

CITY OF BROOKSVILLE
BUDGET WORKSHOP
JOSEPH E. JOHNSTON, III COUNCIL CHAMBERS
201 HOWELL AVENUE
BROOKSVILLE, FL 34601

AGENDA

July 26, 2016

3:30 p.m.

- A. CALL TO ORDER
- B. INVOCATION AND PLEDGE OF ALLEGIANCE
- C. FY2017 BUDGET

**Overview of General Fund, Transportation Fund & Fire Department Fund
FY2017 Preliminary Budget Presentation**

Discussion by Council on General Fund, Transportation Fund and Fire Department Fund Revenues and Expenditures seeking overall direction.

Presentation:	City Manager and Finance Director
Action:	Review & Direction to staff
Attachments:	General Fund Preliminary Budget; Transportation Fund Preliminary Budget; Fire Department Fund Preliminary Budget

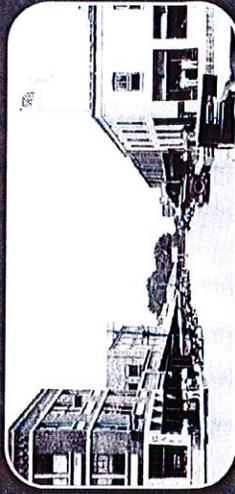
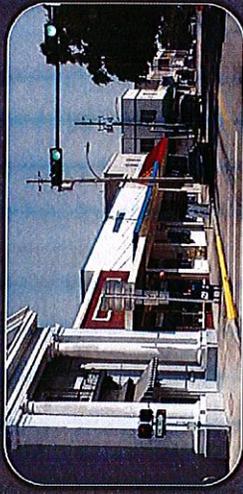
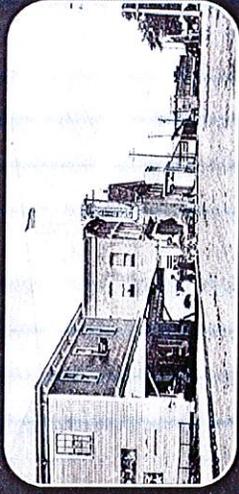
- D. ADJOURNMENT

In accordance with the Americans with Disabilities Act, persons with disabilities needing a special accommodation to participate in this proceeding should contact the City Clerk's office 48 hours in advance of the meeting at (352) 540-3853. 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.

Fiscal Year 2017
Preliminary
City Budget

City of Brooksville



City of Brooksville, Florida

FY2017 – Preliminary City Budget – Part 1

City Manager's Budget Message

Adopting an annual City budget is one of the most important decisions the City Council makes. The budget document establishes priorities for the City through the allocations of money and resources. The annual budget serves as the City's financial plan, critically tied to our business plan or "roadmap" that will guide decisions on growing and strengthening a financially sustainable City. Our approach requires a concentration on how we will manage and distribute limited revenues and resources in strategic service areas over the next several years.

Although the economy has inched forward the last couple of years, our City revenues remains stagnant. The FY2017 preliminary budget is presented as a balanced budget and has been prepared for City Council's review, input and further direction.

This preliminary budget is a status-quo budget and with very limited increases in staffing/wage levels and operating costs. Capital outlay and investment within the General Fund is at a very minimum. The FY2017 budget has required difficult decisions to limit service delivery levels in order to align with our continuing flat or limited increased revenue sources. Once again, we have prepared/proposed the budget for fiscal year 2017, ever mindful of the fragile economy of our City that appears to be showing only slight signs of recovery and improvement. Financial constraints continue to remain a real concern of City residents and business owners.

We will begin our discussions for FY2017 covering the City's General Fund, Transportation Trust Fund and Fire Department Fund with the City Council. The General Fund is balanced with a millage rate of 6.6439 mils (current millage rate). Although the FY2017 millage rate remains the same as FY2016, this flat millage is technically termed as a "tax increase" with the Florida Department of Revenue, as the City's roll-back rate is 6.6003 mils.

Throughout our budget sessions together, we will seek direction from City Council regarding staffing levels, service delivery and investment.

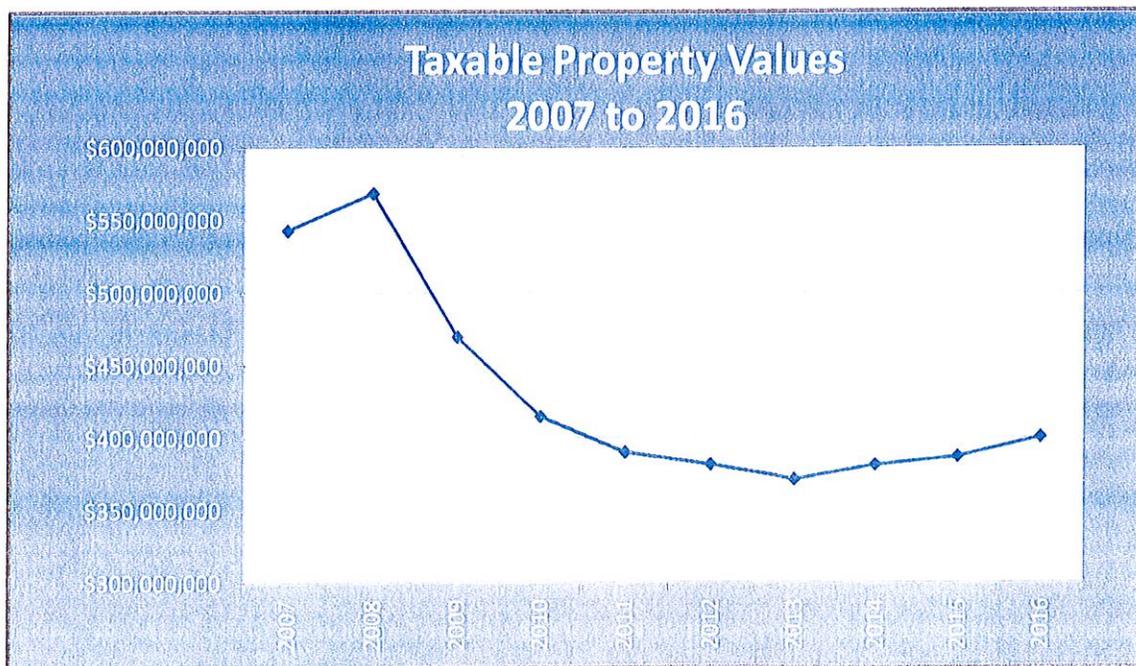
In this report, we will further outline areas of proposed change within the budget in comparison to our last fiscal year.

General Fund

We continue to see modest revenue changes in the General Fund.

Property Taxes – Millage Rate

Property values which affect ad valorem tax revenues have increased for the third year in a row after several years of decline. This year is the largest of the last three (3) years of increase in values and the City's property value increase by 3.36%. In calendar/tax year 2014 the City's property value increased by 2.66%. In calendar/tax year 2015 the City's property value increase by 1.46%. Please see the graph that follows. (Please note these figures are based on the reported property values from the Office of the Hernando County Property Appraiser for the required July 1st certification of each respective fiscal year.)



Although we have begun to see a small increase in values (due primarily to new construction/growth), the City's property value in 2016 remains \$168,157,088 less than the calendar/tax year 2008. Calculated at the City's current millage rate, the additional property value (\$168,157,088) would mean \$1,117,218 in additional revenues.

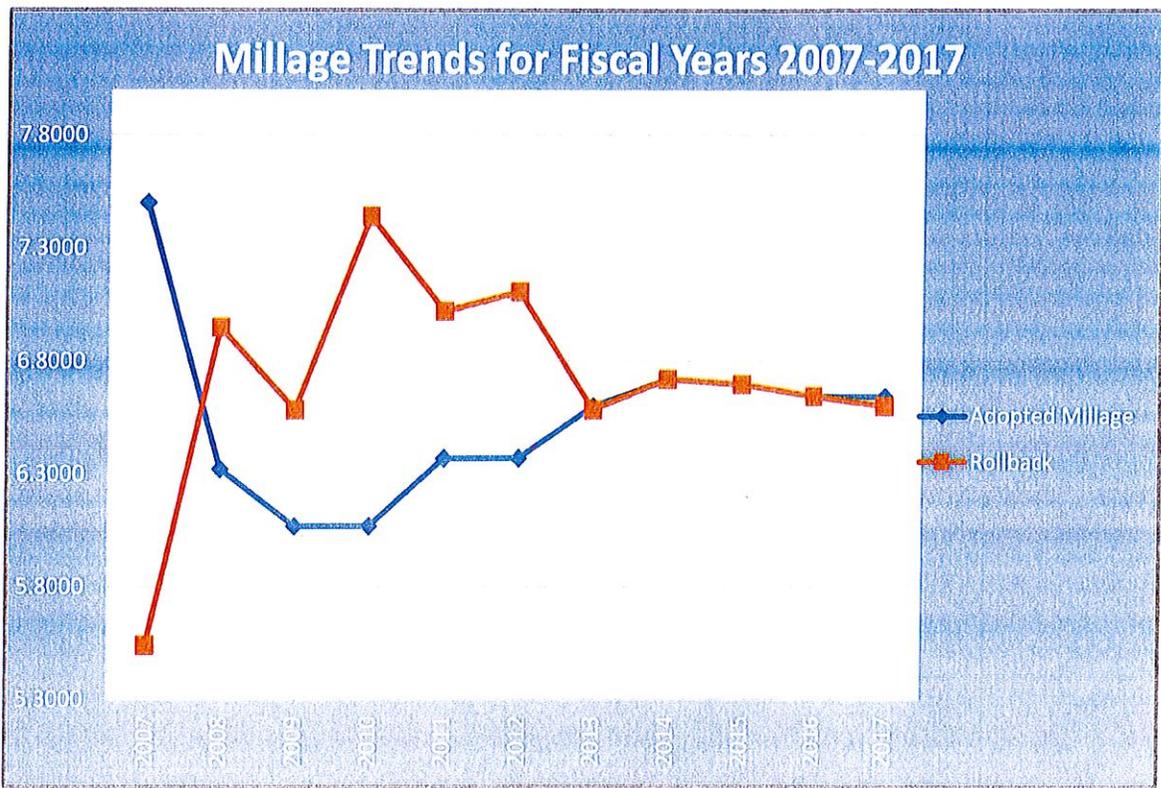
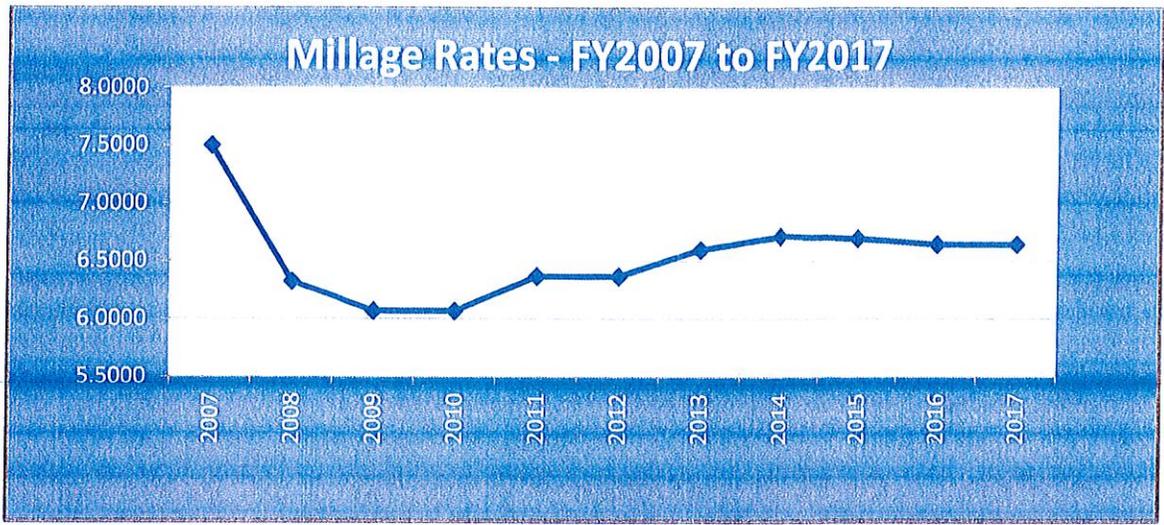
The City's 2016 property value of \$400,496,222 remains lower than the City's property value level for calendar/tax year 2006. The increase or growth of the property value between calendar/tax year 2015 and 2016 does result in approximately \$85,000 in Ad Valorem Tax revenue for FY2017 (note: this is calculated at 95% revenues).

The City's total certified taxable assessed valuation for FY2016 is \$400,496,222, an increase of \$17,265,001, or 2.27%, as compared to the prior year's *final* valuation. The net new construction assessed valuation during the last year totaled \$6,249,974. The following table shows the City's taxable values and net new construction for the last ten year period prior to current year.

