

CITY OF BROOKSVILLE
Joseph E. Johnston III City Council Chambers
201 Howell Avenue
Brooksville, FL 34601

BUDGET WORKSHOP
AGENDA

August 8, 2016

3:00 P.M.

- A. CALL TO ORDER
- B. INVOCATION AND PLEDGE OF ALLEGIANCE
- C. FISCAL YEAR 2017 BUDGET – ALL FUNDS OTHER THAN GENERAL FUND, TRANSPORTATION FUND & FIRE DEPARTMENT FUND
 - 1. **Overview of Funds Other than General Fund Presentation**
Discussion by Council on all City funds Other than General Fund Revenues and Expenditures, with overall direction.

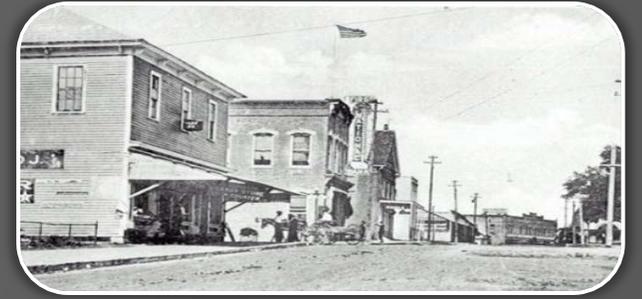
Presentation:	City Manager and Finance Director
Action:	Review & Direction to staff
Attachment:	Funds Other than General Fund Preliminary Budget
- D. ADJOURNMENT

In accordance with the Americans with Disabilities Act, persons with disabilities needing a special accommodation to participate in this proceeding should contact the City Clerk's office 48 hours in advance of the meeting at (352) 540-3853. Meeting agendas and supporting documentation are available from the City Clerk's office and on line at www.cityofbrooksville.us.

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

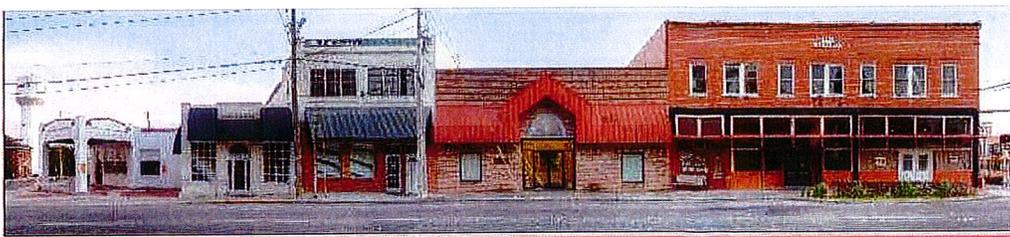
OTHER THAN GENERAL FUNDS
Fiscal Year 2017
Preliminary
City Budget

City of Brooksville



Special Revenue Funds

- Fund 104 – Criminal Justice Education
- Fund 107 – Transportation Capital – Local Option Gas 1-5
- Fund 108 – Local Option Gas Tax (previously presented)
- Fund 109 – Law Enforcement Investigative Trust
- Fund 110 – Road Impact Fees
- Fund 112 – Law Enforcement Impact Fees
- Fund 113 – Public Building Impact Fees
- Fund 114 – Fire/EMS Impact Fees
- Fund 115 – Parks Impact Fees
- Fund 116 – Law Enforcement Trust
- Fund 118 – Justice Assistance Grant
- Fund 120 – Good Neighbor Trail
- Fund 122 – Fire Grants & Donations
- Fund 123 – Police Grants & Donations
- Fund 124 – Major Storm Readiness
- Fund 128 – Photo Enforcement Traffic Safety Program
- Fund 129 – First Tee Program
- Fund 134 – Tree & Streetscaping
- Fund 139 – The Enrichment Center Maintenance
- Fund 140 – Florida Department of Transportation Landscaping
- Fund 143 – Fire Department (previously presented)
- Fund 144 – Brownfields Assessment Grant



City of Brooksville

FUND 104 CRIMINAL JUSTICE EDUCATION

INFORMATION ABOUT CRIMINAL JUSTICE EDUCATION FUND

Description: Used for Criminal Justice Education in accordance with Florida Statutes Section 938.15.

Revenue Source: Disposition of Civil Penalties by County Courts.

Expenditures: Criminal Justice education expenditures as allowed under S.938.15.F.S.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	8,353	10,909	8,000	8,000	
Miscellaneous	0	0	0	0	
Interest Income	12	13	15	15	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	27,540	35,905	40,496	44,811	
Total Income	\$35,905	\$46,827	\$48,511	\$52,826	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	2,039	10,000	12,000	(1)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	35,905	44,788	38,511	40,826	
Total Expenditures	\$35,905	\$46,827	\$48,511	\$52,826	

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(1)Travel & Per Dem \$6,000 and Training & Education \$6,000.

City of Brooksville

FUND 107 TRANSPORTATION CAPITAL-LOCAL OPTION GAS TAX 1-5

Description: Local Option Gas Taxes.

Revenue Source: Funds are provided from gas taxes collected and distributed by the State of Florida:
Hernando County has 5 cents tax on 1 to 5 cent Local Option Gas Tax. The City receives distribution percentage based on an interlocal agreement or F.S. 336.025(5)(a).

Expenditures: Restricted per Florida Statutes

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$136,435	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	0	0	0	300	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	112,080	(2)
Prior Year Carry forward	0	0	0	0	
Total Income	\$0	\$0	\$0	\$248,815	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	0	0	0	248,815	
Total Expenditures	\$0	\$0	\$0	\$248,815	

(1) 1-5 Cent Gas Tax revenue \$143,615 times 95% = \$136,435.

(2) Moved from Fund 308

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City of Brooksville

Fund 109 LAW ENFORCEMENT INVESTIGATIVE TRUST

Description: Law Enforcement Investigative Trust Fund

Revenue Source: Any monies received through Police property in lieu of forfeiture cases.

Expenditures: Fund are used for law enforcement purposes by the City of Brooksville Police Department.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$2,520	\$0	\$0	\$0	
Fines & Forfeitures	48,692	31,508	15,000	15,000	
Miscellaneous	3,501	3,305	198	0	
Interest Income	22	24	21	21	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	17,721	34,514	35,435	31,220	
Total Income	\$72,456	\$69,351	\$50,654	\$46,241	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	25,938	46,154	38,000	33,000	(1)
Capital Outlays	12,004	0	10,000	10,000	(2)
Transfers Out	0	0	0	0	
Reserves	34,514	23,197	2,654	3,241	
Total Expenditures	\$72,456	\$69,351	\$50,654	\$46,241	

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(1) Other Contractual Services \$15,000, operating supplies \$2,000 and weapons, protective gear, electronic equipment \$16,000.

(2) Investigative equipment \$10,000.

City of Brooksville

FUND 110 ROAD IMPACT FEES

Description: Impact Fees for Roads

Revenue Source: Impact Fees collected on new construction.

Expenditures: Road expenditures for growth related improvements/infrastructure. Funds are to be expended or encumbered within 10 years of receipt.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$15,228	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	7,747	9,661	8,000	9,100	
FHLB Interest	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	1,952,287	1,960,034	1,968,034	1,963,595	
Total Income	\$1,960,034	\$1,969,695	\$1,976,034	\$1,987,923	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	1,260,223	1,245,223	(2)
Transfers Out	0	0	0	0	
Reserves	1,960,034	1,969,695	715,811	742,700	
Total Expenditures	\$1,960,034	\$1,969,695	\$1,976,034	\$1,987,923	

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(1)Current road impact fees were suspended by Hernando County Board of County Commissioners. They were reinstated at the end of FY 2016.

(2)Encumbrance includes Providence Boulevard PD&E with Row acquisition (\$654,155) and Main Street PD&E (\$591,068).

City of Brooksville

FUND 112 LAW ENFORCEMENT IMPACT FEES

Description: Impact Fees for Law Enforcement

Revenue Source: Impact Fees collected on new construction.

Expenditures: Law enforcement expenditures for growth related capital facilities and equipment purchases.
Funds are to be expended or encumbered within 10 years of receipt.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	5	6	5	10	
Special Assessment	2,111	1,441	1,720	1,182	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	3,600	5,716	7,298	14,477	
Total Income	\$5,716	\$7,163	\$9,023	\$15,669	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	8,000	14,000	(2)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	5,716	7,163	1,023	1,669	
Total Expenditures	\$5,716	\$7,163	\$9,023	\$15,669	

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(1) Based on 12 single family detached homes at \$86 each, plus \$150 for commercial.

(2) Partial funding of required 800 MHZ radio upgrade Phase III of III. Four at \$3,500 each.

City of Brooksville

FUND 113 PUBLIC BUILDING IMPACT FEES

Description: Impact Fees for Public Buildings

Revenue Source: Impact Fees collected on new construction.

Expenditures: Public facilities capital expenditures for related improvements/infrastructure. Funds are to be expended or encumbered within 10 years of receipt.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	79	47	40	80	
FHLB Interest	0	0	0	0	
Special Assessment	11,437	7,811	9,320	6,192	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	50,869	62,385	72,217	109,806	
Total Income	\$62,385	\$70,243	\$81,577	\$116,078	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	62,385	70,243	81,577	116,078	
Total Expenditures	\$62,385	\$70,243	\$81,577	\$116,078	

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(1) Based on 12 single family detached homes at \$466 each, plus \$600 for commercial.

City of Brooksville

FUND 114 FIRE/EMS IMPACT FEES

Description: Impact Fees for Fire/EMS

Revenue Source: Impact Fees collected on new construction.

Expenditures: Fire/EMS expenditures for growth related capital facilities and equipment purchases.
Funds are to be expended or encumbered within 10 years of receipt.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	41	45	39	80	
Special Assessment	5,277	3,603	4,300	2,580	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	48,703	54,021	58,760	62,008	
Total Income	\$54,021	\$57,669	\$63,099	\$64,668	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	56,000	56,000	
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	54,021	57,669	7,099	8,668	
Total Expenditures	\$54,021	\$57,669	\$63,099	\$64,668	

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(1) Based on 12 single family detached homes at \$215 each.

City of Brooksville

FUND 115 PARKS IMPACT FEES

Description: Impact Fees for Parks

Revenue Source: Impact Fees collected on new construction.

Expenditures: Park facilities expenditures for growth related improvements/infrastructure.

Fund are to be expended or encumbered within 10 years of receipt.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	53	59	50	54	
Special Assessment	9,864	6,575	8,220	6,932	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	44,222	22,828	31,098	63,318	
Total Income	\$54,139	\$29,462	\$39,368	\$70,304	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	31,311	0	0	0	
Transfers Out	0	0	0	0	
Reserves	22,828	29,462	39,368	70,304	
Total Expenditures	\$54,139	\$29,462	\$39,368	\$70,304	

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(1) Based on 12 single family detached homes at \$411 each, plus \$2,000 commercial.

