

City of Brooksville

CITY BUDGET FISCAL YEAR 2018

BUDGET

City of Brooksville, Florida

FY 2018

Budget

City of Brooksville

CITY BUDGET FISCAL YEAR 2018

Table of Contents

All Funds Full-Time Staffing Summary	1
Millage Rate	2
Millage Trends	3
Schedule of Debt Service	4
Budget Summary	5
General Fund	
Revenue Detail	6
Expense	9
Department/Divisional Statements	12
General Government	13
City Council's Office	16
City Manager's Office	19
City Manager's Office – Technology Services Division	22
City Manager's Office – Human Resources Division	24
City Manager's Office – Business Development Division	27
Development Department	30
Finance Department	33
Police Department	36
Fire Department – General Fund Contribution	40
Parks, Facilities & Recreation Department	42
Parks, Facilities & Recreation Department – Cemetery Division	46
Public Works Department – Streets & Drainage Division	
General Fund Contribution	49
Special Revenue Funds	53
Fund 104 – Criminal Justice Education	54
Fund 107 – Transportation Capital – Local Option Gas 1-5	55
Fund 108 – Local Option Gas Tax Streets & Drainage Division	56
Fund 109 – Law Enforcement Investigative Trust	61
Fund 110 – Road Impact Fees	62
Fund 112 – Law Enforcement Impact Fees	63
Fund 113 – Public Building Impact Fees	64
Fund 114 – Fire/EMS Impact Fees	65
Fund 115 – Parks Impact Fees	66
Fund 116 – Law Enforcement Trust	67
Fund 118 – Justice Assistance Grant	68
Fund 122 – Fire Grants & Donations	69
Fund 123 – Police Grants & Donations	70
Fund 128 – Photo Enforcement Traffic Safety Program	71
Fund 129 – First Tee Program	72
Fund 139 – The Enrichment Center Maintenance	73
Fund 140 – Florida Department of Transportation Landscaping	74

City of Brooksville

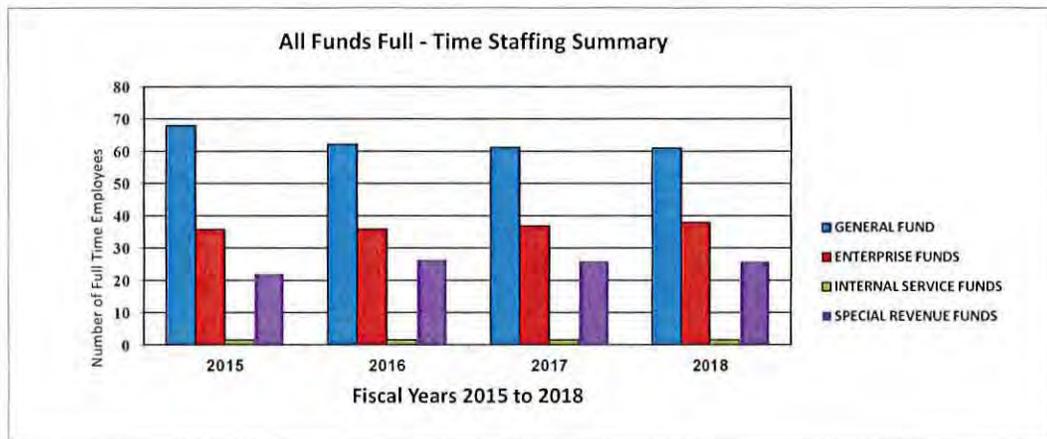
CITY BUDGET FISCAL YEAR 2018

Fund 143 – Fire Department	75
Fund 144 – Brownfields Assessment Grant	81
Debt Service Funds	82
Fund 201 – Bond & Interest Sinking (2006 USDA Revenue Bonds)	83
Fund 202 – Bond & Interest Sinking (2011 Series Revenue Note)	84
Fund 203 – Bond & Interest Sinking (2016 USDA Revenue Bonds)	85
Capital Project Funds	86
Fund 302 – McKethan Capital Projects	87
Fund 308 – Multi Year Capital Project Accumulation	88
Fund 309 – Capital Improvement Revenue (2006 USDA Revenue Bonds)	89
Fund 311 - Bond & Interest Sinking (2011 Capital Improvement Rev)	90
Fund 312 – 2011 Capital Improvement Loan Capital Projects	81
Fund 313 – Bond Settlement Capital Projects Fund	92
Fund 314 – Capital Improvement Revenue (2016 USDA Revenue Bonds)	93
Public Works Department	
Fund 401– Water Wastewater Summary	94
Fund 401– Water Division	95
Fund 401– Wastewater Division	104
Fund 404 – Water Advisory Panel Grant	111
Fund 405 – Loan and Bond Reserve	112
Fund 406 – Utilities Bond & Loan	114
Fund 407 – Water Connection Fees	1115
Fund 408– Water Connection Fees	116
Fund 409 – Cobb Road Wastewater Capacity Fund	117
Fund 403 – Sanitation Division	118
Fund 501 – Public Works Department-Fleet Maintenance Division	124
Fund 502 – Vehicle Replacement Fund	130
Fund 503 – Equipment Replacement Fund	134
Trust and Agency Funds	136
Fund 603 – Butterweck Trust	137
Fund 605 – Cemetery Perpetual Care	138
Fund 607 – Firefighters’ Retirement	139
Fund 609 – Employee HRA Funding	140
Fund 610 – Employee Health/Medical Insurance Funding	141
Fund 613 – Police Officers’ Retirement	142
Fund 615 – Community Redevelopment Agency	143
Glossary	144

City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY

	2015	2016	2017	2018	% OF TOTAL
GENERAL FUND					
City Council	5.0	5.0	5.0	5.0	3.97%
City Manager's Office	4.0	4.0	4.0	4.0	3.17%
Human Resources	1.0	1.0	1.0	1.0	0.79%
Business Development	1.0	1.0	0.0	0.0	0.00%
Development	4.0	4.0	4.0	4.0	3.17%
Finance	5.0	5.0	5.0	5.0	3.97%
Police	29.15	29.15	29.15	28.91	22.94%
Parks & Facilities	11.0	11.0	11.0	11.0	8.73%
Cemetery	2.0	2.0	2.0	2.0	1.59%
Recreation Center	0.0	0.0	0.0	0.0	0.00%
Streets & Drainage Maintenance	5.75	0.00	0.00	0.00	0.00%
Total General Fund	67.90	62.15	61.15	60.91	48.33%
ENTERPRISE FUNDS					
Water & Wastewater Fund	24.19	24.22	25.22	26.32	20.88%
Sanitation Fund	11.56	11.56	11.56	11.56	9.17%
Total Enterprise Funds	35.75	35.78	36.78	37.88	30.05%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	1.5	1.5	1.5	1.5	1.19%
SPECIAL REVENUE FUNDS					
Fire	19.0	19.0	19.0	20.0	15.87%
First Tee Program	0.5	0.5	0.0	0.0	0.00%
Local Option Gas Tax - Streets	0.0	5.8	5.80	5.75	4.56%
Photo Enforcement Traffic Safety	2.5	1.0	1.0	0.0	0.00%
Total Special Revenue Funds	22.0	26.3	25.8	25.75	20.43%
TRUST & AGENCY FUNDS					
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	126.180	125.730	125.230	126.04	100.0%



City of Brooksville

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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
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
	0	0	0	0	0	0	0	0	0	0	0
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
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
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
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
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
Difference in Ad Valorem Revenue	-339,624	-292,288	-643,034	-269,687	-286,858	6,333	0	0	0	21,787	181,738
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
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
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

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes: 409,873,811.00

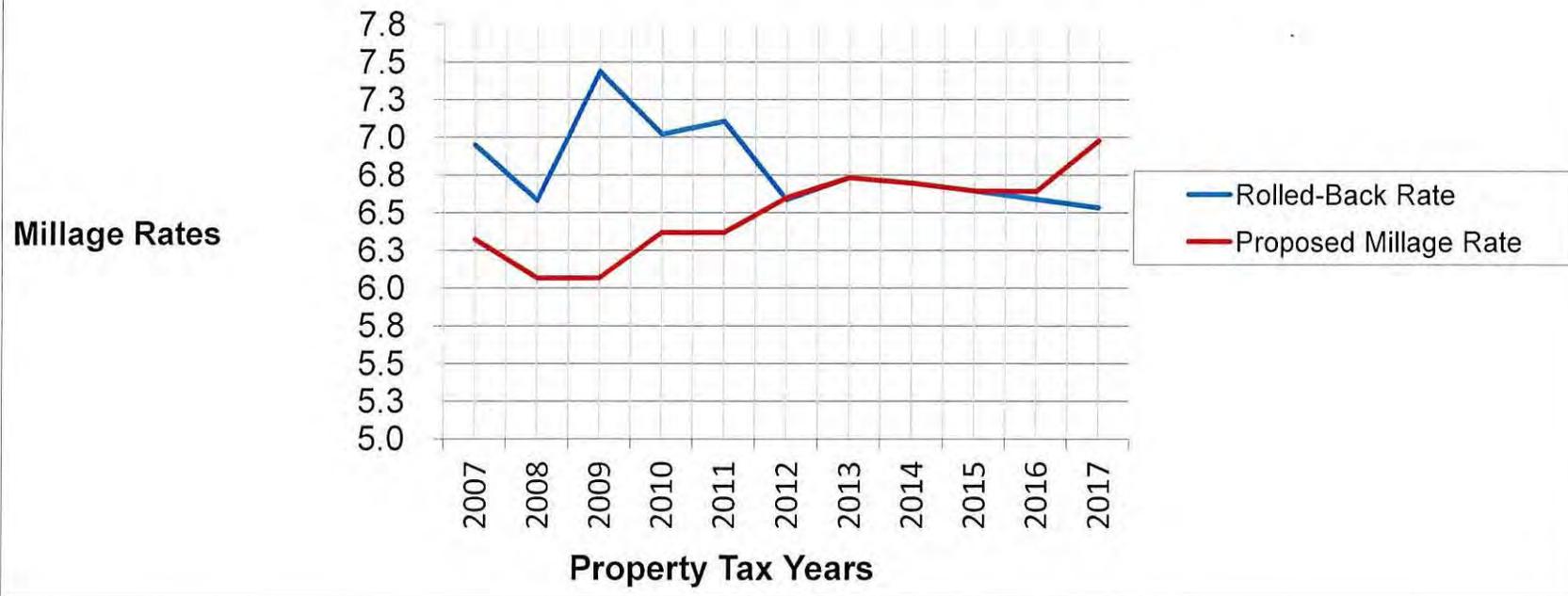
Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	4,098,738	1,421,073
9.9000	4,057,751	1,380,086
9.8000	4,016,763	1,339,099
9.7000	3,975,776	1,298,111
9.6000	3,934,789	1,257,124
9.5000	3,893,801	1,216,137
9.4000	3,852,814	1,175,149
9.3000	3,811,826	1,134,162
9.2000	3,770,839	1,093,174
9.1000	3,729,852	1,052,187
9.0000	3,688,864	1,011,200
8.9000	3,647,877	970,212
8.8000	3,606,890	929,225
8.7000	3,565,902	888,238
8.6000	3,524,915	847,250
8.5000	3,483,927	806,263
8.4000	3,442,940	765,275
8.2200	3,369,163	691,498
8.1426	3,337,438	659,774
8.1000	3,319,978	642,313
8.0000	3,278,990	601,326
7.9000	3,238,003	560,338
7.8000	3,197,016	519,351
7.7000	3,156,028	478,364
7.6000	3,115,041	437,376

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	3,074,054	396,389
7.4000	3,033,066	355,402
7.3000	2,992,079	314,414
7.2000	2,951,091	273,427
7.1000	2,910,104	232,439
7.0000	2,869,117	191,452
6.9763	2,859,403	181,738
6.9000	2,828,129	150,465
6.8500	2,807,636	129,971
6.8000	2,787,142	109,477
6.7500	2,766,648	88,984
6.7000	2,746,155	68,490
6.6500	2,725,661	47,996
6.6426	2,722,628	44,963
6.6000	2,705,167	27,503
6.5329	2,677,665	0
6.5500	2,684,673	7,009
6.5000	2,664,180	-13,485
6.4000	2,623,192	-54,472
6.3000	2,582,205	-95,460
6.2000	2,541,218	-136,447
6.1000	2,500,230	-177,434
6.0000	2,459,243	-218,422
5.9000	2,418,255	-259,409
5.8000	2,377,268	-299,396



City of Brooksville

Millage Trends For Property Tax Years 2007 - 2017



City of Brooksville

SCHEDULE OF DEBT SERVICE

Fund/Division	Amount Issued	Principal Balance at 9 30 17	Maturity Date	Interest Rate	Due FY 2018	Due FY 2019	Due FY 2020	Due FY 2021	Due FY 2022
1 Fire Department Fund 143/Promissory Note	\$ 633,659	\$ 199,980	08/10/2021	4.23%	\$ 57,269	\$ 57,269	\$ 57,269	\$ 57,269	\$ 57,269
2 Fire Department Fund 143/USDA Loan	\$ 94,500	\$ 94,500	08/05/2031	2.75%	\$ 7,563	\$ 7,563	\$ 7,563	\$ 7,563	\$ 7,563
3 General Fund/Capital Improvement Rev. Fund/USDA Loan*	\$ 258,800	\$ 143,000	09/01/2032	4.125%	\$ 12,896	\$ 13,610	\$ 13,280	\$ 12,950	\$ 12,950
4 General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy Performance Projects. City-wide energy projects were funded.	\$ 3,333,022	\$ 2,348,308	10/01/2026	4.136%	\$ 303,780	\$ 303,780	\$ 303,780	\$ 303,780	\$ 303,780
	\$ 4,319,981	\$ 2,785,788			\$ 381,508	\$ 382,222	\$ 381,892	\$ 381,562	\$ 381,562
5 Wastewater /ARRA Loan WW 270200 **	\$ 632,980	\$ 456,890	02/15/2031	2.30%	\$ 39,562	\$ 39,562	\$ 39,562	\$ 39,562	\$ 39,562
6 Wastewater / Direct State Revolving Fund Loan WW270201 **	\$ 411,383	\$ 302,172	02/15/2031	2.30%	\$ 26,165	\$ 26,165	\$ 26,165	\$ 26,165	\$ 26,165
7 Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds ***	\$ 9,510,366	\$ 7,158,326	10/1/2027	2.44%	\$ 777,082	\$ 777,075	\$ 777,078	\$ 777,078	\$ 777,078
	\$ 10,554,729	\$ 7,917,388			\$ 842,809	\$ 842,802	\$ 842,805	\$ 842,805	\$ 842,805
TOTAL	\$ 14,874,710	\$ 10,703,176			\$ 1,224,317	\$ 1,225,024	\$ 1,224,697	\$ 1,224,367	\$ 1,224,367

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

City of Brooksville

BUDGET SUMMARY CITY OF BROOKSVILLE, FLORIDA - FISCAL YEAR 2018

General Fund 6.9763

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES	\$582,837	\$3,318,231	\$214,654	\$8,400,304	\$14,434,104	\$26,950,130
BROUGHT FORWARD						
ESTIMATED REVENUES:						
Taxes: Millage Per \$1,000						
Ad Valorem Taxes 6.9763	\$2,802,215	\$0	\$0	\$0	\$0	\$2,802,215
Sales, Use & Gas Taxes	798,000	0	0	0	0	798,000
Franchise Fees/Comm Service Tax	1,016,889	0	0	0	0	1,016,889
Licenses & Permits	241,209	0	0	0	0	241,209
Intergovernmental Revenue	849,388	431,048	36,500	0	0	1,316,936
Charges for Services	162,100	2,000	0	5,591,441	0	5,755,541
Miscellaneous Revenues	283,950	1,002,828	891	262,984	1,899,462	3,450,115
Other Financing Sources	503,120	1,147,850	637,388	1,256,538	858,473	4,403,369
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$6,656,871	\$2,583,726	\$674,779	\$7,110,963	\$2,757,935	\$19,784,274
TOTAL REVENUES AND BALANCES	\$7,239,708	\$5,901,957	\$889,433	\$15,511,267	\$17,192,039	\$46,734,404
EXPENDITURES/EXPENSES						
General Government	\$1,937,038	\$0	\$0	\$0	\$1,343,420	\$3,280,458
Public Safety	2,357,237	1,736,342	0	0	1,164,842	5,258,421
Physical Environment	0	0	0	3,594,395	0	3,594,395
Transportation	0	2,170,678	0	354,665	0	2,525,343
Culture & Recreation	748,651	13,330	0	0	0	761,981
Debt Service	0	57,270	324,531	842,809	0	1,224,610
Other Financing Uses	1,608,365	198,730	347,620	2,244,725	0	4,399,440
TOTAL EXPENDITURES	\$6,651,291	\$4,176,350	\$672,151	\$7,036,594	\$2,508,262	\$21,044,648
Reserves	\$588,417	\$1,725,607	\$217,282	\$8,474,673	\$14,683,777	\$25,689,756
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$7,239,708	\$5,901,957	\$889,433	\$15,511,267	\$17,192,039	\$46,734,404

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		2015 Actual	2016 Actual	2017 Budget	2018 Budget
001-000-311-40000	Ad Valorem Taxes	\$2,293,423	\$2,463,130	\$2,517,319	\$2,792,215
001-000-311-40001	Delinq't Ad Valorem	\$138,499	\$30,328	\$10,000	\$10,000
	Total Ad Valorem Taxes	\$2,431,922	\$2,493,458	\$2,527,319	\$2,802,215
001-000-314-41100	Electricity Public Service Taxes	\$740,997	\$769,884	\$737,288	\$760,000
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$39,421	\$37,718	\$35,000	\$38,000
	Total Public Services Taxes	\$780,418	\$807,602	\$772,288	\$798,000
001-000-323-40301	Progress Energy Franch Fees	\$663,932	\$641,199	\$650,916	\$660,000
001-000-323-40400	Peoples Gas Franchise Fees	\$7,854	\$8,078	\$8,000	\$8,500
001-000-323-40200	Comm Service Tax	\$345,067	\$365,236	\$347,931	\$348,389
	Total Franchise Fees	\$1,016,853	\$1,014,513	\$1,006,847	\$1,016,889
001-000-329-42102	Tree Removal Permit	\$3,157	\$1,400	\$1,600	\$2,300
001-000-322-42200	Building Permits	\$138,166	\$176,614	\$170,000	\$200,909
001-000-329-42900	Other Licenses, Fees, and Permits	\$38,693	\$40,516	\$30,000	\$38,000
	Total Licenses and Permits	\$180,016	\$218,530	\$201,600	\$241,209
001-000-335-45120	State Rev Shared Proceeds	\$406,145	\$406,749	\$409,617	\$410,000
001-000-335-45150	Alcoholic Beverage Licenses	\$5,995	\$7,525	\$5,800	\$7,500
001-000-335-45180	Local Govt. Half Cent Sales Tax	\$387,036	\$421,308	\$412,165	\$431,888
	Total State Shared Revenue	\$799,176	\$835,582	\$827,582	\$849,388
001-000-331-43200	Federal Grants: Public Safety	\$1,318	\$1,324	\$0	\$0
001-000-334-44900	Other State Grants	\$4,297	\$0	\$0	\$0
	Total Intergovernmental Revenue	\$5,615	\$1,324	\$0	\$0
001-000-342-48240	Accident Reports	\$1,537	\$1,778	\$1,650	\$1,800
001-000-369-48901	Fire Misc. Revenue	\$0	\$0	\$0	\$0
	Misc. Charge	\$1,537	\$1,778	\$1,650	\$1,800

City of Brooksville



GENERAL FUND REVENUE DETAIL

		2015	2016	2017	2018
	Revenue Detail	Actual	Actual	Budget	Budget
001-000-343-48695	Cemetery Lot Sales	\$51,562	\$57,228	\$50,629	\$55,000
001-000-343-48696	Cremation Lot Sales	\$1,561	\$2,525	\$2,000	\$2,000
001-000-343-48697	Cemetery Sales - Special Use Fee	\$1,716	\$4,725	\$2,000	\$7,000
001-000-343-48698	Columbarium	\$1,150	\$0	\$1,000	\$1,500
001-000-369-48897	Cemetery-Miscellaneous Revenue	\$1,100	\$200	\$1,000	\$1,000
001-000-343-48691	Cemetery Transfer Fee	\$25	\$150	\$50	\$500
001-000-343-48692	Cemetery Staking Plots	\$725	\$575	\$400	\$600
001-000-343-48693	Cemetery Monument Sales	\$0	\$0	\$1,500	\$0
001-000-343-48694	Cemetery Donor Memorial Fees	\$925	\$1,000	\$0	\$0
	Cemetery Revenue	\$58,764	\$66,403	\$58,579	\$67,600
001-000-369-48899	JBCC-Miscellaneous Revenue	\$11,975	\$191	\$2,250	\$0
001-000-347-48723	Facility Rental Fee	\$22,047	\$31,823	\$25,000	\$30,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$1,423	\$1,032	\$1,000	\$1,400
001-000-347-48728	Concession Stand Proceeds	\$0	\$210	\$200	\$100
	Jerome Brown Center Revenue	\$35,445	\$33,256	\$28,450	\$31,500
001-000-347-48737	League Fees Softball	\$30,131	\$29,819	\$25,000	\$30,000
001-000-347-48738	Practice Lessons Softball	\$2,120	\$2,385	\$2,000	\$2,200
001-000-347-48739	Tournament Fees	\$1,550	\$1,150	\$1,000	\$1,000
001-000-347-48743	Pavilion Facility Fees	\$6,791	\$7,295	\$7,500	\$7,000
001-000-363-48821	School Board - Tom Varn Park	\$20,000	\$0	\$20,000	\$20,000
001-000-369-48900	Parks-Miscellaneous Revenue	\$907	\$1,415	\$500	\$1,000
	Parks Revenue	\$61,499	\$42,064	\$56,000	\$61,200
	Total Charges For Service	\$157,245	\$143,501	\$144,679	\$162,100
001-000-351-48801	Court Fines	\$97,288	\$96,162	\$84,644	\$50,000
001-000-351-48802	Safety Violations	\$52	\$4	\$50	\$0
001-000-354-48804	Parking Tickets	\$1,323	\$1,050	\$1,000	\$1,000
001-000-354-48805	Violations of Local Ordinances	\$5,428	\$3,005	\$4,000	\$3,000
001-000-359-48807	False Alarm Fines	\$5	\$105	\$100	\$500
	Total Fines	\$104,096	\$100,326	\$89,794	\$54,500
001-000-361-48808	Interest-FMlvt	\$8,798	\$12,505	\$6,000	\$6,000
001-000-361-48810	Interest (Banks)	\$733	\$0	\$0	\$0
001-000-361-48811	Interest on SBA	\$409	\$1,333	\$700	\$2,000
	Total Interest	\$9,940	\$13,838	\$6,700	\$8,000

