b>288,963</b>
53101 001 012 513	Medical Services		105	0	143	0	0
53400 001 012 513	Other Contractual Services	9,858	0	6,800	20	0	0
54000 001 012 513	Travel and Per Diem	941	1,146	653	859	3,359	2,180
54100 001 012 513	Communication & Freight Charge	1,690	858	2,010	1,814	2,302	720
54110 001 012 513	Postage		133	53	337	50	50
54600 001 012 513	Repair & Maintenance Services	542	11,429	11,529	11,578	11,617	11,894
54700 001 012 513	Printing & Binding Services	744	1,303	215	1,030	1,200	1,568
54800 001 012 513	Advertising Activities	717	0	0	0	0	0
54900 001 012 513	Other Current Charges	534	0	178	258	0	0
55100 001 012 513	Office Supplies	1,790	2,259	1,926	2,821	2,000	1,460
55220 001 012 513	Computer Supplies		0	0	485	460	400
55400 001 012 513	Books, Publications, Subscription &	310	435	285	885	585	800
55410 001 012 513	Training and Education	225	225	837	675	2,085	1,900

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
55500 001 012 513	Uncapitalized Equipment		0	0	0	2,000	200
<b>2. Op-2. Total Operating Costs</b>		<b>17,350</b>	<b>17,892</b>	<b>24,486</b>	<b>20,906</b>	<b>25,658</b>	<b>21,172</b>
56609 001 012 581	Transfer Out to 609	1,250	37,697	2,500	2,500	2,500	2,500
56610 001 012 581	Transfer Out to 610		0	39,833	42,015	32,015	42,015
<b>5.Tra-5. Total Transfers Out</b>		<b>1,250</b>	<b>37,697</b>	<b>42,333</b>	<b>44,515</b>	<b>34,515</b>	<b>44,515</b>
<b>Expense</b>		<b>248,070</b>	<b>266,521</b>	<b>337,406</b>	<b>331,371</b>	<b>341,832</b>	<b>354,650</b>



## Police Department

	2017 Actual	2018 Budget	2019 Budget
Personnel Service	\$2,011,878	\$2,063,512	\$0
Operating Expenses	\$220,569	\$250,259	\$970,555
Capital Outlay	\$94,220	\$43,466	\$0
Transfers	\$258,409	\$202,534	\$0
<b>Total</b>	<b>\$2,585,076</b>	<b>\$2,559,771</b>	<b>\$970,555</b>

Staffing	2017	2018	2019
Police Chief	1	1	0
Police Captain	1	1	0
Police Lieutenant	1	1	0
Detective Lieutenant	1	1	0
Patrol Sergeant	1	1	0
Detective	2	2	0
Police Sergeant	4	4	0
Police Officer	13	14	0
Evidence Technician III	1	1	0
Admin. Assistant III	2	2	0
Admin. Specialist III	0	0	0
<b>Total Full Time</b>			
<b>Police FTE</b>	<b>27</b>	<b>28</b>	<b>0</b>
Reserve Officers	2.15	0.91	0
<b>Total Part Time</b>	<b>2.15</b>	<b>0.91</b>	<b>0</b>
<b>Total Police</b>			
<b>FTE</b>	<b>29.15</b>	<b>28.91</b>	<b>0</b>

### Department Mission

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

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Police Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51102 001 013 521	Financial & Administrative Salaries	87,403	89,901	93,396	92,967	90,898	0
51200 001 013 521	Regular Salaries & Wages	1,156,127	1,159,933	1,232,892	1,235,052	1,274,706	0
51400 001 013 521	Overtime - Unscheduled	48,729	57,181	65,492	59,606	60,337	0
51500 001 013 521	Incentive/ Special Pay	41,677	43,177	43,671	44,283	31,875	0
51605 001 013 521	Bereavement Pay	1,493	0	0	0	0	0
51607 001 013 521	Reserves - Public Safety	56,668	50,723	47,764	42,605	47,607	0
51608 001 013 521	Military Leave	2,966	3,430	5,324	6,381	0	0
51613 001 013 521	Clothing Allowance	4,500	4,500	5,624	4,127	5,250	0
52100 001 013 521	FICA Taxes	105,661	104,859	112,740	111,277	115,566	0
52200 001 013 521	Retirement Contributions	110,059	122,986	341,804	334,301	344,462	0
52300 001 013 521	Health Insurance	140,333	0	0	0	0	0
52301 001 013 521	Life Insurance	8,795	8,447	8,928	8,756	9,130	0
52303 001 013 521	Long Term Disability	2,798	2,684	2,848	2,801	3,365	0
52320 001 013 521	Dental employee	8,764	7,575	7,971	7,916	8,960	0
52400 001 013 521	Workers Comp Insurance	41,670	44,810	52,032	61,807	71,356	0
52500 001 013 521	Unemployment Compensation	870	0	0	0	0	0
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>1,818,511</b>	<b>1,700,206</b>	<b>2,020,486</b>	<b>2,011,878</b>	<b>2,063,512</b>	
53100 001 013 521	Legal Services	1,770	630	360	553	2,000	0
53101 001 013 521	Medical Services	3,918	2,784	1,589	2,890	3,830	0
53400 001 013 521	Other Contractual Services	16,766	13,522	24,390	26,552	34,748	967,624
53500 001 013 521	Criminal Investigation	1,082	626	670	600	600	0
54000 001 013 521	Travel and Per Diem	7,164	6,421	8,275	6,980	5,000	0
54100 001 013 521	Communication & Freight Charge	29,078	29,363	28,269	27,245	33,981	0
54110 001 013 521	Postage	246	286	165	150	400	0

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
54210 001 013 521	Automotive Repair Service	8,400	7,242	4,723	3,086	5,216	0
54300 001 013 521	Electric	16,941	17,534	15,949	15,323	16,600	0
54303 001 013 521	Water	2,709	2,590	2,550	2,637	2,772	2,931
54400 001 013 521	Equipment & Vehicle Rental		0	103	-54	0	0
54560 001 013 521	Insurance Claims & Deductibles	965	0	0	0	0	0
54600 001 013 521	Repair & Maintenance Services	7,550	6,063	2,902	2,815	2,802	0
54700 001 013 521	Printing & Binding Services	1,241	581	883	103	980	0
54800 001 013 521	Advertising Activities	297	843	516	10	500	0
54810 001 013 521	Promotional Activities	277	0	0	0	0	0
54900 001 013 521	Other Current Charges	930	-270	1,900	2,492	1,000	0
54910 001 013 521	Ammunition	8,255	8,939	2,448	5,013	6,112	0
55100 001 013 521	Office Supplies	3,747	2,722	4,254	4,217	4,385	0
55210 001 013 521	Operating Supplies	3,109	5,660	4,715	5,560	5,495	0
55211 001 013 521	Medical Supplies	2,400	496	1,662	1,594	3,647	0
55220 001 013 521	Computer Supplies	1,592	1,268	4,817	5,047	200	0
55223 001 013 521	Repair & Maintenance Supplies	268	874	210	1,376	1,300	0
55230 001 013 521	Clothing & Uniforms	6,712	9,366	10,927	13,589	5,240	0
55240 001 013 521	Institutional Supplies	2,520	2,840	2,747	1,577	3,391	0
55250 001 013 521	Fuels & Lubricants	106,899	72,676	64,868	66,931	70,000	0
55251 001 013 521	Tags & Titles	846	1,747	955	514	1,000	0
55252 001 013 521	Small Tools	513	610	901	-280	750	0
55253 001 013 521	Auto Repair Supplies ( in-house)	13,188	18,744	19,365	17,856	19,000	0
55400 001 013 521	Books, Publications, Subscription &	1,849	1,563	1,369	1,319	1,800	0
55410 001 013 521	Training and Education	2,273	4,814	4,187	1,108	2,500	0
55500 001 013 521	Uncapitalized Equipment	6,041	44,511	37,035	3,767	15,010	0
<b>2. Op-2. Total Operating Costs</b>		<b>259,548</b>	<b>265,045</b>	<b>253,703</b>	<b>220,569</b>	<b>250,259</b>	<b>970,555</b>
55620 001 013 521	Building and Improvements	12,479	0	0	0	0	0
55640 001 013 521	Machinery & Equipment		99,251	52,337	94,220	43,466	0
<b>3.Cap-3. Total Capital Outlay Costs</b>		<b>12,479</b>	<b>99,251</b>	<b>52,337</b>	<b>94,220</b>	<b>43,466</b>	
57200 001 013 521	Principal		0	42,676	74,083	0	0

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
<b>4.tot-4. Total Debt Service</b>				<b>42,676</b>	<b>74,083</b>		
56501 001 013 581	Transfer Out to 501	10,040	17,838	11,368	18,028	16,153	0
56609 001 013 581	Transfer Out to 609	6,500	203,565	13,000	13,500	13,500	0
56610 001 013 581	Transfer Out to 610		0	207,134	226,881	172,881	0
<b>5.Tra-5. Total Transfers Out</b>		<b>16,540</b>	<b>221,403</b>	<b>231,502</b>	<b>258,409</b>	<b>202,534</b>	
<b>Expense</b>		<b>2,107,079</b>	<b>2,285,904</b>	<b>2,600,704</b>	<b>2,659,159</b>	<b>2,559,772</b>	<b>970,555</b>



## Fire Department

	2017 Actual	2018 Budget	2019 Budget
Operating Expense	\$9,848	0	\$0
Transfers	\$893,733	\$803,581	\$803,581
Total	<b>\$903,581</b>	<b>\$803,581</b>	<b>\$803,581</b>

(Note: Fire Department in Fund 143)

### Department Mission

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Fire Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
53400 001 014 522	Other Contractual Services		4,312	4,105	9,848	0	0
<b>2. Op-2. Total Operating Costs</b>			<b>4,312</b>	<b>4,105</b>	<b>9,848</b>		
56143 001 014 581	Transfer out to Fund 143	1,026,677	1,010,366	967,958	893,733	803,581	803,581
<b>5.Tra-5. Total Transfers Out</b>		<b>1,026,677</b>	<b>1,010,366</b>	<b>967,958</b>	<b>893,733</b>	<b>803,581</b>	<b>803,581</b>
<b>Expense</b>		<b>1,026,677</b>	<b>1,014,677</b>	<b>972,063</b>	<b>903,581</b>	<b>803,581</b>	<b>803,581</b>

# City of Brooksville



Budget Fiscal Year 2019

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

	2017 Actual	2018 Budget	2019 Budget
Personal Services	\$397,182	\$425,097	\$446,687
Operating Expenses	\$226,791	\$220,236	\$216,509
Capital Outlay	\$6,082	\$0	\$170,750
Transfers	\$114,694	\$92,353	\$115,447
<b>Total</b>	<b>\$744,749</b>	<b>\$737,686</b>	<b>\$949,393</b>

Staffing	2017	2018	2019
Parks, Facilities & Recreation Director	1	1	1
Admin. Assistant III	1	1	1
Park Attendant I	2	2	2
Park Attendant II	1	1	1
Maintenance Tech. III	1	1	1
Parks & Facilities Supervisor	1	1	1
Horticulture Tech.	1	1	1
Inmate Guard Supervisor	1	1	1
Environmental Specialist	1	1	1
Recreation Leader III	1	1	1
<b>Total Full Time Parks Department FTE</b>	<b>11</b>	<b>11</b>	<b>11</b>
<b>Total Parks Department FTE</b>	<b>11</b>	<b>11</b>	<b>11</b>

### Department Mission

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

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Parks, Recreation & Facilities

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51102 001 020 572	Financial & Administrative Salaries	61,867	61,786	65,610	64,929	63,650	63,650
51200 001 020 572	Regular Salaries & Wages	247,413	238,674	255,648	245,227	270,026	283,527
51400 001 020 572	Overtime - Unscheduled	3,004	4,426	3,663	4,355	3,500	5,000
51605 001 020 572	Bereavement Pay		0	0	85	0	0
52100 001 020 572	FICA Taxes	23,650	22,745	23,656	22,845	24,440	26,942
52200 001 020 572	Retirement Contributions	29,092	30,119	31,377	31,606	36,118	39,147
52300 001 020 572	Health Insurance	53,934	0	0	0	0	0
52301 001 020 572	Life Insurance	1,843	1,743	1,848	1,796	2,104	2,198
52303 001 020 572	Long Term Disability	675	637	676	705	776	810
52320 001 020 572	Dental employee	2,839	2,520	2,824	3,111	3,520	3,520
52400 001 020 572	Workers Comp Insurance	13,722	15,041	17,692	20,016	20,964	21,895
52500 001 020 572	Unemployment Compensation	1,582	1,364	-22	2,506	0	0
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>439,621</b>	<b>379,054</b>	<b>402,973</b>	<b>397,182</b>	<b>425,097</b>	<b>446,687</b>
53101 001 020 572	Medical Services	1,677	1,122	2,177	1,279	1,200	1,200
53400 001 020 572	Other Contractual Services	11,797	17,151	20,178	29,070	17,549	17,465
53401 001 020 572	Contract Labor	150	0	0	0	0	0
54000 001 020 572	Travel and Per Diem	515	47	259	417	1,500	1,500
54100 001 020 572	Communication & Freight Charge	7,061	8,132	9,206	8,301	4,502	4,299
54110 001 020 572	Postage		0	0	22	50	50
54210 001 020 572	Automotive Repair Service	155	1,338	6	689	500	500
54300 001 020 572	Electric	39,381	42,919	38,472	38,599	41,670	41,670
54303 001 020 572	Water	8,246	11,218	10,693	12,612	11,000	12,500
54400 001 020 572	Equipment & Vehicle Rental	807	1,725	1,494	3,279	2,000	2,000
54401 001 020 572	Rentals & Leases	2,210	3,171	2,012	2,128	2,400	0

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
54560 001 020 572	Insurance Claims & Deductibles		0	0	708	0	0
54600 001 020 572	Repair & Maintenance Services	28,706	39,969	37,124	32,160	33,000	34,910
54610 001 020 572	Apparatus-Repair & Maint	75	0	0	0	0	0
54700 001 020 572	Printing & Binding Services	103	127	561	147	800	400
54810 001 020 572	Promotional Activities	30	550	824	204	500	500
54900 001 020 572	Other Current Charges	40	0	25	35	0	0
54920 001 020 572	Recreational Supplies	294	3,200	3,092	1,255	1,000	1,000
55100 001 020 572	Office Supplies	789	1,005	1,060	739	1,250	1,100
55210 001 020 572	Operating Supplies	21,382	22,395	20,900	24,130	24,000	22,500
55211 001 020 572	Medical Supplies	91	0	0	0	150	150
55223 001 020 572	Repair & Maintenance Supplies	29,018	15,948	22,097	25,111	25,000	24,000
55225 001 020 572	Chemicals Supplies	1,693	3,427	2,377	2,117	3,000	2,900
55226 001 020 572	Safety Supplies & Gear	1,211	788	0	47	750	700
55230 001 020 572	Clothing & Uniforms	2,607	3,327	2,812	2,918	2,650	2,650
55240 001 020 572	Institutional Supplies	21,150	22,983	26,971	25,323	25,000	24,500
55250 001 020 572	Fuels & Lubricants	17,100	13,450	10,164	10,899	13,000	13,000
55251 001 020 572	Tags & Titles	86	0	0	0	0	0
55252 001 020 572	Small Tools	684	1,097	893	971	1,000	500
55253 001 020 572	Auto Repair Supplies ( in-house)	-2,171	1,422	4,118	2,111	1,500	1,500
55400 001 020 572	Books, Publications, Subscription &	752	575	25	610	765	800
55410 001 020 572	Training and Education	1,678	705	1,882	690	2,000	1,900
55500 001 020 572	Uncapitalized Equipment	9,479	3,356	2,296	221	2,500	2,315
<b>2. Op-2. Total Operating Costs</b>		<b>206,798</b>	<b>221,144</b>	<b>221,718</b>	<b>226,791</b>	<b>220,236</b>	<b>216,509</b>
55620 001 020 572	Building and Improvements		0	0	6,082	0	7,500
55630 001 020 572	Improvements Other Than Building	71,136	20,955	0	0	0	163,250
55640 001 020 572	Machinery & Equipment	6,095	0	0	0	0	0
<b>3.Cap-3. Total Capital Outlay Costs</b>		<b>77,231</b>	<b>20,955</b>		<b>6,082</b>		<b>170,750</b>
56139 001 020 581	Transfer Out to 139	4,186	5,000	6,000	5,000	5,000	5,000
56311 001 020 581	Transfer Out to 311	3,474	3,474	3,474	3,474	3,474	3,474
56501 001 020 581	Transfer Out to 501	14,777	9,816	2,842	3,287	2,946	4,040

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
56503 001 020 581	Transfer Out to 503	5,000	5,000	5,000	5,000	5,000	5,000
56609 001 020 581	Transfer Out to 609	2,500	82,934	5,500	5,500	5,500	5,500
56610 001 020 581	Transfer Out to 610		0	87,633	92,433	70,433	92,433
<b>5.Tra-5. Total Transfers Out</b>		<b>29,937</b>	<b>106,224</b>	<b>110,449</b>	<b>114,694</b>	<b>92,353</b>	<b>115,447</b>
	<b>Expense</b>	<b>753,587</b>	<b>727,377</b>	<b>735,141</b>	<b>744,749</b>	<b>737,686</b>	<b>949,393</b>



Parks, Facilities & Recreation Department  
Cemetery Division

	2017 Actual	2018 Budget	2019 Budget
Personal Services	\$69,177	\$69,151	\$72,741
Operating Expenses	\$22,804	\$34,167	\$23,630
Transfers	\$33,056	\$18,806	\$32,806
<b>Total</b>	<b>\$125,037</b>	<b>\$122,124</b>	<b>\$129,177</b>

Staffing	2017	2018	2019
Cemetery Sexton	1	1	1
Cemetery Attendant II	1	1	1
<b>Total Full Time Cemetery FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Total Cemetery FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>

