

**CITY OF BROOKSVILLE
201 HOWELL AVENUE
BROOKSVILLE, FL 34601
FIRST PUBLIC HEARING
FISCAL YEAR 2016 BUDGET**

AGENDA

September 9, 2015

5:01 P.M.

- A. CALL TO ORDER**
- B. INVOCATION AND PLEDGE OF ALLEGIANCE**
- C. PUBLIC HEARING - PRESENTATION OF TENTATIVE BUDGET FOR FY2016 STARTING OCTOBER 1, 2015**

1. **Public Announcement** - Ad Valorem Tax Rate (TRIM Notice)
Pursuant to Section 200.069, F.S., "Notice of Tentative Property Taxes for the City of Brooksville, Florida" (TRIM NOTICE) the proposed ad valorem rate for the Fiscal Year 2015/16 was advertised to be a maximum of 7.000 mills. This millage rate would be a 5.36% increase over the current year's rolled-back rate of 6.6439 mills. After reviewing revenue projections and proposed expenditure levels for the 2015/16 Fiscal Year, the General Fund budget is balanced at a tentative rate of 6.6962 mills, which is equal to the current year's millage rate. This means 6.6962 mills is to be levied to fund the Fiscal Year 2016 Budget.

2. **Tentative FY2016 Budget and City Manager's Budget Message**
Review tentative budget and points of discussion.

Discussion: City Manager & Council
Attachment: FY2016 Tentative Budget

3. **Public Input**
The public's opportunity to speak or ask questions regarding the FY2016 millage rate and proposed budget.

4. **Resolution No. 2015-16 Fiscal Year 2016 Tentative Ad Valorem Tax Rate**
Consideration of resolution levying a General Fund Ad Valorem Millage Rate of 6.6962 mills.

Presentation: Finance Director
Recommendation: Millage Rate to be adopted upon roll call vote. (after public input)
Attachment: Proposed Resolution

FIRST BUDGET HEARING AGENDA – SEPTEMBER 9, 2015

5. Resolution No. 2015-17 FY2016 Fire Assessment

Consideration of Resolution for the imposition and collection of Special Assessments to fund Fire Protection Services.

Presentation: Fire Chief
Recommendation: Approval of Resolution No. 2015-17
upon roll-call vote
Attachments: Proposed Resolution

6. Ordinance No. 845 - Recommended Budget for Fiscal Year 2016

Consideration of first reading of tentative budget Ordinance effective October 1, 2015.

Presentation: Finance Director
Recommendation: Approval of Ordinance No. 845 upon
First Reading upon roll-call vote and
Schedule Second Reading for
September 16, 2015
Attachment: Proposed Ordinance

E. ADJOURNMENT

In accordance with the Americans with Disabilities Act, persons with disabilities needing a special accommodation to participate in this proceeding should contact Telina Dowdell, ADA Coordinator, no later than 48 hours in advance of the meeting at (352) 540-3810. Meeting agendas and supporting documentation are available from the City Clerk's office and on line at www.cityofbrooksville.us.

Any person desiring to appeal any decision with respect to any matter considered at this meeting, may need a record of the proceedings including the testimony and evidence upon which the appeal is to be based, and therefore must make arrangements for a court reporter to ensure that a verbatim record of the proceedings is made.



A G E N D A I T E M
M E M O R A N D U M

TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS

FROM: T. JENNENE NORMAN-VACHA, CITY MANAGER 

SUBJECT: ADOPTION OF TENTATIVE FY2016 MILLAGE RATE AND OPERATING BUDGET

DATE: SEPTEMBER 1, 2015

As part of the City's annual budget process, the City of Brooksville must conduct two (2) public hearings, leading to the final adoption of the City's FY2016 property tax millage rate, annual operating budget, and assessment rates related to services provided by the City.

City Council will conduct the first public hearing on September 9, 2015 for the purpose of receiving public comments on the proposed FY2016 millage rate and annual operating budget, after which the City Council will adopt a Tentative FY2016 millage rate and annual operating budget.

Additionally, on September 9, 2015, City Council will adopt the final fire assessment rates after receiving public comment. Because the fire assessment is a component of the General Fund, and as a major source of revenue for this fund, the fire assessment rate adopted at this meeting will have a significant impact on the City Council's flexibility in adopting a final millage rate and annual budget on September 16th.

On September 16, 2015, the City Council will adopt the final FY2016 millage rate and annual operating public after receiving public comment.

The City Manager's Recommended Budget was distributed prior to the City Council's budget workshop meetings held on July 27, 2015 and August 10, 2015.

The Recommended Budget presented during our earlier budget workshops included a preliminary millage rate of 6.6962 mils which remains the same for this Tentative Budget. This is same millage rate as adopted for FY2015. It is a 0.79% increase over the State Calculated rolled-back rate of 6.6439 mils.

The Recommended Budget for FY2016 was discussed during the budget workshop meetings. The millage rate and operating budget were reviewed. The City Council adopted a preliminary millage rate of 7.0000 mils and recommended fire assessment

rates at \$.85 unit rate per \$1,000 of improvement value for Tier 1 (relative value of improvements) and \$100 per parcel for Tier 2 (readiness to serve) for inclusion on the TRIM Notices distributed by the County Property Appraiser in August, 2015.

As previously discussed, the rates on the TRIM Notices are, except in extraordinary circumstances, the maximums the City will consider for FY2016 and are the starting point for City Council deliberation as to what the final adopted rates will be. Additionally, the tentative millage rate adopted on September 9th becomes the maximum rate the City Council may consider for final adoption on September 16th.

As part of the budget workshops and subsequent City Council meetings, the City Council provided direction for specific changes to the recommended budget. We have also updated revenues and corrected minor errors and miscellaneous clean-up items. The following is a complete outline of those changes and any other recommended adjustments:

✓ **General Fund**

- Revenues have been updated including Communication Services Tax (increased from \$310,000 to \$322,498), Interest – FMIvt (increased from \$5,500 to \$6,000), Transfer in from Local Option Gas Tax (decrease from \$244,644 to \$0), Transfer in Capital Improvement Revenue Fund (increase from \$18,735 to \$20,728) and Transfer in Vehicle Replacement Fund (increase from \$104,790 to \$107,573).
- Summary of staffing levels was reduced by 5.25 FTEs within the Streets and Drainage Division FTEs due to moving this division to a separate fund (108), adjusting the total number down by 5.25 FTEs.
- Revenues and Expenditure Summaries were updated.
- Departments/Divisions Personal Services costs were adjusted, including updates to employee medical/health, dental, and workers' compensation insurance premiums costs.
- Departments/Divisions were adjusted for updated Fleet Maintenance Transfer requirements (this was a decrease in the transfer amount).
- General Government Division decreased operating expenditures from \$614,001 to \$607,837 due to actual insurance premiums costs.
- City Council Department increased operating expenditures from \$41,500 to \$46,500 to increase monies for special events.