City of Brooksville

FUND 116 LAW ENFORCEMENT TRUST

Description: Law Enforcement Trust Fund

Revenue Source: Confiscated property through the Florida Contraband Forfeiture Act(Florida Statutes, Section 932.704)

Expenditures: Fund are expended to defray the cost of protracted or complex investigations; to provide additional technical equipment or expertise; to provide matching funds to obtain federal grants; or for such other law enforcement purposes as expressly provided in s.932.704,F.S., or for other extraordinary programs and purposes, beyond what is usual, normal, regular or established.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	628	1,033	5,000	5,000	
Miscellaneous	2,982	14,984	0	0	
Interest Income	7	7	7	7	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	39,695	41,426	41,793	36,466	
Total Income	\$43,312	\$57,450	\$46,800	\$41,473	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	1,886	1,000	20,000	21,001	(1)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	41,426	56,450	26,800	20,472	
Total Expenditures	\$43,312	\$57,450	\$46,800	\$41,473	

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(1) Specialized training/ equipment \$1,000, criminal Investigation \$1,500, uncapitalized narcotics enforcement \$13,501 and special use vehicle(s) 1033 program \$5,000.

City of Brooksville

Fund 118 JUSTICE ASSISTANCE GRANT(JAG)

Description: Justice Assistance Grants

Revenue Source: U. S. Department of Justice/Florida Department of Law Enforcement Grants.

Expenditures: Fund are used for law enforcement purposes by the City of Brooksville Police Department.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$29,333	\$26,945	\$21,434	\$20,000	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	5,358	0	0	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	5,029	0	0	0	
Prior Year Carry forward	0	1,111	0	0	
Total Income	\$34,362	\$33,414	\$21,434	\$20,000	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	33,251	32,267	21,434	20,000	(2)
Transfers Out	0	0	0	0	
Reserves	1,111	1,147	0	0	
Total Expenditures	\$34,362	\$33,414	\$21,434	\$20,000	

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(1) 2016 Federal Justice Assistance Grant (JAG) funds.

(2) Machinery & Equipment \$20,000.

City of Brooksville

FUND 120 GOOD NEIGHBOR TRAIL

Description: Good Neighbor Trail Fund

Revenue Source: Enhancement monies from the Hernando County MPO.

Expenditures: Good Neighbor Trail capital expenditures.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Metropolitan Planning Organization	0	0	0	0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	2,138	0	0	0
Total Income	\$2,138	\$0	\$0	\$0
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	2,138	0	0	0
Reserves	0	0	0	0
Total Expenditures	\$2,138	\$0	\$0	\$0

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Note: This fund was filtered into the General Fund in the 2013 Audit as it does not meet the requirements of GASB 54 as a Special Revenue Fund. The fund was actually closed in FY 2014 with a transfer out to General Fund.

City of Brooksville

Fund 122 Fire Grants & Donations

Description: Fire Grants and Donations Fund

Revenue Source: Grants and donations to Fire Department

Expenditures: Fire Department expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	2,000	2,300	2,000	(1)
Interest Income	4	4	4	0	
Loan Proceeds	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	10,982	7,042	7,481	7,793	
Total Income	\$10,986	\$9,046	\$9,785	\$9,793	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	3,944	1,460	1,800	2,600	(2)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	7,042	7,586	7,985	7,193	
Total Expenditures	\$10,986	\$9,046	\$9,785	\$9,793	

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(1) Local business/Wal-Mart Grant/Donation.

(2) Fire prevention materials \$1,000, Banners \$1000 and EZ up tent \$600.

City of Brooksville

Fund 123 Police Grants & Donations

Description: Police Grants and Donations Fund

Revenue Source: Grants and donations to Police Department

Expenditures: Police Department expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	2,500	1,500	2,500	(1)
Interest Income	11	12	10	0	
Loan Proceeds	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	17,673	15,784	15,578	8,200	
Total Income	\$17,684	\$18,296	\$17,088	\$10,700	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	1,900	2,580	2,000	2,000	(2)
Capital Outlays	0	0	12,500	8,700	(3)
Transfers Out	0	0	0	0	
Reserves	15,784	15,716	2,588	0	
Total Expenditures	\$17,684	\$18,296	\$17,088	\$10,700	

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(1) Local business/Wal-Mart Grant/Donation.

(2) K-9 Program operating supplies \$1,000 and related protective clothing gear \$1,000

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

City of Brooksville

FUND 124 MAJOR STORM READINESS

Description: Major Storm Readiness Fund

Revenue Source: \$75,000 sale of BERT .

Expenditures: Storm Expenditures as needed

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Loan Proceeds	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	73,196	0	0	0
Total Income	\$73,196	\$0	\$0	\$0
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	73,196	0	0	0
Reserves	0	0	0	0
Total Expenditures	\$73,196	\$0	\$0	\$0

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Note: This fund was filtered into the General Fund in the 2013 Audit as it does not meet the requirements of GASB 54 as a Special Revenue Fund. The fund was actually closed in FY 2014 with a transfer out to General Fund.

City of Brooksville

Fund 128 Photo Enforcement Traffic Safety Program

Description: Photo Enforcement Traffic Safety Program.

Revenue Source: Citations written through the Photo Enforcement Traffic Safety Program

Expenditures: For capital improvements of the City streets, City sidewalks, City culverts, City lighting or other safety related expenditures, including Public Safety Education Programs, as well as related operating expenditures.

	2014 Actual	2015 Actual	2016 Budgeted*	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$659	\$0	\$0	
Fines & Forfeitures	2,021,510	1,399,965	260,000	255,000	
Miscellaneous	23,616	13,302	0	16,000	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	200,000	0	0	
Prior Year Carry forward	482,653	165,267	0	89,316	
Total Income	\$2,527,779	\$1,779,193	\$260,000	\$360,316	
EXPENDITURES					
Personal Services	\$151,510	\$100,854	\$13,760	\$76,352	(1)
Operating Expenditures	1,556,397	1,075,557	199,500	234,174	(2)
Capital Outlays	4,105	0	0	0	
Transfers Out	650,500	599,042	46,740	8,903	(3)
Reserves	165,267	3,740	0	40,887	
Total Expenditures	\$2,527,779	\$1,779,193	\$260,000	\$360,316	

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(1)1 Full time red light camera employee .

(2)Legal services, \$5,000, Other contractual services \$184,030, Red Light Camera State of Florida \$38,844, Other operating supplies \$6,300.

(3)Full time red light camera employees' HRA transfer to Fund 609 \$500 & Health Insurance of \$8,403 .

* The Adopted Budget was amended on December 7, 2015 to include total revenues of \$1,030,000 and expenditures of \$926,786.

City of Brooksville

Fund 129 First Tee

Description: To impact the lives of young people by providing learning facilities and educational programs that promote character development and life-enhancing values through the game of golf.

Revenue Source: Annual golf tournament and other fund raising activities.

Expenditures: First tee programs expenditures.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$4,791	\$7,500	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	6,812	0	11,500	0
Interest Income	18	20	17	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	41,002	34,054	30,403	30,452
Total Income	\$47,832	\$38,865	\$49,420	\$30,452
EXPENDITURES				
Personal Services	\$13,328	\$8,413	\$0	\$0
Operating Expenditures	450	0	3,500	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	34,054	30,452	45,920	30,452
Total Expenditures	\$47,832	\$38,865	\$49,420	\$30,452

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City of Brooksville

Fund 134 TREE/STREETSCAPING

Description: Tree/Streetscaping

Revenue Source: tree removal permits

Expenditures: Replacement of trees and landscaping and treescaping within the City of Brooksville.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	85,087	0	0	0
Total Income	\$85,087	\$0	\$0	\$0
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	85,087	0	0	0
Reserves	0	0	0	0
Total Expenditures	\$85,087	\$0	\$0	\$0

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Note: This fund was filtered into the General Fund in the 2013 Audit as it does not meet the requirements of GASB 54 as a Special Revenue Fund. The fund was actually closed in FY 2014 with a transfer out to General Fund.

City of Brooksville

Fund 139 The Enrichment Center Maintenance

This is the Premises Maintenance Fund based on agreement of The Enrichment Center Inc. of Hernando County and the City of Brooksville dated April 9, 2010.

Description: The Enrichment Center. This Fund is governed by agreement dated April 9, 2010, as referenced above.

Revenue Source: Revenues generated by the building are to be paid into the Premises Maintenance Fund and payments by City General Fund the Enrichment Center, Inc. of Hernando County.

Expenditures: Maintenance of the building; insufficiencies of cost of building is reimbursed by the ECI up to 50%.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Facility Rental Fees	0	0	1,500	2,500	
Miscellaneous	7,702	4,527	7,500	7,500	(1)
Interest Income	0	0	0	0	
Transfers In	4,186	5,000	6,000	5,000	(2)
Prior Year Carry forward	4,328	250	0	1,302	
Total Income	\$16,216	\$9,777	\$15,000	\$16,302	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	15,966	9,528	12,881	12,905	(3)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	250	249	2,119	3,397	
Total Expenditures	\$16,216	\$9,777	\$15,000	\$16,302	

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(1) Revenues from the Enrichment Center based on Occupancy Agreement for a Special Needs Shelter dated April 9, 2010.

(2) Transfer from General Fund, Parks, Facilities & Recreation Division.

(3) Electric \$4,500, water expenses \$1,300, AT&T line and Mowery service for elevator \$4,290, pest control \$120, fire and life support agreement \$1,825, elevator test & inspections \$120, fire system test & inspection \$750.

City of Brooksville

FUND 140 Florida Department of Transportation Landscaping

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$7,045	\$23,369	\$78,700	\$30,000	(1)
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	0	0	0	0	
Special Assessment	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	0	0	0	0	
Total Income	\$7,045	\$23,369	\$78,700	\$30,000	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	7,045	23,369	78,700	30,000	(2)
Capital Outlays	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	0	0	0	0	
Total Expenditures	\$7,045	\$23,369	\$78,700	\$30,000	

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(1) FDOT Landscape Rehabilitation/Reimbursable Revenues

(2) FDOT project area landscaping improvements.

