

**CITY OF BROOKSVILLE
PUBLIC HEARING
FISCAL YEAR 2017 BUDGET HEARING
JOSEPH E. JOHNSTON, III COUNCIL CHAMBERS
201 HOWELL AVENUE
BROOKSVILLE, FL 34601**

AGENDA

November 03, 2016

5:01 P.M.

- A. CALL TO ORDER**
- B. INVOCATION AND PLEDGE OF ALLEGIANCE**
- C. PUBLIC HEARING – REGARDING BUDGET FOR FY2017 STARTING OCTOBER 1, 2016**

- 1. Public Announcement - Ad Valorem Tax Rate (TRIM Notice)**
Pursuant to Section 200.069, F.S., "Notice of Tentative Property Taxes for the City of Brooksville, Florida" (TRIM NOTICE) the proposed ad valorem rate for the Fiscal Year 2017 was advertised to be a maximum of 7.0000 mils. This millage rate would be a 6.2506% increase over the current year's rolled-back rate of 6.5882 mils. After reviewing revenue projections and proposed expenditure levels for the 2017 Fiscal Year, the General Fund budget is balanced at a rate of 6.6426 mils, which is a 0.8257% increase over the current year's roll-back rate. This means 6.6426 mils is to be levied to fund the Fiscal Year 2017 Budget.

Because the 2017 Fiscal Year Budget has been balanced utilizing 6.6426 mils, the levy is an increase in ad valorem tax revenues.

The notice of Public Hearing for this evening's meeting and proposed Ordinance 867 adoption was advertised on Friday, October 28, 2016 in the Tampa Bay Times.

- 2. Public Input –**
The public's opportunity to speak or ask questions regarding the FY2017 millage rate and proposed budget ordinance.
- 3. Ordinance No. 867 - Recommended Budget for Fiscal Year 2017**
Consideration of First Reading of budget Ordinance 867 effective October 1, 2016, and schedule a Second and Final Reading for November 7, 2016.

Presentation: Finance Director
Recommendation: Approval of **First Reading of Ordinance No. 867** upon roll-call vote and schedule a **Second and**

PUBLIC HEARING AGENDA – NOVEMBER 3, 2016

**Final Reading for November 7,
2016, beginning at 6:00 p.m.**

Attachment:

Memo from Finance Director dated
11/01/2016; Ordinance No. 867

D. ADJOURNMENT

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

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



**AGENDA ITEM
MEMORANDUM**

TO: HONORABLE MAYOR AND CITY COUNCIL MEMBERS
VIA: T. JENNENE NORMAN-VACHA, CITY MANAGER
FROM: TANNETTE GAYLE, FINANCE DIRECTOR
SUBJECT: FIRST READING - ADOPTION OF THE FY2017 CITY BUDGET THROUGH ORDINANCE 867
DATE: NOVEMBER 1, 2016

GENERAL SUMMARY/BACKGROUND: During the Final Budget Hearing on September 14, 2016, the City Council discussed and adopted a Millage Rate of 6.6426 mils (Resolution No. 2016-11) and the Budget for FY2017 (Ordinance No. 866).

As City Council is aware, staff utilized a “corrected” gross taxable value of \$397,387,252 instead of the Certified Taxable Value of \$400,496,222 when calculating the roll-back rate. This was an error on our part, as we should have used the Certified Taxable Value without the conveyed correction.

During the budget process, because the City’s roll-back rate was calculated using the corrected gross taxable value of \$397,387,252, we considered the adopted millage of 6.6426 mils as the “roll-back” rate and advertised its adoption as the roll-back rate. Utilizing the Certified Taxable Value of \$400,496,222, the City’s roll-back rate is 6.5882 mils. This means that the adoption of the 6.6426 mils, is considered a “tax increase” by the State of Florida, Department of Revenue, as its value is higher than the roll-back rate.

Given the rates as outlined above, we should have advertised the adoption of the 6.6426 mils as a “tax increase”; therefore, the State of Florida, Department of Revenue has notified us of non-compliance. Their letter received October 20, 2016 is provided as Attachment 1 for your review. The letter outlines the issues and provides for a remedy to cure the non-compliance. We must do two (2) things:

1. Re-advertising for a new Final Hearing where the advertisement states “Notice of Proposed Tax Increase” with the applicable violation clause and Budget Summary advertisements; and

2. Hold a new Final Budget Hearing where Council will approve a resolution adopting the millage rate (same as before 6.6426 mils, yet indicating that it is a "tax increase") and approve a final ordinance adopting the City's FY2017 budget.

The required advertisements for the new Final Budget Hearing will appear in the Tampa Bay Times on Friday, November 4, 2016, advertising the Final Budget Hearing to be held on November 7, 2016 at 6:00 p.m. in the Joseph E. Johnston III Council Chambers.

The resolution adopting the millage rate of 6.6426 mils will indicate that the adopted millage is a tax increase and that the rate is 0.8257% above the current year's roll-back rate. The resolution will be provided for adoption by City Council during the new Final Budget Hearing on November 7, 2016.