**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 2019

### Budget Document for Cemetery

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51200 001 017 539	Regular Salaries & Wages	55,663	40,377	55,755	55,509	54,496	57,221
51400 001 017 539	Overtime - Unscheduled	385	83	222	232	500	500
52100 001 017 539	FICA Taxes	4,269	3,054	4,211	4,191	4,207	4,416
52200 001 017 539	Retirement Contributions	5,955	3,756	4,067	4,180	4,356	4,768
52300 001 017 539	Health Insurance	11,520	0	0	0	0	0
52301 001 017 539	Life Insurance	323	250	343	343	343	360
52303 001 017 539	Long Term Disability	118	91	125	126	126	133
52320 001 017 539	Dental employee	606	474	605	636	640	640
52400 001 017 539	Workers Comp Insurance	3,009	3,198	3,310	3,961	4,482	4,704
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>81,848</b>	<b>51,283</b>	<b>68,637</b>	<b>69,177</b>	<b>69,151</b>	<b>72,741</b>
53101 001 017 539	Medical Services		0	0	0	50	0
53400 001 017 539	Other Contractual Services	550	271	3,500	437	10,540	540
54000 001 017 539	Travel and Per Diem		0	52	0	0	0
54100 001 017 539	Communication & Freight Charge	1,111	1,058	1,149	1,381	1,385	1,388
54210 001 017 539	Automotive Repair Service	108	0	60	70	0	0
54300 001 017 539	Electric	862	867	864	898	950	950
54303 001 017 539	Water	6,638	6,126	4,029	4,102	3,600	3,000
54400 001 017 539	Equipment & Vehicle Rental		0	0	606	1,200	1,200
54600 001 017 539	Repair & Maintenance Services	1,727	1,112	1,386	2,556	5,252	5,252
54700 001 017 539	Printing & Binding Services	307	0	49	558	300	600
54800 001 017 539	Advertising Activities	600	0	500	0	0	0
54810 001 017 539	Promotional Activities	30	0	0	0	0	0
54900 001 017 539	Other Current Charges		0	0	35	0	0
54911 001 017 539	Cemetery Monuments For Resale	2,705	537	0	935	2,600	1,600

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
54912 001 017 539	Cemetery Lot Buyback	5,400	3,250	1,800	2,275	2,500	2,500
55100 001 017 539	Office Supplies	89	50	153	391	200	200
55210 001 017 539	Operating Supplies	1,677	264	256	1,833	500	1,500
55220 001 017 539	Computer Supplies		334	0	434	450	450
55223 001 017 539	Repair & Maintenance Supplies		441	278	0	0	0
55225 001 017 539	Chemicals Supplies	265	0	200	190	0	75
55230 001 017 539	Clothing & Uniforms	580	538	454	499	440	475
55240 001 017 539	Institutional Supplies	37	0	0	0	0	0
55250 001 017 539	Fuels & Lubricants	3,943	2,200	3,181	3,333	3,000	3,000
55252 001 017 539	Small Tools	123	56	0	140	150	100
55253 001 017 539	Auto Repair Supplies ( in-house)	201	333	277	985	300	300
55400 001 017 539	Books, Publications, Subscription &		295	0	295	0	0
55410 001 017 539	Training and Education	60	0	0	100	0	0
55500 001 017 539	Uncapitalized Equipment	1,075	698	1,366	753	750	500
<b>2. Op-2. Total Operating Costs</b>		<b>28,087</b>	<b>18,428</b>	<b>19,554</b>	<b>22,804</b>	<b>34,167</b>	<b>23,630</b>
56501 001 017 581	Transfer Out to 501	94	211	0	250	0	0
56503 001 017 581	Transfer Out to 503	3,000	5,000	5,000	5,000	5,000	5,000
56605 001 017 581	Transfer Out to 605	10,000	10,000	10,000	10,000	0	10,000
56609 001 017 581	Transfer Out to 609	500	15,079	1,000	1,000	1,000	1,000
56610 001 017 581	Transfer Out to 610		0	15,933	16,806	12,806	16,806
<b>5.Tra-5. Total Transfers Out</b>		<b>13,594</b>	<b>30,290</b>	<b>31,933</b>	<b>33,056</b>	<b>18,806</b>	<b>32,806</b>
<b>Expense</b>		<b>123,529</b>	<b>100,001</b>	<b>120,124</b>	<b>125,037</b>	<b>122,124</b>	<b>129,177</b>



Public Works Department  
Streets & Drainage Division

	2017 Actual	2018 Budget	2019 Budget
Personal Services	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Transfers	\$339,269	\$339,269	\$339,269
<b>Total</b>	<b>\$339,269</b>	<b>\$339,269</b>	<b>\$339,269</b>

Staffing	2017	2018	2019
Director of Public Works	0	0	0
Admin. Assistant III	0	0	0
Finance Technician	0	0	0
Streets & Drainage Supervisor	0	0	0
Equipment Operator I	0	0	0
Equipment Operator II	0	0	0
Maintenance Tech. I	0	0	0
Public Works Tech. II	0	0	0
<b>Total Full Time Streets &amp; Drainage FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Streets &amp; Drainage FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**Department Mission**

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

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Streets & Drainage

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51102 001 019 541	Financial & Administrative Salaries	15,849	15,660	-1,783	0	0	0
51200 001 019 541	Regular Salaries & Wages	147,427	150,871	-1,706	0	0	0
51400 001 019 541	Overtime - Unscheduled	5,844	4,706	-106	0	0	0
51605 001 019 541	Bereavement Pay	178	0	0	0	0	0
52100 001 019 541	FICA Taxes	12,775	12,905	-273	0	0	0
52200 001 019 541	Retirement Contributions	13,693	14,625	-450	0	0	0
52300 001 019 541	Health Insurance	25,658	0	0	0	0	0
52301 001 019 541	Life Insurance	754	964	0	0	0	0
52303 001 019 541	Long Term Disability	288	378	0	0	0	0
52320 001 019 541	Dental employee	1,433	1,673	0	0	0	0
52400 001 019 541	Workers Comp Insurance	11,888	12,495	0	0	0	0
52500 001 019 541	Unemployment Compensation	536	0	0	0	0	0
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>236,325</b>	<b>214,276</b>	<b>-4,317</b>			
53101 001 019 541	Medical Services	629	297	0	0	0	0
53400 001 019 541	Other Contractual Services	69,278	80,753	0	0	0	0
54000 001 019 541	Travel and Per Diem	65	0	0	0	0	0
54100 001 019 541	Communication & Freight Charge	2,196	1,955	0	0	0	0
54110 001 019 541	Postage	195	0	0	0	0	0
54210 001 019 541	Automotive Repair Service	95	1,776	0	0	0	0
54300 001 019 541	Electric	1,956	1,890	0	0	0	0
54303 001 019 541	Water	2,459	1,570	0	0	0	0
54304 001 019 541	Electric - Traffic Light		-2,256	0	0	0	0
54400 001 019 541	Equipment & Vehicle Rental	1,076	2,489	0	0	0	0
54401 001 019 541	Rentals & Leases		13,508	0	0	0	0

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
54560 001 019 541	Insurance Claims & Deductibles	104	0	0	0	0	0
54600 001 019 541	Repair & Maintenance Services	874	368	0	0	0	0
54700 001 019 541	Printing & Binding Services	149	156	0	0	0	0
54900 001 019 541	Other Current Charges	250	0	0	0	0	0
55100 001 019 541	Office Supplies	541	545	0	0	0	0
55210 001 019 541	Operating Supplies	11,478	22,260	0	0	0	0
55223 001 019 541	Repair & Maintenance Supplies	7,106	0	0	0	0	0
55225 001 019 541	Chemicals Supplies	327	106	0	0	0	0
55226 001 019 541	Safety Supplies & Gear	4,948	2,146	0	0	0	0
55227 001 019 541	Safety Marking Devices	556	6,682	0	0	0	0
55230 001 019 541	Clothing & Uniforms	1,207	1,247	0	0	0	0
55235 001 019 541	Barricades	857	750	0	0	0	0
55240 001 019 541	Institutional Supplies	503	230	0	0	0	0
55250 001 019 541	Fuels & Lubricants	15,870	13,063	0	0	0	0
55252 001 019 541	Small Tools	1,450	1,222	0	0	0	0
55253 001 019 541	Auto Repair Supplies ( in-house)	3,019	3,461	0	0	0	0
55310 001 019 541	Asphalt-hot mix	5,698	0	0	0	0	0
55311 001 019 541	Limerock/Screening	74	0	0	0	0	0
55312 001 019 541	Sidewalks	1,235	0	0	0	0	0
55313 001 019 541	Drainage	124	0	0	0	0	0
55400 001 019 541	Books, Publications, Subscription &	26	0	0	0	0	0
55410 001 019 541	Training and Education	925	0	0	0	0	0
55500 001 019 541	Uncapitalized Equipment	23	601	0	0	0	0
<b>2. Op-2. Total Operating Costs</b>		<b>135,293</b>	<b>154,819</b>				
56108 001 019 581	Transfer Out to 108		0	302,742	339,269	339,269	339,269
56311 001 019 581	Transfer Out to 311	1,683	1,683	0	0	0	0
56501 001 019 581	Transfer Out to 501	19,796	11,400	0	0	0	0
56609 001 019 581	Transfer Out to 609	1,438	43,352	0	0	0	0
<b>5.Tra-5. Total Transfers Out</b>		<b>22,917</b>	<b>56,435</b>	<b>302,742</b>	<b>339,269</b>	<b>339,269</b>	<b>339,269</b>
<b>Expense</b>		<b>394,535</b>	<b>425,530</b>	<b>298,425</b>	<b>339,269</b>	<b>339,269</b>	<b>339,269</b>

# City of Brooksville

## TOTAL ALL SPECIAL REVENUE FUNDS

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$443,742	\$510,824	\$392,422	\$343,761	\$431,048	\$848,667
Facility Rental Fees	0	0	1,630	650	2,000	7,000
Fines & Forfeitures	2,079,208	1,443,415	1,659,926	468,988	33,000	0
Miscellaneous	48,083	50,479	52,640	34,971	28,578	149,440
Interest Income	7,999	9,898	14,892	72,948	92,173	92,288
Special Assessment	571,460	534,419	719,893	796,592	849,077	861,753
Transfers In	1,035,892	1,315,366	1,569,868	1,238,002	1,147,850	1,147,850
Prior Year Carry forward	2,709,714	2,498,526	2,470,161	3,215,220	3,318,231	3,768,110
<b>Total Income</b>	<b>\$6,896,098</b>	<b>\$6,362,927</b>	<b>\$6,881,432</b>	<b>\$6,171,132</b>	<b>\$5,901,957</b>	<b>\$6,875,108</b>
<b>EXPENDITURES</b>						
Personnel Services	\$1,482,162	\$1,321,771	\$1,617,339	\$1,554,539	\$1,573,733	\$1,638,650
Operating Expenditures	1,866,470	1,485,780	1,545,202	789,877	617,744	702,060
Capital Outlays	93,868	38,467	163,866	99,139	1,728,873	1,912,223
Debt Service	59,284	57,010	56,997	55,787	57,270	57,271
Transfers Out	895,788	989,738	282,807	470,340	198,730	567,036
Reserves	2,498,526	2,470,161	3,215,221	3,201,450	1,725,607	1,997,868
<b>Total Expenditures</b>	<b>\$6,896,098</b>	<b>\$6,362,927</b>	<b>\$6,881,432</b>	<b>\$6,171,132</b>	<b>\$5,901,957</b>	<b>\$6,875,108</b>

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# City of Brooksville

## FUND 104 POLICE SPECIAL EDUCATION

### INFORMATION ABOUT POLICE SPECIAL EDUCATION FUND

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

**Revenue Source:** Monthly Traffic Fines

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	8353	10,909	11,557	7,413	8,000	0
Miscellaneous	0	0	0	0	0	0
Interest Income	12	13	36	73	70	0
Special Assessment	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	27,540	35,905	44,788	56,381	58,851	63,867
<b>Total Income</b>	<b>\$35,905</b>	<b>\$46,827</b>	<b>\$56,381</b>	<b>\$63,867</b>	<b>\$66,921</b>	<b>\$63,867</b>
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	2,039	0	8,396	12,000	0
Capital Outlays	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Reserves	35,905	44,788	56,381	55,471	54,921	63,867
<b>Total Expenditures</b>	<b>\$35,905</b>	<b>\$46,827</b>	<b>\$56,381</b>	<b>\$63,867</b>	<b>\$66,921</b>	<b>\$63,867</b>

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# City of Brooksville

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

**Description:** Local Option Gas Tax

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

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$143,946	\$167,804	
Metropolitan Planning Organization	0	0	0	0	0	0	
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	0	
Interest Income	0	0	0	0	350	80	
Special Assessment	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	0	0	0	0	238,040	242,257	
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$382,336</b>	<b>\$410,141</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	0	
Capital Outlays	0	0	0	0	325,000	275,500	(1)
Transfers Out	0	0	0	0	0	0	
Reserves	0	0	0	0	57,336	134,641	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$382,336</b>	<b>\$410,141</b>	

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(1) Howell Ave. sidewalk project \$125,500, East Ave. Drainage Project \$150,000.

# 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 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$247,915	\$273,880	\$219,267	\$218,491	\$207,680	\$243,685	
Fines & Forfeitures	0	0	0	427	0	0	
Miscellaneous	0	0	20,299	16,695	12,944	137,500	(1)
Street Lightning/Signal Maintenance	0	0	0	60,383	80,584	80,584	
Special Assessment	0	0	0	0	0	0	
Transfers In	0	0	302,742	339,269	339,269	339,269	
Prior Year Carry forward	16,391	23,518	49,801	92,042	85,601	139,000	
<b>Total Income</b>	<b>\$264,306</b>	<b>\$297,398</b>	<b>\$592,109</b>	<b>\$727,307</b>	<b>\$726,078</b>	<b>\$940,038</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$0	\$0	\$223,291	\$233,394	\$228,195	\$238,969	
Operating Expenditures	0	0	174,268	303,210	367,610	542,614	
Capital Outlays	0	0	49,475	12,000	4,650	19,350	(2)
Transfers Out	240,788	247,597	53,033	58,940	47,694	62,954	
Reserves	23,518	49,801	92,042	119,763	77,929	76,151	
<b>Total Expenditures</b>	<b>\$264,306</b>	<b>\$297,398</b>	<b>\$592,109</b>	<b>\$727,307</b>	<b>\$726,078</b>	<b>\$940,038</b>	

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(1) State of Florida Department of Environmental Protection Grant Award #2016-17 GAA line item 1600A for \$125,000 and \$12,500 Misc.

(2) Street's share of DPW ice machine (15%) \$1,350 and Fire house # 2 maintenance roof \$18,000.



Public Works Department  
Streets & Drainage Division

	2017 Actual	2018 Budget	2019 Budget
Personal Services	\$233,394	\$228,195	\$238,969
Operating Expenses	\$303,210	\$367,610	\$542,614
Capital Outlay	\$12,000	\$4,650	\$19,350
Transfers	\$58,940	\$47,694	\$62,954
Reserves	\$119,763	\$77,929	\$76,151
<b>Total</b>	<b>\$727,307</b>	<b>\$726,078</b>	<b>\$940,038</b>

Staffing	2017	2018	2019
Director of Public Works	0.25	0.25	0.25
Admin. Assistant III	0.25	0.25	0.25
Finance Technician	0.25	0.25	0.25
Streets & Drainage Supervisor	1	1	1
Equipment Operator I	1	1	1
Equipment Operator II	1	1	1
Maintenance Tech. I	1	1	1
Public Works Tech. II	1	1	1
<b>Total Full Time Streets &amp; Drainage FTE</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>
<b>Total Streets &amp; Drainage FTE</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>

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

**Department Mission**

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

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Local Option Gas Tax Fund 108

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51102 108 019 541	Financial & Administrative Salaries		0	17,286	16,549	16,225	16,225
51200 108 019 541	Regular Salaries & Wages		0	154,800	159,014	156,239	164,051
51400 108 019 541	Overtime - Unscheduled		0	4,880	7,262	3,500	3,500
52100 108 019 541	FICA Taxes		0	13,242	13,644	13,461	14,059
52200 108 019 541	Retirement Contributions		0	15,727	16,523	16,336	17,743
52301 108 019 541	Life Insurance		0	965	1,029	1,098	1,147
52303 108 019 541	Long Term Disability		0	374	397	405	423
52320 108 019 541	Dental employee		0	1,613	1,827	1,840	1,840
52400 108 019 541	Workers Comp Insurance		0	14,405	17,145	19,091	19,981
<b>1.Pnl-1. Total Personnel Service Costs</b>				<b>223,291</b>	<b>233,392</b>	<b>228,195</b>	<b>238,969</b>
53101 108 019 541	Medical Services		0	582	307	0	0
53400 108 019 541	Other Contractual Services		0	94,270	127,429	155,000	296,400
54100 108 019 541	Communication & Freight Charge		0	2,267	2,108	2,860	2,014
54210 108 019 541	Automotive Repair Service		0	870	1,726	1,000	1,500
54300 108 019 541	Electric		0	1,768	2,588	2,900	3,000
54302 108 019 541	Electric - Street Lighting		0	0	99,618	120,000	114,000
54303 108 019 541	Water		0	1,371	1,326	1,700	1,700
54304 108 019 541	Electric - Traffic Lights		0	0	9,013	8,800	8,800
54400 108 019 541	Equipment & Vehicle Rental		0	402	2,935	3,000	3,000
54401 108 019 541	Rentals & Leases		0	6,000	6,000	7,500	32,000
54500 108 009 510	General Business Insurance		0	-71	0	0	0
54560 108 019 541	Insurance Claims & Deductibles		0	1,000	2,078	1,000	1,000
54600 108 019 541	Repair & Maintenance Services		0	4,714	5,154	7,000	7,000
54700 108 019 541	Printing & Binding Services		0	140	9	200	300

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget	
54900 108 019 541	Other Current Charges		0	380	0	0	0	
55100 108 019 541	Office Supplies		0	858	442	750	700	
55210 108 019 541	Operating Supplies		0	23,623	11,481	17,000	19,450	
55210 108 021 541	Operating Supplies		0	353	0	0	0	
55223 108 019 541	Repair & Maintenance Supplies		0	1,321	1,769	1,000	1,500	
55225 108 019 541	Chemicals Supplies		0	67	423	500	500	
55226 108 019 541	Safety Supplies & Gear		0	2,606	2,105	2,000	2,750	
55227 108 019 541	Safety Marking Devices		0	8,470	5,605	10,000	10,000	
55230 108 019 541	Clothing & Uniforms		0	1,316	1,301	1,500	1,500	
55235 108 019 541	Barricades		0	982	1,485	1,500	2,400	
55240 108 019 541	Institutional Supplies		0	152	243	300	300	
55250 108 019 541	Fuels & Lubricants		0	11,204	10,341	10,000	10,000	
55250 108 021 541	Fuels & Lubricants		0	79	0	0	0	
55251 108 019 541	Tags & Titles		0	95	0	300	0	
55252 108 019 541	Small Tools		0	3,759	1,417	2,000	2,000	
55253 108 019 541	Auto Repair Supplies		0	2,068	3,805	4,000	4,200	
55400 108 019 541	Books, Publications, Subscription &		0	56	84	100	100	
55410 108 019 541	Training and Education		0	20	0	1,500	1,000	
55500 108 019 541	Uncapitalized Equipment		0	3,545	2,420	4,200	15,500	
<b>2. Op-2. Total Operating Costs</b>					<b>174,268</b>	<b>303,210</b>	<b>367,610</b>	<b>542,614</b>
55620 108 019 541	Building and Improvements		0	18,811	0	0	18,000	
55640 108 019 541	Machinery & Equipment		0	30,664	12,000	4,650	1,350	
<b>3.Cap-3. Total Capital Outlay Costs</b>					<b>49,475</b>	<b>12,000</b>	<b>4,650</b>	<b>19,350</b>
56001 108 009 581	Transfer Out to General Fund	240,788	247,597	0	0	0	0	
56311 108 019 581	Transfer Out to 311		0	1,683	1,683	1,683	1,683	
56501 108 019 581	Transfer Out to 501		0	3,951	6,065	6,319	10,079	
56609 108 019 581	Transfer Out to 609		0	2,875	2,875	2,875	2,875	
56610 108 019 581	Transfer Out to 610		0	44,524	48,317	36,817	48,317	
<b>5.Tra-5. Total Transfers Out</b>		<b>240,788</b>	<b>247,597</b>	<b>53,033</b>	<b>58,940</b>	<b>47,694</b>	<b>62,954</b>	
40100 108 000 312	Local Option Gas Taxes	247,916	273,879	214,673	218,491	207,680	243,685	

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
43500 108 000 331	Federal Grants: Economic Envirome		0	4,594	427	0	0
44900 108 000 334	Other State Grants		0	0	0	0	125,000
48840 108 000 364	Proceeds of the Sale of Fixed Asset		0	5,230	0	0	0
48850 108 000 365	Sales of Surplus Materials & Scrap		0	0	1,423	0	0
48860 108 000 366	Contributions and Donations-GenFu		0	0	2,420	0	0
48889 108 000 369	Credit Card Rebate		0	0	463	0	348
48890 108 000 369	Miscellaneous Revenues		0	15,070	11,558	12,944	12,152
48891 108 000 369	Street Lighting/Signal Maintenance		0	0	60,383	80,584	80,584
49001 108 000 381	Transfer In from 001		0	302,742	339,269	339,269	339,269
<b>micro-microix worksheets</b>		<b>247,916</b>	<b>273,879</b>	<b>542,309</b>	<b>634,434</b>	<b>640,477</b>	<b>801,038</b>
	<b>Revenue</b>	<b>488,704</b>	<b>521,476</b>	<b>1,042,375</b>	<b>1,241,976</b>	<b>1,288,626</b>	<b>1,664,925</b>

# 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/acquittal), impound fees, and vehicles awaiting disposition (seizure/forfeiture/evidentiary disclosure).