City of Brooksville



GENERAL FUND REVENUE DETAIL

Revenue Detail	2015 Actual	2016 Actual	2017 Budget	2018 Budget
001-000-362-48815 Rent - City Hall (3rd floor)	\$58,780	\$72,160	\$72,000	\$72,000
Total Rentals	\$58,780	\$72,160	\$72,000	\$72,000
001-000-364-48840 Sale or Disposal of Fixed Assets-Govern.	\$751	\$2,730	\$0	\$72,000
001-000-365-48850 Sales of Surplus Materials	\$3,523	\$545	\$0	\$500
001-000-367-48871 Change in Fair Market Value	\$14,434	\$0	\$0	\$0
001-000-369-48889 Credit Card Rebate	\$0	\$0	\$2,000	\$2,200
001-000-369-48890 Miscellaneous Revenue	\$25,900	\$43,950	\$38,000	\$40,000
001-000-369-48891 Street Lighting & Signal Maintenance	\$65,734	\$80,584	\$0	\$0
001-000-369-48893 Vending Machine Commission	\$202	\$0	\$0	\$200
001-000-369-48896 Police-Miscellaneous Revenue	\$12,321	\$6,539	\$7,000	\$6,600
001-000-369-48892 CRA Service Fee	\$27,950	\$0	\$27,950	\$27,950
Total Other Revenue	\$150,815	\$134,348	\$74,950	\$149,450
001-000-381-49108 Trans In-from Local Option Gas	\$247,597	\$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	\$100,000	\$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
001-000-381-49309 Trans In from Capital Impr. Rev. Fund	\$21,944	\$20,728	\$20,320	\$20,320
001-000-381-49401 Trans In from Utilities	\$393,800	\$393,800	\$393,800	\$393,800
001-000-381-49403 Trans In from Solid Waste	\$89,000	\$89,000	\$89,000	\$89,000
001-000-381-49502 Transfer in from Vehicle Replacement Fund 502	\$0	\$107,573	\$0	\$0
Total Transfers In	\$852,341	\$611,101	\$503,120	\$503,120
Revenue Before P/Y Carry forward	\$6,547,217	\$6,446,283	\$6,226,879	\$6,656,871
Prior Year Carry forward	\$1,208,874	\$1,384,931	\$1,056,432	\$582,837
TOTAL REVENUES	\$7,756,091	\$7,831,214	\$7,283,311	\$7,239,708

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2018

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
BUSINESS DEVELOPMENT DIVISION				
Business Development				
Personnel Services	\$102	\$45,042	\$0	\$0
Operating expenses	\$6,706	\$17,501	\$59,658	\$50,744
Transfers	\$7,539	\$8,467	\$0	\$0
	\$14,347	\$71,010	\$59,658	\$50,744
DEVELOPMENT DEPARTMENT				
Development				
Personnel Services	\$201,853	\$217,480	\$219,655	\$220,295
Operating expenses	\$157,162	\$177,769	\$230,279	\$252,657
Transfers	\$30,527	\$33,867	\$35,862	\$27,850
	\$389,542	\$429,116	\$485,796	\$500,802
FINANCE DEPARTMENT				
Finance				
Personnel Services	\$210,931	\$270,587	\$288,388	\$281,659
Operating expenses	\$17,892	\$24,486	\$25,958	\$25,658
Transfers	\$37,697	\$42,333	\$44,515	\$34,515
	\$266,520	\$337,406	\$358,861	\$341,832
POLICE DEPARTMENT				
Police				
Personnel Services	\$1,700,206	\$2,020,486	\$2,049,961	\$2,063,512
Operating expenses	\$265,045	\$253,703	\$270,162	\$250,259
Capital Outlay	\$99,251	\$29,716	\$81,067	\$43,466
Transfers	\$221,403	\$231,502	\$258,409	\$202,534
	\$2,285,905	\$2,535,407	\$2,659,599	\$2,559,771
FIRE DEPARTMENT				
Fire				
Operating expenses	\$0	\$4,105	\$0	\$0
Transfers	\$1,014,677	\$967,958	\$903,581	\$803,581
	\$1,014,677	\$972,063	\$903,581	\$803,581

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2018

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
PARKS & RECREATION & FACILITIES DEPARTMENT				
Parks and Facilities				
Personnel Services	\$379,054	\$402,973	\$426,495	\$425,097
Operating Expenses	\$221,144	\$221,718	\$224,303	\$220,236
Capital Outlay	\$20,955	\$0	\$14,500	\$0
Transfers	\$106,224	\$110,449	\$114,694	\$92,353
	\$727,377	\$735,140	\$779,992	\$737,686
Cemetery				
Personnel Services	\$51,283	\$68,637	\$68,677	\$69,151
Operating expenses	\$18,428	\$19,554	\$25,322	\$34,167
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$30,290	\$31,933	\$33,056	\$18,806
	\$100,001	\$120,124	\$127,055	\$122,124
Recreation				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
PUBLIC WORKS DEPARTMENT				
Streets and Drainage				
Personnel Services	\$214,276	-\$4,317	\$0	\$0
Operating expenses	\$154,819	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$56,435	\$302,742	\$339,269	\$339,269
	\$425,530	\$298,425	\$339,269	\$339,269
Street Lighting and Signal Division				
Operating expenses	\$153,236	\$158,621	\$0	\$0
	\$153,236	\$158,621	\$0	\$0

City of Brooksville



General Fund Budgeted Expenses Fiscal Year 2018

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Total General Fund				
General Government	\$528,827	\$618,580	\$623,201	\$565,420
City Council	\$97,687	\$124,381	\$147,863	\$123,294
City Manager's Office	\$284,072	\$285,827	\$317,567	\$324,824
Technology Services	\$88,579	\$88,961	\$110,000	\$111,000
Human Resources Division	\$58,428	\$60,873	\$71,806	\$70,944
Business Development	\$14,347	\$71,010	\$59,658	\$50,744
Development	\$389,542	\$429,116	\$485,796	\$500,802
Finance Department	\$266,520	\$337,406	\$358,861	\$341,832
Police Department	\$2,285,905	\$2,535,407	\$2,659,599	\$2,559,771
Fire Department	\$1,014,677	\$972,063	\$903,581	\$803,581
Parks & Facilities Division	\$727,377	\$735,140	\$779,992	\$737,686
Cemetery Division	\$100,001	\$120,124	\$127,055	\$122,124
Recreation Division	\$0	\$0	\$0	\$0
Streets and Drainage Division	\$425,530	\$298,425	\$339,269	\$339,269
Street Lighting and Signal Division	\$153,236	\$158,621	\$0	\$0
TOTAL GENERAL FUND	\$6,434,728	\$6,835,934	\$6,984,248	\$6,651,291
Total General Fund				
Personnel Services	\$3,088,820	\$3,354,483	\$3,415,315	\$3,437,941
Operating expenses	\$1,623,720	\$1,616,390	\$1,632,023	\$1,561,519
Capital Outlay	\$120,206	\$29,716	\$95,567	\$43,466
Debt Service	\$0	\$0	\$0	\$0
Transfers Out	\$1,601,982	\$1,835,345	\$1,841,343	\$1,608,365
TOTAL GENERAL FUND	\$6,434,728	\$6,835,934	\$6,984,248	\$6,651,291
Unallocated Reserves	\$1,384,931	\$1,005,389	\$299,063	\$588,417
Reserve Contingencies	\$1,384,931	\$1,005,389	\$299,063	\$588,417

Department/Divisional Statements

General Government

City Council

City Manager's Office - City Manager's Office Division

City Manager's Office - Technology Services Division

City Manager's Office - Human Resource Division

City Manager's Office - Economic Development

Development Department

Finance Department

Police Department

Fire Department

Parks, Recreation & Facilities Department - Parks & Facilities Division

Parks, Recreation & Facilities Department - Cemetery Division

Public Works Department - Streets & Drainage Division



General Government

	2016 Actual	2017 Budget	2018 Budget
Operating Expenses	\$555,266	\$600,274	\$544,993
Transfers	\$21,427	\$22,927	\$20,427
Total	\$576,693	\$623,201	\$565,420

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 2018

Budget Document for General Government

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
53100 001 009 510	Legal Services	21,471	0	0	0	0	0
53100 001 009 514	Legal Services	189,599	225,260	193,386	217,957	200,000	150,000
53200 001 009 510	Accounting & Auditing	71,072	82,971	65,200	61,825	62,000	73,000
53400 001 009 510	Other Contractual Services	5,128	4,436	3,326	11,154	4,500	5,500
53401 001 009 510	Contract Labor	3,750	5,000	2,500	3,750	5,000	5,000
54000 001 009 510	Travel and Per Diem	33	0	0	0	0	0
54100 001 009 510	Communication & Freight Charge	401	62	1,117	2,680	300	750
54110 001 009 510	Postage	4,749	9,024	5,039	4,533	6,000	6,000
54300 001 009 510	Electric	29,272	34,108	34,876	33,327	35,000	35,000
54303 001 009 510	Water	6,368	5,568	5,279	5,231	6,000	6,000
54400 001 009 510	Equipment & Vehicle Rental	984	984	984	993	1,100	1,100
54401 001 009 510	Rentals & Leases		2,635	0	0	0	0
54500 001 009 510	General Business Insurance	122,768	136,216	145,988	161,682	179,347	173,000
54510 001 009 510	Pollution/Environment Insurance	1,417	1,567	1,625	1,288	1,417	1,417
54550 001 009 510	Public Official Liability Ins	21,251	23,502	24,282	27,526	30,289	30,279
54560 001 009 510	Insurance Claims & Deductibles		0	0	0	2,000	0
54600 001 009 510	Repair & Maintenance Services	3,770	2,093	4,588	5,188	4,400	5,500
54700 001 009 510	Printing & Binding Services	39	0	0	0	1,000	100
54800 001 009 510	Advertising Activities	784	380	1,640	5,177	1,000	2,200
54810 001 009 510	Promotional Activities	2,453	4,072	1,968	1,698	5,000	2,000
54900 001 009 510	Other Current Charges	12,843	13,100	10,886	8,674	12,000	9,000
55100 001 009 510	Office Supplies	237	174	654	582	0	0
55210 001 009 510	Operating Supplies	22	0	0	0	0	0
55223 001 009 510	Repair & Maintenance Supplies	43	0	228	73	500	100

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
55250 001 009 510	Fuels & Lubricants	888	426	219	23	900	0
55253 001 009 510	Auto Repair Supplies (in-house)	14	0	307	10	500	300
55400 001 009 510	Books, Publications, Subscription &	2,460	3,175	2,941	1,895	1,500	1,895
55410 001 009 510	Training and Education		0	0	0	0	0
57301 001 009 510	CRA Contribution		39,176	0	0	0	0
57301 001 009 590	CRA Contribution	36,327	0	40,216	41,887	40,521	36,852
2. Total Operating Costs		538,142	593,927	547,247	597,153	600,274	544,993
55620 001 009 510	Building and Improvements	11,889	0	0	0	0	0
3. Total Capital Outlay Costs		11,889					
56311 001 009 581	Transfer Out to 311	26,292	20,427	20,427	20,427	20,427	20,427
56501 001 009 581	Transfer Out to 501	131	331	369	0	0	0
56609 001 009 581	Transfer Out to 609	1,000	1,000	1,000	1,000	2,500	0
5. Total Transfers Out		27,423	21,758	21,796	21,427	22,927	20,427
Expense		577,454	615,685	569,043	618,580	623,201	565,420



City Council's Office

	2016 Actual	2017 Budget	2018 Budget
Personnel Service	\$45,450	\$46,071	\$47,019
Operating Expenses	\$10,638	\$57,277	\$41,760
Transfers	\$42,333	\$44,515	\$34,515
Total	\$98,421	\$147,863	\$123,294

Staffing	2016	2017	2018
Mayor	1	1	1
Vice Mayor	1	1	1
Council Member	3	3	3
Total City Council FTE	5	5	5

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

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

**Enacting ordinances, resolutions and orders*

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

**Authorizing contracts on behalf of the City*

City of Brooksville

Fiscal Year 2018

Budget Document for City Council

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51100 001 010 511	Legislative Salaries	29,400	29,400	28,997	29,650	29,400	29,400
52100 001 010 511	FICA Taxes	2,222	2,222	2,153	2,189	2,249	2,249
52200 001 010 511	Retirement Contributions	4,684	10,461	12,358	11,775	12,460	13,377
52300 001 010 511	Health Insurance	23,499	25,134	0	0	0	0
52301 001 010 511	Life Insurance	187	187	181	156	183	183
52303 001 010 511	Long Term Disability	68	68	71	67	68	68
52320 001 010 511	Dental employee	1,323	1,323	1,478	1,513	1,588	1,600
52400 001 010 511	Workers Comp Insurance	80	90	96	100	123	142
1. Total Personnel Service Costs		61,463	68,885	45,335	45,450	46,071	47,019
53400 001 010 511	Other Contractual Services	4,000	3,000	4,000	4,000	12,877	6,240
53500 001 010 511	Criminal Investigation		0	0	96	0	120
54000 001 010 511	Travel and Per Diem	2,327	2,682	5,581	2,042	6,000	8,000
54100 001 010 511	Communication & Freight Charge	1,930	2,385	1,546	2,070	2,000	5,000
54700 001 010 511	Printing & Binding Services	117	132	205	265	250	250
54810 001 010 511	Promotional Activities	49	352	712	769	0	1,000
54900 001 010 511	Other Current Charges		19	280	0	0	0
55100 001 010 511	Office Supplies	50	2	147	247	100	100
55250 001 010 511	Fuels & Lubricants	21	0	0	0	0	0
55400 001 010 511	Books, Publications, Subscription &	40	0	300	0	50	50
55410 001 010 511	Training and Education	1,208	138	1,885	1,050	1,000	1,000
55500 001 010 511	Uncapitalized Equipment		0	0	0	0	0
59901 001 010 511	Sponsorship Credit	21,230	23,143	21,547	25,960	35,000	20,000
2. Total Operating Costs		30,972	31,852	36,203	36,499	57,277	41,760
56609 001 010 511	Transfer Out to 609		0	0	0	0	2,500

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
56609 001 010 581	Transfer Out to 609	1,250	1,250	37,697	2,500	2,500	0
56610 001 010 511	Transfer Out to 610		0	0	0	0	32,015
56610 001 010 581	Transfer Out to 610		0	0	39,833	42,015	0
5. Total Transfers Out		1,250	1,250	37,697	42,333	44,515	34,515
59902 001 010 511	Reserved for Contingencies		0	0	0	0	0
microix worksheets							
Expense		93,685	101,987	119,234	124,282	147,863	123,294



City Manager's Office Department

City Manager's Office

	2016 Actual	2017 Budget	2018 Budget
Personnel Service	\$237,857	\$259,695	\$274,717
Operating Expenses	\$14,103	\$22,260	\$22,495
Transfers	\$33,867	\$35,612	\$27,612
Total	\$285,827	\$317,567	\$324,824

Staffing	2016	2017	2018
City Manager	1	1	1
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Admin. Assistant III	1	1	1
Total Full Time	4	4	4
Total City Manager's Office FTE	4	4	4

Department Mission

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

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

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

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

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

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

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

City of Brooksville

Fiscal Year 2018

Budget Document for City Manager's Office

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51101 001 011 512	Executive Salaries	90,245	93,821	94,805	99,406	96,817	106,808
51200 001 011 512	Regular Salaries & Wages	90,704	85,547	95,648	89,129	109,509	108,909
51400 001 011 512	Overtime - Unscheduled	2,695	4,750	4,287	4,635	4,300	2,300
51605 001 011 512	Bereavement Pay	433	0	0	98	0	0
51615 001 011 512	Car Allowance		0	0	0	0	2,100
52100 001 011 512	FICA Taxes	14,078	14,042	14,622	14,729	16,113	16,839
52200 001 011 512	Retirement Contributions	13,708	23,725	26,369	26,765	29,032	33,541
52300 001 011 512	Health Insurance	21,052	19,898	0	0	0	0
52301 001 011 512	Life Insurance	1,131	1,053	1,129	1,075	1,287	1,374
52303 001 011 512	Long Term Disability	414	386	413	394	484	506
52320 001 011 512	Dental employee	1,185	1,047	1,006	882	1,271	1,280
52400 001 011 512	Workers Comp Insurance	531	613	646	745	882	1,061
1. Total Personnel Service Costs		236,175	244,882	238,924	237,857	259,695	274,717
53101 001 011 512	Medical Services		43	35	217	60	60
53400 001 011 512	Other Contractual Services	740	539	226	165	700	700
54000 001 011 512	Travel and Per Diem	1,252	2,390	2,859	2,786	3,500	3,500
54100 001 011 512	Communication & Freight Charge	851	2,102	6,300	2,102	1,500	2,200
54110 001 011 512	Postage		0	0	23	0	0
54400 001 011 512	Equipment & Vehicle Rental		0	0	25	0	0
54600 001 011 512	Repair & Maintenance Services	2,112	3,698	2,771	2,709	4,000	3,090
54700 001 011 512	Printing & Binding Services		9,657	0	491	3,000	2,739
54810 001 011 512	Promotional Activities		0	0	521	0	500
55100 001 011 512	Office Supplies	487	569	1,118	1,284	4,000	1,000
55220 001 011 512	Computer Supplies		0	0	0	0	1,316

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
55223 001 011 512	Repair & Maintenance Supplies	166	4	0	158	0	0
55253 001 011 512	Auto Repair Supplies (in-house)	313	131	56	430	0	0
55400 001 011 512	Books, Publications, Subscription &	1,113	1,400	1,004	1,749	2,500	2,015
55410 001 011 512	Training and Education	950	1,327	401	1,435	2,000	2,000
55500 001 011 512	Uncapitalized Equipment		0	220	0	1,000	3,375
2. Total Operating Costs		7,983	21,860	14,990	14,096	22,260	22,495
56609 001 011 512	Transfer Out to 609		0	0	0	0	2,000
56609 001 011 581	Transfer Out to 609	1,250	1,000	30,158	2,000	2,000	0
56610 001 011 512	Transfer Out to 610		0	0	0	0	25,612
56610 001 011 581	Transfer Out to 610		0	0	31,867	33,612	0
5. Total Transfers Out		1,250	1,000	30,158	33,867	35,612	27,612
Expense		245,408	267,742	284,072	285,820	317,567	324,824



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

	2016 Actual	2017 Budget	2018 Budget
Operating Expenses	\$88,961	\$110,000	\$111,000
Total	\$88,961	\$110,000	\$111,000

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

Division Mission

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

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

City of Brooksville

Fiscal Year 2018

Budget Document for Technology Service

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
53400 001 016 513	Other Contractual Services	73,800	86,742	78,964	82,211	95,000	96,000
54100 001 016 513	Communication & Freight Charge	46	866	858	216	0	0
54110 001 016 513	Postage	12	0	0	0	0	0
54900 001 016 513	Other Current Charges	83	0	0	0	0	0
55100 001 016 513	Office Supplies		6	0	0	0	0
55220 001 016 513	Computer Supplies	704	0	0	0	0	0
55500 001 016 513	Uncapitalized Equipment	6,223	10,271	8,756	6,534	15,000	15,000
2. Total Operating Costs		80,869	97,886	88,579	88,961	110,000	111,000
Expense		80,869	97,886	88,579	88,961	110,000	111,000



City Manager's Office Department
Human Resources Division

	2016 Actual	2017 Budget	2018 Budget
Personnel Service	\$50,288	\$56,373	\$56,491
Operating Expenses	\$2,118	\$6,530	\$7,550
Transfers	\$8,467	\$8,903	\$6,903
Total	\$60,873	\$71,806	\$70,944

Staffing	2016	2017	2018
HR Administrator	1	1	1
Total Full Time Human Resource FTE	1	1	1
Total Human Resource FTE	1	1	1

Division Mission

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

City of Brooksville

Fiscal Year 2018

Budget Document for Human Resources

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51200 001 024 513	Regular Salaries & Wages	39,836	41,079	40,030	43,193	48,248	48,048
52100 001 024 513	FICA Taxes	3,035	3,114	2,982	3,269	3,691	3,676
52200 001 024 513	Retirement Contributions	2,247	2,893	3,043	3,151	3,501	3,805
52300 001 024 513	Health Insurance	5,875	6,284	0	0	0	0
52301 001 024 513	Life Insurance	250	250	284	219	301	300
52303 001 024 513	Long Term Disability	91	91	94	78	111	111
52320 001 024 513	Dental employee	331	331	291	239	318	320
52400 001 024 513	Workers Comp Insurance	108	125	133	138	202	232
1. Total Personnel Service Costs		51,771	54,166	46,856	50,288	56,373	56,491
53100 001 024 513	Legal Services	53	0	0	0	0	0
53101 001 024 513	Medical Services		0	43	285	100	1,000
53400 001 024 513	Other Contractual Services	120	0	68	219	1,000	500
54000 001 024 513	Travel and Per Diem	1,725	850	1,254	7	1,500	1,500
54100 001 024 513	Communication & Freight Charge	443	531	224	451	500	500
54110 001 024 513	Postage		41	0	0	50	0
54600 001 024 513	Repair & Maintenance Services	40	0	0	0	580	0
54700 001 024 513	Printing & Binding Services	194	0	0	0	200	0
54800 001 024 513	Advertising Activities	250	0	0	0	100	500
54810 001 024 513	Promotional Activities		419	1,077	552	1,200	1,200
54900 001 024 513	Other Current Charges		0	0	0	50	0
55100 001 024 513	Office Supplies	181	152	323	276	250	250
55220 001 024 513	Computer Supplies		0	0	0	100	100
55400 001 024 513	Books, Publications, Subscription &	285	180	269	282	400	500
55410 001 024 513	Training and Education	750	572	775	47	500	1,500

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
59901 001 024 513	Special Events		0	0	0	0	0
2. Total Operating Costs		4,040	2,745	4,033	2,118	6,530	7,550
56609 001 024 513	Transfer Out to 609		0	0	0	0	500
56609 001 024 581	Transfer Out to 609	250	250	7,539	500	500	0
56610 001 024 513	Transfer Out to 610		0	0	0	0	6,403
56610 001 024 581	Transfer Out to 610		0	0	7,967	8,403	0
5. Total Transfers Out		250	250	7,539	8,467	8,903	6,903
Expense		56,061	57,160	58,429	60,873	71,806	70,944



City Manager's Office Department
Business Development Division

	2016 Actual	2017 Budget	2018 Budget
Personnel Service	\$45,042	\$0	\$0
Operating Expenses	\$17,501	\$59,658	\$50,744
Transfers	\$8,467	\$0	\$0
Total	\$71,010	\$59,658	\$50,744

Staffing	2016	2017	2018
Business Development Coord.	1	0	0*
Total Full Time Business Development FTE	1	0	0
Total Business Development FTE	1	0	0

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

Division Mission

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

City of Brooksville

Fiscal Year 2018

Budget Document for Business Development

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51200 001 008 515	Regular Salaries & Wages	29,999	10,545	0	38,724	0	0
51400 001 008 515	Overtime - Unscheduled	1,369	85	0	0	0	0
52100 001 008 515	FICA Taxes	2,400	813	0	2,945	0	0
52200 001 008 515	Retirement Contributions	1,765	739	0	2,840	0	0
52300 001 008 515	Health Insurance	5,875	2,618	0	0	0	0
52301 001 008 515	Life Insurance	187	62	0	122	0	0
52303 001 008 515	Long Term Disability	69	23	0	69	0	0
52320 001 008 515	Dental employee	331	138	0	227	0	0
52400 001 008 515	Workers Comp Insurance	84	96	102	115	0	0
1. Total Personnel Service Costs		42,079	15,119	102	45,042		
53101 001 008 515	Medical Services		40	0	0	0	0
53400 001 008 515	Other Contractual Services		0	0	4,469	0	0
54000 001 008 515	Travel and Per Diem	51	0	0	1,284	4,000	1,500
54100 001 008 515	Communication & Freight Charge	428	425	0	465	0	466
54110 001 008 515	Postage		0	0	0	200	0
54600 001 008 515	Repair & Maintenance Services		0	0	0	210	0
54700 001 008 515	Printing & Binding Services	98	0	0	0	0	0
54810 001 008 515	Promotional Activities	2,385	65	6,706	10,834	7,000	2,000
55100 001 008 515	Office Supplies	19	85	0	299	250	0
55400 001 008 515	Books, Publications, Subscription &		0	0	0	0	0
55410 001 008 515	Training and Education	25	0	0	150	658	658
57301 001 008 515	Program Assistants		0	0	0	47,340	46,120
2. Total Operating Costs		3,006	615	6,706	17,501	59,658	50,744
56609 001 008 515	Transfer Out to 609		0	0	0	0	0

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
56609 001 008 581	Transfer Out to 609	250	250	7,539	500	0	0
56610 001 008 515	Transfer Out to 610		0	0	0	0	0
56610 001 008 581	Transfer Out to 610		0	0	7,967	0	0
5. Total Transfers Out		250	250	7,539	8,467		
Expense		45,335	15,984	14,347	71,009	59,658	50,744