The ordinance, Ordinance 867, is provided for your consideration for first reading (Attachment 2). The City Charter requires that the City Council adopt the annual budget through Ordinance, thus requiring two (2) readings. Notice of this Public Hearing/meeting, announcing consideration to adopt Ordinance 867 was published within the Tampa Bay Times, Hernando Section on Friday, October 28, 2016.

The FY2017 budget has been modified within Ordinance 867 to include revenues that would be ordinarily expected with a taxable value of \$400,496,222 and adopted millage of 6.6426 mils. It is an increase in revenues when compared to the prior adopted revenues utilizing the corrected taxable value of \$397,387,252; the difference is estimated at an increase of \$19,618 when calculated at 95%.

We have balanced the City's budget by placing the corresponding expenditure within the City's Reserves for Contingencies in the amount of \$19,618. Because we have knowledge that the additional revenue will NOT be realized by the City, we believe that placement in the Reserves line item to be appropriate. Again, this is not money that the City will collect or receive due to the taxable value being Certified with an additional \$3,108,970 in value that has been reported to us as an error.

STAFF RECOMMENDATION: We recommend adoption of the FY2017 Final Budget as presented through the adoption of Ordinance No. 867. This will be first reading of this Ordinance. Further we recommended that the second and final hearing of Ordinance 867 be established for Monday, November 7, 2016, beginning at 6:00 p.m.

ATTACHMENTS: 1. Letter from State of Florida, DOR, dated October 17, 2016
 2. Ordinance 867

Attachment 1



FLORIDA

Executive
Director

Leon M. Biegalski

October 17, 2016

Original Finance
SEANNED
10/24/16
[COPY]

T. Jennene Norman-Vacha, Manager
City of Brooksville
201 Howell Avenue
Brooksville, Florida 34601

Dear Ms. Norman-Vacha:

Re: Truth in Millage (TRIM) Certification

The Department of Revenue has reviewed the millage certification documents that your taxing authority submitted under sections 200.065 and 200.068, Florida Statutes. The following errors are violations of the TRIM law. Your taxing authority must correct these errors immediately, or you will be subject to the loss of revenue sharing and the loss of ad valorem revenues from millage in excess of the rolled-back rate.

FINDINGS OF FACT

The taxing authority published a Notice of Budget Hearing advertisement instead of a Notice of Proposed Tax Increase advertisement. Under s. 200.065 (3)(a), F.S., the taxing authority should publish the Notice of Proposed Tax Increase advertisement when the tentatively adopted millage is greater than the current year's rolled-back rate.

The resolution establishing the final millage rate does not indicate the correct percentage increase over the rolled-back rate. S. 200.065(2)(c), (2)(d) and (3)(j), F.S., requires this statement (see attached copy for the correct calculations).

CONCLUSIONS OF LAW

Failure to publish a Notice of Tax Increase advertisement when the tentatively adopted millage exceeds the rolled-back rate violates s. 200.065(2)(d), (3)(a), and (3)(j), F.S., and Rule 12D-17.005(2)(c)17. and 26., F.A.C.

The incorrect calculation and statement of the percentage increase over the rolled-back rate in the resolution or ordinance adopting the final millage rate violate s. 200.065(2)(c), (2)(d) and (3)(j), F.S., and Rule 12D-17.005(2)(c)12. and 26., F.A.C.

Child Support – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director
Property Tax Oversight – Dr. Maurice Gogarty, Director • Information Services – Damu Kuttikrishnan, Director

<http://dor.myflorida.com/dor/>
Florida Department of Revenue
Tallahassee, Florida 32399-0100

OPPORTUNITY TO REMEDY

The law gives you the opportunity to correct these violations by advertising the Notice of Proposed Tax Increase advertisements and holding your hearing again and re-certifying compliance under section 200.065(13), Florida Statutes.

Within 15 days of receipt of this notice, you will need to advertise:

Notice of Proposed Tax Increase with applicable violation clause and Budget Summary advertisements.

Section 200.065(13)(b) and (c), Florida Statutes, establishes the requirements of this letter. Section 200.065(12), Florida Statutes, requires you to hold a new millage and budget hearing two to five days following publication of the advertisement.

After you have advertised the notices again and held the new final hearing, please forward to this office copies of the advertisements (full page from newspaper) with proofs of publication; a copy of the resolution/ordinance adopting the millage; a copy of the resolution/ordinance adopting the budget; and your Form DR-487, Certification of Compliance.

By copy of this notice, we are notifying and directing the tax collector to withhold ad valorem tax revenue collected in excess of the rolled-back rate until the taxing authority has met the requirements of law.

By copy of this notice, we are notifying the Refunds and Revenue Distribution Process of the General Tax Administration program to proceed under sections 200.065(13)(a), 218.23(1), and 218.63(2), Florida Statutes, and Rule Chapter 12-10, Florida Administrative Code, to withhold revenue sharing funds until the taxing authority corrects its noncompliance or, if not corrected, for the 12 months following the department's determination of noncompliance. If the taxing authority does not correct its noncompliance, the department will deposit these withheld funds into the General Revenue Fund.