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$2,520	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	48,692	31,508	49,355	23,902	20,000	0
Miscellaneous	3501	3,305	4,115	54	0	0
Interest Income	22	24	28	0	50	0
Special Assessment	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	17,721	34,514	23,197	49,760	46,813	45,130
<b>Total Income</b>	<b>\$72,456</b>	<b>\$69,351</b>	<b>\$76,695</b>	<b>\$73,716</b>	<b>\$66,863</b>	<b>\$45,130</b>
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	25,938	46,154	26,934	32,320	37,500	0
Capital Outlays	12,004	0	0	0	10,000	0
Transfers Out	0	0	0	0	0	0
Reserves	34,514	23,197	49,761	41,396	19,363	45,130
<b>Total Expenditures</b>	<b>\$72,456</b>	<b>\$69,351</b>	<b>\$76,695</b>	<b>\$73,716</b>	<b>\$66,863</b>	<b>\$45,130</b>

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# City of Brooksville

## FUND 110 ROAD IMPACT FEES

**Description:** Impact Fees for Roads

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

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$0	\$0	\$69,855	\$91,049	\$50,202	\$75,000	(1)
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	0	
Interest Income	7,747	9,661	14,348	11,523	10,300	10,300	
FHLB Interest	0	0	0	0	0	0	
Special Assessment	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	1,952,287	1,960,034	1,969,695	2,017,157	1,997,401	2,219,856	
<b>Total Income</b>	<b>\$1,960,034</b>	<b>\$1,969,695</b>	<b>\$2,053,898</b>	<b>\$2,119,729</b>	<b>\$2,057,903</b>	<b>\$2,305,156</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	0	
Capital Outlays	0	0	36,741	44,257	1,245,223	1,245,223	(2)
Transfers Out	0	0	0	0	0	0	
Reserves	1,960,034	1,969,695	2,017,157	2,075,472	812,680	1,059,933	
<b>Total Expenditures</b>	<b>\$1,960,034</b>	<b>\$1,969,695</b>	<b>\$2,053,898</b>	<b>\$2,119,729</b>	<b>\$2,057,903</b>	<b>\$2,305,156</b>	

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

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

# City of Brooksville

## FUND 112 LAW ENFORCEMENT IMPACT FEES

**Description:** Impact Fees for Law Enforcement

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

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	0	
Interest Income	5	6	15	31	28	47	
Special Assessment	2111	1,441	7,799	3,159	3,340	3,500	(1)
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	3,600	5,716	7,163	14,977	4,049	14,542	
<b>Total Income</b>	<b>\$5,716</b>	<b>\$7,163</b>	<b>\$14,977</b>	<b>\$18,167</b>	<b>\$7,417</b>	<b>\$18,089</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	13,172	7,000	0	
Capital Outlays	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	5,716	7,163	14,977	4,995	417	18,089	
<b>Total Expenditures</b>	<b>\$5,716</b>	<b>\$7,163</b>	<b>\$14,977</b>	<b>\$18,167</b>	<b>\$7,417</b>	<b>\$18,089</b>	

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

# City of Brooksville

## FUND 113 PUBLIC BUILDING IMPACT FEES

**Description:** Impact Fees for Public Buildings

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

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	0	
Interest Income	79	47	132	265	250	400	
FHLB Interest	0	0	0	0	0	0	
Special Assessment	11,437	7,811	42,218	17,113	17,988	10,660	(1)
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	50,869	62,385	70,243	112,593	125,037	184,884	
<b>Total Income</b>	<b>\$62,385</b>	<b>\$70,243</b>	<b>\$112,593</b>	<b>\$129,971</b>	<b>\$143,275</b>	<b>\$195,944</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	62,385	70,243	112,593	129,971	143,275	195,944	
<b>Total Expenditures</b>	<b>\$62,385</b>	<b>\$70,243</b>	<b>\$112,593</b>	<b>\$129,971</b>	<b>\$143,275</b>	<b>\$195,944</b>	

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

# City of Brooksville

## FUND 114 FIRE/EMS IMPACT FEES

**Description:** Impact Fees for Fire/EMS

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

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

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	0	
Interest Income	41	45	129	259	250	400	
Special Assessment	5,277	3,603	24,648	7,888	8,300	8,000	(1)
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	48,703	54,021	57,669	82,446	88,224	123,993	
<b>Total Income</b>	<b>\$54,021</b>	<b>\$57,669</b>	<b>\$82,446</b>	<b>\$90,593</b>	<b>\$96,774</b>	<b>\$132,393</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	0	
Capital Outlays	0	0	0	0	90,000	0	
Transfers Out	0	0	0	0	0	0	
Reserves	54,021	57,669	82,446	90,593	6,774	132,393	
<b>Total Expenditures</b>	<b>\$54,021</b>	<b>\$57,669</b>	<b>\$82,446</b>	<b>\$90,593</b>	<b>\$96,774</b>	<b>\$132,393</b>	

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

# City of Brooksville

## FUND 115 PARKS IMPACT FEES

**Description:** Impact Fees for Parks

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

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019	
<b>INCOME:</b>							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	0	
Interest Income	53	59	84	170	160	264	
Special Assessment	9,864	6,575	33,554	9,865	15,572	15,000	(1)
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	44,222	22,828	29,462	63,100	71,256	98,042	
<b>Total Income</b>	<b>\$54,139</b>	<b>\$29,462</b>	<b>\$63,100</b>	<b>\$73,135</b>	<b>\$86,988</b>	<b>\$113,306</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	0	
Capital Outlays	31,311	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	22,828	29,462	63,100	73,135	86,988	113,306	
<b>Total Expenditures</b>	<b>\$54,139</b>	<b>\$29,462</b>	<b>\$63,100</b>	<b>\$73,135</b>	<b>\$86,988</b>	<b>\$113,306</b>	

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

# City of Brooksville

## FUND 116 LAW ENFORCEMENT TRUST

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

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

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	628	1,033	3,543	29,050	5,000	0
Miscellaneous	2,982	14,984	2,499	0	0	0
Interest Income	7	7	20	41	44	0
Special Assessment	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	39,695	41,426	56,450	53,581	70,646	87,343
<b>Total Income</b>	<b>\$43,312</b>	<b>\$57,450</b>	<b>\$62,512</b>	<b>\$82,672</b>	<b>\$75,690</b>	<b>\$87,343</b>
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	1,886	1,000	8,931	725	21,000	0
Capital Outlays	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Reserves	41,426	56,450	53,581	81,947	54,690	87,343
<b>Total Expenditures</b>	<b>\$43,312</b>	<b>\$57,450</b>	<b>\$62,512</b>	<b>\$82,672</b>	<b>\$75,690</b>	<b>\$87,343</b>

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# City of Brooksville

## Fund 118 JUSTICE ASSISTANCE GRANT(JAG)

**Description:** Justice Assistance Grants (JAG)

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

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$29,333	\$26,945	\$23,671	\$25,130	\$20,000	\$0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous	0	5,358	0	0	0	0
Interest Income	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0
Transfers In	5,029	0	0	0	0	0
Prior Year Carry forward	0	1,111	1,147	1,147	1,147	1,147
<b>Total Income</b>	<b>\$34,362</b>	<b>\$33,414</b>	<b>\$24,818</b>	<b>\$26,277</b>	<b>\$21,147</b>	<b>\$1,147</b>
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	23,671	2,231	0	0
Capital Outlays	33,251	32,267	0	22,899	20,000	0
Transfers Out	0	0	0	0	0	1,147
Reserves	1,111	1,147	1,147	1,147	1,147	0
<b>Total Expenditures</b>	<b>\$34,362</b>	<b>\$33,414</b>	<b>\$24,818</b>	<b>\$26,277</b>	<b>\$21,147</b>	<b>\$1,147</b>

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(1) Transfer out to General Fund

# City of Brooksville

## Fund 122 Fire Grants & Donations

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	0	2,000	2,000	2,500	2,500	2,640	
Interest Income	4	4	11	23	22	39	
Loan Proceeds	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	10,982	7,042	7,586	9,597	11,717	12,579	
<b>Total Income</b>	<b>\$10,986</b>	<b>\$9,046</b>	<b>\$9,597</b>	<b>\$12,120</b>	<b>\$14,239</b>	<b>\$15,258</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	3,944	1,460	0	573	2,000	2,500	(1)
Capital Outlays	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	7,042	7,586	9,597	11,547	12,239	12,758	
<b>Total Expenditures</b>	<b>\$10,986</b>	<b>\$9,046</b>	<b>\$9,597</b>	<b>\$12,120</b>	<b>\$14,239</b>	<b>\$15,258</b>	

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(1) Banners \$900, Fire prevention material \$1,000 and tent \$600.

# City of Brooksville

## Fund 123 Police Grants & Donations

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

**Revenue Source:** Grants and Donations to the Police Department.

**Expenditures:** K-9 Expenses

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous	0	2,500	4,851	3,545	2,500	0
Interest Income	11	12	34	68	65	0
Loan Proceeds	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	17,673	15,784	15,716	9,167	11,774	10,696
<b>Total Income</b>	<b>\$17,684</b>	<b>\$18,296</b>	<b>\$20,601</b>	<b>\$12,780</b>	<b>\$14,339</b>	<b>\$10,696</b>
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	1,900	2,580	3,936	1,080	2,000	0
Capital Outlays	0	0	7,498	0	8,700	0
Transfers Out	0	0	0	0	0	0
Reserves	15,784	15,716	9,167	11,700	3,639	10,696
<b>Total Expenditures</b>	<b>\$17,684</b>	<b>\$18,296</b>	<b>\$20,601</b>	<b>\$12,780</b>	<b>\$14,339</b>	<b>\$10,696</b>

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# 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 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$659	\$0	\$0	\$0	\$0
Fines & Forfeitures	2,021,510	1,399,965	1,593,761	405,246	0	0
Miscellaneous	23,616	13,302	13,822	5,804	0	500
Interest Income	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0
Transfers In	0	200,000	0	0	0	0
Prior Year Carry forward	482,653	165,267	3,740	239,820	271,571	276,712
<b>Total Income</b>	<b>\$2,527,779</b>	<b>\$1,779,193</b>	<b>\$1,611,323</b>	<b>\$650,870</b>	<b>\$271,571</b>	<b>\$277,212</b>
<b>EXPENDITURES</b>						
Personnel Services	\$151,510	\$100,854	\$97,820	\$60,836	\$0	\$0
Operating Expenditures	1,556,397	1,075,557	1,207,895	305,995	8,000	0
Capital Outlays	4,105	0	0	0	0	0
Transfers Out	650,500	599,042	65,788	8,903	0	277,212
Reserves	165,267	3,740	239,820	275,136	263,571	0
<b>Total Expenditures</b>	<b>\$2,527,779</b>	<b>\$1,779,193</b>	<b>\$1,611,323</b>	<b>\$650,870</b>	<b>\$271,571</b>	<b>\$277,212</b>

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(1) Transfer out to Fund 308 Multi Capital Project Accumulation.

# City of Brooksville

## Fund 129 First Tee

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

**Revenue Source:** Annual golf tournament and other fund raising events.

**Expenditures:** First Tee programs for area children.

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$4,791	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous	6,812	0	0	0	0	0
Interest Income	18	20	55	112	0	174
Special Assessment	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	41,002	34,054	30,452	30,507	30,507	30,781
<b>Total Income</b>	<b>\$47,832</b>	<b>\$38,865</b>	<b>\$30,507</b>	<b>\$30,619</b>	<b>\$30,507</b>	<b>\$30,955</b>
<b>EXPENDITURES</b>						
Personnel Services	\$13,328	\$8,413	\$0	\$0	\$0	\$0
Operating Expenditures	450	0	0	0	0	0
Capital Outlays	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	30,955 (1)
Reserves	34,054	30,452	30,507	30,619	30,507	0
<b>Total Expenditures</b>	<b>\$47,832</b>	<b>\$38,865</b>	<b>\$30,507</b>	<b>\$30,619</b>	<b>\$30,507</b>	<b>\$30,955</b>

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(1) Transfer out to Fund 302 McKethan Capital Projects.

# City of Brooksville

## Fund 139 \* The Enrichment Center (the PMF)

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

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

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

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

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Facility Rental Fees	0	0	1,630	650	2,000	7,000	(1)
Miscellaneous	7,702	4,527	5,054	5,377	7,000	5,000	(2)
Interest Income	0	0	0	0	0	0	
Transfers In	4,186	5,000	6,000	5,000	5,000	5,000	(3)
Prior Year Carry forward	4,328	250	249	3,172	3,350	4,152	
<b>Total Income</b>	<b>\$16,216</b>	<b>\$9,777</b>	<b>\$12,933</b>	<b>\$14,199</b>	<b>\$17,350</b>	<b>\$21,152</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	15,966	9,528	9,761	12,001	13,330	15,535	(4)
Capital Outlays	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	250	249	3,172	2,198	4,020	5,617	
<b>Total Expenditures</b>	<b>\$16,216</b>	<b>\$9,777</b>	<b>\$12,933</b>	<b>\$14,199</b>	<b>\$17,350</b>	<b>\$21,152</b>	

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(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, Facilities, and Recreation Division.

(4) Monthly pest control \$120, Fire & Life support agreement \$1,900, AT&T for elevator monitoring \$3,300, Mowery Elevator service \$1,440, electric \$5,300, water \$1,050, Fire system test and inspection \$925 and other repairs outside of the scope of the service agreement \$1,500.

# City of Brooksville

## FUND 140 FDOT PROJECTS

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$7,045	\$23,369	\$70,407	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0	0
<b>Total Income</b>	<b>\$7,045</b>	<b>\$23,369</b>	<b>\$70,407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	7,045	23,369	255	0	0	0
Capital Outlays	0	0	70,152	0	0	0
Transfers Out	0	0	0	0	0	0
Reserves	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$7,045</b>	<b>\$23,369</b>	<b>\$70,407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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# City of Brooksville

## FUND 143 Fire Department

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$8,988	\$9,220	\$9,222	\$9,091	\$9,220	\$362,178	(1)
Fines & Forfeitures	25	0	1,710	2,950	0	0	
Miscellaneous	3,470	4,503	0	996	3,634	3,800	(2)
Interest Income	0	0	0	0	0	0	
Special Assessment	542,771	514,989	611,674	758,567	803,877	824,593	(3)
Transfers In	1,026,677	1,110,366	1,261,126	893,733	803,581	803,581	(4)
Prior Year Carry forward	(47,952)	34,671	102,803	379,773	202,247	213,129	
<b>Total Income</b>	<b>\$1,533,979</b>	<b>\$1,673,749</b>	<b>\$1,986,535</b>	<b>\$2,045,110</b>	<b>\$1,822,559</b>	<b>\$2,207,281</b>	
<b>EXPENDITURES</b>							
Personnel Services	\$1,317,324	\$1,212,504	\$1,296,228	\$1,260,309	\$1,345,538	\$1,399,681	
Operating Expenditures	105,003	152,133	89,551	110,174	147,304	141,411	
Capital Outlays	13,197	6,200	0	19,983	25,300	372,150	(5)
Debt Service	59,284	57,010	56,997	55,787	57,270	57,271	
Transfers Out	4,500	143,099	163,986	402,497	151,036	194,768	(6)
Reserves	34,671	102,803	379,773	196,360	96,111	42,000	
<b>Total Expenditures</b>	<b>\$1,533,979</b>	<b>\$1,673,749</b>	<b>\$1,986,535</b>	<b>\$2,045,110</b>	<b>\$1,822,559</b>	<b>\$2,207,281</b>	

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

(2) Firefighters Supplemental \$3,121 ,Credit Card Rebate \$278, False Alarm Fines \$196 and Miscellaneous Revenue of \$205.

(3) The Fire Assessment Rates for FY 2018 are Tier I .97 per 1/1000 of improved value and Tier II \$135 per parcel.

(4) Transfer in from General Fund of \$803,581

(5) Extrication equipment ( 2 Holmatro Rams with extension) \$13,000, fire station alert system (toner) \$6,000,Protective Clothing Bunker Storage Room \$23,125, Re-roof project \$250,000, Bay Door Replacements (4) \$40,000 Upgrade Kitchen \$30,000, and Upgrade Restroom area \$10,000.

