

City of Brooksville

Tentative
City Budget
Fiscal Year 2017



City of Brooksville

CITY BUDGET FISCAL YEAR 2017



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Natalie Kahler

VICE MAYOR

Robert Battista

COUNCIL MEMBER

Frankie Burnett

COUNCIL MEMBER

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COUNCIL MEMBER

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City of Brooksville

CITY BUDGET FISCAL YEAR 2017

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Virginia "Ginny" Wright

EXECUTIVE MANAGEMENT STAFF

Community Development Director	William "Bill" Geiger
Finance Director	Tannette Gayle
Fire Chief	David Freda
Police Chief	George Turner
Parks and Recreation Director	Mike Walker
Public Works Director	Richard Radacky

City of Brooksville

CITY BUDGET FISCAL YEAR 2017

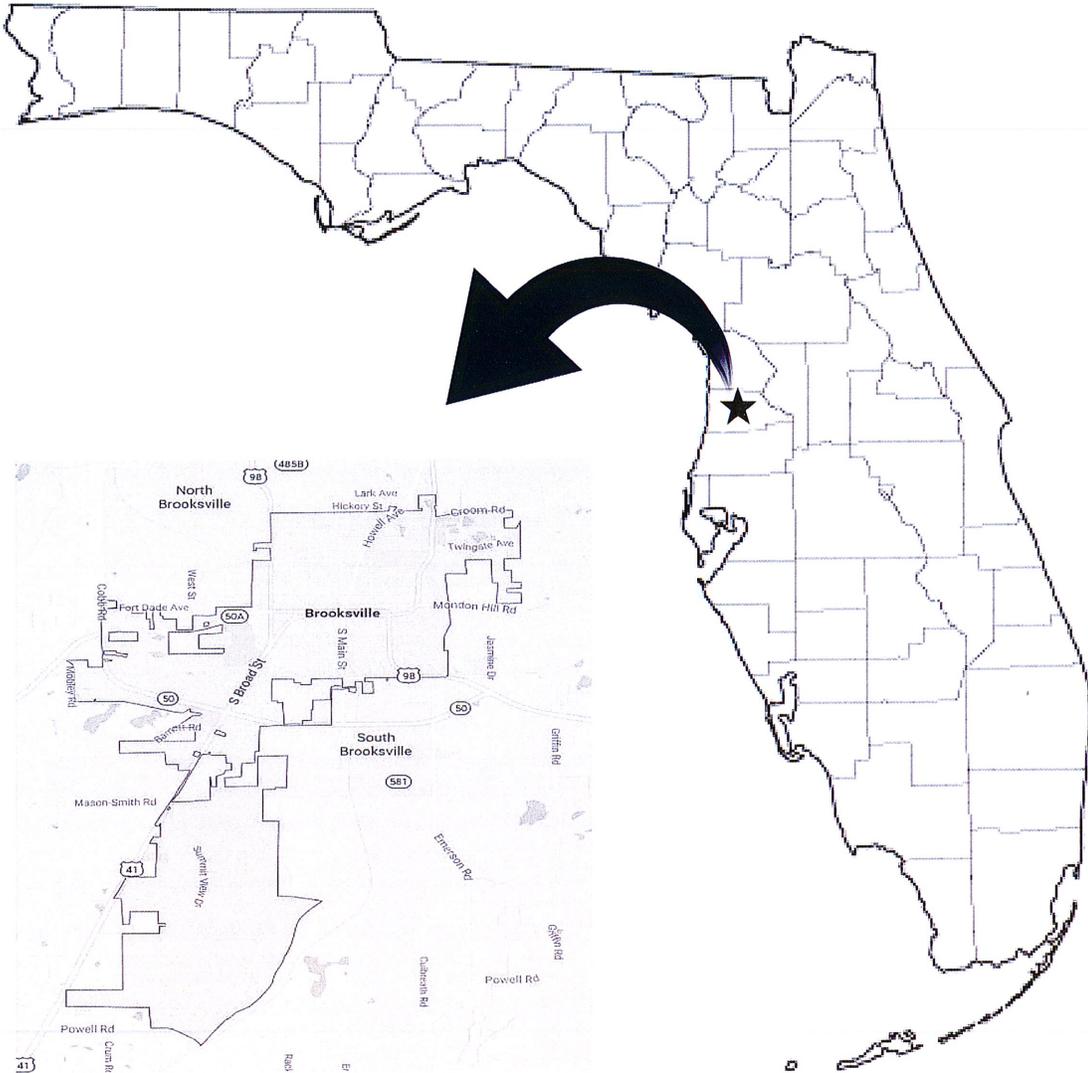
Mission Statement

“The City of Brooksville must be responsive to the taxpayers. It must be as efficient as possible, functioning like the multi-million dollar a year business that it is. It must have leadership, set specific goals, develop a strong and motivated workforce, and be accountable to the taxpayers for its expenditures and performance.”

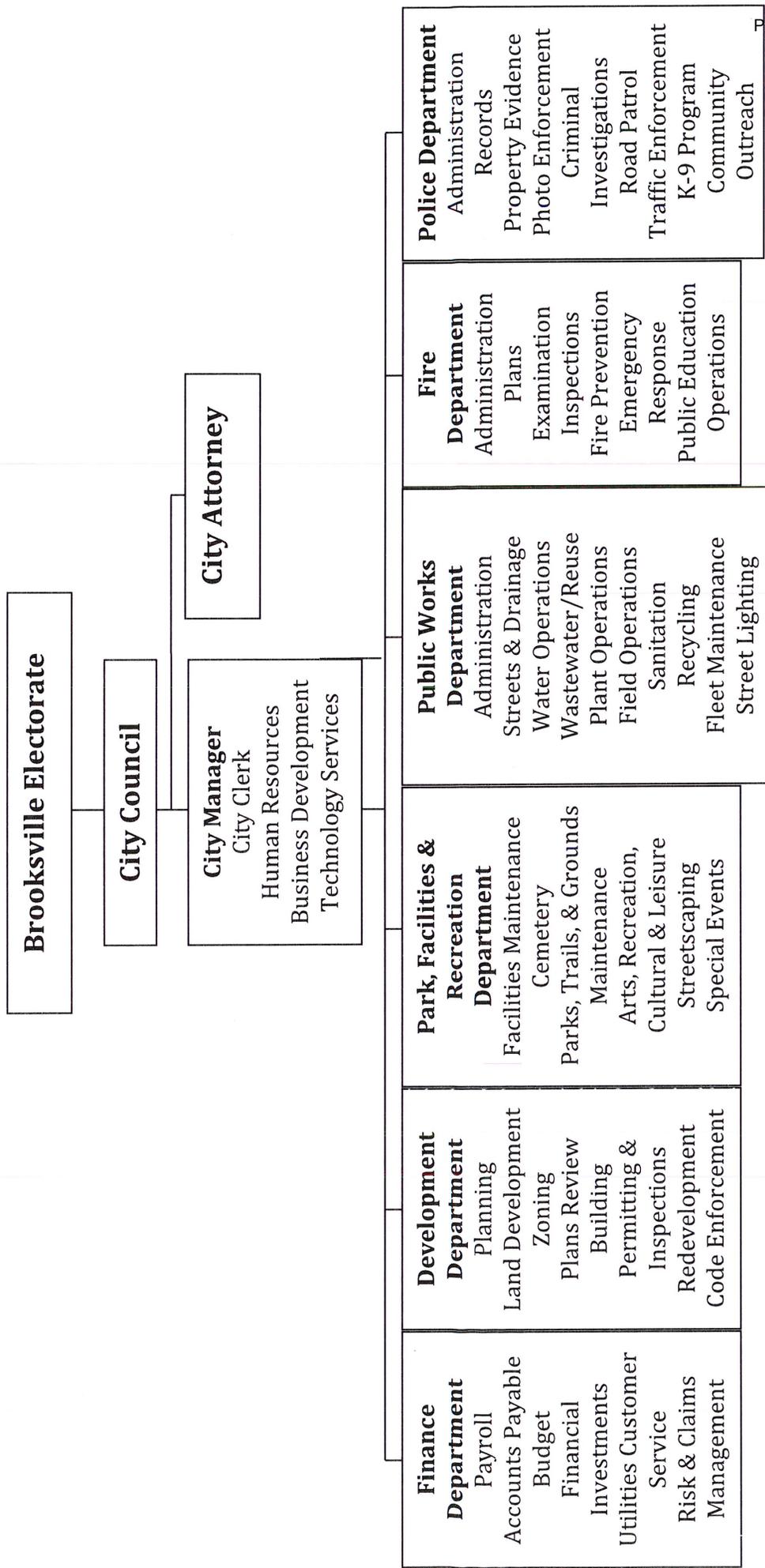
City of Brooksville

CITY BUDGET FISCAL YEAR 2017

Location Map



Organization Chart



City of Brooksville, Florida

FY2017 – City Budget

City Manager's Budget Message

Adopting an annual City budget is one of the most important decisions made by the City Council. 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 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 fairly stagnant. The FY2017 budget is a balanced budget.