If you fail to correct these violations in the manner section 200.065(13), Florida Statutes, describes and to re-certify compliance to the department after re-advertising and re-holding the hearings, you will forfeit your state revenue sharing funds and ad valorem proceeds in excess of the rolled-back rate. If you re-certify compliance and the department determines your re-certification is not in compliance with section 200.065, Florida Statutes, the same consequences will occur.

This determination applies only to the TRIM certification requirements. We will send a determination regarding the maximum millage levy requirements of section 200.065(5), Florida Statutes, in a separate notice.

T. Jennene Norman-Vacha, Manager
City of Brooksville
Page 3
October 5, 2016

If you believe the certification you submitted does not support the department's determination, please consider the following notice.

NOTICE OF RIGHTS

The determination in this matter is not subject to review under chapter 120, Florida Statutes. Under section 200.065, Florida Statutes, mediation is not available in any administrative dispute of the type of agency action this notice announces.

You may also have the right to adjudicate this matter before a circuit court under chapter 86, Florida Statutes, and applicable Florida law.

You have the right to seek judicial review of this order under section 120.68, Florida Statutes. As Rule 9.110, Florida Rules of Appellate Procedure, prescribes, to seek a judicial review you must file a Notice of Appeal with the department's clerk in the Office of General Counsel, Post Office Box 6668, Tallahassee, Florida 32314-6668. You must also file a copy of the Notice of Appeal and the applicable filing fees with the appropriate District Court of Appeal. You must file this Notice of Appeal within 30 days from the date of this order.

If you have any questions, please contact Wyatt Peters at 850-617-8921.

Sincerely,



Dr. Maurice M. Gogarty, Director
Property Tax Oversight Program

twe #37.03

Attachments

cc: Honorable Sally L. Daniel
Hernando County Tax Collector

Roger Hinson, Program Administrator
Refunds and Revenue Distribution

**Example: Non-Compliance with Violation Clause
Notice of Proposed Tax Increase**

NOTICE OF PROPOSED TAX INCREASE

THE PREVIOUS NOTICE PLACED BY THE CITY OF BROOKSVILLE HAS BEEN DETERMINED BY THE DEPARTMENT OF REVENUE TO BE IN VIOLATION OF THE LAW, NECESSITATING THIS SECOND NOTICE.

The City of Brooksville has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	\$2,709,184
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$163,034
C. Actual property tax levy	\$2,546,150

This year's proposed tax levy \$2,660,336

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

(DATE)
(TIME)
at
(MEETING PLACE)

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

Use this ad if your taxing authority's tentatively adopted millage rate is **greater than** the current year rolled-back rate.

The notice of proposed tax increase ad will:

- Be advertised **WITHIN 15 DAYS OF NOTIFICATION** of Non-Compliance from the Department of Revenue.
- Have the violation clause in boldfaced type.
- Be a **full 1/4 page** ad.
- Have an adjacent Budget Summary advertisement.
- Have a millage rate above the rolled-back rate.
- Hold Final Hearing within 2 to 5 days after advertised.



TRIM NOTIFICATION

CERTIFICATION OF TAXABLE VALUE

Reset Form

Print Form

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2016	County: HERNANDO
Principal Authority: CITY OF BROOKSVILLE	Taxing Authority: CITY OF BROOKSVILLE

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$	350,536,086	(1)
2.	Current year taxable value of personal property for operating purposes	\$	49,417,179	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	542,957	(3)
4.	Current year gross taxable value for operating purposes (Line 1 plus Line 2 plus Line 3)	\$	400,496,222	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	14,736,271	(5)
6.	Current year adjusted taxable value (Line 4 minus Line 5)	\$	385,759,951	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$	383,231,221	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Number 1	(8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, Certification of Voted Debt Millage forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0	(9)

Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser:	Date:	
	Electronically Certified by Property Appraiser	6/24/2016 10:44 AM	

SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy (If prior year millage was adjusted then use adjusted millage from Form DR-422)	6.6439	per \$1,000	(10)
11.	Prior year ad valorem proceeds (Line 7 multiplied by Line 10, divided by 1,000)	\$	2,546,150	(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value (Sum of either Lines 6c or Line 7a for all DR-420TIF forms)	\$	41,887	(12)
13.	Adjusted prior year ad valorem proceeds (Line 11 minus Line 12)	\$	2,504,263	(13)
14.	Dedicated increment value, if any (Sum of either Line 6b or Line 7e for all DR-420TIF forms)	\$	5,648,933	(14)
15.	Adjusted current year taxable value (Line 6 minus Line 14)	\$	380,110,918	(15)
16.	Current year rolled-back rate (Line 13 divided by Line 15, multiplied by 1,000)		15.5882 per \$1000	(16)
17.	Current year proposed operating millage rate		7.0000 per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate (Line 17 multiplied by Line 4, divided by 1,000)	\$	2,803,474	(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)



22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms)	\$	2,504,263	(22)
23.	Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000)		6.5882 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000)	\$	2,638,549	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all DR-420 forms)	\$	2,803,474	(25)
26.	Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)		7.0000 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1, multiplied by 100)		6.25 %	(27)