Development Department

	2016 Actual	2017 Budget	2018 Budget
Personnel Service	\$217,480	\$219,655	\$220,295
Operating Expenses	\$177,769	\$230,279	\$252,657
Transfers	\$33,867	\$35,862	\$27,850
Total	\$429,116	\$485,796	\$500,802

Staffing	2016	2017	2018
Development Director	1	1	1
Admin. Assistant II	1	1	1
Planner	1	1	1
Code Enforcement Officer	1	1	1
Total Development Department FTE	4	4	4

Department Mission

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

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

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

City of Brooksville

Fiscal Year 2018

Budget Document for Development

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 001 015 515	Financial & Administrative Salaries	66,095	68,840	68,588	72,834	70,858	70,658
51200 001 015 515	Regular Salaries & Wages	98,411	101,648	95,383	103,768	106,456	105,856
51400 001 015 515	Overtime - Unscheduled	74	87	82	167	500	500
51605 001 015 515	Bereavement Pay	754	279	0	0	0	0
52100 001 015 515	FICA Taxes	12,600	12,840	12,344	13,287	13,603	13,542
52200 001 015 515	Retirement Contributions	11,720	20,038	21,265	22,999	23,285	24,470
52300 001 015 515	Health Insurance	18,604	25,134	0	0	0	0
52301 001 015 515	Life Insurance	958	1,020	1,052	1,062	1,110	1,105
52303 001 015 515	Long Term Disability	351	374	386	390	409	407
52320 001 015 515	Dental employee	1,185	1,323	1,164	1,147	1,271	1,280
52400 001 015 515	Workers Comp Insurance	1,294	1,496	1,591	1,828	2,164	2,477
1. Total Personnel Service Costs		212,046	233,079	201,853	217,480	219,655	220,295
53100 001 015 514	Legal Services	1,965	0	0	0	0	0
53100 001 015 515	Legal Services	225	3,135	2,010	930	2,970	2,970
53101 001 015 515	Medical Services	188	0	0	35	200	0
53400 001 015 515	Other Contractual Services	105,637	158,387	146,225	172,029	192,500	217,228
53401 001 015 515	Contract Labor		-1,333	0	0	0	0
53404 001 015 515	Other Contractual Services - Tree		2,667	0	0	18,699	18,699
54000 001 015 515	Travel and Per Diem	-7	469	1,268	671	2,500	1,500
54100 001 015 515	Communication & Freight Charge	1,497	2,020	1,094	2,048	1,750	1,750
54110 001 015 515	Postage		0	0	0	50	0
54600 001 015 515	Repair & Maintenance Services		145	0	0	100	0
54700 001 015 515	Printing & Binding Services	49	88	0	237	500	300
54800 001 015 515	Advertising Activities		0	0	0	650	650

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
54900 001 015 515	Other Current Charges		76	0	16	500	500
55100 001 015 515	Office Supplies	523	363	1,057	440	900	600
55210 001 015 515	Operating Supplies		0	32	0	500	0
55220 001 015 515	Computer Supplies	600	600	600	600	1,510	1,510
55230 001 015 515	Clothing & Uniforms	294	190	122	103	300	300
55250 001 015 515	Fuels & Lubricants	563	793	470	365	650	650
55253 001 015 515	Auto Repair Supplies (in-house)		0	0	0	400	400
55400 001 015 515	Books, Publications, Subscription &	503	426	1,407	173	700	700
55410 001 015 515	Training and Education	73	350	920	-80	2,000	2,000
55500 001 015 515	Uncapitalized Equipment		0	1,956	123	2,900	2,900
2. Total Operating Costs		112,111	168,374	157,162	177,689	230,279	252,657
56501 001 015 581	Transfer Out to 501	131	331	369	0	250	238
56609 001 015 515	Transfer Out to 609		0	0	0	0	2,000
56609 001 015 581	Transfer Out to 609	1,000	1,000	30,158	2,000	2,000	0
56610 001 015 515	Transfer Out to 610		0	0	0	0	25,612
56610 001 015 581	Transfer Out to 610		0	0	31,867	33,612	0
5. Total Transfers Out		1,131	1,331	30,527	33,867	35,862	27,850
Expense		325,288	402,784	389,542	429,036	485,796	500,801



shutterstock - 133131986

Finance Department

	2016 Actual	2017 Budget	2018 Budget
Personnel Service	\$270,587	\$288,388	\$281,659
Operating Expenses	\$24,486	\$25,958	\$25,658
Transfers	\$42,333	\$44,515	\$34,515
Total	\$337,406	\$358,861	\$341,832

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	2016	2017	2018
Finance Director	1	1	1
Asst. Finance Director	1	1	1
Chief Accountant	1	1	1
Accounts Payable/Payroll Specialist	1	1	1
Total Full Time Finance	4	4	4
Split positions with Finance & Public Works			
Utility Billing Supervisor	0.25	0.25	0.25
Admin. Specialist III	0.75	0.75	0.75
Total Split Positions	1	1	1
Total Finance FTE	5	5	5

City of Brooksville

Fiscal Year 2018

Budget Document for Finance Dept.

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 001 012 513	Financial & Administrative Salaries	26,279	5,688	18,525	59,197	72,125	72,114
51200 001 012 513	Regular Salaries & Wages	155,319	163,069	157,857	165,600	163,966	156,322
51400 001 012 513	Overtime - Unscheduled	4,604	6,310	3,576	721	2,000	2,000
51605 001 012 513	Bereavement Pay	1,034	0	0	0	0	0
51606 001 012 513	Jury Duty Pay	93	0	0	0	0	0
52100 001 012 513	FICA Taxes	13,913	12,365	12,594	15,909	18,214	17,628
52200 001 012 513	Retirement Contributions	12,062	13,558	15,194	24,871	27,507	28,916
52300 001 012 513	Health Insurance	23,035	25,134	0	0	0	0
52301 001 012 513	Life Insurance	968	968	967	1,436	1,473	1,438
52303 001 012 513	Long Term Disability	355	355	354	528	548	530
52320 001 012 513	Dental employee	1,320	1,323	1,121	1,487	1,558	1,600
52400 001 012 513	Workers Comp Insurance	608	701	746	837	997	1,111
1. Total Personnel Service Costs		239,589	229,470	210,931	270,587	288,388	281,659
53101 001 012 513	Medical Services	40	0	105	0	0	0
53400 001 012 513	Other Contractual Services	9,604	9,858	0	6,800	0	0
54000 001 012 513	Travel and Per Diem	404	941	1,146	653	2,902	3,359
54100 001 012 513	Communication & Freight Charge	1,168	1,690	858	2,010	2,302	2,302
54110 001 012 513	Postage	8	0	133	53	50	50
54600 001 012 513	Repair & Maintenance Services	649	542	11,429	11,529	11,504	11,617
54700 001 012 513	Printing & Binding Services	134	744	1,303	215	1,795	1,200
54800 001 012 513	Advertising Activities		717	0	0	0	0
54900 001 012 513	Other Current Charges	508	534	0	178	0	0
55100 001 012 513	Office Supplies	1,517	1,790	2,259	1,926	2,550	2,000
55210 001 012 513	Operating Supplies	23	0	0	0	0	0

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
55220 001 012 513	Computer Supplies	89	0	0	0	460	460
55400 001 012 513	Books, Publications, Subscription &	340	310	435	285	585	585
55410 001 012 513	Training and Education	320	225	225	837	1,810	2,085
55500 001 012 513	Uncapitalized Equipment	3,253	0	0	0	2,000	2,000
2. Total Operating Costs		18,057	17,350	17,892	24,486	25,958	25,658
56609 001 012 513	Transfer Out to 609		0	0	0	0	2,500
56609 001 012 581	Transfer Out to 609	1,250	1,250	37,697	2,500	2,500	0
56610 001 012 513	Transfer Out to 610		0	0	0	0	32,015
56610 001 012 581	Transfer Out to 610		0	0	39,833	42,015	0
5. Total Transfers Out		1,250	1,250	37,697	42,333	44,515	34,515
Expense		258,896	248,070	266,521	337,406	358,861	341,832



Police Department

	2016 Actual	2017 Budget	2018 Budget
Personnel Service	\$2,020,486	\$2,049,961	\$2,063,512
Operating Expenses	\$253,703	\$270,162	\$250,259
Capital Outlay	\$52,337	\$81,067	\$43,466
Transfers	\$231,502	\$258,409	\$202,534
Total	\$2,558,028	\$2,659,599	\$2,559,771

Staffing	2016	2017	2018
Police Chief	1	1	1
Police Captain	1	1	1
Police Lieutenant	1	1	1
Detective Lieutenant	1	1	1
Patrol Sergeant	0	1	1
Detective	2	2	2
Police Sergeant	4	4	4
Police Officer	13	13	14
Evidence Technician III	1	1	1
Admin. Assistant III	2	2	2
Admin. Specialist III	1	0	0
Total Full Time			
Police FTE	27	27	28
Reserve Officers	2.15	2.15	0.91
Total Part Time	2.15	2.15	0.91
Total Police FTE	29.15	29.15	28.91

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 2018

Budget Document for Police Dept.

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 001 013 521	Financial & Administrative Salaries	85,754	87,403	89,901	93,396	91,098	90,898
51200 001 013 521	Regular Salaries & Wages	1,115,555	1,156,127	1,159,933	1,232,892	1,238,105	1,274,706
51400 001 013 521	Overtime - Unscheduled	60,975	48,729	57,181	65,492	60,337	60,337
51500 001 013 521	Incentive/ Special Pay	36,524	41,677	43,177	43,671	63,635	31,875
51605 001 013 521	Bereavement Pay	859	1,493	0	0	0	0
51607 001 013 521	Reserves - Public Safety	42,150	56,668	50,723	47,764	104,446	47,607
51608 001 013 521	Military Leave	4,214	2,966	3,430	5,324	0	0
51613 001 013 521	Clothing Allowance	4,500	4,500	4,500	5,624	5,250	5,250
52100 001 013 521	FICA Taxes	101,760	105,661	104,859	112,740	119,559	115,566
52200 001 013 521	Retirement Contributions	95,816	110,059	122,986	341,804	284,080	344,462
52300 001 013 521	Health Insurance	120,855	140,333	0	0	0	0
52301 001 013 521	Life Insurance	8,277	8,795	8,447	8,928	9,720	9,130
52303 001 013 521	Long Term Disability	2,606	2,798	2,684	2,848	3,583	3,365
52320 001 013 521	Dental employee	7,848	8,764	7,575	7,971	8,894	8,960
52400 001 013 521	Workers Comp Insurance	34,876	41,670	44,810	52,032	61,254	71,356
52410 001 013 521	W/Comp Claims	1,587	0	0	0	0	0
52500 001 013 521	Unemployment Compensation		870	0	0	0	0
1. Total Personnel Service Costs		1,724,156	1,818,511	1,700,206	2,020,486	2,049,961	2,063,512
53100 001 013 521	Legal Services		1,770	630	360	2,000	2,000
53101 001 013 521	Medical Services	6,131	3,918	2,784	1,589	4,830	3,830
53400 001 013 521	Other Contractual Services	15,667	16,766	13,522	24,390	30,957	34,748
53500 001 013 521	Criminal Investigation	506	1,082	626	670	600	600
54000 001 013 521	Travel and Per Diem	8,904	7,164	6,421	8,275	7,000	5,000
54100 001 013 521	Communication & Freight Charge	25,279	29,078	29,363	28,269	34,981	33,981

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
54110 001 013 521	Postage	275	246	286	165	400	400
54210 001 013 521	Automotive Repair Service	5,972	8,400	7,242	4,723	5,216	5,216
54300 001 013 521	Electric	13,971	16,941	17,534	15,949	16,600	16,600
54303 001 013 521	Water	3,073	2,709	2,590	2,550	2,640	2,772
54400 001 013 521	Equipment & Vehicle Rental		0	0	103	0	0
54560 001 013 521	Insurance Claims & Deductibles	1,000	965	0	0	0	0
54600 001 013 521	Repair & Maintenance Services	7,262	7,550	6,063	2,902	2,802	2,802
54700 001 013 521	Printing & Binding Services	945	1,241	581	883	980	980
54800 001 013 521	Advertising Activities	439	297	843	516	1,000	500
54810 001 013 521	Promotional Activities		277	0	0	0	0
54900 001 013 521	Other Current Charges	1,072	930	-270	1,900	1,000	1,000
54910 001 013 521	Ammunition	9,540	8,255	8,939	2,448	6,112	6,112
55100 001 013 521	Office Supplies	5,248	3,747	2,722	4,254	4,385	4,385
55210 001 013 521	Operating Supplies	5,176	3,109	5,660	4,715	5,495	5,495
55211 001 013 521	Medical Supplies	1,818	2,400	496	1,662	3,647	3,647
55220 001 013 521	Computer Supplies	1,292	1,592	1,268	4,817	7,490	200
55223 001 013 521	Repair & Maintenance Supplies	281	268	874	210	2,300	1,300
55230 001 013 521	Clothing & Uniforms	11,259	6,712	9,366	10,927	10,276	5,240
55240 001 013 521	Institutional Supplies	2,917	2,520	2,840	2,747	3,391	3,391
55250 001 013 521	Fuels & Lubricants	103,808	106,899	72,676	64,868	80,000	70,000
55251 001 013 521	Tags & Titles	1,181	846	1,747	955	1,000	1,000
55252 001 013 521	Small Tools	398	513	610	901	750	750
55253 001 013 521	Auto Repair Supplies (in-house)	20,630	13,188	18,744	19,365	15,000	19,000
55400 001 013 521	Books, Publications, Subscription &	2,078	1,849	1,563	1,369	1,800	1,800
55410 001 013 521	Training and Education	3,275	2,273	4,814	4,187	2,500	2,500
55500 001 013 521	Uncapitalized Equipment	449	6,041	44,511	37,035	15,010	15,010
2. Total Operating Costs		259,845	259,548	265,045	253,703	270,162	250,259
55620 001 013 521	Building and Improvements		12,479	0	0	5,000	0
55630 001 013 521	Improvements Other Than Building		0	0	0	0	0
55640 001 013 521	Machinery & Equipment		0	99,251	29,716	76,066	43,466
3. Total Capital Outlay Costs			12,479	99,251	29,716	81,066	43,466

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
56501 001 013 581	Transfer Out to 501	10,011	10,040	17,838	11,368	18,028	16,153
56609 001 013 521	Transfer Out to 609		0	0	0	0	13,500
56609 001 013 581	Transfer Out to 609	6,500	6,500	203,565	13,000	13,500	0
56610 001 013 521	Transfer Out to 610		0	0	0	0	172,881
56610 001 013 581	Transfer Out to 610		0	0	207,134	226,881	0
5. Total Transfers Out		16,511	16,540	221,403	231,502	258,409	202,534
	Expense	2,000,512	2,107,079	2,285,904	2,535,406	2,659,599	2,559,772



Fire Department

	2016 Actual	2017 Budget	2018 Budget
Operating Expense	\$4,105	0	\$0
Transfers	\$967,958	\$903,581	\$803,581
Total	\$972,063	\$903,581	\$803,581

(Note: Fire Department in Fund 143)

Department Mission

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

City of Brooksville

Fiscal Year 2018

Budget Document for Fire Dept.

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 001 014 522	Financial & Administrative Salaries		0	0	0	0	0
51200 001 014 522	Regular Salaries & Wages		0	0	0	0	0
51400 001 014 522	Overtime - Unscheduled		0	0	0	0	0
51410 001 014 522	Overtime - Scheduled		0	0	0	0	0
51500 001 014 522	Incentive/ Special Pay		0	0	0	0	0
51605 001 014 522	Bereavement Pay		0	0	0	0	0
51607 001 014 522	Reserves - Public Safety		0	0	0	0	0
52100 001 014 522	FICA Taxes		0	0	0	0	0
52200 001 014 522	Retirement Contributions		0	0	0	0	0
52300 001 014 522	Health Insurance		0	0	0	0	0
52301 001 014 522	Life Insurance		0	0	0	0	0
52320 001 014 522	Dental employee		0	0	0	0	0
1. Total Personnel Service Costs							
53101 001 014 522	Medical Services		0	0	0	0	0
53400 001 014 522	Other Contractual Services		0	4,312	4,105	0	0
54100 001 014 522	Communication & Freight Charge		0	0	0	0	0
54303 001 014 522	Water		0	0	0	0	0
55253 001 014 522	Auto Repair Supplies (in-house)		0	0	0	0	0
55400 001 014 522	Books, Publications, Subscription &		0	0	0	0	0
2. Total Operating Costs				4,312	4,105		
56143 001 014 522	Transfer out to Fund 143		0	0	0	0	0
56143 001 014 581	Transfer out to Fund 143	1,239,366	1,026,677	1,010,366	967,958	903,581	803,581
5. Total Transfers Out		1,239,366	1,026,677	1,010,366	967,958	903,581	803,581



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

	2016 Actual	2017 Budget	2018 Budget
Personal Services	\$402,973	\$426,495	\$425,097
Operating Expenses	\$221,718	\$224,303	\$220,236
Capital Outlay	\$0	\$14,500	\$0
Transfers	\$110,449	\$114,694	\$92,353
Total	\$735,140	\$779,992	\$737,686

Staffing	2016	2017	2018
Parks, Facilities & Recreation Director	1	1	1
Admin. Assistant III	1	1	1
Park Attendant I	2	2	2
Park Attendant II	1	1	1
Maintenance Tech. III	1	1	1
Parks & Facilities Supervisor	1	1	1
Horticulture Tech.	1	1	1
Inmate Guard Supervisor	1	1	1
Environmental Specialist	1	1	1
Recreation Leader III	1	1	1
Total Full Time Parks Department FTE	11	11	11
Total Parks Department FTE	11	11	11

Department Mission

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

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

City of Brooksville

Fiscal Year 2018

Budget Document for Parks, Recreation & Facilities

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 001 020 572	Financial & Administrative Salaries	60,282	61,867	61,786	65,610	63,850	63,650
51200 001 020 572	Regular Salaries & Wages	227,917	247,413	238,674	255,648	273,669	270,026
51400 001 020 572	Overtime - Unscheduled	3,304	3,004	4,426	3,663	3,000	3,500
51605 001 020 572	Bereavement Pay	1,234	0	0	0	0	0
52100 001 020 572	FICA Taxes	22,201	23,650	22,745	23,656	26,050	24,440
52200 001 020 572	Retirement Contributions	18,545	29,092	30,119	31,377	33,707	36,118
52300 001 020 572	Health Insurance	46,020	53,934	0	0	0	0
52301 001 020 572	Life Insurance	1,753	1,843	1,743	1,848	2,106	2,104
52303 001 020 572	Long Term Disability	643	675	637	676	783	776
52320 001 020 572	Dental employee	2,892	2,839	2,520	2,824	3,494	3,520
52400 001 020 572	Workers Comp Insurance	11,868	13,722	15,041	17,692	19,837	20,964
52410 001 020 572	W/Comp Claims	699	0	0	0	0	0
52500 001 020 572	Unemployment Compensation	6,325	1,582	1,364	-22	0	0
1. Total Personnel Service Costs		403,682	439,621	379,054	402,973	426,495	425,097
53101 001 020 572	Medical Services	1,404	1,677	1,122	2,177	1,110	1,200
53400 001 020 572	Other Contractual Services	9,068	11,797	17,151	20,178	24,300	17,549
53401 001 020 572	Contract Labor		150	0	0	0	0
54000 001 020 572	Travel and Per Diem	356	515	47	259	1,500	1,500
54100 001 020 572	Communication & Freight Charge	2,820	7,061	8,132	9,206	4,481	4,502
54110 001 020 572	Postage	10	0	0	0	50	50
54210 001 020 572	Automotive Repair Service	50	155	1,338	6	500	500
54300 001 020 572	Electric	31,173	39,381	42,919	38,472	41,670	41,670
54303 001 020 572	Water	9,201	8,246	11,218	10,693	11,000	11,000
54400 001 020 572	Equipment & Vehicle Rental	2,428	807	1,725	1,494	3,800	2,000

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
54401 001 020 572	Rentals & Leases	1,731	2,210	3,171	2,012	2,400	2,400
54560 001 020 572	Insurance Claims & Deductibles	1,000	0	0	0	0	0
54600 001 020 572	Repair & Maintenance Services	20,477	28,706	39,969	37,124	26,340	33,000
54700 001 020 572	Printing & Binding Services	210	103	127	561	800	800
54810 001 020 572	Promotional Activities		30	550	824	0	500
54900 001 020 572	Other Current Charges	71	40	0	25	0	0
54920 001 020 572	Recreational Supplies	679	294	3,200	3,092	2,000	1,000
55100 001 020 572	Office Supplies	449	789	1,005	1,060	1,250	1,250
55210 001 020 572	Operating Supplies	19,601	21,382	22,395	20,900	26,012	24,000
55211 001 020 572	Medical Supplies		91	0	0	150	150
55223 001 020 572	Repair & Maintenance Supplies	27,104	29,018	15,948	22,097	25,000	25,000
55225 001 020 572	Chemicals Supplies	1,886	1,693	3,427	2,377	4,000	3,000
55226 001 020 572	Safety Supplies & Gear	430	1,211	788	0	0	750
55230 001 020 572	Clothing & Uniforms	2,387	2,607	3,327	2,812	2,650	2,650
55240 001 020 572	Institutional Supplies	18,542	21,150	22,983	26,971	22,000	25,000
55250 001 020 572	Fuels & Lubricants	14,584	17,100	13,450	10,164	15,000	13,000
55251 001 020 572	Tags & Titles		86	0	0	0	0
55252 001 020 572	Small Tools	1,003	684	1,097	893	1,000	1,000
55253 001 020 572	Auto Repair Supplies (in-house)	4,780	-2,171	1,422	4,118	1,500	1,500
55400 001 020 572	Books, Publications, Subscription &	758	752	575	25	790	765
55410 001 020 572	Training and Education	935	1,678	705	1,882	2,500	2,000
55500 001 020 572	Uncapitalized Equipment	4,723	9,479	3,356	2,296	2,500	2,500
2. Total Operating Costs		177,859	206,723	221,144	221,718	224,303	220,236
55620 001 020 572	Building and Improvements		0	0	0	10,000	0
55630 001 020 572	Improvements Other Than Building		71,136	20,955	0	0	0
55640 001 020 572	Machinery & Equipment		6,095	0	0	4,500	0
3. Total Capital Outlay Costs			77,231	20,955		14,500	
56139 001 020 581	Transfer Out to 139	5,000	4,186	5,000	6,000	5,000	5,000
56311 001 020 581	Transfer Out to 311	3,444	3,474	3,474	3,474	3,474	3,474
56501 001 020 581	Transfer Out to 501	8,966	14,777	9,816	2,842	3,287	2,946

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
56503 001 020 581	Transfer Out to 503		5,000	5,000	5,000	5,000	5,000
56609 001 020 572	Transfer Out to 609		0	0	0	0	5,500
56609 001 020 581	Transfer Out to 609	2,500	2,500	82,934	5,500	5,500	0
56610 001 020 572	Transfer Out to 610		0	0	0	0	70,433
56610 001 020 581	Transfer Out to 610		0	0	87,633	92,433	0
5. Total Transfers Out		19,910	29,937	106,224	110,449	114,694	92,353
	Expense	601,451	753,512	727,377	735,141	779,992	737,686



Parks, Facilities & Recreation Department
Cemetery Division

	2016 Actual	2017 Budget	2018 Budget
Personal Services	\$68,637	\$68,677	\$69,151
Operating Expenses	\$19,554	\$25,322	\$34,167
Transfers	\$31,933	\$33,056	\$18,806
Total	\$120,124	\$127,055	\$122,124

Staffing	2016	2017	2018
Cemetery Sexton	1	1	1
Cemetery Attendant II	1	1	1
Total Full Time Cemetery FTE	2	2	2
Total Cemetery FTE	2	2	2