(6) Transfers out to Fund 501 Fleet \$6,388, Fund 314 \$8,315, Fund 609 HRA \$10,000 and Fund 610 Health Insurance \$168,060

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## Fire Department

	2017 Actual	2018 Budget	2019 Budget
Personal Services	\$1,260,309	\$1,345,538	\$1,399,681
Operating Expenses	\$110,174	\$147,304	\$141,411
Capital Outlay	\$19,983	\$25,300	\$372,150
Debt Service	\$55,787	\$57,270	\$57,271
Transfers	\$402,497	\$151,036	\$194,768
Reserves	\$196,360	\$96,111	\$42,000
<b>Total</b>	<b>\$2,045,110</b>	<b>\$1,822,559</b>	<b>\$2,207,281</b>

Staffing	2017	2018	2019
Fire Chief	1	1	1
District Chiefs	3	3	3
Fire Captains	3	3	3
Firefighters/Drivers	3	3	3
Firefighters	8	9	9
Admin. Assistant III	1	1	1
<b>Total Full Time</b>			
<b>Fire FTE</b>	<b>19</b>	<b>20</b>	<b>20</b>
Reserve Firefighters	0	0	0
<b>Total Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fire FTE</b>	<b>19</b>	<b>20</b>	<b>20</b>

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 2019

### Budget Document for Fire Dept Fund 143

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51102 143 014 522	Financial & Administrative Salaries	75,024	82,695	66,767	70,079	68,500	82,992
51200 143 014 522	Regular Salaries & Wages	697,352	717,287	755,273	699,750	787,675	831,401
51400 143 014 522	Overtime - Unscheduled	34,980	31,813	46,299	59,503	20,000	35,000
51410 143 014 522	Overtime - Scheduled	10,527	10,185	11,532	10,922	12,000	12,000
51500 143 014 522	Incentive/ Special Pay	2,875	2,589	1,784	2,422	3,121	3,121
51605 143 014 522	Bereavement Pay	1,028	0	0	0	0	0
51607 143 014 522	Reserves - Public Safety	16,081	21,648	0	0	0	0
51608 143 014 522	Military Leave		0	2,451	938	0	0
51612 143 014 522	Hazmat Team	2,597	0	0	0	0	0
52100 143 014 522	FICA Taxes	61,749	63,965	66,362	63,864	65,985	74,103
52200 143 014 522	Retirement Contributions	269,737	236,949	297,245	306,183	318,279	285,745
52300 143 014 522	Health Insurance	105,773	0	0	0	0	0
52301 143 014 522	Life Insurance	5,482	5,828	5,799	5,325	5,562	6,044
52303 143 014 522	Long Term Disability	1,571	1,694	1,680	1,515	2,050	2,228
52320 143 014 522	Dental employee	5,209	4,933	4,974	4,859	6,400	6,400
52400 143 014 522	Workers Comp Insurance	27,339	28,519	36,062	38,249	55,966	60,647
52500 143 014 522	Unemployment Compensation		4,400	0	-3,300	0	0
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>1,317,324</b>	<b>1,212,504</b>	<b>1,296,228</b>	<b>1,260,309</b>	<b>1,345,538</b>	<b>1,399,681</b>
53100 143 014 522	Legal Services	4,383	531	1,416	3,359	1,000	5,000
53101 143 014 522	Medical Services	843	1,674	2,020	1,859	2,000	2,000
53400 143 014 522	Other Contractual Services	1,299	2,655	2,398	5,256	5,900	3,800
54000 143 014 522	Travel and Per Diem	3,485	1,422	2,143	2,294	3,650	2,250
54100 143 014 522	Communication & Freight Charge	9,128	9,268	7,366	7,272	8,048	10,341
54110 143 014 522	Postage	176	154	166	9	200	200

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
54210 143 014 522	Automotive Repair Service	8,601	10,735	13,050	3,668	13,000	13,000
54303 143 014 522	Water	1,640	1,674	1,680	1,688	1,700	1,870
54500 143 014 522	General Business Insurance		0	-177	0	0	0
54540 143 014 522	Fiduciary Liability Insurance	100	100	100	100	150	150
54600 143 014 522	Repair & Maintenance Services	11,233	17,257	9,799	24,675	8,700	10,475
54610 143 014 522	Apparatus-Repair & Maint	1,010	4,517	1,103	5,506	11,800	13,700
54700 143 014 522	Printing & Binding Services	49	39	98	0	100	100
54800 143 014 522	Advertising Activities		19	796	0	0	0
54810 143 014 522	Promotional Activities		0	0	55	0	0
55100 143 014 522	Office Supplies	586	502	561	605	1,700	700
55210 143 014 522	Operating Supplies	2,276	2,742	2,309	978	1,900	2,500
55211 143 014 522	Medical Supplies	1,276	101	30	201	1,111	1,245
55223 143 014 522	Repair & Maintenance Supplies		0	-18	0	0	0
55225 143 014 522	Chemicals Supplies	214	168	438	881	890	1,890
55226 143 014 522	Safety Supplies & Gear	11,514	6,796	8,816	12,419	12,400	14,000
55230 143 014 522	Clothing & Uniforms	5,522	6,594	7,197	6,527	9,700	9,500
55250 143 014 522	Fuels & Lubricants	18,920	15,889	13,222	13,994	18,000	17,000
55251 143 014 522	Tags & Titles		83	0	90	0	0
55252 143 014 522	Small Tools	698	433	669	1,774	700	700
55253 143 014 522	Auto Repair Supplies ( in-house)	8,671	12,440	9,585	4,106	10,000	11,000
55400 143 014 522	Books, Publications, Subscription &	3,602	4,443	2,762	2,702	6,490	2,740
55410 143 014 522	Training and Education	5,230	2,615	2,023	1,893	7,540	6,950
55500 143 014 522	Uncapitalized Equipment	13,197	49,281	0	8,263	20,625	10,300
<b>2. Op-2. Total Operating Costs</b>		<b>113,653</b>	<b>152,133</b>	<b>89,552</b>	<b>110,174</b>	<b>147,304</b>	<b>141,411</b>
55620 143 014 522	Building and Improvements		0	0	0	0	353,150
55640 143 014 522	Machinery & Equipment		0	0	19,983	25,300	19,000
55650 143 014 522	Construction in Progress		6,200	0	0	0	0
<b>3.Cap-3. Total Capital Outlay Costs</b>			<b>6,200</b>		<b>19,983</b>	<b>25,300</b>	<b>372,150</b>
57100 143 014 581	Interest		0	0	0	0	0
57100 143 014 522	Interest	11,486	11,718	10,225	8,375	11,827	5,624

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
57200.143.014.522	Principal	31,466	43,536	45,290	47,412	45,443	51,647
<b>4.tot-4. Total Debt Service</b>		<b>42,952</b>	<b>55,254</b>	<b>55,515</b>	<b>55,787</b>	<b>57,270</b>	<b>57,271</b>
56314.143.014.581	Transfer Out to 314		0	0	0	0	10,320
56501.143.014.581	Transfer Out to 501		0	0	0	0	6,388
56609.143.014.581	Transfer Out to 609		0	0	0	0	10,000
56610.143.014.581	Transfer Out to 610		0	0	0	0	168,060
<b>5.Tra-5. Total Transfers Out</b>							<b>194,768</b>
<b>Expense</b>		<b>1,473,928</b>	<b>1,426,092</b>	<b>1,441,295</b>	<b>1,446,254</b>	<b>1,575,412</b>	<b>2,165,281</b>

# City of Brooksville

## FUND 144 Brownfields Assessment Grant

	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$147,941	\$171,960	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0
Interest Income	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0	0
<b>Total Income</b>	<b>\$147,941</b>	<b>\$171,960</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	147,941	171,960	0	0	0	0
Capital Outlays	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Reserves	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$147,941</b>	<b>\$171,960</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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<u>TOTAL DEBT SERVICE FUND</u>						
	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	0	0	16	0	0	0
Transfers In	316,800	317,556	317,292	325,531	325,288	325,710
Prior Year Carry forward	67,875	60,177	62,139	90,356	62,700	97,206
<b>Total Income</b>	<b>\$384,675</b>	<b>\$377,733</b>	<b>\$379,447</b>	<b>\$415,887</b>	<b>\$387,988</b>	<b>\$422,916</b>
<b>EXPENDITURES</b>						
Bond Payments	\$314,922	\$315,594	\$289,091	\$316,452	\$324,531	\$324,953
Operating Expenditures	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Transfers Out	9,576	0	0	0	0	0
Reserves	60,177	62,139	90,356	99,435	63,457	97,963
<b>Total Expenditures</b>	<b>\$384,675</b>	<b>\$377,733</b>	<b>\$379,447</b>	<b>\$415,887</b>	<b>\$387,988</b>	<b>\$422,916</b>

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

# City of Brooksville

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

**Description:** Debt Service Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); This Fund accumulates Debt Service for 2006 Bond (1/12 of interest and principal) and 1/120 of the Maximum Bond Service Requirement as a Reserve Account per the Bond covenants. This Fund replaces Fund No. 310 due to GASB 54.  
**Revenue Source:** Transfers from Fund 309 (Capital Improvement Revenue Fund)  
**Expenditures:** Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
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	13,020	13,776	13,512	13,200	13,188	13,610	
Prior Year Carry forward	23,841	14,293	14,328	14,388	14,112	14,929	
<b>Total Income</b>	<b>\$36,861</b>	<b>\$28,069</b>	<b>\$27,840</b>	<b>\$27,588</b>	<b>\$27,300</b>	<b>\$28,539</b>	
<b>EXPENDITURES</b>							
Bond Payments	\$12,992	\$13,741	\$13,452	\$12,672	\$13,188	\$13,610	(1)
Operating Expenditures	0	0	0	0	0	0	
Transfers Out	9,576	0	0	0	0	0	
Reserves	14,293	14,328	14,388	14,916	14,112	14,929	
<b>Total Expenditures</b>	<b>\$36,861</b>	<b>\$28,069</b>	<b>\$27,840</b>	<b>\$27,588</b>	<b>\$27,300</b>	<b>\$28,539</b>	

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(1) Payments of \$13,610 to normal debt service to loan with USDA.

# City of Brooksville

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

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

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

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

**Expenditures:** Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service. Quarterly payments of \$75,944.95 are payable until 10/01/2026. First payment was due 01/01/2012.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	16	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	303,780	303,780	
Prior Year Carry forward	44,034	45,884	47,811	75,968	47,811	75,968	
<b>Total Income</b>	<b>\$347,814</b>	<b>\$349,664</b>	<b>\$351,607</b>	<b>\$379,748</b>	<b>\$351,591</b>	<b>\$379,748</b>	
<b>EXPENDITURES</b>							
Bond Payments	\$301,930	\$301,853	\$275,639	\$303,780	\$303,780	\$303,780	(1)
Operating Expenditures	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	45,884	47,811	75,968	75,968	47,811	75,968	
<b>Total Expenditures</b>	<b>\$347,814</b>	<b>\$349,664</b>	<b>\$351,607</b>	<b>\$379,748</b>	<b>\$351,591</b>	<b>\$379,748</b>	

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

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# City of Brooksville

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

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

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

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
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	0	0	0	8,551	8,320	8,320	
Prior Year Carry forward	0	0	0	0	777	6,309	
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,551</b>	<b>\$9,097</b>	<b>\$14,629</b>	
<b>EXPENDITURES</b>							
Bond Payments	\$0	\$0	\$0	\$0	\$7,563	\$7,563	(1)
Operating Expenditures	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	0	0	0	8,551	1,534	7,066	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,551</b>	<b>\$9,097</b>	<b>\$14,629</b>	

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

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## TOTAL CAPITAL PROJECTS FUNDS \*

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$33,610	\$34,173	\$160,242	\$34,418	\$36,500	\$37,000
Settlements & Loan Proceeds	0	0	0	94,500	0	0
Interest Income	848	1,033	1,559	731	491	795
Miscellaneous	0	0	797	160,028	400	400
Transfers In	853,780	802,822	348,403	532,331	312,100	622,267
Prior Year Carry forward	505,429	895,296	612,086	293,428	151,954	89,983
<b>Total Income</b>	<b>\$1,393,667</b>	<b>\$1,733,324</b>	<b>\$1,123,087</b>	<b>\$1,115,436</b>	<b>\$501,445</b>	<b>\$750,445</b>
<b>EXPENDITURES</b>						
Bond Payments	\$0	\$0	\$0	\$0	\$0	\$0
Legal	0	0	0	0	0	0
Operating Expenditures	10,778	0	9,027	39,558	0	2,500
Capital Outlay	140,253	581,740	482,594	468,726	0	6,500
Transfers Out	347,340	539,500	338,036	457,931	347,620	347,620
Reserves	895,296	612,084	293,430	149,221	153,825	393,825
<b>Total Expenditures</b>	<b>\$1,393,667</b>	<b>\$1,733,324</b>	<b>\$1,123,087</b>	<b>\$1,115,436</b>	<b>\$501,445</b>	<b>\$750,445</b>

\* 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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Interest Income	17	19	53	107	115	185	
Miscellaneous	0	0	797	3,928	400	400	(1)
Transfers In	0	0	0	0	0	30,955	(2)
Prior Year Carry forward	24,215	24,232	24,251	25,101	25,956	25,804	
<b>Total Income</b>	<b>\$24,232</b>	<b>\$24,251</b>	<b>\$25,101</b>	<b>\$29,136</b>	<b>\$26,471</b>	<b>\$57,344</b>	
<b>EXPENDITURES</b>							
Operating Expenditures	\$0	\$0	\$0	\$3,364	\$0	\$2,500	(3)
Capital Outlay	0	0	0	0	0	6,500	(4)
Transfers Out	0	0	0	0	0	0	
Reserves	24,232	24,251	25,101	25,772	26,471	48,344	
<b>Total Expenditures</b>	<b>\$24,232</b>	<b>\$24,251</b>	<b>\$25,101</b>	<b>\$29,136</b>	<b>\$26,471</b>	<b>\$57,344</b>	

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(1) Donations and Vending machine commission

(2) Transfer in from Fund 129 First Tee.

(3)McKethan Park bridge renovation, from parking lot to tennis courts and pavilion areas.

(4)McKethan Pavilion roof replacement.

# 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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Intergovernmental Revenue	\$0	\$0	\$125,970	\$0	\$0	\$0	
Interest Income	823	1,009	1,492	596	350	570	
Miscellaneous	0	0	0	0	0	0	
Transfers In	550,000	499,042	44,623	0	0	277,212	(1)
Prior Year Carry forward	400,959	806,881	525,194	205,658	61,822	62,400	
<b>Total Income</b>	<b>\$951,782</b>	<b>\$1,306,932</b>	<b>\$697,279</b>	<b>\$206,254</b>	<b>\$62,172</b>	<b>\$340,182</b>	
<b>EXPENDITURES</b>							
Operating Expenditures	\$10,778	\$0	\$9,027	\$32,343	\$0	\$0	
Capital Outlay	134,123	581,740	482,594	0	0	0	
Transfers Out	0	200,000	0	112,080	0	0	
Reserves	806,881	525,192	205,658	61,831	62,172	340,182	
<b>Total Expenditures</b>	<b>\$951,782</b>	<b>\$1,306,932</b>	<b>\$697,279</b>	<b>\$206,254</b>	<b>\$62,172</b>	<b>\$340,182</b>	

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(1) Transfer in from Fund 128 Traffic camera.

# 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.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Mobile Home Licenses	\$33,610	\$34,173	\$34,272	\$34,418	\$36,500	\$37,000	
Interest Income	4	5	14	28	26	40	
Miscellaneous	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	13,251	3,305	1,763	1,807	3,314	3,756	
<b>Total Income</b>	<b>\$46,865</b>	<b>\$37,483</b>	<b>\$36,049</b>	<b>\$36,253</b>	<b>\$39,840</b>	<b>\$40,796</b>	
<b>EXPENDITURES</b>							
Bond Payments	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	0	
Transfers Out	43,560	35,720	34,240	33,520	35,520	35,520	(1)
Reserves	3,305	1,763	1,809	2,733	4,320	5,276	
<b>Total Expenditures</b>	<b>\$46,865</b>	<b>\$37,483</b>	<b>\$36,049</b>	<b>\$36,253</b>	<b>\$39,840</b>	<b>\$40,796</b>	

(1) To Fund 201 for normal debt service for loan with USDA of \$13,610 and Transfer to General Fund of \$21,910.

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# City of Brooksville

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

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

This Fund receives Debt Service for 2011 Note (1/12 of interest and principal) and the monies are transferred to the Capital Improvement Debt Service Fund No 202 per Loan covenants.

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

**Expenditures:** Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service. City Hall Roofing, City Hall HVAC Renovation:, Public Works HVAC, and Walking Trail and Public Works Lights, and AMR Water Meters were funded out of the 2011 Note.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	303,780	303,780	(1)
Prior Year Carry forward	0	0	0	0	0	0	
<b>Total Income</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	
<b>EXPENDITURES</b>							
Bond Payments	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	0	
Transfers Out	303,780	303,780	303,780	303,780	303,780	303,780	(2)
Reserves	0	0	0	0	0	0	
<b>Total Expenditures</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	

(1) General Fund \$23,901, Fund 108 Streets \$1,683, Water and Sewer \$276,971, Sanitation \$1,225. Transfers based on savings from energy performance measures. from analysis from Energy Systems Group.

(2) To Debt Service Fund #202

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# City of Brooksville

## FUND 312 2011 CAPITAL IMPROVEMENT LOAN CAPITAL PROJECTS FUND

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

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

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

**Expenditures:** Capital expenditures related to City Energy Savings Project.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	4	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	6,142	16	16	0	0	0
<b>Total Income</b>	<b>\$6,146</b>	<b>\$16</b>	<b>\$16</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXPENDITURES</b>						
Capital Outlay	\$6,130	\$0	\$0	\$0	\$0	\$0
Transfers Out	0	0	16	0	0	0
Reserves	16	16	0	0	0	0
<b>Total Expenditures</b>	<b>\$6,146</b>	<b>\$16</b>	<b>\$16</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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# City of Brooksville

## FUND 313 BOND SETTLEMENT CAPITAL PROJECTS FUND

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

**Revenue Source:** Bond Settlement

**Expenditures:** Roads and Utilities completion in Southern Hills Plantation

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Settlements	\$0	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	60,862	60,862	60,862	60,862	60,862	0	
<b>Total Income</b>	<b>\$60,862</b>	<b>\$60,862</b>	<b>\$60,862</b>	<b>\$60,862</b>	<b>\$60,862</b>	<b>\$0</b>	
<b>EXPENDITURES</b>							
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	(1)
Operating Expenditures	0	\$0	\$0	\$0	\$0	\$0	
Transfers Out	0	0	0	0	0	0	
Reserves	60,862	60,862	60,862	60,862	60,862	0	
<b>Total Expenditures</b>	<b>\$60,862</b>	<b>\$60,862</b>	<b>\$60,862</b>	<b>\$60,862</b>	<b>\$60,862</b>	<b>\$0</b>	

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

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# 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.