It is a status-quo budget, with very limited changes or increases in staffing/wage levels and/or 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 slightly increased revenue sources. Once again, we have prepared the budget for fiscal year 2017, ever mindful of the continued fragile economy. Our City's economy 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 have balanced the General Fund with a millage rate of 6.6426 mils (less than the FY2016 millage rate of 6.6439 mils). This is the rollback rate.

General Fund

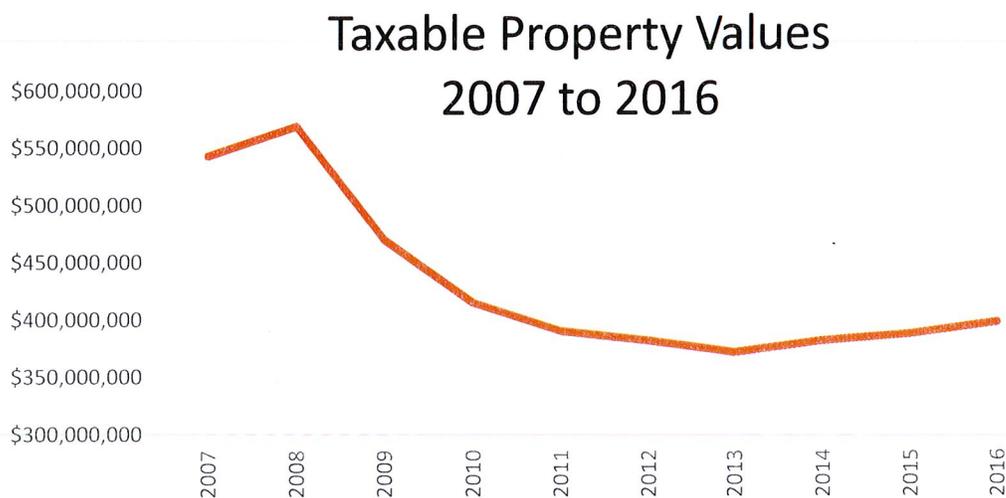
A summary of the General Fund budget by category for fiscal year 2017 is depicted in the chart below.

FY2017 General Fund Summary of Expenditures by Category of Spending	
Personal Services	\$3,415,315
Operating Expenses	\$1,632,023
Capital Outlay	\$95,567
Debt Service	\$0
Transfers Out	\$1,841,343
	\$6,984,248
Unallocated Reserves	\$279,445
TOTAL	\$7,263,693

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

Property Taxes – Millage Rate

Property values which effect ad valorem tax revenues have increased for the third year in a row after several years of decline. This year the City's property value increase by almost 2.68%. In calendar/tax year 2015 the City's property value increase by 1.46%. In calendar/tax year 2014 the City's property value increased by 2.66%. Please see the graph that follows. (Note these figures are based on the property values from the Office of the Hernando County Property Appraiser as amended following the 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 \$171,266,058 less than the calendar/tax year 2008. Calculated at the City's current millage rate, the additional property value (\$171,266,058) would mean \$1,137,652 in additional revenues at the proposed millage rate of 6.6426.

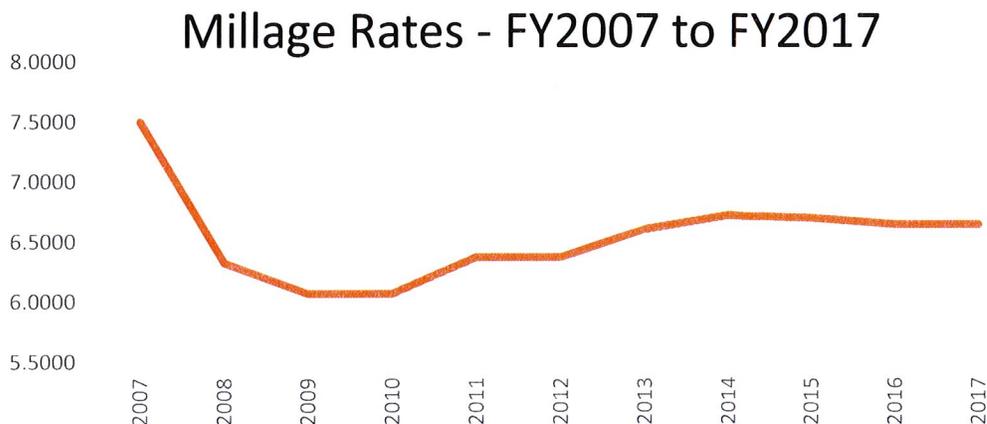
The City's 2016 property value of \$397,387,252 remains lower than the City's property value level for calendar/tax year 2006. The increase or growth of the property value between calendar/tax year 2015 and 2016 does result in approximately \$65,382 in Ad Valorem Tax revenue for FY2017 (note: this is calculated at 95% revenues).

The City's total certified taxable assessed valuation for calendar/tax year 2016 is \$397,387,252, an increase of \$14,156,031 or 3.69%, as compared to the prior year's *final* valuation. The net new construction assessed valuation during the last year totaled \$14,736,271. The following table shows the City's taxable values and net new construction for the last ten year period prior to current year.

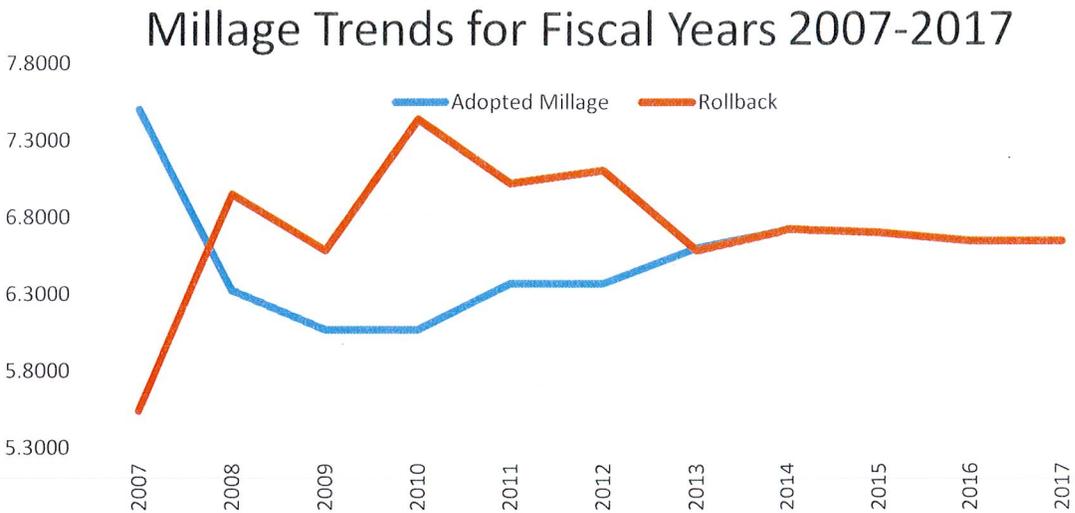
Tax Year	Net New Construction	Total Gross Taxable Value	Change from Prior Year
2016 Certified	\$14,736,271	\$397,387,252	3.69%
2015 Final	\$7,477,627	\$383,231,221	1.91%
2014 Final	\$6,249,974	\$376,058,431	0.90%
2013 Final	\$4,069,299	\$372,710,401	-0.28%
2012 Final	\$4,901,320	\$373,743,243	-4.10%
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 a millage rate of 6.6426 mils (current rollback rate). The last three (3) 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 lower than the rollback each year.

During the same period (2008 through 2012) the City was experiencing falling property values, the millage rate was also reduced from 7.500 mils in fiscal year 2007 to the proposed 6.6426 mils. See the graph that follows of the adopted millage rates between fiscal year 2007 and 2017.