City of Brooksville

FUND 144 Brownfields Assessment Grant

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$147,941	\$171,960	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Special Assessment	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	0	0	0	0
Total Income	\$147,941	\$171,960	\$0	\$0
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	147,941	171,960	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	0	0	0	0
Total Expenditures	\$147,941	\$171,960	\$0	\$0

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TOTAL ALL SPECIAL REVENUE FUNDS

	2014	2015	2016	2017
INCOME				
Intergovernmental Revenue	\$443,742	\$510,824	\$308,779	\$412,079
Facility Rental Fees	\$0	\$0	\$1,500	\$2,500
Metropolitan Planning Organization	0	0	0	0
Fines & Forfeitures	2,079,208	1,443,415	288,100	283,000
Street Lighting/Signal Maintenance	0	0	0	80,584
Miscellaneous	48,083	50,479	37,531	43,484
Interest Income	7,999	9,898	8,208	9,367
FHLB Interest	0	0	0	0
Special Assessment	571,460	534,419	615,227	703,961
Transfers In	1,035,892	1,315,366	1,573,973	1,421,178
Prior Year Carry forward	2,870,135	2,498,526	2,332,324	2,611,363
Total Income	\$7,056,519	\$6,362,927	\$5,165,642	\$5,567,516
EXPENDITURES				
Personal Services	\$1,482,162	\$1,321,771	\$1,499,668	\$1,614,815
Operating Expenditures	1,866,470	1,485,780	750,703	911,900
Capital Outlays	93,868	38,467	1,575,657	1,321,223
Debt Service	59,284	57,010	57,270	65,044
Transfers Out	1,056,209	989,738	263,759	241,788
Reserves	2,498,526	2,470,161	1,018,585	1,413,046
Total Expenditures	\$7,056,519	\$6,362,927	\$5,165,642	\$5,567,816

Debt Services Funds

Fund 201 – Bond & Interest Sinking (2006 USDA Revenue Bonds)

Fund 202 – Bond & Interest Sinking (2011 Series Revenue Note)



City of Brooksville

FUND NO. 201 BOND & INTEREST SINKING DEBT SERVICE (FOR 2006 USDA REVENUE BONDS)

Description: Debt Service Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA);

This Fund accumulates debt service for 2006 Bond (1/12 of interest and principal) and 1/120 of the Maximum Bond Service Requirement as a reserve account per the Bond covenants. This Fund replaces Fund No. 310 due to GASB 54.

Revenue Source: Transfers from Fund 309 (Capital Improvement Revenue Fund)

Expenditures: Annual payments of \$13,188 are payable until 09/01/2032.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Mobile Home Licenses	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	
Miscellaneous	0	0	0	0	
Transfers In	13,020	13,776	13,476	13,188	
Prior Year Carry forward	23,841	14,293	14,293	14,293	
Total Income	\$36,861	\$28,069	\$27,769	\$27,481	
EXPENDITURES					
Bond Payments	\$12,992	\$13,741	\$13,476	\$13,188	(1)
Operating Expenditures	0	0	0	0	
Transfers Out	9,576	0	0	0	
Reserves	14,293	14,328	14,293	14,293	
Total Expenditures	\$36,861	\$28,069	\$27,769	\$27,481	

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(1) Represents one annual payment of \$13,188 to normal debt service.

City of Brooksville

FUND NO. 202 BOND & INTEREST SINKING DEBT SERVICE (FOR 2011 SERIES REVENUE NOTE)

Description: Debt Service Fund required by Capital Improvement Revenue Note Series 2011

This Fund receives debt service for 2011 Note (1/12 of interest and principal) and the monies are transferred from the Fund 202 Capital Improvement Revenue Note per Loan Covenants.

Revenue Source: Transfers from 311 Bond & Interest Sinking (for 2011 Capital Improvement Revenue Note)

Expenditures: Quarterly payments of \$75,944.95 are payable until 10/01/2026.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Interest Income	0	0	0	0	
Miscellaneous	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	
Prior Year Carry forward	44,034	45,884	45,884	47,811	
Total Income	\$347,814	\$349,664	\$349,664	\$351,591	
EXPENDITURES					
Bond Payments	\$301,930	\$301,853	\$303,780	\$303,780	(1)
Operating Expenditures	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	45,884	47,811	45,884	47,811	
Total Expenditures	\$347,814	\$349,664	\$349,664	\$351,591	

(1) Represents 4 quarterly payments at \$75,945 to normal debt service.

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<u>TOTAL DEBT SERVICE FUND</u>				
	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Interest Income	\$0	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$0	\$0
Transfers In	\$316,800	\$317,556	\$317,256	\$316,968
Prior Year Carry forward	\$67,875	\$60,177	\$60,177	\$62,104
Total Income	\$384,675	\$377,733	\$377,433	\$379,072
EXPENDITURES				
Bond Payments	\$314,922	\$315,594	\$317,256	\$316,968
Operating Expenditures	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Transfers Out	\$9,576	\$0	\$0	\$0
Reserves	\$60,177	\$62,139	\$60,177	\$62,104
Total Expenditures	\$384,675	\$377,733	\$377,433	\$379,072

Description: Debt Service Fund is required by GASB 54.

Capital Projects Funds

Fund 302 – McKethan Capital Projects

Fund 308 – Multi Year Capital Project Accumulation

Fund 309 – Capital Improvement Revenue (2006 USDA Revenue Bonds)

Fund 311 - Bond & Interest Sinking (2011 Capital Improvement Rev)

Fund 312 – 2011 Capital Improvement Loan Capital Projects

Fund 313 – Bond Settlement Capital Projects Fund



City of Brooksville

FUND 302 MCKETHAN CAPITAL PROJECTS

Description: Capital Expenditures for Parks, Recreation & Facilities

Revenue Source: Miscellaneous sources over the years.

Expenditures: Capital expenses for Parks, Recreation & Facilities

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Interest Income	17	19	16	40	
Miscellaneous	0	0	1,000	700	(1)
Transfers In	0	0	0	0	
Prior Year Carry forward	24,215	24,232	24,248	24,292	
Total Income	\$24,232	\$24,251	\$25,264	\$25,032	
EXPENDITURES					
Operating Expenditures	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	
Transfers Out	0	0	0	0	
Reserves	24,232	24,251	25,264	25,032	
Total Expenditures	\$24,232	\$24,251	\$25,264	\$25,032	

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(1) Vending machine

City of Brooksville

FUND 308 TRANSPORTATION CAPITAL EXPENDITURES

Description: Capital projects of City streets, City sidewalks, City culverts, City lighting or other safety related expenditures.

Revenue Source: : No new source

Expenditures: Improvements/infrastructure of City Streets, Sidewalks, Culverts, lighting & other Safety related expenditures.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$112,080	\$0	(1)
Interest Income	823	1,009	500	800	
Miscellaneous	0	0	0	0	
Transfers In	550,000	499,042	44,623	0	
Prior Year Carry forward	400,959	806,881	269,105	85,849	
Total Income	\$951,782	\$1,306,932	\$426,308	\$86,649	
EXPENDITURES					
Operating Expenditures	\$10,778	\$0	\$0	\$0	
Capital Outlay	134,123	581,736	426,308	0	
Transfers Out	0	200,000	0	0	
Reserves	806,881	525,196	0	86,649	
Total Expenditures	\$951,782	\$1,306,932	\$426,308	\$86,649	

(1) 1-5 Cent Gas Tax revenue moved to Fund 107.

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City of Brooksville

FUND 309 CAPITAL IMPROVEMENT REVENUE (FOR 2006 USDA REVENUE BONDS)

Description: Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); Mobile Home Licenses are collateral for 2006 Loan. Special Fund is required by Bond covenant.

Revenue Source: Mobile Home Licenses are assigned to this Fund due to agreement with USDA.

Expenditures: Necessary funds transferred to Debt Service Fund 201 for annual debt service and Reserves that are required by Bond covenants. Revenue over and above debt service requirement are transferred to General Fund.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Mobile Home Licenses	\$33,610	\$34,173	\$33,000	\$33,500	
Interest Income	4	5	4	8	
Miscellaneous	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	13,251	3,305	1,200	0	
Total Income	\$46,865	\$37,483	\$34,204	\$33,508	
EXPENDITURES					
Bond Payments	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	
Transfers Out	43,560	35,720	34,204	33,508	(1)
Reserves	3,305	1,763	0	0	
Total Expenditures	\$46,865	\$37,483	\$34,204	\$33,508	

(1) To Fund 201 for normal debt service for loan with USDA of \$13,188 and Transfer to General Fund of \$20,320.

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City of Brooksville

FUND 311 BOND & INTEREST SINKING (FOR 2011 CAPITAL IMPROVEMENT REVENUE NOTE)

Description: Revenue Fund required by Capital Improvement Revenue Note Series 2011

This Fund receives Debt Service for 2011 Note (1/12 of interest and principal) and the monies are transferred to the Capital Improvement Debt Service Fund No 202 per Loan covenants,

Revenue Source: Transfers from General Fund, Water & Sewer Fund and Solid Waste based on Energy savings

Expenditures: Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service. City Hall Roofing, City Hall HVAC Renovation;, Public Works HVAC, and Walking Trail and Public Works Lights, and AMR Water Meters were funded out of the 2011 Note.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Interest Income	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	(1)
Prior Year Carry forward	0	0	0	0	
Total Income	\$303,780	\$303,780	\$303,780	\$303,780	
EXPENDITURES					
Bond Payments	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Transfers Out	303,780	303,780	303,780	303,780	(2)
Reserves	0	0	0	0	
Total Expenditures	\$303,780	\$303,780	\$303,780	\$303,780	

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

(2) Monies to Debt Service Fund #202

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City of Brooksville

FUND No. 312 2011 CAPITAL IMPROVEMENT LOAN CAPITAL PROJECTS FUND

Description: Capital Projects Fund required by Capital Improvement Revenue Note Series 2011.
 This Capital Projects Fund represents capital expenditures for the City Energy Savings Capital Expenditures.
Revenue Source: City of Brooksville, Florida Capital Improvement Note, Series 2011, \$3,333,022.
Expenditures: Capital expenditures related to City Energy Savings Project.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Interest Income	4	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	6,142	16	0	16
Total Income	\$6,146	\$16	\$0	\$16
EXPENDITURES				
Capital Outlay	\$6,130	\$0	\$0	\$0
Transfers Out	0	0	0	0
Reserves	16	16	0	16
Total Expenditures	\$6,146	\$16	\$0	\$16

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City of Brooksville

No. 313 BOND SETTLEMENT FUND CAPITAL PROJECTS FUND

Description: Capital Projects Fund from the proceeds of the Settlement Agreement between the City of Brooksville and Travelers Casualty and Surety Agreement dated June 7, 2011 by and between the City of Brooksville, Travelers Casualty and Surety Company of Am., Federal Insurance Company d/b/a Chubb Insurance Companies, and Duke Energy Corporation.

Revenue Source: Bond Settlement

Expenditures: Roads and Utilities completion in Southern Hills Plantation

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Settlements	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	60,862	60,862	60,862	0	
Total Income	\$60,862	\$60,862	\$60,862	\$0	
EXPENDITURES					
Capital Outlay	\$0	\$0	\$0	\$0	(1)
Legal	0	0	\$0	0	
Operating Expenditures	0	0	60,862	0	(2)
Transfers Out	0	0	0	0	
Reserves	60,862	60,862	0	0	
Total Expenditures	\$60,862	\$60,862	\$60,862	\$0	

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

(2) Expenditures to close this fund in FY 2016.