- Revenues have been updated including Water and Wastewater revenues, Water Hook-Up Fees, and Miscellaneous Revenues
 - Adjusted/Updated Revenue and Expenditure summaries
 - Personal Services costs were adjusted, including updates to employee medical/health, dental, and workers' compensation insurance premiums costs
 - Adjusted for updated Fleet Maintenance Transfer requirements (this was a decrease in the transfer amount).
 - Separated individual funds in which monies are set aside for capital improvements/investments (connection fees and special revenues) typically required and/or restricted based on the source from where monies are received. For FY2016, in an effort to further clarify the "make-up" of the entire Enterprise System, we have listed/presented each individual Fund separately. Previously, the Funds were presented in a combined format, although accounting-wise held in individual funds.
 - Reserves for Contingencies were adjusted
- ✓ **Sanitation Fund (402, 403)**
- Adjusted/Updated Revenue and Expenditure summaries
 - Personal Services costs were adjusted, including updates to employee medical/health, dental, and workers' compensation insurance premiums costs
 - Adjusted for updated Fleet Maintenance Transfer requirements (this was a decrease in the transfer amount).
 - Division cleaned-up several Operating Line-Items in accordance with expenditures, including Postage, Waste Disposal, General Business Insurance, Operating Supplies, and Safety Supplies & Gear. We apologize as this type of clean-up should have been accomplished prior to Council workshops, but we felt it was important to align expenditures for FY2016 budget.
- ✓ **Fleet Maintenance Fund (502)**
- Revenues have been updated including Transfers-In to be more in line with required expenditures for this internal service.
 - Adjusted/Updated Revenue and Expenditure Summaries
 - Personal Services costs were adjusted, including updates to employee medical/health, dental, and workers' compensation insurance premiums costs
 - Adjusted for updated General Business Insurance costs
- ✓ **Vehicle Replacement Fund (502)**
- Updated dates.
- ✓ **Employee HRA Funding (609)**
- Separated HRA Funding from including Employee Health Insurance monies.

- ✓ **Employee Health Insurance Funding (610)**
 - Separated Employee Health Insurance monies from inclusion in Fund 609, creating new Fund for the City's partially self-funded Employee Health Insurance program.
 - Adjusted rates and created a restrictive reserves line item in accordance with Council's adopted rates.

Additionally, City Council had requested copies of the job descriptions related to the recommended reclassification within the Water/Wastewater Fund. Those are provided immediately following this memorandum (Attachment 1). The recommended reclassification moves the position from being classified within pay grade 583 that has a starting wage rate of \$12.94 per hour to a classification within pay grade 585 that has a starting wage rate of \$14.81 per hour. We estimate the overall net impact of the reclassification to be approximately \$6,652 (including wages, tax and workers' compensation costs).

STAFF RECOMMENDATION: It is recommended that after reviewing/discussing the FY2016 Tentative Budget and conducting the appropriate public hearings, that the City Council adopt a tentative FY2016 millage rate and annual operating budget. The City Council must adopt the Resolution 2015-16 and Ordinance No. 845 in the following order:

1. The FY2016 Tentative Millage Rate (Resolution 2015-16); and
2. FY2016 Tentative City Annual Operating Budget (Ordinance No. 845).

Attachments:

- 1) Job Descriptions for Project Coordinator and Project Manager
- 2) Tentative Budget for FY2016

Attachment 1

City of Brooksville

JOB DESCRIPTION

<p>POSITION TITLE: Project Coordinator DEPARTMENT: Public Works DIVISION: Utilities SUPERVISED BY: Public Works Director</p>
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POSITION SUMMARY: Skilled work in a technical field working closely with City staff, consultants, designers, and contractors to maintain City's design and constructions standards. Ability to use a personal computer read blueprints and follow written and verbal instructions. Primary functions are directed through and supervised by the Public Works Director.

ESSENTIAL JOB FUNCTIONS:

- Coordinate and review plans and design documents for completeness and compliance with City's specifications with engineering consultants, project manager construction firms, government agencies, etc.
- Perform inspections, prepares written reports and photographs of ongoing projects for conformance to contract documents, plans, and specifications.
- Prepares and maintains project schedules. Monitors daily activities to ensure projects are proceeding according to plans, specifications and contract documents.
- Prepare detailed daily activity reports to ensure projects are proceeding according to schedule.
- Keep project records, engineering submittals, test reports "as built" information, drawings, and files up to date and organized.
- Prepares bid documents and specifications for construction and purchasing.
- Assist with the National Pollutant Elimination System (NPDES) program.
- Prepare Water and Sewer Service Agreements.
- Prepare and process Sewer and Water Applications.
- Administer the Erosion Control Program for new construction.
- Good working knowledge of personal computers, Microsoft Office, Word and Excel programs.
- Works safely, diligently and responsibly at completing assigned duties.

JOB STANDARDS:

Education and Experience: Any combination equivalent to the education and experience described below that provides for the knowledge, abilities and skills to perform the essential job functions would be qualifying.

Education: Associates Degree from an accredited college or university. Construction experience with a High School diploma may substitute for college education.

Experience: One (1) to Three (3) years of progressively responsible experience in the described job functions and required knowledge, skills and abilities as applied to the position, with proficiency in office/administrative computer software programs including Microsoft Office (Word, Excel, PowerPoint, and Outlook).

Licenses & Certifications: Valid Florida Driver's License and must be insurable by City's current insurance carrier.

CRITICAL SKILLS, ABILITIES & EXPERTISE:

Physical Requirements: Sitting, standing, use of fingers, arms, hands and legs and voice/talking are constant. Good eyesight (correctable) and hearing (correctable) are essential. Stretching/reaching, bending at waist, squatting, walking, handling, grasping, driving, light lifting and/or carrying (up to 15 lbs) are frequent. Pushing, pulling, kneeling, climbing, balancing, turning, feeling, medium lifting and/or carrying (up to 30 lbs.) are occasional.