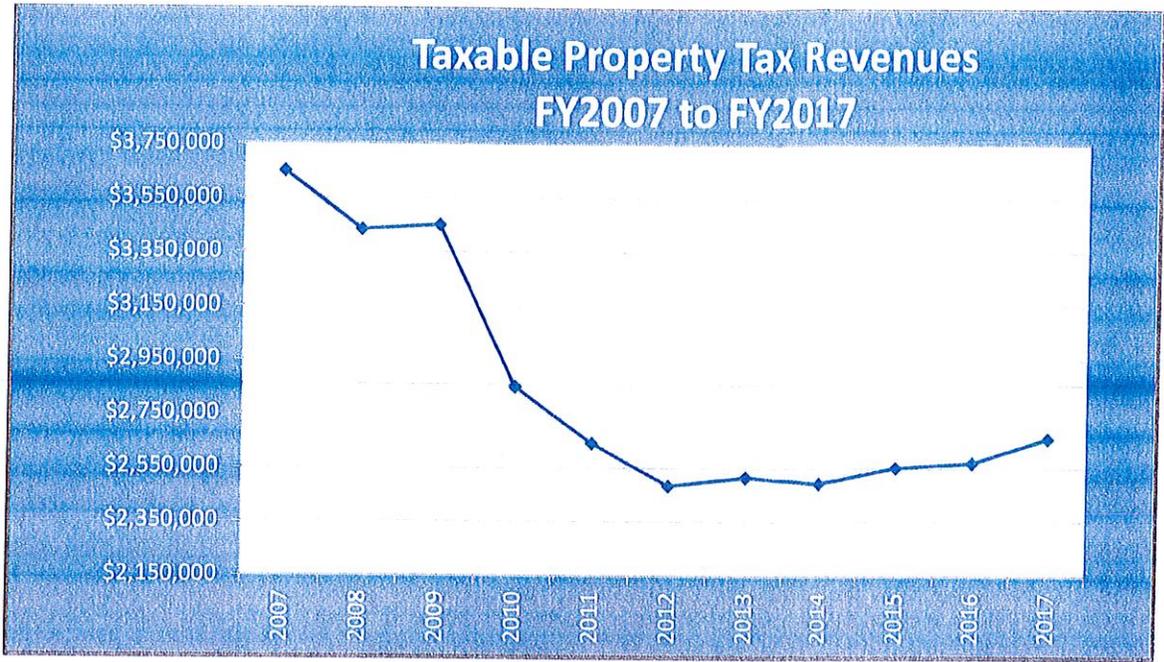
Tax Year	Net New Construction	Total Gross Taxable Value	Change from Prior Year
2016 Certified	\$14,736,271	\$400,496,222	4.51%
2015 Final	\$7,477,627	\$383,231,221	1.91%
2014 Final	\$6,249,974	\$376,058,431	0.90%
2013 Final	\$4,069,299	\$372,710,401	-0.28%
2012 Final	\$4,901,320	\$373,743,243	-4.10%
2011 Final	\$4,177,886	\$389,714,486	-9.22%
2010 Final	\$6,051,082	\$429,295,204	-9.14%
2009 Final	\$5,450,296	\$472,475,278	-16.88%
2008 Final	\$40,278,622	\$568,431,915	4.14%
2007 Final	\$22,874,490	\$545,843,654	13.23%
2006 Final	\$11,345,310	\$482,065,315	37.28%

The FY2017 budget is balanced utilizing the FY2016 millage rate of 6.6439 mils. The three (3) prior fiscal years, 2016, 2015, 2014, the City has adopted the rollback rate. For fiscal year 2013, a slight increase in the millage over rollback was adopted; 6.6000 mils was adopted over the rollback rate of 6.5834. During the fiscal years 2008 through 2012, we adopted a millage rate less than the rollback each year.

During the same period that the City has experienced falling property values, the millage rate was also reduced from 7.500 mils in fiscal year 2007 to the current 6.6439 mils. Graphs that depict the City's millage rates between fiscal year 2007 and 2017 and then a comparison of those same millage rates to the rollback rates follow.



FY2017 revenues from ad valorem taxes are projected at \$2,527,814 (95% of \$2,643,395). Property tax revenues represent 40.70% of the General Fund revenues, excluding the General Fund’s fund balance/prior year carry-forward. As you can see in the graph below, the FY2017 estimated property tax revenues still remain below the same level of revenue that the City received in FY2006 and significantly below FY2007, FY2008, and FY2009.



The calculations below show the implication of the FY2017 preliminary tax rate on a home with a homestead exemption of \$50,000 that is valued at \$125,000.

Assessed Value	\$125,000
Homestead Exemption	(\$50,000)
Taxable Value	\$75,000

Taxable Value	\$ 75,000
Millage Rate per \$1,000 of taxable value	6.6439 mils
City of Brooksville Property Taxes	\$498

Obviously, this example only applies to homes with a taxable value of \$125,000 and the applied homestead exemption of \$50,000.

General Fund Expenditures

The FY2017 General Fund operating expenditures, including transfers (less capital outlay), is \$6,963,279. This represents a 1.74% decrease over the FY2016 General Fund operating expenditures of \$7,083,830. Preliminary requested increases within the FY2017 budget are requested increases in employee wages (position reclassification/re-evaluations) and benefit costs including medical premiums, retirement contributions and workers' compensation rates.

The staffing levels for the General Fund have remained constant or declining since FY2013. We have included funding for 62.15 full-time equivalencies (FTEs) for the General Fund. The last four (4) years of General Fund staffing levels are depicted within the FY2017 budget document.

General Fund staffing and benefit costs make up approximately 57% of the total General Fund expenditures. These costs are typically referred to as “Personal Services” within the City budget; however, employee medical coverages can be found within the “Transfers” area. The costs are inclusive of wages, FICA taxes, workers’ compensation insurance costs, retirement contributions, employee health/medical, life, and long-term disability premium expenses and employee health reimbursement monies.

Wages for employees within the FY2017 remain at the same levels as FY2016, without an overall wage adjustment. Position reclassifications/re-evaluation changes have been included. Workers’ compensation insurance premium costs have been adjusted to include an anticipated rate increase of approximately 10% over the FY2016 premium costs. Retirement contributions will increase during the FY2017 budget for Florida Retirement System, however, they will decline for the City’s chapter plans for Police and Fire personnel. The Rates used within the FY2017 budget are as follows:

	FY2016 Rate	As of July 1, 2016	As of July 1, 2017**	75% and 25% Ratio FY 2017 Rate
Retirement Classification				
FRS - Elected	42.2700%	42.27%	42.69%	42.38%
FRS - Senior Management	21.4300%	21.43%	21.75%	21.51%
FRS - Regular	7.3508%	7.26%	7.37%	7.29%
FRS - Special Risk	22.5910%	22.04%	24.57%	22.67%
FRS - Drop	12.9122%	12.88%	13.52%	13.04%
Police Pension	23.7200%	23.72%		20.20% *
Fire Pension	38.310%	38.31%		37.65% *

*actuarial reported requirement

** This is staff estimate, as no information is available from the State

Employee health/medical insurance costs will increase for the FY2017 budget. The budget includes a 5.2% rate increase over the prior year’s premium costs for “employee only” coverage, as paid at 100% by the City. Rates will increase from \$663.89 per month, per employee (\$7,967 per year, per employee) to \$700.25 per month, per employee (\$8,403 per year, per employee).

Dental premiums increase from \$25.52 per month, per employee (\$306.24 per year, per employee) to \$26.47 per month, per employee (\$317.64 per year, per employee).

Other significant changes within the General Fund include the following:

- An increase of ten percent (10%) in workers' compensation premiums.
- An increase of ten percent (10%) in general insurance charges, including property, general liability, boiler and machinery, and errors & omissions/public officials' liability coverages.
- Street lighting and signal maintenance revenues and expenditures were reassigned to Fund 108 – Transportation Fund (Local Option Gas Tax).

Reserves

The FY2017 budget has met and exceeded the minimum fund balance (3% of the projected General Fund budget), as established by policy adopted by the City Council. This would require \$211,765 for FY2017. The presented/proposed FY2017 General Fund budget includes an unreserved fund balance in the amount of \$233,460.

Below is a summary of the General Fund by category of the Preliminary Budget for fiscal year 2017.

Transportation Fund

The Transportation (Local Option Gas Tax) Fund is a special revenue fund. It is designated to contain the revenues of local gas tax monies and expenditures for general roads/streets, drainage, right-of-way and transportation operations and maintenance.

The City of Brooksville receives a portion of gas taxes implemented through the State of Florida and Hernando County Board of County Commissioners. Specifically, these funds are the municipal distribution of local gas tax monies levied in accordance with Florida Statutes, Section 336.025(1)(a & b) and (3). County governments in Florida are authorized to levy up to twelve cents (\$0.12) of local fuel taxes in the form of three (3) separate levies; two (2) of the levies, or up to eleven cents, are statutorily required to be shared with municipalities.

The three (3) levies include the following:

1. "The First Local Option Gas Tax" authorized within Florida Statutes, Section 336.025(1)(a) allows for local option taxes to be levied at a rate of 1 to 6 cents (\$0.01 to \$0.06) on every gallon of motor fuel and diesel fuel sold at county

retail fuel stations. The First Local Option Gas Tax monies are statutorily required to be shared with municipalities.

The use of the proceeds of local gas taxes collected/received under this option are restricted to expenditures for “transportation expenses”.

“Transportation expenses”, in accordance with the Statute (336.025(7)), means expenditures by the local government from local or state shared revenue sources excluding expenditures of bond proceeds. Allowable expenditures include: public transportation operations and maintenance; roadway and right-of-way maintenance and equipment and structures used primarily for the storage and maintenance of such equipment; roadway and right-of-way drainage; street lighting installation, operation, maintenance, and repair; traffic signs, traffic engineering, signalization, and pavement markings, installation, operation, maintenance, and repair; bridge maintenance and operation; and debt service and current expenditures for transportation capital projects in the foregoing program areas, including construction or reconstruction of roads and sidewalks.

Since 1985, Hernando County has levied the First Local Option Gas Tax at a rate of six cents (\$0.06) on every gallon of motor fuel and diesel fuel sold at county retail fuel stations. Recently, the original First Local Option Gas Tax levy was set to expire; however, the tax, at a rate of six cents (\$0.06), was continued for the statutory maximum extension of thirty (30) years or 2044.

2. “The Second Local Option Gas Tax” authorized within Florida Statutes, Section 336.25(1)(b) allows for local option gas taxes to be levied at a rate of 1 to 5 cents (\$0.01 to \$0.05) on every gallon of motor fuel sold at county retail fuel stations. The Second Local Option Gas Tax monies are statutorily required to be shared with municipalities.

The use of the proceeds of local gas taxes collected/received under this option are restricted to expenditures for transportation expenses needed to meet the requirements of the capital improvements element of an adopted comprehensive plan – or -- for expenditures needed to meet immediate local transportation problems and for other transportation-related expenditures that are critical for building comprehensive roadway networks by local governments. This includes expenditures for the construction of new roads, the reconstruction or resurfacing of existing paved roads, or the paving of existing graded roads that are deemed to increase capacity; such projects shall be included in the capital improvements element of an adopted comprehensive plan. It does not allow for expenditures for routine maintenance of roads. The imposed restrictions are provided within Florida Statutes, Section 336.025(1)(a)(3).

Beginning in 1999, Hernando County has levied the Second Local Option Gas Tax at a rate of two cents (\$0.02) on every gallon of motor fuel sold at county retail fuel stations. In June 2015, the Hernando County Board of County Commissioners amended their Ordinance regarding the levied Second Local Option Gas Tax. They increased the rate levied from two cents (\$0.02) to five cents (\$0.05) on every gallon of motor fuel sold at county retail fuel stations. The rate increase January 1, 2016.

3. The “Ninth-Cent Local Option Gas Tax” authorized within the Florida Statutes, Section 336.21(1)(a) allows for the counties to impose and levy the “ninth cent fuel tax” on every gallon of motor fuel and diesel fuel sold at county retail fuel stations. The Ninth-Cent Local Option Gas Tax is not statutorily required to be shared with municipalities. The Ninth Cent has been imposed in Hernando County since 1999. Recently Hernando County designated the use of the Ninth Cent for the costs of providing county public transportation.

This levy does not provide monies to the City of Brooksville and is not included within the City’s budget.

The recent increase of the Second Local Option Gas Tax provided additional allocations starting FY2016. FY2017 will be the first, fully funded year for the Second Local Option Gas Tax. Monies for the Second Local Option Gas Tax for FY2016 were placed within Fund 308 – Multi Year Capital Fund. Due to the restricted uses of the Second Local Gas Tax monies these funds will be moved to a separate capital fund; they are not budgeted within Fund 108.

Prior to FY2016, the City of Brooksville had budgeted for the receipt of the local option gas tax monies into the Local Option Gas Tax Fund (108) and then transferred the monies to the General Fund for funding the City’s Public Works Department, Streets and Drainage Division. Because the statutory restrictions provide that the First Local Option taxes can be utilized for routine maintenance activities and the City’s portion of the Second Local Option taxes had been minimal (roughly around \$50,000 per year), this funding arrangement was considered workable.

Beginning in FY2016 the City does not transfer the monies to the General Fund and the Second Local Option tax monies were moved to a capital fund. This provides for a much better accounting to assure adherence to the restricted use of the local option gas tax monies.

Local option gas revenues within Fund 108 – Transportation (Local Option Gas Taxes) from the first 1-6 cents are budgeted within Fund 108 for operations/maintenance, along with a transfer *from* the General Fund to subsidize/pay for streets and drainage maintenance and operations for adequate funding.

The total budget for this fund is \$688,720, including reserves. This represents an increase of \$159,335 or approximately 30%. The increase is primarily due to the shifting of the street lighting and traffic signal maintenance costs.

Changes in employee wage/benefit costs follow the same changes as reflected within the General Fund. There are no other significant changes to expenditures other than the street lighting and traffic signal maintenance costs (found within Other Contractual Services and Electric line-items). Capital Outlay was reduced.

Street lighting and traffic signal maintenance revenues and expenditures were moved to Fund 108 beginning this fiscal year.

Reserves of three percent (3%) for this Fund would require \$19,779. \$29,418 has been budgeted.