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Loan Proceeds	\$0	\$0	\$0	\$94,500	\$0	\$0	
Interest Income	0	0	0	0	0	0	
Miscellaneous	0	0	0	156,100	0	0	
Transfers In	0	0	0	228,551	8,320	10,320	
Prior Year Carry forward	0	0	0	0	0	-1,977	
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$479,151</b>	<b>\$8,320</b>	<b>\$8,343</b>	
<b>EXPENDITURES</b>							
Operating Expenditures	\$0	\$0	\$0	\$3,851	\$0	\$0	
Capital Expenditures	0	0	0	468,726	0	0	
Transfers Out	0	0	0	8,551	8,320	8,320	(1)
Reserves	0	0	0	-1,977	0	23	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$479,151</b>	<b>\$8,320</b>	<b>\$8,343</b>	

(1) Transferring to Fund 203 for normal debt service for loan with USDA

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**TOTAL WATER AND WASTEWATER FUNDS**

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budgeted</b>	<b>2019 Budget</b>
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$118,614
Charges for Services	3,860,923	4,134,810	4,187,096	4,447,006
Miscellaneous	27,627	26,132	25,483	35,284
Interest Income	40,347	40,560	31,271	51,265
FHLB Interest	0	0	0	0
Special Assessment	243,358	158,832	180,000	220,000
Transfers In	11,924	5,590	854,250	849,440
Prior Year Carry forward	5,438,606	5,362,523	6,278,955	6,509,461
<b>Total Income</b>	<b><u>\$9,622,785</u></b>	<b><u>\$9,728,447</u></b>	<b><u>\$11,557,055</u></b>	<b><u>\$12,231,070</u></b>
<b>EXPENDITURES</b>				
Personal Services	\$989,436	\$1,015,516	\$1,041,908	\$1,097,387
Operating Expenditures	1,004,127	1,028,753	1,277,755	1,318,013
Capital Outlays	445,089	110,430	365,000	2,178,614
Debt Service			842,809	842,810
Transfers Out	1,821,610	1,860,847	1,811,528	1,874,321
Restricted Reserves	3,537,938	3,537,938	3,537,938	1,781,657
Reserves	1,824,585	2,174,963	2,680,117	3,138,268
<b>Total Expenditures</b>	<b><u>\$9,622,785</u></b>	<b><u>\$9,728,447</u></b>	<b><u>\$11,557,055</u></b>	<b><u>\$12,231,070</u></b>

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# City of Brooksville

## FUND 401 WATER

### INFORMATION ABOUT WATER FUND

**Description:** Used for Water Department operations

**Revenue Source:** Charges associated with water services

**Expenditures:** For Water Department related expenses

	2016 Actual	2017 Actual	2018 Budgeted	2019 Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Charges for Services	1,989,758	2,153,940	2,173,716	2,310,145	
Miscellaneous	15,747	15,297	16,337	22,207	
Interest Income	5,865	5,800	4,056	7,014	
Connection Fees	0	0	0	0	
Transfers In	11,924	5,590	8,000	3,779	(1)
Prior Year Carry forward	379,612	166,759	198,774	200,781	
<b>Total Income</b>	<b>\$2,402,906</b>	<b>\$2,347,386</b>	<b>\$2,400,883</b>	<b>\$2,543,926</b>	
<b>EXPENDITURES</b>					
Personal Services	\$568,123	\$581,273	\$592,872	\$627,691	
Operating Expenditures	470,846	495,799	522,438	545,042	
Capital Outlays	204,438	110,430	195,000	60,000	(2)
Transfers Out	992,740	1,017,011	1,028,009	1,064,583	
Restricted Reserves for R & R 5%	0	0	0	115,507	
Reserves	166,759	142,873	62,564	131,103	
<b>Total Expenditures</b>	<b>\$2,402,906</b>	<b>\$2,347,386</b>	<b>\$2,400,883</b>	<b>\$2,543,926</b>	

(1) 57% of Interest Income from Fund 405 totaling \$6,630.

(2) Replace building of well 1, motor control center and electric.

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Public Works Department

Water Division

	2017 Actual	2018 Budget	2019 Budget
Personal Services	\$581,273	\$592,872	\$627,691
Operating Expenses	\$495,799	\$522,438	\$545,042
Capital Outlay	\$110,430	\$195,000	\$60,000
Transfers	\$1,017,011	\$1,028,009	\$1,064,583
<b>Total</b>	<b>\$2,204,513</b>	<b>\$2,338,319</b>	<b>\$2,297,316</b>

Staffing	2017	2018	2019
Director of Public Works	0.29	0.29	0.29
Utilities Superintendent	0.57	0	0
Public Works Supervisor	0.57	0.57	0.57
Warehouse Specialist	0.51	0.51	0.51
Crew Leader	1.71	1.14	1.14
Utilities Specialist	3.99	4.56	4.56
Plant Operator III	0.57	0.57	0.57
Plant Operator I & II	1.57	1.71	1.71
Electricn/ Mech.	0.57	0.57	0.57
Equipment Operator	0.57	0.57	0.57
Project Manager	0.51	0.51	0.51
Program Coord	0.51	0	0
Construction Inspector	0	0.57	0.57
Water & Wastewater Operator Train.	0	1.14	1.14
Admin. Specialist III	1.33	1.33	1.33
Admin. Assistant III	0.34	0.34	0.34
Finance Technician	0.27	0.27	0.27
Utilities Billing Supervisor	0.34	0.34	0.34
<b>Total Full Time</b>	<b>14.22</b>	<b>14.99</b>	<b>14.99</b>
<b>Water &amp; Wastewater</b>			
<b>Total Water &amp; Wastewater FTE</b>	<b>14.22</b>	<b>14.99</b>	<b>14.99</b>

**Division Mission**

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

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Water Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
48242 401 000 342	Hydrant Fees	4,194	4,339	4,339	4,279	4,279	4,279
48330 401 000 343	Water Revenue	1,805,172	1,865,765	1,913,036	2,054,763	2,070,000	2,223,473
48331 401 000 343	Reclaimed Water		0	0	0	18,000	18,000
48350 401 000 343	Sewer Revenue	1,715,247	1,774,354	1,823,379	1,927,219	1,930,420	0
48361 401 000 343	Penalties	52,753	58,364	61,338	57,822	54,850	33,960
48363 401 000 343	Delinquent Account Turn-On Fee	12,700	13,538	39,613	39,225	44,884	14,450
48364 401 000 343	Disconnect/Reconnect Fee Water	2,898	2,125	8,575	3,900	4,767	2,755
48365 401 000 343	Water Hook Up Fees	11,190	12,960	10,605	20,093	26,150	17,507
48366 401 000 343	Sewer Hook Up Fees	5,400	6,240	4,378	28,788	38,024	0
48367 401 000 343	Cash Over (Short) - Cust Srvc	200	-15	-57	-200	0	0
48808 401 000 361	Interest - FMIVT	4,453	5,600	7,960	5,482	2,998	2,855
48810 401 000 361	Interest Earnings/Dividends	110	50	0	0	0	0
48811 401 000 361	Interest - SBA	685	882	2,329	4,693	4,118	4,159
48850 401 000 365	Sales of Surplus Materials & Scrap		2,041	187	935	400	595
48889 401 000 369	Credit Card Rebate		0	0	2,644	2,644	1,705
48890 401 000 369	Miscellaneous Revenues	20,492	19,631	23,706	18,474	18,160	15,628
49404 401 000 381	Transfer In from 404		0	11,924	0	0	0
49405 401 000 381	Transfer In from 405		0	0	9,807	8,000	3,779
<b>micro-microix worksheets</b>		<b>3,635,493</b>	<b>3,765,873</b>	<b>3,911,311</b>	<b>4,177,922</b>	<b>4,227,694</b>	<b>2,343,145</b>
<b>Revenue</b>		<b>3,635,493</b>	<b>3,765,873</b>	<b>3,911,311</b>	<b>4,177,922</b>	<b>4,227,694</b>	<b>2,343,145</b>

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Water Division

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51102 401 021 536	Financial & Administrative Salaries	17,733	17,853	19,530	18,866	18,496	18,496
51200 401 021 536	Regular Salaries & Wages	435,913	411,076	413,430	416,720	440,123	460,764
51400 401 021 536	Overtime - Unscheduled	16,341	17,968	24,563	28,914	14,000	20,000
51605 401 021 536	Bereavement Pay	1,132	0	0	50	0	0
51606 401 021 536	Jury Duty Pay	132	0	0	0	0	0
51610 401 021 536	On Call Beeper Pay	4,999	4,980	4,990	5,006	4,902	4,902
52100 401 021 536	FICA Taxes	35,157	33,552	34,961	35,368	36,530	38,568
52200 401 021 536	Retirement Contributions	39,466	38,873	41,398	40,357	40,242	44,275
52300 401 021 536	Health Insurance	67,030	0	0	0	0	0
52301 401 021 536	Life Insurance	2,608	2,598	2,507	2,470	2,980	3,146
52303 401 021 536	Long Term Disability	968	969	940	944	1,098	1,160
52320 401 021 536	Dental employee	3,811	3,695	3,588	4,138	4,800	4,800
52400 401 021 536	Workers Comp Insurance	18,722	19,990	22,216	28,439	29,701	31,580
52410 401 021 536	W/Comp Claims	330	0	0	0	0	0
52500 401 021 536	Unemployment Compensation		1	0	0	0	0
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>644,343</b>	<b>551,554</b>	<b>568,123</b>	<b>581,273</b>	<b>592,872</b>	<b>627,691</b>
53101 401 021 536	Medical Services	1,222	996	2,016	1,788	1,000	1,250
53400 401 021 536	Other Contractual Services	34,022	31,509	23,905	27,383	87,151	50,651
53401 401 021 536	Contract Labor		2,345	23,463	12,610	5,000	5,000
53402 401 021 536	Laboratory Services	9,801	10,734	8,854	7,091	10,000	5,000
54000 401 021 536	Travel and Per Diem	483	446	282	174	2,200	1,000
54100 401 021 536	Communication & Freight Charge	5,031	5,310	4,996	4,917	6,000	5,000
54110 401 021 536	Postage	10,587	12,848	8,468	8,154	12,500	10,000
54210 401 021 536	Automotive Repair Service	1,675	2,813	1,888	270	3,000	3,000

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
54300 401 021 536	Electric	87,008	82,570	83,488	99,547	85,000	100,000
54303 401 021 536	Water	3,936	4,189	3,794	3,709	4,500	5,500
54315 401 021 536	Water Distribution	46,112	49,819	56,197	58,456	40,000	60,000
54316 401 021 536	Sewerage Collection	1,211	0	0	0	0	0
54400 401 021 536	Equipment & Vehicle Rental	5,244	2,365	1,161	4,705	2,000	2,000
54401 401 021 536	Rentals & Leases	600	0	-183	0	0	0
54500 401 021 536	General Business Insurance	102,682	111,530	90,180	91,054	99,866	99,866
54510 401 021 536	Pollution/Environment Insurance	6,633	7,067	5,599	5,617	6,161	6,161
54560 401 021 536	Insurance Claims & Deductibles	136	0	0	0	1,500	1,500
54600 401 021 536	Repair & Maintenance Services	5,000	2,908	6,144	5,727	5,000	10,000
54610 401 021 536	Apparatus-Repair & Maint	541	10,084	8,876	17,107	40,000	55,900
54700 401 021 536	Printing & Binding Services	801	553	507	18	800	900
54900 401 021 536	Other Current Charges	4,224	4,171	4,411	6,079	5,500	2,000
55100 401 021 536	Office Supplies	1,944	1,259	2,004	1,293	1,300	1,300
55210 401 021 536	Operating Supplies	1,186	1,093	578	7,316	10,535	11,000
55211 401 021 536	Medical Supplies		51	0	0	500	100
55220 401 021 536	Computer Supplies	118	0	0	9	1,000	3,000
55221 401 021 536	Laboratory Supplies	4,695	2,304	2,413	1,383	2,500	2,100
55223 401 021 536	Repair & Maintenance Supplies	28,923	39,342	34,342	30,269	7,500	11,500
55224 401 021 536	Replacement Water Meters	491	0	171	313	5,000	8,000
55225 401 021 536	Chemicals Supplies	20,675	8,009	7,664	8,328	10,000	10,000
55226 401 021 536	Safety Supplies & Gear	5,162	4,292	3,583	5,501	5,700	5,700
55227 401 021 536	Safety Marking Devices		94	0	0	285	500
55228 401 021 536	Apparatus Supplies	14,915	12,178	27,322	30,192	5,000	5,000
55230 401 021 536	Clothing & Uniforms	2,878	3,125	3,759	3,029	4,000	4,000
55231 401 021 536	Connection Supplies	4,818	7,533	7,719	4,397	7,500	7,500
55240 401 021 536	Institutional Supplies	568	641	526	512	700	700
55250 401 021 536	Fuels & Lubricants	31,187	20,066	16,701	23,955	18,000	20,000
55251 401 021 536	Tags & Titles	83	203	236	0	200	200
55252 401 021 536	Small Tools	2,184	1,797	1,083	2,503	2,000	2,000
55253 401 021 536	Auto Repair Supplies	6,174	8,244	8,061	6,920	8,000	8,000

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
55310 401 021 536	Asphalt-Hot Mix	31	28	0	0	0	0
55311 401 021 536	Limerock/Screening	127	0	0	0	0	0
55400 401 021 536	Books, Publications, Subscription &	547	596	415	168	500	500
55410 401 021 536	Training and Education	1,702	2,939	1,152	2,049	1,740	2,590
55500 401 021 536	Uncapitalized Equipment	2,804	2,391	2,174	911	5,550	3,624
<b>2. Op-2. Total Operating Costs</b>		<b>458,161</b>	<b>458,442</b>	<b>453,947</b>	<b>483,455</b>	<b>514,688</b>	<b>532,042</b>
56001 401 021 581	Transfer Out to General Fund	224,466	224,466	224,466	224,466	224,466	224,466
56311 401 021 581	Transfer Out to 311	157,873	157,873	157,873	157,873	157,873	157,873
56406 401 021 581	Transfer Out to 406	442,938	442,944	442,933	442,938	480,402	480,402
56501 401 021 581	Transfer Out to 501	14,208	13,711	15,368	19,704	17,655	24,230
56502 401 021 581	Transfer Out to 502	20,605	28,992	36,530	44,072	44,072	44,072
56609 401 021 581	Transfer Out to 609 Insurance Rei	3,447	103,001	6,825	7,186	7,500	7,500
56610 401 021 581	Transfer Out to 610 Health Reimbu		0	108,745	120,772	96,042	126,041
<b>5.Tra-5. Total Transfers Out</b>		<b>863,537</b>	<b>970,987</b>	<b>992,740</b>	<b>1,017,011</b>	<b>1,028,009</b>	<b>1,064,583</b>
55590 401 021 536	Depreciation	1,549,495	1,563,302	1,588,359	1,626,793	0	0
59300 401 021 536	Meter Deposit Interest	364	410	1,115	2,422	250	2,500
59991 401 021 599	Collection Charges	53	0	0	0	500	500
59992 401 021 536	Bad Debt Expenses		653	0	0	0	0
59992 401 021 599	Bad Debt Expenses	8,258	7,419	15,784	9,902	7,000	10,000
<b>micro-microix worksheets</b>		<b>1,558,170</b>	<b>1,571,784</b>	<b>1,605,259</b>	<b>1,639,117</b>	<b>7,750</b>	<b>13,000</b>
<b>Expense</b>		<b>3,524,211</b>	<b>3,552,768</b>	<b>3,620,068</b>	<b>3,720,856</b>	<b>2,143,319</b>	<b>2,237,316</b>



**CITY OF BROOKSVILLE  
DEPARTMENT OF PUBLIC WORKS**

LARGE SCALE WATER & WASTEWATER PROJECTS										Year 1	Year 2	Year 3	Year 4	Year 5					
PROJECT NAME AND DESCRIPTION	FUNDING SOURCES					PROJECT NUMBER	RANKING	PRIORITY	M = MUST HAVE L = LIKE TO HAVE	WATER & RECLAIMED RESERVES SEWER RESERVES FLEET R&R FEMA F409	COMPLETED PRICE	REQUIRED BY FDEP FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION * = OF ENVIRONMENTAL PROTECTION	WATER, SEWER OR REUSE	A = Addition, R = Renewal, U = Upgrade, G = Growth or C = Compliance	FY2019	FY2020	FY2021	FY2022	FY2023
<b>47 WASTEWATER TREATMENT</b>																			
48 Construct A Second Oxidation Ditch		X											S	G	2,000,000				
48 Will Smith Water Reclamation Facility Upsize To 3.0 MGD													S	C					3,200,000
50 Will Smith Water Reclamation Facility Sludge Process													S	C					500,000
<b>51 WASTEWATER TRANSMISSION</b>																			
52 U.S Highway 50 Lift Station Design & Construction																40,000	175,000		
53 Southern Hills Master Wastewater Lift Station Upgrade Pumps & Convert Force Main													S	G					150,000
56 Bus Barn Wastewater Lift Station Replace Pumps & Replace Concrete Wet-Well Lid													S	R				70,000	
<b>57 RECLAIMED WATER</b>																			
58 Will Smith Micron (Viral) Disc Filters For Reclaimed Water									X				R	R		40,000	20,000		
<b>59 WATER SUPPLY</b>																			
<b>60 NORTHWEST WELLFIELD (PHSC)</b>																			
61 Water Well # 1 Interim Equipment (300-400 gpm)									X				W	G					300,000
62 Water Well #2 Drilling Only									X				W	G					250,000
63 Construct 250,000 Gal. Elevated Tank									X				W	G					
64 Install 16" Interconnect Piping									X				W	G					
65 Water Well # 1 Permanent Equipment (1000-1200 gpm)									X				W	G					
66 Water Well # 2 Permanent Equipment (1000-1200 gpm)									X				W	G					
<b>67 HOPE HILL WELLFIELD</b>																			
68 Hope Hill New Supply Well #4 (Drilling)									X				W	G					
69 Hope Hill 250,000 Gallon Ground Storage Water Tank									X				W	G				500,000	
70 Hope Hill New Supply Well #4 (Install Pumping Equipment & Piping)									X				W	G					
<b>71 LAMAR WELLFIELD</b>																			
72 Replace Building Of Well 1, Motor Control Center And Electric									X				W	R	60,000	300,000			
<b>73 WATER TANK MAINTENANCE</b>																			
75 Water Tank 5-year Inspections									X				W	C					15,000
76 Liberty Street Elevated Tank Painting (Requires Tenting)									X				W	R					180,000
<b>78 WATER LINES &amp; TRANSMISSION</b>																			
<b>79 REPLACEMENT WATER VALVES</b>																			
80 Replacement Of Inoperative Valves In Water System									X				W	G	80,000	80,000	80,000	80,000	80,000