Department Mission

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

City of Brooksville

Fiscal Year 2018

Budget Document for Cemetery

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51200 001 017 539	Regular Salaries & Wages	56,586	55,663	40,377	55,755	54,896	54,496
51400 001 017 539	Overtime - Unscheduled	962	385	83	222	500	500
52100 001 017 539	FICA Taxes	4,409	4,269	3,054	4,211	4,238	4,207
52200 001 017 539	Retirement Contributions	3,781	5,955	3,756	4,067	4,009	4,356
52300 001 017 539	Health Insurance	11,750	11,520	0	0	0	0
52301 001 017 539	Life Insurance	343	323	250	343	346	343
52303 001 017 539	Long Term Disability	125	118	91	125	128	126
52320 001 017 539	Dental employee	661	606	474	605	635	640
52400 001 017 539	Workers Comp Insurance	2,606	3,009	3,198	3,310	3,926	4,482
1. Total Personnel Service Costs		81,223	81,848	51,283	68,637	68,677	69,151
53101 001 017 539	Medical Services	125	0	0	0	50	50
53400 001 017 539	Other Contractual Services	446	550	271	3,500	620	10,540
54000 001 017 539	Travel and Per Diem		0	0	52	0	0
54100 001 017 539	Communication & Freight Charge	1,237	1,111	1,058	1,149	1,195	1,385
54110 001 017 539	Postage		0	0	0	50	0
54210 001 017 539	Automotive Repair Service		108	0	60	500	0
54300 001 017 539	Electric	860	862	867	864	1,000	950
54303 001 017 539	Water	5,880	6,638	6,126	4,029	3,000	3,600
54400 001 017 539	Equipment & Vehicle Rental	474	0	0	0	1,200	1,200
54600 001 017 539	Repair & Maintenance Services	1,639	1,727	1,112	1,386	2,752	5,252
54700 001 017 539	Printing & Binding Services	909	307	0	49	500	300
54800 001 017 539	Advertising Activities	50	600	0	500	500	0
54900 001 017 539	Other Current Charges	25	0	0	0	0	0
54911 001 017 539	Cemetery Monuments For Resale	200	2,705	537	0	2,600	2,600

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
54912 001 017 539	Cemetery Lot Buyback	1,600	5,400	3,250	1,800	2,500	2,500
55100 001 017 539	Office Supplies	87	89	50	153	250	200
55210 001 017 539	Operating Supplies	2,464	1,677	264	256	2,500	500
55220 001 017 539	Computer Supplies		0	334	0	355	450
55223 001 017 539	Repair & Maintenance Supplies		0	441	278	0	0
55225 001 017 539	Chemicals Supplies	112	265	0	200	200	0
55226 001 017 539	Safety Supplies & Gear		0	0	0	250	0
55230 001 017 539	Clothing & Uniforms	636	580	538	454	400	440
55240 001 017 539	Institutional Supplies		37	0	0	0	0
55250 001 017 539	Fuels & Lubricants	4,237	3,943	2,200	3,181	3,000	3,000
55252 001 017 539	Small Tools	83	123	56	0	150	150
55253 001 017 539	Auto Repair Supplies (in-house)	117	201	333	277	500	300
55400 001 017 539	Books, Publications, Subscription &	114	0	295	0	0	0
55410 001 017 539	Training and Education		60	0	0	250	0
55500 001 017 539	Uncapitalized Equipment	736	1,075	698	1,366	1,000	750
2. Total Operating Costs		22,029	28,057	18,428	19,554	25,322	34,167
55620 001 017 539	Building and Improvements	5,181	0	0	0	0	0
3. Total Capital Outlay Costs		5,181					
56501 001 017 581	Transfer Out to 501	697	94	211	0	250	0
56503 001 017 581	Transfer Out to 503		3,000	5,000	5,000	5,000	5,000
56605 001 017 581	Transfer Out to 605	5,847	10,000	10,000	10,000	10,000	0
56609 001 017 539	Transfer Out to 609		0	0	0	0	1,000
56609 001 017 581	Transfer Out to 609	500	500	15,079	1,000	1,000	0
56610 001 017 539	Transfer Out to 610		0	0	0	0	12,806
56610 001 017 581	Transfer Out to 610		0	0	15,933	16,806	0
5. Total Transfers Out		7,044	13,594	30,290	31,933	33,056	18,806
Expense		115,477	123,499	100,001	120,124	127,055	122,124



Public Works Department
Streets & Drainage Division

	2016 Actual	2017 Budget	2018 Budget
Personal Services	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Transfers	\$302,742	\$339,269	\$339,269
Total	\$302,742	\$339,269	\$339,269

Staffing	2016	2017	2018
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
Total Full Time Streets & Drainage FTE	0	0	0
Total Streets & Drainage FTE	0	0	0

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

Department Mission

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

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

City of Brooksville

Fiscal Year 2018

Budget Document for Streets & Drainage

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 001 019 541	Financial & Administrative Salaries	15,528	15,849	15,660	-1,783	0	0
51200 001 019 541	Regular Salaries & Wages	124,356	147,427	150,871	-1,706	0	0
51400 001 019 541	Overtime - Unscheduled	4,769	5,844	4,706	-106	0	0
51605 001 019 541	Bereavement Pay	297	178	0	0	0	0
52100 001 019 541	FICA Taxes	10,648	12,775	12,905	-273	0	0
52200 001 019 541	Retirement Contributions	8,970	13,693	14,625	-450	0	0
52300 001 019 541	Health Insurance	20,072	25,658	0	0	0	0
52301 001 019 541	Life Insurance	680	754	964	0	0	0
52303 001 019 541	Long Term Disability	262	288	378	0	0	0
52320 001 019 541	Dental employee	1,240	1,433	1,673	0	0	0
52400 001 019 541	Workers Comp Insurance	10,284	11,888	12,495	0	0	0
52500 001 019 541	Unemployment Compensation	6,316	536	0	0	0	0
1. Total Personnel Service Costs		203,422	236,325	214,276	-4,317		
53101 001 019 541	Medical Services	589	629	297	0	0	0
53400 001 019 541	Other Contractual Services	102,193	69,278	80,753	0	0	0
53401 001 019 541	Contract Labor		0	0	0	0	0
54000 001 019 541	Travel and Per Diem	380	65	0	0	0	0
54100 001 019 541	Communication & Freight Charge	2,602	2,196	1,955	0	0	0
54110 001 019 541	Postage	18	195	0	0	0	0
54210 001 019 541	Automotive Repair Service	810	95	1,776	0	0	0
54300 001 019 541	Electric	4,128	1,956	1,890	0	0	0
54303 001 019 541	Water	3,841	2,459	1,570	0	0	0
54304 001 019 541	Electric - Traffic Light		0	-2,256	0	0	0
54400 001 019 541	Equipment & Vehicle Rental	1,690	1,076	2,489	0	0	0

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
54401 001 019 541	Rentals & Leases	18	0	13,508	0	0	0
54560 001 019 541	Insurance Claims & Deductibles	576	104	0	0	0	0
54600 001 019 541	Repair & Maintenance Services	1,095	874	368	0	0	0
54700 001 019 541	Printing & Binding Services	78	149	156	0	0	0
54800 001 019 541	Advertising Activities		0	0	0	0	0
54900 001 019 541	Other Current Charges	10	250	0	0	0	0
55100 001 019 541	Office Supplies	1,036	541	545	0	0	0
55210 001 019 541	Operating Supplies	1,447	11,478	22,260	0	0	0
55220 001 019 541	Computer Supplies	21	0	0	0	0	0
55223 001 019 541	Repair & Maintenance Supplies	17,855	7,106	0	0	0	0
55225 001 019 541	Chemicals Supplies		327	106	0	0	0
55226 001 019 541	Safety Supplies & Gear	4,507	4,948	2,146	0	0	0
55227 001 019 541	Safety Marking Devices	2,102	556	6,682	0	0	0
55230 001 019 541	Clothing & Uniforms	1,167	1,207	1,247	0	0	0
55235 001 019 541	Barricades		857	750	0	0	0
55240 001 019 541	Institutional Supplies	830	503	230	0	0	0
55250 001 019 541	Fuels & Lubricants	17,325	15,870	13,063	0	0	0
55251 001 019 541	Tags & Titles	37	0	0	0	0	0
55252 001 019 541	Small Tools	573	1,450	1,222	0	0	0
55253 001 019 541	Auto Repair Supplies (in-house)	5,216	3,019	3,461	0	0	0
55310 001 019 541	Asphalt-hot mix	5,376	5,698	0	0	0	0
55311 001 019 541	Limerock/Screening		74	0	0	0	0
55312 001 019 541	Sidewalks	276	1,235	0	0	0	0
55313 001 019 541	Drainage	624	124	0	0	0	0
55400 001 019 541	Books, Publications, Subscription &		26	0	0	0	0
55410 001 019 541	Training and Education	368	925	0	0	0	0
55500 001 019 541	Uncapitalized Equipment	3,272	23	601	0	0	0
2. Total Operating Costs		180,060	135,293	154,819			
55620 001 019 541	Building and Improvements		0	0	0	0	0
3. Total Capital Outlay Costs							

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
56108 001 019 581	Transfer Out to 108		0	0	302,742	339,269	339,269
56311 001 019 581	Transfer Out to 311	1,668	1,683	1,683	0	0	0
56501 001 019 581	Transfer Out to 501	20,903	19,796	11,400	0	0	0
56609 001 019 541	Transfer Out to 609		0	0	0	0	0
56609 001 019 581	Transfer Out to 609	1,438	1,438	43,352	0	0	0
5. Total Transfers Out		24,009	22,917	56,435	302,742	339,269	339,269
	Expense	407,492	394,535	425,530	298,425	339,269	339,269

City of Brooksville

TOTAL ALL SPECIAL REVENUE FUNDS

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018
INCOME						
Intergovernmental Revenue	\$356,291	\$443,742	\$510,824	\$392,422	\$412,079	\$431,048
Facility Rental Fees	0	0	0	1,630	2,500	2,000
Fines & Forfeitures	2,756,961	2,079,208	1,443,415	1,659,926	283,000	33,000
Miscellaneous	48,321	48,083	50,479	52,640	43,484	28,578
Interest Income	3,253	7,999	9,898	14,892	90,609	92,173
Special Assessment	304,360	571,460	534,419	719,893	731,188	849,077
Transfers In	1,248,989	1,035,892	1,315,366	1,569,868	1,359,930	1,147,850
Prior Year Carry forward	2,531,729	2,709,714	2,498,526	2,470,161	2,648,792	3,318,231
Total Income	\$7,249,904	\$6,896,098	\$6,362,927	\$6,881,432	\$5,571,582	\$5,901,957
EXPENDITURES						
Personnel Services	\$1,379,881	\$1,482,162	\$1,321,771	\$1,617,339	\$1,621,789	\$1,573,733
Operating Expenditures	2,283,984	1,866,470	1,485,780	1,545,202	911,900	617,744
Capital Outlays	335,191	93,868	38,467	163,866	1,321,223	1,728,873
Debt Service	59,534	59,284	57,010	56,997	57,270	57,270
Transfers Out	491,121	895,788	989,738	282,807	250,339	198,730
Reserves	2,700,193	2,498,526	2,470,161	3,215,221	1,409,061	1,725,607
Total Expenditures	\$7,249,904	\$6,896,098	\$6,362,927	\$6,881,432	\$5,571,582	\$5,901,957

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

S
U
M
M
A
R
Y

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	7890	8,353	10,909	11,557	8,000	8,000	
Miscellaneous	0	0	0	0	0	0	
Interest Income	31	12	13	36	15	70	
Special Assessment	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	19,619	27,540	35,905	44,788	44,811	58,851	
Total Income	\$27,540	\$35,905	\$46,827	\$56,381	\$52,826	\$66,921	
EXPENDITURES							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	2,039	0	12,000	12,000	(1)
Capital Outlays	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	27,540	35,905	44,788	56,381	40,826	54,921	
Total Expenditures	\$27,540	\$35,905	\$46,827	\$56,381	\$52,826	\$66,921	

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) Travel & per dem \$6,000 and training & education \$6,000.

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$136,435	\$143,946
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	650	350
Special Assessment	0	0	0	0	0	0
Transfers In	0	0	0	0	112,080	0
Prior Year Carry forward	0	0	0	0	0	238,040
Total Income	\$0	\$0	\$0	\$0	\$249,165	\$382,336
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0	0
Capital Outlays	0	0	0	0	0	325,000 (1)
Transfers Out	0	0	0	0	0	0
Reserves	0	0	0	0	249,165	57,336
Total Expenditures	\$0	\$0	\$0	\$0	\$249,165	\$382,336

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) Howell Ave. sidewalk project \$125,000 and Windy Way storm water maintenance project Phase 1 & 2 \$200,000.

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018
INCOME						
Intergovernmental Revenue	\$247,184	\$247,915	\$273,880	\$219,267	\$201,196	\$207,680
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous	0	0	0	20,299	11,900	12,944
Street Lightning/Signal Maintenance	0	0	0	0	80,584	80,584
Special Assessment	0	0	0	0	0	0
Transfers In	0	0	0	302,742	339,269	339,269
Prior Year Carry forward	17,790	16,391	23,518	49,801	56,028	85,601
Total Income	\$264,974	\$264,306	\$297,398	\$592,109	\$688,977	\$726,078
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$223,291	\$229,024	\$228,195
Operating Expenditures	0	0	0	174,268	360,704	367,610
Capital Outlays	0	0	0	49,475	12,000	4,650 (1)
Transfers Out	248,583	240,788	247,597	53,033	58,940	47,694
Reserves	16,391	23,518	49,801	92,042	28,309	77,929
Total Expenditures	\$264,974	\$264,306	\$297,398	\$592,109	\$688,977	\$726,078

(1) Street's share of fork lift \$4,650.

S
P
E
C
I
A
L
R
E
V
E
N
U
E
F
U
N
D
S



Public Works Department
Streets & Drainage Division

	2016 Actual	2017 Budget	2018 Budget
Personal Services	\$0	\$229,024	\$228,195
Operating Expenses	\$0	\$360,704	\$367,610
Capital Outlay	\$0	\$12,000	\$4,650
Transfers	\$0	\$58,940	\$47,694
Reserves	\$0	\$28,309	\$77,929
Total	\$0	\$688,977	\$726,078

Staffing	2016	2017	2018
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
Total Full Time Streets & Drainage FTE	5.75	5.75	5.75
Total Streets & Drainage FTE	5.75	5.75	5.75

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

Department Mission

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

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

City of Brooksville

Fiscal Year 2018

Budget Document for Local Option Gas Tax Fund 108

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 108 019 541	Financial & Administrative Salaries		0	0	17,286	16,275	16,225
51200 108 019 541	Regular Salaries & Wages		0	0	154,800	157,339	156,239
51400 108 019 541	Overtime - Unscheduled		0	0	4,880	6,000	3,500
52100 108 019 541	FICA Taxes		0	0	13,242	13,740	13,461
52200 108 019 541	Retirement Contributions		0	0	15,727	15,317	16,336
52301 108 019 541	Life Insurance		0	0	965	1,121	1,098
52303 108 019 541	Long Term Disability		0	0	374	413	405
52320 108 019 541	Dental employee		0	0	1,613	1,826	1,840
52400 108 019 541	Workers Comp Insurance		0	0	14,405	16,992	19,091
1. Total Personnel Service Costs					223,291	229,024	228,195
53101 108 019 541	Medical Services		0	0	582	500	0
53400 108 019 541	Other Contractual Services		0	0	94,270	143,320	155,000
54000 108 019 541	Travel and Per Diem		0	0	0	1,000	0
54100 108 019 541	Communication & Freight Charge		0	0	2,267	2,560	2,860
54110 108 019 541	Postage		0	0	0	50	0
54210 108 019 541	Automotive Repair Service		0	0	870	1,000	1,000
54300 108 019 541	Electric		0	0	1,768	2,000	2,900
54302 108 019 541	Electric - Street Lighting		0	0	0	110,000	120,000
54303 108 019 541	Water		0	0	1,371	2,000	1,700
54304 108 019 541	Electric - Traffic Light		0	0	0	8,000	8,800
54400 108 019 541	Equipment & Vehicle Rental		0	0	402	6,674	3,000
54401 108 019 541	Rentals & Leases		0	0	6,000	7,100	7,500
54500 108 009 510	General Business Insurance		0	0	-71	0	0
54560 108 019 541	Insurance Claims & Deductibles		0	0	1,000	500	1,000

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
54600 108 019 541	Repair & Maintenance Services		0	0	4,714	7,000	7,000
54700 108 019 541	Printing & Binding Services		0	0	140	500	200
54800 108 019 541	Advertising Activities		0	0	0	100	0
54900 108 019 541	Other Current Charges		0	0	380	0	0
55100 108 019 541	Office Supplies		0	0	858	750	750
55210 108 019 541	Operating Supplies		0	0	23,623	26,000	17,000
55223 108 019 541	Repair & Maintenance Supplies		0	0	1,321	2,000	1,000
55225 108 019 541	Chemicals Supplies		0	0	67	1,500	500
55226 108 019 541	Safety Supplies & Gear		0	0	2,606	2,500	2,000
55227 108 019 541	Safety Marking Devices		0	0	8,470	9,000	10,000
55230 108 019 541	Clothing & Uniforms		0	0	1,316	1,500	1,500
55235 108 019 541	Barricades		0	0	982	1,500	1,500
55240 108 019 541	Institutional Supplies		0	0	152	500	300
55250 108 019 541	Fuels & Lubricants		0	0	11,204	14,000	10,000
55251 108 019 541	Tags & Titles		0	0	95	300	300
55252 108 019 541	Small Tools		0	0	3,759	2,000	2,000
55253 108 019 541	Auto Repair Supplies (in-house)		0	0	2,068	4,000	4,000
55400 108 019 541	Books, Publications, Subscription &		0	0	56	100	100
55410 108 019 541	Training and Education		0	0	20	2,000	1,500
55500 108 019 541	Uncapitalized Equipment		0	0	3,545	750	4,200
2. Total Operating Costs					173,835	360,704	367,610
55620 108 019 541	Building and Improvements		0	0	18,811	0	0
55640 108 019 541	Machinery & Equipment		0	0	30,664	12,000	4,650
3. Total Capital Outlay Costs					49,475	12,000	4,650
56001 108 009 581	Transfer Out to General Fund	248,583	240,788	247,597	0	0	0
56311 108 019 581	Transfer Out to 311		0	0	1,683	1,683	1,683
56501 108 019 581	Transfer Out to 501		0	0	3,951	6,065	6,319
56609 108 019 541	Transfer Out to 609		0	0	0	0	2,875
56609 108 019 581	Transfer Out to 609		0	0	2,875	2,875	0
56610 108 019 541	Transfer Out to 610		0	0	0	0	36,817

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
56610 108 019 581	Transfer Out to 610		0	0	44,524	48,317	0
5. Total Transfers Out		248,583	240,788	247,597	53,033	58,940	47,694
Expense		248,583	240,788	247,597	499,634	660,668	648,149

City of Brooksville

Fund 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

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

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

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

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
Intergovernmental Revenue	\$0	\$2,520	\$0	\$0	\$0	\$0	
Fines & Forfeitures	35,354	48,692	31,508	49,355	15,000	20,000	
Miscellaneous	0	3,501	3,305	4,115	0	0	
Interest Income	145	22	24	28	21	50	
Special Assessment	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	93,308	17,721	34,514	23,197	31,220	46,813	
Total Income	\$128,807	\$72,456	\$69,351	\$76,695	\$46,241	\$66,863	
EXPENDITURES							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	27,543	25,938	46,154	26,934	33,000	37,500	(1)
Capital Outlays	83,543	12,004	0	0	10,000	10,000	(2)
Transfers Out	0	0	0	0	0	0	
Reserves	17,721	34,514	23,197	49,761	3,241	19,363	
Total Expenditures	\$128,807	\$72,456	\$69,351	\$76,695	\$46,241	\$66,863	

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

- (1) Towing charges \$20,000, operating supplies \$2,000, weapons, protective gear, electronic equipment \$5,500 clothing & uniforms \$5,000 and computer supplies \$5,000.
- (2) Investigative equipment \$10,000.

City of Brooksville

FUND 110 ROAD IMPACT FEES

Description: Impact Fees for Roads

Revenue Source: Impact Fees collected on new construction. 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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
Intergovernmental Revenue	\$0	\$0	\$0	\$69,855	\$15,228	\$50,202	
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	(3,518)	0	0	0	0	0	
Interest Income	1,779	7,747	9,661	14,348	9,100	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	1,954,026	1,952,287	1,960,034	1,969,695	1,963,595	1,997,401	
Total Income	\$1,952,287	\$1,960,034	\$1,969,695	\$2,053,898	\$1,987,923	\$2,057,903	
EXPENDITURES							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	0	
Capital Outlays	0	0	0	36,741	1,245,223	1,245,223	(1)
Transfers Out	0	0	0	0	0	0	
Reserves	1,952,287	1,960,034	1,969,695	2,017,157	742,700	812,680	
Total Expenditures	\$1,952,287	\$1,960,034	\$1,969,695	\$2,053,898	\$1,987,923	\$2,057,903	

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) 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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
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	12	5	6	15	10	28	
Special Assessment	162	2,111	1,441	7,799	1,182	3,340	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	6,067	3,600	5,716	7,163	14,477	4,049	
Total Income	\$6,241	\$5,716	\$7,163	\$14,977	\$15,669	\$7,417	
EXPENDITURES							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	14,000	7,000	(1)
Capital Outlays	2,641	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	3,600	5,716	7,163	14,977	1,669	417	
Total Expenditures	\$6,241	\$5,716	\$7,163	\$14,977	\$15,669	\$7,417	

S
P
E
C
I
A
L
R
E
V
E
N
U
E
F
U
N
D
S

(1) Radio upgrades 2 at \$3,500 each for a total of \$7,000.

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018
INCOME						
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	944	79	47	132	80	250
FHLB Interest	0	0	0	0	0	0
Special Assessment	1,047	11,437	7,811	42,218	6,192	17,988
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	263,509	50,869	62,385	70,243	109,806	125,037
Total Income	\$265,500	\$62,385	\$70,243	\$112,593	\$116,078	\$143,275
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0	0
Capital Outlays	214,631	0	0	0	0	0
Transfers Out	0	0	0	0	0	0
Reserves	50,869	62,385	70,243	112,593	116,078	143,275
Total Expenditures	\$265,500	\$62,385	\$70,243	\$112,593	\$116,078	\$143,275

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
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	105	41	45	129	80	250	
Special Assessment	432	5,277	3,603	24,648	2,580	8,300	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	48,166	48,703	54,021	57,669	62,008	88,224	
Total Income	\$48,703	\$54,021	\$57,669	\$82,446	\$64,668	\$96,774	
EXPENDITURES							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	56,000	0	
Capital Outlays	0	0	0	0	0	90,000	(1)
Transfers Out	0	0	0	0	0	0	
Reserves	48,703	54,021	57,669	82,446	8,668	6,774	
Total Expenditures	\$48,703	\$54,021	\$57,669	\$82,446	\$64,668	\$96,774	

S
P
E
C
I
A
L
R
E
V
E
N
U
E
F
U
N
D
S

(1) Air Packs

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018
INCOME						
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	135	53	59	84	54	160
Special Assessment	747	9,864	6,575	33,554	6,932	15,572
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	43,340	44,222	22,828	29,462	63,318	71,256
Total Income	\$44,222	\$54,139	\$29,462	\$63,100	\$70,304	\$86,988
EXPENDITURES						
Personnel Services		\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0	0
Capital Outlays	0	31,311	0	0	0	0
Transfers Out	0	0	0	0	0	0
Reserves	44,222	22,828	29,462	63,100	70,304	86,988
Total Expenditures	\$44,222	\$54,139	\$29,462	\$63,100	\$70,304	\$86,988

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	628	1,033	3,543	5,000	5,000	
Miscellaneous	15,559	2,982	14,984	2,499	0	0	
Interest Income	11	7	7	20	7	44	
Special Assessment	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	14,235	39,695	41,426	56,450	36,466	70,646	
Total Income	\$29,805	\$43,312	\$57,450	\$62,512	\$41,473	\$75,690	
EXPENDITURES							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	1,886	1,000	8,931	21,001	21,000	(1)
Capital Outlays	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	29,805	41,426	56,450	53,581	20,472	54,690	
Total Expenditures	\$29,805	\$43,312	\$57,450	\$62,512	\$41,473	\$75,690	

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) Criminal Investigation Misc. \$1,500, specialized training & equipment \$2,000, 1033 program equipment \$2,000, and narcotics enforcement equipment \$15,500.