Equipment: Personal computer, calculator, scanner, digital camera, telephone, copy machine, facsimile, related office and instructional equipment, automobiles and light trucks.

Skills & Expertise: Knowledge of mathematics in construction. Knowledge of construction equipment. Skill in operating city vehicles and equipment safely and in accordance with regulations. Skill in operating a personal computer and office equipment. Skill in accurately preparing memorandums, complex reports, and documents. Skill in reading and comprehending project plans, drawings, specifications, and contract documents. Ability to understand, comprehend, and follow oral and written instructions. Ability to perform the physical work related to the job in hot and cold environments. Ability to perform assigned duties timely, accurately and effectively while working carefully and complying with safety rules. Ability to project a good public image and maintain effective customer relations. Interact courteously with the public, officials, supervisors, management, regulators, consultants, and co-workers. Ability to read, comprehend, implement, and complete written and/or oral directions in English. Ability to maintain an acceptable attendance record. Actively support the departments and the city's goals, programs, and objectives. Ability to exercise sound judgment, and perform at an acceptable level of efficiency, and productivity. Willingness and ability to comply with the city's regulations, policies and procedures and follow directions of city supervisors and managers. Must maintain an acceptable driving record and be insurable to the City's current insurance carrier.

ENVIRONMENTAL FACTORS:

Job Location: Primary location is within the City of Brooksville Department of Public Works in Brooksville, Florida occasionally works within other community facilities, typically within the City of Brooksville.

Work Environment: Constantly works indoors and some outside, independently and closely with others.

NON-ESSENTIAL/SECONDARY FUNCTIONS:

- Performs any additional duties as directed by the Public Works Director or City of Brooksville management staff.

Reasonable accommodation will be made for otherwise qualified individuals with a disability.

Employee Signature

Date

Supervisor Signature

Date

<u>HR INFORMATION</u>	REVISION DATE: June 25, 2010	
FLSA STATUS: Hourly	EEO CATEGORY:	W/C CODE:
PAY GRADE: 583	PAY RANGE: \$12.94hr - \$19.93hr	

City of Brooksville

JOB DESCRIPTION

POSITION TITLE: Project Manager
DEPARTMENT: Public Works
DIVISION: Utilities
SUPERVISED BY: Public Works Director

POSITION SUMMARY: This is a position that requires skilled work in a technical field working closely with city staff, consultants, designers, contractors, community partners, and federal, state and local regulators. Employee is responsible to review complex plans and technical documents for compliance. Inspects ongoing construction to ensure that work is in compliance with the approved plans and documents by using best management practices. Primary functions are directed through and supervised by the Public Works Director.

ESSENTIAL JOB FUNCTIONS:

- Coordinates and review plans and design documents for completeness and compliance with city, state and federal specifications for development, water, wastewater, roads, and stormwater drainage projects.
- Performs inspections, prepares detailed written reports and compiles photographs of ongoing projects for conformance to contract documents, plans, specifications, and accepted practices.
- Prepares and maintains detailed project schedules. Monitors daily contraction and permitting activities to ensure projects are proceeding according to approved documents.
- Interprets project records, engineering submittals, test reports, record drawings, and keeps them up to date and organized.
- Prepares bid documents and specifications for planning, bidding and constructing infrastructure.
- Designs, develops and produces media such as flyers, brochures, PowerPoint and video presentations for staff and the public. Conducts public presentations on behalf of the City regarding the “National Pollutant Discharge Elimination System (NPDES)” program.
- Monitors construction activity for stormwater management compliance.
- Conducts prebid and preconstruction conferences. Prepares and submits addenda.
- Prepares Water and Sewer Service Agreements, prepares and processes Water and Sewer Applications to local, state and federal governments and negotiates with contractors and developers.
- Administers the Erosion Control Program for new construction.

- Prepares Public Water Supply Annual Report to the Southwest Florida Water Management District (SWFWMD).
- Prepares and submits the Annual Water Quality Report and the Water Reuse Report to the Florida Department of Environmental Protection (FDEP). Test and repair city water facilities backflow assemblies for compliance with FDEP regulations.
- Prepares Annual E-Plan, Tier II Report for the Emergency Response Information System.
- Oversees ongoing city street light maintenance and management with Duke Energy.
- Prepares grant applications for funding of city stormwater related projects.
- Implements and manages the Cross Connection Control Program to meet state codes.
- Implements and manages the Water Reuse Program. Test customer's reuse irrigation/potable water systems for cross connections to the city's potable water system.
- Coordinates construction documents, reports and permits with the U.S. Environmental Protection Agency, FDEP, SWFWMD, and other utility providers with rules and regulations.
- Develops and maintains effective working relationships with federal, state, and local regulators.
- Works safely, diligently and responsibly at completing assigned duties.

JOB STANDARDS:

Education and Experience: Any combination equivalent to the education and experience described below that provides for the knowledge, abilities and skills to perform the essential job functions would be qualifying.

Education: Associates Degree from an accredited college or university. Five (5) years of construction experience with a High School Diploma may be substituted for college education.

Experience: Three (3) to Five (5) years of progressively responsible experience in the described job functions and required knowledge, skills and abilities as applied to the position, with proficiency in office/administrative computer software programs including Microsoft Office (Word, Excel, PowerPoint, and Outlook).

Licenses & Certifications: Valid Florida driver's license and must be insurable by City's current insurance carrier. Must be able to obtain the following certifications within one (1) year from the date of hire: Stormwater Management Inspector, Cross Connection Program Manager, Backflow Prevention Assembly Tester, Reclaimed Water Field Site Inspector, Water Distribution System Operator Level 3, Forklift Operator.

CRITICAL SKILLS, ABILITIES & EXPERTISE:

Physical Requirements: Sitting, standing, use of fingers, arms, hands and legs and voice/talking are constant. Good eyesight (correctable) and hearing (correctable) are essential. Stretching/reaching, bending at waist, squatting, walking, handling, grasping, driving, light lifting and/or carrying (up to 15 lbs) are frequent. Pushing, pulling, kneeling, climbing, balancing, turning, feeling, medium lifting and/or carrying (up to 30 lbs.) are occasional.