**CITY OF BROOKSVILLE  
DEPARTMENT OF PUBLIC WORKS**

LARGE SCALE WATER & WASTEWATER PROJECTS										Year 1	Year 2	Year 3	Year 4	Year 5									
PROJECT NAME AND DESCRIPTION	FUNDING SOURCES				RANKING	PRIORITY	M = MUST HAVE L = LIKE TO HAVE	WATER & RECLAIMED RESERVES	SEWER RESERVES	FLEET R&R	F409	FEMA	PROJECT NUMBER	REQUIRED BY FDEP FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION * = OF ENVIRONMENTAL PROTECTION	COMPLETED PRICE	WATER, SEWER OR REUSE	A = Addition, R = Renewal, U = Upgrade, G = Growth or C = Compliance	FY2019	FY2020	FY2021	FY2022	FY2023	
	<b>81 WATER LINES &amp; TRANSMISSION</b>																						
<b>82 SOUTHERN HILLS WATER &amp; IMPROVEMENTS</b>																							
83 Oversize Cascades Water Line To Powell Road 12" to 16"							X									W	G				150,000		
<b>85 HOSPITAL/CITY/COUNTY INTERCONNECT WEST</b>																							
86 Provide Brooksville Regional With Second Water Source & Interconnect With Hernando County							X									W	A				100,000		
<b>87 SR 50 WATER LINE EXTENSION (Looping Of Hospital Line)</b>																							
89 Extend Water Line On Wiscon Road From Hospital To Wal-Mart 7,000 feet							X									W	G				800,000		
<b>90 U.S. HIGHWAY 41 SOUTH WATER LINE EXTENSION</b>																							
91 Extend 12" Water Line South On U.S Highway 41 To Powell Rd 8,100 feet							X									W	R				480,000		
<b>92 EMERSON &amp; POWELL WATER LINE EXTENSION</b>																							
93 Extend Water Line North On Emerson, West On Powell Road To U.S. Highway 41 3,800ft																W	G				228,000		
<b>94 SOUTHERN HILLS WATER &amp; IMPROVEMENTS</b>																							
97 Oversize Water Transmission Lines Governors Blvd																W	G						
<b>98 WASTEWATER LINES</b>																							
99 Extend 8" Wastewater Force Main South On U.S Highway 41 To Powell RD. 8,000 Feet																							
100 Wastewater Collection System Rehabilitation Phase IV																S	G						
<b>101 WASTEWATER TRANSMISSION</b>																							
102 MOUNTAIN LAKE PARK WATER LINES																	G				100,000		400,000
103 Mountain Lake Park Subdivision-Replace Septic Tanks with Sewer Lines, Roadway Repair																S	G				100,000	400,000	400,500
<b>104 CONSERVATION</b>																							
105 Design Hernando Oaks Reclaimed Water Line																R	R					30,000	
106 Construction Phase Hernando Oaks																R	G					200,000	
<b>107 CAPITALIZED EQUIPMENT</b>																							
108 Parrott Middle School/PHSC Lift Station Generator (Local Funds \$10,600) (Grant Funds)																S	A				30,500		
109 Moton School Lift Station Generator (Local Funds \$10,600) (Grant Funds)																S	A				30,500		
110 Pasco Hernando State College, Lift Station Generator (Local Funds \$10,600) (Grant Funds)																S	A				30,500		
112 Replace Customer Service Truck								X								W&S	A				22,000		
113 Replace Dispatcher Truck (F-150)								X								W&S	R				24,000		
114 Crane For WSWRF								X								W&S	R				72,000		
115 * Reshingle Roof Above Offices At DPW Compound * \$10,000 Funded By Four-Way Split									X	X						W&S	R				10,000		
116 Interconnect Wesleyan Village With Mondon Hill Sewer Line																S	A					1,200,000	
117 * (Streets 15%, Sanitation 35%, Water 30% & Sewage 20%).																							
<b>Column Totals -</b>																	\$ 2,178,614	\$ 788,000	\$ 1,905,000	\$ 3,108,000	\$ 5,675,500		

FUNDING BREAKDOWN 2019	
1. Water Reserves	\$ 60,000
2. Fund 409	\$ 2,000,000
7. FEMA Disaster Funds( Sewer)	\$ 118,614
<b>TOTAL</b>	<b>\$ 2,178,614</b>

**TOTAL \$13,665,114**

## 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

	2016 Actual	2017 Actual	2018 Budgeted	2019 Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$118,614	
Charges for Services	1,871,165	1,980,870	2,013,380	2,136,861	
Miscellaneous	11,880	10,835	9,146	13,077	
Interest Income	4,424	4,375	3,060	5,291	
Connection Fees	0	0	0	0	
Transfers In	0	0	3,440	2,851	(1)
Prior Year Carry forward	307,726	312,979	649,863	635,116	
<b>Total Income</b>	<b>\$2,195,195</b>	<b>\$2,309,059</b>	<b>\$2,678,889</b>	<b>\$2,911,810</b>	
<b>EXPENDITURES</b>					
Personal Services	\$421,313	\$434,243	\$449,036	\$469,696	
Operating Expenditures	533,281	532,954	755,317	772,971	
Capital Outlays	110,676	0	170,000	118,614	(2)
Transfers Out	816,946	834,029	775,519	803,108	
Restricted Reserves for R & R 6%	0	0	0	128,212	
Reserves	312,979	507,833	529,017	619,209	
<b>Total Expenditures</b>	<b>\$2,195,195</b>	<b>\$2,309,059</b>	<b>\$2,678,889</b>	<b>\$2,911,810</b>	

(1) 43% of Interest Income from Fund 405 totaling \$6,630

(2) Lift stations generators at Parrott Middle School ,Moton School and Pasco Hernando State College.

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Public Works Department

Wastewater Division

	2017 Actual	2018 Budget	2019 Budget
Personal Services	\$434,243	\$449,036	\$469,696
Operating Expenses	\$532,954	\$755,317	\$772,971
Capital Outlay	\$0	\$170,000	\$118,614
Transfers	\$834,029	\$775,519	\$803,108
<b>Total</b>	<b>\$1,801,226</b>	<b>\$2,149,872</b>	<b>\$2,164,389</b>

Staffing	2017	2018	2019
Director of Public Works	0.22	0.22	0.22
Utilities Superintendent	0.43	0	0
Public Works Supervisor	0.43	0.43	0.43
Warehouse Specialist	0.39	0.39	0.39
Crew Leader	1.29	0.86	0.86
Utilities Specialist	3.01	3.44	3.44
Plant Operator III	0.43	0.43	0.43
Plant Operator II	0.43	0.86	0.86
Plant Operator I	1	0.43	0.43
Electrician/ Mech.	0.43	0.43	0.43
Equipment Operator	0.43	0.43	0.43
Project Manager	0.39	0.39	0.39
Program Coord	0.39	0	0
Construction Inspector	0	0.43	0.43
Water & Wastewater Operator Train.	0	0.86	0.86
Admin. Specialist III	1	1	1
Admin. Assistant III	0.26	0.26	0.26
Finance Technician	0.21	0.21	0.21
Utilities Billing Supervisor	0.26	0.26	0.26
<b>Total Full Time</b>	<b>11</b>	<b>11.33</b>	<b>11.33</b>
<b>Water &amp; Wastewater</b>			
<b>Total Water &amp; Wastewater FTE</b>	<b>11</b>	<b>11.33</b>	<b>11.33</b>

**Division Mission**

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

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Wastewater Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
43350 401 000 331	Federal Grants: Sewer/Wastewater		0	0	0	0	118,614
48242 401 000 342	Hydrant Fees	4,194	4,339	4,339	4,279	4,279	0
48330 401 000 343	Water Revenue	1,805,172	1,865,765	1,913,036	2,054,763	2,070,000	0
48331 401 000 343	Reclaimed Water		0	0	0	18,000	0
48350 401 000 343	Sewer Revenue	1,715,247	1,774,354	1,823,379	1,927,219	1,930,420	2,092,388
48361 401 000 343	Penalties	52,753	58,364	61,338	57,822	54,850	25,619
48363 401 000 343	Delinquent Account Turn-On Fee	12,700	13,538	39,613	39,225	44,884	10,901
48364 401 000 343	Disconnect/Reconnect Fee Water	2,898	2,125	8,575	3,900	4,767	0
48365 401 000 343	Water Hook Up Fees	11,190	12,960	10,605	20,093	26,150	0
48366 401 000 343	Sewer Hook Up Fees	5,400	6,240	4,378	28,788	38,024	7,953
48367 401 000 343	Cash Over (Short) - Cust Srvc	200	-15	-57	-200	0	0
48808 401 000 361	Interest - FMIvT	4,453	5,600	7,960	5,482	2,998	2,154
48810 401 000 361	Interest Earnings/Dividends	110	50	0	0	0	0
48811 401 000 361	Interest - SBA	685	882	2,329	4,693	4,118	3,137
48850 401 000 365	Sales of Surplus Materials & Scrap		2,041	187	935	400	0
48889 401 000 369	Credit Card Rebate		0	0	2,644	2,644	1,287
48890 401 000 369	Miscellaneous Revenues	20,492	19,631	23,706	18,474	18,160	11,790
49404 401 000 381	Transfer In from 404		0	11,924	0	0	0
49405 401 000 381	Transfer In from 405		0	0	9,807	8,000	2,851
<b>micro-microix worksheets</b>		<b>3,635,493</b>	<b>3,765,873</b>	<b>3,911,311</b>	<b>4,177,922</b>	<b>4,227,694</b>	<b>2,276,694</b>
<b>Revenue</b>		<b>3,635,493</b>	<b>3,765,873</b>	<b>3,911,311</b>	<b>4,177,922</b>	<b>4,227,694</b>	<b>2,276,694</b>

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Wastewater Division

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51102 401 027 536	Financial & Administrative Salaries	13,378	13,468	14,733	14,232	13,953	13,953
51200 401 027 536	Regular Salaries & Wages	328,849	309,789	307,474	315,034	332,025	347,596
51400 401 027 536	Overtime - Unscheduled	12,360	13,554	17,070	18,151	12,000	12,000
51605 401 027 536	Bereavement Pay	854	0	0	37	0	0
51606 401 027 536	Jury Duty Pay	99	0	0	0	0	0
51610 401 027 536	On Call Beeper Pay	3,771	3,756	3,847	3,730	3,698	3,698
52100 401 027 536	FICA Taxes	26,516	25,282	25,935	26,463	27,668	28,859
52200 401 027 536	Retirement Contributions	29,770	29,299	30,347	29,422	30,472	33,146
52300 401 027 536	Health Insurance	50,567	0	0	0	0	0
52301 401 027 536	Life Insurance	1,968	1,954	1,813	1,805	2,257	2,354
52303 401 027 536	Long Term Disability	731	728	686	718	832	868
52320 401 027 536	Dental employee	2,875	2,775	2,648	3,198	3,621	3,621
52400 401 027 536	Workers Comp Insurance	14,124	15,080	16,759	21,454	22,510	23,601
52410 401 027 536	W/Comp Claims	249	0	0	0	0	0
52500 401 027 536	Unemployment Compensation		1	0	0	0	0
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>486,110</b>	<b>415,687</b>	<b>421,313</b>	<b>434,243</b>	<b>449,036</b>	<b>469,696</b>
53100 401 027 536	Legal Services	30,322	0	0	0	0	0
53101 401 027 536	Medical Services		0	121	1,325	1,000	1,000
53400 401 027 536	Other Contractual Services	39,402	56,845	81,764	73,791	172,621	86,623
53401 401 027 536	Contract Labor		1,769	17,700	9,513	4,000	4,000
53402 401 027 536	Laboratory Services	10,256	9,334	11,186	9,525	10,000	10,000
54000 401 027 536	Travel and Per Diem	353	336	213	403	2,000	2,000
54100 401 027 536	Communication & Freight Charge	3,630	3,915	3,968	3,467	4,000	4,000
54110 401 027 536	Postage	7,806	9,342	6,379	6,248	6,063	7,500

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
54210 401 027 536	Automotive Repair Service	1,794	2,122	1,507	204	2,500	2,500
54300 401 027 536	Electric	137,166	140,882	125,214	134,675	132,000	166,000
54303 401 027 536	Water	6,428	6,655	6,285	7,390	6,500	8,500
54314 401 027 536	Effluent Disposal Permit	28,026	29,016	22,291	22,612	24,000	30,000
54316 401 027 536	Sewerage Collection	3,133	1,902	2,795	3,782	3,000	4,000
54400 401 027 536	Equipment & Vehicle Rental	821	1,673	653	2,247	1,000	1,000
54401 401 027 536	Rentals & Leases		0	33	0	1,000	1,200
54500 401 027 536	General Business Insurance	77,462	88,147	68,030	68,690	75,335	75,335
54510 401 027 536	Pollution/Environment Insurance	5,004	5,331	4,224	4,238	4,648	4,648
54560 401 027 536	Insurance Claims & Deductibles		75	0	0	0	0
54600 401 027 536	Repair & Maintenance Services	4,183	1,746	3,867	7,164	4,000	45,000
54610 401 027 536	Apparatus-Repair & Maint	9,851	7,417	5,295	4,878	121,000	85,000
54700 401 027 536	Printing & Binding Services	578	390	358	12	500	650
54810 401 027 536	Promotional Activities		5,217	0	0	1,000	1,000
54900 401 027 536	Other Current Charges	175	585	821	838	500	900
55100 401 027 536	Office Supplies	1,533	1,015	1,452	1,625	1,000	1,500
55210 401 027 536	Operating Supplies	1,317	1,922	800	5,714	8,700	10,000
55211 401 027 536	Medical Supplies		38	0	0	0	200
55220 401 027 536	Computer Supplies	515	0	0	6	200	2,000
55221 401 027 536	Laboratory Supplies	2,692	3,241	3,459	4,348	3,000	3,000
55223 401 027 536	Repair & Maintenance Supplies	19,158	28,928	18,363	19,501	30,000	30,000
55225 401 027 536	Chemicals Supplies	29,230	48,196	60,293	52,761	61,000	78,000
55226 401 027 536	Safety Supplies & Gear	2,434	2,994	2,520	3,552	700	3,200
55227 401 027 536	Safety Marking Devices		71	0	0	500	500
55228 401 027 536	Apparatus Supplies	61,180	30,626	34,252	35,949	31,000	40,000
55230 401 027 536	Clothing & Uniforms	2,157	2,344	2,824	2,276	2,600	3,000
55231 401 027 536	Connections-Supplies	895	1,100	456	2,391	1,000	2,000
55240 401 027 536	Institutional Supplies	473	502	411	581	500	500
55250 401 027 536	Fuels & Lubricants	23,783	16,874	13,224	18,994	17,000	23,000
55251 401 027 536	Tags & Titles		124	178	0	50	100
55252 401 027 536	Small Tools	2,648	2,189	1,364	2,801	2,200	4,000

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
55253 401 027 536	Auto Repair Supplies ( in-house)	6,312	7,075	9,498	6,525	7,000	9,000
55310 401 027 536	Asphalt-Hot Mix	23	21	0	0	0	0
55311 401 027 536	Limerock/Screening	96	0	0	0	0	0
55400 401 027 536	Books, Publications, Subscription &	475	241	383	227	500	500
55410 401 027 536	Training and Education	2,911	1,807	577	2,162	1,500	2,000
55500 401 027 536	Uncapitalized Equipment	2,321	1,985	7,776	3,241	10,000	7,500
<b>2. Op-2. Total Operating Costs</b>		<b>526,543</b>	<b>523,992</b>	<b>520,534</b>	<b>523,657</b>	<b>755,117</b>	<b>760,856</b>
56001 401 027 581	Transfer Out to General Fund	169,334	169,334	169,334	169,334	169,334	169,334
56311 401 027 581	Transfer Out to 311	119,098	119,098	119,098	119,098	119,098	119,098
56406 401 027 581	Transfer Out to 406	399,858	399,877	399,865	399,870	362,408	362,408
56501 401 027 581	Transfer Out to 501	12,319	10,355	11,597	14,869	13,321	18,279
56502 401 027 581	Transfer Out to 502	15,545	21,871	27,559	33,247	33,247	33,247
56609 401 027 581	Transfer Out to 609	2,600	79,569	5,285	6,501	5,658	5,658
56610 401 027 581	Transfer Out to 610 Health Reimbu		0	84,208	91,110	72,453	95,084
<b>5.Tra-5. Total Transfers Out</b>		<b>718,755</b>	<b>800,104</b>	<b>816,946</b>	<b>834,029</b>	<b>775,519</b>	<b>803,108</b>
19037 401 000 166	Machinery & Equipment		0	0	0	0	2,115
59300 401 027 536	Meter Deposit Interest	275	310	841	1,827	200	2,000
59992 401 027 536	Bad Debt Expenses		492	0	0	0	0
59992 401 027 599	Bad Debt Expenses	6,230	5,597	11,905	7,470	0	8,000
<b>micro-microix worksheets</b>		<b>6,504</b>	<b>6,399</b>	<b>12,747</b>	<b>9,297</b>	<b>200</b>	<b>12,115</b>
<b>Expense</b>		<b>1,737,912</b>	<b>1,746,182</b>	<b>1,771,540</b>	<b>1,801,226</b>	<b>1,979,872</b>	<b>2,045,775</b>

**Fund 404 WATER ADVISORY PANEL GRANT**

**INFORMATION ABOUT WATER ADVISORY PANEL GRANT FUND**

**Description:** Water Advisory Panel Grant

**Revenue Source:** Reimbursement from matching grant

**Expenditures:** Funds are used for water projects

	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budgeted</b>	<b>2019 Budget</b>	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	0	0	0	0	
Connection Fees	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	11,924	0	0	0	
<b>Total Income</b>	<b>\$11,924</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	0	0	
Transfers Out	11,924	0	0	0	(1)
Reserves	0	0	0	0	
<b>Total Expenditures</b>	<b>\$11,924</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

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

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**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

	2016 Actual	2017 Actual	2018 Budgeted	2019 Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	5,160	5,604	5,000	6,630
FHLB Interest	0	0	0	0
Connection Fees	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	781,957	787,117	781,931	781,544
<b>Total Income</b>	<b>\$787,117</b>	<b>\$792,721</b>	<b>\$786,931</b>	<b>\$788,174</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	9,807	8,000	6,630
Reserves	787,117	782,914	778,931	781,544
<b>Total Expenditures</b>	<b>\$787,117</b>	<b>\$792,721</b>	<b>\$786,931</b>	<b>\$788,174</b>

(1)

(1)Interest Income transferred to Fund 401 for \$6,630.

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**FUND 406 UTILITIES BOND & LOAN FUND**

**INFORMATION ABOUT UTILITIES BOND & LOAN FUND**

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

**Revenue Source:** Utilities Funds revenues

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

	2016 Actual	2017 Actual	2018 Budgeted	2019 Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	1,380	1,778	1,250	1,700
FHLB Interest	0	0	0	0
Connection Fees	0	0	0	0
Transfers In	842,798	842,808	842,810	842,810
Prior Year Carry forward	349,236	354,148	355,315	342,513
<b>Total Income</b>	<b>\$1,193,414</b>	<b>\$1,198,734</b>	<b>\$1,199,375</b>	<b>\$1,187,023</b>
<b>EXPENDITURES</b>				
Bond Interest	\$212,854	\$196,574	\$188,323	\$206,294
Amortization Expense	3,346	3,346	0	0
Bond Issuance Cost	0	0	0	0
Loan Principal (Presentation only)	623,066	638,859	654,486	636,516
Transfers Out	0	0	0	0
Reserves	354,148	354,955	356,566	344,213
<b>Total Expenditures</b>	<b>\$1,193,414</b>	<b>\$1,193,734</b>	<b>\$1,199,375</b>	<b>\$1,187,023</b>

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## 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.