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
Intergovernmental Revenue	\$28,775	\$29,333	\$26,945	\$23,671	\$20,000	\$20,000	(1)
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	0	0	5,358	0	0	0	
Interest Income	0	0	0	0	0	0	
Special Assessment	0	0	0	0	0	0	
Transfers In	2,674	5,029	0	0	0	0	
Prior Year Carry forward	0	0	1,111	1,147	0	1,147	
Total Income	\$31,449	\$34,362	\$33,414	\$24,818	\$20,000	\$21,147	
EXPENDITURES							
Personnel Services		\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	23,671	0	0	
Capital Outlays	0	33,251	32,267	0	20,000	20,000	(2)
Transfers Out	31,449	0	0	0	0	0	
Reserves	0	1,111	1,147	1,147	0	1,147	
Total Expenditures	\$31,449	\$34,362	\$33,414	\$24,818	\$20,000	\$21,147	

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) Federal Edward Byrne Memorial JAG Program funds.

(2) Machinery and/or Equipment \$20,000 (Depending on approval from the Department of Justice).

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	2,070	0	2,000	2,000	2,000	2,500	
Interest Income	9	4	4	11	8	22	
Loan Proceeds	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	9,156	10,982	7,042	7,586	7,793	11,717	
Total Income	\$11,235	\$10,986	\$9,046	\$9,597	\$9,801	\$14,239	
EXPENDITURES							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	253	3,944	1,460	0	2,600	2,000	(1)
Capital Outlays	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	10,982	7,042	7,586	9,597	7,201	12,239	
Total Expenditures	\$11,235	\$10,986	\$9,046	\$9,597	\$9,801	\$14,239	

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) Banners \$1,000, Fire prevention material \$1,000.

City of Brooksville

Fund 123 Police Grants & Donations

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

Revenue Source: Grants and Donations to the Police Department.

Expenditures: K-9 Expenses

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	0	
Miscellaneous	2,000	0	2,500	4,851	2,500	2,500	
Interest Income	37	11	12	34	0	65	
Loan Proceeds	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	18,377	17,673	15,784	15,716	8,200	11,774	
Total Income	\$20,414	\$17,684	\$18,296	\$20,601	\$10,700	\$14,339	
EXPENDITURES							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	2,741	1,900	2,580	3,936	2,000	2,000	(1)
Capital Outlays	0	0	0	7,498	8,700	8,700	(2)
Transfers Out	0	0	0	0	0	0	
Reserves	17,673	15,784	15,716	9,167	0	3,639	
Total Expenditures	\$20,414	\$17,684	\$18,296	\$20,601	\$10,700	\$14,339	

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

(1) Annual vet vaccines/treatment/medication/vitamins/food

(2) K-9 Dog (Replacement K-9 if required)

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018
INCOME						
Intergovernmental Revenue	\$0	\$0	\$659	\$0	\$0	\$0
Fines & Forfeitures	2,713,342	2,021,510	1,399,965	1,593,761	255,000	0
Miscellaneous	9	23,616	13,302	13,822	16,000	0
Interest Income	0	0	0	0	0	0
Special Assessment	0	0	0	0	0	0
Transfers In	0	0	200,000	0	0	0
Prior Year Carry forward	130,134	482,653	165,267	3,740	89,316	271,571
Total Income	\$2,843,485	\$2,527,779	\$1,779,193	\$1,611,323	\$360,316	\$271,571
EXPENDITURES						
Personnel Services	\$79,347	\$151,510	\$100,854	\$97,820	\$76,352	\$0
Operating Expenditures	2,046,859	1,556,397	1,075,557	1,207,895	234,174	8,000
Capital Outlays	34,376	4,105	0	0	0	0
Transfers Out	200,250	650,500	599,042	65,788	8,903	0
Reserves	482,653	165,267	3,740	239,820	40,887	263,571
Total Expenditures	\$2,843,485	\$2,527,779	\$1,779,193	\$1,611,323	\$360,316	\$271,571

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018
INCOME						
Intergovernmental Revenue	\$0	\$0	\$4,791	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0	0
Miscellaneous	21,214	6,812	0	0	0	0
Interest Income	45	18	20	55	0	0
Special Assessment	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	26,689	41,002	34,054	30,452	30,452	30,507
Total Income	\$47,948	\$47,832	\$38,865	\$30,507	\$30,452	\$30,507
EXPENDITURES						
Personnel Services	(\$233)	\$13,328	\$8,413	\$0	\$0	\$0
Operating Expenditures	4,736	450	0	0	0	0
Capital Outlays	0	0	0	0	0	0
Transfers Out	2,074	0	0	0	0	0
Reserves	41,371	34,054	30,452	30,507	30,452	30,507
Total Expenditures	\$47,948	\$47,832	\$38,865	\$30,507	\$30,452	\$30,507

S
P
E
C
I
A
L
R
E
V
E
N
U
E
F
U
N
D
S

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 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Facility Rental Fees	0	0	0	1,630	2,500	2,000	(1)
Miscellaneous	6,183	7,702	4,527	5,054	7,500	7,000	(2)
Interest Income	0	0	0	0	0	0	
Transfers In	6,949	4,186	5,000	6,000	5,000	5,000	(3)
Prior Year Carry forward	1,618	4,328	250	249	1,302	3,350	
Total Income	\$14,750	\$16,216	\$9,777	\$12,933	\$16,302	\$17,350	
EXPENDITURES							
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	10,422	15,966	9,528	9,761	12,905	13,330	(4)
Capital Outlays	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	4,328	250	249	3,172	3,397	4,020	
Total Expenditures	\$14,750	\$16,216	\$9,777	\$12,933	\$16,302	\$17,350	

S
P
E
C
I
A
L
L

R
E
V
E
N
U
E

F
U
N
D
S

(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 \$1,850, AT&T for elevator monitoring \$3,300, Mowery Eevator service \$1,440, electric \$4,500, water \$1,000, Fire system test and inspection \$925 and elevator test and inspection \$120, and elevator license renewal \$75.

City of Brooksville

FUND 140 FDOT PROJECTS

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018
INCOME						
Intergovernmental Revenue	\$0	\$7,045	\$23,369	\$70,407	\$30,000	\$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
Total Income	\$0	\$7,045	\$23,369	\$70,407	\$30,000	\$0
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	7,045	23,369	255	30,000	0
Capital Outlays	0	0	0	70,152	0	0
Transfers Out	0	0	0	0	0	0
Reserves	0	0	0	0	0	0
Total Expenditures	\$0	\$7,045	\$23,369	\$70,407	\$30,000	\$0

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

City of Brooksville

FUND 143 Fire Department

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018	
INCOME							
Intergovernmental Revenue	\$3,250	\$8,988	\$9,220	\$9,222	\$9,220	\$9,220	(1)
Fines & Forfeitures	375	25	0	1,710	0	0	
Miscellaneous	4,804	3,470	4,503	0	3,584	3,634	(2)
Interest Income	0	0	0	0	0	0	
Special Assessment	301,972	542,771	514,989	611,674	714,302	803,877	(3)
Transfers In	1,239,366	1,026,677	1,110,366	1,261,126	903,581	803,581	(4)
Prior Year Carry forward	(114,305)	(47,952)	34,671	102,803	130,000	202,247	
Total Income	\$1,435,462	\$1,533,979	\$1,673,749	\$1,986,535	\$1,760,687	\$1,822,559	
EXPENDITURES							
Personnel Services	\$1,300,767	\$1,317,324	\$1,212,504	\$1,296,228	\$1,316,413	\$1,345,538	
Operating Expenditures	114,348	105,003	152,133	89,551	133,516	147,304	
Capital Outlays	0	13,197	6,200	0	25,300	25,300	(5)
Debt Service	59,534	59,284	57,010	56,997	57,270	57,270	
Transfers Out	8,765	4,500	143,099	163,986	182,496	151,036	(6)
Reserves	(47,952)	34,671	102,803	379,773	45,692	96,111	
Total Expenditures	\$1,435,462	\$1,533,979	\$1,673,749	\$1,986,535	\$1,760,687	\$1,822,559	

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

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

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

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

(6) Transfers out to Fund 501 Fleet \$4,656, Fund 314 \$8,320, Fund 609 HRA \$10,000 and Fund 610 Health Insurance \$128,060



Fire Department

	2016 Actual	2017 Budget	2018 Budget
Personal Services	\$1,296,229	\$1,316,413	\$1,345,538
Operating Expenses	\$89,552	\$133,516	\$147,304
Capital Outlay	\$0	\$25,300	\$25,300
Debt Service	\$56,997	\$57,270	\$57,270
Transfers	\$163,986	\$182,496	\$151,036
Reserves	\$379,773	\$45,692	\$96,111
Total	\$1,986,537	\$1,760,687	\$1,822,559

Staffing	2016	2017	2018
Fire Chief	1	1	1
District Chiefs	3	3	3
Fire Captains	3	3	3
Firefighters/Drivers	3	3	3
Firefighters	8	8	9
Admin. Assistant III	1	1	1
Total Full Time Fire FTE	19	19	20
Reserve Firefighters	0	0	0
Total Reserves	0	0	0
Total Fire FTE	19	19	20

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 2018

Budget Document for Fire Department Fund 143 Revenues

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
40000 143 000 311	Ad Valorem Taxes		154	0	0	0	0
42150 143 000 325	Special Assessment - Charges for P	301,972	542,617	514,989	611,674	714,302	803,877
45520 143 000 335	Firefighters Supplemental Com	3,250	2,870	2,690	1,710	3,121	3,121
48242 143 000 342	Hydrant Fees		8,988	9,220	9,220	9,220	9,220
48807 143 000 359	False Alarm Fines	375	25	75	0	50	100
48840 143 000 364	Proceeds of the Sale of Fixed Asset	4,804	0	0	0	0	0
48860 143 000 366	Contributions and Donations-GenFu		0	0	0	0	0
48889 143 000 369	Credit Card Rebate		0	0	0	313	313
48890 143 000 369	Miscellaneous Revenues		0	0	0	0	0
48901 143 000 369	Miscellaneous Revenues - Fire		600	1,738	0	100	100
49001 143 000 381	Transfer In from 001	1,239,366	1,026,677	1,010,366	967,958	903,581	803,581
49143 143 000 381	Transfer in Fund 143		0	0	0	0	0
49502 143 000 381	Transfer In From 502		0	100,000	293,168	0	0
microix worksheets		1,549,767	1,581,932	1,639,078	1,883,730	1,630,687	1,620,312
	Revenue	1,549,767	1,581,932	1,639,078	1,883,730	1,630,687	1,620,312

City of Brooksville

Fiscal Year 2018

Budget Document for Fire Dept Fund 143

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 143 014 522	Financial & Administrative Salaries	73,074	75,024	82,695	66,767	68,700	68,500
51200 143 014 522	Regular Salaries & Wages	683,177	697,352	717,287	755,273	774,290	787,675
51400 143 014 522	Overtime - Unscheduled	43,688	34,980	31,813	46,299	20,000	20,000
51410 143 014 522	Overtime - Scheduled	10,110	10,527	10,185	11,532	12,000	12,000
51500 143 014 522	Incentive/ Special Pay	2,655	2,875	2,589	1,784	3,121	3,121
51605 143 014 522	Bereavement Pay	748	1,028	0	0	0	0
51606 143 014 522	Jury Duty Pay	18	0	0	0	0	0
51607 143 014 522	Reserves - Public Safety	13,735	16,081	21,648	0	0	0
51608 143 014 522	Military Leave		0	0	2,451	0	0
51612 143 014 522	Hazmat Team	8,901	2,597	0	0	0	0
52100 143 014 522	FICA Taxes	62,456	61,749	63,965	66,362	67,180	65,985
52200 143 014 522	Retirement Contributions	262,412	269,737	236,949	297,245	319,708	318,279
52300 143 014 522	Health Insurance	98,403	105,773	0	0	0	0
52301 143 014 522	Life Insurance	5,571	5,482	5,828	5,799	5,460	5,562
52302 143 014 522	HRA-Health Reimbursement Accoun		0	0	0	0	0
52303 143 014 522	Long Term Disability	1,624	1,571	1,694	1,680	2,013	2,050
52320 143 014 522	Dental employee	5,126	5,209	4,933	4,974	6,035	6,400
52400 143 014 522	Workers Comp Insurance	28,913	27,339	28,519	36,062	37,907	55,966
52410 143 014 522	W/Comp Claims	155	0	0	0	0	0
52500 143 014 522	Unemployment Compensation		0	4,400	0	0	0
1. Total Personnel Service Costs		1,300,767	1,317,324	1,212,504	1,296,228	1,316,413	1,345,538
53100 143 014 522	Legal Services	30,708	4,383	531	1,416	1,000	1,000
53101 143 014 522	Medical Services	3,263	843	1,674	2,020	2,000	2,000
53400 143 014 522	Other Contractual Services	160	1,299	2,655	2,398	5,850	5,900

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
54000 143 014 522	Travel and Per Diem	1,921	3,485	1,422	2,143	3,650	3,650
54100 143 014 522	Communication & Freight Charge	7,679	9,128	9,268	7,366	8,408	8,048
54110 143 014 522	Postage	2,147	176	154	166	200	200
54210 143 014 522	Automotive Repair Service	9,179	8,601	10,735	13,050	13,000	13,000
54303 143 014 522	Water	1,610	1,640	1,674	1,680	1,700	1,700
54500 143 014 522	General Business Insurance		0	0	-177	0	0
54540 143 014 522	Fiduciary Liability Insurance	131	100	100	100	150	150
54600 143 014 522	Repair & Maintenance Services	8,560	11,233	17,257	9,799	10,500	8,700
54610 143 014 522	Apparatus-Repair & Maint	2,702	1,010	4,517	1,103	5,800	11,800
54700 143 014 522	Printing & Binding Services	1,256	49	39	98	400	100
54800 143 014 522	Advertising Activities		0	19	796	300	0
55100 143 014 522	Office Supplies	640	586	502	561	1,700	1,700
55210 143 014 522	Operating Supplies	1,918	2,276	2,742	2,309	1,600	1,900
55211 143 014 522	Medical Supplies	198	1,276	101	30	1,111	1,111
55223 143 014 522	Repair & Maintenance Supplies	363	0	0	-18	0	0
55225 143 014 522	Chemicals Supplies	26	214	168	438	890	890
55226 143 014 522	Safety Supplies & Gear	6,045	11,514	6,796	8,816	12,000	12,400
55230 143 014 522	Clothing & Uniforms	4,223	5,522	6,594	7,197	8,075	9,700
55250 143 014 522	Fuels & Lubricants	19,421	18,920	15,889	13,222	17,500	18,000
55251 143 014 522	Tags & Titles		0	83	0	0	0
55252 143 014 522	Small Tools	289	698	433	669	700	700
55253 143 014 522	Auto Repair Supplies (in-house)	5,588	8,671	12,440	9,585	10,000	10,000
55400 143 014 522	Books, Publications, Subscription &	2,498	3,602	4,443	2,762	3,990	6,490
55410 143 014 522	Training and Education	3,822	5,230	2,615	2,023	5,540	7,540
55500 143 014 522	Uncapitalized Equipment		13,197	49,281	0	17,452	20,625
2. Total Operating Costs		114,348	113,653	152,133	89,552	133,516	147,304
55640 143 014 522	Machinery & Equipment		0	0	0	25,300	25,300
55650 143 014 522	Construction in Progress		0	6,200	0	0	0
3. Total Capital Outlay Costs				6,200		25,300	25,300
57100 143 014 522	Interest		11,486	11,718	10,114	11,827	11,827

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
57200 143 014 522	Principal		31,466	43,536	45,401	45,443	45,443
4. Total Debt Service			42,952	55,254	55,515	57,270	57,270
56314 143 014 581	Transfer Out to 314		0	0	0	0	8,320
56501 143 014 581	Transfer Out to 501		0	0	0	0	4,656
56609 143 014 522	Transfer Out to 609		0	0	0	0	10,000
56610 143 014 522	Transfer Out to 610		0	0	0	0	128,060
5. Total Transfers Out							151,036
Expense		1,415,114	1,473,928	1,426,092	1,441,295	1,532,499	1,726,448

City of Brooksville

FUND 144 Brownfields Assessment Grant

	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Budgeted 2017	Proposed 2018
INCOME						
Intergovernmental Revenue	\$77,082	\$147,941	\$171,960	\$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
Total Income	\$77,082	\$147,941	\$171,960	\$0	\$0	\$0
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	77,082	147,941	171,960	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
Total Expenditures	\$77,082	\$147,941	\$171,960	\$0	\$0	\$0

S
P
E
C
I
A
L

R
E
V
E
N
U
E

F
U
N
D
S

City of Brooksville

D
E
B
T
S

E
R
V
I
C
E

F
U
N
D
S

S
U
M
M
A
R
Y

TOTAL DEBT SERVICE FUND

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018
INCOME						
Interest Income	\$29	\$0	\$0	\$0	\$0	\$0
Miscellaneous	0	0	0	16	0	0
Transfers In	316,215	316,800	317,556	317,292	325,807	325,288
Prior Year Carry forward	66,359	67,875	60,177	62,139	60,177	62,700
Total Income	\$382,603	\$384,675	\$377,733	\$379,447	\$385,984	\$387,988
EXPENDITURES						
Bond Payments	\$314,728	\$314,922	\$315,594	\$289,091	\$325,030	\$324,531
Operating Expenditures	0	0	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Transfers Out	0	9,576	0	0	0	0
Reserves	67,875	60,177	62,139	90,356	60,954	63,457
Total Expenditures	\$382,603	\$384,675	\$377,733	\$379,447	\$385,984	\$387,988

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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	\$0	
Interest Income	29	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	0	
Transfers In	12,435	13,020	13,776	13,512	13,476	13,188	
Prior Year Carry forward	24,377	23,841	14,293	14,328	14,293	14,112	
Total Income	\$36,841	\$36,861	\$28,069	\$27,840	\$27,769	\$27,300	
EXPENDITURES							
Bond Payments	\$13,000	\$12,992	\$13,741	\$13,452	\$13,476	\$13,188	(1)
Operating Expenditures	0	0	0	0	0	0	
Transfers Out	0	9,576	0	0	0	0	
Reserves	23,841	14,293	14,328	14,388	14,293	14,112	
Total Expenditures	\$36,841	\$36,861	\$28,069	\$27,840	\$27,769	\$27,300	

D
E
B
T

S
E
R
V
I
C
E

F
U
N
D
S

(1) Payments of \$13,188 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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	16	0	0	
Transfers In	303,780	303,780	303,780	303,780	303,780	303,780	
Prior Year Carry forward	41,982	44,034	45,884	47,811	45,884	47,811	
Total Income	\$345,762	\$347,814	\$349,664	\$351,607	\$349,664	\$351,591	
EXPENDITURES							
Bond Payments	\$301,728	\$301,930	\$301,853	\$275,639	\$303,780	\$303,780	(1)
Operating Expenditures	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	44,034	45,884	47,811	75,968	45,884	47,811	
Total Expenditures	\$345,762	\$347,814	\$349,664	\$351,607	\$349,664	\$351,591	

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

City of Brooksville

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

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

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

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

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	0	
Transfers In	0	0	0	0	8,551	8,320	
Prior Year Carry forward	0	0	0	0	0	777	
Total Income	\$0	\$0	\$0	\$0	\$8,551	\$9,097	
EXPENDITURES							
Bond Payments	\$0	\$0	\$0	\$0	\$7,774	\$7,563	(1)
Operating Expenditures	0	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	0	0	0	0	777	1,534	
Total Expenditures	\$0	\$0	\$0	\$0	\$8,551	\$9,097	

D
E
B
T

S
E
R
V
I
C
E

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

City of Brooksville

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

S
U
M
M
A
R
Y

TOTAL CAPITAL PROJECTS FUNDS *

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018
INCOME						
Intergovernmental Revenue	\$32,693	\$33,610	\$34,173	\$160,242	\$33,500	\$36,500
Settlements & Loan Proceeds	0	0	0	0	0	0
Interest Income	4,968	848	1,033	1,559	148	491
Miscellaneous	0	0	0	797	700	400
Transfers In	403,780	853,780	802,822	348,403	312,331	312,100
Prior Year Carry forward	4,634,119	505,429	895,296	612,086	183,496	151,954
Total Income	\$5,075,560	\$1,393,667	\$1,733,324	\$1,123,087	\$530,175	\$501,445
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	\$0
Legal	0	0	0	0	0	0
Operating Expenditures	174	10,778	0	9,027	8,000	0
Capital Outlay	2,344,334	140,253	581,740	482,594	0	0
Transfers Out	2,092,593	347,340	539,500	338,036	457,919	347,620
Reserves	638,459	895,296	612,084	293,430	64,256	153,825
Total Expenditures	\$5,075,560	\$1,393,667	\$1,733,324	\$1,123,087	\$530,175	\$501,445

* 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

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0	
Interest Income	87	17	19	53	40	115	
Miscellaneous	0	0	0	797	700	400	(1)
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	33,952	24,215	24,232	24,251	24,292	25,956	
Total Income	\$34,039	\$24,232	\$24,251	\$25,101	\$25,032	\$26,471	
EXPENDITURES							
Operating Expenditures	\$174	\$0	\$0	\$0	\$8,000	\$0	
Capital Outlay	9,650	0	0	0	0	0	
Transfers Out	0	0	0	0	0	0	
Reserves	24,215	24,232	24,251	25,101	17,032	26,471	
Total Expenditures	\$34,039	\$24,232	\$24,251	\$25,101	\$25,032	\$26,471	

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

(1) Donations and Vending machine commission

City of Brooksville

FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION

Description: Reserves for future large Capital Projects

Revenue Source: Transfers from General Government in the General Fund

Expenditures: Future Capital Expenditures

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$125,970	\$0	\$0
Interest Income	777	823	1,009	1,492	100	350
Miscellaneous	0	0	0	0	0	0
Transfers In	100,000	550,000	499,042	44,623	0	0
Prior Year Carry forward	439,149	400,959	806,881	525,194	159,204	61,822
Total Income	\$539,926	\$951,782	\$1,306,932	\$697,279	\$159,304	\$62,172
EXPENDITURES						
Operating Expenditures	\$0	\$10,778	\$0	\$9,027	\$0	\$0
Capital Outlay	25,967	134,123	581,740	482,594	0	0
Transfers Out	113,000	0	200,000	0	112,080	0
Reserves	400,959	806,881	525,192	205,658	47,224	62,172
Total Expenditures	\$539,926	\$951,782	\$1,306,932	\$697,279	\$159,304	\$62,172

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
Mobile Home Licenses	\$32,693	\$33,610	\$34,173	\$34,272	\$33,500	\$36,500	
Interest Income	11	4	5	14	8	26	
Miscellaneous	0	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	36,486	13,251	3,305	1,763	0	3,314	
Total Income	\$69,190	\$46,865	\$37,483	\$36,049	\$33,508	\$39,840	
EXPENDITURES							
Bond Payments	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	0	
Transfers Out	55,939	43,560	35,720	34,240	33,508	35,520	(1)
Reserves	13,251	3,305	1,763	1,809	0	4,320	
Total Expenditures	\$69,190	\$46,865	\$37,483	\$36,049	\$33,508	\$39,840	

(1) To Fund 201 for normal debt service for loan with USDA of \$13,200 and Transfer to General Fund of \$22,320.