Fire Department Fund

The Fire Department budget for FY2017 totals \$1,767,279, including reserves. Primary funding for the Fire Department is provided through a General Fund contribution/transfer, coupled with a City Fire Assessment. The General Fund contribution for FY2017 is \$974,829. This is a slight increase (\$2,766 more) from the General Fund. The City Fire Assessment, as preliminarily budgeted, also represents an increase in funding (\$95,408 more than FY2016). This year the Fire Assessment revenues provide a total of \$687,075 or approximately 39% of the funding the department. Last year (FY2016) the Fire Assessment provided only about 32% of the department's funding.

On July 2, 2012 City Council adopted Ordinance No. 830 which implemented the levying a non-ad valorem special assessment for Brooksville. An assessment utilizing the “readiness to serve”, two tiered approach of funding was established for non-ad valorem special assessment collection for the fire department and fire related service delivery.

Fire Assessment rates utilized for the preliminary budget for FY2017 are as follows: \$.85 unit rate per \$1,000 of improvement value for Tier 1 (relative value of improvements) and \$125 per parcel for Tier 2 (readiness to serve).

Staffing and operational costs remain flat. Increases in employee wage/benefit costs reflect the same changes as outlined under the General Fund section, with one exception. Retirement rates for the Fire Department Pension Chapter Plan decreased slightly for the class; however, because we had several employees within the plan's "drop" category which have now retired, the retirement contributions for the last several years have been lower than those required in FY2017. This is a considerable increase.

The Fire Department budget does include an allocation of \$25,300, primarily needed to replace the department's TNT extrication equipment that has outlived its life expectancy.

Included with the Fund is the additional debt service requirements that begin in FY2017 for the 2016 fire truck purchase.

Reserves of three percent (3%) for this Fund would require \$51,528. \$49,668 has been budgeted (short \$1,860).

Conclusion

We look forward to discussing this portion of the FY2017 preliminary budget during our first workshop.



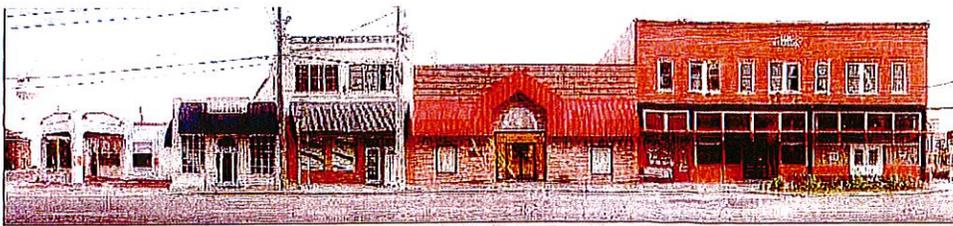
T. Jennene Norman-Vacha
City Manager
20 July 2016

General Fund

The General Fund is the City's major operating fund, where most of the City's staffing and operating costs are paid.

All revenues which by law or administrative control are not in separate funds are deposited in the General Fund.

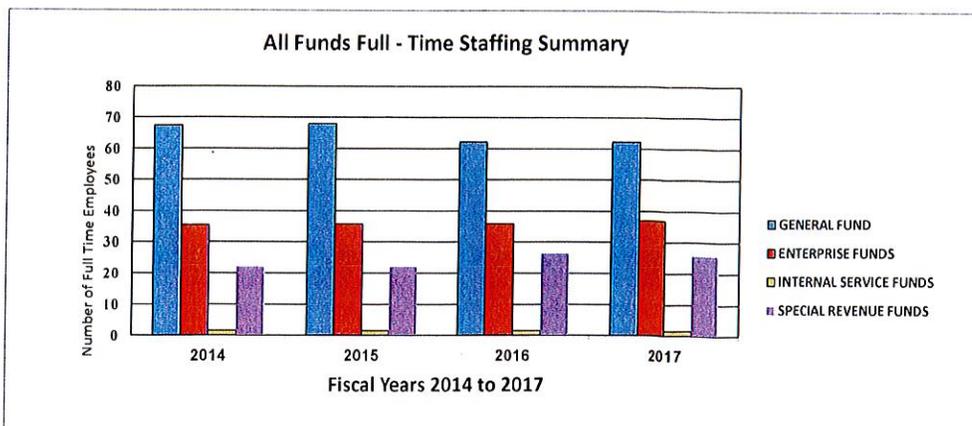
The General Fund includes funding for the following City departments: General Government, City Council, City Manager, Human Resources, Business Development, Technology Services, Finance, Development, Police, Fire (partial funding), Parks/Recreation/Facilities, Cemetery, Streets/Drainage (partial funding) and Street Lighting.



City of Brooksville

ALL FUNDS FULL-TIME STAFFING SUMMARY

	2014	2015	2016	2017	% OF TOTAL
GENERAL FUND					
City Council	5.0	5.0	5.0	5.0	3.96%
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	1.0	1.0	0.79%
Development	4.0	4.0	4.0	4.0	3.17%
Finance	5.0	5.0	5.0	5.0	3.96%
Police	28.65	29.15	29.15	29.15	23.10%
Parks & Facilities	10.0	11.0	11.0	11.0	8.72%
Cemetery	2.0	2.0	2.0	2.0	1.59%
Recreation Center	1.0	0.0	0.0	0.0	0.00%
Streets & Drainage Maintenance	5.75	5.75	0.00	0.00	0.00%
Total General Fund	67.40	67.90	62.15	62.15	49.26%
ENTERPRISE FUNDS					
Water & Wastewater Fund	24.22	24.19	24.22	25.22	19.99%
Sanitation Fund	11.06	11.56	11.56	11.56	9.16%
Total Enterprise Funds	35.28	35.75	35.78	36.78	29.15%
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	19.0	15.06%
First Tee Program	0.5	0.5	0.5	0.0	0.00%
Local Option Gas Tax - Streets	0.0	0.0	5.8	5.8	4.56%
Photo Enforcement Traffic Safety	2.5	2.5	1.0	1.0	0.79%
Total Special Revenue Funds	22.0	22.0	26.3	25.8	20.41%
TRUST & AGENCY FUNDS					
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	126.180	127.150	125.730	126.180	100.0%





	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Current Year Gross Taxable Value	486,674,322	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
Prior Year Final Gross Taxable Value	351,157,823	482,065,315	545,843,654	568,431,915	472,475,278	429,295,204	389,714,486	373,743,243	372,710,401	376,058,431	383,231,221
Rolled-Back Rate	5.5408	6.9484	6.5830	7.4380	7.0202	7.1055	6.5834	6.7317	6.6962	6.6439	6.6003
Proposed Millage Rate	7.5000	6.3230	6.0690	6.0690	6.3700	6.3700	6.6000	6.7317	6.6962	6.6439	6.6439
Difference between Rates	-1.9592	0.6254	0.5140	1.3690	0.6502	0.7355	-0.0166	0.0000	0.0000	0.0000	-0.0436
Ad Valorem Revenue at Rolled-back Rate	2,696,565	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	2,643,395
Ad Valorem Revenue at proposed rate	3,650,057	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	2,660,857
Difference in Ad Valorem Revenue	953,492	-339,624	-292,288	-643,034	-269,687	-286,858	6,333	0	0	0	17,462

Value of a Mill (1.0000)
 Value of tenth of Mill (0.1000)
 Value of hundredth of Mill (0.0100)

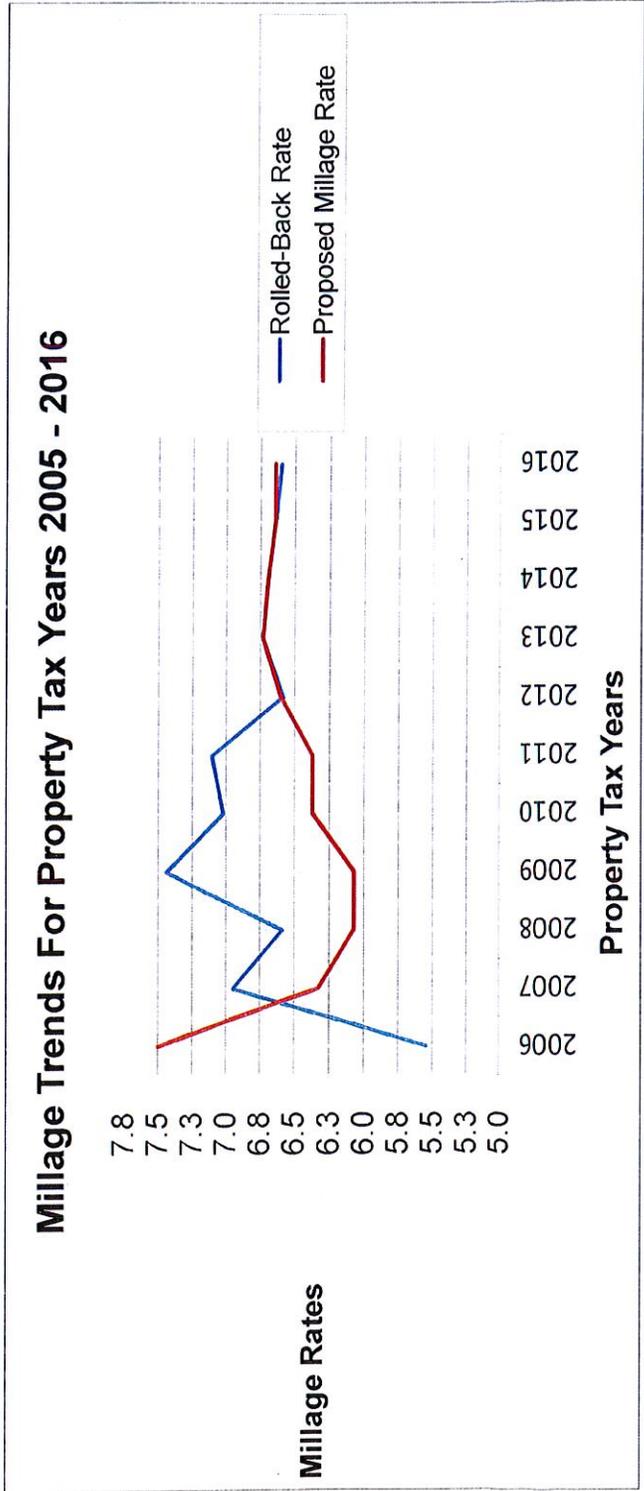
Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes:
 400,496,222.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	4,004,962	1,361,567
9.9000	3,954,913	1,321,517
9.8000	3,924,863	1,281,468
9.7000	3,884,813	1,241,418
9.6000	3,844,764	1,201,369
9.5000	3,804,714	1,161,319
9.4000	3,764,664	1,121,269
9.3000	3,724,615	1,081,220
9.2000	3,684,565	1,041,170
9.1000	3,644,516	1,001,120
9.0000	3,604,466	961,071
8.9000	3,564,416	921,021
8.8000	3,524,367	880,972
8.7000	3,484,317	840,922
8.6000	3,444,268	800,872
8.5000	3,404,218	760,823
8.4000	3,364,168	720,773
8.3000	3,324,119	680,724
8.2000	3,284,069	640,674
8.1000	3,244,019	600,624
8.0000	3,203,970	560,575
7.9000	3,163,920	520,525
7.8000	3,123,871	480,475
7.7000	3,083,821	440,426
7.6000	3,043,771	400,376

16/17 Millage Rate
 ROLLED-BACK RATE

City of Brocksville



City of Brooksville

GENERAL FUND REVENUE DETAIL

Revenue Detail	2014 Actual	2015 Actual	2016 Budget	2017 Budget
001-000-311-40000 Ad Valorem Taxes	\$2,281,858	\$2,293,423	\$2,342,796	\$2,527,814
001-000-311-40001 Delinq't Ad Valorem	\$229,251	\$138,499	\$100,000	\$10,000
Total Ad Valorem Taxes	\$2,511,109	\$2,431,922	\$2,442,796	\$2,537,814
001-000-314-41100 Electricity Public Service Taxes	\$748,190	\$740,997	\$737,288	\$737,288
001-000-314-41400 Fuel Oil/Propane Utility Public Taxes	\$42,391	\$39,421	\$34,898	\$35,000
Total Public Services Taxes	\$790,581	\$780,418	\$772,186	\$772,288
001-000-323-40301 Progress Energy Franch Fees	\$646,379	\$663,932	\$650,916	\$650,916
001-000-323-40400 Peoples Gas Franchise Fees	\$6,162	\$7,854	\$7,854	\$8,000
001-000-323-40200 Comm Service Tax	\$353,016	\$345,067	\$322,498	\$347,931
Total Franchise Fees	\$1,005,557	\$1,016,853	\$981,268	\$1,006,847
001-000-329-42102 Tree Removal Permit	\$1,900	\$3,157	\$2,000	\$1,600
001-000-322-42200 Building Permits	\$161,342	\$138,166	\$154,246	\$170,000
001-000-329-42900 Other Licenses, Fees, and Permits	\$34,393	\$38,693	\$30,000	\$30,000
Total Licenses and Permits	\$197,635	\$180,016	\$186,246	\$201,600
001-000-335-45120 State Rev Shared Proceeds	\$403,770	\$406,145	\$400,601	\$409,617
001-000-335-45150 Alcoholic Beverage Licenses	\$5,560	\$5,995	\$5,800	\$5,800
001-000-335-45180 Local Govt. Half Cent Sales Tax	\$361,829	\$387,036	\$369,244	\$412,165
Total State Shared Revenue	\$771,159	\$799,176	\$775,645	\$827,582
001-000-331-43200 Federal Grants: Public Safety	\$630	\$1,318	\$0	\$0
001-000-334-44900 Other State Grants	\$4,216	\$4,297	\$0	\$0
Total Intergovernmental Revenue	\$4,846	\$5,615	\$0	\$0
001-000-342-48240 Accident Reports	\$1,385	\$1,537	\$1,682	\$1,650
001-000-369-48901 Fire Misc. Revenue	\$200	\$0	\$0	\$0
Misc. Charge	\$1,585	\$1,537	\$1,682	\$1,650