City of Brooksville

TOTAL CAPITAL PROJECTS FUNDS *

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$33,610	\$34,173	\$145,080	\$33,500
Settlements	0	0	0	0
Interest Income	848	1,033	520	848
Miscellaneous	0	0	1,000	700
Transfers In	853,780	802,822	348,403	303,780
Prior Year Carry forward	505,429	895,296	355,415	110,157
Total Income	\$1,393,667	\$1,733,324	\$850,418	\$448,985
EXPENDITURES				
Bond Payments	\$0	\$0	\$0	\$0
Legal	0	0	0	0
Operating Expenditures	\$10,778	\$0	\$60,862	\$0
Capital Outlay	140,253	581,736	426,308	0
Transfers Out	347,340	539,500	337,984	337,288
Reserves	895,296	612,088	25,264	111,697
Total Expenditures	\$1,393,667	\$1,733,324	\$850,418	\$448,985

* These funds are not inclusive of all FY 2017 Capital expenditures, as other funds, including General fund and Enterprise Funds include capital expenditures.

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Public Works - Utilities Funds

Fund 401 - Water & Wastewater Divisions

Fund 403 - Sanitation Division

Fund 404 – Water Advisory Panel Grant

Fund 405 – Loan & Bond Reserves

Fund 406 – Utilities Bond & Loan Payments

Fund 407 – Water Connection Fees

Fund 408 – Wastewater Connection Fees

Fund 409 – Cobb Road Wastewater Capacity/Expansion



City of Brooksville

FUND 401 WATER

INFORMATION ABOUT WATER FUND

Description: Used for Water Department operations

Revenue Source: Charges associated with water services

Expenditures: For Water Department related expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	1,860,962	1,921,570	1,918,612	1,974,048
Miscellaneous	11,680	12,353	12,271	17,766
Interest Income	453	3,724	3,762	3,819
Connection Fees	0	0	0	0
Transfers In	0	0	11,924	0
Prior Year Carry forward	361,325	259,704	744,985	294,777
Total Income	\$2,234,420	\$2,197,351	\$2,691,554	\$2,290,410
EXPENDITURES				
Personal Services	\$644,343	\$551,554	\$595,005	\$612,260
Operating Expenditures	466,836	466,924	390,358	394,888
Capital Outlays	0	95,750	282,143	100,000
Transfers Out	863,537	1,009,522	992,746	1,054,475
Reserves	259,704	73,601	431,302	128,787
Total Expenditures	\$2,234,420	\$2,197,351	\$2,691,554	\$2,290,410

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City of Brooksville

Fiscal Year 2017

Budget Document for Water Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
43500 401 000 331	Federal Grants: Economic Enviroment	0	0	0	0
48242 401 000 342	Hydrant Fees	4,194	4,339	4,339	4,339
48330 401 000 343	Water Revenue	1,805,172	1,863,825	1,859,013	1,924,887
48361 401 000 343	Penalties	52,753	53,706	54,000	28,990
48363 401 000 343	Delinquent Account Turn-On Fee	12,700	13,538	14,000	7,194
48364 401 000 343	Disconnect/Reconnect Fee Water	2,898	2,125	2,500	1,394
48365 401 000 343	Water Hook Up Fees	11,190	12,960	14,000	11,583
48367 401 000 343	Cash Over (Short) - Cust Srvc	200	-15	0	0
48808 401 000 361	Interest - FMIvT	4,453	5,600	6,000	3,420
48810 401 000 361	Interest Earnings/Dividends	110	50	0	0
48811 401 000 361	Interest - SBA	685	882	600	399
48850 401 000 365	Sales of Surplus Materials & Scrap	0	2,041	0	200
48889 401 000 369	Credit Card Rebate	0	0	2,528	1,441
48890 401 000 369	Miscellaneous Revenues	20,492	19,631	19,000	11,786
49404 401 000 381	Transfer In from 404	0	0	11,924	0
	microix worksheets	1,914,846	1,978,682	1,987,904	1,995,633
	Revenue	1,914,846	1,978,682	1,987,904	1,995,633

Public Works Department

Water Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$551,554	\$595,005	\$612,260
Operating Expenses	\$458,442	\$399,608	\$394,888
Capital Outlay	\$0	\$282,140	\$100,000
Transfers	\$746,521	\$992,743	\$1,054,475
Total	\$1,756,517	\$2,269,496	\$2,161,623

Staffing	2015	2016	2017
Director of Public Works	0.29	0.29	0.29
Utilities Superintendent	0.57	0.57	0.57
Public Works Supervisor	0.57	0.57	0.57
Warehouse Specialist	0.51	0.51	0.51
Crew Leader	1.71	1.71	1.71
Utilities Specialist	3.42	3.42	3.42
Plant Operator III	0.57	0.57	0.57
Plant Operator II	1.57	1.57	1.57
Electricn/ Mech.	0.57	0.57	0.57
Equipment Operator	0.57	0.57	0.57
Construction Manager	0.51	0.51	0.51
Program Coord	0.51	0.51	0.51
Admin. Specialist III	1.33	1.33	1.33
Admin. Assistant III	0.34	0.34	0.34
Finance Technician	0.27	0.27	0.27
Utilities Billing Supervisor	0.34	0.34	0.34
Total Full Time			
Water & Wastewater	13.65	13.65	13.65
Total Water & Wastewater FTE	13.65	13.65	13.65

Division Mission

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for Water Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 401 021 536	Financial & Administrative Salaries	17,733	17,853	18,496	18,496
51200 401 021 536	Regular Salaries & Wages	435,913	411,076	446,458	466,954
51400 401 021 536	Overtime - Unscheduled	16,341	17,968	15,000	12,000
51500 401 021 536	Incentive/ Special Pay	0	0	0	0
51605 401 021 536	Bereavement Pay	1,132	0	0	0
51606 401 021 536	Jury Duty Pay	132	0	0	0
51610 401 021 536	On Call Beeper Pay	4,999	4,980	4,902	4,902
52100 401 021 536	FICA Taxes	35,157	33,552	36,860	38,430
52200 401 021 536	Retirement Contributions	39,466	38,873	41,737	35,738
52300 401 021 536	Health Insurance	67,030	0	0	0
52301 401 021 536	Life Insurance	2,608	2,598	2,987	3,091
52303 401 021 536	Long Term Disability	968	969	1,108	1,139
52320 401 021 536	Dental employee	3,811	3,695	3,961	4,565
52400 401 021 536	Workers Comp Insurance	18,722	19,990	22,496	26,944
52410 401 021 536	W/Comp Claims	330	0	0	0
52500 401 021 536	Unemployment Compensation	0	1	1,000	0
	1. Total Personal Service Costs	644,343	551,554	595,005	612,260
53101 401 021 536	Medical Services	1,222	996	1,500	750
53400 401 021 536	Other Contractual Services	34,022	31,509	20,000	10,000
53401 401 021 536	Contract Labor	0	2,345	0	0
53402 401 021 536	Laboratory Services	9,801	10,734	7,700	7,000
54000 401 021 536	Travel and Per Diem	483	446	750	750
54100 401 021 536	Communication & Freight Charge	5,031	5,310	4,500	5,000
54110 401 021 536	Postage	10,587	12,848	9,000	12,500
54210 401 021 536	Automotive Repair Service	1,675	2,813	2,500	3,000
54300 401 021 536	Electric	87,008	82,570	80,000	80,000
54303 401 021 536	Water	3,936	4,189	3,200	4,200
54315 401 021 536	Water Distribution	46,112	49,819	40,000	40,000
54400 401 021 536	Equipment & Vehicle Rental	5,244	2,365	2,000	2,000
54401 401 021 536	Rentals & Leases	600	0	500	0
54500 401 021 536	General Business Insurance	102,682	111,530	90,787	90,787
54510 401 021 536	Pollution/Environment Insurance	6,633	7,067	5,601	5,601
54560 401 021 536	Insurance Claims & Deductibles	136	0	0	0
54600 401 021 536	Repair & Maintenance Services	5,000	2,908	2,800	3,500
54610 401 021 536	Apparatus-Repair & Maint	541	10,084	8,000	7,500
54700 401 021 536	Printing & Binding Services	801	553	800	800
54900 401 021 536	Other Current Charges	4,224	4,171	5,400	5,000
55100 401 021 536	Office Supplies	1,944	1,259	1,300	1,300
55210 401 021 536	Operating Supplies	1,186	1,093	4,000	2,000
55211 401 021 536	Medical Supplies	0	51	0	0
55220 401 021 536	Computer Supplies	118	0	0	0
55221 401 021 536	Laboratory Supplies	4,695	2,304	5,000	2,500
55223 401 021 536	Repair & Maintenance Supplies	28,923	39,342	28,000	28,000
55224 401 021 536	Replacement Water Meters	491	0	0	0
55225 401 021 536	Chemicals Supplies	20,675	8,009	7,000	8,000
55226 401 021 536	Safety Supplies & Gear	5,162	4,292	2,600	2,600
55227 401 021 536	Safety Marking Devices	0	94	0	0
55228 401 021 536	Apparatus Supplies	14,915	12,178	17,000	15,000

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55230 401 021 536	Clothing & Uniforms	2,878	3,125	2,700	3,000
55231 401 021 536	Connections-supplies	4,818	7,533	2,500	7,000
55235 401 021 536	Barricades	0	0	0	0
55240 401 021 536	Institutional Supplies	568	641	500	700
55250 401 021 536	Fuels & Lubricants	31,187	20,066	20,000	18,000
55251 401 021 536	Tags & Titles	83	203	0	200
55252 401 021 536	Small Tools	2,184	1,797	2,000	2,000
55253 401 021 536	Auto Repair Supplies (in-house)	6,174	8,244	5,500	8,000
55310 401 021 536	Asphalt-hot mix	31	28	0	0
55311 401 021 536	Limerock/Screening	127	0	0	0
55400 401 021 536	Books, Publications, Subscription & Membership	547	596	750	500
55410 401 021 536	Training and Education	1,702	2,939	3,400	3,000
55500 401 021 536	Uncapitalized Equipment	2,804	2,391	3,070	14,700
2. Total Operating Costs		456,950	458,442	390,358	394,888
56001 401 021 581	Transfer Out to General Fund	224,466	224,466	224,466	224,466
56311 401 021 581	Transfer Out to 311	157,873	157,873	157,873	157,873
56405 401 021 581	Transfer Out to 405	0	0	0	0
56406 401 021 581	Transfer Out to 406	442,938	442,944	442,936	480,402
56409 401 021 581	Transfer Out to 409	0	0	0	0
56501 401 021 581	Transfer Out to 501	14,208	13,711	15,368	19,704
56502 401 021 581	Transfer Out to 502	20,605	28,992	36,530	44,072
56609 401 021 536	Transfer Out to 609	0	0	0	7,186
56609 401 021 581	Transfer Out to 609	3,447	103,001	6,825	0
56610 401 021 536	Transfer Out to 610	0	0	0	120,772
56610 401 021 581	Transfer Out to 610	0	0	108,745	0
5. Total Transfers Out		863,537	970,987	992,743	1,054,475
19031 401 000 164	Improvements Other Than Buildings	0	0	0	100,000
55590 401 021 536	Depreciation	1,549,495	1,563,302	0	0
59300 401 021 536	Meter Deposit Interest	364	408	250	250
59991 401 021 599	Collection Charges	53	0	500	500
59992 401 021 536	Bad Debt Expenses	0	653	0	0
59992 401 021 599	Bad Debt Expenses	8,258	7,391	8,500	7,000
microix worksheets		1,558,170	1,571,754	9,250	107,750
Expense		3,523,001	3,552,738	1,987,356	2,169,373