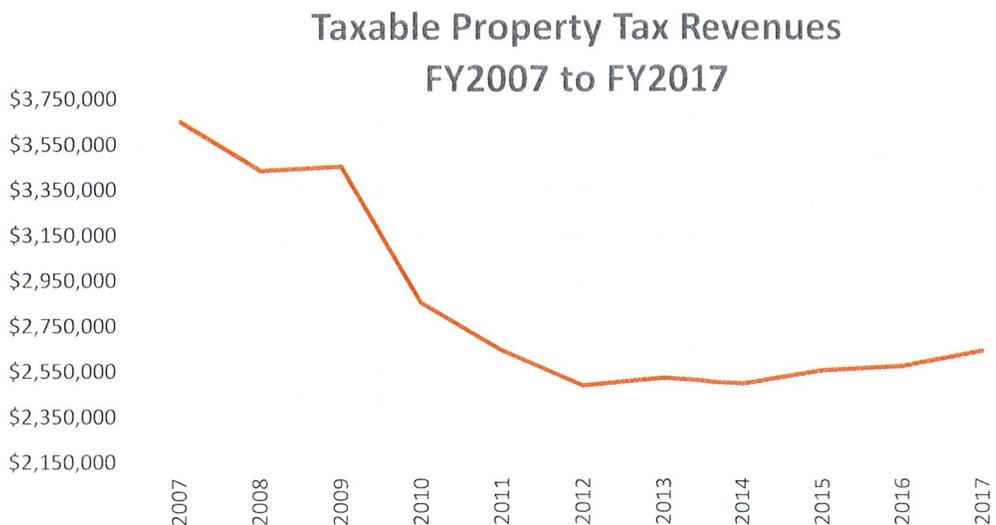


The following graph is a comparison between the City’s adopted millage rates and rollback rates between fiscal years 2007 and 2017.



FY2017 revenues from ad valorem taxes are projected at \$2,497,701 (95% of \$2,639,685). Property tax revenues represent 34.52% of the General Fund revenues, excluding the General Fund’s fund balance/prior year carry-forward.

As you can see in the graph above, the FY2017 estimated property tax revenues still remain pretty significantly below the same level of revenue that the City received in 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	6.6426 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 \$6,888,681. This represents a 2.75% decrease over the FY2016 General Fund operating expenditures of \$7,083,830. The FY2017 budget contains requested several 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 61.15 full-time equivalencies (FTEs) for the General Fund. This year is 1.0 FTE less than FY2016, due to the elimination of the Business Development Coordinator position. This position was eliminated to provide monetary support to the Brooksville Vision Foundation’s Main Street Program for our City. 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 56.46% 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; as well as a \$200 one-time payment for all employees. Workers’ compensation insurance premium costs have been adjusted to include an anticipated rate increase of 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:

Retirement Classification	FY2016 Rate	As of July 1, 2016	As of July 1, 2017**	75% and 25% Ratio FY 2017 Rate
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 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).

In FY2017, the per capita costs for General Fund expenditures declined. While this is a slight decline, it represents an estimated reduction of cost by almost \$50 per person per year. During a time with many of our required goods and services rising, we are encouraged that our City is able to reduce per capita costs. We think that this is a trend reflective of our conservative, right-sized spending, coupled with the signs of our City’s improved growth and development.

Per Capita Costs for General Fund Expenditures*
FY2007 to FY2017



*Expenditures are not inclusive of unallocated reserves.

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. FY2017 General Fund budget includes an unreserved fund balance in the amount of \$279,445. This is an increase over the reserve levels of FY2016, in both percentage and dollar amount.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted and tied to the correlating expenditures with a specific purpose.

The City of Brooksville has twenty-two (22) individual special funds within the FY2017 budget. With the FY2017 budget we added a Special Revenue Fund entitled Transportation Capital – Local Option Gas Tax 1-5 (Fund 107). This Fund was established for capital expenditures as required for the second Local Option Gas Tax 1 to 5 cents collections.

Three (3) of the listed funds, including Good Neighbor Trail (120), Major Storm Readiness (124) and Tree & Streetscaping (134) were closed in FY2013 as they failed to meet the requirements of GASB 54 (governmental accounting standards) to be designated and funded as a special revenue fund. The FY2017 budget does not include monies within the Brownfield Assessment Grant Fund (144), as the grant concludes with the FY2015.

The following highlights other Special Revenue Funds with particular change, concern and/or impact for FY2016.

Included within the Special Revenue Funds are the City's Local Option Gas Tax Monies. 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.

Capital Local Option Gas Tax 1-5 (Fund 107)

This Fund includes monies collected through local implemented gas taxes known as the "Second Local Option Gas Tax" authorized within Florida Statutes. Section 336.25(1)(b) of the Florida Statutes 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.

Increases in 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 were moved in Fund 107 for complete and separate accountability.

Within the FY2017 budget, a total of \$249,165 has been budgeted within this Fund. \$112,080 was transferred from Fund 308 (monies received in FY2016) and \$136,435 has been estimated as revenues for FY 2017.

Local Option Gas Tax 1-6 (Fund 108)

The Local Option Gas Tax Fund 108 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 monies realized within this Fund are collected through local option gas taxes known as the “First Local Option Gas Tax” authorized within Florida Statutes. Section 336.025(1)(a) of the Florida Statutes 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.

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 since 1985. Recently, the original First Local Option Gas Tax levy was set to expire; however, the Board of County Commissioners voted to extend and continue the tax, at a rate of six cents (\$0.06) for thirty (30) years or until 2044. This rate is the statutory maximum amount allowed for collection.

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 local option gas tax monies are accounted for and maintained within this separate fund (108). This provides for a much better accounting to assure adhere to the restricted use of the local option gas tax monies.

The total budget for this fund is \$688,977, including reserves. This represents an increase of \$159,592 or a little over 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 are outlined within the previous General Fund summary. 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 this year.

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. \$28,309 has been budgeted.

Impact Fee Funds (Funds 110, 112, 113, 114 and 115)

Impact Fees are fees that are imposed and collected on new construction, both residential and commercial. Monies derived through impact fees can only be expended for costs related to growth-related improvements/infrastructure. Each specific fund is designated with a specific purpose/type of infrastructure need/requirement, inclusive of roads, law enforcement, public buildings/facilities, fire/EMS, and parks.

Photo Enforcement Traffic Safety Program (Fund 128)

Photo enforcement funds/revenues are derived from violations/citations issued for drivers that fail to stop for a traffic device (red traffic light) as captured by

camera/photo/video enforcement. Each violation/citation is charged \$158, in accordance with Florida Statutes.

Monies collected through the program are split between the State of Florida, Sensys (current vendor/camera provider) and the City of Brooksville, in accordance with State law and the City's vendor contract. Of the \$158 per violation, the State of Florida received \$83; the remaining \$75 is divided between the City's vendor/camera provider and the City. In Fund 128, the State's portion and the amount due the vendor/camera provider are depicted within the Fund's operating expenditures, along with minor operating costs for the City to run/administer the program. Monies budgeted within the Personal Services expenditures are the funds required for staffing to review and issue violations/citations.

This program is scheduled for elimination as of October 31, 2016. Within the FY2017 budget we have included expected revenues and expenditures that are based on the program elimination. Revenues and expenses are projected for about the first quarter of the fiscal year, due to the processing/collection times. We have estimated that revenues and expenditures for this Fund will end in January 2017.

The Photo Enforcement Traffic Safety Program Fund's budget for FY2017 is \$360,316, including reserves in the amount of \$40,887.

Fire Department Fund

The Fire Department budget for FY2017 totals \$1,760,687, 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 \$903,581. This is a decrease in the monies received from the General Fund (\$68,482 less). In FY2016 the Fund received a General Fund contribution of \$972,063.

The City Fire Assessment represents an increase in funding (\$122,635 more than FY2016). This year the Fire Assessment revenues provide a total of \$714,302 or approximately 41% of the funding for 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 outlined previously under the General Fund section. Retirement rates for the Fire Department Pension Chapter Plan have decreased slightly for the class overall; 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 and it is reflected in the Retirement Contributions line-item of the department's budget.

The Fire Department budget does include a capital outlay 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 an additional debt service transfer out (to Fund 314) for the 2016 fire truck purchase. During FY2016, \$220,000 was allocated toward the trucks purchase. The balance due for the truck was expected to be financed beginning with the FY2017 year. Through the diligent efforts of the Fire Chief and Finance Director and our USDA representatives, the City was awarded a USDA grant/loan, with a grant in the amount of \$156,100 and the balance of the truck financed through a loan in the amount of \$94,500 in FY2016.