City of Brooksville

GENERAL FUND REVENUE DETAIL

		2014	2015	2016	2017
	Revenue Detail	Actual	Actual	Budget	Budget
001-000-343-48695	Cemetery Lot Sales	\$76,626	\$51,562	\$45,644	\$50,629
001-000-343-48696	Cremation Lot Sales	\$375	\$1,561	\$1,600	\$2,000
001-000-343-48697	Cemetery Sales - Special Use Fee	\$1,100	\$1,716	\$1,244	\$2,000
001-000-343-48698	Columbarium	\$730	\$1,150	\$1,150	\$1,000
001-000-369-48897	Cemetery-Miscellaneous Revenue	\$1,004	\$1,100	\$2,000	\$1,000
001-000-343-48691	Cemetery Transfer Fee	\$100	\$25	\$0	\$50
001-000-343-48692	Cemetery Staking Plots	\$350	\$725	\$900	\$400
001-000-343-48694	Cemetery Donor Memorial Fees	\$150	\$925	\$0	\$0
	Cemetery Revenue	\$80,435	\$58,764	\$52,538	\$57,079
001-000-369-48899	JBCC-Miscellaneous Revenue	\$7,138	\$11,975	\$2,250	\$2,250
001-000-347-48723	Facility Rental Fee	\$28,504	\$22,047	\$20,000	\$25,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$843	\$1,423	\$1,700	\$1,000
001-000-347-48728	Concession Stand Proceeds	\$0	\$0	\$0	\$200
	Jerome Brown Center Revenue	\$36,485	\$35,445	\$23,950	\$28,450
001-000-347-48737	League Fees Softball	\$25,130	\$30,131	\$25,000	\$25,000
001-000-347-48738	Practice Lessons Softball	\$670	\$2,120	\$2,000	\$2,000
001-000-347-48739	Tournament Fees	\$575	\$1,550	\$1,000	\$1,000
001-000-347-48743	Pavilion Facility Fees	\$3,330	\$6,791	\$8,000	\$7,500
001-000-363-48821	School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000
001-000-369-48900	Parks-Miscellaneous Revenue	\$1,358	\$907	\$1,000	\$500
	Parks Revenue	\$51,063	\$61,499	\$57,000	\$56,000
	Total Charges For Service	\$169,568	\$157,245	\$135,170	\$143,179
001-000-351-48801	Court Fines	\$74,249	\$97,288	\$76,252	\$84,644
001-000-351-48802	Safety Violations	\$164	\$52	\$170	\$50
001-000-354-48804	Parking Tickets	\$1,002	\$1,323	\$1,000	\$1,000
001-000-354-48805	Violations of Local Ordinances	\$11,631	\$5,428	\$4,000	\$4,000
001-000-359-48807	False Alarm Fines	\$1	\$5	\$0	\$100
	Total Fines	\$87,047	\$104,096	\$81,422	\$89,794
001-000-361-48808	Interest-FMIVT	\$6,995	\$8,798	\$6,000	\$6,000
001-000-361-48810	Interest (Banks)	\$1,319	\$733	\$0	\$0
001-000-361-48811	Interest on SBA	\$186	\$409	\$343	\$700
	Total Interest	\$8,500	\$9,940	\$6,343	\$6,700

City of Brooksville

GENERAL FUND REVENUE DETAIL

Revenue Detail	2014 Actual	2015 Actual	2016 Budget	2017 Budget
001-000-362-48815 Rent - City Hall (3rd floor)	\$64,926	\$58,780	\$72,000	\$72,000
Total Rentals	\$64,926	\$58,780	\$72,000	\$72,000
001-000-364-48840 Sale or Disposal of Fixed Assets-Govern.	\$3,245	\$751	\$0	\$0
001-000-365-48850 Sales of Surplus Materials	\$3,194	\$3,523	\$0	\$0
001-000-367-48871 Change in Fair Market Value	\$0	\$14,434	\$0	\$0
001-000-369-48889 Credit Card Rebate	\$0	\$0	\$2,208	\$2,000
001-000-369-48890 Miscellaneous Revenue	\$12,625	\$25,900	\$20,000	\$38,000
001-000-369-48891 Street Lighting & Signal Maintenance	\$63,823	\$65,734	\$80,584	\$0
001-000-369-48893 Vending Machine Commission	\$1,083	\$202	\$840	\$0
001-000-369-48896 Police-Miscellaneous Revenue	\$6,511	\$12,321	\$10,000	\$7,000
001-000-369-48892 CRA Service Fee	\$27,950	\$27,950	\$27,950	\$27,950
Total Other Revenue	\$118,431	\$150,815	\$141,582	\$74,950
001-000-381-49108 Trans In-from Local Option Gas	\$240,788	\$247,597	\$0	\$0
001-000-381-49120 Transfer In-from The Good Neighbor Trail Fund	\$2,138	\$0	\$0	\$0
001-000-381-49124 Transfer In-from Major Storm Readiness Fund	\$73,196	\$0	\$0	\$0
001-000-381-49128 Trans In from Traffic Camera Fund	\$100,000	\$100,000	\$0	\$0
001-000-381-49134 Transfer In-from The Treescaping Fund	\$85,087	\$0	\$0	\$0
001-000-381-49201 Trans in From Capital Imprv. Rev. Bond 2006	\$9,576	\$0	\$0	\$0
001-000-381-49309 Trans In from Capital Impr. Rev. Fund	\$30,540	\$21,944	\$20,728	\$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	\$0	\$107,573	\$0
Total Transfers In	\$1,024,125	\$852,341	\$611,101	\$503,120
Revenue Before P/Y Carry forward	\$6,753,484	\$6,547,217	\$6,205,759	\$6,235,874
Prior Year Carry forward	\$1,035,640	\$1,208,874	\$1,141,801	\$1,056,432
TOTAL REVENUES	\$7,789,124	\$7,756,091	\$7,347,560	\$7,292,306

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
GENERAL GOVERNMENT				
General Government				
Personal Services	\$0	\$0	\$0	\$0
Operating expenses	\$593,927	\$507,031	\$607,837	\$627,024
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$21,758	\$21,796	\$21,427	\$22,927
	\$615,685	\$528,827	\$629,264	\$649,951
CITY COUNCIL				
City Council				
Personal Services	\$68,885	\$45,335	\$45,964	\$46,071
Operating expenses	\$31,852	\$14,655	\$46,500	\$48,500
Transfers	\$1,250	\$37,697	\$42,333	\$44,515
	\$101,987	\$97,687	\$134,797	\$139,086
CITY MANAGER'S OFFICE DEPARTMENT				
City Manager's Office				
Personal Services	\$244,882	\$238,924	\$259,382	\$258,823
Operating expenses	\$21,860	\$14,990	\$22,360	\$22,360
Transfers	\$1,000	\$30,158	\$33,867	\$35,612
	\$267,742	\$284,072	\$315,609	\$316,795
TECHNOLOGY SERVICES				
Technology Services				
Operating expenses	\$97,886	\$88,579	\$110,000	\$110,000
	\$97,886	\$88,579	\$110,000	\$110,000
HUMAN RESOURCES DIVISION				
Human Resources				
Personal Services	\$54,166	\$46,856	\$50,104	\$56,155
Operating expenses	\$2,745	\$4,033	\$6,530	\$6,530
Transfers	\$250	\$7,539	\$8,467	\$8,903
	\$57,161	\$58,428	\$65,101	\$71,588

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
BUSINESS DEVELOPMENT DIVISION				
Business Development				
Personal Services	\$15,119	\$102	\$38,424	\$47,305
Operating expenses	\$615	\$6,706	\$14,650	\$14,650
Transfers	\$250	\$7,539	\$8,467	\$8,903
	\$15,984	\$14,347	\$61,541	\$70,858
DEVELOPMENT DEPARTMENT				
Development				
Personal Services	\$233,079	\$201,853	\$218,101	\$223,796
Operating expenses	\$168,374	\$157,162	\$217,980	\$230,279
Transfers	\$1,331	\$30,527	\$33,867	\$35,862
	\$402,784	\$389,542	\$469,948	\$489,937
FINANCE DEPARTMENT				
Finance				
Personal Services	\$229,470	\$210,931	\$286,859	\$287,298
Operating expenses	\$17,350	\$17,892	\$21,843	\$25,958
Transfers	\$1,250	\$37,697	\$42,333	\$44,515
	\$248,070	\$266,520	\$351,035	\$357,771
POLICE DEPARTMENT				
Police				
Personal Services	\$1,818,511	\$1,700,206	\$2,068,376	\$2,042,422
Operating expenses	\$259,548	\$265,045	\$284,692	\$270,162
Capital Outlay	\$12,479	\$99,251	\$43,466	\$81,067
Transfers	\$16,540	\$221,403	\$231,502	\$249,506
	\$2,107,078	\$2,285,905	\$2,628,036	\$2,643,157
FIRE DEPARTMENT				
Fire				
Operating expenses	\$0	\$0	\$0	\$0
Transfers	\$1,026,677	\$1,014,677	\$972,063	\$974,829
	\$1,026,677	\$1,014,677	\$972,063	\$974,829

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
PARKS & RECREATION & FACILITIES DEPARTMENT				
Parks and Facilities				
Personal Services	\$439,621	\$379,054	\$436,107	\$423,989
Operating Expenses	\$206,798	\$221,144	\$239,758	\$224,303
Capital Outlay	\$77,231	\$20,955	\$0	\$14,500
Transfers	\$29,937	\$106,224	\$110,449	\$106,220
	\$753,587	\$727,377	\$786,314	\$769,012
Cemetery				
Personal Services	\$81,848	\$51,283	\$67,469	\$68,215
Operating expenses	\$28,087	\$18,428	\$31,124	\$25,322
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$13,594	\$30,290	\$31,933	\$33,056
	\$123,529	\$100,001	\$130,526	\$126,593
Recreation				
Personal Services	\$32,298	\$0	\$0	\$0
Operating expenses	\$22,175	\$0	\$0	\$0
Transfers	\$250	\$0	\$0	\$0
	\$54,723	\$0	\$0	\$0
PUBLIC WORKS DEPARTMENT				
Streets and Drainage				
Personal Services	\$236,325	\$214,276	\$0	\$0
Operating expenses	\$135,293	\$154,819	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$22,917	\$56,435	\$302,742	\$339,269
	\$394,535	\$425,530	\$302,742	\$339,269
Street Lighting and Signal Division				
Operating expenses	\$152,455	\$153,236	\$170,320	\$0
	\$152,455	\$153,236	\$170,320	\$0

City of Brooksville

General Fund Budgeted Expenses Fiscal Year 2017

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Total General Fund				
General Government	\$615,685	\$528,827	\$629,264	\$649,951
City Council	\$101,987	\$97,687	\$134,797	\$139,086
City Manager's Office	\$267,742	\$284,072	\$315,609	\$316,795
Technology Services	\$97,886	\$88,579	\$110,000	\$110,000
Human Resources Division	\$57,161	\$58,428	\$65,101	\$71,588
Business Development	\$15,984	\$14,347	\$61,541	\$70,858
Development	\$402,784	\$389,542	\$469,948	\$489,937
Finance Department	\$248,070	\$266,520	\$351,035	\$357,771
Police Department	\$2,107,078	\$2,285,905	\$2,628,036	\$2,643,157
Fire Department	\$1,026,677	\$1,014,677	\$972,063	\$974,829
Parks & Facilities Division	\$753,587	\$727,377	\$786,314	\$769,012
Cemetery Division	\$123,529	\$100,001	\$130,526	\$126,593
Recreation Division	\$54,723	\$0	\$0	\$0
Streets and Drainage Division	\$394,535	\$425,530	\$302,742	\$339,269
Street Lighting and Signal Division	\$152,455	\$153,236	\$170,320	\$0
TOTAL GENERAL FUND	\$6,419,883	\$6,434,728	\$7,127,296	\$7,058,846
Total General Fund				
Personal Services	\$3,454,204	\$3,088,820	\$3,470,786	\$3,454,074
Operating expenses	\$1,738,965	\$1,623,720	\$1,773,594	\$1,605,088
Capital Outlay	\$89,710	\$120,206	\$43,466	\$95,567
Debt Service	\$0	\$0	\$0	\$0
Transfers Out	\$1,137,004	\$1,601,982	\$1,839,450	\$1,904,117
TOTAL GENERAL FUND	\$6,419,883	\$6,434,728	\$7,127,296	\$7,058,846
Unallocated Reserves	\$1,208,874	\$1,384,931	\$220,264	\$233,460
Reserve Contingencies	\$1,208,874	\$1,384,931	\$220,264	\$233,460

City of Brooksville

Budget Fiscal Year 2017

General Government

	2015 Actual	2016 Budget	2017 Budget
Operating Expenses	\$507,031	\$607,837	\$627,024
Transfers	\$21,796	\$21,427	\$22,927
Total	\$528,827	\$629,264	\$649,951