City of Brooksville

Fund 401 WASTEWATER

INFORMATION ABOUT WASTEWATER FUND

Description: Used for Wastewater Department operations

Revenue Source: Charges associated with wastewater services

Expenditures: For Wastewater Department related expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	1,748,878	1,807,696	1,807,143	1,873,321
Miscellaneous	9,107	9,319	9,257	11,619
Interest Income	2,257	2,808	2,838	2,430
Connection Fees	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	180,606	209,440	557,174	479,197
Total Income	\$1,940,848	\$2,029,263	\$2,376,412	\$2,366,567
EXPENDITURES				
Personal Services	\$486,110	\$415,687	\$443,520	\$461,170
Operating Expenditures	526,543	530,391	534,111	492,886
Capital Outlays	0	13,890	175,650	0
Transfers Out	718,755	761,569	816,954	795,487
Reserves	209,440	307,726	406,177	617,024
Total Expenditures	\$1,940,848	\$2,029,263	\$2,376,412	\$2,366,567

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City of Brooksville

Fiscal Year 2017

Budget Document for Wastewater Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
43500 401 000 331	Federal Grants: Economic Enviroment	0	0	0	0
48350 401 000 343	Sewer Revenue	1,715,247	1,772,548	1,771,903	1,840,834
48361 401 000 343	Penalties	52,753	53,706	54,000	21,870
48363 401 000 343	Delinquent Account Turn-On Fee	12,700	13,538	14,000	5,427
48366 401 000 343	Sewer Hook Up Fees	5,400	6,240	6,000	5,190
48367 401 000 343	Cash Over (Short) - Cust Srvc	200	-15	0	0
48808 401 000 361	Interest - FMIVT	4,453	5,600	6,000	2,150
48810 401 000 361	Interest Earnings/Dividends	110	50	0	0
48811 401 000 361	Interest - SBA	685	882	600	280
48850 401 000 365	Sales of Surplus Materials & Scrap	0	2,041	0	200
48871 401 000 361	Change in Fair Market Value	0	0	0	0
48889 401 000 369	Credit Card Rebate	0	0	2,528	2,528
48890 401 000 369	Miscellaneous Revenues	20,492	19,631	19,000	8,891
49404 401 000 381	Transfer In from 404	0	0	11,924	0
	microix worksheets	1,812,039	1,874,221	1,885,955	1,887,370
	Revenue	1,812,039	1,874,221	1,885,955	1,887,370

Public Works Department

Wastewater Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$415,687	\$443,520	\$461,170
Operating Expenses	\$523,992	\$541,011	\$492,886
Capital Outlay	\$0	\$230,089	\$0
Transfers	\$630,770	\$816,953	\$795,487
Total	\$1,570,449	\$2,031,573	\$1,749,543

Staffing	2015	2016	2017
Director of Public Works	0.22	0.22	0.22
Utilities Superintendent	0.43	0.43	0.43
Public Works Supervisor	0.43	0.43	0.43
Warehouse Specialist	0.39	0.39	0.39
Crew Leader	1.29	1.29	1.29
Utilities Specialist	2.58	2.58	2.58
Plant Operator III	0.43	0.43	0.43
Plant Operator II	0.43	0.43	0.43
Plant Operator I	1	1	1
Electricn/ Mech.	0.43	0.43	0.43
Equipment Operator	0.43	0.43	0.43
Construction Manager	0.39	0.39	0.39
Program Coord	0.39	0.39	0.39
Admin. Specialist III	1	1	1
Admin. Assistant III	0.26	0.26	0.26
Finance Technician	0.21	0.21	0.21
Utilities Billing Supervisor	0.26	0.26	0.26
Total Full Time			
Water & Wastewater	10.57	10.57	10.57
Total Water & Wastewater FTE	10.57	10.57	10.57

Division Mission

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for Wastewater Dept.

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 401 027 536	Financial & Administrative Salaries	13,378	13,468	13,953	13,953
51200 401 027 536	Regular Salaries & Wages	328,849	309,789	334,749	351,985
51400 401 027 536	Overtime - Unscheduled	12,360	13,554	9,030	8,000
51500 401 027 536	Incentive/ Special Pay	0	0	0	0
51605 401 027 536	Bereavement Pay	854	0	0	0
51606 401 027 536	Jury Duty Pay	99	0	0	0
51610 401 027 536	On Call Beeper Pay	3,771	3,756	3,698	3,698
52100 401 027 536	FICA Taxes	26,516	25,282	27,649	28,889
52200 401 027 536	Retirement Contributions	29,770	29,299	31,335	27,234
52300 401 027 536	Health Insurance	50,567	0	0	0
52301 401 027 536	Life Insurance	1,968	1,954	2,241	2,340
52302 401 027 536	HRA-Health Reimbursement Account	0	0	0	0
52303 401 027 536	Long Term Disability	731	728	831	867
52320 401 027 536	Dental employee	2,875	2,775	3,062	3,444
52400 401 027 536	Workers Comp Insurance	14,124	15,080	16,971	20,760
52410 401 027 536	W/Comp Claims	249	0	0	0
52500 401 027 536	Unemployment Compensation	0	1	0	0
	1. Total Personal Service Costs	486,110	415,687	443,520	461,170
53100 401 027 536	Legal Services	30,322	0	0	0
53400 401 027 536	Other Contractual Services	39,402	56,845	50,600	54,000
53401 401 027 536	Contract Labor	0	1,769	0	0
53402 401 027 536	Laboratory Services	10,256	9,334	16,000	7,000
54000 401 027 536	Travel and Per Diem	353	336	500	1,000
54100 401 027 536	Communication & Freight Charge	3,630	3,915	3,500	4,000
54110 401 027 536	Postage	7,806	9,342	6,500	6,500
54210 401 027 536	Automotive Repair Service	1,794	2,122	2,000	1,500
54300 401 027 536	Electric	137,166	140,882	130,000	132,000
54303 401 027 536	Water	6,428	6,655	5,000	6,500
54314 401 027 536	Effluent Disposal Permit	28,026	29,016	23,000	20,000
54316 401 027 536	Sewerage collection	3,133	1,902	0	4,000
54400 401 027 536	Equipment & Vehicle Rental	821	1,673	1,500	1,000
54401 401 027 536	Rentals & Leases	0	0	0	0
54500 401 027 536	General Business Insurance	77,462	88,147	68,486	68,486
54510 401 027 536	Pollution/Environment Insurance	5,004	5,331	4,225	4,225
54560 401 027 536	Insurance Claims & Deductibles	0	75	0	0
54600 401 027 536	Repair & Maintenance Services	4,183	1,746	4,000	4,000
54610 401 027 536	Apparatus-Repair & Maint	9,851	7,417	40,000	25,000
54700 401 027 536	Printing & Binding Services	578	390	1,200	1,000
54810 401 027 536	Promotional Activities	0	5,217	5,000	1,000
54900 401 027 536	Other Current Charges	175	585	600	500
55100 401 027 536	Office Supplies	1,533	1,015	900	1,200
55210 401 027 536	Operating Supplies	1,317	1,922	3,000	2,000
55211 401 027 536	Medical Supplies	0	38	0	0
55220 401 027 536	Computer Supplies	515	0	0	0
55221 401 027 536	Laboratory Supplies	2,692	3,241	1,500	1,500
55223 401 027 536	Repair & Maintenance Supplies	19,158	28,928	20,000	20,000
55225 401 027 536	Chemicals Supplies	29,230	48,196	50,000	50,000
55226 401 027 536	Safety Supplies & Gear	2,434	2,994	1,500	1,500

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55227 401 027 536	Safety Marking Devices	0	71	0	0
55228 401 027 536	Apparatus Supplies	61,180	30,626	50,000	31,000
55230 401 027 536	Clothing & Uniforms	2,157	2,344	2,100	2,400
55231 401 027 536	Connections-supplies	895	1,100	1,000	1,000
55235 401 027 536	Barricades	0	0	0	0
55240 401 027 536	Institutional Supplies	473	502	500	500
55250 401 027 536	Fuels & Lubricants	23,783	16,874	17,000	17,000
55251 401 027 536	Tags & Titles	0	124	0	125
55252 401 027 536	Small Tools	2,648	2,189	2,000	2,200
55253 401 027 536	Auto Repair Supplies (in-house)	6,312	7,075	6,000	7,000
55310 401 027 536	Asphalt-hot mix	23	21	0	0
55311 401 027 536	Limerock/Screening	96	0	0	0
55400 401 027 536	Books, Publications, Subscription & Membership	475	241	500	250
55410 401 027 536	Training and Education	2,911	1,807	2,000	1,500
55500 401 027 536	Uncapitalized Equipment	2,321	1,985	14,000	12,000
2. Total Operating Costs		526,543	523,992	534,111	492,886
55620 401 027 536	Building and Improvements	0	0	0	0
3. Total Capital Outlay Costs					
56001 401 027 581	Transfer Out to General Fund	169,334	169,334	169,334	169,334
56311 401 027 581	Transfer Out to 311	119,098	119,098	119,098	119,098
56405 401 027 581	Transfer Out to 405	0	0	0	0
56406 401 027 581	Transfer Out to 406	399,858	399,877	399,872	362,408
56409 401 027 581	Transfer Out to 409	0	0	0	0
56501 401 027 581	Transfer Out to 501	12,319	10,355	11,597	14,869
56502 401 027 581	Transfer Out to 502	15,545	21,871	27,559	33,247
56609 401 027 536	Transfer Out to 609	0	0	0	5,421
56609 401 027 581	Transfer Out to 609	2,600	79,569	5,285	0
56610 401 027 536	Transfer Out to 610	0	0	0	91,110
56610 401 027 581	Transfer Out to 610	0	0	84,208	0
5. Total Transfers Out		718,755	800,104	816,953	795,487
59300 401 027 536	Meter Deposit Interest	275	308	200	200
59991 401 027 599	Collection Charges	0	0	200	200
59992 401 027 536	Bad Debt Expenses	0	492	0	0
59992 401 027 599	Bad Debt Expenses	6,230	5,576	6,500	6,500
microix worksheets		6,504	6,376	6,900	6,900
Expense		1,737,912	1,746,159	1,801,484	1,756,444