Debt Service Funds

Funds within this area of the budget are required for bond/debt service payments for bonds/loans owed by the City of Brooksville.

In FY2017 we added Fund 203 for the new debt service requirements for the fire truck purchase through USDA. The total debt service within this Fund is \$8,551, including required reserves. Debt service term is fifteen years, expiring September 1, 2031, if not paid off early.

Capital Project Funds

Capital Project Funds account for the proceeds of specific revenue sources designated to capital outlay/projects for a specific purpose. Expenditures are budgeted for capital outlay or related to debt service/sinking requirements of capital projects/equipment.

The City of Brooksville has seven (7) capital outlay funds within the FY2017 budget. With the FY2017 budget we added a Capital Outlay Fund entitled Capital Improvement Revenue (2016 USDA Revenue Bonds – Fund 314). This Fund was established for debt service/sinking expenditures of 2016 USDA loan for partial payment of the new fire truck.

Transportation Capital Expenditures (previously Multi Year Capital Project Accumulation) (Fund 308)

Fund 308 - Transportation Capital Outlay (previously Multi Year Capital Project Accumulation Fund) has been funded from monies transferred from the City's Photo Enforcement Traffic Safety Program (Fund 128). In FY2017, no transfer is being made from Fund 128, as the City Council has directed for monies that would have been transferred to remain in the Reserves line-item of the Fund.

Monies received by transfer for the Photo Enforcement Traffic Safety Program have been specifically designated and restricted by City Council for capital improvement

expenditures associated with capital projects for City streets, sidewalks, culverts, lighting or other safety related capital projects approved by City Council.

On December 5, 2011, the City Council began the design and implementation of a Pavement Management Program that systematically prioritized the City's failing streets/road network. On February 3, 2014, the City Council approved the prioritized listing and beginning with the FY2014, work began on the adopted plan. City Council approved to move forward with the design/work of the first nine (9) road projects (including brick streets and sidewalks). The Pavement Management Plan and related capital projects have been paid through this fund.

Of the nine (9) projects approved by City Council, two (2) were completed in FY2014. This included approved work on East Early Street and the power washing and sealing of the downtown paver crosswalk areas.

In FY2015 project work was completed for Chatman Boulevard and Brooksville Avenue. Work began on Bell Avenue and Veterans Avenue bid/contract was awarded. Additionally, drainage and culvert Improvements were completed, including Moonlight Lane in Candlelight Subdivision (culvert replacement to Horse Lake Creek); East Avenue Bridge Repairs (deficiencies on Upper Horse Lake Creek); Liberty Street/Saxon Brook (bank erosion and culvert modifications); Southway Villas (deficiencies identified working with SWFWMD); and miscellaneous emergency culvert replacement.

Daniel Avenue was eliminated from the project list early-on in FY2015, due to the overwhelming costs required by CSX for work on/around the CSX Railroad crossing.

In FY2016, City Council voted to eliminate any new project funding and elected to place any/all realized funds (not previously allocated to approved projects) into the Fund's reserves. The outstanding work on Bell Avenue and Veterans Avenue was completed.

For FY2017 \$47,224 is budgeted within the Fund's reserves.

Public Works - Utilities Funds

Public Works - Utilities Funds are separate funds that account for the revenue collections associated with the City's utility enterprise systems and services. Expenditures are budgeted for costs associated with the utility systems and services, including personal services, operating expenditures, capital outlay, debt service or appropriate/related transfers out.

There are eight (8) separate funds that make up the Public Works - Utilities Funds. Seven (7) of the eight (8) funds are associated with the City's water and wastewater systems/services. The remaining fund is specifically for the City's sanitation services and its related revenues and expenditures.

Water/Wastewater Fund (401, 404, 405, 406, 407, 408, 409)

The Water and Wastewater Fund is a not-for-profit public enterprise fund with an overall fund balance of \$11,165,398 for FY2017. The primary funding source for this

fund is water and wastewater customer charges/payments and connection fees paid by developers and/or new customers. The FY2017 customer charges for both of these areas are estimated at \$3,971,082.

The Water and Wastewater Funds include several funds where monies are set aside for capital improvements/investments. Typically, these funds are restricted for capital use, based on the source from where monies are received. For FY2017, in an effort to further clarify the “make-up” of the entire Enterprise Water and Wastewater System, each individual Fund is presented separately. Previous budget documents presented the funds in a combined format, although they have always been accounting-wise held in individual funds.

Fund 401 remains fairly status-quo. Staffing levels have increase by one (1) FTE, due to the addition of a new Utility Specialist position. The position is shared between the Water and Wastewater Divisions. Monies were budgeted for wage increases due to reevaluation of positions. Reevaluation increases were budgeted due to external parity concerns. Benefit changes for workers’ compensation insurance premiums, retirement contributions and employee health/medical insurance costs have been proposed utilizing the same projected changes/increases as previously outlined within the General Fund section.

This Fund’s budget includes monies for FY2017 needed for funding the FY2017 portion of the large scale water and wastewater capital improvement. The plan is located in Appendix 3 under Public Works Department of the budget document.

A 1.29% rate increase will become effective October 1, 2016 based on the City’s adopted resolution (2008-27) regarding water and wastewater rates/services. The resolution provides for automatic rate increases based on the Consumer Price Index adopted by the Florida Public Service Commission specific to water and wastewater costs. We estimate that a residential customer, located within the City limits, using 4,000 gallons of water per month will see a monthly increase of approximately \$0.28.

Sanitation Fund (403)

The Sanitation Fund is a not-for-profit public enterprise fund with an overall balance of \$2,142,156 for FY2017. The funding source for this fund is primarily derived from residential and commercial sanitation services customers.

The FY2017 budget remains fairly status-quo. Staffing levels remain the same. Benefit changes for workers’ compensation insurance premiums, retirement contributions and employee health/medical insurance costs have been proposed utilizing the same projected changes/increases as previously outlined within the General Fund section.

A 0.51% rate increase will become effective October 1, 2015 based on the City’s adopted resolution (2008-24) regarding sanitation rates/services. We estimate that a City residential customer with curbside service will see a monthly increase of \$0.09; while a commercial curbside customer will see a monthly increase of \$0.15.

Fleet Maintenance Funds

Fleet Vehicle Replacement Account Schedule Fund (Fund 502)

Monies are funded each year from the Water, Waste Water and Sanitation Divisions to incrementally fund replacement vehicles. The Fund outlines a funding and replacement schedule with purchase allocations for each fiscal year.

The General Fund section of the Fleet Vehicle Replacement Account Fund was eliminated/closed in FY2016.

Equipment Replacement Account Schedule Fund (Fund 503)

Monies are funded each year from the Parks, Recreation & Facilities Department to incrementally fund replacement of equipment, particularly mowers. The Fund outlines a funding and replacement schedule with purchase allocations for each fiscal year.

Trust & Agency Funds

Employee Health Reimbursement Account Funding (Fund 609) and Employee Health Insurance Funding (Fund 610)

In FY2015, the City of Brooksville initiated a partially self-funded health insurance plan. The self-insured health/medical program is funded through insurance premium charges. The City contributes premium charges on behalf of employees for “employee only” coverage. Employees pay dependent premium charges and retirees pay premium charges for their selected retiree coverage. The plan expenditures require a “minimum” premium and costs up to a “maximum” premium amount or stop-loss for both individual employees’ paid claims/losses and the group’s paid claims/losses. The partially self-insured Employee Health Fund has been proposed with funding and projected expenditures at the maximum premium expenditures levels, with the required retention/termination monies.

Employee Health/Medical Insurance plan contributions and expenditures and the Employee Health Reimbursement Account (HRA) contributions and expenditures were co-mingled together in one (1) fund (Fund 609 in FY2015); however, in FY2016, each area was separated into a separate fund for better accounting, review, tracking and analysis.

The HRA Fund (609) provides allocation for the reimbursement of qualified employee medical expenses. The City of Brooksville contributes \$500 per fiscal year, tax-free funds, for each eligible employee and retiree’s individual HRA. The benefit dollars for the employees are not rolled over/accumulated.

The Employee Health Insurance Fund (610) includes revenues (transfers-in from other funds) from premium payment, per employee and expenditures for premiums and claims/loss expenses required through the employee health/medical plan.

Based on the performance of the fund in FY2016, and insurance provider requirements, the premium costs for employees rose approximately 5.48% in FY2017 over FY2016. This is the lowest premium/cost increase that we have experienced since FY2013. We believe that this is a good sign that the City has moved in the right direction in implementing this type of funding arrangement.