First public budget hearing	Date: 9/7/2016	Time: 5:01 PM EST	Place: City of Brooksville, Joseph Johnston, III, Council Chambers, 201 Howell Avenue, Brooksville, FL 34601
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S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer:	Date:	
	Title: City Manager	Contact Name and Contact Title: TANNETTE GAYLE, FINANCE DIRECTOR	
	Mailing Address: T. JENNENE NORMAN-VACHA	Physical Address: 201 HOWELL AVENUE	
	City, State, Zip: BROOKSVILLE, FL 34601	Phone Number: 3525403810	Fax Number: 3525445424



Reset Form

Print Form

CERTIFICATION OF TAXABLE VALUE

DR-420
R. 5/12
Rule 12D-16.002
Florida Administrative Code
Effective 11/12

Year: 2015	County: HERNANDO
Principal Authority: CITY OF BROOKSVILLE	Taxing Authority: CITY OF BROOKSVILLE

SECTION I: COMPLETED BY PROPERTY APPRAISER

1.	Current year taxable value of real property for operating purposes	\$ 339,055,635	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 47,462,084	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 508,598	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 387,026,317	(4)
5.	Current year net new taxable value <i>(Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)</i>	\$ 7,477,627	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 379,548,690	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 series	\$ 376,058,431	(7)
8.	Does the taxing authority include tax increment financing areas? If yes, enter number of worksheets (DR-420TIF) attached. If none, enter 0	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	Number 1 (8)
9.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? If yes, enter the number of DR-420DEBT, <i>Certification of Voted Debt Millage</i> forms attached. If none, enter 0	<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO	Number 0 (9)

Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
SIGN HERE	Signature of Property Appraiser:	Date:	
	Electronically Certified by Property Appraiser	6/25/2015 11:49 AM	

SECTION II: COMPLETED BY TAXING AUTHORITY

If this portion of the form is not completed in FULL your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is not applicable, enter -0-.

10.	Prior year operating millage levy <i>(If prior year millage was adjusted then use adjusted millage from Form DR-422)</i>	6.6962	per \$1,000	(10)
11.	Prior year ad valorem proceeds <i>(Line 7 multiplied by Line 10, divided by 1,000)</i>	\$ 2,518,162		(11)
12.	Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value <i>(Sum of either Lines 6c or Line 7a for all DR-420TIF forms)</i>	\$ 40,216		(12)
13.	Adjusted prior year ad valorem proceeds <i>(Line 11 minus Line 12)</i>	\$ 2,477,946		(13)
14.	Dedicated increment value, if any <i>(Sum of either Line 6b or Line 7e for all DR-420TIF forms)</i>	\$ 6,584,132		(14)
15.	Adjusted current year taxable value <i>(Line 6 minus Line 14)</i>	\$ 372,964,558		(15)
16.	Current year rolled-back rate <i>(Line 13 divided by Line 15, multiplied by 1,000)</i>	6.6439	per \$1000	(16)
17.	Current year proposed operating millage rate	7.0000	per \$1000	(17)
18.	Total taxes to be levied at proposed millage rate <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 2,709,184		(18)

19.	TYPE of principal authority (check one)	<input type="checkbox"/> County	<input type="checkbox"/> Independent Special District	(19)
		<input checked="" type="checkbox"/> Municipality	<input type="checkbox"/> Water Management District	
20.	Applicable taxing authority (check one)	<input checked="" type="checkbox"/> Principal Authority	<input type="checkbox"/> Dependent Special District	(20)
		<input type="checkbox"/> MSTU	<input type="checkbox"/> Water Management District Basin	
21.	Is millage levied in more than one county? (check one)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	(21)

DEPENDENT SPECIAL DISTRICTS AND MSTUs



STOP HERE - SIGN AND SUBMIT

22.	Enter the total adjusted prior year ad valorem proceeds of the principal authority, all dependent special districts, and MSTUs levying a millage. (The sum of Line 13 from all DR-420 forms)	\$	2,477,946	(22)
23.	Current year aggregate rolled-back rate (Line 22 divided by Line 15, multiplied by 1,000)		6.6439 per \$1,000	(23)
24.	Current year aggregate rolled-back taxes (Line 4 multiplied by Line 23, divided by 1,000)	\$	2,571,364	(24)
25.	Enter total of all operating ad valorem taxes proposed to be levied by the principal taxing authority, all dependent districts, and MSTUs, if any. (The sum of Line 18 from all DR-420 forms)	\$	2,709,184	(25)
26.	Current year proposed aggregate millage rate (Line 25 divided by Line 4, multiplied by 1,000)		7.0000 per \$1,000	(26)
27.	Current year proposed rate as a percent change of rolled-back rate (Line 26 divided by Line 23, minus 1 , multiplied by 100)		5.36 %	(27)

First public budget hearing	Date : 9/9/2015	Time : 5:01 PM EST	Place : Brooksville City Hall Council Chambers 201 Howell Ave Brooksville, FL 34601
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S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer :	Date :	
	Electronically Certified by Taxing Authority	8/4/2015 1:47 PM	
	Title : City Manager	Contact Name and Contact Title : JIM DELACH, ASSISTANT FINANCE DIRECTOR	
	Mailing Address : T. JENNENE NORMAN-VACHA	Physical Address : 201 HOWELL AVENUE	
City, State, Zip : BROOKSVILLE, FL 34601	Phone Number : 3525403810	Fax Number : 3525445424	

teams participated in the annual swim meet. During breaks, teams performed cheers and dances in the pool. At right, Emily Chesnut of Braden River High shows her spirit.