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
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	
Total Income	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780	
EXPENDITURES							
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	
Total Expenditures	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780	

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

(2) To Debt Service Fund #202

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D

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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	2,949	4	0	0	0	0
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	3,168,448	6,142	16	16	0	0
Total Income	\$3,171,397	\$6,146	\$16	\$16	\$0	\$0
EXPENDITURES						
Capital Outlay	\$1,412,351	\$6,130	\$0	\$0	\$0	\$0
Transfers Out	1,619,874	0	0	16	0	0
Reserves	139,172	16	16	0	0	0
Total Expenditures	\$3,171,397	\$6,146	\$16	\$16	\$0	\$0

C
A
P
I
T
A
L

P
R
O
J
E
C
T

F
U
N
D
S

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

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
Settlements	\$0	\$0	\$0	\$0	\$0	\$0	
Interest Income	1,144	0	0	0	0	0	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	956,084	60,862	60,862	60,862	0	60,862	
Total Income	\$957,228	\$60,862	\$60,862	\$60,862	\$0	\$60,862	
EXPENDITURES							
Capital Outlay	\$896,366	\$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	0	60,862	
Total Expenditures	\$957,228	\$60,862	\$60,862	\$60,862	\$0	\$60,862	

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

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

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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
Loan Proceeds	\$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	0	8,551	8,320	
Prior Year Carry forward	0	0	0	0	0	0	
Total Income	\$0	\$0	\$0	\$0	\$8,551	\$8,320	
EXPENDITURES							
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	
Capital Expenditures	0	0	0	0	0	0	
Transfers Out	0	0	0	0	8,551	8,320	(1)
Reserves	0	0	0	0	0	0	
Total Expenditures	\$0	\$0	\$0	\$0	\$8,551	\$8,320	

C
A
P
I
T
A
L

P
R
O
J
E
C
T
S

F
U
N
D
S

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

TOTAL WATER AND WASTEWATER FUNDS

	2015 Actual	2016 Actual	2017 Projections	2017 Budgeted	2018 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Charges for Services	3,772,793	3,860,923	4,167,697	3,847,369	4,187,096
Miscellaneous	27,955	27,627	24,456	29,385	25,483
Interest Income	21,326	40,347	33,523	27,129	31,271
FHLB Interest	0	0	0	0	0
Special Assessment	135,620	243,358	176,667	156,200	180,000
Transfers In	0	11,924	4,217	852,617	854,250
Prior Year Carry forward	7,032,994	5,438,606	5,362,523	6,252,698	6,278,955
Total Income	\$10,990,688	\$9,622,785	\$9,769,083	\$11,165,398	\$11,557,055
EXPENDITURES					
Personal Services	\$967,241	\$989,436	\$987,944	\$1,080,670	\$1,041,908
Operating Expenditures	996,815	1,004,127	997,730	912,063	1,277,755
Capital Outlays	1,816,935	445,089	0	100,000	365,000
Debt Service				842,810	842,809
Transfers Out	1,771,091	1,821,610	1,859,769	1,859,769	1,811,528
Restricted Reserves	3,537,938	3,537,938	3,537,938	3,537,938	3,537,938
Reserves	1,900,668	1,824,585	2,385,702	2,832,148	2,680,117
Total Expenditures	\$10,990,688	\$9,622,785	\$9,769,083	\$11,165,398	\$11,557,055

W
A
T
E
R
&
W
A
S
T
E
W
A
T
E
R

F
U
N
D
S

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

	2015 Actual	2016 Actual	2017 Projections	2017 Budgeted	2018 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0		\$0	\$0
Charges for Services	1,921,834	1,989,758	2,138,688	1,974,048	2,173,716
Miscellaneous	14,826	15,747	13,940	17,766	16,337
Interest Income	3,723	5,865	4,654	3,819	4,056
Conection Fees	0	0	0	0	0
Transfers In	0	11,924	0	5,590	8,000
Prior Year Carry forward	523,792	379,612	166,759	294,777	198,774
Total Income	\$2,464,175	\$2,402,906	\$2,324,041	\$2,296,000	\$2,400,883
EXPENDITURES					
Personal Services	\$551,554	\$568,123	\$565,659	\$617,294	\$592,872
Operating Expenditures	466,272	470,846	505,133	412,277	522,438
Capital Outlays	95,750	204,438	0	100,000	195,000
Transfers Out	970,987	992,740	1,054,475	1,054,475	1,028,009
Reserves	379,612	166,759	198,774	111,954	62,564
Total Expenditures	\$2,464,175	\$2,402,906	\$2,324,041	\$2,296,000	\$2,400,883

W
A
T
E
R
&
W
A
S
T
E
W
A
T
E
R

F
U
N
D
S

City of Brooksville

Fiscal Year 2018

Budget Document for Water Revenues

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
43500 401 000 331	Federal Grants: Economic Envirome	40	0	0	0	0	0
48242 401 000 342	Hydrant Fees	4,194	4,194	4,339	4,339	4,339	4,279
48330 401 000 343	Water Revenue	1,765,141	1,805,172	1,865,765	1,913,036	1,924,887	2,070,000
48331 401 000 343	Reclaimed Water		0	0	0	0	18,000
48361 401 000 343	Penalties	46,123	52,753	58,364	61,338	50,860	31,265
48363 401 000 343	Delinquent Account Turn-On Fee	11,625	12,700	13,538	39,613	12,621	25,584
48364 401 000 343	Disconnect/Reconnect Fee Water	2,313	2,898	2,125	8,575	1,394	2,717
48365 401 000 343	Water Hook Up Fees	10,599	11,190	12,960	10,605	11,583	26,150
48367 401 000 343	Cash Over (Short) - Cust Srvc	37	200	-15	-57	0	0
48808 401 000 361	Interest - FMIvT	-567	4,453	5,600	7,960	5,570	1,709
48810 401 000 361	Interest Earnings/Dividends	139	110	50	0	0	0
48811 401 000 361	Interest - SBA	1,235	685	882	2,329	679	2,347
48850 401 000 365	Sales of Surplus Materials & Scrap		0	2,041	187	400	200
48889 401 000 369	Credit Card Rebate		0	0	0	3,969	1,507
48890 401 000 369	Miscellaneous Revenues	21,908	20,492	19,631	23,101	20,677	10,351
49404 401 000 381	Transfer In from 404		0	0	11,924	0	0
49405 401 000 381	Transfer In from 405		0	0	0	9,807	8,000
microix worksheets		1,862,787	1,914,846	1,985,279	2,082,949	2,046,786	2,202,109
	Revenue	1,862,787	1,914,846	1,985,279	2,082,949	2,046,786	2,202,109



Public Works Department

Water Division

	2016 Actual	2017 Budget	2018 Budget
Personal Services	\$568,123	\$617,294	\$592,872
Operating Expenses	\$471,029	\$412,277	\$522,438
Capital Outlay	\$0	\$100,000	\$195,000
Transfers	\$992,740	\$1,054,475	\$1,028,009
Total	\$2,031,892	\$2,184,046	\$2,338,319

Staffing	2016	2017	2018
Director of Public Works	0.29	0.29	0.29
Utilities Superintendent	0.57	0.57	0
Public Works Supervisor	0.57	0.57	0.57
Warehouse Specialist	0.51	0.51	0.51
Crew Leader	1.71	1.71	1.14
Utilities Specialist	3.42	3.99	4.56
Plant Operator III	0.57	0.57	0.57
Plant Operator I & II	1.57	1.57	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	0.51	0
Construction Inspector	0	0	0.57
Water & Wastewater Operator Train.	0	0	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
Total Full Time			
Water & Wastewater	13.65	14.22	14.99
Total Water & Wastewater FTE	13.65	14.22	14.99

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 2018

Budget Document for Water Dept.

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 401 021 536	Financial & Administrative Salaries	17,432	17,733	17,853	19,530	18,554	18,496
51200 401 021 536	Regular Salaries & Wages	425,552	435,913	411,076	413,430	469,462	440,123
51400 401 021 536	Overtime - Unscheduled	13,348	16,341	17,968	24,563	12,000	14,000
51500 401 021 536	Incentive/Special Pay		0	0	0	0	0
51605 401 021 536	Bereavement Pay	191	1,132	0	0	0	0
51606 401 021 536	Jury Duty Pay		132	0	0	0	0
51610 401 021 536	On-Call Beeper Pay	4,999	4,999	4,980	4,990	4,902	4,902
52100 401 021 536	FICA Taxes	34,729	35,157	33,552	34,961	38,627	36,530
52200 401 021 536	Retirement Contributions	27,392	39,466	38,873	41,398	36,228	40,242
52300 401 021 536	Health Insurance	67,972	67,030	0	0	0	0
52301 401 021 536	Life Insurance	2,641	2,608	2,598	2,507	3,207	2,980
52303 401 021 536	Long Term Disability	980	968	969	940	1,165	1,098
52320 401 021 536	Dental employee	4,108	3,811	3,695	3,588	4,565	4,800
52400 401 021 536	Workers Comp Insurance	18,262	18,722	19,990	22,216	28,584	29,701
52410 401 021 536	W/Comp Claims	659	330	0	0	0	0
52500 401 021 536	Unemployment Compensation	941	0	1	0	0	0
1. Total Personnel Service Costs		619,205	644,343	551,554	568,123	617,294	592,872
53101 401 021 536	Medical Services	1,467	1,222	996	2,016	750	1,000
53400 401 021 536	Other Contractual Services	23,968	34,022	31,509	23,905	10,000	87,151
53401 401 021 536	Contract Labor		0	2,345	23,463	0	5,000
53402 401 021 536	Laboratory Services	6,784	9,801	10,734	8,854	7,000	10,000
54000 401 021 536	Travel and Per Diem	790	483	446	282	750	2,200
54100 401 021 536	Communication & Freight Charge	5,201	5,031	5,310	4,996	5,000	6,000
54110 401 021 536	Postage	7,628	10,587	12,848	8,468	12,500	12,500

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
54210 401 021 536	Automotive Repair Service	821	1,675	2,813	1,888	3,000	3,000
54300 401 021 536	Electric	77,293	87,008	82,570	83,488	80,000	85,000
54303 401 021 536	Water	3,841	3,936	4,189	3,794	4,200	4,500
54315 401 021 536	Water Distribution	29,930	46,112	49,819	56,197	40,000	40,000
54316 401 021 536	Sewerage collection		1,211	0	0	0	0
54400 401 021 536	Equipment & Vehicle Rental	1,180	5,244	2,365	1,161	2,000	2,000
54401 401 021 536	Rentals & Leases	147	600	0	-183	0	0
54500 401 021 536	General Business Insurance	93,432	102,682	111,530	90,180	99,866	99,866
54510 401 021 536	Pollution/Environment Insurance	6,025	6,633	7,067	5,599	6,161	6,161
54560 401 021 536	Insurance Claims & Deductibles	686	136	0	0	0	1,500
54600 401 021 536	Repair & Maintenance Services	4,412	5,000	2,908	6,144	3,500	5,000
54610 401 021 536	Apparatus-Repair & Maint	1,836	541	10,084	8,876	7,500	40,000
54700 401 021 536	Printing & Binding Services	335	801	553	507	800	800
54900 401 021 536	Other Current Charges	4,299	4,224	4,171	4,411	5,000	5,500
55100 401 021 536	Office Supplies	1,184	1,944	1,259	2,004	1,300	1,300
55210 401 021 536	Operating Supplies	1,321	1,186	1,093	578	2,000	10,535
55211 401 021 536	Medical Supplies		0	51	0	0	500
55220 401 021 536	Computer Supplies	14	118	0	0	0	1,000
55221 401 021 536	Laboratory Supplies	1,527	4,695	2,304	2,413	2,500	2,500
55223 401 021 536	Repair & Maintenance Supplies	38,204	28,923	39,342	34,342	28,000	7,500
55224 401 021 536	Replacement Water Meters	165	491	0	171	0	5,000
55225 401 021 536	Chemicals Supplies	665	20,675	8,009	7,664	8,000	10,000
55226 401 021 536	Safety Supplies & Gear	2,823	5,162	4,292	3,583	2,600	5,700
55227 401 021 536	Safety Marking Devices		0	94	0	0	285
55228 401 021 536	Apparatus Supplies	15,707	14,915	12,178	27,322	15,000	5,000
55230 401 021 536	Clothing & Uniforms	2,570	2,878	3,125	3,759	3,000	4,000
55231 401 021 536	Connections-supplies	6,191	4,818	7,533	7,719	7,000	7,500
55240 401 021 536	Institutional Supplies	539	568	641	526	700	700
55250 401 021 536	Fuels & Lubricants	29,028	31,187	20,066	16,701	18,000	18,000
55251 401 021 536	Tags & Titles		83	203	236	200	200
55252 401 021 536	Small Tools	1,461	2,184	1,797	1,083	2,000	2,000

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
55253 401 021 536	Auto Repair Supplies (in-house)	5,484	6,174	8,244	8,061	8,000	8,000
55310 401 021 536	Asphalt hot mix	740	31	28	0	0	0
55311 401 021 536	Limerock/Screening		127	0	0	0	0
55400 401 021 536	Books, Publications, Subscriptions	1,026	547	596	415	500	500
55410 401 021 536	Training and Education	4,721	1,702	2,939	1,152	3,000	1,740
55500 401 021 536	Uncapitalized Equipment	24,803	2,804	2,391	2,174	14,700	5,550
2. Total Operating Costs		408,249	458,161	458,442	453,947	404,527	514,688
55620 401 021 536	Building and Improvements		0	0	0	0	0
55630 401 021 536	Improvements Other Than Building		0	0	0	100,000	0
3. Total Capital Outlay Costs						100,000	
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- Bond & Intere	154,572	157,873	157,873	157,873	157,873	157,873
56405 401 021 581	Transfer Out to 405	11,776	0	0	0	0	0
56406 401 021 581	Transfer Out to 406- Utilities Bond	445,455	442,938	442,944	442,933	480,402	480,402
56409 401 021 581	Transfer Out to 409	35,288	0	0	0	0	0
56501 401 021 581	Transfer Out to 501- Fleet Mainten	13,553	14,208	13,711	15,368	19,704	17,655
56502 401 021 581	Transfer Out to 502- Vehicle Replac	16,507	20,605	28,992	36,530	44,072	44,072
56609 401 021 536	Transfer Out to 609- Employee Hea		0	0	0	0	7,500
56609 401 021 581	Transfer Out to 609- Employee Hea	3,696	3,447	103,001	6,825	7,186	0
56610 401 021 536	Transfer Out to 610- Employee Hea		0	0	0	0	96,042
56610 401 021 581	Transfer Out to 610- Employee Hea		0	0	108,745	120,772	0
5. Total Transfers Out		905,314	863,537	970,987	992,740	1,054,475	1,028,009
19031 401 000 164	Improvements Other Than Building		0	0	0	0	195,000
59300 401 021 536	Meter Deposit Interest	526	364	410	1,115	250	250
59991 401 021 599	Collection Charges	425	53	0	0	500	500
59991 401 021 599	Collection Charges		0	0	0	0	0
59992 401 021 599	Bad Debt Expenses	8,253	8,258	7,419	15,784	7,000	7,000
microix worksheets		9,204	8,675	7,830	16,899	7,750	202,750
Expense		1,941,970	1,974,716	1,988,813	2,031,709	2,184,046	2,338,319

LARGE SCALE WATER & WASTEWATER PROJECTS

PROJECT NAME AND DESCRIPTION	FUNDING SOURCES						PROJECT NUMBER	COMPLETED PRICE	WATER, SEWER OR REUSE	A = Addition R = Renewal U = Upgrade G = Growth or C = Compliance	Year 1	Year 2	Year 3	Year 4	Year 5	
	FDEP SRF	FEMA DEVELOPER	FLEET R&R	FDEP SPRINGS INIT	RECLAIMED WATER	SEWER RESERVES					WATER RESERVES	FY2018	FY2019	FY2020	FY2021	FY2022
1	COMPLETED PROJECTS (Completion Year)															
2								337,695	W	G						
3								66,550	W&S	R						
4								42,780	W&S	R						
5								10,000	S	C						
6								2,409,827	S	R						
7								209,700	W	R						
8								3,351,250	R	A						
9								713,749	W	U						
10								41,890	W&S	R						
11								203,250	R	A						
12								107,000	W&S	A						
13								3,830	W	A						
14								2,500	W	A						
15								7,000	W	C						
16								41,905	W&S	R						
17								29,700	W&S	R						
18								35,000	W	A						
19								1,209,262	W&S	G						
20								7,000	W&S	A						
21								100,500	W&S	R						
22								13,890	S	A						
23								95,750	S	R						
24								30,000	W	R						
25								46,838	S	R						
26								25,000	S	A						
27								55,572	W	R						
28								122,000	S	A						
29								115,000	S	R						
30								10,300	W&S	A						
31								12,000	S	R						
32								50,000	W	R						
33								5,000	W&S	A						
34								25,000	S	R						
35								79,554	W&S	R						
36								110,430	R	U						
37	Total Completed Projects -							\$ 9,726,722								

LARGE SCALE WATER & WASTEWATER PROJECTS

PROJECT NAME AND DESCRIPTION	FUNDING SOURCES							PROJECT NUMBER	COMPLETED PRICE	WATER, SEWER OR REUSE	A = Addition R = Renewal U = Upgrade, G = Growth or C = Compliance	Year 1	Year 2	Year 3	Year 4	Year 5
	FDEP SRF	FEMA	DEVELOPER	FLEET R&R	FDEP SPRINGS INIT	RECLAIMED WATER	SEWER RESERVES					WATER RESERVES	FY2018	FY2019	FY2020	FY2021
38 WASTEWATER TREATMENT																
39 Cobb Rd Water Reclamation Facility Upsize to 3.0 MGD							X		S	C						3,700,000
40 Cobb Rd Water Reclamation Facility Sludge Process							X		S	C						500,000
41 WASTEWATER TRANSMISSION																
42 Southern Hills Master Wastewater Lift Station Upgrade Pumps & Convert Force Main							X		S	G						150,000
43 Bus Barn Wastewater Lift Station Replace Pumps & Replace Concrete Wet-well Lid							X		S	R					70,000	
44 Replace School Street/Howell Avenue Lift Station Pumps							X		S	R	65,000	65,000				
45 RECLAIMED WATER																
46 Cobb RD Micron Disc Filters For Reclaimed Water							X		S	R	40,000	20,000				
47 WATER SUPPLY																
48 NORTHWEST WELLFIELD (PHsc)																
49 Water Well # 1 Interim Equipment (300-400 gpm)							X		W	G		300,000				
50 Water Well #2 Drilling Only							X		W	G						250,000
51 Construct 250,000 gal Elevated Tank							X		W	G						
52 Install 16" Interconnect Piping							X		W	G						
53 Water Well # 1 Permanent Equipment (1000-1200 gpm)							X		W	G						
54 Water Well # 2 Permanent Equipment (1000-1200 gpm)							X		W	G						
55 HOPE HILL WELLFIELD																
56 Hope Hill New Supply Well #4 (drilling)							X		W	G						
57 Hope Hill 250,000 Gallon Ground Storage Water Tank							X		W	G					500,000	
58 Hope Hill New Supply Well #4 (Install Pumping Equipment & Piping)							X		W	G						
59 LAMAR WELLFIELD																
60 Replace Building of Well 1, Motor Control Center and Electric							X		W	R	-	240,000				
61 WATER TANK MAINTENANCE																
62 Hope Hill Elevated Water Tank Painting							X		W	R	150,000					
63 Lamar Street Water Tank Refurbishment							X		W	R	30,000					
64 Water Tank 5-year Inspections							X		W	C	15,000					
65 Liberty Street Elevated Tank Painting (Requires Tenting)							X		W	R						180,000
66 WATER LINES & TRANSMISSION																
67 REPLACEMENT WATER VALVES																
68 Replacement Of Inoperative Valves In Water System							X		W	G		80,000	80,000	80,000	80,000	
69																

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

	2015 Actual	2016 Actual	2017 Projections	2017 Budgeted	2018 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0		\$0	\$0
Charges for Services	1,811,512	1,871,165	2,029,009	1,873,321	2,013,380
Miscellaneous	11,185	11,880	10,516	11,619	9,146
Interest Income	2,809	4,424	3,511	2,430	3,060
Connection Fees	0	0	0	0	0
Transfers In	0	0	4,217	4,217	3,440
Prior Year Carry forward	242,292	307,726	312,979	479,197	649,863
Total Income	\$2,067,798	\$2,195,195	\$2,360,232	\$2,370,784	\$2,678,889
EXPENDITURES					
Personal Services	\$415,687	\$421,313	\$422,285	\$463,376	\$449,036
Operating Expenditures	530,391	533,281	492,597	499,786	755,317
Capital Outlays	13,890	110,676	0	0	170,000
Transfers Out	800,104	816,946	795,487	795,487	775,519
Reserves	307,726	312,979	649,863	612,135	529,017
Total Expenditures	\$2,067,798	\$2,195,195	\$2,360,232	\$2,370,784	\$2,678,889

W
A
T
E
R
&
W
A
S
T
E
W
A
T
E
R

F
U
N
D
S

City of Brooksville

Fiscal Year 2018

Budget Document for Wastewater Revenues

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
43500 401 000 331	Federal Grants: Economic Envirome	40	0	0	0	0	0
48350 401 000 343	Sewer Revenue	1,658,868	1,715,247	1,774,354	1,823,379	1,840,834	1,930,420
48361 401 000 343	Penalties	46,123	52,753	58,364	61,338	50,860	23,586
48363 401 000 343	Delinquent Account Turn-On Fee	11,625	12,700	13,538	39,613	12,621	19,300
48364 401 000 343	Disconnect/Reconnect Fee Water	2,313	2,898	2,125	8,575	1,394	2,050
48366 401 000 343	Sewer Hook Up Fees	3,930	5,400	6,240	4,378	5,190	38,024
48367 401 000 343	Cash Over (Short) - Cust Srvc	37	200	-15	-57	0	0
48808 401 000 361	Interest - FMIVT	-567	4,453	5,600	7,960	5,570	1,289
48810 401 000 361	Interest Earnings/Dividends	139	110	50	0	0	0
48811 401 000 361	Interest - SBA	1,235	685	882	2,329	679	1,771
48850 401 000 365	Sales of Surplus Materials & Scrap		0	2,041	187	400	200
48889 401 000 369	Credit Card Rebate		0	0	0	3,969	1,137
48890 401 000 369	Miscellaneous Revenues	21,908	20,492	19,631	23,101	20,677	7,809
49404 401 000 381	Transfer In from 404		0	0	11,924	0	0
49405 401 000 381	Transfer In from 405		0	0	0	9,807	0
microix worksheets		1,745,650	1,814,936	1,882,809	1,982,726	1,952,001	2,025,585
	Revenue	1,745,650	1,814,936	1,882,809	1,982,726	1,952,001	2,025,585



Public Works Department

Wastewater Division

	2016 Actual	2017 Budget	2018 Budget
Personal Services	\$421,313	\$463,376	\$449,036
Operating Expenses	\$533,281	\$499,786	\$755,317
Capital Outlay	\$0	\$0	\$170,000
Transfers	\$816,946	\$795,487	\$775,519
Total	\$1,771,540	\$1,758,649	\$2,149,872

Staffing	2016	2017	2018
Director of Public Works	0.22	0.22	0.22
Utilities Superintendent	0.43	0.43	0
Public Works Supervisor	0.43	0.43	0.43
Warehouse Specialist	0.39	0.39	0.39
Crew Leader	1.29	1.29	0.86
Utilities Specialist	2.58	3.01	3.44
Plant Operator III	0.43	0.43	0.43
Plant Operator II	0.43	0.43	0.86
Plant Operator I	1	1	0.43
Electricn/ 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	0.39	0
Construction Inspector			0.43
Water & Wastewater Operator Train.			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
Total Full Time			
Water & Wastewater	10.57	11	11.33
Total Water & Wastewater FTE	10.57	11.00	11.33

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 2018

Budget Document for Wastewater Dept.