Community Redevelopment Agency (615)

The City's Community Redevelopment Agency (CRA) has budgeted revenues and expenditures in the amount of \$659,162, including reserves for FY2017. Due to reported taxable values, the Tax Increment Financing (TIF) revenues are projected to increase to \$98,953 in FY2017. This is approximately \$7,116 more than the revenues projected for FY2016. The Community Redevelopment Agency continues to focus and move forward with the priorities established and adopted by City Council for the Agency, including commercial exterior improvement grants, the projects of Downtown Beautiful program, and the improvements and way-finding signage of the Downtown Gateway plan. As part of the Downtown Beautiful program, monies have been budgeted for the Water Tower Property Improvements approved by City Council during FY2016. Additionally, monies have been budgeted for Main Street Streetscape Design and Engineering costs.

Reserves during the FY2017 year are budgeted in the amount of \$257,742. The reserve dollars, coupled with estimated revenues of future years, are expected to fund the CRA's capital improvement plan. The plan is located in Appendix 3 under Community Development Department (CRA) of the budget document.

Conclusion

The FY2017 total budget, inclusive of all funds, for the City of Brooksville is \$43,974,323. This is a 0.64% increase in budget over FY2016's total budget of \$43,694,947.

We continue to remain hopeful in more favorable economic conditions for our City characterized by measurable growth. Real estate/property values should continue to grow modestly and State shared revenues appear to be leveling off and/or modestly increasing. We are seeing marked new construction in our City and projected increases in our overall population.

The FY2017 budget reflects a continued status quo, with continued improvement. We have been very focused on growing only when necessary and through the provisions of existing revenues. FY2017 budget year marks the fourth year that we have reduced the ad valorem tax millage rate to the rollback rate.

Over the last several years, we have sought the best possible alternatives for service delivery without a degradation of service levels. In fact, each year we have improved and/or enhanced what we are providing for our City. Our services levels and the quality of the public goods and services are high, most especially for a City of our size. We have improved our processes, decreased staffing levels, increased productivity, greatly improved efficiencies, implemented better technologies and created new ways

to cut and eliminate expenses. We have revised, reshaped, reused, reallocated, revived, realigned, recreated, reinvented, restructured and re-energized our staff, procedures, services and overall reach. We have pursued and sought out partnerships and collaborative service delivery opportunities with other local/regional governmental agencies and, mostly importantly, private sector individuals, groups, non-profits and businesses. We have tightened, cut, squeezed, eliminated, shrunk and reduced areas of waste or inefficiency. We have faced overwhelming challenges over the last several year due to serious property value reductions, shrinking revenues and assistance and greater need/demand for governmental assistance; yet we have found and capitalized on great and meaningful partnerships, support and opportunities. We have shifted our City to the new normal of the economy.

Together we have prepared a balanced budget that is status-quo for service delivery levels, yet it provides some funding for investment in capital, improvements, maintenance and programs critical for Brooksville to transition, grow and shift forward with our adopted priorities and in what matters.

I wish to thank the City's management team for their hard work and pulling together in development our FY2017 financial work plan. Department Directors and their staff members have been active participants and made many valuable contributions. Our entire team focuses on plans, programs and improvements that correct and tighten efficiencies and cut costs while providing for the highest quality service delivery. We strive every day to exceed the expectations of our residents, business owners, and visitors. Our employees, their talents, knowledge, commitment and contributions remain, by far, the City's most valuable asset. Our City and community are fortunate to have such loyal and dedicated men and women that work hard every day to make Brooksville a place of choice for people to live, work, and visit.

Thank you Mayor, Vice Mayor and Council Members for sharing and putting forward ideas and priorities for the City during our hours of workshops and individually. Those collective ideas and decisions have shaped and developed this budget document along with our ongoing plans, goals and direction. I know that each of you have invested many hours in preparing, providing input, and discussing the budget and its many complexities. Your guidance and collective direction have strengthened the final budget for adoption for FY2017. Council's discussions and direction have added additional areas for exploration and improvement as we move forward with future years. While perhaps each of you may not agree with every piece or direction of the entire document, you have worked hard together in developing a budget that represents the desires of the collective body and puts forth a unified plan that is solid and positive for the entire City.

The final document for FY2017 is a budget that maintains adequate fund balances in all funds, includes some capital investment and maintains core services. I firmly believe that the budget is both responsive and responsible.



T. Jennene Norman-Vacha

City Manager

01 September 2016

City of Brooksville

CITY BUDGET FISCAL YEAR 2017

Budget Presentation Notes

WHAT IS A BUDGET?

A budget is a financial and operating plan for a City for a period called a "fiscal year". The City of Brooksville's fiscal year begins on October 1 and ends on September 30. The fiscal year that begins on October 1, 2016, is referred to as "Fiscal Year 2017". Prior Fiscal Years (FY 2016, 2015, and 2014) budget data is also included. All data contained herein for FY 2017 are originally budgeted amounts and have not been revised to reflect budget amendments adopted by the City Council. All appropriations unspent at year-end lapse unless funds are encumbered by issuance of a purchase order. Such purchase orders remain valid until either canceled or final payment is made. The City cannot spend money unless it is appropriated within the budget. An appropriation is the legal approval given by the City Council to the City staff to spend money for a specific purpose. The budget also contains an estimate of revenues to be received by the City during the same time period. The legal authorization to collect revenues, such as the property tax, utility tax, and user fees, is established by State law and adopted through the City Council by Ordinance or Resolution. Also included in the budget is the estimated unexpended expenditures left over from the prior fiscal year that can be spent and appropriated in the new year. This money is called unallocated reserves. The City Charter and State law require that expenditures do not exceed the combination of available fund balance and revenues. The City cannot borrow money to operate. The City can only borrow money for major capital projects, such as the purchase of major equipment or the construction of buildings.

BUDGETING AND ACCOUNTING BASIS

The City's Basis of Accounting and Basis of Budget are the same. This budget is prepared in accordance with Generally Accepted Accounting Principles (GAAP). Both revenues and expenditures are budgeted on the modified accrual basis of accounting. In Enterprise Fund budgets (Water, Wastewater, and Solid Waste) and Internal Service Fund budgets (Fleet Maintenance, Vehicle Replacement, and Equipment Replacement) Accrual Accounting is used, meaning depreciation is adjusted in the end of year audit process as an operating expense and capital acquisitions and principal payments on debt are not budgeted expenditures. However for presentational purposes, proposed capital acquisitions and principal payments are listed in the appropriate department's expenditures.

THE DOCUMENT

The document begins with a Budget Message from the City Manager. This letter summarizes the contents of the budget and provides an explanation of the rationale used by the City Manager during the budget development process. The City Manager also outlines the citywide priorities and city-wide initiatives for the upcoming year.

WHAT IS A FUND?

The basic building block of governmental finance and budgeting is the "fund". Each fund is independent of all others, and is created to account for the receipt and use of specific revenues. This budget includes all operating funds of the City. All City contributions to non-budgeted, non-operating funds, such as pension funds, are budgeted within the appropriate operating fund. The General Fund is the largest fund. This fund accounts for most traditional governmental services such as Police, Recreation, and Community Development, and the administrative departments such as Finance, Technology Services, Human Resources, and Administration. Most property tax revenue and revenue from such sources as State sales tax are accounted for in this fund. Special revenue funds are created to account for specific revenues that can only be spent for certain purposes. A capital project fund is often created to account for the financing sources and expenditures associated with major capital projects. Establishment of a dedicated fund is typically reserved for projects with broad scopes, completion schedules spanning over a period of multiple years, and with several funding sources. An enterprise fund is used to account for a governmental service that is financed entirely by user charges. These funds receive no tax money and are operated in much the same manner as a private business. Enterprise funds have been created for the operation of the City's Water, Wastewater, and Sanitation. Finally, internal service funds are similar to enterprise funds except that they derive all their revenue by charging departments within the City for their services.

