

### Unit Information

Unit Type: City

Year: 2016

Unit Name: Brooksville

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mr. James M. Delach

Title: Finance Director

Phone: (352) 540-3889

Address:

201 Howell Avenue  
Brooksville, FL 34601-2041

### Contact Information

Name: Mr. James M. Delach

Title: Finance Director

Phone: (352) 540-3889

Email: jdelach@cityofbrooksville.us

Address:

201 Howell Avenue  
Brooksville, FL 34601-2041

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 5/26/2017

Audit Received Date: 6/27/2017

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$10,585,658

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/28/2017

Auditor Name: CliftonLarsonAllen LLP

Address:

402 South Kentucky Ave. Suite 600  
Lakeland, FL 33801-5354

### Certification

#### Chief Financial Officer

Name: James M. Delach

Title: Finance Director

#### Chairman/Elected Official

Name: Robert Battista

Title: Mayor

Yes No

Have You Experienced a Financial Emergency in this year?

☐☒

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

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Revenues Report for FYE 2016

| Account Code   | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes  | 2,493,458 |                 |              |                  |           |            |                  |         |       | 96,071          | 2,589,529 |
| 312410 - First Local Option Fuel Tax                                   |           | 214,673         |              | 125,970          |           |            |                  |         |       |                 | 340,643   |
| 314100 - Utility Service Tax - Electricity                             | 769,884   |                 |              |                  |           |            |                  |         |       |                 | 769,884   |
| 314800 - Utility Service Tax - Propane                                 | 37,718    |                 |              |                  |           |            |                  |         |       |                 | 37,718    |
| 315000 - Communications Service Tax (Chapter 202)                      | 365,236   |                 |              |                  |           |            |                  |         |       |                 | 365,236   |
| 322000 - Building Permits  | 176,614   |                 |              |                  |           |            |                  |         |       |                 | 176,614   |
| 323100 - Franchise Fee - Electricity                                   | 641,199   |                 |              |                  |           |            |                  |         |       |                 | 641,199   |
| 323400 - Franchise Fee - Gas   | 8,078     |                 |              |                  |           |            |                  |         |       |                 | 8,078     |
| 324110 - Impact Fees - Residential - Public Safety                     |           | 5,285           |              |                  |           |            |                  |         |       |                 | 5,285     |
| 324120 - Impact Fees - Commercial - Public Safety                      |           | 27,162          |              |                  |           |            |                  |         |       |                 | 27,162    |
| 324210 - Impact Fees - Residential - Physical Environment              |           | 8,178           |              |                  |           |            |                  |         |       |                 | 8,178     |
| 324220 - Impact Fees - Commercial - Physical Environment               |           | 34,040          |              |                  |           |            |                  |         |       |                 | 34,040    |
| 324310 - Impact Fees - Residential - Transportation                    |           | 62,686          |              |                  |           |            |                  |         |       |                 | 62,686    |
| 324320 - Impact Fees - Commercial - Transportation                     |           | 7,169           |              |                  |           |            |                  |         |       |                 | 7,169     |
| 324610 - Impact Fees - Residential - Culture/Recreation                |           | 3,698           |              |                  |           |            |                  |         |       |                 | 3,698     |
| 324620 - Impact Fees - Commercial - Culture/Recreation                 |           | 29,856          |              |                  |           |            |                  |         |       |                 | 29,856    |
| 325200 - Special Assessments - Charges for Public Services             |           | 611,674         |              |                  |           |            |                  |         |       |                 | 611,674   |
| 329000 - Other Permits, Fees & Special Assessments                     | 41,944    |                 |              |                  |           |            |                  |         |       |                 | 41,944    |
| 331200 - Federal Grant - Public Safety                                 | 1,324     | 24,323          |              |                  |           |            |                  |         |       |                 | 25,647    |
| 331900 - Federal Grant - Other   | 1,799     | 4,594           |              |                  |           | 8,430      |                  |         |       |                 | 14,823    |
| 334900 - State Grant - Other   |           | 70,407          |              |                  |           |            |                  |         |       |                 | 70,407    |
| 335120 - State Revenue Sharing - Proceeds                              | 406,749   |                 |              |                  |           |            |                  |         |       |                 | 406,749   |
| 335140 - State Revenue Sharing - Mobile Home Licenses                  |           |                 |              | 34,271           |           |            |                  |         |       |                 | 34,271    |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses           | 7,525     |                 |              |                  |           |            |                  |         |       |                 | 7,525     |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax  | 421,308   |                 |              |                  |           |            |                  |         |       |                 | 421,308   |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation |           | 1,710           |              |                  |           |            |                  |         |       |                 | 1,710     |
| 341200 - Internal Service Fund Fees and Charges                        |           |                 |              |                  |           |            | 1,686,789        |         |       |                 | 1,686,789 |
| 342200 - Service Charge - Fire Protection                              |           |                 |              |                  |           | 4,340      |                  |         |       |                 | 4,340     |
| 342900 - Service Charge - Other Public Safety Charges and Fees         | 1,778     | 9,222           |              |                  |           |            |                  |         |       |                 | 11,000    |
| 343400 - Service Charge - Garbage/Solid Waste                          |           |                 |              |                  |           | 1,383,146  |                  |         |       |                 | 1,383,146 |
| 343500 - Service Charge - Sewer/Wastewater Utility                     |           |                 |              |                  |           | 4,076,534  |                  |         |       |                 | 4,076,534 |
| 343800 - Service Charge - Cemetery                                     | 66,253    |                 |              |                  |           |            |                  |         |       |                 | 66,253    |
| 347200 - Service Charge - Parks and Recreation                         | 61,891    |                 |              |                  |           |            |                  |         |       |                 | 61,891    |
| 347500 - Service Charge - Special Recreation Facilities                | 31,823    |                 |              |                  |           |            |                  |         |       |                 | 31,823    |
| 351100 - Judgments and Fines - As Decided by County Court Criminal     | 1,050     |                 |              |                  |           |            |                  |         |       |                 | 1,050     |
| 351200 - Judgments and Fines - As Decided by Circuit Court Criminal    | 4         |                 |              |                  |           |            |                  |         |       |                 | 4         |
| 351500 - Judgments and Fines - As Decided by Traffic Court             | 96,162    | 11,557          |              |                  |           |            |                  |         |       |                 | 107,719   |
| 354000 - Fines - Local Ordinance Violation                             | 3,005     | 1,593,761       |              |                  |           |            |                  |         |       |                 | 1,596,766 |
| 359000 - Other Judgments, Fines and Forfeits                           | 105       | 52,898          |              |                  |           |            |                  |         |       |                 | 53,003    |
| 361100 - Interest  | 13,838    | 14,893          |              | 1,559            | 461       | 43,574     | 10,842           | 297,547 | 12    | 260             | 382,986   |
| 361300 - Net Increase (Decrease) in Fair Value of Investments          |           |                 |              |                  |           |            |                  | 482,801 |       |                 | 482,801   |
| 361400 - Gain (Loss) on Sale of Investments                            |           |                 |              |                  |           |            |                  | 103,567 |       |                 | 103,567   |
| 362000 - Rents and Royalties   | 72,160    | 1,630           |              |                  |           |            |                  |         |       |                 | 73,790    |