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 2017

Budget Document for General Government

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
53100 001 009 514	Legal Services	225,260	193,386	200,000	200,000
53200 001 009 510	Accounting & Auditing	82,971	65,200	88,350	88,350
53400 001 009 510	Other Contractual Services	4,436	3,326	4,500	4,500
53401 001 009 510	Contract Labor	5,000	2,500	5,000	5,000
54000 001 009 510	Travel and Per Diem	0	0	0	0
54100 001 009 510	Communication & Freight Charge	62	1,117	300	300
54110 001 009 510	Postage	9,024	5,039	6,000	6,000
54300 001 009 510	Electric	34,108	34,876	35,000	35,000
54303 001 009 510	Water	5,568	5,279	6,000	6,000
54400 001 009 510	Equipment & Vehicle Rental	984	984	1,500	1,500
54401 001 009 510	Rentals & Leases	2,635	0	0	0
54500 001 009 510	General Business Insurance	136,216	145,988	163,043	179,347
54510 001 009 510	Pollution/Environment Insurance	1,567	1,625	1,288	1,417
54550 001 009 510	Public Official Liability Ins	23,502	24,282	27,535	30,289
54560 001 009 510	Insurance Claims & Deductibles	0	0	2,000	2,000
54600 001 009 510	Repair & Maintenance Services	2,093	4,588	4,400	4,400
54700 001 009 510	Printing & Binding Services	0	0	1,000	1,000
54800 001 009 510	Advertising Activities	380	1,640	1,000	1,000
54810 001 009 510	Promotional Activities	4,072	1,968	5,000	5,000
54900 001 009 510	Other Current Charges	13,100	10,886	12,000	12,000
55100 001 009 510	Office Supplies	174	654	0	0
55210 001 009 510	Operating Supplies	0	0	0	0
55223 001 009 510	Repair & Maintenance Supplies	0	228	500	500
55250 001 009 510	Fuels & Lubricants	426	219	900	900
55253 001 009 510	Auto Repair Supplies (in-house)	0	307	500	500
55400 001 009 510	Books, Publications, Subscription & Membership	3,175	2,941	1,500	1,500
57301 001 009 510	Contribution	39,176	0	0	0
57301 001 009 590	Contribution	0	40,216	40,521	40,521
2. Total Operating Costs		593,927	547,247	607,837	627,024
55620 001 009 510	Building and Improvements	0	0	0	0
3. Total Capital Outlay Costs					
56311 001 009 581	Transfer Out to 311	20,427	20,427	20,427	20,427
56501 001 009 581	Transfer Out to 501	331	369	0	0
56609 001 009 581	Transfer Out to 609	1,000	1,000	1,000	2,500
5. Total Transfers Out		21,758	21,796	21,427	22,927
Expense		615,685	569,043	629,264	649,951

City of Brooksville

Budget Fiscal Year 2017

City Council's Office

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$45,335	\$45,964	\$46,071
Operating Expenses	\$14,655	\$46,500	\$48,500
Transfers	\$37,697	\$42,333	\$44,515
Total	\$97,687	\$134,797	\$139,086

Staffing	2015	2016	2017
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 2017

Budget Document for City Council

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51100 001 010 511	Legislative Salaries	29,400	28,997	29,399	29,400
52100 001 010 511	FICA Taxes	2,222	2,153	2,249	2,249
52200 001 010 511	Retirement Contributions	10,461	12,358	12,427	12,460
52300 001 010 511	Health Insurance	25,134	0	0	0
52301 001 010 511	Life Insurance	187	181	193	183
52303 001 010 511	Long Term Disability	68	71	71	68
52320 001 010 511	Dental employee	1,323	1,478	1,513	1,588
52400 001 010 511	Workers Comp Insurance	90	96	112	123
1. Total Personal Service Costs		68,885	45,335	45,964	46,071
53400 001 010 511	Other Contractual Services	3,000	4,000	4,100	4,100
54000 001 010 511	Travel and Per Diem	2,682	5,581	4,000	6,000
54100 001 010 511	Communication & Freight Charge	2,385	1,546	2,000	2,000
54600 001 010 511	Repair & Maintenance Services	0	0	0	0
54700 001 010 511	Printing & Binding Services	132	205	250	250
54810 001 010 511	Promotional Activities	352	712	0	0
54900 001 010 511	Other Current Charges	19	280	0	0
55100 001 010 511	Office Supplies	2	147	100	100
55220 001 010 511	Computer Supplies	0	0	0	0
55250 001 010 511	Fuels & Lubricants	0	0	0	0
55400 001 010 511	Books, Publications, Subscription & Membership	0	300	50	50
55410 001 010 511	Training and Education	138	1,885	1,000	1,000
59901 001 010 511	Special Events	23,143	21,547	35,000	35,000
2. Total Operating Costs		31,852	36,203	46,500	48,500
56609 001 010 581	Transfer Out to 609	1,250	37,697	2,500	2,500
56610 001 010 581	Transfer Out to 610	0	0	39,833	42,015
5. Total Transfers Out		1,250	37,697	42,333	44,515
Expense		101,987	119,234	134,797	139,086

City of Brooksville

Budget Fiscal Year 2017

City Manager's Office Department City Manager's Office

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$238,924	\$259,382	\$258,823
Operating Expenses	\$14,990	\$22,360	\$22,360
Transfers	\$30,158	\$33,867	\$35,612
Total	\$284,072	\$315,609	\$316,795

Staffing	2015	2016	2017
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 2017

Budget Document for City Manager's Office

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51101 001 011 512	Executive Salaries	93,821	94,805	96,617	96,617
51200 001 011 512	Regular Salaries & Wages	85,547	95,648	111,537	108,909
51400 001 011 512	Overtime - Unscheduled	4,750	4,287	2,300	4,300
51605 001 011 512	Bereavement Pay	0	0	0	0
52100 001 011 512	FICA Taxes	14,042	14,622	16,100	16,052
52200 001 011 512	Retirement Contributions	23,725	26,369	29,073	29,032
52300 001 011 512	Health Insurance	19,898	0	0	0
52301 001 011 512	Life Insurance	1,053	1,129	1,299	1,282
52302 001 011 512	HRA-Health Reimbursement Account	0	0	0	0
52303 001 011 512	Long Term Disability	386	413	484	482
52320 001 011 512	Dental employee	1,047	1,006	1,210	1,271
52400 001 011 512	Workers Comp Insurance	613	646	762	879
1. Total Personal Service Costs		244,882	238,924	259,382	258,823
53101 001 011 512	Medical Services	43	35	60	60
53400 001 011 512	Other Contractual Services	539	226	700	700
54000 001 011 512	Travel and Per Diem	2,390	2,859	3,500	3,500
54100 001 011 512	Communication & Freight Charge	2,102	6,300	1,500	1,500
54600 001 011 512	Repair & Maintenance Services	3,698	2,771	4,000	4,000
54700 001 011 512	Printing & Binding Services	9,657	0	3,000	3,000
54800 001 011 512	Advertising Activities	0	0	100	100
54900 001 011 512	Other Current Charges	0	0	0	0
55100 001 011 512	Office Supplies	569	1,118	4,000	4,000
55210 001 011 512	Operating Supplies	0	0	0	0
55220 001 011 512	Computer Supplies	0	0	0	0
55223 001 011 512	Repair & Maintenance Supplies	4	0	0	0
55253 001 011 512	Auto Repair Supplies (in-house)	131	56	0	0
55400 001 011 512	Books, Publications, Subscription & Membership	1,400	1,004	2,500	2,500
55410 001 011 512	Training and Education	1,327	401	2,000	2,000
55500 001 011 512	Uncapitalized Equipment	0	220	1,000	1,000
2. Total Operating Costs		21,860	14,990	22,360	22,360
56609 001 011 581	Transfer Out to 609	1,000	30,158	2,000	2,000
56610 001 011 581	Transfer Out to 610	0	0	31,867	33,612
5. Total Transfers Out		1,000	30,158	33,867	35,612
Expense		267,742	284,072	315,608	316,795

**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

	2015 Actual	2016 Budget	2017 Budget
Operating Expenses	\$88,579	\$110,000	\$110,000
Total	\$88,579	\$110,000	\$110,000

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 2017

Budget Document for Technology Service

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
53400 001 016 513	Other Contractual Services	86,742	78,964	95,000	95,000
54100 001 016 513	Communication & Freight Charge	866	858	0	0
54110 001 016 513	Postage	0	0	0	0
54900 001 016 513	Other Current Charges	0	0	0	0
55100 001 016 513	Office Supplies	6	0	0	0
55220 001 016 513	Computer Supplies	0	0	0	0
55500 001 016 513	Uncapitalized Equipment	10,271	8,756	15,000	15,000
	2. Total Operating Costs	97,886	88,579	110,000	110,000
	Expense	97,886	88,579	110,000	110,000

City Manager's Office Department
Human Resources Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$46,856	\$50,104	\$56,155
Operating Expenses	\$4,033	\$6,530	\$6,530
Transfers	\$7,539	\$8,467	\$8,903
Total	\$58,428	\$65,101	\$71,588

Staffing	2015	2016	2017
HR Specialist	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 2017

Budget Document for Human Resources

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51200 001 024 513	Regular Salaries & Wages	41,079	40,030	42,853	48,048
52100 001 024 513	FICA Taxes	3,114	2,982	3,278	3,676
52200 001 024 513	Retirement Contributions	2,893	3,043	3,150	3,501
52300 001 024 513	Health Insurance	6,284	0	0	0
52301 001 024 513	Life Insurance	250	284	266	300
52302 001 024 513	HRA-Health Reimbursement Account	0	0	0	0
52303 001 024 513	Long Term Disability	91	94	99	111
52320 001 024 513	Dental employee	331	291	303	318
52400 001 024 513	Workers Comp Insurance	125	133	155	201
1. Total Personal Service Costs		54,166	46,856	50,104	56,155
53101 001 024 513	Medical Services	0	43	100	100
53400 001 024 513	Other Contractual Services	0	68	1,000	1,000
54000 001 024 513	Travel and Per Diem	850	1,254	1,500	1,500
54100 001 024 513	Communication & Freight Charge	531	224	500	500
54110 001 024 513	Postage	41	0	50	50
54600 001 024 513	Repair & Maintenance Services	0	0	580	580
54700 001 024 513	Printing & Binding Services	0	0	200	200
54800 001 024 513	Advertising Activities	0	0	100	100
54810 001 024 513	Promotional Activities	419	1,077	1,200	1,200
54900 001 024 513	Other Current Charges	0	0	50	50
55100 001 024 513	Office Supplies	152	323	250	250
55220 001 024 513	Computer Supplies	0	0	100	100
55400 001 024 513	Books, Publications, Subscription & Membership	180	269	400	400
55410 001 024 513	Training and Education	572	775	500	500
2. Total Operating Costs		2,745	4,033	6,530	6,530
56609 001 024 581	Transfer Out to 609	250	7,539	500	500
56610 001 024 581	Transfer Out to 610	0	0	7,967	8,403
5. Total Transfers Out		250	7,539	8,467	8,903
Expense		57,160	58,429	65,100	71,588

City Manager's Office Department
Business Development Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$102	\$38,424	\$47,305
Operating Expenses	\$6,706	\$14,650	\$14,650
Transfers	\$7,539	\$8,467	\$8,903
Total	\$14,347	\$61,541	\$70,858

Staffing	2015	2016	2017
Admin. Assistant II	1	1	1
Total Full Time Business Development	1	1	1
Total Business Development FTE	1	1	1

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 2017

Budget Document for Business Development

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51200 001 008 515	Regular Salaries & Wages	10,545	0	32,371	40,000
51400 001 008 515	Overtime - Unscheduled	85	0	500	500
52100 001 008 515	FICA Taxes	813	0	2,476	3,060
52200 001 008 515	Retirement Contributions	739	0	2,379	2,915
52300 001 008 515	Health Insurance	2,618	0	0	0
52301 001 008 515	Life Insurance	62	0	202	250
52303 001 008 515	Long Term Disability	23	0	75	93
52320 001 008 515	Dental employee	138	0	303	318
52400 001 008 515	Workers Comp Insurance	96	102	119	169
1. Total Personal Service Costs		15,119	102	38,424	47,305
53101 001 008 515	Medical Services	40	0	0	0
54000 001 008 515	Travel and Per Diem	0	0	4,000	4,000
54100 001 008 515	Communication & Freight Charge	425	0	0	0
54110 001 008 515	Postage	0	0	200	200
54700 001 008 515	Printing & Binding Services	0	0	3,000	3,000
54810 001 008 515	Promotional Activities	65	6,706	7,000	7,000
55100 001 008 515	Office Supplies	85	0	250	250
55400 001 008 515	Books, Publications, Subscription & Membership	0	0	200	200
55410 001 008 515	Training and Education	0	0	0	0
2. Total Operating Costs		615	6,706	14,650	14,650
56609 001 008 581	Transfer Out to 609	250	7,539	500	500
56610 001 008 581	Transfer Out to 610	0	0	7,967	8,403
5. Total Transfers Out		250	7,539	8,467	8,903
Expense		15,984	14,347	61,541	70,858

Development Department

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$201,853	\$218,101	\$223,796
Operating Expenses	\$157,162	\$217,980	\$230,279
Transfers	\$30,527	\$33,867	\$35,862
Total	\$389,542	\$469,948	\$489,937

Staffing	2015	2016	2017
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 2017 Budget Document for Development