Equipment: Personal computer, calculator, scanner, digital camera, telephone, copy machine, facsimile, related office and instructional equipment, forklift and construction equipment, basic hand tools, valve wrenches, testing equipment, GIS equipment and standard automobile.

Skills & Expertise: Knowledge of mathematics in construction. Knowledge of construction techniques and equipment. Knowledge of water and wastewater as it relates to the environment. Skill in operating city vehicles and equipment safely and in accordance with regulations. Skill in operating a personal computer and office equipment. Skill in operation, procedure and maintenance of backflow testing equipment. Skill in accurately preparing memorandums, complex reports, and documents. Skill in reading and comprehending project plans, drawings, specifications, and contract documents. Ability to understand, comprehend, and follow oral and written instructions. Ability to perform the physical work related to the job in hot and cold environments. Ability to perform assigned duties timely, accurately and effectively while working carefully and complying with safety rules. Ability to project a good public image and maintain effective customer relations. Interact courteously with the public, officials, supervisors, management, regulators, consultants, and co-workers. Ability to speak publicly, educate staff and the public using PowerPoint format presentations. Ability to be creative, innovative in communicating ideas and thoughts, in electronic, oral, and written format. Ability to compose and type letters, memorandums, and reports. Ability to work independently without close supervision. Ability to read, comprehend, implement, and complete written and/or oral directions in English. Ability to maintain an acceptable attendance record. Actively support the departments and the city's goals, programs, and objectives. Ability to exercise sound judgment, and perform at an acceptable level of efficiency, and productivity. Willingness and ability to comply with the city's regulations, policies and procedures and follow directions of city supervisors and managers. Must maintain an acceptable driving record and be insurable to the City's current insurance carrier.

ENVIRONMENTAL FACTORS:

Job Location: Primary location is within the City of Brooksville Department of Public Works in Brooksville, Florida occasionally works within other community facilities, typically within the City of Brooksville.

Work Environment: Constantly works indoors, occasionally inside a vehicle and outdoors. Work alone and with others inside an office environment is constant. Working with computers and office equipment is frequent. Working in heat, cold, dust, or wet conditions, extreme noise in confined space is occasional. Working overtime/weekends is occasional.

NON-ESSENTIAL/SECONDARY FUNCTIONS:

- Performs any additional duties as directed by the Public Works Director or City of Brooksville management staff.

Reasonable accommodation will be made for otherwise qualified individuals with a disability.

Employee Signature

Date

Supervisor Signature

Date

HR INFORMATION

REVISION DATE: July 15, 2015

FLSA STATUS: Hourly

EEO CATEGORY:

W/C CODE:

PAY GRADE: 585

PAY RANGE:

RESOLUTION NO. 2015-16

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, SETTING THE PROPOSED MILLAGE RATE FOR THE TENTATIVE BUDGET FOR THE FISCAL YEAR 2015-2016 TAXING YEAR PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

WHEREAS, the "rolled-back rate" for the City of Brooksville, computed by the Hernando County Property Appraiser, pursuant to Section 200.065(1), Florida Statutes, is 6.6439 mils; and

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

WHEREAS, pursuant to Section 200.065(2)(c), Florida Statutes, the City Council of the City of Brooksville published notice of and held a public hearing on Wednesday, September 9, 2015, at 5:01 P.M., on the tentative budget and the proposed millage rate, and adopted said tentative budget with a proposed millage rate of 6.6962 mils.

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

1. Pursuant to Section 200.065, Florida Statutes, the City Council for the City of Brooksville sets the proposed millage rate of 6.6962 mils, such mils being more than the current "rolled-back rate" with a .79% increase. This millage rate of 6.6962 mils is to be used for the purpose of adopting a tentative Budget for the City of Brooksville for Fiscal Year 2016.
2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 9th day of September, A.D., 2015.

SEAL

CITY OF BROOKSVILLE
Resolution No. 2015-16

By: _____
Frankie Burnett, Mayor

ATTEST: _____
Janet Kato, Deputy City Clerk

APPROVED AS TO FORM FOR THE RELIANCE OF
THE CITY OF BROOKSVILLE ONLY:

Thomas S. Hogan, Jr., The Hogan Law Firm, LLC
City Attorney

VOTE OF CITY COUNCIL

Battista _____
Burnett _____
Erhard _____
Kahler _____
Kemerer _____



**AGENDA ITEM
MEMORANDUM**

TO: HONORABLE MAYOR AND CITY COUNCILMEN
VIA: T. JENNENE NORMAN-VACHA, CITY MANAGER
FROM: TIMOTHY MOSSGROVE, FIRE CHIEF
SUBJECT: RESOLUTION NO. 2015-17 – COLLECTION OF NON-AD VALOREM FIRE ASSESSMENT
DATE: SEPTEMBER 2, 2015

[Handwritten signature of Timothy Mossgrove]
[Handwritten signature of T. Jennene Norman-Vacha]

GENERAL SUMMARY/BACKGROUND: Attached for consideration is Resolution No. 2015-17, (the “Annual Assessment Resolution”) providing for the intent to use the statutory uniform method of collecting non-ad valorem fire assessments for fiscal year 2016 commencing October 1, 2015. Procedures are set forth in Ordinance No. 830 requires the adoption of an Annual Assessment Resolution during a duly noticed public hearing. Under section 46-167 of the Code of Ordinances, the City of Brooksville is authorized to levy non-ad valorem special assessments to fund all or any portion for fire protection. It has been determined that levying non-ad valorem fire assessments serve a benefit of public health, welfare and safety. The public hearing was properly noticed as required on August 19, 2015.

The most effective way to collect the non-ad valorem special assessments is to collect them through the same method of collecting ad valorem taxes, through the property appraiser and tax collector as provided for in section 197.3632, Florida Statute. Currently interlocal agreements with the Hernando County Property Appraiser’s Office and the Hernando County Tax Collector’s Office are in place, and this fiscal year’s proposed rates were included on the TRIM notice sent by the Property Appraiser’s Office. Churches and government properties were included in this year’s collections have been properly noticed. Church properties were noticed through the TRIM notice. Government properties were noticed by first class mail to the owner or agent of each parcel.