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 401 027 536	Financial & Administrative Salaries	13,150	13,378	13,468	14,733	13,995	13,953
51200 401 027 536	Regular Salaries & Wages	321,032	328,849	309,789	307,474	353,879	332,025
51400 401 027 536	Overtime - Unscheduled	10,069	12,360	13,554	17,070	8,000	12,000
51605 401 027 536	Bereavement Pay	144	854	0	0	0	0
51606 401 027 536	Jury Duty Pay		99	0	0	0	0
51610 401 027 536	On-Call Beeper Pay	3,771	3,771	3,756	3,847	3,698	3,698
52100 401 027 536	FICA Taxes	26,194	26,516	25,282	25,935	29,037	27,668
52200 401 027 536	Retirement Contributions	20,661	29,770	29,299	30,347	27,234	30,472
52300 401 027 536	Health Insurance	51,277	50,567	0	0	0	0
52301 401 027 536	Life Insurance	1,992	1,968	1,954	1,813	2,352	2,257
52303 401 027 536	Long Term Disability	740	731	728	686	872	832
52320 401 027 536	Dental employee	3,099	2,875	2,775	2,648	3,444	3,621
52400 401 027 536	Workers Comp Insurance	13,777	14,124	15,080	16,759	20,865	22,510
52410 401 027 536	W/Comp Claims	273	249	0	0	0	0
52500 401 027 536	Unemployment Compensation	710	0	1	0	0	0
1. Total Personnel Service Costs		466,889	486,110	415,687	421,313	463,376	449,036
53100 401 027 536	Legal Services		30,322	0	0	0	0
53101 401 027 536	Medical Services		0	0	121	0	1,000
53400 401 027 536	Other Contractual Services	46,715	39,402	56,845	81,764	54,000	172,621
53401 401 027 536	Contract Labor		0	1,769	17,700	0	4,000
53402 401 027 536	Laboratory Services	9,574	10,256	9,334	11,186	7,000	10,000
53403 401 027 536	Laboratory Services: Water	403	0	0	0	0	0
54000 401 027 536	Travel and Per Diem	305	353	336	213	1,000	2,000
54100 401 027 536	Communication & Freight Charge	3,923	3,630	3,915	3,968	4,000	4,000

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
54110 401 027 536	Postage	5,629	7,806	9,342	6,379	6,500	6,063
54210 401 027 536	Automotive Repair Service	844	1,794	2,122	1,507	1,500	2,500
54300 401 027 536	Electric	131,077	137,166	140,882	125,214	132,000	132,000
54303 401 027 536	Water	6,219	6,428	6,655	6,285	6,500	6,500
54314 401 027 536	Effluent Disposal Permit	37,477	28,026	29,016	22,291	20,000	24,000
54316 401 027 536	Sewerage collection	5,494	3,133	1,902	2,795	4,000	3,000
54400 401 027 536	Equipment & Vehicle Rental	1,750	821	1,673	653	1,000	1,000
54401 401 027 536	Rentals & Leases	129	0	0	33	0	1,000
54500 401 027 536	General Business Insurance	70,484	77,462	88,147	68,030	68,486	75,335
54510 401 027 536	Pollution/Environmental Insurance	4,545	5,004	5,331	4,224	4,225	4,648
54560 401 027 536	Insurance Claims & Deductibles	517	0	75	0	0	0
54600 401 027 536	Repair & Maintenance Services	7,594	4,183	1,746	3,867	4,000	4,000
54610 401 027 536	Apparatus-Repair & Maint	46,259	9,851	7,417	5,295	25,000	121,000
54700 401 027 536	Printing & Binding Services	730	578	390	358	1,000	500
54810 401 027 536	Promotional Activities		0	5,217	0	1,000	1,000
54900 401 027 536	Other Current Charges	232	175	585	821	500	500
55100 401 027 536	Office Supplies	1,203	1,533	1,015	1,452	1,200	1,000
55210 401 027 536	Operating Supplies	1,462	1,317	1,922	800	2,000	8,700
55211 401 027 536	Medical Supplies		0	38	0	0	0
55220 401 027 536	Computer Supplies	10	515	0	0	0	200
55221 401 027 536	Laboratory Supplies	2,121	2,692	3,241	3,459	1,500	3,000
55223 401 027 536	Repair & Maintenance Supplies	18,068	19,158	28,928	18,363	20,000	30,000
55225 401 027 536	Chemicals Supplies	53,281	29,230	48,196	60,293	50,000	61,000
55226 401 027 536	Safety Supplies & Gear	2,147	2,434	2,994	2,520	1,500	700
55227 401 027 536	Safety Marking Devices		0	71	0	0	500
55228 401 027 536	Apparatus Supplies	67,600	61,180	30,626	34,252	31,000	31,000
55230 401 027 536	Clothing & Uniforms	1,936	2,157	2,344	2,824	2,400	2,600
55231 401 027 536	Connections-supplies	992	895	1,100	456	1,000	1,000
55240 401 027 536	Institutional Supplies	420	473	502	411	500	500
55250 401 027 536	Fuels & Lubricants	22,095	23,783	16,874	13,224	17,000	17,000
55251 401 027 536	Tags & Titles		0	124	178	125	50

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
55252 401 027 536	Small Tools	1,839	2,648	2,189	1,364	2,200	2,200
55253 401 027 536	Auto Repair Supplies (in-house)	11,436	6,312	7,075	9,498	7,000	7,000
55310 401 027 536	Asphalt-hot mix	308	23	21	0	0	0
55400 401 027 536	Books, Publications, Subscription &	774	475	241	383	250	500
55410 401 027 536	Training and Education	1,553	2,911	1,807	577	1,500	1,500
55500 401 027 536	Uncapitalized Equipment	5,801	2,321	1,985	7,776	12,000	10,000
2. Total Operating Costs		572,946	526,448	523,992	520,534	492,886	755,117
55620 401 027 536	Building and Improvements		0	0	0	0	0
3. Total Capital Outlay Costs							
56001 401 027 581	Transfer Out to General Fund	169,334	169,334	169,334	169,334	169,334	169,334
56311 401 027 581	Transfer Out to 311- Bond & Intere	116,616	119,098	119,098	119,098	119,098	119,098
56405 401 027 581	Transfer Out to 405	8,884	0	0	0	0	0
56406 401 027 581	Transfer Out to 406-Utilities Bond	401,754	399,858	399,877	399,865	362,408	362,408
56409 401 027 581	Transfer Out to 409	26,620	0	0	0	0	0
56501 401 027 581	Transfer Out to 501- Fleet Mainten	10,235	12,319	10,355	11,597	14,869	13,321
56502 401 027 581	Transfer Out to 502- Vehicle Replac	12,453	15,545	21,871	27,559	33,247	33,247
56609 401 027 536	Transfer Out to 609- Employee Hea		0	0	0	0	5,658
56609 401 027 581	Transfer Out to 609- Employee Hea	2,789	2,600	79,569	5,285	5,421	0
56610 401 027 536	Transfer Out to 610-Employee Heal		0	0	0	0	72,453
56610 401 027 581	Transfer Out to 610- Employee Hea		0	0	84,208	91,110	0
5. Total Transfers Out		748,684	718,755	800,104	816,946	795,487	775,519
19037 401 000 166	Machinery & Equipment		0	0	0	0	170,000
59300 401 027 536	Meter Deposit Interest	397	275	310	841	200	200
59991 401 027 599	Collection Charges	321	0	0	0	200	0
59992 401 027 536	Bad Debt Expenses		0	492	0	0	0
59992 401 027 599	Bad Debt Expenses	6,226	6,230	5,597	11,905	6,500	0
microix worksheets		6,943	6,504	6,399	12,747	6,900	170,200
Expense		1,795,462	1,737,817	1,746,182	1,771,540	1,758,649	2,149,872

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

	2015 Actual	2016 Actual	2017 Projections	2017 Budgeted	2018 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0		\$0	\$0
Charges for Services	1,811,512	1,871,165	2,029,009	1,873,321	2,013,380
Miscellaneous	11,185	11,880	10,516	11,619	9,146
Interest Income	2,809	4,424	3,511	2,430	3,060
Conection Fees	0	0	0	0	0
Transfers In	0	0	4,217	4,217	3,440
Prior Year Carry forward	242,292	307,726	312,979	479,197	649,863
Total Income	<u>\$2,067,798</u>	<u>\$2,195,195</u>	<u>\$2,360,232</u>	<u>\$2,370,784</u>	<u>\$2,678,889</u>
EXPENDITURES					
Personal Services	\$415,687	\$421,313	\$422,285	\$463,376	\$449,036
Operating Expenditures	530,391	533,281	492,597	499,786	755,317
Capital Outlays	13,890	110,676	0	0	170,000
Transfers Out	800,104	816,946	795,487	795,487	775,519
Reserves	307,726	312,979	649,863	612,135	529,017
Total Expenditures	<u>\$2,067,798</u>	<u>\$2,195,195</u>	<u>\$2,360,232</u>	<u>\$2,370,784</u>	<u>\$2,678,889</u>

W
A
T
E
R
&
W
A
S
T
E
W
A
T
E
R

F
U
N
D
S

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

	2015 Actual	2016 Actual	2017 Projections	2017 Budgeted	2018 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Connection Fees	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	11,924	11,924	0	0	0
Total Income	\$11,924	\$11,924	\$0	\$0	\$0
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	11,924	0	0	0
Reserves	11,924	0	0	0	0
Total Expenditures	\$11,924	\$11,924	\$0	\$0	\$0

W
A
T
E
R
&
W
A
S
T
E
W
A
T
E
R

F
U
N
D
S

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

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

	2015 Actual	2016 Actual	2017 Projections	2017 Budgeted	2018 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	2,307	5,160	4,621	3,000	5,000
FHLB Interest	0	0	0	0	0
Conection Fees	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	779,650	781,957	787,117	785,325	781,931
Total Income	\$781,957	\$787,117	\$791,738	\$788,325	\$786,931
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	9,807	9,807	8,000
Reserves	781,957	787,117	781,931	778,518	778,931
Total Expenditures	\$781,957	\$787,117	\$791,738	\$788,325	\$786,931

W
A
T
E
R
&
W
A
S
T
E
W
A
T
E
R

F
U
N
D
S

City of Brooksville

Fiscal Year 2018

Budget Document for Utilities R & R

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
56401 405 021 581	Transfer Out to 401		0	0	0	5,590	8,000
56401 405 027 581	Transfer Out to 401		0	0	0	4,217	0
56409 405 021 581	Transfer Out to 409	224,376	0	0	0	0	0
56409 405 027 581	Transfer Out to 409	169,266	0	0	0	0	0
5. Total Transfers Out		393,642				9,807	8,000
48808 405 000 361	Interest - FMIvT	939	2,285	2,307	5,160	3,000	3,000
48811 405 000 361	Interest - SBA	77	0	0	0	0	0
48871 405 000 361	Change in Fair Market Value	641	0	0	0	0	0
49401 405 000 381	Transfer In from 401	20,660	0	0	0	0	0
microix worksheets		22,316	2,285	2,307	5,160	3,000	3,000
Revenue		415,958	2,285	2,307	5,160	12,807	11,000

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.

	2015 Actual	2016 Actual	2017 Projections	2017 Budgeted	2018 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	469	1,380	1,177	1,570	1,250
FHLB Interest	0	0	0	0	0
Connection Fees	0	0	0	0	0
Transfers In	842,820	842,798	842,800	842,810	842,810
Prior Year Carry forward	438,625	349,236	354,148	350,810	355,315
Total Income	\$1,281,914	\$1,193,414	\$1,198,125	\$1,195,190	\$1,199,375
EXPENDITURES					
Bond Interest	\$296,675	\$212,854	\$203,951	\$203,951	\$188,323
Amortization Expense	3,346	3,346	0	0	0
Bond Issuance Cost	0	0	0	0	0
Loan Principal (Presentation only)	632,657	623,066	638,859	638,859	654,486
Transfers Out	0	0	0	0	0
Reserves	349,236	354,148	355,315	352,380	356,566
Total Expenditures	\$1,281,914	\$1,193,414	\$1,198,125	\$1,195,190	\$1,199,375

W
A
T
E
R
&
W
A
S
T
E
W
A
T
E
R

F
U
N
D
S

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.

	2015 Actual	2016 Actual	2017 Projections	2017 Budgeted	2018 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	48	136	252	80	255
Connection Fees	29,434	63,952	53,276	46,200	55,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	49,852	79,334	143,422	156,080	196,950
Total Income	\$79,334	\$143,422	\$196,950	\$202,360	\$252,205
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	79,334	143,422	196,950	202,360	252,205
Total Expenditures	\$79,334	\$143,422	\$196,950	\$202,360	\$252,205

W
A
T
E
R
&
W
A
S
T
E
W
A
T
E
R

F
U
N
D
S

FUND 408 WASTEWATER CONNECTION FEES

INFORMATION ABOUT WASTEWATER CONNECTION FEES

Description: Impact Fees for Water connections

Revenue Source: Impact Fees collected on new construction.

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

	2015 Actual	2016 Actual	2017 Projections	2017 Budgeted	2018 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	124	349	645	230	650
FHLB Interest	0	0	0	0	0
Connection Fees	106,186	179,406	123,391	110,000	125,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	333,715	340,115	389,895	632,547	513,931
Total Income	\$440,025	\$519,870	\$513,931	\$742,777	\$639,581
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	99,910	129,975	0	0	0
Transfers Out	0	0	0	0	0
Reserves	340,115	389,895	513,931	742,777	639,581
Total Expenditures	\$440,025	\$519,870	\$513,931	\$742,777	\$639,581

W
A
T
E
R
&
W
A
S
T
E
W
A
T
E
R

F
U
N
D
S

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.

	2015 Actual	2016 Actual	2017 Projections	2017 Budgeted	2018 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Insurance Claims/Settlements	39,447	0	0	0	0
Miscellaneous	1,944	0	0	0	0
Interest Income	12,315	24,413	19,840	16,000	17,000
Conection Fees	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	5,091,769	3,537,938	3,562,351	3,553,962	3,582,191
Total Income	\$5,145,475	\$3,562,351	\$3,582,191	\$3,569,962	\$3,599,191
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	152	0	0	0	0
Capital Outlays	1,607,385	0	0	0	0
Transfers Out	0	0	0	0	0
Restricted Reserves	3,537,938	3,537,938	3,537,938	3,537,938	3,537,938
Reserves	0	24,413	44,253	32,024	61,253
Total Expenditures	\$5,145,475	\$3,562,351	\$3,582,191	\$3,569,962	\$3,599,191

W
A
T
E
R
&
W
A
S
T
E
W
A
T
E
R

F
U
N
D
S

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

	2015 Actual	2016 Actual	2017 Budgeted	2018 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	1,334,556	1,383,145	1,345,645	1,404,345
Miscellaneous	24,873	2,982	21,194	21,171
Interest Income	1,023	1,532	602	800
Transfers In	0	0	0	0
Prior Year Carry forward	600,350	777,224	774,715	1,109,364
Total Income	\$1,960,802	\$2,164,883	\$2,142,156	\$2,535,680
EXPENDITURES				
Personal Services	\$374,095	\$408,887	\$452,094	\$447,135
Operating Expenditures	430,060	404,219	456,069	453,847
Capital Outlays	0	0	0	8,750
Transfers Out	379,423	401,951	424,367	422,842
Reserves	777,224	949,826	809,626	1,203,106
Total Expenditures	\$1,960,802	\$2,164,883	\$2,142,156	\$2,535,680

S
A
N
I
T
A
T
I
O
N

F
U
N
D

City of Brooksville

Fiscal Year 2018

Budget Document for Sanitation Revenues

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
48340 403 000 343	Residential/Solid Waste Revenues	492,290	511,854	531,348	544,275	544,474	554,949
48341 403 000 343	Commercial-Solid Waste Revenues	798,615	796,873	804,306	820,734	801,171	849,396
48361 403 000 343	Penalties	12,116	13,745	17,405	18,137	13,913	16,922
48808 403 000 361	Interest - FMIvT	-350	768	966	1,373	500	517
48811 403 000 361	Interest - SBA	216	51	57	160	102	283
48845 403 000 364	Gain-Loss from Sale-Disposal of Fix		48	0	0	0	0
48850 403 000 365	Sales of Surplus Materials & Scrap		2,209	2,786	1,666	0	2,000
48889 403 000 369	Credit Card Rebate		0	0	0	778	1,058
48890 403 000 369	Miscellaneous Revenues	9,153	4,148	6,210	1,316	6,503	1,191
microix worksheets		1,312,038	1,329,695	1,363,078	1,387,660	1,367,440	1,426,316
	Revenue	1,312,038	1,329,695	1,363,078	1,387,660	1,367,440	1,426,316



Public Works Department

Sanitation Division

	2016 Actual	2017 Budget	2018 Budget
Personal Services	\$408,887	\$452,094	\$447,135
Operating Expenses	\$404,219	\$456,069	\$453,847
Capital Outlay	\$0	\$0	\$8,750
Transfers	\$401,951	\$424,367	\$422,842
Total	\$1,215,057	\$1,332,530	\$1,332,574

Staffing	2016	2017	2018
Director of Public Works	0.25	0.25	0.25
Operation Supervisor	1	1	1
Sanitation Operator II	1	1	1
Sanitation Operator I	2	2	2
Front Loader Driver	2	2	2
Sanitation Collector	2	2	2
Mechanic/Welder	0.5	0.5	0.5
Sweeper Driver	1	1	1
Construction Manager	0.1	0.1	0.1
Program Coordinator	0.1	0.1	0.1
Warehouse Specialist	0.1	0.1	0.1
Admin. Specialist III	0.94	0.94	0.94
Admin. Assistance III	0.17	0.17	0.17
Finance Technician	0.27	0.27	0.27
Utilities Billing Supervisor	0.15	0.15	0.15
Total Full Time Sanitation FTE	11.56	11.56	11.56
Total Sanitation FTE	11.56	11.56	11.56

Division Mission

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

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

City of Brooksville

Fiscal Year 2018

Budget Document for Sanitation Dept.

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51102 403 022 534	Financial & Administrative Salaries	15,291	15,556	15,792	17,131	16,275	16,225
51200 403 022 534	Regular Salaries & Wages	269,402	248,062	271,297	287,784	321,157	314,908
51400 403 022 534	Overtime - Unscheduled	5,244	8,954	6,212	11,174	10,000	5,000
51605 403 022 534	Bereavement Pay	646	178	0	94	0	0
51606 403 022 534	Jury Duty Pay	79	20	0	0	0	0
52100 403 022 534	FICA Taxes	21,648	19,955	21,126	23,290	26,426	25,714
52200 403 022 534	Retirement Contributions	16,784	21,371	23,370	26,240	27,333	29,021
52300 403 022 534	Health Insurance	76,578	81,382	0	0	0	0
52301 403 022 534	Life Insurance	1,902	1,553	1,644	1,776	2,155	2,097
52303 403 022 534	Long Term Disability	706	579	616	670	794	773
52320 403 022 534	Dental employee	4,393	4,504	2,857	2,973	3,664	3,659
52400 403 022 534	Workers Comp Insurance	22,766	28,124	31,181	37,755	44,290	49,737
52410 403 022 534	W/Comp Claims	1,401	0	0	0	0	0
52500 403 022 534	Unemployment Compensation	413	0	0	0	0	0
1. Total Personnel Service Costs		437,253	430,237	374,095	408,887	452,094	447,135
53101 403 022 534	Medical Services	1,050	847	653	1,577	2,000	2,000
53400 403 022 534	Other Contractual Services	8,397	8,407	7,784	8,773	6,800	7,500
53401 403 022 534	Contract Labor	17,397	29,287	27,604	10,033	17,758	18,044
54000 403 022 534	Travel and Per Diem	73	152	11	2	500	300
54100 403 022 534	Communication & Freight Charge	2,156	3,152	2,497	2,791	2,400	2,750
54110 403 022 534	Postage	4,361	6,012	7,213	4,923	7,500	7,600
54210 403 022 534	Automotive Repair Service	11,405	29,256	15,342	7,779	16,000	18,000
54300 403 022 534	Electric	2,757	4,552	4,360	4,125	3,900	4,200
54303 403 022 534	Water	2,744	3,284	3,664	3,199	3,500	3,500

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
54311 403 022 534	Waste disposal	278,084	223,144	170,865	182,454	190,000	190,000
54317 403 022 534	Dumpsters	24,183	24,472	19,937	20,195	19,860	19,860
54400 403 022 534	Equipment & Vehicle Rental	647	830	873	938	960	960
54401 403 022 534	Rentals & Leases	13	0	0	0	500	0
54500 403 022 534	General Business Insurance	21,252	22,541	25,068	32,776	33,133	33,133
54560 403 022 534	Insurance Claims & Deductibles		0	975	0	2,000	1,000
54600 403 022 534	Repair & Maintenance Services	845	208	854	1,261	1,008	1,200
54700 403 022 534	Printing & Binding Services	803	577	493	406	600	700
54900 403 022 534	Other Current Charges	7	0	1,916	300	750	0
55100 403 022 534	Office Supplies	700	1,066	836	1,506	1,250	900
55210 403 022 534	Operating Supplies	1,214	5,251	776	657	6,800	6,900
55220 403 022 534	Computer Supplies	585	72	0	0	1,200	0
55223 403 022 534	Repair & Maintenance Supplies	5,012	3,644	4,882	3,012	5,000	4,000
55225 403 022 534	Chemicals Supplies	299	869	2,362	2,043	2,400	2,400
55226 403 022 534	Safety Supplies & Gear	2,780	3,651	5,177	4,107	4,000	3,500
55227 403 022 534	Safety Marking Devices		0	281	449	500	500
55230 403 022 534	Clothing & Uniforms	1,891	1,873	2,103	2,484	3,250	2,200
55240 403 022 534	Institutional Supplies	383	1,109	571	2,241	750	750
55250 403 022 534	Fuels & Lubricants	87,537	98,163	75,556	56,851	80,000	75,000
55251 403 022 534	Tags & Titles		0	129	0	0	300
55252 403 022 534	Small Tools	198	139	369	0	500	400
55253 403 022 534	Auto Repair Supplies (in-house)	20,118	28,370	44,404	48,902	40,000	45,000
55400 403 022 534	Books, Publications, Subscription &		60	0	0	250	250
55410 403 022 534	Training and Education	263	0	0	48	500	500
55500 403 022 534	Uncapitalized Equipment	109	53	2,506	389	500	500
2. Total Operating Costs		497,261	501,039	430,060	404,218	456,069	453,847
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	1,188	1,225	1,225	1,225	1,225	1,225
56501 403 022 581	Transfer Out to 501	18,123	18,282	34,093	21,072	38,497	33,732
56502 403 022 581	Transfer Out to 502	157,410	150,504	167,949	192,949	192,949	219,949
56609 403 022 534	Transfer Out to 609		0	0	0	0	5,718

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
56609 403 022 581	Transfer Out to 609	2,634	2,640	87,156	5,770	5,768	0
56610 403 022 534	Transfer Out to 610		0	0	0	0	73,218
56610 403 022 581	Transfer Out to 610		0	0	91,935	96,929	0
5. Total Transfers Out		268,355	261,651	379,423	401,951	424,367	422,842
19037 403 000 166	Machinery & Equipment		0	0	0	0	8,750
55590 403 022 534	Depreciation	149,090	157,244	153,840	157,448	0	0
microix worksheets		149,090	157,244	153,840	157,448		8,750
Expense		1,351,959	1,350,170	1,337,419	1,372,504	1,332,530	1,332,574