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 001 015 515	Financial & Administrative Salaries	68,840	68,588	70,657	70,658
51200 001 015 515	Regular Salaries & Wages	101,648	95,383	105,863	110,469
51400 001 015 515	Overtime - Unscheduled	87	82	500	500
51605 001 015 515	Bereavement Pay	279	0	0	0
52100 001 015 515	FICA Taxes	12,840	12,344	13,542	13,894
52200 001 015 515	Retirement Contributions	20,038	21,265	22,961	23,285
52300 001 015 515	Health Insurance	25,134	0	0	0
52301 001 015 515	Life Insurance	1,020	1,052	1,101	1,130
52303 001 015 515	Long Term Disability	374	386	407	418
52320 001 015 515	Dental employee	1,323	1,164	1,210	1,271
52400 001 015 515	Workers Comp Insurance	1,496	1,591	1,860	2,171
1. Total Personal Service Costs		233,079	201,853	218,101	223,796
53100 001 015 514	Legal Services	0	0	0	0
53100 001 015 515	Legal Services	3,135	2,010	2,970	2,970
53101 001 015 515	Medical Services	0	0	200	200
53400 001 015 515	Other Contractual Services	158,387	146,225	179,397	192,500
53401 001 015 515	Contract Labor	-1,333	0	0	0
53404 001 015 515	Other Contractual Services - Tree	2,667	0	18,699	18,699
54000 001 015 515	Travel and Per Diem	469	1,268	2,500	2,500
54100 001 015 515	Communication & Freight Charge	2,020	1,094	1,750	1,750
54110 001 015 515	Postage	0	0	50	50
54600 001 015 515	Repair & Maintenance Services	145	0	100	100
54700 001 015 515	Printing & Binding Services	88	0	500	500
54800 001 015 515	Advertising Activities	0	0	650	650
54900 001 015 515	Other Current Charges	76	0	500	500
55100 001 015 515	Office Supplies	363	1,057	900	900
55210 001 015 515	Operating Supplies	0	32	500	500
55220 001 015 515	Computer Supplies	600	600	1,699	1,510
55230 001 015 515	Clothing & Uniforms	190	122	300	300
55250 001 015 515	Fuels & Lubricants	793	470	865	650
55253 001 015 515	Auto Repair Supplies (in-house)	0	0	400	400
55400 001 015 515	Books, Publications, Subscription & Membershp	426	1,407	700	700
55410 001 015 515	Training and Education	350	920	2,000	2,000
55500 001 015 515	Uncapitalized Equipment	0	1,956	3,300	2,900
2. Total Operating Costs		168,374	157,162	217,980	230,279
56501 001 015 581	Transfer Out to 501	331	369	0	250
56609 001 015 581	Transfer Out to 609	1,000	30,158	2,000	2,000
56610 001 015 581	Transfer Out to 610	0	0	31,867	33,612
5. Total Transfers Out		1,331	30,527	33,867	35,862
Expense		402,784	389,542	469,948	489,937

City of Brooksville

Budget Fiscal Year 2017

Finance Department

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$210,931	\$286,859	\$287,298
Operating Expenses	\$17,892	\$21,843	\$25,958
Transfers	\$37,697	\$42,333	\$44,515
Total	\$266,520	\$351,035	\$357,771

Staffing	2015	2016	2017
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

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.

City of Brooksville

Fiscal Year 2017

Budget Document for Finance Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 001 012 513	Financial & Administrative Salaries	5,688	18,525	71,925	71,925
51200 001 012 513	Regular Salaries & Wages	163,069	157,857	163,167	163,166
51400 001 012 513	Overtime - Unscheduled	6,310	3,576	2,000	2,000
51605 001 012 513	Bereavement Pay	0	0	0	0
51606 001 012 513	Jury Duty Pay	0	0	0	0
52100 001 012 513	FICA Taxes	12,365	12,594	18,137	18,137
52200 001 012 513	Retirement Contributions	13,558	15,194	27,554	27,507
52300 001 012 513	Health Insurance	25,134	0	0	0
52301 001 012 513	Life Insurance	968	967	1,467	1,467
52302 001 012 513	HRA-Health Reimbursement Account	0	0	0	0
52303 001 012 513	Long Term Disability	355	354	541	545
52320 001 012 513	Dental employee	1,323	1,121	1,210	1,558
52400 001 012 513	Workers Comp Insurance	701	746	859	993
1. Total Personal Service Costs		229,470	210,931	286,859	287,298
53101 001 012 513	Medical Services	0	105	0	0
53400 001 012 513	Other Contractual Services	9,858	0	0	0
54000 001 012 513	Travel and Per Diem	941	1,146	2,631	2,902
54100 001 012 513	Communication & Freight Charge	1,690	858	2,060	2,302
54110 001 012 513	Postage	0	133	50	50
54600 001 012 513	Repair & Maintenance Services	542	11,429	11,504	11,504
54700 001 012 513	Printing & Binding Services	744	1,303	945	1,795
54800 001 012 513	Advertising Activities	717	0	0	0
54900 001 012 513	Other Current Charges	534	0	0	0
55100 001 012 513	Office Supplies	1,790	2,259	2,468	2,550
55220 001 012 513	Computer Supplies	0	0	460	460
55400 001 012 513	Books, Publications, Subscription & Membership	310	435	515	585
55410 001 012 513	Training and Education	225	225	1,210	1,810
55500 001 012 513	Uncapitalized Equipment	0	0	0	2,000
2. Total Operating Costs		17,350	17,892	21,843	25,958
56609 001 012 581	Transfer Out to 609	0	0	0	2,500
56610 001 012 581	Transfer Out to 610	0	0	39,833	42,015
5. Total Transfers Out				39,833	44,515
Expense		246,820	228,824	348,536	357,771

City of Brooksville

Budget Fiscal Year 2017

Police Department

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$1,700,206	\$2,068,376	\$2,042,422
Operating Expenses	\$265,315	\$284,692	\$270,162
Capital Outlay	\$99,251	\$43,466	\$81,067
Transfers	\$221,403	\$231,502	\$249,506
Total	\$2,286,175	\$2,628,036	\$2,643,157

Staffing	2015	2016	2017
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	13
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	27
Reserve Officers	2.15	2.15	2.15
Total Part Time	2.15	2.15	2.15
Total Police FTE	29.15	29.15	29.15

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 2017

Budget Document for Police Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 001 013 521	Financial & Administrative Salaries	87,403	89,901	90,898	90,898
51200 001 013 521	Regular Salaries & Wages	1,156,127	1,159,933	1,236,061	1,232,705
51400 001 013 521	Overtime - Unscheduled	48,729	57,181	60,337	60,337
51500 001 013 521	Incentive/ Special Pay	41,677	43,177	57,626	63,635
51605 001 013 521	Bereavement Pay	1,493	0	0	0
51607 001 013 521	Reserves - Public Safety	56,668	50,723	100,406	104,446
51608 001 013 521	Military Leave	2,966	3,430	0	0
51613 001 013 521	Clothing Allowance	4,500	4,500	4,500	5,250
52100 001 013 521	FICA Taxes	105,661	104,859	118,562	119,131
52200 001 013 521	Retirement Contributions	110,059	122,986	325,921	283,151
52300 001 013 521	Health Insurance	140,333	0	0	0
52301 001 013 521	Life Insurance	8,795	8,447	9,643	9,685
52303 001 013 521	Long Term Disability	2,798	2,684	3,554	3,570
52320 001 013 521	Dental employee	8,764	7,575	8,168	8,576
52400 001 013 521	Workers Comp Insurance	41,670	44,810	52,701	61,038
52500 001 013 521	Unemployment Compensation	870	0	0	0
1. Total Personal Service Costs		1,818,511	1,700,206	2,068,376	2,042,422
53100 001 013 521	Legal Services	1,770	630	2,000	2,000
53101 001 013 521	Medical Services	3,918	2,784	4,830	4,830
53400 001 013 521	Other Contractual Services	16,766	13,522	23,751	30,957
53500 001 013 521	Criminal Investigation	1,082	626	600	600
54000 001 013 521	Travel and Per Diem	7,164	6,421	7,000	7,000
54100 001 013 521	Communication & Freight Charge	29,078	29,363	35,869	34,981
54110 001 013 521	Postage	246	286	400	400
54210 001 013 521	Automotive Repair Service	8,400	7,242	5,216	5,216
54300 001 013 521	Electric	16,941	17,534	16,600	16,600
54303 001 013 521	Water	2,709	2,590	2,640	2,640
54560 001 013 521	Insurance Claims & Deductibles	965	0	0	0
54600 001 013 521	Repair & Maintenance Services	7,550	6,063	2,802	2,802
54700 001 013 521	Printing & Binding Services	1,241	581	980	980
54800 001 013 521	Advertising Activities	297	843	1,000	1,000
54810 001 013 521	Promotional Activities	277	0	0	0
54900 001 013 521	Other Current Charges	930	-270	1,000	1,000
54910 001 013 521	Ammunition	8,255	8,939	6,112	6,112
55100 001 013 521	Office Supplies	3,747	2,722	4,385	4,385
55210 001 013 521	Operating Supplies	3,109	5,660	5,495	5,495
55211 001 013 521	Medical Supplies	2,400	496	2,495	3,647
55220 001 013 521	Computer Supplies	1,592	1,268	7,490	7,490
55223 001 013 521	Repair & Maintenance Supplies	268	874	2,300	2,300
55230 001 013 521	Clothing & Uniforms	6,712	9,366	10,276	10,276
55240 001 013 521	Institutional Supplies	2,520	2,840	3,391	3,391
55250 001 013 521	Fuels & Lubricants	106,899	72,676	80,000	80,000
55251 001 013 521	Tags & Titles	846	1,747	1,000	1,000
55252 001 013 521	Small Tools	513	610	750	750
55253 001 013 521	Auto Repair Supplies (in-house)	13,188	18,744	15,000	15,000
55400 001 013 521	Books, Publications, Subscription & Membership	1,849	1,563	1,800	1,800
55410 001 013 521	Training and Education	2,273	4,814	2,500	2,500
55500 001 013 521	Uncapitalized Equipment	6,041	44,511	37,010	15,010

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
2. Total Operating Costs		259,548	265,045	284,692	270,162
55620 001 013 521	Building and Improvements	12,479	0	0	5,000
55640 001 013 521	Machinery & Equipment	0	99,251	43,466	76,066
3. Total Capital Outlay Costs		12,479	99,251	43,466	81,066
56501 001 013 581	Transfer Out to 501	10,040	17,838	11,368	18,028
56609 001 013 581	Transfer Out to 609	6,500	203,565	13,000	13,000
56610 001 013 581	Transfer Out to 610	0	0	207,134	218,478
5. Total Transfers Out		16,540	221,403	231,502	249,506
Expense		2,107,079	2,285,904	2,628,036	2,643,157

City of Brooksville

Budget Fiscal Year 2017

Fire Department

	2015 Actual	2016 Budget	2017 Budget
Operating Expense	0	0	\$0
Transfers	\$1,026,677	\$972,063	\$974,829
Total	\$1,026,677	\$972,063	\$974,829

(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 2017

Budget Document for Fire Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
53400 001 014 522	Other Contractual Services	0	4,312	0	0
2. Total Operating Costs			4,312		
56143 001 014 581	Transfer out to Fund 143	1,026,677	1,010,366	972,063	974,829
5. Total Transfers Out		1,026,677	1,010,366	972,063	974,829
Expense		1,026,677	1,014,677	972,063	974,829

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

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$379,054	\$436,107	\$423,989
Operating Expenses	\$221,144	\$239,758	\$224,303
Capital Outlay	\$20,955	\$0	\$14,500
Transfers	\$106,224	\$110,449	\$106,220
Total	\$727,377	\$786,314	\$769,012

Staffing	2015	2016	2017
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 2017

Budget Document for Parks, Recreation, & Facilities

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 001 020 572	Financial & Administrative Salaries	61,867	61,786	63,650	63,650
51200 001 020 572	Regular Salaries & Wages	247,413	238,674	283,789	271,669
51400 001 020 572	Overtime - Unscheduled	3,004	4,426	3,000	3,000
52100 001 020 572	FICA Taxes	23,650	22,745	26,809	25,881
52200 001 020 572	Retirement Contributions	29,092	30,119	34,722	33,707
52300 001 020 572	Health Insurance	53,934	0	0	0
52301 001 020 572	Life Insurance	1,843	1,743	2,173	2,092
52302 001 020 572	HRA-Health Reimbursement Account	0	0	0	0
52303 001 020 572	Long Term Disability	675	637	806	778
52320 001 020 572	Dental employee	2,839	2,520	3,328	3,494
52400 001 020 572	Workers Comp Insurance	13,722	15,041	17,831	19,718
52410 001 020 572	W/Comp Claims	0	0	0	0
52500 001 020 572	Unemployment Compensation	1,582	1,364	0	0
1. Total Personal Service Costs		439,621	379,054	436,107	423,989
53101 001 020 572	Medical Services	1,677	1,122	1,050	1,110
53400 001 020 572	Other Contractual Services	11,797	17,151	16,390	24,300
53401 001 020 572	Contract Labor	150	0	0	0
54000 001 020 572	Travel and Per Diem	515	47	1,000	1,500
54100 001 020 572	Communication & Freight Charge	7,061	8,132	4,474	4,481
54110 001 020 572	Postage	0	0	50	50
54210 001 020 572	Automotive Repair Service	155	1,338	500	500
54300 001 020 572	Electric	39,381	42,919	41,500	41,670
54303 001 020 572	Water	8,246	11,218	11,500	11,000
54400 001 020 572	Equipment & Vehicle Rental	807	1,725	3,700	3,800
54401 001 020 572	Rentals & Leases	2,210	3,171	2,880	2,400
54560 001 020 572	Insurance Claims & Deductibles	0	0	0	0
54600 001 020 572	Repair & Maintenance Services	28,706	39,969	39,340	26,340
54610 001 020 572	Apparatus-Repair & Maint	75	0	0	0
54700 001 020 572	Printing & Binding Services	103	127	850	800
54810 001 020 572	Promotional Activities	30	550	1,200	0
54900 001 020 572	Other Current Charges	40	0	0	0
54920 001 020 572	Recreational Supplies	294	3,200	2,000	2,000
55100 001 020 572	Office Supplies	789	1,005	1,000	1,250
55210 001 020 572	Operating Supplies	21,382	22,395	28,284	26,012
55211 001 020 572	Medical Supplies	91	0	150	150
55223 001 020 572	Repair & Maintenance Supplies	29,018	15,948	30,000	25,000
55225 001 020 572	Chemicals Supplies	1,693	3,427	4,000	4,000
55226 001 020 572	Safety Supplies & Gear	1,211	788	0	0
55230 001 020 572	Clothing & Uniforms	2,607	3,327	2,750	2,650
55240 001 020 572	Institutional Supplies	21,150	22,983	25,000	22,000
55250 001 020 572	Fuels & Lubricants	17,100	13,450	15,000	15,000
55251 001 020 572	Tags & Titles	86	0	0	0
55252 001 020 572	Small Tools	684	1,097	1,000	1,000
55253 001 020 572	Auto Repair Supplies (in-house)	-2,171	1,422	750	1,500
55400 001 020 572	Books, Publications, Subscription & Membership	752	575	790	790
55410 001 020 572	Training and Education	1,678	705	2,000	2,500
55500 001 020 572	Uncapitalized Equipment	9,479	3,356	2,600	2,500
2. Total Operating Costs		206,798	221,144	239,758	224,303