37.03

LEGAL NOTICE

LEGAL NOTICE

NOTICE OF BUDGET HEARING

The City of Brooksville has tentatively adopted a budget for 2017.

A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on:

RECEIVED
SEP 27 2016

Wednesday, September 14, 2016

5:31 P.M.

DOR/PTO-TRIM

at

201 Howell Avenue, Brooksville, FL 34601

9/11/16

351322-1

Should Be Tax Increase Ad

Adopted millage rate over 6.5%

Get the latest updates on everything you need to make the most of your day.

- Breaking News Alerts
- Things to Do
- Politics
- Easy Meal Ideas
- Sports
- And Much More



Sign up for our informative newsletters at

tampabay.com/enews

CITY OF

General Fund-6

CASH BALANCE BROUGHT FORWARD

ESTIMATED REVENUES

Taxes: Millage P

Ad Valorem Tax

Sales, Use & Franchise Fees

Service Tax

Licenses & Permits

Intergovernmental

Charges for Services

Miscellaneous Revenues

Other Financing

TOTAL REVENUES FROM OTHER FINANCIAL SOURCES

TOTAL REVENUES AND BALANCE BROUGHT FORWARD

EXPENDITURES

General Government

Public Safety

Physical Environment

Transportation

Culture & Recreation

Debt Service

Other Financial

TOTAL EXPENDITURES

Reserves

TOTAL APPROPRIATED EXPENDITURES

RESERVES

THE TENTATIVE

9/11/2016

600

LEGAL NOTICE

BUDGET HEARING

Brooksville has tentatively adopted a budget for 2017. We are going to make a FINAL DECISION on the budget and taxes will be held on:

Monday, September 14, 2016

5:31 P.M.

at

10000 Avenue, Brooksville, FL 34601

351322-1

It updates you on the day.



Sign up for our informative newsletters at

www.tampabay.com/enews

General Fund 6.6426

6.5882

	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST AGENCY FUNDS
CASH BALANCES BROUGHT FORWARD	\$1,056,432	\$2,648,792	\$245,600	\$7,925,546	\$13,734,4
ESTIMATED REVENUES:					
Taxes: Millage Per \$1,000	2,527.319				
Ad Valorem Taxes 6.6426	\$2,507,701	\$0	\$0	\$0	
Sales, Use & Gas Taxes	772,288	0	0	0	
Franchise Fees/Comm Service Tax	1,008,847	0	0	0	
Licenses & Permits	201,600	0	0	0	
Intergovernmental Revenue	827,582	412,079	33,500	0	
Charges for Services	144,879	2,500	0	5,193,014	
Miscellaneous Revenues	243,444	1,148,281	848	293,712	1,597,
Other Financing Sources	503,120	1,359,930	637,851	1,238,623	1,116,
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$6,207,261	\$2,922,790	\$672,189	\$6,725,349	\$2,714,
TOTAL REVENUES AND BALANCES	\$7,263,693	\$5,571,582	\$917,799	\$14,650,895	\$16,448,
EXPENDITURES/ EXPENSES					
General Government	\$1,982,418	\$0	\$0	\$0	\$1,353,
Public Safety	2,401,190	1,965,056	0	0	608,
Physical Environment	0	30,000	0	3,000,896	
Transportation	0	1,846,951	0	199,735	
Culture & Recreation	759,297	12,905	8,000	0	
Debt Service	0	57,270	324,742	842,810	
Other Financing Uses	1,841,343	250,339	457,920	2,297,491	
TOTAL EXPENDITURES	\$6,984,248	\$4,162,521	\$790,662	\$6,340,932	\$1,962,
Reserves	\$279,445	\$1,409,061	\$127,137	\$8,309,963	\$14,486,
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$7,263,693	\$5,571,582	\$917,799	\$14,650,895	\$16,448,

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE COUNTY CLERK OF HILLSBOROUGH COUNTY, FLORIDA, AT THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

9/11/2016

RESOLUTION NO. 2016-11 ✓

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BROOKSVILLE, FLORIDA, SETTING THE PROPOSED MILLAGE RATE FOR THE FINAL BUDGET FOR THE FISCAL YEAR 2017 TAXING YEAR PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

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

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

WHEREAS, the "rolled-back rate" for the City of Brooksville, computed by the Hernando County Property Appraiser, pursuant to Section 200.065(1), Florida Statutes, is 6.6426 mils; and

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

WHEREAS, pursuant to Section 200.065(2)(c), Florida Statutes, the City Council of the City of Brooksville published notice of and held a public hearing on Wednesday, September 7, 2016, at 5:01 P.M., on the tentative budget and the proposed millage rate, and adopted said tentative budget with a proposed millage rate of 6.6426 mils.