City of Brooksville

TOTAL WATER AND WASTEWATER FUNDS

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	7,147,778	3,768,713	3,725,755	3,847,369
Miscellaneous	20,787	21,672	21,528	29,385
Interest Income	6,324	23,270	20,851	27,129
FHLB Interest	0	0	0	0
Special Assessment	79,229	135,620	116,000	156,200
Transfers In	779,650	0	854,732	842,810
Prior Year Carry forward	1,629,996	5,874,337	6,400,781	6,252,698
Total Income	\$9,663,764	\$9,823,612	\$11,139,647	\$11,155,591
EXPENDITURES				
Personal Services	\$1,130,453	\$967,241	\$1,038,525	\$1,073,430
Operating Expenditures	993,379	997,315	924,469	887,774
Capital Outlays	83,303	877,658	457,793	100,000
Debt Service			842,808	842,810
Transfers Out	1,582,292	1,771,091	1,821,624	1,849,962
Restricted Reserves	0	3,537,938	3,537,938	3,537,938
Reserves	5,874,337	1,672,369	2,516,490	2,863,677
Total Expenditures	\$9,663,764	\$9,823,612	\$11,139,647	\$11,155,591

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City of Brooksville

FUND 403 SANITATION

INFORMATION ABOUT SANITATION FUND

Description: Used for Sanitation Department operations

Revenue Source: Charges associated with sanitation services

Expenditures: For Sanitation Department related expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	1,308,727	1,334,556	1,339,882	1,345,645
Miscellaneous	20,150	24,873	20,778	21,194
Interest Income	819	1,023	850	602
Transfers In	0	0	0	0
Prior Year Carry forward	470,484	600,350	793,246	774,715
Total Income	\$1,800,180	\$1,960,802	\$2,154,756	\$2,142,156
EXPENDITURES				
Personal Services	\$430,237	\$374,095	\$442,937	\$447,465
Operating Expenditures	501,039	430,060	432,093	451,069
Capital Outlays	0	0	38,500	0
Transfers Out	261,651	379,423	401,951	424,367
Reserves	607,253	777,224	839,275	819,255
Total Expenditures	\$1,800,180	\$1,960,802	\$2,154,756	\$2,142,156

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City of Brooksville

Fiscal Year 2017

Budget Document for Sanitation Revenues

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
48340 403 000 343	Residential/Solid Waste Revenues	511,854	530,482	526,578	544,474
48341 403 000 343	Commercial-Solid Waste Revenues	796,873	804,074	813,304	801,171
48361 403 000 343	Penalties	13,745	15,877	15,000	13,913
48808 403 000 361	Interest - FMIvT	768	966	800	500
48811 403 000 361	Interest - SBA	51	57	50	102
48845 403 000 364	Gain-Loss from Sale-Disposal of FixAsset-Proprietary Funds	48	0	0	0
48850 403 000 365	Sales of Surplus Materials & Scrap	2,209	2,786	0	0
48889 403 000 369	Credit Card Rebate	0	0	778	778
48890 403 000 369	Miscellaneous Revenues	4,148	6,210	5,000	6,503
	microix worksheets	1,329,695	1,360,452	1,361,510	1,367,440
	Revenue	1,329,695	1,360,452	1,361,510	1,367,440

Public Works Department

Sanitation Division

	2015 Actual	2016 Budget	2017 Budget
Personal Services	\$374,095	\$442,937	\$447,465
Operating Expenses	\$430,060	\$432,093	\$451,069
Capital Outlay	\$0	\$38,500	\$0
Transfers	\$379,423	\$401,951	\$424,367
Total	\$1,183,578	\$1,315,481	\$1,322,901

Staffing	2015	2016	2017
Director of Public Works	0.25	0.25	0.25
Operation Supervisor	1	1	1
Sanitation Operator II	1	1	1
Sanitation Operator I	2	2	2
Front Loader Driver	2	2	2
Sanitation Collector	2	2	2
Mechanic/Welder	0.5	0.5	0.5
Sweeper Driver	1	1	1
Construction Manager	0.1	0.1	0.1
Program Coordinator	0.1	0.1	0.1
Warehouse Specialist	0.1	0.1	0.1
Admin. Specialist III	0.94	0.94	0.94
Admin. Assistance III	0.17	0.17	0.17
Finance Technician	0.27	0.27	0.27
Utilities Billing Supervisor	0.15	0.15	0.15
Total Full Time Sanitation FTE	11.56	11.56	11.56
Total Sanitation FTE	11.56	11.56	11.56

Division Mission

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

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

City of Brooksville

Fiscal Year 2017

Budget Document for Sanitation Dept. Fund 403

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51102 403 022 534	Financial & Administrative Salaries	15,556	15,792	16,225	16,225
51200 403 022 534	Regular Salaries & Wages	248,062	271,297	320,125	319,059
51400 403 022 534	Overtime - Unscheduled	8,954	6,212	8,000	8,000
51605 403 022 534	Bereavement Pay	178	0	0	0
51606 403 022 534	Jury Duty Pay	20	0	0	0
52100 403 022 534	FICA Taxes	19,955	21,126	26,343	26,261
52200 403 022 534	Retirement Contributions	21,371	23,370	27,597	27,333
52300 403 022 534	Health Insurance	81,382	0	0	0
52301 403 022 534	Life Insurance	1,553	1,644	2,135	2,142
52302 403 022 534	HRA-Health Reimbursement Account	0	0	0	0
52303 403 022 534	Long Term Disability	579	616	792	790
52320 403 022 534	Dental employee	4,504	2,857	3,490	3,664
52400 403 022 534	Workers Comp Insurance	28,124	31,181	38,231	43,992
52410 403 022 534	W/Comp Claims	0	0	0	0
52500 403 022 534	Unemployment Compensation	0	0	0	0
	1. Total Personal Service Costs	430,237	374,095	442,937	447,465
53101 403 022 534	Medical Services	847	653	2,000	2,000
53400 403 022 534	Other Contractual Services	8,407	7,784	6,750	6,800
53401 403 022 534	Contract Labor	29,287	27,604	24,588	17,758
54000 403 022 534	Travel and Per Diem	152	11	500	500
54100 403 022 534	Communication & Freight Charge	3,152	2,497	2,200	2,400
54110 403 022 534	Postage	6,012	7,213	7,500	7,500
54210 403 022 534	Automotive Repair Service	29,256	15,342	15,000	16,000
54300 403 022 534	Electric	4,552	4,360	3,720	3,900
54303 403 022 534	Water	3,284	3,664	3,500	3,500
54311 403 022 534	Waste disposal	223,144	170,865	165,002	190,000
54317 403 022 534	Dumpsters	24,472	19,937	20,000	19,860
54400 403 022 534	Equipment & Vehicle Rental	830	873	1,000	960
54401 403 022 534	Rentals & Leases	0	0	600	500
54500 403 022 534	General Business Insurance	22,541	25,068	33,133	33,133
54560 403 022 534	Insurance Claims & Deductibles	0	975	2,000	2,000
54600 403 022 534	Repair & Maintenance Services	208	854	1,500	1,008
54700 403 022 534	Printing & Binding Services	577	493	1,000	600
54900 403 022 534	Other Current Charges	0	1,916	1,000	750
55100 403 022 534	Office Supplies	1,066	836	1,250	1,250
55210 403 022 534	Operating Supplies	5,251	776	800	6,800
55220 403 022 534	Computer Supplies	72	0	500	1,200
55223 403 022 534	Repair & Maintenance Supplies	3,644	4,882	6,000	5,000
55225 403 022 534	Chemicals Supplies	869	2,362	2,600	2,400
55226 403 022 534	Safety Supplies & Gear	3,651	5,177	4,000	4,000
55227 403 022 534	Safety Marking Devices	0	281	750	500
55230 403 022 534	Clothing & Uniforms	1,873	2,103	2,500	3,250
55240 403 022 534	Institutional Supplies	1,109	571	750	750
55250 403 022 534	Fuels & Lubricants	98,163	75,556	90,000	80,000
55251 403 022 534	Tags & Titles	0	129	400	0
55252 403 022 534	Small Tools	139	369	250	500
55253 403 022 534	Auto Repair Supplies (in-house)	28,370	44,404	30,000	35,000
55400 403 022 534	Books, Publications, Subscription & Membership	60	0	250	250

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
55410 403 022 534	Training and Education	0	0	500	500
55500 403 022 534	Uncapitalized Equipment	53	2,506	500	500
2. Total Operating Costs		501,039	430,060	432,093	451,069
55620 403 022 534	Building and Improvements	0	0	38,500	0
3. Total Capital Outlay Costs				38,500	
56001 403 022 581	Transfer Out to General Fund	89,000	89,000	89,000	89,000
56311 403 022 581	Transfer Out to 311	1,225	1,225	1,225	1,225
56501 403 022 581	Transfer Out to 501	18,282	34,093	21,072	38,497
56502 403 022 581	Transfer Out to 502	150,504	167,949	192,949	192,949
56609 403 022 534	Transfer Out to 609	0	0	0	5,767
56609 403 022 581	Transfer Out to 609	2,640	87,156	5,770	0
56610 403 022 534	Transfer Out to 610	0	0	0	96,929
56610 403 022 581	Transfer Out to 610	0	0	91,935	0
5. Total Transfers Out		261,651	379,423	401,951	424,367
55590 403 022 534	Depreciation	157,244	153,840	0	0
microix worksheets		157,244	153,840		
Expense		1,350,170	1,337,419	1,315,482	1,322,901

City of Brooksville

Fund 404 WATER ADVISORY PANEL GRANT

INFORMATION ABOUT WATER ADVISORY PANEL GRANT FUND

Description: Water Advisory Panel Grant

Revenue Source: Reimbursement from matching grant

Expenditures: Funds are used for water projects

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	0	0	0	0	
Connection Fees	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	11,924	11,924	11,924	0	
Total Income	\$11,924	\$11,924	\$11,924	\$0	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	0	0	
Transfers Out	0	0	11,924	0	(1)
Reserves	11,924	11,924	0	0	
Total Expenditures	\$11,924	\$11,924	\$11,924	\$0	

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(1) Transfer out to Fund 401 Water in FY 2016 to close out this Fund.

City of Brooksville

FUND 405 LOAN AND BOND RESERVE FUND

INFORMATION ABOUT LOAN AND BOND RESERVE FUND

Description: Reserve required for The SunTrust 2013 Capital Improvement Loan

Revenue Source: From The City's Water & Wastewater Funds

Expenditures: To be held in reserve for the loan

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	2,307	2,000	3,000
FHLB Interest	0	0	0	0
Connection Fees	0	0	0	0
Transfers In	779,650	0	0	0
Prior Year Carry forward	0	779,650	781,812	785,325
Total Income	\$779,650	\$781,957	\$783,812	\$788,325
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	779,650	781,957	783,812	788,325
Total Expenditures	\$779,650	\$781,957	\$783,812	\$788,325

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City of Brooksville

FUND 406 UTILITIES BOND & LOAN FUND

INFORMATION ABOUT UTILITIES BOND & LOAN FUND

Description: Utilities Bonds: 2013 Suntrust Capital Improvement Loan & the two State Revolving loans.