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55620 001 020 572	Building and Improvements	0	0	0	10,000
55630 001 020 572	Improvements Other Than Building	71,136	20,955	0	0
55640 001 020 572	Machinery & Equipment	6,095	0	0	4,500
	3. Total Capital Outlay Costs	77,231	20,955		14,500
56139 001 020 581	Transfer Out to 139	0	0	0	0
56501 001 020 581	Transfer Out to 501	0	0	0	3,287
56503 001 020 581	Transfer Out to 503	0	0	0	5,000
56609 001 020 581	Transfer Out to 609	0	0	0	5,500
56610 001 020 581	Transfer Out to 610	0	0	0	92,433
	5. Total Transfers Out				106,220
	Expense	723,650	621,153	675,865	769,012

Parks, Facilities & Recreation Department
Cemetery Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$51,283	\$67,469	\$68,215
Operating Expenses	\$18,428	\$31,124	\$25,322
Transfers	\$30,290	\$31,933	\$33,056
Total	\$100,001	\$130,526	\$126,593

Staffing	2015	2016	2017
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 2017

Budget Document for Cemetery

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51200 001 017 539	Regular Salaries & Wages	55,663	40,377	54,316	54,496
51400 001 017 539	Overtime - Unscheduled	385	83	500	500
52100 001 017 539	FICA Taxes	4,269	3,054	4,193	4,207
52200 001 017 539	Retirement Contributions	5,955	3,756	4,030	4,009
52300 001 017 539	Health Insurance	11,520	0	0	0
52301 001 017 539	Life Insurance	323	250	340	343
52303 001 017 539	Long Term Disability	118	91	126	126
52320 001 017 539	Dental employee	606	474	605	635
52400 001 017 539	Workers Comp Insurance	3,009	3,198	3,359	3,898
1. Total Personal Service Costs		81,848	51,283	67,469	68,215
53101 001 017 539	Medical Services	0	0	50	50
53400 001 017 539	Other Contractual Services	550	271	3,500	620
54100 001 017 539	Communication & Freight Charge	1,111	1,058	1,237	1,195
54110 001 017 539	Postage	0	0	50	50
54210 001 017 539	Automotive Repair Service	108	0	250	500
54300 001 017 539	Electric	862	867	1,000	1,000
54303 001 017 539	Water	6,638	6,126	2,800	3,000
54400 001 017 539	Equipment & Vehicle Rental	0	0	1,200	1,200
54600 001 017 539	Repair & Maintenance Services	1,727	1,112	1,752	2,752
54700 001 017 539	Printing & Binding Services	307	0	250	500
54800 001 017 539	Advertising Activities	600	0	500	500
54810 001 017 539	Promotional Activities	30	0	0	0
54900 001 017 539	Other Current Charges	0	0	900	0
54911 001 017 539	Cemetery Monuments For Resale	2,705	537	5,000	2,600
54912 001 017 539	Cemetery Lot Buyback	5,400	3,250	2,500	2,500
55100 001 017 539	Office Supplies	89	50	250	250
55210 001 017 539	Operating Supplies	1,677	264	2,500	2,500
55220 001 017 539	Computer Supplies	0	334	335	355
55223 001 017 539	Repair & Maintenance Supplies	0	441	0	0
55225 001 017 539	Chemicals Supplies	265	0	200	200
55226 001 017 539	Safety Supplies & Gear	0	0	250	250
55230 001 017 539	Clothing & Uniforms	580	538	500	400
55240 001 017 539	Institutional Supplies	37	0	0	0
55250 001 017 539	Fuels & Lubricants	3,943	2,200	3,800	3,000
55252 001 017 539	Small Tools	123	56	150	150
55253 001 017 539	Auto Repair Supplies (in-house)	201	333	500	500
55400 001 017 539	Books, Publications, Subscription & Membership	0	295	0	0
55410 001 017 539	Training and Education	60	0	250	250
55500 001 017 539	Uncapitalized Equipment	1,075	698	1,400	1,000
2. Total Operating Costs		28,087	18,428	31,124	25,322
56501 001 017 581	Transfer Out to 501	94	211	0	250
56503 001 017 581	Transfer Out to 503	3,000	5,000	5,000	5,000
56605 001 017 581	Transfer Out to 605	10,000	10,000	10,000	10,000
56609 001 017 581	Transfer Out to 609	500	15,079	1,000	1,000
56610 001 017 581	Transfer Out to 610	0	0	15,933	16,806
5. Total Transfers Out		13,594	30,290	31,933	33,056

Account Number	Description	Expense	2014 Actual	2015 Actual	2016 Budget	2017 Budget
			123,529	100,001	130,526	126,593

Public Works Department
Streets & Drainage Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Transfers	\$0	\$302,742	\$339,269
Total	\$0	\$302,742	\$339,269

Staffing	2015	2016	2017
Director of Public Works	0.25	0	0
Admin. Assistant III	0.25	0	0
Finance Technician	0.25	0	0
Streets & Drainage Supervisor	1	0	0
Equipment Operator I	1	0	0
Equipment Operator II	1	0	0
Maintenance Tech. I	1	0	0
Public Works Tech. II	1	0	0
Total Full Time Streets & Drainage FTE	5.75	0	0
Total Streets & Drainage FTE	5.75	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 2017

Budget Document for Streets & Drainage

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 001 019 541	Financial & Administrative Salaries	15,849	15,660	0	0
51200 001 019 541	Regular Salaries & Wages	147,427	150,871	0	0
51400 001 019 541	Overtime - Unscheduled	5,844	4,706	0	0
51605 001 019 541	Bereavement Pay	178	0	0	0
52100 001 019 541	FICA Taxes	12,775	12,905	0	0
52200 001 019 541	Retirement Contributions	13,693	14,625	0	0
52300 001 019 541	Health Insurance	25,658	0	0	0
52301 001 019 541	Life Insurance	754	964	0	0
52303 001 019 541	Long Term Disability	288	378	0	0
52320 001 019 541	Dental employee	1,433	1,673	0	0
52400 001 019 541	Workers Comp Insurance	11,888	12,495	0	0
52500 001 019 541	Unemployment Compensation	536	0	0	0
1. Total Personal Service Costs		236,325	214,276		
53101 001 019 541	Medical Services	629	297	0	0
53400 001 019 541	Other Contractual Services	69,278	80,753	0	0
53401 001 019 541	Contract Labor	0	0	0	0
54000 001 019 541	Travel and Per Diem	65	0	0	0
54100 001 019 541	Communication & Freight Charge	2,196	1,955	0	0
54110 001 019 541	Postage	195	0	0	0
54210 001 019 541	Automotive Repair Service	95	1,776	0	0
54300 001 019 541	Electric	1,956	1,890	0	0
54303 001 019 541	Water	2,459	1,570	0	0
54304 001 019 541	Electric - Traffic Light	0	-2,256	0	0
54400 001 019 541	Equipment & Vehicle Rental	1,076	2,489	0	0
54401 001 019 541	Rentals & Leases	0	13,508	0	0
54560 001 019 541	Insurance Claims & Deductibles	104	0	0	0
54600 001 019 541	Repair & Maintenance Services	874	368	0	0
54700 001 019 541	Printing & Binding Services	149	156	0	0
54800 001 019 541	Advertising Activities	0	0	0	0
54900 001 019 541	Other Current Charges	250	0	0	0
55100 001 019 541	Office Supplies	541	545	0	0
55210 001 019 541	Operating Supplies	11,478	22,260	0	0
55220 001 019 541	Computer Supplies	0	0	0	0
55223 001 019 541	Repair & Maintenance Supplies	7,106	0	0	0
55225 001 019 541	Chemicals Supplies	327	106	0	0
55226 001 019 541	Safety Supplies & Gear	4,948	2,146	0	0
55227 001 019 541	Safety Marking Devices	556	6,682	0	0
55230 001 019 541	Clothing & Uniforms	1,207	1,247	0	0
55235 001 019 541	Barricades	857	750	0	0
55240 001 019 541	Institutional Supplies	503	230	0	0
55250 001 019 541	Fuels & Lubricants	15,870	13,063	0	0
55251 001 019 541	Tags & Titles	0	0	0	0
55252 001 019 541	Small Tools	1,450	1,222	0	0
55253 001 019 541	Auto Repair Supplies (in-house)	3,019	3,461	0	0
55310 001 019 541	Asphalt-hot mix	5,698	0	0	0
55311 001 019 541	Limerock/Screening	74	0	0	0
55312 001 019 541	Sidewalks	1,235	0	0	0
55313 001 019 541	Drainage	124	0	0	0

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55400 001 019 541	Books, Publications, Subscription & Membership	26	0	0	0
55410 001 019 541	Training and Education	925	0	0	0
55500 001 019 541	Uncapitalized Equipment	23	601	0	0
2. Total Operating Costs		135,293	154,819		
55620 001 019 541	Building and Improvements	0	0	0	0
3. Total Capital Outlay Costs					
56108 001 019 581	Transfer Out to 108	0	0	302,742	339,269
56311 001 019 581	Transfer Out to 311	1,683	1,683	0	0
56501 001 019 581	Transfer Out to 501	19,796	11,400	0	0
56609 001 019 541	Transfer Out to 609	0	0	0	0
56609 001 019 581	Transfer Out to 609	1,438	43,352	0	0
5. Total Transfers Out		22,917	56,435	302,742	339,269
Expense		394,535	425,530	302,742	339,269

City of Brooksville

Budget Fiscal Year 2017

Public Works Department Street Lighting & Signal Division

	2015 Actual	2016 Budget	2017 Budget
Operating Expenses	\$153,236	\$170,320	\$0
Total	\$153,236	\$170,320	\$0

Department Mission

The Street & Lighting and Signal Division provides electricity for street lighting and traffic signals throughout the City.

City Council voted to move the Street Lighting and Signal Division to Fund 108 in fiscal year 2017.

City of Brooksville

Fiscal Year 2017

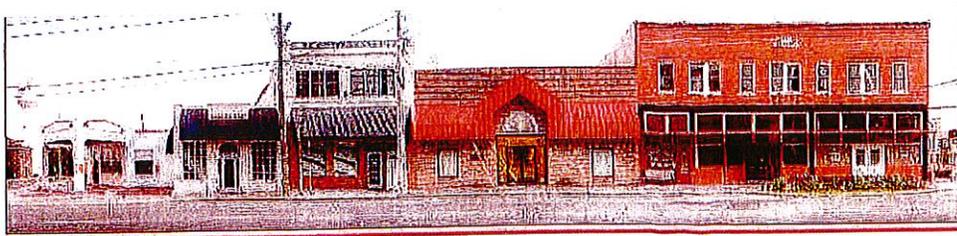
Budget Document for Street Lighting and Signal Division

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
53400 001 029 541	Other Contractual Services	25,832	26,603	43,320	0
54300 001 029 541	Electric	2,256	0	0	0
54302 001 029 541	Electric - Street Lighting	118,672	117,458	122,000	0
54304 001 029 541	Electric - Traffic Light	5,694	9,174	5,000	0
2. Total Operating Costs		152,455	153,236	170,320	
Expense		152,455	153,236	170,320	

Transportation Fund

The Transportation Trust Fund is a special revenue fund where streets and drainage costs for staffing and operating costs are paid.

Funding is derived through General Fund allocation/transfer and Local Option Gas Taxes.



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 Gas Tax. The City receives distribution percentage based on an interlocal agreement or F.S. 336.025(5)(a).

Expenditures: Road maintenance expenses.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$247,915	\$273,880	\$191,925	\$201,196	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	11,200	11,900	(1)
Interest Income	0	0	0	0	
Street Lighting/Signal Maintenance	0	0	0	80,584	
Special Assessment	0	0	0	0	
Transfers In	0	0	302,742	339,269	(2)
Prior Year Carry forward	16,391	23,518	23,518	55,771	
Total Income	\$264,306	\$297,398	\$529,385	\$688,720	
EXPENDITURES					
Personal Services	\$0	\$0	\$225,357	\$227,658	
Operating Expenditures	0	0	197,500	360,704	
Capital Outlays	0	0	51,500	12,000	(3)
Transfers Out	240,788	247,597	53,033	58,940	(4)
Reserves	23,518	49,801	1,995	29,418	
Total Expenditures	\$264,306	\$297,398	\$529,385	\$688,720	

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(1) Fuel Tax rebate

(2) Transfer in from General Fund

(3) Mower \$12,000

(4) Transfers out to Fund 609 HRA \$2,875, Fund 610 Health \$48,317, Fund 501 Fleet \$6,065 and Fund 311 Bond & Interest Sinking (for 2011 Capital Improvement Revenue Note) \$1,683.