For the TRIM notice and government first class mailing notified owners/agents that the fire assessment rate for FY2016 was \$.85 unit rate per \$1,000 of improvement value for Tier 1 (relative value of improvements) and \$100 per parcel for Tier 2 (readiness to serve).

The Tentative Budget for the Fire Department (Fund 143) is balanced utilizing a fire assessment rate of \$.80 unit rate per \$1,000 of improvement value for Tier 1 (relative value of improvements) and \$100 per parcel for Tier 2 (readiness to serve).

Resolution No. 2015-17 sets forth the fire assessment rates as utilized for budget balancing, recommending adoption a \$.80 unit rate per \$1,000 of improvement value for Tier 1 (relative value of improvements) and \$100 per parcel for Tier 2 (readiness to serve).

BUDGET IMPACT: The proposed Resolution No. 2015-17 provides for imposition and collection of fire service assessments in such amounts as determined by City Council during the annual budget adoption process. Monies not derived from fire assessments require that the balance of the Fire Department budget will be funded through other legally available revenues of the City.

LEGAL REVIEW: The City possesses home rule authority for the levy and collection of special assessments and has considerable latitude with respect to adopting an apportionment method which provides the best fit in terms of cost and implementation, not only with respect to affected landowners but also to the staff and officials charged with maintenance of the assessment program from year to year.

STAFF RECOMMENDATION: Staff recommends adoption of Resolution No. 2015-17.

ATTACHMENT: Resolution No. 2015-17

Attachment 1

RESOLUTION NO. 2015-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, APPROVING THE FISCAL YEAR 2015-16 NON-AD VALOREM ASSESSMENT ROLL FOR FIRE PROTECTION SERVICES, FACILITIES AND PROGRAMS; DIRECTING CERTIFICATION OF THE ASSESSMENT ROLL TO THE HERNANDO COUNTY TAX COLLECTOR; AMENDING CITY RESOLUTION NO. 2012-05; AND PROVIDING AN EFFECTIVE DATE.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, AS FOLLOWS:

SECTION 1. AUTHORITY. This Resolution of the City of Brooksville, Florida (the "City"), is adopted pursuant to City Ordinance No. 830 (the "Assessment Ordinance"), City Resolution No. 2012-05 (as amended and supplemented from time to time, the "Initial Assessment Resolution"), sections 166.021 and 166.041, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This Resolution is the Annual Assessment Resolution contemplated by Section 2.07 of the Assessment Ordinance for the Fiscal Year commencing October 1, 2015 (Fiscal Year 2015-16). All capitalized words and terms not otherwise defined herein shall have the meanings set forth in the Assessment Ordinance and the Initial Assessment Resolution.

SECTION 3. FINDINGS. It is hereby ascertained, determined and declared as follows:

A. Pursuant to the Assessment Ordinance, the City adopted the Initial Assessment Resolution providing for the annual funding of fire protection services, facilities and programs through the imposition of annual special assessments, commencing in Fiscal Year 2012-13 and continuing each Fiscal Year thereafter.

B. The Assessment Ordinance provides for the adoption of an Annual Assessment Resolution approving, confirming or amending the Fire Service Assessment Roll for the upcoming Fiscal Year.

C. City Council scheduled a public hearing for September 10, 2015, to consider adoption of the Fire Service Assessment Roll for Fiscal Year 2015-16, as required by Section 2.08(D) of the Assessment Ordinance. Notice of such public hearing has been provided in accordance with the requirements of Section 2.08 of the Assessment Ordinance, proof of publication being attached hereto as Appendix A and an affidavit of mailing being attached hereto as Appendix B.

D. The Fire Service Assessment Roll for Fiscal Year 2015-16 has heretofore been made available for inspection by the public.

E. A public hearing was held on September 9, 2015, and comments and objections of all interested persons have been heard and considered.

F. The Assessments contemplated hereunder are imposed by the City Council, not the Property Appraiser or Tax Collector. Any activity of the Property Appraiser or Tax Collector under the provisions of this Resolution shall be construed solely as ministerial.

G. The legislative determinations and findings set forth in the Initial Assessment Resolution are hereby ratified, confirmed and incorporated herein by reference.

SECTION 4. APPROVAL AND CERTIFICATION OF ASSESSMENT ROLL.

A. The Fire Service Assessed Cost for Fiscal Year 2015-16 is approximately \$650,186. The Fire Service Assessment Roll for Fiscal Year 2015-16, a copy of which is on file with the City Clerk and incorporated herein by reference, is hereby confirmed and approved based upon a Tier 1 rate of \$0.80 per \$1,000 of improvements and a Tier 2 rate of \$100 per parcel.

B. The City Manager is hereby authorized and directed to certify the foregoing Fire Service Assessment Roll to the Tax Collector prior to September 10, 2015, for collection pursuant to the Uniform Assessment Collection Act. The Assessment Roll as delivered to the Tax Collector shall be accompanied by a Certificate of Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C. Notwithstanding anything herein to the contrary, Fire Service Assessments imposed against Governmental Property shall be direct billed in accordance with Section 3.04 of the Assessment Ordinance.

C. Fire Service Assessments shall constitute a lien upon Assessed Property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims until paid.

SECTION 5. EFFECT OF ADOPTION OF RESOLUTION. The adoption of this Annual Assessment Resolution shall be the final adjudication of the issues presented (including, but not limited to, the method of apportionment and assessment, the rate or rates of assessment, the Assessment Roll, and the levy and lien of the Assessments), unless proper steps shall be initiated in a court of competent jurisdiction to secure relief within 20 days of the effective date hereof.

SECTION 6. SEVERABILITY. If any clause, section, or other part of this Resolution shall be held by any court of competent jurisdiction unconstitutional or invalid, such unconstitutional or invalid part shall be considered as eliminated and in no way affects the validity of the other provisions in this Resolution.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 9th day of September, 2015.