Revenue Source: Utilities Funds revenues

Expenditures: For payment of the 2013 Suntrust Capital Improvement Loan and the two State Revolving Loans.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	573	469	550	1,570
FHLB Interest	0	0	0	0
Connection Fees	0	0	0	0
Transfers In	842,796	842,820	842,808	842,810
Prior Year Carry forward	531,478	438,625	399,700	350,810
Total Income	\$1,374,847	\$1,281,914	\$1,243,058	\$1,195,190
EXPENDITURES				
Bond Interest	\$317,903	\$296,675	\$219,731	\$203,951
Amortization Expense	3,346	3,346	0	0
Bond Issuance Cost	0	0	0	0
Loan Principal	614,973	632,657	623,077	638,859
Transfers Out	0	0	0	0
Reserves	438,625	349,236	400,250	352,380
Total Expenditures	\$1,374,847	\$1,281,914	\$1,243,058	\$1,195,190

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City of Brooksville

FUND 407 WATER CONNECTION FEES

INFORMATION ABOUT WATER CONNECTION FEES

Description: Impact Fees for Water connections

Revenue Source: Impact Fees collected on new construction.

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	44	48	45	80
Connection Fees	24,797	29,434	26,000	46,200
Transfers In	0	0	0	0
Prior Year Carry forward	72,570	45,398	54,632	156,080
Total Income	\$97,411	\$74,880	\$80,677	\$202,360
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	52,013	0	0	0
Transfers Out	0	0	0	0
Reserves	45,398	74,880	80,677	202,360
Total Expenditures	\$97,411	\$74,880	\$80,677	\$202,360

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City of Brooksville

FUND 408 WASTEWATER CONNECTION FEES

INFORMATION ABOUT WASTEWATER CONNECTION FEES

Description: Impact Fees for Water connections

Revenue Source: Impact Fees collected on new construction.

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	112	124	120	230
FHLB Interest	0	0	0	0
Connection Fees	54,432	106,186	90,000	110,000
Transfers In	0	0	0	0
Prior Year Carry forward	370,569	415,881	324,152	632,547
Total Income	\$425,113	\$522,191	\$414,272	\$742,777
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	9,232	99,910	0	0
Transfers Out	0	0	0	0
Reserves	415,881	422,281	414,272	742,777
Total Expenditures	\$425,113	\$522,191	\$414,272	\$742,777

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City of Brooksville

FUND 409 COBB ROAD WASTEWATER CAPACITY FUND

INFORMATION ABOUT COBB ROAD WASTEWATER CAPACITY FUND

Description: Cobb Road Wastewater Expansion

Revenue Source: Cresent Settlement

Expenditures: To increase capacity of Cobb Road wastewater treatment plant.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Insurance Claims/Settlements	3,537,938	39,447	0	0
Miscellaneous	0	0	0	0
Interest Income	3,458	14,259	11,536	16,000
Connection Fees	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	633,002	4,152,340	3,526,402	3,553,962
Total Income	\$4,174,398	\$4,206,046	\$3,537,938	\$3,569,962
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	22,058	668,108	0	0
Transfers Out	0	0	0	0
Restricted Reserves	0	3,537,938	3,537,938	3,537,938
Reserves	4,152,340	0	0	32,024
Total Expenditures	\$4,174,398	\$4,206,046	\$3,537,938	\$3,569,962

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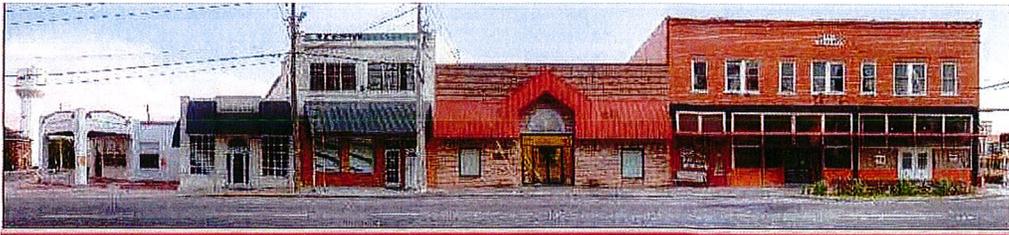
Fleet &

Fleet Maintenance Funds

Fund 501 – Public Works Department-Fleet Maintenance Division

Fund 502 – Public Works Department - Utilities Vehicle Replacement Fund

Fund 503 – Equipment Replacement Fund



City of Brooksville

FUND 501 FLEET MAINTENANCE

INFORMATION ABOUT FLEET MAINTENANCE FUND

Description: Used for Fleet Maintenance Department operations

Revenue Source: Transfers in from departments that utilize fleet maintenance services for City vehicles

Expenditures: For Fleet Maintenance Department related expenses

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	7	8	0	0
Transfers In	94,726	105,551	69,317	105,738
Prior Year Carry forward	10,879	37,977	45,000	15,000
Total Income	\$105,612	\$143,536	\$114,317	\$120,738
EXPENDITURES				
Personal Services	\$48,411	\$52,540	\$61,396	\$61,862
Operating Expenditures	16,130	23,991	30,221	30,521
Capital Outlays	0	0	0	0
Transfers Out	375	11,309	12,700	13,355
Reserves	40,696	55,696	10,000	15,000
Total Expenditures	\$105,612	\$143,536	\$114,317	\$120,738

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City of Brooksville

Fiscal Year 2017

Budget Document for Fleet Maintenance Revenue Fund 501

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
48811 501 000 361	Interest - SBA	7	8	0	0
49001 501 000 381	Transfer In from 001	45,369	40,003	14,210	21,814
49108 501 000 381	Transfer In from 108	0	0	3,951	6,065
49143 501 000 381	Transfer in Fund 143	4,547	7,389	3,119	4,788
49401 501 000 381	Transfer In from 401	26,527	24,066	26,965	34,573
49403 501 000 381	Transfer In from 403	18,282	34,093	21,072	38,497
	microix worksheets	94,733	105,559	69,317	105,738
	Revenue	94,733	105,559	69,317	105,738

City of Brooksville

Fiscal Year 2017

Budget Document for Fleet Maintenance Fund 501

Account Number	Description	2014 Actual	2015 Actual	2016 Budget	2017 Budget
51200 501 018 549	Regular Salaries & Wages	31,644	44,163	50,516	50,513
51400 501 018 549	Overtime - Unscheduled	69	210	500	500
52100 501 018 549	FICA Taxes	2,227	2,665	3,903	3,902
52200 501 018 549	Retirement Contributions	2,464	3,019	3,816	3,719
52300 501 018 549	Health Insurance	9,425	0	0	0
52301 501 018 549	Life Insurance	307	275	316	318
52302 501 018 549	HRA-Health Reimbursement Account	0	0	0	0
52303 501 018 549	Long Term Disability	112	100	117	117
52320 501 018 549	Dental employee	496	339	454	476
52400 501 018 549	Workers Comp Insurance	1,667	1,767	1,774	2,315
52410 501 018 549	W/Comp Claims	0	0	0	0
1. Total Personal Service Costs		48,411	52,540	61,396	61,862
53101 501 018 549	Medical Services	0	123	0	0
53400 501 018 549	Other Contractual Services	0	121	0	0
54100 501 018 549	Communication & Freight Charge	252	431	1,168	1,168
54210 501 018 549	Automotive Repair Service	0	125	2,000	2,000
54300 501 018 549	Electric	1,247	1,422	2,000	2,000
54400 501 018 549	Equipment & Vehicle Rental	1,512	1,903	1,800	1,800
54500 501 018 549	General Business Insurance	7,664	8,415	6,303	6,303
54600 501 018 549	Repair & Maintenance Services	999	1,952	2,000	2,000
55100 501 018 549	Office Supplies	0	191	200	500
55220 501 018 549	Computer Supplies	0	148	500	500
55223 501 018 549	Repair & Maintenance Supplies	70	8	4,000	4,000
55226 501 018 549	Safety Supplies & Gear	0	251	600	600
55230 501 018 549	Clothing & Uniforms	2,017	1,588	4,000	4,000
55240 501 018 549	Institutional Supplies	80	22	500	500
55250 501 018 549	Fuels & Lubricants	441	3,231	1,000	1,000
55252 501 018 549	Small Tools	410	978	1,500	1,500
55253 501 018 549	Auto Repair Supplies (in-house)	1,354	3,082	2,000	2,000
55400 501 018 549	Books, Publications, Subscription & Membership	84	0	300	300
55410 501 018 549	Training and Education	0	0	350	350
2. Total Operating Costs		16,130	23,991	30,221	30,521
55620 501 018 581	Building and Improvements	0	0	0	0
3. Total Capital Outlay Costs					
56609 501 018 549	Transfer Out to 609	0	0	0	750
56609 501 018 581	Transfer Out to 609	375	11,309	750	0
56610 501 018 549	Transfer Out to 610	0	0	11,950	12,605
56610 501 018 581	Transfer Out to 610	0	0	0	0
5. Total Transfers Out		375	11,309	12,700	13,355
Expense		64,917	87,839	104,317	105,737

City of Brooksville

Fund 502 for Water & Sewer

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/16	Total Accumulated Replacement 09/30/2017	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	13	\$0	\$0	(1)
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	13	\$0	\$0	(1)
					\$46,371		\$0		\$0	\$0	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$0	12	\$0	\$0	(2)
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	12	\$0	\$0	(2)
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	12	\$0	\$0	(2)
					\$63,451		\$0		\$0	\$0	
1671	170	06/07	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	5.4	\$0	10.4	\$0	\$0	(2)
1703	594	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	11	\$0	\$0	(3)
1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	11	\$0	\$0	(3)
					\$42,055		\$0		\$0	\$0	
1835		10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	7	\$0	\$3,502	(3)(4)
		10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	7	\$0	\$2,610	(3)(4)
1830	598	10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	7	\$0	\$6,655	(3)(4)
					\$109,330		\$12,767		\$0	\$12,767	
1860		11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	6	\$0	\$6,429	(3)(4)
1865		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	6	\$0	\$6,450	(4)
					\$109,500		\$12,879		\$0	\$12,879	
1916		13/14	2014 Mini Backhoe w/ Trailer		\$55,000	10	\$5,500	4	\$0	\$5,500	(4)
1915		13/14	2014 Utility Truck		\$35,000	7	\$5,000	4	\$0	\$5,000	(4)
					\$90,000		\$10,500		\$0	\$10,500	
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	3	\$0	\$4,571	(4)
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	3	\$3,236	\$7,807	(4)
		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	3	\$4,571	\$9,142	(4)
		14/15	2014 Utility Dump Trailer		\$7,000	7	\$1,000	3	\$1,000	\$2,000	(4)
					\$103,000		\$14,713		\$8,807	\$23,520	
		15/16	2015 Vacuum Excavator		\$122,000	10	\$12,200	2	\$12,200	\$24,400	(4)
		15/16	Off-Road Utility Vehicle		\$10,300	10	\$1,030	2	\$1,030	\$2,060	(4)
					\$132,300		\$13,230		\$13,230	\$26,460	
		16/17	17 Customer Service Pick up Truck		\$20,000	7	\$12,200	1	\$0	\$12,200	(4)
		16/17	Wheel Backhoe Loader		\$75,000	10	\$1,030	1	\$0	\$1,030	(4)
					\$95,000		\$13,230		\$0	\$13,230	
					\$791,007		\$77,319		\$22,037	\$99,356	
										\$99,356	