TRUTH IN MILLAGE (TRIM)

City of Brooksville

CITY BUDGET FISCAL YEAR 2017

The budget and property tax rate adoption process is governed by the State Statute known as TRIM (Truth in Millage). In Florida, properties are assessed by the county Property Appraiser and property taxes are collected by the county Tax Collector. Property owners are eligible to receive a homestead exemption between \$25,000 and \$50,000 on their principal place of residence. All property is assessed at 100% of real value, which is approximately 85% of market value. The State Constitution restricts the annual increase in taxable value of homestead property to 3% or the increase in the CPI, whichever is less, and a 10% increase to non-homesteaded property. The City is required to hold two public hearings for adoption of a property tax rate and budget. The first public hearing is advertised by the Property Appraiser mailing to each property owner through the TRIM notice. In addition to notification of this first public hearing, the TRIM notice contains the following information:

1. The new assessed value and the assessed value for the prior year
2. The tax bill if the current property tax rate is charged for the new year
3. The tax bill if the adjusted rolled-back rate is levied for the new year (the rolled-back rate is that property tax rate which would derive the same amount of revenue based on the new assessed values as was raised in the prior year at the old assessed values; it discounts for inflation)
4. The property tax bill if the proposed budget is adopted.

The second public hearing is advertised in the newspaper. Accompanying this advertisement is a summary of revenues and expenditures contained within the budget tentatively approved at the first public hearing.



Financial Management Policies

ACCOUNTING SYSTEMS AND BUDGETARY CONTROLS

The broad purpose of the following Financial Management Policy Statement is to enable the City to achieve and maintain a long-term stable and positive financial condition. The more specific purpose is to provide guidelines to the Finance Director in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The City utilizes a computerized financial accounting system which incorporates a system of internal accounting controls. Such controls have been designed to provide reasonable, but not absolute, assurance regarding compliance and integrity.

The annual operating budget is proposed by the City Manager and enacted by the City Council after public participation. Although budgets are legally controlled at the fund level, management control of the operating budget is additionally maintained at the Department level.

BUDGET PREPARATIONS

Budgeting is an essential element of the financial planning, control and evaluation process of municipal government. The "operating budget" is the City's annual financial operating plan which includes all of the operating departments of the general fund, special revenue funds, enterprise funds, debt service funds, internal service funds and trust and agency funds of the City. The budget is prepared by the City Manager and Finance Director with the participation of all department directors, on a basis which is consistent with generally accepted accounting principles (GAAP). The City Manager presents the budget to the City Council at least sixty (60) days prior to the beginning of each budget year. The budget shall be adopted annually not later than September 30th, and in accordance with Section 54 of the City Charter, a copy is filed in the Office of the City Clerk.

OPERATING BUDGET POLICY

The operating budget will be balanced with current revenues, which may include beginning fund balances less required reserves as established by the City Council, greater than or equal to current expenditures/expenses.

REVENUE POLICIES

The City will maintain, as permitted by state law, a diversified revenue base to mitigate the effects of short term fluctuations in any-one revenue source. The City will estimate its annual revenues by a conservative, objective, and analytical process.

RESERVE POLICIES

The City will maintain in each fund an adequate balance to accommodate unanticipated expenditures, expenditures of a non-recurring nature, unanticipated revenue declines, and cash flow needs. The City will maintain an available balance within the General Fund equal to 3 % of annual expenditures.

Accounting, Auditing and Financial Reporting Policies:

Quarterly and annual financial reports will present a summary of financial activity by departments and funds. The City's Comprehensive Annual Financial Report (CAFR) will present the City's financial position and results of operations on a basis consistent with Generally Accepted Accounting Principles (GAAP) applicable to local government. In accordance with state law, an independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion thereon.

City of Brooksville

CITY BUDGET FISCAL YEAR 2017

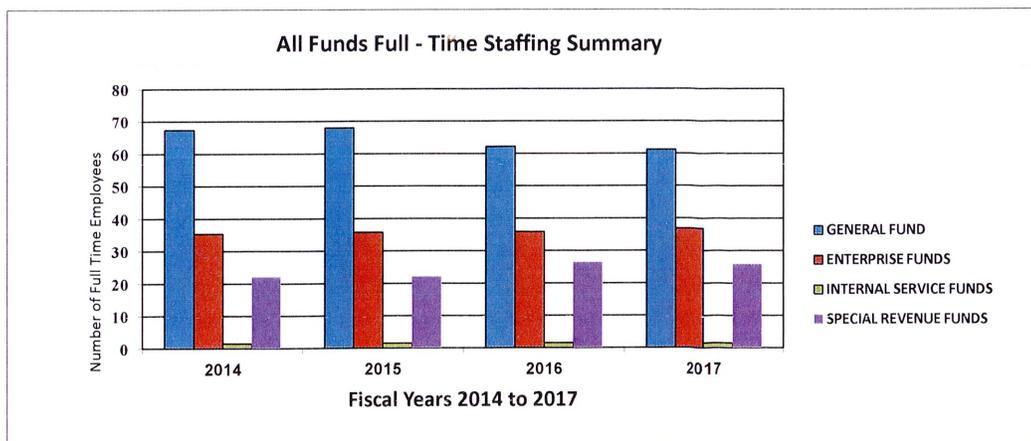
Budget Calendar

Date	Required Action	Responsible Parties	Requirement Reference
February 24, 2016	Budget Kick-Off Meeting Worksheets Distributed	All Departments	
March 18, 2016	Worksheets Due	All Departments	
March 21-31, 2016	Meet with Finance	All Departments	
May 20, 2016	Notify PA of Fire Assessment changes/new taxing fund	Finance/Fire/Property Appraiser	
May 27, 2016	Property Appraiser's Best Estimate	Finance/Property Appraiser	
June 1-17, 2016	Budget Revisions/Meet with Finance	All Departments	
June 20, 2016	Set Preliminary Fire Assessment Rate at Council Meeting	Finance/City Council/Fire	Prepare 06/8/2016
June 28, 2016	DR-420 Form Distributed	Finance/Property Appraiser	<u>Day 1 (July 1, 2016)</u>
July 4, 2016	Proposed Budget to City Manager	Finance	
July 7-15, 2016	Budget Revisions/Meet with City Manager	All Departments	
July 18, 2016	Proposed Budget Distributed Preliminary Fire Assessment Rates Due	Finance Finance/Fire/Property Appraiser	
July 19, 2016	School Board First Budget Hearing (Tentative)	HCSB	
July 25, 2016	Budget Workshop	All Departments/City Council	Prepare 7/12/2016
July 26-29, 2016	City Council Budget Revisions	Finance	
August 1, 2016	Revised Proposed Budget Distributed Set Tentative Millage Rate at Council Meeting	Finance Finance/City Council	Prepare 7/19/2016
August 4, 2016	DR420 Forms Due	Finance/Property Appraiser	Section 200.065(2)(b), F.S. <u>Day 35</u>
August 8, 2016	Budget Workshop (Potential)	All Departments/City Council	Prepare 7/26/2016
August 9-12 2016	City Council Budget Revisions	Finance	
August 15, 2016	Revised Proposed Budget Distributed	Finance	
August 18, 2016	Trim Notice Mailed	Property Appraiser	Section 200.065(2)(b) and 200.069, F.S. <u>Day 55</u>
August 22, 2016	Budget Workshop (Potential)	All Departments/City Council	Prepare 8/9/2016
August 23-26 2016	City Council Budget Revisions	Finance	
August 31, 2016	Final Budget Distributed	Finance	
September 6, 2016	BOCC First Budget Hearing (Tentative)	Hernando BOCC	
September 7, 2016	First Budget Hearing (Tentative) Adopt Final Fire Assessment Rates Certify Fire Assessment	All Departments/City Council Finance/Property Appraiser	Section 166.241(3) and Section 200.065 (2)(d)(e), F.S. <u>Day 69</u> Prepare 8/31/2016
September 8-9, 2016	Budget Revisions	Finance	
September 11, 2016	Budget Advertisement	Finance/City Clerk	<u>Day 4 of Tentative Hearing/Day 73</u> Prepare 09/02/2016 & 09/07/2016
September 12, 2016	Revised Final Budget Distributed	Finance	
September 13, 2016	School Board Budget Hearing (Final)	HCSB	
September 14, 2016	2nd Budget Hearing (Final)	All Departments/City Council	Section 166.241(3) and Section 200.065 (2)(d)(e), F.S. Day 3 of Budget Ad/Day 76
September 16, 2016	Send Final Resolution and Ordinance to PA, TC, and DOR	Finance/City Clerk	Day 2 of Final Hearing
September 20, 2016	BOCC 2nd Budget Hearing (Final)	Hernando BOCC	
October 1, 2016	DR-422 Forms Distributed	Property Appraiser	
October 3, 2016	DR-422 Forms Due Final Adopted Budget Distributed		Day 2 of DR-422 Distribution
October 7, 2016	Send TRIM Compliance Packet	Finance/City Clerk	Day 23 of Final Hearing Prepare 9/26/2016