CITY OF BROOKSVILLE, FLORIDA
Resolution No. 2015-17

(SEAL)

By: _____
Frankie Burnett, Mayor

ATTEST: _____
Janet Kato, Deputy Clerk

VOTE OF CITY COUNCIL

APPROVED AS TO FORM FOR THE RELIANCE OF
THE CITY OF BROOKSVILLE ONLY:

Battista _____
Burnett _____
Erhard _____
Kahler _____
Kemerer _____

Thomas S. Hogan, Jr., The Hogan Law Firm, LLC
City Attorney

**APPENDIX A
PROOF OF PUBLICATION**

174487

Tampa Bay Times
Published Daily

STATE OF FLORIDA
COUNTY OF ^{1st} Hernando & Citrus Counties

Before the undersigned authority personally appeared **Deirdre Almeida** who on oath says that he/she is Legal Clerk of the Tampa Bay Times a daily newspaper printed in St. Petersburg, in Pinellas County, Florida; that the attached copy of advertisement, being a Legal Notice in the matter RE: was published in Tampa Bay Times 8/19/15. In said newspaper in the issues of Baylink Hernando Citrus

Affiant further says the said Tampa Bay Times is a newspaper published in Hernando & Citrus Counties, Florida and that the said newspaper has heretofore been continuously published in said Hernando & Citrus Counties, Florida, each day and has been entered as a second class mail matter at the post office in said Hernando & Citrus Counties, Florida for a period of one year next preceding the first publication of the attached copy of advertisement, and affiant further says that he/she as/there paid not promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper

Signature of Affiant

Sworn to and subscribed before me this 08/19/2015.

Mary Panter

Signature of Notary Public

Personally known _____ or produced identification

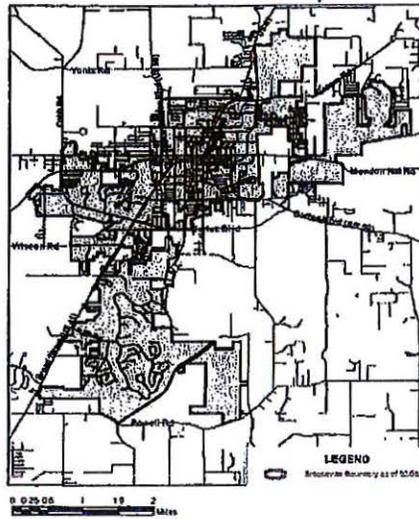
Type of identification produced _____



LEGAL NOTICE

LEGAL NOTICE

**CITY OF BROOKSVILLE, FLORIDA
NOTICE OF PUBLIC HEARING
TO CONSIDER IMPOSITION AND
COLLECTION OF
SPECIAL ASSESSMENTS TO FUND
FIRE PROTECTION SERVICES AND
FACILITIES**



The City Council of the City of Brooksville will conduct a public hearing at 5:01 p.m. on September 9, 2015, at City Hall, 201 Howell Avenue, Brooksville, Florida 34601, to consider imposition and collection of special assessments to fund fire protection services, facilities and programs for the fiscal year commencing October 1, 2015 ("Fiscal Year 2015-16"). The fire service assessment, an annual assessment which began in 2012, will continue from year to year and will be collected by the Hernando County Tax Collector on the property tax bill. The fire service assessment for each parcel is calculated according to a two tier methodology pursuant to which a portion of the costs attributable to the City's continual readiness to provide fire protection services will be shared equally among all tax parcels on a per-parcel basis (Tier 2), and a portion of the remaining costs will be shared in accordance with the relative value of improvements for each parcel in the City as compared to the value of improvements for all parcels in the City (Tier 1). For Fiscal Year 2015-16, the Tier 1 rate is estimated to be \$0.85 per \$1,000 of improvements and the Tier 2 rate is estimated to be \$100 per parcel. The total revenue to be collected through the assessment for Fiscal Year 2015-16 is approximately \$650,185. All affected property owners have a right to appear at the hearing and to file written objections with the City before or during the hearing. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. Persons needing special accommodations should contact the City Clerk at (352) 540-3810. If a person decides to appeal any decision made by City Council with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

s/Janet Kato
By: Janet Kato
FILE: 2015-34
Deputy City Clerk

08/19/15

174487-1

APPENDIX B
AFFIDAVIT OF MAILING

BEFORE ME, personally appeared the undersigned affiant, who after being duly sworn depose and say:

(1) Timothy Mossgrove is Fire Chief for the City of Brooksville, Florida (the "City").

(2) On or before August 20, 2015, I facilitated and directed the mailing of notices in accordance with Section 2.08 of City Ordinance No. 830 (the "Assessment Ordinance") regarding a public hearing to consider imposition of Fire Service Assessments for Fiscal Year 2015-16 to the owners of real property as reflected on, and at the addresses shown on, the real property assessment tax roll database maintained by the Hernando County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

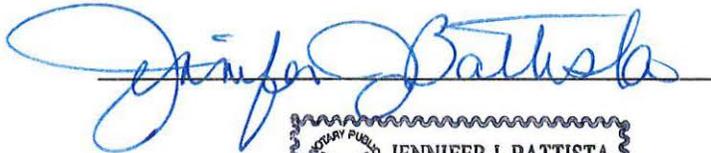
FURTHER AFFIANT SAYETH NAUGHT.



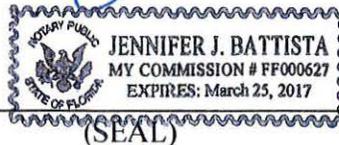
Timothy Mossgrove, affiant

STATE OF FLORIDA
COUNTY OF HERNANDO

The foregoing Affidavit of Mailing was sworn to and subscribed before me this 2nd day of September, 2015, by Timothy Mossgrove. He is personally known to me or has produced _____ as identification and did take an oath.



Printed/Typed Name: _____



APPENDIX C
FORM OF CERTIFICATE
OF NON-AD VALOREM ASSESSMENT ROLL

I HEREBY CERTIFY that I am the City Manager and authorized agent of Brooksville, Florida (the "City"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for fire protection services and facilities (the "Non-Ad Valorem Assessment Roll") is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Hernando County Tax Collector by September 15, 2015.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Hernando County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this 2nd day of September 2015.

BROOKSVILLE, FLORIDA

By: _____

T. Jennene Norman-Vacha, City Manager

Ordinance No. 845

AN ORDINANCE APPROPRIATING CERTAIN MONIES FOR THE GENERAL OPERATIONS OF THE CITY OF BROOKSVILLE, FLORIDA, FROM ITS SEVERAL FUNDS FOR THE TWELVE MONTH PERIOD BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016.

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

I. GENERAL APPROPRIATIONS FOR FISCAL YEAR 2016: That the following sums are hereby estimated as revenues, expenditures and fund balances for the fiscal year beginning October 1, 2015 and ending September 30, 2016.