	2016 Actual	2017 Actual	2018 Budgeted	2019 Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	136	273	255	430
Connection Fees	63,952	47,281	55,000	60,000
Transfers In	0	0	0	0
Prior Year Carry forward	79,334	143,422	196,950	251,401
<b>Total Income</b>	<b>\$143,422</b>	<b>\$190,976</b>	<b>\$252,205</b>	<b>\$311,831</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	143,422	190,976	252,205	311,831
<b>Total Expenditures</b>	<b>\$143,422</b>	<b>\$190,976</b>	<b>\$252,205</b>	<b>\$311,831</b>

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## FUND 408 WASTEWATER CONNECTION FEES

### INFORMATION ABOUT WASTEWATER CONNECTION FEES

**Description:** Impact Fees for Wastewater connections

**Revenue Source:** Impact Fees collected on new construction.

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

	2016 Actual	2017 Actual	2018 Budgeted	2019 Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	349	700	650	1,200
FHLB Interest	0	0	0	0
Connection Fees	179,406	111,551	125,000	160,000
Transfers In	0	0	0	0
Prior Year Carry forward	340,115	389,895	513,931	683,235
<b>Total Income</b>	<b>\$519,870</b>	<b>\$502,146</b>	<b>\$639,581</b>	<b>\$844,435</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	129,975	0	0	0
Transfers Out	0	0	0	0
Reserves	389,895	502,146	639,581	844,435
<b>Total Expenditures</b>	<b>\$519,870</b>	<b>\$502,146</b>	<b>\$639,581</b>	<b>\$844,435</b>

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**FUND 409 COBB ROAD WASTEWATER CAPACITY FUND**

**INFORMATION ABOUT COBB ROAD WASTEWATER CAPACITY FUND**

**Description:** Cobb Road Wastewater Expansion

**Revenue Source:** Cresent Settlement

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

	2016 Actual	2017 Actual	2018 Budgeted	2019 Budget	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Insurance Claims/Settlements	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	24,413	23,808	17,000	29,000	
Connection Fees	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	3,537,938	3,562,351	3,582,191	3,614,871	
<b>Total Income</b>	<b>\$3,562,351</b>	<b>\$3,586,159</b>	<b>\$3,599,191</b>	<b>\$3,643,871</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	0	2,000,000	(1)
Transfers Out	0	0	0	0	
Restricted Reserves	3,537,938	3,537,938	3,537,938	1,537,938	
Reserves	24,413	48,221	61,253	105,933	
<b>Total Expenditures</b>	<b>\$3,562,351</b>	<b>\$3,586,159</b>	<b>\$3,599,191</b>	<b>\$3,643,871</b>	

(1) Construct of a second oxidation ditch.

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# 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

	2016 Actual	2017 Actual	2018 Budgeted	2019 Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	1,383,145	1,437,930	1,404,345	1,519,072
Miscellaneous	2,982	3,610	21,171	3,550
Interest Income	1,532	1,266	800	1,074
Transfers In	0	0	0	0
Prior Year Carry forward	777,224	949,826	1,109,364	1,306,184
<b>Total Income</b>	<b>\$2,164,883</b>	<b>\$2,392,632</b>	<b>\$2,535,680</b>	<b>\$2,829,880</b>
<b>EXPENDITURES</b>				
Personal Services	\$408,887	\$419,005	\$447,135	\$499,349
Operating Expenditures	404,219	439,061	453,847	491,403
Capital Outlays	0	0	8,750	3,150
Transfers Out	401,951	424,367	422,842	816,001
Reserves	949,826	1,110,199	1,203,106	1,019,977
<b>Total Expenditures</b>	<b>\$2,164,883</b>	<b>\$2,392,632</b>	<b>\$2,535,680</b>	<b>\$2,829,880</b>

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## Public Works Department

### Sanitation Division

	2017 Actual	2018 Budget	2019 Budget
Personal Services	\$417,005	\$447,135	\$499,349
Operating Expenses	\$439,061	\$453,847	\$491,403
Capital Outlay	\$0	\$8,750	\$3,150
Transfers	\$424,367	\$422,842	\$816,001
<b>Total</b>	<b>\$1,280,433</b>	<b>\$1,332,574</b>	<b>\$1,809,903</b>

Staffing	2017	2018	2019
Director of Public Works	0.25	0.25	0.25
Operation Supervisor	1	1	1
Sanitation Operator II	1	1	1
Sanitation Operator I	2	2	2
Front Loader Driver	2	2	2
Sanitation Collector	2	2	2
Mechanic/Welder	0.5	0.5	0.5
Sweeper Driver	1	1	1
Construction Manager	0.1	0.1	0.1
Program Coordinator	0.1	0.1	0.1
Warehouse Specialist	0.1	0.1	0.1
Admin. Specialist III	0.94	0.94	0.94
Admin. Assistance III	0.17	0.17	0.17
Finance Technician	0.27	0.27	0.27
Utilities Billing Supervisor	0.15	0.15	0.15
<b>Total Full Time Sanitation FTE</b>	<b>11.56</b>	<b>11.56</b>	<b>11.56</b>
<b>Total Sanitation FTE</b>	<b>11.56</b>	<b>11.56</b>	<b>11.56</b>

### Division Mission

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

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Sanitation Division

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51102 403 022 534	Financial & Administrative Salaries	15,556	15,792	17,131	16,549	16,225	16,225
51200 403 022 534	Regular Salaries & Wages	248,062	271,297	287,784	290,590	314,908	328,871
51400 403 022 534	Overtime - Unscheduled	8,954	6,212	11,174	10,091	5,000	28,587
51605 403 022 534	Bereavement Pay	178	0	94	-94	0	0
51606 403 022 534	Jury Duty Pay	20	0	0	0	0	0
52100 403 022 534	FICA Taxes	19,955	21,126	23,290	23,253	25,714	28,587
52200 403 022 534	Retirement Contributions	21,371	23,370	26,240	28,306	29,021	33,430
52300 403 022 534	Health Insurance	81,382	0	0	0	0	0
52301 403 022 534	Life Insurance	1,553	1,644	1,776	1,699	2,097	2,332
52303 403 022 534	Long Term Disability	579	616	670	691	773	859
52320 403 022 534	Dental Employee	4,504	2,857	2,973	3,229	3,659	3,979
52400 403 022 534	Workers Comp Insurance	28,124	31,181	37,755	44,691	49,737	56,479
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>430,237</b>	<b>374,095</b>	<b>408,887</b>	<b>419,005</b>	<b>447,135</b>	<b>499,349</b>
53101 403 022 534	Medical Services	847	653	1,577	1,753	2,000	2,000
53400 403 022 534	Other Contractual Services	8,407	7,784	8,773	8,759	7,500	10,500
53401 403 022 534	Contract Labor	29,287	27,604	10,033	17,428	18,044	18,900
54000 403 022 534	Travel and Per Diem	152	11	2	17	300	300
54100 403 022 534	Communication & Freight Charge	3,152	2,497	2,791	2,684	2,750	3,400
54110 403 022 534	Postage	6,012	7,213	4,923	4,747	7,600	7,000
54210 403 022 534	Automotive Repair Service	29,256	15,342	7,779	17,181	18,000	21,000
54300 403 022 534	Electric	4,552	4,360	4,125	3,788	4,200	5,000
54303 403 022 534	Water	3,284	3,664	3,199	3,094	3,500	3,500
54311 403 022 534	Waste Disposal	223,144	170,865	182,454	193,437	190,000	200,800
54317 403 022 534	Dumpsters	24,472	19,937	20,195	19,719	19,860	24,260

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
54400 403 022 534	Equipment & Vehicle Rental	830	873	938	783	960	960
54500 403 022 534	General Business Insurance	22,541	25,068	32,776	33,231	33,133	33,133
54560 403 022 534	Insurance Claims & Deductibles		975	0	0	1,000	1,000
54600 403 022 534	Repair & Maintenance Services	208	854	1,261	1,426	1,200	1,300
54700 403 022 534	Printing & Binding Services	577	493	406	2,903	700	800
54900 403 022 534	Other Current Charges		1,916	300	0	0	0
55100 403 022 534	Office Supplies	1,066	836	1,506	980	900	1,000
55210 403 022 534	Operating Supplies	5,251	776	657	3,991	6,900	1,000
55220 403 022 534	Computer Supplies	72	0	0	152	0	0
55223 403 022 534	Repair & Maintenance Supplies	3,644	4,882	3,012	2,075	4,000	9,000
55225 403 022 534	Chemicals Supplies	869	2,362	2,043	2,314	2,400	2,400
55226 403 022 534	Safety Supplies & Gear	3,651	5,177	4,107	3,207	3,500	3,800
55227 403 022 534	Safety Marking Devices		281	449	0	500	500
55230 403 022 534	Clothing & Uniforms	1,873	2,103	2,484	2,011	2,200	2,200
55240 403 022 534	Institutional Supplies	1,109	571	2,241	2,369	750	750
55250 403 022 534	Fuels & Lubricants	98,163	75,556	56,851	67,863	75,000	85,000
55251 403 022 534	Tags & Titles		129	0	0	300	300
55252 403 022 534	Small Tools	139	369	0	497	400	500
55253 403 022 534	Auto Repair Supplies ( in-house)	28,370	44,404	48,902	42,459	45,000	50,000
55400 403 022 534	Books, Publications, Subscription &	60	0	0	196	250	200
55410 403 022 534	Training and Education		0	48	0	500	400
55500 403 022 534	Uncapitalized Equipment	53	2,506	389	0	500	500
<b>2. Op-2. Total Operating Costs</b>		<b>501,039</b>	<b>430,060</b>	<b>404,218</b>	<b>439,061</b>	<b>453,847</b>	<b>491,403</b>
56001 403 022 581	Transfer Out to General Fund	89,000	89,000	89,000	89,000	89,000	89,000
56311 403 022 581	Transfer Out to 311 ESG Loan	1,225	1,225	1,225	1,225	1,225	1,225
56501 403 022 581	Transfer Out to 501 Fleet	18,282	34,093	21,072	38,497	33,732	45,218
56502 403 022 581	Transfer Out to 502 Vehicle Replac	150,504	167,949	192,949	192,949	219,949	578,752
56609 403 022 581	Transfer Out to 609 Health Reimbu	2,640	87,156	5,770	5,768	5,718	5,718
56610 403 022 581	Transfer Out to 610 Health Insuran		0	91,935	96,929	73,218	96,088
<b>5.Tra-5. Total Transfers Out</b>		<b>261,651</b>	<b>379,423</b>	<b>401,951</b>	<b>424,367</b>	<b>422,842</b>	<b>816,001</b>

<b>Account Number</b>	<b>Description</b>	<b>2014 Actual</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Actual</b>	<b>2018 Budget</b>	<b>2019 Budget</b>
19037 403 000 166	Machinery & Equipment		0	0	0	0	3,150
55590 403 022 534	Depreciation	157,244	153,840	157,448	157,741	0	0
<b>micro-microix worksheets</b>		<b>157,244</b>	<b>153,840</b>	<b>157,448</b>	<b>157,741</b>		<b>3,150</b>
	<b>Expense</b>	<b>1,350,170</b>	<b>1,337,419</b>	<b>1,372,504</b>	<b>1,440,174</b>	<b>1,323,824</b>	<b>1,809,903</b>

# 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

	2016 Actual	2017 Actual	2018 Budgeted	2019 Budget
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Miscellaneous	29,456	198	0	0
Interest Income	23	46	39	39
Transfers In	69,317	105,738	95,020	109,193
Prior Year Carry forward	55,698	47,656	45,674	45,674
<b>Total Income</b>	<b>\$154,494</b>	<b>\$153,638</b>	<b>\$140,733</b>	<b>\$154,906</b>
<b>EXPENDITURES</b>				
Personal Services	\$74,258	\$78,657	\$62,412	\$65,666
Operating Expenditures	19,880	17,525	22,253	23,253
Capital Outlays	0	0	0	10,000
Transfers Out	12,700	13,355	10,355	13,355
Reserves	47,656	44,101	45,713	42,632
<b>Total Expenditures</b>	<b>\$154,494</b>	<b>\$153,638</b>	<b>\$140,733</b>	<b>\$154,906</b>

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## Public Works Department

### Fleet Maintenance Division

	2017 Actual	2018 Budget	2019 Budget
Personal Services	\$78,657	\$62,412	\$65,666
Operating Expenses	\$17,525	\$22,253	\$23,253
Capital Outlays	\$0	\$0	\$10,000
Transfers	\$13,355	\$10,355	\$13,355
<b>Total</b>	<b>\$109,537</b>	<b>\$95,020</b>	<b>\$112,274</b>

Staffing	2017	2018	2019
Chief Mechanic	1	1	1
Mechanic	0.5	0.5	0.5
<b>Total Full Time</b>			
<b>Fleet</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>Total Fleet</b>			
<b>FTE</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>

#### Division Mission

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

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

# City of Brooksville

## Fiscal Year 2019

### Budget Document for Fleet Maintenance Division

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
51200 501 018 549	Regular Salaries & Wages	31,644	44,163	62,567	64,203	50,513	53,038
51400 501 018 549	Overtime - Unscheduled	69	210	170	624	400	400
52100 501 018 549	FICA Taxes	2,227	2,665	4,163	4,889	3,895	4,088
52200 501 018 549	Retirement Contributions	2,464	3,019	4,476	5,397	4,032	4,414
52300 501 018 549	Health Insurance	9,425	0	0	0	0	0
52301 501 018 549	Life Insurance	307	275	398	406	318	333
52303 501 018 549	Long Term Disability	112	100	146	149	117	123
52320 501 018 549	Dental employee	496	339	592	635	480	480
52400 501 018 549	Workers Comp Insurance	1,667	1,767	1,746	2,355	2,658	2,789
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>48,411</b>	<b>52,540</b>	<b>74,258</b>	<b>78,657</b>	<b>62,412</b>	<b>65,666</b>
53101 501 018 549	Medical Services		123	255	108	0	0
53400 501 018 549	Other Contractual Services		121	0	78	0	0
54100 501 018 549	Communication & Freight Charge	252	431	227	890	800	1,400
54210 501 018 549	Automotive Repair Service		125	152	0	200	200
54300 501 018 549	Electric	1,247	1,422	1,455	1,496	1,800	1,800
54400 501 018 549	Equipment & Vehicle Rental	1,512	1,903	1,519	1,473	1,800	1,800
54500 501 018 549	General Business Insurance	7,664	8,415	6,262	6,322	6,303	6,303
54600 501 018 549	Repair & Maintenance Services	999	1,952	2,266	2,217	2,000	2,000
55100 501 018 549	Office Supplies		191	0	210	150	150
55220 501 018 549	Computer Supplies		148	0	0	150	200
55223 501 018 549	Repair & Maintenance Supplies	70	8	23	88	500	250
55223 501 021 536	Repair & Maintenance Supplies		0	16	0	0	0
55226 501 018 549	Safety Supplies & Gear		251	0	189	300	300
55226 501 021 536	Safety Supplies & Gear		0	78	0	0	0

Account Number	Description	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budget	2019 Budget
55230 501 018 549	Clothing & Uniforms	2,017	1,588	1,793	1,219	2,000	2,000
55240 501 018 549	Institutional Supplies	80	22	34	0	100	50
55250 501 018 549	Fuels & Lubricants	441	3,231	462	577	500	750
55252 501 018 549	Small Tools	410	978	931	757	500	1,000
55253 501 018 549	Auto Repair Supplies ( in-house)	1,354	3,082	4,407	1,877	3,700	3,700
55400 501 018 549	Books, Publications, Subscription &	84	0	0	24	100	100
55410 501 018 549	Training and Education		0	0	0	350	250
55500 501 018 549	Uncapitalized Equipment	2,720	0	0	0	1,000	1,000
<b>2. Op-2. Total Operating Costs</b>		<b>18,850</b>	<b>23,991</b>	<b>19,880</b>	<b>17,525</b>	<b>22,253</b>	<b>23,253</b>
55640 501 018 549	Machinery & Equipment		0	0	0	0	10,000
<b>3.Cap-3. Total Capital Outlay Costs</b>							<b>10,000</b>
56609 501 018 581	Transfer Out to 609 Health Reimbu	375	11,309	750	750	750	750
56610 501 018 581	Transfer Out to 610 Health Insura		0	11,950	12,605	9,605	12,605
<b>5.Tra-5. Total Transfers Out</b>		<b>375</b>	<b>11,309</b>	<b>12,700</b>	<b>13,355</b>	<b>10,355</b>	<b>13,355</b>
48811 501 000 361	Interest - SBA	7	8	23	46	39	0
48845 501 000 364	Gain-Loss from Sale-Disposal of Fix		0	29,456	0	0	0
48889 501 000 369	Credit Card Rebate		0	0	198	0	0
49001 501 000 381	Transfer In from 001	45,369	40,003	14,210	21,815	19,337	4,999
49108 501 000 381	Transfer In from 108		0	3,951	6,065	6,319	10,079
49143 501 000 381	Transfer in Fund 143	4,547	7,389	3,119	4,788	4,656	6,388
49401 501 000 381	Transfer In from 401	26,527	24,066	26,965	34,573	30,976	42,509
49403 501 000 381	Transfer In from 403	18,282	34,093	21,072	38,497	33,732	45,218
<b>micro-microix worksheets</b>		<b>94,733</b>	<b>105,559</b>	<b>98,796</b>	<b>105,982</b>	<b>95,059</b>	<b>109,193</b>
<b>Revenue</b>		<b>162,369</b>	<b>193,398</b>	<b>205,633</b>	<b>215,518</b>	<b>190,079</b>	<b>221,467</b>

# City of Brooksville

## All Fund Summary

### FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fund	Purchase	Annual	Accumulated	Total
	Price	Required Transfer	Replacement Previous Years 9/30/18	Accumulated Replacement 09/30/2019
General	\$0	\$0	\$0	\$0
Sanitation	\$2,265,599	\$578,752	\$838,293	\$1,417,045
Utilities	\$791,007	\$77,319	\$137,911	\$202,463
<b>Total</b>	<b>\$3,056,606</b>	<b>\$656,071</b>	<b>\$976,204</b>	<b>\$1,619,508</b>

INTERNAL

Vehicle Replacement at 9/30/18	\$992,895
Add: FY 2019 Annual Replacement Transfer	\$656,071
Projected interest for FY 2019	\$6,000
Money from sale of vehicles	\$0
Less Vehicles to be purchased in FY 2019 or transfers	-\$230,000
FY 2019 Vehicle Replacement Fund Balance	<u>\$1,424,966</u>
 <b>Contingency and Schedule Recap at 9/30/18</b>	
Vehicle Replacement Schedule	\$1,619,508
Contingency	\$29,458
Projected interest Trade in FY 2019	\$6,000
Less Vehicles to be purchased in FY 2019	-\$230,000
Total Vehicle Replacement Account at 09/30/19	<u><u>\$1,424,966</u></u>