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

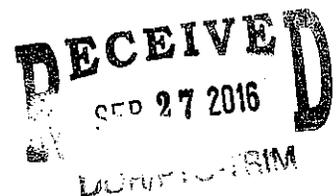
1. Pursuant to Section 200.065, Florida Statutes, the City Council for the City of Brooksville sets the proposed millage rate of ~~6.6426~~ mils, such mils being the same as "rolled-back rate" with a 0% increase. This millage rate of 6.6426 mils is to be used for the purpose of adopting a Final Budget for the City of Brooksville for Fiscal Year 2017.

2. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED THIS 14th day of September, A.D., 2016.

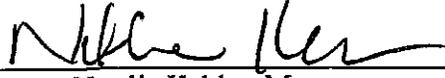
B
0.826% increase

RBR should be 6.5882

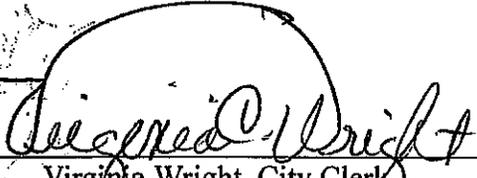


CITY OF BROOKSVILLE
Resolution No. 2016-11

SEAL

By: 
Natalie Kahler, Mayor

ATTEST:


Virginia Wright, City Clerk

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

VOTE OF CITY COUNCIL

Battista	<u>Aye</u>
Burnett	<u>Aye</u>
Erhard	<u>Aye</u>
Kemerer	<u>Aye</u>
Kahler	<u>Aye</u>



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

RECEIVED
SEP 27 2016
COR/PTO-TRIM

Attachment 2

Ordinance No. 867

City Council AGENDA ITEM: C3

AN ORDINANCE APPROPRIATING CERTAIN MONIES FOR THE GENERAL OPERATIONS OF THE CITY OF BROOKSVILLE, FLORIDA, FROM ITS SEVERAL FUNDS FOR THE TWELVE MONTH PERIOD BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017.

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

I. GENERAL APPROPRIATIONS FOR FISCAL YEAR 2017: That the following sums are hereby estimated as revenues, expenditures and fund balances for the fiscal year beginning October 1, 2016 and ending September 30, 2017.

A.	<u>General Fund</u>	
	Fund Balance October 1	1,056,432
	Revenues	<u>6,226,879</u>
	TOTAL AVAILABLE FOR APPROPRIATION	<u><u>\$7,283,311</u></u>
	General Government	\$623,201
	City Council	147,863
	Administration Department	317,567
	Technology Services	110,000
	Human Resources Department	71,806
	Business Development	59,658
	Community Redevelopment Department	485,796
	Finance Department	358,861
	Police Department	2,659,599
	Fire Department	903,581
	Parks & Recreation Department	779,992
	Cemetery	127,055
	Recreation	0
	Department of Public Works	339,269
	Street Lighting	0
	General Fund Reserves	<u>299,063</u>
	TOTAL GENERAL FUND	<u><u>\$7,283,311</u></u>
B.	<u>Special Revenue Funds</u>	
	Criminal Justice Education Fund (104)	
	Fund Balance October 1	\$44,811
	Revenues	<u>8,015</u>
	TOTAL AVAILABLE FOR APPROPRIATION	<u><u>\$52,826</u></u>
	Expenditures	\$12,000
	Reserves	<u>40,826</u>
	TOTAL APPROPRIATION	<u><u>\$52,826</u></u>

Transportation Capital-Local Option Gas Tax 1-5 (107)	
Fund Balance October 1	\$0
Revenues	249,165
TOTAL AVAILABLE FOR APPROPRIATION	<u>249,165</u>
Expenditures	\$0
Reserves	249,165
TOTAL APPROPRIATION	<u>249,165</u>
Local Option Gas Tax Fund (108)	
Fund Balance October 1	\$56,028
Revenues	632,949
TOTAL AVAILABLE FOR APPROPRIATION	<u>688,977</u>
Expenditures	\$660,668
Reserves	28,309
TOTAL APPROPRIATION	<u>688,977</u>
Law Enforcement Invest. Trust Fund (109)	
Fund Balance October 1	\$31,220
Revenues	15,021
TOTAL AVAILABLE FOR APPROPRIATION	<u>46,241</u>
Expenditures	\$43,000
Reserves	3,241
TOTAL APPROPRIATION	<u>46,241</u>
Road Impact Fees Fund (110)	
Fund Balance October 1	\$1,963,595
Revenues	24,328
TOTAL AVAILABLE FOR APPROPRIATION	<u>1,987,923</u>
Expenditures	\$1,245,223
Reserves	742,700
TOTAL APPROPRIATION	<u>1,987,923</u>
Law Enfmt. Impact Fees Fund (112)	
Fund Balance October 1	\$14,477
Revenues	1,192
TOTAL AVAILABLE FOR APPROPRIATION	<u>15,669</u>
Expenditures	\$14,000
Reserves	1,669
TOTAL APPROPRIATION	<u>15,669</u>