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

	2015 Actual	2016 Actual	2017 Budgeted	2018 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	7	23	0	39
Transfers In	105,551	98,773	105,738	95,020
Prior Year Carry forward	37,977	55,695	15,000	45,674
Total Income	\$143,535	\$154,491	\$120,738	\$140,733
EXPENDITURES				
Personal Services	\$52,540	\$74,258	\$62,314	\$62,412
Operating Expenditures	23,991	19,786	30,521	22,253
Capital Outlays	0	0	0	0
Transfers Out	11,309	12,700	13,355	10,355
Reserves	55,695	47,747	14,548	45,713
Total Expenditures	\$143,535	\$154,491	\$120,738	\$140,733

F
L
E
E
T

M
A
I
N
T
E
N
C
E

F
U
N
D

City of Brooksville

Fiscal Year 2018

Budget Document for Fleet Maintenance Revenue

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
48811 501 000 361	Interest - SBA	9	7	8	23	0	39
48845 501 000 364	Gain-Loss from Sale-Disposal of Fix		0	0	29,456	0	0
48871 501 000 361	Change in Fair Market Value	10	0	0	0	0	0
49001 501 000 381	Transfer In from 001	40,838	45,369	40,003	14,210	21,814	19,337
49108 501 000 381	Transfer In from 108		0	0	3,951	6,065	6,319
49143 501 000 381	Transfer in Fund 143	4,265	4,547	7,389	3,119	4,788	4,656
49401 501 000 381	Transfer In from 401	23,788	26,527	24,066	26,965	34,573	30,976
49403 501 000 381	Transfer In from 403	18,123	18,282	34,093	21,072	38,497	33,732
microix worksheets		87,033	94,733	105,559	98,796	105,738	95,059
	Revenue	87,033	94,733	105,559	98,796	105,738	95,059



Public Works Department
Fleet Maintenance Division

	2016 Actual	2017 Budget	2018 Budget
Personal Services	\$0	\$62,314	\$62,412
Operating Expenses	\$0	\$30,521	\$22,253
Transfers	\$0	\$13,355	\$10,355
Total	\$0	\$106,190	\$95,020

Staffing	2016	2017	2018
Chief Mechanic	1	1	1
Mechanic	0.5	0.5	0.5
Total Full Time			
Fleet	1.5	1.5	1.5
Total Fleet			
FTE	1.5	1.5	1.5

Division Mission

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

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

City of Brooksville

Fiscal Year 2018

Budget Document for Fleet Maintenance

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
51200 501 018 549	Regular Salaries & Wages	46,987	31,644	44,163	62,567	50,913	50,513
51400 501 018 549	Overtime - Unscheduled	66	69	210	170	500	400
52100 501 018 549	FICA Taxes	3,165	2,227	2,665	4,163	3,933	3,895
52200 501 018 549	Retirement Contributions	2,603	2,464	3,019	4,476	3,719	4,032
52300 501 018 549	Health Insurance	8,812	9,425	0	0	0	0
52301 501 018 549	Life Insurance	307	307	275	398	321	318
52303 501 018 549	Long Term Disability	112	112	100	146	118	117
52320 501 018 549	Dental employee	496	496	339	592	476	480
52400 501 018 549	Workers Comp Insurance	1,440	1,667	1,767	1,746	2,334	2,658
52410 501 018 549	W/Comp Claims	580	0	0	0	0	0
1. Total Personnel Service Costs		64,568	48,411	52,540	74,258	62,314	62,412
53101 501 018 549	Medical Services	34	0	123	255	0	0
53400 501 018 549	Other Contractual Services		0	121	0	0	0
54100 501 018 549	Communication & Freight Charge	425	252	431	227	1,168	800
54210 501 018 549	Automotive Repair Service		0	125	152	2,000	200
54300 501 018 549	Electric	1,619	1,247	1,422	1,455	2,000	1,800
54400 501 018 549	Equipment & Vehicle Rental	2,200	1,512	1,903	1,519	1,800	1,800
54500 501 018 549	General Business Insurance	6,974	7,664	8,415	6,262	6,303	6,303
54600 501 018 549	Repair & Maintenance Services	1,481	999	1,952	2,266	2,000	2,000
55100 501 018 549	Office Supplies	51	0	191	0	500	150
55220 501 018 549	Computer Supplies		0	148	0	500	150
55223 501 018 549	Repair & Maintenance Supplies	-799	70	8	23	4,000	500
55226 501 018 549	Safety Supplies & Gear	405	0	251	0	600	300
55230 501 018 549	Clothing & Uniforms	2,751	2,017	1,588	1,793	4,000	2,000

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
55240 501 018 549	Institutional Supplies		80	22	34	500	100
55250 501 018 549	Fuels & Lubricants	955	441	3,231	462	1,000	500
55252 501 018 549	Small Tools	3,265	410	978	931	1,500	500
55253 501 018 549	Auto Repair Supplies (in-house)	3,166	1,354	3,082	4,407	2,000	3,700
55400 501 018 549	Books, Publications, Subscription &	28	84	0	0	300	100
55410 501 018 549	Training and Education	96	0	0	0	350	350
55500 501 018 549	Uncapitalized Equipment		2,720	0	0	0	1,000
2. Total Operating Costs		22,651	18,850	23,991	19,786	30,521	22,253
56609 501 018 581	Transfer Out to 609	375	375	11,309	750	750	750
56610 501 018 581	Transfer Out to 610		0	0	11,950	12,605	9,605
5. Total Transfers Out		375	375	11,309	12,700	13,355	10,355
Expense		87,594	67,637	87,839	106,744	106,189	95,020

City of Brooksville

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fund	Purchase Price	Annual Required Transfer	Accumulated Replacement Previous Years 9/30/17	Total Accumulated Replacement 09/30/2018
General	\$0	\$0	\$0	\$0
Sanitation	\$2,326,696	\$219,949	\$1,077,531	\$1,027,480
Utilities	\$791,007	\$77,319	\$73,359	\$137,911
Total	\$3,117,703	\$297,268	\$1,150,890	\$1,165,391

INTERNAL

Vehicle Replacement at 9/30/17	\$956,633
Add: FY 2018 Annual Replacement Transfer	\$297,268
Projected interest for Fy 2018	\$4,208
Money from sale of vehicles	\$0
Less Vehicles to be purchased in Fy 2018 or transfers	-\$270,000
FY 2018 Vehicle Replacement Fund Balance	<u>\$988,109</u>
Contingency and Schedule Recap at 9/30/17	
Vehicle Replacement Schedule	\$1,165,391
Contingency	\$88,510
Projected interest Trade in Fy 2018	\$4,208
Less Vehicles to be purchased in Fy 2018	-\$270,000
Total Vehicle Replacement Account at 09/30/17	<u>\$988,109</u>

SERVICES

FUNDS

City of Brockville

Fund 502 for Water & Sewer

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/17	Total Accumulated Replacement 09/30/2018	
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)
					\$46,371		\$0		\$0	\$0	
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)
					\$63,451		\$0		\$0	\$0	
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)
					\$42,055		\$0		\$0	\$0	
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)
					\$109,330		\$12,767		\$0	\$0	
1860		11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	7	\$6,429	\$12,858	(3)(4)
1865		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	7	\$6,450	\$12,900	(4)
					\$109,500		\$12,879		\$12,879	\$25,758	
1916		13/14	2014 Mini Backhoe w/ Trailer		\$55,000	10	\$5,500	5	\$5,500	\$11,000	(4)
1915		13/14	2014 Utility Truck		\$35,000	7	\$5,000	5	\$5,000	\$10,000	(4)
					\$90,000		\$10,500		\$10,500	\$21,000	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	4	\$4,571	\$9,142	(4)
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	4	\$7,807	\$12,378	(4)
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	4	\$9,142	\$13,713	(4)
		14/15	2014 Utility Dump Trailer		\$7,000	7	\$1,000	4	\$2,000	\$3,000	(4)
					\$103,000		\$14,713		\$23,520	\$38,233	
		15/16	2015 Vacuum Excavator		\$122,000	10	\$12,200	3	\$24,400	\$36,600	(4)
		15/16	Off-Road Utility Vehicle		\$10,300	10	\$1,030	3	\$2,060	\$3,090	(4)
					\$132,300		\$13,230		\$26,460	\$39,690	
		16/17	17 Customer Service Pick up Truck		\$20,000	7	\$12,200	1	\$0	\$12,200	(4)
		16/17	Wheel Backhoe Loader		\$75,000	10	\$1,030	1	\$0	\$1,030	(4)
					\$95,000		\$13,230		\$0	\$13,230	
		Total			\$791,007		\$77,319		\$73,359	\$137,911	
										\$137,911	

Actual Balance of Vehicle Replacement Schedule

Vehicle Replacement at 9/30/17	(5)	\$33,466
Add: FY2018 Annual Replacement Transfer	(5)	\$77,319
Projected interest for FY 2018		\$208
Less Purchases FY 2018		\$0
FY 2016 Vehicle Replacement Fund Balance		<u>\$110,993</u>

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

Vehicle Replacement Schedule	\$137,911
Contingency	-\$27,126
Projected interest FY 2018	\$208
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 09/30/17	<u>\$110,993</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	<u>77,319</u>

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

City of Brooksville

Fund 502 For Sanitation

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/17	Total Accumulated Replacement 09/30/2018	
1596	467	03/04	04 Peterbilt Garbage Truck	Sanitation	\$142,627	10	\$0	14	\$0	\$0	(1)
1710	468	06/07	08 Peterbilt Garbage Truck	Sanitation	\$148,470	10	\$14,847	12	\$67,317	\$0	(2)(3)
1760	469	08/09	09 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$19,553	10	\$175,977	\$7,694	(3)
1794	470	09/10	10 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$17,886	9	\$143,088	\$160,974	
1787	471	09/10	10 Ford F - 150 Pick up Truck	Sanitation	\$15,982	7	\$2,283	9	\$18,264	\$20,547	
1817	472	10/11	10 Peterbilt boom truck	Sanitation	\$127,824	10	\$12,782	8	\$89,474	\$102,256	
1812	473	10/11	11 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$21,697	8	\$151,841	\$173,538	
1863	475	11/12	12 Recycling Truck	Sanitation	\$175,000	10	\$17,500	7	\$105,000	\$122,500	
1862	474	11/12	13 Peterbilt boom truck	Sanitation	\$140,986	10	\$14,099	6	\$70,495	\$84,594	I
1894	476	12/13	13 Ford F - 150 Pick up Truck	Sanitation	\$20,000	7	\$2,857	6	\$14,285	\$17,142	N
1886	477	12/13	13 Peterbilt Garbage Truck	Sanitation	\$205,000	10	\$20,500	6	\$102,500	\$123,000	T
1912	478	13/14	2014 Sweeper Truck	Sanitation	\$174,450	10	\$17,445	5	\$69,790	\$87,235	E
1918	479	13/14	2014 Container Delivery Truck	Sanitation	\$65,000	10	\$6,500	4	\$19,500	\$26,000	R
	481	15/16	16 Peterbilt Garbage Truck	Sanitation	\$250,000	10	\$25,000	3	\$50,000	\$75,000	N
		17/18	16 Peterbilt Garbage Truck/F.L.	Sanitation	\$270,000	10	\$27,000	1	\$0	\$27,000	A
					<u>\$2,326,696</u>		<u>\$219,949</u>		<u>\$1,077,531</u>	<u>\$1,027,480</u>	L
			Total		<u>\$2,326,696</u>		<u>\$219,949</u>		<u>\$1,077,531</u>	<u>\$1,027,480</u>	L
			Actual Balance of Vehicle Replacement Schedule							<u>\$1,027,480</u>	
			RESERVE FOR CONTINGENCIES							\$50,000	
			TOTAL FUND BALANCE							\$1,077,480	S E R V I C E

Vehicle Replacement at 9/30/17	\$923,167	
Add: FY 2018 Annual Replacement Transfer	\$219,949	F
Contingency Transfers	\$0	U
Projected interest for FY 2018	\$4,000	N
Less: Vehicles Purchased from Fund	-\$270,000	D
FY 2017 Vehicle Replacement Fund Balance	<u>\$877,116</u>	

Recap of Sanitation Out to Vehicle Replacement Fund FY 2018

Contingency and Schedule Recap at 9/30/18

Vehicle Replacement Schedule	\$1,077,480
Contingency	\$65,636
Projected interest FY 2018	\$4,000
Vehicles to be purchased	-\$270,000
Total Vehicle Replacement Account at 9/30/18	<u>\$877,116</u>

Solid Waste Fund 403 transfer out to Fund 502 Vehicle Replacement	219,949
Total Transfers Out	<u>219,949</u>

- (1) \$65,000 from this vehicle used to purchase new container delivery truck and \$77,630 towards purchase of sweeper truck.
 (2) \$96,820 From this vehicle to pay for the rest of the new sweeper truck.
 (3) \$82,164 is from FA # 1710 and \$187,836 is from FA # 1760

City of Brooksville

Fiscal Year 2018

Budget Document for Vehicle Replacement Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
56001 502 018 581	Transfer Out to General Fund	183,984	0	0	107,573	0	0
56118 502 018 581	Transfer Out to 118	2,674	5,029	0	0	0	0
56143 502 018 581	Transfer out to Fund 143		0	100,000	293,168	0	0
5. Total Transfers Out		186,658	5,029	100,000	400,741		
48808 502 000 361	Interest - FMIVT	-796	5,960	7,496	10,654	7,600	4,000
48811 502 000 361	Interest - SBA	84	51	57	159	100	208
48845 502 000 364	Gain-Loss from Sale-Disposal of Fix	8,497	0	0	0	0	0
48871 502 000 361	Change in Fair Market Value	308	0	0	0	0	0
48895 502 000 369	Insurance Claims/Settlements		30,490	0	0	0	0
49109 502 000 381	Transfer In from 109		6,206	0	0	0	0
49401 502 000 381	Transfer In from 401	28,960	36,150	50,863	64,089	77,319	77,319
49403 502 000 381	Transfer In from 403	157,410	150,504	167,949	192,949	192,949	219,949
microix worksheets		194,463	229,361	226,364	267,851	277,968	301,476
Revenue		381,121	234,390	326,364	668,592	277,968	301,476

City of Brooksville

Fund 503 Equipment Replacement Fund

	2015 Actual	2016 Actual	2017 Budget	2018 Budget
Income Equipment Replacement				
Prior Cash Carry Forward	6,027	1,029	11,031	9,678
Interest Income & Sales of Equipment	2	6	4	12
Transfers In from Departments	10,000	10,000	10,000	10,000
Total VRF Income	16,029	11,035	21,035	19,690
Capital Expenditures VRF/IS				
	15,001	0	11,900	0
Total VRF Reserve				
	1,028	11,035	9,135	19,690

Detail of Departments' monies being transferred from in Fy 2018 for new Equipment Replacement Fund:

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

I
N
T
E
R
N
A
L

S
E
R
V
I
C
E

F
U
N
D

E
Q
U
I
P
M
E
N
T

R
E
P
L
A
C
E
M
E
N
T

F
U
N
D

5
0
3

City of Brooksville

Fiscal Year 2018

Budget Document for Equipment Replacement Fund

Account Number	Description	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Budget	2018 Budget
55640 503 020 572	Machinery & Equipment		0	0	0	11,900	0
3. Total Capital Outlay Costs						11,900	
19037 503 000 166	Machinery & Equipment	37,123	43,781	54,922	54,922	0	0
48811 503 000 361	Interest - SBA	16	2	2	6	4	12
48845 503 000 364	Gain-Loss from Sale-Disposal of Fix		0	213	0	0	0
48850 503 000 364	Sales of Surplus Materials & Scrap		2,050	0	0	0	0
48871 503 000 361	Change in Fair Market Value	36	0	0	0	0	0
49001 503 000 381	Transfer In from 001		8,000	10,000	10,000	10,000	10,000
microix worksheets		37,176	53,833	65,137	64,928	10,004	10,012
	Revenue	37,176	53,833	65,137	64,928	21,904	10,012

City of Brooksville

TOTAL OF ALL TRUST & AGENCY FUNDS

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018
INCOME						
Contributions	\$496,723	\$564,617	\$654,889	\$895,931	\$957,632	\$934,768
Grant Revenue	0	0	0	0	0	0
TIF Funds	77,577	87,790	91,131	96,071	98,953	84,532
Interest	258,422	427,284	322,512	302,141	335,505	360,162
Miscellaneous	0	0	0	0	0	0
Gain or (Loss) on Invest.	867,212	584,207	-416,928	586,369	205,625	520,000
Transfers In	41,934	41,251	938,542	1,360,434	1,116,473	855,973
Prior Year Carry forward	8,812,237	10,620,055	11,732,865	12,096,142	13,734,434	14,434,104
Total Income	\$10,554,105	\$12,325,204	\$13,323,011	\$15,337,088	\$16,448,622	\$17,189,539
EXPENDITURES						
Pension Benefits	\$308,942	\$305,584	\$314,209	\$879,213	\$410,547	\$980,242
Personnel Expenses	0	0	0	0	0	0
Operating Expenditures	197,491	235,038	923,575	1,026,396	1,281,740	1,275,020
Capital Expenses	21,337	51,717	2,238	9,100	270,000	253,000
Debt Service	0	0	0	0	0	0
Transfer Out	0	0	0	305,000	0	0
Reserves	10,026,335	11,732,865	12,082,989	13,117,379	14,486,335	14,681,277
Total Expenditures	\$10,554,105	\$12,325,204	\$13,323,011	\$15,337,088	\$16,448,622	\$17,189,539

T
R
U
S
T
&
A
G
E
N
C
Y

F
U
N
D

S
U
M
M
A
R
Y

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

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Interest	10	4	5	12	5	23
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	2,223	2,233	2,237	2,241	1,199	1,223
Total Income	\$2,233	\$2,237	\$2,242	\$2,253	\$1,204	\$1,246
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	1,052	0	0
Transfer Out	0	0	0	0	0	0
Reserves	2,233	2,237	2,242	1,201	1,204	1,246
Total Expenditures	\$2,233	\$2,237	\$2,242	\$2,253	\$1,204	\$1,246

T
R
U
S
T
&
A
G
E
N
C
Y

F
U
N
D

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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
Contributions	\$0	\$0	\$0	\$0	\$0	\$0	
SBA Interest	1,271	177	164	461	400	889	
Miscellaneous	0	0	0	0	0	0	
Transfers In	10,009	10,000	10,000	10,000	10,000	0	
Prior Year Carry forward	353,928	365,208	375,385	385,549	395,899	406,863	
Total Income	\$365,208	\$375,385	\$385,549	\$396,010	\$406,299	\$407,752	
EXPENDITURES							
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	0	
Reserves *	365,208	375,385	385,549	396,010	406,299	407,752	(1)
Total Expenditures	\$365,208	\$375,385	\$385,549	\$396,010	\$406,299	\$407,752	

T
R
U
S
T
&
A
G
E
N
C
Y

F
U
N
D

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

City of Brooksville

FUND 607 FIREFIGHTERS' RETIREMENT

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

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

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

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018
INCOME						
Contributions	\$383,600	\$374,244	\$336,765	\$379,432	\$399,503	\$419,095
Interest	141,584	60,004	185,564	192,125	194,250	194,000
Gain or (Loss) on Invest.	408,013	536,946	-234,329	186,442	101,525	195,000
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	4,912,409	5,475,990	6,060,387	5,945,746	6,422,151	6,004,823
Total Income	\$5,845,606	\$6,447,184	\$6,348,387	\$6,703,745	\$7,117,429	\$6,812,918
EXPENDITURES						
Pension Benefits	\$304,630	\$301,643	\$313,547	\$879,213	\$406,547	\$880,000
Operating Expenditures	64,986	85,154	89,094	69,781	89,600	89,600
Reserves	5,475,990	6,060,387	5,945,746	5,754,751	6,621,282	5,843,318
Total Expenditures	\$5,845,606	\$6,447,184	\$6,348,387	\$6,703,745	\$7,117,429	\$6,812,918

T
R
U
S
T
&
A
G
E
N
C
Y

F
U
N
D

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).

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018
INCOME						
Contributions	\$0	\$0	\$124,501	\$0	\$0	\$0
Interest	0	0	0	0	0	0
Transfers In HRA	31,925	31,251	928,542	62,755	64,500	62,001
Transfers In Health Ins.	0	0	0	0	0	0
Prior Year Carry forward	11,180	4,640	(13,155)	308,377	6,315	16,240
Total Income	\$43,105	\$35,891	\$1,039,888	\$371,132	\$70,815	\$78,241
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenditures HRA	38,465	49,046	744,665	54,972	60,000	59,000
Operating Expenditures Health	0	0	0	0	0	0
Transfer Out	0	0	0	305,000	0	0
Reserves	4,640	(13,155)	295,223	11,160	10,815	19,241
Total Expenditures	\$43,105	\$35,891	\$1,039,888	\$371,132	\$70,815	\$78,241

T
R
U
S
T

&

A
G
E
N
C
Y

F
U
N
D

(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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
Contributions	\$0	\$0	\$0	\$112,675	\$150,000	\$113,000	(1)
Interest	0	0	0	1,328	0	0	
Transfers In HRA	0	0	0	0	0	0	
Transfers In Health Ins.	0	0	0	1,287,679	1,041,973	793,972	
Prior Year Carry forward	0	0	0	0	614,123	925,970	
Total Income	\$0	\$0	\$0	\$1,401,682	\$1,806,096	\$1,832,942	
EXPENDITURES							
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	0	0	0	0	0	0	
Operating Expenditures Health	0	0	0	785,518	892,500	900,000	
Restricted Reserves	0	0	0	102,564	102,564	102,564	
Reserves	0	0	0	513,600	811,032	830,378	
Total Expenditures	\$0	\$0	\$0	\$1,401,682	\$1,806,096	\$1,832,942	

T
R
U
S
T

&

A
G
E
N
C
Y

F
U
N
D

(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.

	2013	2014	2015	2016	Budgeted	Proposed
	Actual	Actual	Actual	Actual	2017	2018
INCOME						
Contributions	\$113,123	\$190,373	\$193,623	\$403,824	\$408,129	\$402,673
Interest	114,994	366,689	136,452	107,955	140,500	165,000
Gain or (Loss) on Invest.	459,199	47,261	-182,599	399,927	104,100	325,000
Transfers In	0	0	0	0	0	0
Prior Year Carry forward	3,059,443	4,293,568	4,837,519	4,931,642	5,734,888	6,612,923
Total Income	\$3,746,759	\$4,897,891	\$4,984,995	\$5,843,348	\$6,387,617	\$7,505,596
EXPENDITURES						
Pension Benefits	\$4,312	\$3,941	\$662	\$0	\$4,000	\$100,242
Operating Expenditures	42,599	56,431	52,691	66,204	108,220	95,000
Reserves	3,699,848	4,837,519	4,931,642	5,777,144	6,275,397	7,310,354
Total Expenditures	\$3,746,759	\$4,897,891	\$4,984,995	\$5,843,348	\$6,387,617	\$7,505,596

T
R
U
S
T
&
A
G
E
N
C
Y
F
U
N
D

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.

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	Budgeted 2017	Proposed 2018	
INCOME							
Contributions	\$0	\$0	\$0	\$0	\$0	\$0	
TIF Funds	77,577	87,790	91,131	96,071	98,953	84,532	
Interest	563	410	327	260	350	250	
Transfers In	0	0	0	0	0	0	
Prior Year Carry forward	473,054	478,416	470,492	522,587	559,859	466,062	
Total Income	\$551,194	\$566,616	\$561,950	\$618,918	\$659,162	\$550,844	
EXPENDITURES							
Personal Services	\$0	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	51,441	44,407	37,125	48,869	131,420	131,420	(1)
Capital Expenditures	21,337	51,717	2,238	9,100	270,000	253,000	(2)
Reserves	478,416	470,492	522,587	560,949	257,742	166,424	(3)
Total Expenditures	\$551,194	\$566,616	\$561,950	\$618,918	\$659,162	\$550,844	

T
R
U
S
T
&
A
G
E
N
Y
F
U
N
D

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

(2) Consultant services (Main Street Streetscape Design & Engineering) \$70,000, and Water Tower property improvements (Downtown Beautiful Project) \$153,000. Downtown Beautiful Construction Projects \$30,000.

(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