Actual Balance of Vehicle Replacement Schedule

City of Brooksville

All Fund Summary

FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE

Fund	Purchase Price	Annual Required Transfer	Accumulated Replacement Previous Years 9/30/16	Total Accumulated Replacement 09/30/2017
General	\$0	\$0	\$0	\$0
Sanitation	\$2,056,696	\$192,949	\$884,582	\$1,077,531
Utilities	\$7	\$77,319	\$22,037	\$99,356
Total	\$2,056,703	\$270,268	\$906,619	\$1,176,887

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Vehicle Replacement at 9/30/16	\$872,102
Add: FY 2017 Annual Replacement Transfer	\$270,268
Projected interest for Fy 2017	\$7,700
Money from sale of vehicles	\$51,498
Less Vehicles to be purchased in Fy 2017 or transfers	-\$95,000
FY 2017 Vehicle Replacement Fund Balance	<u>\$1,106,568</u>

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Contingency and Schedule Recap at 9/30/17

Vehicle Replacement Schedule	\$1,176,887	
Contingency	\$16,981	
Projected interest Trade in Fy 2017	\$7,700	
Less Vehicles to be purchased in Fy 2017	-\$95,000	
Total Vehicle Replacement Account at 09/30/17		<u>\$1,106,568</u>

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City of Brocksville

Fund 503 Equipment Replacement Fund

	2014 Actual	2015 Actual	2016 Budget	2017 Budget
Income Equipment Replacement				
Prior Cash Carry Forward	2,633	6,027	1,627	11,031
Interest Income & Sales of Equipment	2,052	2	2	4
Transfers In from Departments	8,000	10,000	10,000	10,000
Total VRF Income	12,685	16,029	11,629	21,035
Capital Expenditures VRF/IS	6,658	15,001	0	11,900
Total VRF Reserve	6,027	1,028	11,629	9,135

Detail of Departments' monies being transferred from in Fy 2017 for new Equipment Replacement Fund:

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

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Trust & Agency Funds

Fund 603 – Butterweck Trust

Fund 605 – Cemetery Perpetual Care

Fund 607 – Firefighters' Retirement

Fund 609 – Employee Health Reimbursement Account

Fund 610 – Employee Health/Medical Insurance

Fund 613 – Police Officers' Retirement

Fund 615 – Community Redevelopment Agency



City of Brooksville

FUND 603 BUTTERWECK BOND

Description: Butterweck Bond Fund (private purpose Trust Fund)

Revenue Source: Private donation

Expenditures: To maintain Butterweck Crypt at Brooksville Cemetery

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Contributions	\$0	\$0	\$0	\$0
Interest	4	4	5	5
Transfers In	0	0	0	0
Prior Year Carry forward	2,233	2,237	2,241	1,199
Total Income	\$2,237	\$2,241	\$2,246	\$1,204
EXPENDITURES				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	1,100	0
Transfer Out	0	0	0	0
Reserves	2,237	2,241	1,146	1,204
Total Expenditures	\$2,237	\$2,241	\$2,246	\$1,204

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City of Brooksville

FUND 605 CEMETERY PERPETUAL CARE

Description: Cemetery Perpetual Care Fund

Revenue Source: Transfers from General Fund to Cemetery revenue sources

Expenditures: Future reserves are being set aside for future expenditures on behalf of the Brooksville Cemetery.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Contributions	\$0	\$0	\$0	\$0	
SBA Interest	177	164	140	400	
Miscellaneous	0	0	0	0	
Transfers In	10,000	10,000	10,000	10,000	(1)
Prior Year Carry forward	365,208	375,385	385,528	395,899	
Total Income	\$375,385	\$385,549	\$395,668	\$406,299	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Reserves *	375,385	385,549	395,668	406,299	(2)
Total Expenditures	\$375,385	\$385,549	\$395,668	\$406,299	

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(1) Transfers from General Fund Cemetery to increase reserves of Cemetery Perpetual Care Fund.

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

City of Brooksville

FUND 607 FIREFIGHTERS' RETIREMENT

Description: Firefighters' Retirement Fund 607 governed by FL Statute 175

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

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Contributions	\$374,244	\$336,765	\$365,000	\$399,503
Interest	60,004	185,564	200,000	194,250
Gain or (Loss) on Invest.	536,946	-234,329	300,000	101,525
Transfers In	0	0	0	0
Prior Year Carry forward	5,475,990	6,060,387	6,417,284	6,422,151
Total Income	\$6,447,184	\$6,348,387	\$7,282,284	\$7,117,429
EXPENDITURES				
Pension Benefits	\$301,643	\$313,547	\$350,000	\$406,547
Operating Expenditures	85,154	89,094	80,000	89,600
Reserves	6,060,387	5,945,746	6,852,284	6,621,282
Total Expenditures	\$6,447,184	\$6,348,387	\$7,282,284	\$7,117,429

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City of Brooksville

Fund 609 Employee HRA Funding

Description: Funding for Employee HRA coverage.

Revenue Source : Transfers from internal departments.

Expenditures : HRA reimbursement costs.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Contributions	\$0	\$124,501	\$0	\$0	
Interest	0	0	0	0	
Transfers In HRA	31,251	928,542	61,300	64,500	(1)
Transfers In Health Ins.	0	0	0	0	
Prior Year Carry forward	4,640	-13,155	2,000	6,315	
Total Income	\$35,891	\$1,039,888	\$63,300	\$70,815	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	49,046	744,665	60,000	60,000	
Operating Expenditures Health Ins.	0	0	0	0	
Reserves	-13,155	295,223	3,300	10,815	(2)
Total Expenditures	\$35,891	\$1,039,888	\$63,300	\$70,815	

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(1) Note: On 10/01/2008 the City started funding The HRA Funding Account at the rate of 50% of the maximum amount. On 10/01/2014 the City began funding 100% of the maximum HRA per employee, annualized charges.

(2) Employee Health Insurance moved to Fund 610

City of Brooksville

Fund 610 Employee Health Insurance Funding

Description: Funding for Employee Group Health/Medical coverage.

Revenue Source : Transfers from internal departments and payments for employee and retiree dependant and/or retiree premium charges.

Expenditures : Expenses for employee health/medical premium charges .

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Contributions	\$0	\$0	\$144,996	\$150,000	(1)
Interest	0	0	0	0	
Transfers In HRA	0	0	0	0	
Transfers In Health Ins.	0	0	958,073	1,041,973	
Prior Year Carry forward	0	0	150,000	614,123	
Total Income	\$0	\$0	\$1,253,069	\$1,806,096	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	0	0	0	0	
Operating Expenditures Health Ins.	0	0	850,000	892,500	
Restricted Reserves	0	0	102,564	102,564	
Reserves	0	0	300,505	811,032	
Total Expenditures	\$0	\$0	\$1,253,069	\$1,806,096	

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(1) Contributions paid by retirees and employees for dependant coverage.

Note: On 10/01/2014 the City established a partially self-insured employee group health/medical plan.

City of Brooksville

FUND 613 POLICE OFFICERS' RETIREMENT

Description: Police Officers' Retirement Fund 613 governed by FL Statute 185

Revenue Source: Investments income; Police Officers' and State of Florida Chapter 185 funding for retirement contributions.

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

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Contributions	\$190,373	\$193,623	\$408,799	\$408,129
Interest	366,689	136,450	164,890	140,500
Gain or (Loss) on Invest.	47,261	-182,599	275,413	104,100
Transfers In	0	0	0	0
Prior Year Carry forward	4,293,568	4,837,519	5,347,399	5,734,888
Total Income	\$4,897,891	\$4,984,993	\$6,196,501	\$6,387,617
EXPENDITURES				
Pension Benefits	\$3,941	\$662	\$4,000	\$4,000
Operating Expenditures	56,431	52,691	60,000	62,400
Reserves	4,837,519	4,931,640	6,132,501	6,321,217
Total Expenditures	\$4,897,891	\$4,984,993	\$6,196,501	\$6,387,617

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City of Brooksville

Fund 615 COMMUNITY REDEVELOPMENT AGENCY

Description: Brooksville Community Redevelopment Agency

Revenue Source: Tax Incremental Financing (TIF) from Hernando County and City of Brooksville

Expenditures: Contractual Services to City of Brooksville for management and planning services; Facade Grant Program and advertising; Streetscape capital project; Special District Fees and FRA Conference.

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget	
INCOME					
Contributions	0	0	0	0	
TIF Funds	87,790	91,131	91,837	98,953	
Interest	410	327	450	350	
Transfers In	0	0	0	0	
Prior Year Carry forward	478,416	470,492	364,817	559,859	
Total Income	\$566,616	\$561,950	\$457,104	\$659,162	
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	44,407	37,125	109,845	131,420	(1)
Capital Expenditures	51,717	2,238	175,000	270,000	(2)
Reserves	470,492	522,587	172,259	257,742	(3)
Total Expenditures	\$566,616	\$561,950	\$457,104	\$659,162	

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

(2) Consultant services (Main Street Streetscape Design & Engineering) \$30,000, and Water Tower property improvements (Downtown Beautiful project) \$110,000. Downtown Beautiful Construction Projects \$20,000 and Gateway & Way Finding Signage \$110,000.

(3) Reserves will be allocated to active project plans within a three year time frame.

City of Brooksville

TOTAL OF ALL TRUST & AGENCY FUNDS

	2014 Actual	2015 Actual	2016 Budgeted	2017 Budget
INCOME				
Contributions	\$564,617	\$654,889	\$918,795	\$957,632
Grant Revenue	\$0	\$0	\$0	\$0
TIF Funds	87,790	91,131	91,837	98,953
Interest	427,284	322,509	365,485	335,505
Miscellaneous	0	0	0	0
Gain or (Loss) on Invest.	584,207	-416,928	575,413	205,625
Transfers In	41,251	938,542	1,029,373	1,116,473
Prior Year Carry forward	10,620,055	11,732,865	12,669,269	13,734,434
Total Income	\$12,325,204	\$13,323,008	\$15,650,172	\$16,448,622
EXPENDITURES				
Pension Benefits	\$305,584	\$314,209	\$354,000	\$410,547
Personnel Expenses	\$0	\$0	\$0	\$0
Operating Expenditures	235,038	923,575	1,160,945	1,235,920
Capital Expenses	0	0	175,000	270,000
Debt Service	0	0	0	0
Transfer Out	51,717	2,238	0	0
Restricted Reserves	0	0	102,564	102,564
Reserves	11,732,865	12,082,986	13,857,663	14,429,591
Total Expenditures	\$12,325,204	\$13,323,008	\$15,650,172	\$16,448,622

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