Public Bldg. Impact Fees Fund (113)	
Fund Balance October 1	\$109,806
Revenues	6,272
TOTAL AVAILABLE FOR APPROPRIATION	\$116,078
Expenditures	\$0
Reserves	116,078
TOTAL APPROPRIATION	\$116,078
Fire/EMS Impact Fees Fund (114)	
Fund Balance October 1	\$62,008
Revenues	2,660
TOTAL AVAILABLE FOR APPROPRIATION	\$64,668
Expenditures	\$56,000
Reserves	8,668
TOTAL APPROPRIATION	\$64,668
Park Impact Fees Fund (115)	
Fund Balance October 1	\$63,318
Revenues	6,986
TOTAL AVAILABLE FOR APPROPRIATION	\$70,304
Expenditures	\$0
Reserves	70,304
TOTAL APPROPRIATION	\$70,304
Law Enforcement Trust Fund (116)	
Fund Balance October 1	\$36,466
Revenues	5,007
TOTAL AVAILABLE FOR APPROPRIATION	\$41,473
Expenditures	\$21,001
Reserves	20,472
TOTAL APPROPRIATION	\$41,473
Justice Assistance Grant (118)	
Fund Balance October 1	\$0
Revenues	20,000
TOTAL AVAILABLE FOR APPROPRIATION	\$20,000
Expenditures	\$20,000
Reserves	0
TOTAL APPROPRIATION	\$20,000

Fire Grants & Donations Fund (122)	
Fund Balance October 1	\$7,793
Revenues	2,008
TOTAL AVAILABLE FOR APPROPRIATION	\$9,801
Expenditures	\$2,600
Reserves	7,201
TOTAL APPROPRIATION	\$9,801
Police Grants & Donations Fund (123)	
Fund Balance October 1	\$8,200
Revenues	2,500
TOTAL AVAILABLE FOR APPROPRIATION	\$10,700
Expenditures	\$10,700
Reserves	0
TOTAL APPROPRIATION	\$10,700
Traffic Camera Fund (128)	
Fund Balance October 1	\$89,316
Revenues	271,000
TOTAL AVAILABLE FOR APPROPRIATION	\$360,316
Expenditures	\$319,429
Reserves	40,887
TOTAL APPROPRIATION	\$360,316
First Tee Fund (129)	
Fund Balance October 1	\$30,452
Revenues	0
TOTAL AVAILABLE FOR APPROPRIATION	\$30,452
Expenditures	\$0
Reserves	30,452
TOTAL APPROPRIATION	\$30,452
The Enrichment Center (The PMF) (139)	
Fund Balance October 1	\$1,302
Revenues	15,000
	\$16,302
Expenditures	\$12,905
Reserves	3,397
TOTAL APPROPRIATION	\$16,302

FDOT-Highway Landscaping Grant (140)	
Fund Balance October 1	\$0
Revenues	30,000
TOTAL AVAILABLE FOR APPROPRIATION	\$30,000
Expenditures	\$30,000
Reserves	0
TOTAL APPROPRIATION	\$30,000

Special Fire Assessment Fund (143)	
Fund Balance October 1	\$130,000
Revenues	1,630,687
TOTAL AVAILABLE FOR APPROPRIATION	\$1,760,687
Expenditures	\$1,714,995
Reserves	45,692
TOTAL APPROPRIATION	\$1,760,687

C. Debt Service Funds

Bond & Interest Sinking Debt Service Fund (201) (For USDA Revenue Bonds)	
Fund Balance October 1	\$14,293
Revenues	13,188
TOTAL AVAILABLE FOR APPROPRIATION	\$27,481
Expenditures	\$13,188
Reserves	14,293
TOTAL APPROPRIATION	\$27,481

Bond & Interest Sinking Debt Service Fund (202) (For 2011 Fund Balance October 1)	
Fund Balance October 1	\$47,811
Revenues	303,780
TOTAL AVAILABLE FOR APPROPRIATION	\$351,591
Expenditures	\$303,780
Reserves	47,811
TOTAL APPROPRIATION	\$351,591

Bond & Interest Sinking Debt Service Fund (203) (For USDA Revenue Bonds)	
Fund Balance October 1	\$0
Revenues	8,551
TOTAL AVAILABLE FOR APPROPRIATION	\$8,551

Expenditures	\$7,774
Reserves	777
TOTAL APPROPRIATION	\$8,551

D. Capital Projects Funds

McKethan Capital Projects Fund (302)

Fund Balance October 1	\$24,292
Revenues	740
TOTAL AVAILABLE FOR APPROPRIATION	\$25,032
Expenditures	\$8,000
Reserves	17,032
TOTAL APPROPRIATION	\$25,032

Transportation Capital Expenditures Fund (308)

Fund Balance October 1	\$159,204
Revenues	100
TOTAL AVAILABLE FOR APPROPRIATION	\$159,304
Expenditures	\$112,080
Reserves	47,224
TOTAL APPROPRIATION	\$159,304

Capital Improvement Revenue Fund (309)

Fund Balance October 1	\$0
Revenues	33,508
TOTAL AVAILABLE FOR APPROPRIATION	\$33,508
Expenditures	\$33,508
Reserves	0
TOTAL APPROPRIATION	\$33,508

Bond & Interest Sinking Fund (311)(For 2011 Capt.Impr.Note)