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	3.99%
City Manager's Office	4.0	4.0	4.0	4.0	3.20%
Human Resources	1.0	1.0	1.0	1.0	0.80%
Business Development	1.0	1.0	1.0	0.0	0.00%
Development	4.0	4.0	4.0	4.0	3.20%
Finance	5.0	5.0	5.0	5.0	3.99%
Police	28.65	29.15	29.15	29.15	23.29%
Parks & Facilities	10.0	11.0	11.0	11.0	8.79%
Cemetery	2.0	2.0	2.0	2.0	1.60%
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	61.15	48.85%
ENTERPRISE FUNDS					
Water & Wastewater Fund	24.22	24.19	24.22	25.22	20.15%
Sanitation Fund	11.06	11.56	11.56	11.56	9.23%
Total Enterprise Funds	35.28	35.75	35.78	36.78	29.38%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	1.5	1.5	1.5	1.5	1.20%
SPECIAL REVENUE FUNDS					
Fire	19.0	19.0	19.0	19.0	15.18%
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	4.59%
Photo Enforcement Traffic Safety	2.5	2.5	1.0	1.0	0.80%
Total Special Revenue Funds	22.0	22.0	26.3	25.8	20.57%
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	125.180	100.0%



City of Brooksville

BUDGET SUMMARY CITY OF BROOKSVILLE, FLORIDA - FISCAL YEAR 2017

General Fund 6.6426

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$1,056,432	\$2,648,792	\$245,600	\$7,925,546	\$13,734,434	\$25,610,804
ESTIMATED REVENUES:						
Taxes: Millage Per \$1,000						
Ad Valorem Taxes 6.6426	\$2,507,701	\$0	\$0	\$0	\$0	\$2,507,701
Sales, Use & Gas Taxes	772,288	0	0	0	0	772,288
Franchise Fees/Comm Service Tax	1,006,847	0	0	0	0	1,006,847
Licenses & Permits	201,600	0	0	0	0	201,600
Intergovernmental Revenue	827,582	412,079	33,500	0	0	1,273,161
Charges for Services	144,679	2,500	0	5,193,014	0	5,340,193
Miscellaneous Revenues	243,444	1,148,281	848	293,712	1,597,715	3,284,000
Other Financing Sources	503,120	1,359,930	637,851	1,238,623	1,116,473	4,855,997
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$6,207,261	\$2,922,790	\$672,199	\$6,725,349	\$2,714,188	\$19,241,787
TOTAL REVENUES AND BALANCES	\$7,263,693	\$5,571,582	\$917,799	\$14,650,895	\$16,448,622	\$44,852,591
EXPENDITURES/EXPENSES						
General Government	\$1,982,418	\$0	\$0	\$0	\$1,353,920	\$3,336,338
Public Safety	2,401,190	2,022,326	0	0	608,367	5,031,883
Physical Environment	0	30,000	0	3,000,896	0	3,030,896
Transportation	0	1,846,951	0	199,735	0	2,046,686
Culture & Recreation	759,297	12,905	8,000	0	0	780,202
Debt Service	0	0	324,742	1,121,006	0	1,445,748
Other Financing Uses	1,841,343	250,339	457,919	2,019,295	0	4,568,896
TOTAL EXPENDITURES	\$6,984,248	\$4,162,521	\$790,661	\$6,340,932	\$1,962,287	\$20,240,649
Reserves	\$279,445	\$1,409,061	\$127,137	\$8,309,963	\$14,486,335	\$24,611,941
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$7,263,693	\$5,571,582	\$917,798	\$14,650,895	\$16,448,622	\$44,852,590

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF
THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD

City of Brooksville

CITY BUDGET FISCAL YEAR 2017

Department to Fund Relationship

Department/Division	General Fund	Special Revenue	Debt Service/Capital Projects	Enterprise	Internal Service	Trust and Agency
General Government	x					
City Council	x					
City Manager's Office						
Administration	x					
Technology Services	x					
Human Resources	x					
Business Development	x					
Development						
Development Department	x					
Brownfields Assessment Grant		x				
Community Redevelopment Agency						x
Finance						
Finance Department	x					
Bond & Interest Sinking Debt Service (2006 USDA Revenue Bonds)			x			
Bond & Interest Sinking Debt Service (2011 Energy Savings Loan)			x			
Bond & Interest Sinking Debt Service (2016 USDA Revenue Bonds)			x			
Capital Improvement Revenue (2006 USDA Revenue Bonds)			x			
Bond & Interest Sinking (2011 Energy Savings Loan)			x			
Capital Improvement Revenue (2016 USDA Revenue Bonds)			x			
2011 Capital Improvement Loan			x			
Employee HRA Funding						x
Employee Health/Medical Insurance Funding						x
Police						
Police Department	x					
Criminal Justice Education		x				
Law Enforcement Investigative Trust		x				
Law Enforcement Impact Fees		x				
Law Enforcement Trust		x				
Justice Assistance Grant		x				
Police Grants & Donations		x				
Photo Enforcement Traffic Safety Program		x				
Major Storm Readiness		x				
Police Officers' Retirement						x
Fire						
Fire Department Contribution	x					
Fire Department		x				
Fire/EMS Impact Fees		x				
Fire Grants & Donations		x				
Firefighters' Retirement						x
Parks, Recreation & Facilities						
Parks, Recreation & Facilities	x					
Cemetery	x					
Parks Impact Fees		x				
Good Neighbor Trail		x				
First Tee Program		x				
The Enrichment Center Maintenance		x				
Florida Department of Transportation Landscaping		x				
McKethan Capital Projects			x			
Equipment Replacement					x	
Butterweck						x
Cemetery Perpetual Care						x
Public Building Impact Fees		x				
Cemetery Donor Memorial Wall						x
Public Works						
Street Lighting & Signal Division Contribution	x					
Streets & Drainage Division		x				
Local Option Gas Tax Streets & Drainage Division		x				
Transportation Capital-Local Option Gas Tax 1-5		x				
Road Impact Fees		x				
Tree/Streetscaping		x				
Transportation Capital Expenitures			x			
Bond Settlement			x			
Water				x		
Wastewater				x		
Water Advisory Panel Grant				x		
Loan and Bond Reserve				x		
Utilities R & R				x		
Utilities Bond & Loan				x		
Water Connection Fees				x		
Wastewater Connection Fees				x		
Cobb Road Wastewater Capacity				x		
Sanitation				x		
Fleet Maintenance					x	
Fleet Vehicle Replacement					x	

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.





	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	397,387,252
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	6.6426
Proposed Millage Rate	7.5000	6.3230	6.0690	6.0690	6.3700	6.3700	6.6000	6.7317	6.6962	6.6439	6.6426
Difference between Rates	-1.9592	0.6254	0.5140	1.3690	0.6502	0.7355	-0.0166	0.0000	0.0000	0.0000	0.0000
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	2,639,685
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	2,639,685
Difference in Ad Valorem Revenue	953,492	-339,624	-292,288	-643,034	-269,687	-286,858	6,333	0	0	0	0