City of Brooksville

Fiscal Year 2017

Budget Document for Local Option Gas Tax Revenue Fund 108

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
40100 108 000 312	Local Option Gas Taxes	247,916	253,831	191,925	201,196
48890 108 000 369	Miscellaneous Revenues	0	0	11,200	11,900
48891 108 000 369	Street Lighting/Signal Maintenance	0	0	0	80,584
49001 108 000 381	Transfer In from 001	0	0	302,742	339,269
	microix worksheets	247,916	253,831	505,867	632,949
	Revenue	247,916	253,831	505,867	632,949

City of Brooksville

Budget Fiscal Year 2017

Public Works Department Streets & Drainage Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$214,276	\$225,357	\$227,658
Operating Expenses	\$157,075	\$197,500	\$360,704
Capital Outlay	\$0	\$51,500	\$12,000
Transfers	\$56,435	\$53,033	\$58,940
Reserves	\$0	\$1,995	\$29,418
Total	\$427,786	\$529,385	\$688,720

Staffing	2015	2016	2017
Director of Public Works	0	0.25	0.25
Admin. Assistant III	0	0.25	0.25
Finance Technician	0	0.25	0.25
Streets & Drainage Supervisor	0	1	1
Equipment Operator I	0	1	1
Equipment Operator II	0	1	1
Maintenance Tech. I	0	1	1
Public Works Tech. II	0	1	1
Total Full Time			
Streets & Drainage FTE	0	5.75	5.75
Total Streets & Drainage FTE	0	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 2017

Budget Document for Local Option Gas Tax Fund 108

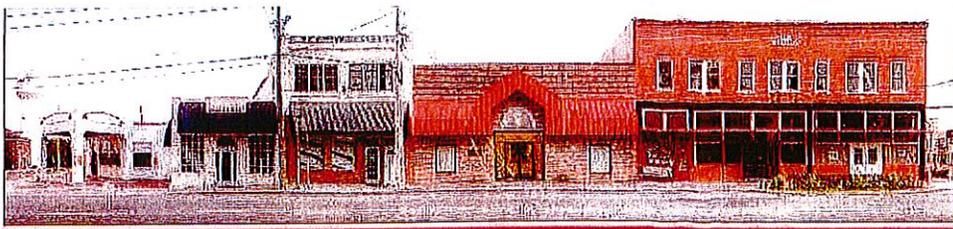
Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 108 019 541	Financial & Administrative Salaries	0	0	16,225	16,225
51200 108 019 541	Regular Salaries & Wages	0	0	156,216	156,239
51400 108 019 541	Overtime - Unscheduled	0	0	6,000	6,000
52100 108 019 541	FICA Taxes	0	0	13,651	13,652
52200 108 019 541	Retirement Contributions	0	0	15,401	15,317
52301 108 019 541	Life Insurance	0	0	1,106	1,114
52302 108 019 541	HRA-Health Reimbursement Account	0	0	0	0
52303 108 019 541	Long Term Disability	0	0	410	410
52320 108 019 541	Dental employee	0	0	1,761	1,826
52400 108 019 541	Workers Comp Insurance	0	0	14,587	16,874
1. Total Personal Service Costs				225,357	227,658
53101 108 019 541	Medical Services	0	0	500	500
53400 108 019 541	Other Contractual Services	0	0	98,000	143,320
54000 108 019 541	Travel and Per Diem	0	0	1,000	1,000
54100 108 019 541	Communication & Freight Charge	0	0	1,800	2,560
54110 108 019 541	Postage	0	0	50	50
54210 108 019 541	Automotive Repair Service	0	0	1,000	1,000
54300 108 019 541	Electric	0	0	2,000	2,000
54302 108 019 541	Electric - Street Lighting	0	0	0	110,000
54303 108 019 541	Water	0	0	2,000	2,000
54304 108 019 541	Electric - Traffic Light	0	0	0	8,000
54400 108 019 541	Equipment & Vehicle Rental	0	0	4,500	6,674
54401 108 019 541	Rentals & Leases	0	0	7,100	7,100
54560 108 019 541	Insurance Claims & Deductibles	0	0	500	500
54600 108 019 541	Repair & Maintenance Services	0	0	6,400	7,000
54700 108 019 541	Printing & Binding Services	0	0	500	500
54800 108 019 541	Advertising Activities	0	0	100	100
55100 108 019 541	Office Supplies	0	0	750	750
55210 108 019 541	Operating Supplies	0	0	26,000	26,000
55223 108 019 541	Repair & Maintenance Supplies	0	0	2,000	2,000
55225 108 019 541	Chemicals Supplies	0	0	1,500	1,500
55226 108 019 541	Safety Supplies & Gear	0	0	1,500	2,500
55227 108 019 541	Safety Marking Devices	0	0	9,000	9,000
55230 108 019 541	Clothing & Uniforms	0	0	2,000	1,500
55235 108 019 541	Barricades	0	0	1,000	1,500
55240 108 019 541	Institutional Supplies	0	0	500	500
55250 108 019 541	Fuels & Lubricants	0	0	17,000	14,000
55251 108 019 541	Tags & Titles	0	0	250	300
55252 108 019 541	Small Tools	0	0	3,750	2,000
55253 108 019 541	Auto Repair Supplies (in-house)	0	0	4,000	4,000
55400 108 019 541	Books, Publications, Subscription & Membership	0	0	50	100
55410 108 019 541	Training and Education	0	0	2,000	2,000
55500 108 019 541	Uncapitalized Equipment	0	0	750	750
2. Total Operating Costs				197,500	360,704
55620 108 019 541	Building and Improvements	0	0	16,500	0
55640 108 019 541	Machinery & Equipment	0	0	35,000	12,000
3. Total Capital Outlay Costs				51,500	12,000

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
56001 108 009 581	Transfer Out to General Fund	240,788	247,597	0	0
56311 108 019 581	Transfer Out to 311	0	0	1,683	1,683
56501 108 019 581	Transfer Out to 501	0	0	3,951	6,065
56609 108 019 581	Transfer Out to 609	0	0	2,875	2,875
56610 108 019 581	Transfer Out to 610	0	0	44,524	48,317
5. Total Transfers Out		240,788	247,597	53,033	58,940
Expense		240,788	247,597	527,390	659,303

Fire Department Fund

The Fire Department Fund is a special revenue fund where Fire Department costs for staffing and operating costs are paid.

Funding is derived from a General Fund allocation/transfer and Special Fire Assessments.



City of Brooksville

FUND 143 Fire Department

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$8,988	\$9,220	\$9,220	\$9,220	(1)
Fines & Forfeitures	25	0	100	0	
Miscellaneous	3,470	4,503	3,333	3,584	(2)
Interest Income	0	0	0	0	
Special Assessment	542,771	514,989	591,667	687,075	
Transfers In	1,026,677	1,110,366	1,265,231	974,829	(3)
Prior Year Carry forward	-47,952	34,671	213	92,571	
Total Income	\$1,533,979	\$1,673,749	\$1,869,764	\$1,767,279	
EXPENDITURES					
Personal Services	\$1,317,324	\$1,212,504	\$1,260,551	\$1,310,805	
Operating Expenditures	105,003	152,133	122,822	133,516	
Capital Outlays	13,197	6,200	220,000	25,300	(4)
Debt Service	59,284	57,010	57,270	74,045	
Transfers Out	4,500	143,099	163,986	173,945	(5)
Reserves	34,671	102,803	45,135	49,668	
Total Expenditures	\$1,533,979	\$1,673,749	\$1,869,764	\$1,767,279	

SPECIAL REVENUE FUNDS

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

(2) Firefighters Supplemental \$3,121, Credit Card Rebate \$313, False Alarm Fines \$50 and Miscellaneous Revenue of \$100.

(3) Transfer in from General Fund of \$974,829

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

(5) Transfers out to Fund 501 Fleet \$4,788, Fund 609 HRA \$9,500 and Fund 610 Health Insurance \$159,657.

City of Brooksville

Budget Fiscal Year 2017

Fire Department

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$1,212,504	\$1,260,551	\$1,310,805
Operating Expenses	\$152,133	\$122,822	\$133,516
Capital Outlay	\$6,200	\$220,000	\$25,300
Debt Service	\$57,010	\$57,270	\$74,045
Transfers	\$143,099	\$163,986	\$173,945
Reserves	\$102,803	\$45,135	\$49,668
Total	\$1,673,749	\$1,869,764	\$1,767,279

Staffing	2015	2016	2017
Fire Chief	1	1	1
District Chiefs	3	3	3
Fire Captains	3	3	3
Firefighters/Drivers	3	3	3
Firefighters	7	8	8
Admin. Assistant III	1	1	1
Total Full Time			
Fire FTE	18	19	19
Reserve Firefighters	1	0	0
Total Reserves	1	0	0
Total Fire FTE	19	19	19

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 2017

Budget Document for Fire Dept Fund 143

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 143 014 522	Financial & Administrative Salaries	75,024	82,695	77,114	68,500
51200 143 014 522	Regular Salaries & Wages	697,352	717,287	772,414	770,690
51400 143 014 522	Overtime - Unscheduled	34,980	31,813	32,000	20,000
51410 143 014 522	Overtime - Scheduled	10,527	10,185	12,000	12,000
51500 143 014 522	Incentive/ Special Pay	2,875	2,589	3,121	3,121
51605 143 014 522	Bereavement Pay	1,028	0	0	0
51607 143 014 522	Reserves - Public Safety	16,081	21,648	0	0
51612 143 014 522	Hazmat Team	2,597	0	0	0
52100 143 014 522	FICA Taxes	61,749	63,965	68,211	66,889
52200 143 014 522	Retirement Contributions	269,737	236,949	245,848	318,428
52300 143 014 522	Health Insurance	105,773	0	0	0
52301 143 014 522	Life Insurance	5,482	5,828	5,528	5,436
52303 143 014 522	Long Term Disability	1,571	1,694	2,051	2,004
52320 143 014 522	Dental employee	5,209	4,933	5,748	6,035
52400 143 014 522	Workers Comp Insurance	27,339	28,519	36,517	37,702
52500 143 014 522	Unemployment Compensation	0	4,400	0	0
1. Total Personal Service Costs		1,317,324	1,212,504	1,260,551	1,310,805
53100 143 014 522	Legal Services	4,383	531	1,000	1,000
53101 143 014 522	Medical Services	843	1,674	2,000	2,000
53400 143 014 522	Other Contractual Services	1,299	2,655	2,400	5,850
54000 143 014 522	Travel and Per Diem	3,485	1,422	3,650	3,650
54100 143 014 522	Communication & Freight Charge	9,128	9,268	9,018	8,408
54110 143 014 522	Postage	176	154	200	200
54210 143 014 522	Automotive Repair Service	8,601	10,735	13,000	13,000
54303 143 014 522	Water	1,640	1,674	1,700	1,700
54540 143 014 522	Fiduciary Liability Insurance	100	100	135	150
54600 143 014 522	Repair & Maintenance Services	11,233	17,257	13,500	10,500
54610 143 014 522	Apparatus & Equipment Compliance Testing	1,010	4,517	2,200	5,800
54700 143 014 522	Printing & Binding Services	49	39	200	400
54800 143 014 522	Advertising Activities	0	19	300	300
55100 143 014 522	Office Supplies	586	502	700	1,700
55210 143 014 522	Operating Supplies	2,276	2,742	2,425	1,600
55211 143 014 522	Medical Supplies	1,276	101	1,000	1,111
55223 143 014 522	Repair & Maintenance Supplies	0	0	0	0
55225 143 014 522	Chemicals Supplies	214	168	1,000	890
55226 143 014 522	Safety Supplies & Gear	11,514	6,796	9,650	12,000
55230 143 014 522	Clothing & Uniforms	5,522	6,594	7,250	8,075
55250 143 014 522	Fuels & Lubricants	18,920	15,889	17,500	17,500
55251 143 014 522	Tags & Titles	0	83	0	0
55252 143 014 522	Small Tools	698	433	700	700
55253 143 014 522	Auto Repair Supplies (in-house)	8,671	12,440	10,000	10,000
55400 143 014 522	Books, Publications, Subscription & Membershp	3,602	4,443	5,060	3,990
55410 143 014 522	Training and Education	5,230	2,615	6,380	5,540
55500 143 014 522	Uncapitalized Equipment	13,197	49,281	11,854	17,452
2. Total Operating Costs		113,653	152,133	122,822	133,516
55640 143 014 522	Machinery & Equipment	0	0	0	25,300

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55650 143 014 522	Construction In Progress	0	6,200	220,000	0
3. Total Capital Outlay Costs			6,200	220,000	25,300
57100 143 014 522	Interest	11,486	11,718	11,827	17,352
57200 143 014 522	Principal	31,466	43,536	45,443	56,693
4. Total Debt Service		42,952	55,254	57,270	74,045
56501 143 014 522	Transfer Out to 501	0	0	3,119	4,788
56609 143 014 522	Transfer Out to 609	0	0	0	9,500
56610 143 014 522	Transfer Out to 610	0	0	0	159,657
5. Total Transfers Out				3,119	173,945
Expense		1,473,928	1,426,092	1,663,761	1,717,611