Fund Balance October 1	\$0
Revenues	303,780
TOTAL AVAILABLE FOR APPROPRIATION	\$303,780
Expenditures	\$303,780
Reserves	0
TOTAL APPROPRIATION	\$303,780

Capital Improvement Revenue Fund (314)

Fund Balance October 1	\$0
Revenues	8,551
TOTAL AVAILABLE FOR APPROPRIATION	\$8,551

Expenditures	\$8,551
Reserves	0
TOTAL APPROPRIATION	\$8,551

E. Proprietary Fund Funds

Public Works - Water & Wastewater (ALL)

Fund Balance October 1	\$6,252,698
Revenues	4,912,700
TOTAL AVAILABLE FOR APPROPRIATION	\$11,165,398

Expenditures	\$4,795,312
Reserves	6,370,086
TOTAL APPROPRIATION	\$11,165,398

Public Works - Solid Waste Collection (403)

Fund Balance October 1	\$774,715
Revenues	1,367,441
TOTAL AVAILABLE FOR APPROPRIATION	\$2,142,156

Expenditures	\$1,332,530
Reserves	809,626
TOTAL APPROPRIATION	\$2,142,156

Public Works - Vehicle Maint. Internal Service Fund (501)

Fund Balance October 1	\$15,000
Revenues	105,738
TOTAL AVAILABLE FOR APPROPRIATION	\$120,738

Expenditures	\$106,190
Reserves	14,548
TOTAL APPROPRIATION	\$120,738

Vehicle Replacement Internal Service Fund (502)

Fund Balance October 1	\$872,102
Revenues	329,466
TOTAL AVAILABLE FOR APPROPRIATION	\$1,201,568

Expenditures	\$95,000
Reserves	1,106,568
TOTAL APPROPRIATION	\$1,201,568

Equipment Replacement Internal Service Fund (503)

Fund Balance October 1	\$11,031
Revenues	10,004
TOTAL AVAILABLE FOR APPROPRIATION	\$21,035

Expenditures	\$11,900
Reserves	9,135
TOTAL APPROPRIATION	\$21,035

F. Trust and Agency Funds

Butterweck Bond Fund (603)

Fund Balance October 1	\$1,199
Revenues	5
TOTAL AVAILABLE FOR APPROPRIATION	\$1,204

Expenditures	\$0
Reserves	1,204
TOTAL APPROPRIATION	\$1,204

Special Cemetery Perpetual Care Fund (605)

Fund Balance October 1	\$395,899
Revenues	10,400
TOTAL AVAILABLE FOR APPROPRIATION	\$406,299

Expenditures	\$0
Reserves	406,299
TOTAL APPROPRIATION	\$406,299

Firefighters' Retirement Fund (607)

Fund Balance October 1	\$6,422,151
Revenues	695,278
TOTAL AVAILABLE FOR APPROPRIATION	\$7,117,429

Expenditures	\$496,147
Reserves	6,621,282
TOTAL APPROPRIATION	\$7,117,429

Employee HRA Funding (609)

Fund Balance October 1	\$6,315
Revenues	64,500
TOTAL AVAILABLE FOR APPROPRIATION	\$70,815

Expenditures	\$60,000
Reserves	10,815
TOTAL APPROPRIATION	\$70,815

Employee Health Insurance Funding (610)

Fund Balance October 1	\$614,123
Revenues	1,191,973
TOTAL AVAILABLE FOR APPROPRIATION	\$1,806,096

Expenditures	\$995,064
Reserves	811,032
TOTAL APPROPRIATION	<u>\$1,806,096</u>

Policemen's Retirement Fund (613)	
Fund Balance October 1	\$5,734,888
Revenues	652,729
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$6,387,617</u>

Expenditures	\$112,220
Reserves	6,275,397
TOTAL APPROPRIATION	<u>\$6,387,617</u>

Community Redevelopment Agency (615)	
Fund Balance October 1	\$559,859
Revenues	99,303
TOTAL AVAILABLE FOR APPROPRIATION	<u>\$659,162</u>

Expenditures	\$401,420
Reserves	257,742
TOTAL APPROPRIATION	<u>\$659,162</u>

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

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

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

V. ENCUMBRANCES UNDER CONTRACT: That valid commitments for goods and services which remain uncompleted as of September 30, 2016, shall not lapse, but shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2016 and ending September 30, 2017.

VI. ENCUMBRANCES NOT UNDER CONTRACT: That City Council approved funds as of September 30, 2016, shall be automatically re-appropriated and incorporated into the final budget of the City for the fiscal year beginning October 1, 2016 and ending September 30, 2017.

VII. EFFECTIVE DATE: This Ordinance shall become effective immediately upon the later of its adoption or 12:01 A.M., October 1, 2016, as required by the Code of the City of Brooksville, Florida and applicable State Law.

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

CITY OF BROOKSVILLE
ORDINANCE NO. 867

Attest: _____
Virginia Wright, City Clerk

BY: _____
Natalie Kahler, Mayor

PASSED on First Reading
NOTICE Published on Friday, October 28, 2016 in the Tampa Bay Times
PASSED on Second Reading

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

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

VOTE OF COUNCIL
Battista _____
Burnett _____
Erhard _____
Kahler _____
Kemerer _____