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

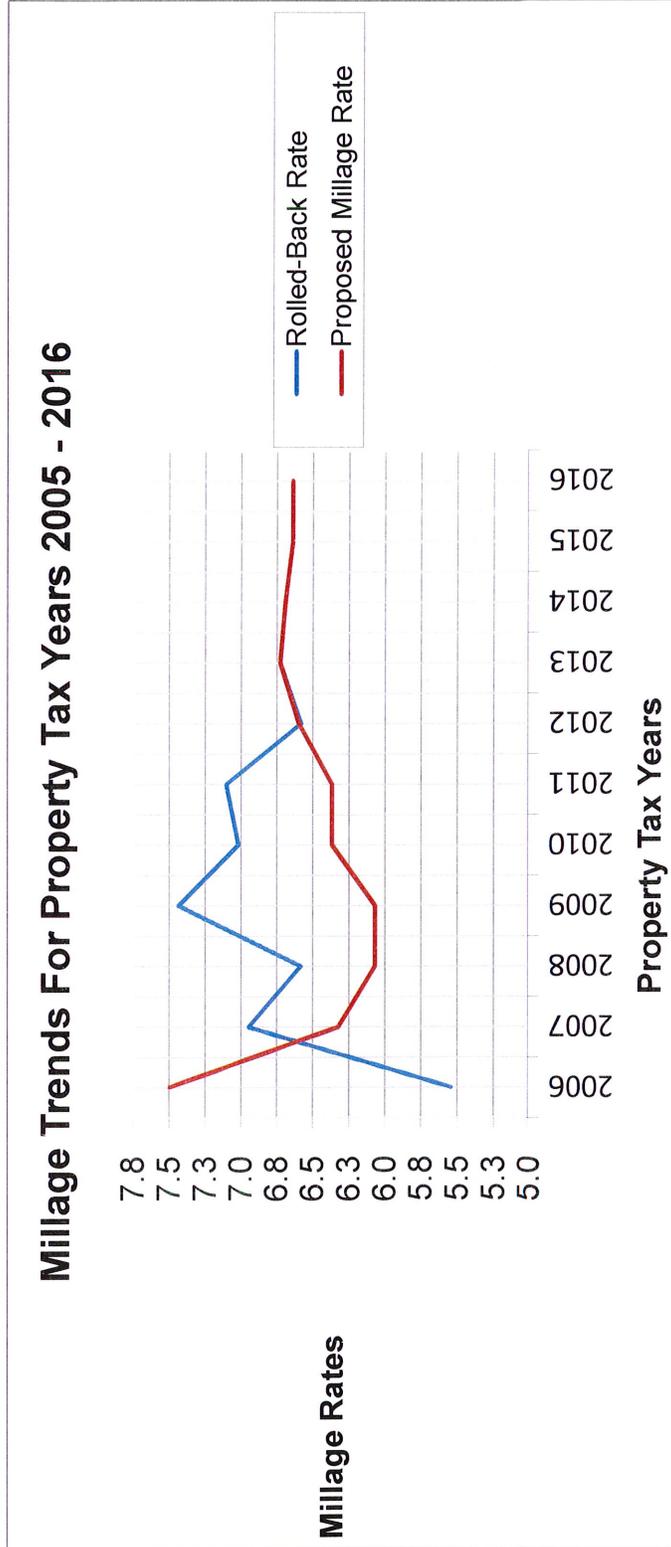
Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes:
 397,387,252.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	3,973,873	1,334,188
9.9000	3,934,134	1,294,449
9.8000	3,894,395	1,254,711
9.7000	3,854,656	1,214,972
9.6000	3,814,918	1,175,233
9.5000	3,775,179	1,135,494
9.4000	3,735,440	1,095,756
9.3000	3,695,701	1,056,017
9.2000	3,655,963	1,016,278
9.1000	3,616,224	976,539
9.0000	3,576,485	936,801
8.9000	3,536,747	897,062
8.8000	3,497,008	857,323
8.7000	3,457,269	817,585
8.6000	3,417,530	777,846
8.5000	3,377,792	738,107
8.4000	3,338,053	698,368
8.2000	3,258,575	618,891
8.1000	3,218,837	579,152
8.0000	3,179,098	539,413
7.9000	3,139,359	499,675
7.8000	3,099,621	459,936
7.7000	3,059,882	420,197
7.6000	3,020,143	380,459
7.5000	2,980,404	340,720
7.4380	2,955,766	316,082
7.4000	2,940,666	300,981
7.3000	2,900,927	261,242
7.2000	2,861,188	221,504
7.1055	2,823,635	183,951
7.0000	2,781,711	142,026
6.9000	2,741,972	102,287
6.7317	2,675,092	35,407
6.6962	2,660,985	21,300
6.6439	2,640,201	517
6.6426	2,639,685	0
6.6003	2,622,875	-16,809
6.4000	2,543,278	-96,406
6.3700	2,531,357	-108,328
6.3000	2,503,540	-136,145
6.2000	2,463,801	-175,884
6.1000	2,424,062	-215,622
6.0690	2,411,743	-227,941
5.9690	2,372,005	-267,680
5.8690	2,332,266	-307,419
5.7690	2,292,527	-347,158
5.6000	2,225,369	-414,316
5.5000	2,185,630	-454,055
5.1921	2,063,274	-576,410



City of Brocksville



City of Brooksville

GENERAL FUND REVENUE DETAIL

		2014	2015	2016	2017
	Revenue Detail	Actual	Actual	Budget	Budget
001-000-311-40000	Ad Valorem Taxes	\$2,281,858	\$2,293,423	\$2,342,796	\$2,497,701
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	\$2,507,701
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
001-000-343-48693	Cemetery Monument Sales	\$0	\$0	\$0	\$1,500
001-000-343-48694	Cemetery Donor Memorial Fees	\$150	\$925	\$0	\$0
	Cemetery Revenue	\$80,435	\$58,764	\$52,538	\$58,579
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	\$144,679
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

		2014	2015	2016	2017
	Revenue Detail	Actual	Actual	Budget	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	\$6,207,261
	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	\$7,263,693

City of Brocksville

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	\$600,274
Capital Outlay	\$0	\$0	\$0	\$0
Transfers	\$21,758	\$21,796	\$21,427	\$22,927
	\$615,685	\$528,827	\$629,264	\$623,201
CITY COUNCIL				
City Council				
Personal Services	\$68,885	\$45,335	\$45,964	\$46,071
Operating expenses	\$31,852	\$14,655	\$46,500	\$57,277
Transfers	\$1,250	\$37,697	\$42,333	\$44,515
	\$101,987	\$97,687	\$134,797	\$147,863
CITY MANAGER'S OFFICE DEPARTMENT				
City Manager's Office				
Personal Services	\$244,882	\$238,924	\$259,382	\$259,695
Operating expenses	\$21,860	\$14,990	\$22,360	\$22,260
Transfers	\$1,000	\$30,158	\$33,867	\$35,612
	\$267,742	\$284,072	\$315,609	\$317,567
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	\$56,373
Operating expenses	\$2,745	\$4,033	\$6,530	\$6,530
Transfers	\$250	\$7,539	\$8,467	\$8,903
	\$57,161	\$58,428	\$65,101	\$71,806

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	\$0
Operating expenses	\$615	\$6,706	\$14,650	\$59,658
Transfers	\$250	\$7,539	\$8,467	\$0
	\$15,984	\$14,347	\$61,541	\$59,658
DEVELOPMENT DEPARTMENT				
Development				
Personal Services	\$233,079	\$201,853	\$218,101	\$219,655
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	\$485,796
FINANCE DEPARTMENT				
Finance				
Personal Services	\$229,470	\$210,931	\$286,859	\$288,388
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	\$358,861
POLICE DEPARTMENT				
Police				
Personal Services	\$1,818,511	\$1,700,206	\$2,068,376	\$2,049,961
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	\$258,409
	\$2,107,078	\$2,285,905	\$2,628,036	\$2,659,599
FIRE DEPARTMENT				
Fire				
Operating expenses	\$0	\$0	\$0	\$0
Transfers	\$1,026,677	\$1,014,677	\$972,063	\$903,581
	\$1,026,677	\$1,014,677	\$972,063	\$903,581

City of Brocksville

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	\$426,495
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	\$114,694
	\$753,587	\$727,377	\$786,314	\$779,992
Cemetery				
Personal Services	\$81,848	\$51,283	\$67,469	\$68,677
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	\$127,055
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	\$623,201
City Council	\$101,987	\$97,687	\$134,797	\$147,863
City Manager's Office	\$267,742	\$284,072	\$315,609	\$317,567
Technology Services	\$97,886	\$88,579	\$110,000	\$110,000
Human Resources Division	\$57,161	\$58,428	\$65,101	\$71,806
Business Development	\$15,984	\$14,347	\$61,541	\$59,658
Development	\$402,784	\$389,542	\$469,948	\$485,796
Finance Department	\$248,070	\$266,520	\$351,035	\$358,861
Police Department	\$2,107,078	\$2,285,905	\$2,628,036	\$2,659,599
Fire Department	\$1,026,677	\$1,014,677	\$972,063	\$903,581
Parks & Facilities Division	\$753,587	\$727,377	\$786,314	\$779,992
Cemetery Division	\$123,529	\$100,001	\$130,526	\$127,055
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	\$6,984,248
Total General Fund				
Personal Services	\$3,454,204	\$3,088,820	\$3,470,786	\$3,415,315
Operating expenses	\$1,738,965	\$1,623,720	\$1,773,594	\$1,632,023
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	\$1,841,343
TOTAL GENERAL FUND	\$6,419,883	\$6,434,728	\$7,127,296	\$6,984,248
Unallocated Reserves	\$1,208,874	\$1,384,931	\$220,264	\$279,445
Reserve Contingencies	\$1,208,874	\$1,384,931	\$220,264	\$279,445