SERVICE

FUND

# 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 9/30/18	Total Accumulated Replacement 09/30/2019	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	14	\$0	\$0	(1)
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	14	\$0	\$0	(1)
					<b>\$46,371</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$0	13	\$0	\$0	(2)
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	13	\$0	\$0	(2)
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	13	\$0	\$0	(2)
					<b>\$63,451</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
1671	170	06/07	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$0	11.4	\$0	\$0	(2)
1703	594	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	12	\$0	\$0	(3)
1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	12	\$0	\$0	(3)
					<b>\$42,055</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
1835		10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	8	\$0	\$0	(3)(4)
		10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	8	\$0	\$0	(3)(4)
1830	598	10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	8	\$0	\$0	(3)(4)
					<b>\$109,330</b>		<b>\$12,767</b>		<b>\$0</b>	<b>\$0</b>	
1860		11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	8	\$12,858	\$19,287	(3)(4)
1865		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	8	\$12,900	\$19,350	(4)
					<b>\$109,500</b>		<b>\$12,879</b>		<b>\$25,758</b>	<b>\$38,637</b>	
1916		13/14	2014 Mini Backhoe w/ Trailer		\$55,000	10	\$5,500	6	\$11,000	\$16,500	(4)
1915		13/14	2014 Utility Truck		\$35,000	7	\$5,000	6	\$10,000	\$15,000	(4)
					<b>\$90,000</b>		<b>\$10,500</b>		<b>\$21,000</b>	<b>\$31,500</b>	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	5	\$9,142	\$13,713	(4)
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	5	\$12,378	\$16,949	(4)
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	5	\$13,713	\$18,284	(4)
		14/15	2014 Utility Dump Trailer		\$7,000	7	\$1,000	5	\$3,000	\$4,000	(4)
					<b>\$103,000</b>		<b>\$14,713</b>		<b>\$38,233</b>	<b>\$52,946</b>	
		15/16	2015 Vacuum Excavator		\$122,000	10	\$12,200	4	\$36,600	\$48,800	(4)
		15/16	Off-Road Utility Vehicle		\$10,300	10	\$1,030	3	\$3,090	\$4,120	(4)
					<b>\$132,300</b>		<b>\$13,230</b>		<b>\$39,690</b>	<b>\$52,920</b>	
		16/17	17 Customer Service Pick up Truck		\$20,000	7	\$12,200	2	\$12,200	\$24,400	(4)
		16/17	Wheel Backhoe Loader		\$75,000	10	\$1,030	2	\$1,030	\$2,060	(4)
					<b>\$95,000</b>		<b>\$13,230</b>		<b>\$13,230</b>	<b>\$26,460</b>	
<b>Total</b>					<b>\$791,007</b>		<b>\$77,319</b>		<b>\$137,911</b>	<b>\$202,463</b>	
Actual Balance of Vehicle Replacement Schedule										<b>\$202,463</b>	

INTERNATIONAL SERVICE VEHICLE FUND

Vehicle Replacement at 9/30/18	(5)	\$111,439
Add: FY2018 Annual Replacement Transfer	(5)	\$77,319
Projected interest for FY 2019		\$660
Less Purchases FY 2018		\$0
FY 2016 Vehicle Replacement Fund Balance		<u>\$189,418</u>

**Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY 2018**

Vehicle Replacement Schedule	\$202,463
Contingency	-\$13,705
Projected interest FY 2019	\$660
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 09/30/17	<u>\$189,418</u>

**Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY2018**

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

Total Transfers Out 77,319

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

# City of Brooksville

## Fund 502 For Sanitation

### FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/18	Total Accumulated Replacement 09/30/2019	
1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$195,532	11	\$0	\$195,532	(1)
1794	470	09/10	10 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$178,857	10	\$0	\$178,857	(1)
1787	471	09/10	10 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$15,982	10	\$0	\$15,982	(1)
1817	472	10/11	10 Peterbilt boom truck	Sanitation	\$127,824	10	\$12,782	9	\$102,256	\$115,038	
1812	473	10/11	11 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$21,697	9	\$173,576	\$195,273	
1863	475	11/12	12 Recycling Truck	Sanitation	\$175,000	10	\$17,500	8	\$122,500	\$140,000	
1862	474	11/12	13 Peterbilt boom truck	Sanitation	\$140,986	10	\$14,099	7	\$84,594	\$98,693	I
1894	476	12/13	13 Ford F - 150 Pick up Truck	Sanitation	\$20,000	7	\$2,858	7	\$17,142	\$20,000	N
1886	477	12/13	13 Peterbilt Garbage Truck	Sanitation	\$205,000	10	\$20,500	7	\$123,000	\$143,500	T
1912	478	13/14	2014 Sweeper Truck	Sanitation	\$174,450	10	\$17,445	6	\$87,225	\$104,670	E
1918	479	13/14	2014 Container Delivery Truck	Sanitation	\$65,000	10	\$6,500	5	\$26,000	\$32,500	R
1969	481	15/16	16 Peterbilt Garbage Truck	Sanitation	\$250,000	10	\$25,000	4	\$75,000	\$100,000	N
	483	17/18	16 Peterbilt Garbage Truck/F.L.	Sanitation	\$270,000	10	\$27,000	2	\$27,000	\$54,000	A
	484	18/19	19 Peterbilt Garbage Truck	Sanitation	\$230,000	10	\$23,000	1	\$0	\$23,000	L
					\$2,265,599		\$578,752		\$838,293	\$1,417,045	L
<b>Total</b>					<b>\$2,265,599</b>		<b>\$578,752</b>		<b>\$838,293</b>	<b>\$1,417,045</b>	
Actual Balance of Vehicle Replacement Schedule										\$1,417,045	

TOTAL FUND BALANCE \$1,417,045

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Vehicle Replacement at 9/30/18	\$881,456	
Add: FY 2019 Annual Replacement Transfer	\$578,752	
Contingency Transfers	\$0	
Projected interest for FY 2019	\$5,340	
Less: Vehicles Purchased from Fund	-\$230,000	
<b>FY 2019 Vehicle Replacement Fund Balance</b>	<b>\$1,235,548</b>	

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#### Recap of Sanitation Out to Vehicle Replacement Fund Fy 2018

##### Contingency and Schedule Recap at 9/30/19

Vehicle Replacement Schedule	\$1,417,045
Contingency	\$43,163
Projected interest Fy 2019	\$5,340
Vehicles to be purchased	-\$230,000
<b>Total Vehicle Replacement Account at 9/30/19</b>	<b>\$1,235,548</b>
Solid Waste Fund 403 transfer out to Fund 502 Vehicle Replacement	578,752
<b>Total Transfers Out</b>	<b>578,752</b>

(1) This is putting the money back into the Fund that was used from other vehicles to pay for the sweeper truck and the containerer truck and totally fund these vehicles.

# City of Brooksville

## Fund 503 Equipment Replacement Fund

	2016 Actual	2017 Actual	2018 Budget	2019 Budget
<b>Income Equipment Replacement</b>				
Prior Cash Carry Forward	1,029	11,035	9,678	19,690
Interest Income & Sales of Equipment	6	13	12	30
Transfers In from Departments	10,000	10,000	10,000	10,000
<b>Total VRF Income</b>	<b>11,035</b>	<b>21,048</b>	<b>19,690</b>	<b>29,720</b>
<b>Capital Expenditures VRF/IS</b>				
	0	11,369	0	0
<b>Total VRF Reserve</b>	<b>11,035</b>	<b>9,679</b>	<b>19,690</b>	<b>29,720</b>

Detail of Departments' monies being transferred from in Fy 2019 for new Equipment Replacement Fund:

Parks & Facilities	\$5,000
Quarry Golf	\$0
Cemetery	\$5,000
Streets	\$0
<b>Total</b>	<b>\$10,000</b>

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# City of Brooksville

## TOTAL OF ALL TRUST & AGENCY FUNDS

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Contributions	\$564,617	\$654,889	\$897,259	\$933,720	\$934,768	\$504,597
Grant Revenue	0	0	0	0	0	0
TIF Funds	87,790	91,131	96,071	82,069	84,532	74,459
Interest	427,284	322,512	300,813	296,087	360,162	246,679
Miscellaneous	0	0	0	0	0	0
Gain or (Loss) on Invest.	584,207	-416,928	586,369	1,117,837	520,000	306,250
Transfers In	41,251	938,542	1,360,434	1,108,650	855,973	864,689
Prior Year Carry forward	10,620,055	11,732,865	12,096,142	13,117,379	14,434,104	15,240,116
<b>Total Income</b>	<b>\$12,325,204</b>	<b>\$13,323,011</b>	<b>\$15,337,088</b>	<b>\$16,655,742</b>	<b>\$17,189,539</b>	<b>\$17,236,790</b>
<b>EXPENDITURES</b>						
Pension Benefits	\$305,584	\$314,209	\$879,213	\$605,030	\$980,242	\$8,316,068
Personnel Expenses	0	0	0	0	0	0
Operating Expenditures	235,038	923,575	1,026,396	1,075,479	1,275,020	1,145,420
Capital Expenses	51,717	2,238	9,100	143,469	253,000	194,200
Debt Service	0	0	0	0	0	0
Transfer Out	0	0	305,000	0	0	0
Reserves	11,732,865	12,082,989	13,117,379	14,831,764	14,681,277	7,581,102
<b>Total Expenditures</b>	<b>\$12,325,204</b>	<b>\$13,323,011</b>	<b>\$15,337,088</b>	<b>\$16,655,742</b>	<b>\$17,189,539</b>	<b>\$17,236,790</b>

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# City of Brooksville

## FUND 603 BUTTERWECK BOND

**Description:** Butterweck Bond Fond (private purpose Trust Fund)

**Revenue Source:** Private donation

**Expenditures:** Expenditures to maintain Butterweck Crypt at Brooksville Cemetery

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Interest	4	5	12	26	23	39
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	2,233	2,237	2,241	1,201	1,223	1,265
<b>Total Income</b>	<b>\$2,237</b>	<b>\$2,242</b>	<b>\$2,253</b>	<b>\$1,227</b>	<b>\$1,246</b>	<b>\$1,304</b>
<b>EXPENDITURES</b>						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	1,052	0	0	0
Transfer Out	0	0	0	0	0	0
Reserves	2,237	2,242	1,201	1,227	1,246	1,304
<b>Total Expenditures</b>	<b>\$2,237</b>	<b>\$2,242</b>	<b>\$2,253</b>	<b>\$1,227</b>	<b>\$1,246</b>	<b>\$1,304</b>

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# City of Brooksville

## FUND 605 CEMETERY PERPETUAL CARE

**Description:** Cemetery Perpetual Care Fund

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

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
SBA Interest	177	164	461	926	889	1,440
Miscellaneous	0	0	0	0	0	0
Transfers In	10,000	10,000	10,000	10,000	0	10,000
Prior Year Carry forward	365,208	375,385	385,549	396,010	406,863	418,936
<b>Total Income</b>	<b>\$375,385</b>	<b>\$385,549</b>	<b>\$396,010</b>	<b>\$406,936</b>	<b>\$407,752</b>	<b>\$430,376</b>
<b>EXPENDITURES</b>						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0	0
Reserves *	375,385	385,549	396,010	406,936	407,752	430,376 (1)
<b>Total Expenditures</b>	<b>\$375,385</b>	<b>\$385,549</b>	<b>\$396,010</b>	<b>\$406,936</b>	<b>\$407,752</b>	<b>\$430,376</b>

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

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# City of Brooksville

## FUND 607 FIREFIGHTERS' RETIREMENT

**Description:** Firefighters' Retirement Fund 607 governed by Fl. Statute 175

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

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Contributions	\$374,244	\$336,765	\$379,432	\$423,483	\$419,095	\$400,000
Interest	60,004	185,564	192,125	141,962	194,000	200,000
Gain or (Loss) on Invest.	536,946	-234,329	186,442	550,014	195,000	225,000
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	5,475,990	6,060,387	5,945,746	5,754,751	6,004,823	5,978,260
<b>Total Income</b>	<b>\$6,447,184</b>	<b>\$6,348,387</b>	<b>\$6,703,745</b>	<b>\$6,870,210</b>	<b>\$6,812,918</b>	<b>\$6,803,260</b>
<b>EXPENDITURES</b>						
Pension Benefits	\$301,643	\$313,547	\$879,213	\$583,203	\$880,000	\$880,000
Operating Expenditures	85,154	89,094	69,781	64,822	89,600	92,000
Reserves	6,060,387	5,945,746	5,754,751	6,222,185	5,843,318	5,831,260
<b>Total Expenditures</b>	<b>\$6,447,184</b>	<b>\$6,348,387</b>	<b>\$6,703,745</b>	<b>\$6,870,210</b>	<b>\$6,812,918</b>	<b>\$6,803,260</b>

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# 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).

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Contributions	\$0	\$124,501	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Transfers In HRA	31,251	928,542	62,755	65,080	62,001	48,001
Transfers In Health Ins.	0	0	0	0	0	0
Prior Year Carry forward	4,640	-13,155	308,377	11,160	16,240	28,543
<b>Total Income</b>	<b>\$35,891</b>	<b>\$1,039,888</b>	<b>\$371,132</b>	<b>\$76,240</b>	<b>\$78,241</b>	<b>\$76,544</b>
<b>EXPENDITURES</b>						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures HRA	49,046	744,665	54,972	50,240	59,000	47,000
Operating Expenditures Health	0	0	0	0	0	0
Transfer Out	0	0	305,000	0	0	0
Reserves	-13,155	295,223	11,160	26,000	19,241	29,544
<b>Total Expenditures</b>	<b>\$35,891</b>	<b>\$1,039,888</b>	<b>\$371,132</b>	<b>\$76,240</b>	<b>\$78,241</b>	<b>\$76,544</b>

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(1) On 10/1/08 the City will started funding The HRA Funding Account at the rate of 50% of the maximum amount.  
The City is now funding The HRA Funding Account at the rate of 100% of the maximum amount.

# City of Brooksville

## Fund 610 Employee Health Insurance Funding

**Description:** Funding for Employee Group Health/Medical coverage

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

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Contributions	\$0	\$0	\$114,003	\$101,208	\$113,000	\$104,597	(1)
Interest	0	0	0	0	0	0	
Transfers In HRA	0	0	0	0	0	0	
Transfers In Health Ins.	0	0	1,287,679	1,033,570	793,972	806,688	
Prior Year Carry forward	0	0	0	616,164	925,970	969,962	
<b>Total Income</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,401,682</b>	<b>\$1,750,942</b>	<b>\$1,832,942</b>	<b>\$1,881,247</b>	
<b>EXPENDITURES</b>							
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	0	0	0	0	0	0	
Operating Expenditures Health	0	0	785,518	843,364	900,000	800,000	
Restricted Reserves	0	0	102,564	102,564	102,564	102,564	
Reserves	0	0	513,600	805,014	830,378	978,683	
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,401,682</b>	<b>\$1,750,942</b>	<b>\$1,832,942</b>	<b>\$1,881,247</b>	

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

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

# City of Brooksville

## FUND 613 POLICE OFFICERS' RETIREMENT

**Description:** Police Officers' Retirement Fund 613 governed by Fl. Statute 185

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

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019
<b>INCOME</b>						
Contributions	\$190,373	\$193,623	\$403,824	\$409,029	\$402,673	\$0
Interest	366,689	136,452	107,955	152,914	165,000	45,000
Gain or (Loss) on Invest.	47,261	-182,599	399,927	567,823	325,000	81,250
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	4,293,568	4,837,519	4,931,642	5,777,144	6,612,923	7,384,818
<b>Total Income</b>	<b>\$4,897,891</b>	<b>\$4,984,995</b>	<b>\$5,843,348</b>	<b>\$6,906,910</b>	<b>\$7,505,596</b>	<b>\$7,511,068</b>
<b>EXPENDITURES</b>						
Pension Benefits	\$3,941	\$662	\$0	\$21,827	\$100,242	\$7,436,068
Operating Expenditures	56,431	52,691	66,204	78,913	95,000	75,000
Reserves	4,837,519	4,931,642	5,777,144	6,806,170	7,310,354	0
<b>Total Expenditures</b>	<b>\$4,897,891</b>	<b>\$4,984,995</b>	<b>\$5,843,348</b>	<b>\$6,906,910</b>	<b>\$7,505,596</b>	<b>\$7,511,068</b>

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# City of Brooksville

## Fund 615 COMMUNITY REDEVELOPMENT AGENCY

**Description:** Brooksville Community Redevelopment Agency

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

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	Budgeted 2018	Proposed 2019	
<b>INCOME</b>							
Contributions	\$0	\$0	\$0	\$0	\$0	\$0	
TIF Funds	87,790	91,131	96,071	82,069	84,532	74,459	
Interest	410	327	260	259	250	200	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	478,416	470,492	522,587	560,949	466,062	458,332	
<b>Total Income</b>	<b>\$566,616</b>	<b>\$561,950</b>	<b>\$618,918</b>	<b>\$643,277</b>	<b>\$550,844</b>	<b>\$532,991</b>	
<b>EXPENDITURES</b>							
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	44,407	37,125	48,869	38,140	131,420	131,420	(1)
Capital Expenditures	51,717	2,238	9,100	143,469	253,000	194,200	(2)
Reserves	470,492	522,587	560,949	461,668	166,424	207,371	(3)
<b>Total Expenditures</b>	<b>\$566,616</b>	<b>\$561,950</b>	<b>\$618,918</b>	<b>\$643,277</b>	<b>\$550,844</b>	<b>\$532,991</b>	

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(1) Commercial exterior improvement grants & Downtown Beautiful Program \$60,000,, dues & books \$870, \$27,950 City staff service, ADA Assessment/Pedestrian & vehicle access study \$10,000, CRA Webpage \$2,000 Consultant service (Bike Facilities & connection to trailhead) \$10,000, Consultant services (Parking Improvement Plan) \$20,000, \$500 Advertising Activities and other current charges \$100.

(2) Water Tower property improvements (Downtown Beautiful Project) \$34,00 , Downtown Beautiful Construction Projects \$50,000) and consultant services (Main Street Streetscape Design & Engineering \$110,000).

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

# City Of Brooksville

## GLOSSARY

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

### GENERAL TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

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

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

# City Of Brooksville

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

# City Of Brooksville

## PERSONAL SERVICES TERMINOLOGY

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

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

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

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

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

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

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

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

## OPERATING EXPENDITURES TERMINOLOGY

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

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

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

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

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

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

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

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

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

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

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

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

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

# City Of Brooksville

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

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

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

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

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

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

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

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

## CAPITAL OUTLAY TERMINOLOGY

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

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

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

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

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

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

# City Of Brooksville

## ABBREVIATIONS AND GRANT TERMINOLOGY

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