A. **General Fund**

Fund Balance October 1	1,141,801
Revenues	6,224,989
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$7,366,790</u>

General Government	\$629,264
City Council	134,797
Administration Department	315,609
Technology Services	110,000
Human Resources Department	65,101
Business Development	61,541
Community Redevelopment Department	469,948
Finance Department	351,035
Police Department	2,628,036
Fire Department	972,063
Parks & Recreation Department	786,314
Cemetery	130,526
Recreation	0
Department of Public Works	302,742
Street Lighting	170,320
General Fund Reserves	239,494

TOTAL GENERAL FUND **\$7,366,790**

B. **Special Revenue Funds**

Criminal Justice Education Fund (104)	
Fund Balance October 1	\$40,496
Revenues	8,015
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$48,511</u>
Expenditures	\$10,000
Reserves	38,511

TOTAL APPROPRIATION	\$48,511
Local Option Gas Tax Fund (108)	
Fund Balance October 1	\$23,518
Revenues	505,867
TOTAL AVAILABLE FOR APPROPRIATION	\$529,385
Expenditures	\$527,390
Reserves	1,995
TOTAL APPROPRIATION	\$529,385
Law Enforcement Invest. Trust Fund (109)	
Fund Balance October 1	\$35,435
Revenues	15,219
TOTAL AVAILABLE FOR APPROPRIATION	\$50,654
Expenditures	\$48,000
Reserves	2,654
TOTAL APPROPRIATION	\$50,654
Road Impact Fees Fund (110)	
Fund Balance October 1	\$1,968,034
Revenues	8,000
TOTAL AVAILABLE FOR APPROPRIATION	\$1,976,034
Expenditures	\$1,260,223
Reserves	715,811
TOTAL APPROPRIATION	\$1,976,034
Law Enfmt. Impact Fees Fund (112)	
Fund Balance October 1	\$7,298
Revenues	1,725
TOTAL AVAILABLE FOR APPROPRIATION	\$9,023
Expenditures	\$8,000
Reserves	1,023
TOTAL APPROPRIATION	\$9,023
Public Bldg. Impact Fees Fund (113)	
Fund Balance October 1	\$72,217
Revenues	9,360
TOTAL AVAILABLE FOR APPROPRIATION	\$81,577
Expenditures	\$0
Reserves	81,577

TOTAL APPROPRIATION	\$81,577
<hr/>	
Fire/EMS Impact Fees Fund (114)	
Fund Balance October 1	\$58,760
Revenues	4,339
TOTAL AVAILABLE FOR APPROPRIATION	\$63,099
<hr/>	
Expenditures	\$56,000
Reserves	7,099
TOTAL APPROPRIATION	\$63,099
<hr/>	
Park Impact Fees Fund (115)	
Fund Balance October 1	\$31,098
Revenues	8,270
TOTAL AVAILABLE FOR APPROPRIATION	\$39,368
<hr/>	
Expenditures	\$0
Reserves	39,368
TOTAL APPROPRIATION	\$39,368
<hr/>	
Law Enforcement Trust Fund (116)	
Fund Balance October 1	\$41,793
Revenues	5,007
TOTAL AVAILABLE FOR APPROPRIATION	\$46,800
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Expenditures	\$20,000
Reserves	26,800
TOTAL APPROPRIATION	\$46,800
<hr/>	
Justice Assistance Grant (118)	
Fund Balance October 1	\$0
Revenues	21,434
TOTAL AVAILABLE FOR APPROPRIATION	\$21,434
<hr/>	
Expenditures	\$21,434
Reserves	0
TOTAL APPROPRIATION	\$21,434
<hr/>	
Fire Grants & Donations Fund (122)	
Fund Balance October 1	\$7,481
Revenues	2,304
TOTAL AVAILABLE FOR APPROPRIATION	\$9,785
<hr/>	
Expenditures	\$1,800
Reserves	7,985
TOTAL APPROPRIATION	\$9,785
<hr/>	

Police Grants & Donations Fund (123)	
Fund Balance October 1	\$15,578
Revenues	1,510
TOTAL AVAILABLE FOR APPROPRIATION	\$17,088
Expenditures	\$14,500
Reserves	2,588
TOTAL APPROPRIATION	\$17,088
Traffic Camera Fund (128)	
Fund Balance October 1	\$0
Revenues	260,000
TOTAL AVAILABLE FOR APPROPRIATION	\$260,000
Expenditures	\$260,000
Reserves	0
TOTAL APPROPRIATION	\$260,000
First Tee Fund (129)	
Fund Balance October 1	\$30,403
Revenues	19,017
TOTAL AVAILABLE FOR APPROPRIATION	\$49,420
Expenditures	\$3,500
Reserves	45,920
TOTAL APPROPRIATION	\$49,420
The Enrichment Center (The PMF) (139)	
Fund Balance October 1	\$0
Revenues	15,000
	\$15,000
Expenditures	\$12,881
Reserves	2,119
TOTAL APPROPRIATION	\$15,000
FDOT-Highway Landscaping Grant (140)	
Fund Balance October 1	\$0
Revenues	30,000
TOTAL AVAILABLE FOR APPROPRIATION	\$30,000
Expenditures	\$30,000
Reserves	0
TOTAL APPROPRIATION	\$30,000

Special Fire Assessment Fund (143)	
Fund Balance October 1	\$213
Revenues	1,869,551
TOTAL AVAILABLE FOR APPROPRIATION	<u><u>\$1,869,764</u></u>
Expenditures	\$1,824,629
Reserves	45,135
TOTAL APPROPRIATION	<u><u>\$1,869,764</u></u>

C. Debt Service Funds

Bond & Interest Sinking Debt Service Fund (201)	
(For USDA Revenue Bonds)	
Fund Balance October 1	\$14,293
Revenues	13,476
TOTAL AVAILABLE FOR APPROPRIATION	<u><u>\$27,769</u></u>
Expenditures	\$13,476
Reserves	14,293
TOTAL APPROPRIATION	<u><u>\$27,769</u></u>

Bond & Interest Sinking Debt Service Fund (202)	
(For 201 Fund Balance October 1	
	\$45,884
Revenues	303,780
TOTAL AVAILABLE FOR APPROPRIATION	<u><u>\$349,664</u></u>
Expenditures	\$303,780
Reserves	45,884
TOTAL APPROPRIATION	<u><u>\$349,664</u></u>

D. Capital Projects Funds

McKethan Capital Projects Fund (302)	
Fund Balance October 1	\$24,248
Revenues	1,016
TOTAL AVAILABLE FOR APPROPRIATION	<u><u>\$25,264</u></u>
Expenditures	\$0
Reserves	25,264
TOTAL APPROPRIATION	<u><u>\$25,264</u></u>

Transportation Capital Expenditures Fund (308)	
Fund Balance October 1	\$269,105

Revenues	157,203
TOTAL AVAILABLE FOR APPROPRIATION	\$426,308
Expenditures	\$426,308
Reserves	0
TOTAL APPROPRIATION	\$426,308
Capital Improvement Revenue Fund (309)	
Fund Balance October 1	\$1,200
Revenues	33,004
TOTAL AVAILABLE FOR APPROPRIATION	\$34,204
Expenditures	\$34,204
Reserves	0
TOTAL APPROPRIATION	\$34,204
Bond & Interest Sinking Fund (311)(For 2011 Capt.Impr.Note)	
Fund Balance October 1	\$0
Revenues	303,780
TOTAL AVAILABLE FOR APPROPRIATION	\$303,780
Expenditures	\$303,780
Reserves	0
TOTAL APPROPRIATION	\$303,780
Bond Settlement Fund (313)(Capital Projects)	
Fund Balance October 1	\$60,862
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	\$60,862
Expenditures	\$60,862
Reserves	0
TOTAL APPROPRIATION	\$60,862

E. Proprietary Fund Funds

Public Works - Water & Wastewater (ALL)	
Fund Balance October 1	\$6,388,850
Revenues	3,896,058
TOTAL AVAILABLE FOR APPROPRIATION	\$10,284,908
Expenditures	\$4,230,480
Reserves	6,054,428
TOTAL APPROPRIATION	\$10,284,908

Public Works - Solid Waste Collection (403)	
Fund Balance October 1	\$793,246
Revenues	1,361,606
TOTAL AVAILABLE FOR APPROPRIATION	\$2,154,852
Expenditures	\$1,315,481
Reserves	839,371
TOTAL APPROPRIATION	\$2,154,852

Public Works - Vehicle Maint. Internal Service Fund (501)	
Fund Balance October 1	\$45,000
Revenues	69,317
TOTAL AVAILABLE FOR APPROPRIATION	\$114,317
Expenditures	\$104,317
Reserves	10,000
TOTAL APPROPRIATION	\$114,317

Vehicle Replacement Internal Service Fund (502)	
Fund Balance October 1	\$1,268,616
Revenues	261,038
TOTAL AVAILABLE FOR APPROPRIATION	\$1,529,654
Expenditures	\$783,041
Reserves	746,613
TOTAL APPROPRIATION	\$1,529,654

Equipment Replacement Internal Service Fund (503)	
Fund Balance October 1	\$1,627
Revenues	10,002
TOTAL AVAILABLE FOR APPROPRIATION	\$11,629
Expenditures	\$0
Reserves	11,629
TOTAL APPROPRIATION	\$11,629

F. Trust and Agency Funds

Butterweck Bond Fund (603)	
Fund Balance October 1	\$2,241
Revenues	5
TOTAL AVAILABLE FOR APPROPRIATION	\$2,246
Expenditures	\$1,100
Reserves	1,146
TOTAL APPROPRIATION	\$2,246

Special Cemetery Perpetual Care Fund (605)	
Fund Balance October 1	\$385,528
Revenues	10,140
TOTAL AVAILABLE FOR APPROPRIATION	\$395,668
Expenditures	\$0
Reserves	395,668
TOTAL APPROPRIATION	\$395,668
Firefighters' Retirement Fund (607)	
Fund Balance October 1	\$6,417,284
Revenues	865,000
TOTAL AVAILABLE FOR APPROPRIATION	\$7,282,284
Expenditures	\$430,000
Reserves	6,852,284
TOTAL APPROPRIATION	\$7,282,284
Employee HRA Funding (609)	
Fund Balance October 1	\$2,000
Revenues	61,300
TOTAL AVAILABLE FOR APPROPRIATION	\$63,300
Expenditures	\$60,000
Reserves	3,300
TOTAL APPROPRIATION	\$63,300
Employee Health Insurance Funding (610)	
Fund Balance October 1	\$150,000
Revenues	1,103,069
TOTAL AVAILABLE FOR APPROPRIATION	\$1,253,069
Expenditures	\$952,564
Reserves	300,505
TOTAL APPROPRIATION	\$1,253,069
Policemen's Retirement Fund (613)	
Fund Balance October 1	\$5,347,399
Revenues	849,102
TOTAL AVAILABLE FOR APPROPRIATION	\$6,196,501
Expenditures	\$64,000
Reserves	6,132,501
TOTAL APPROPRIATION	\$6,196,501

Community Redevelopment Agency (615)	
Fund Balance October 1	\$364,817
Revenues	92,287
TOTAL AVAILABLE FOR APPROPRIATION	\$457,104
Expenditures	\$284,845
Reserves	172,259
TOTAL APPROPRIATION	\$457,104

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

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

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

V. ENCUMBRANCES UNDER CONTRACT: That valid commitments for goods and services which remain uncompleted as of September 30, 2015, shall not lapse, but shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2015 and ending September 30, 2016.

VI. ENCUMBRANCES NOT UNDER CONTRACT: That City Council approved funds as of September 30, 2015, shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2015 and ending September 30, 2016.

VII. EFFECTIVE DATE: This Ordinance shall become effective immediately upon the later of its adoption or 12:01 A.M., October 1, 2015, as required by the Code of the City of Brooksville, Florida and applicable State Law.

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

CITY OF BROOKSVILLE
ORD No. 845

Attest: _____
Janet Kato, Deputy City Clerk

BY: _____
Frankie Burnett, Mayor

PASSED on First Reading _____
NOTICE Published on _____
PASSED on Second Reading _____

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

VOTE OF COUNCIL

Battista _____
Burnett _____
Erhard _____
Kahler _____
Kemerer _____

Thomas S. Hogan, The Hogan Law Firm, LLC
City Attorney