| Account Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 364000 - Disposition of Fixed Assets                      | 2,730     | 5,230           |              |                  |           |            | 29,456           |           |       |                 | 37,416     |
| 365000 - Sale of Surplus Materials and Scrap              | 545       | 2,499           |              |                  |           | 1,853      |                  |           |       |                 | 4,897      |
| 366000 - Contributions and Donations from Private Sources |           | 4,103           |              |                  |           |            |                  |           |       |                 | 4,103      |
| 368000 - Pension Fund Contributions                       |           |                 |              |                  |           |            |                  | 783,256   |       |                 | 783,256    |
| 369900 - Other Miscellaneous Revenues                     | 155,500   | 40,155          | 16           | 797              |           | 25,020     |                  | 2,534     |       |                 | 224,022    |
| 381000 - Inter-Fund Group Transfers In                    | 611,101   | 1,569,868       | 317,292      | 348,403          | 10,000    | 11,924     |                  |           |       |                 | 2,868,588  |
| 383000 - Installment Purchases & Capital Lease Proceeds   | 30,829    |                 |              |                  |           |            |                  |           |       |                 | 30,829     |
| 389400 - Proprietary - Other Grants and Donations         |           |                 |              |                  |           |            | 114,003          |           |       |                 | 114,003    |
| Grand Total   | 6,521,610 | 4,411,271       | 317,308      | 511,000          | 10,461    | 5,554,821  | 1,841,090        | 1,669,705 | 12    | 96,331          | 20,933,609 |

Expenditures Report for FYE 2016

| Account/Object Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Component Units | Total      |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 511.10 - Legislative - Personnel Services                  | 87,783    |                 |              |                  |           |            |                  |           |       |                 | 87,783     |
| 511.30 - Legislative - Operating Expenses                  | 36,598    |                 |              |                  |           |            |                  |           |       |                 | 36,598     |
| 512.10 - Executive - Personnel Services                    | 271,725   |                 |              |                  |           |            |                  |           |       |                 | 271,725    |
| 512.30 - Executive - Operating Expenses                    | 14,102    |                 |              |                  |           |            |                  |           |       |                 | 14,102     |
| 513.10 - Financial and Administrative - Personnel Services | 371,673   |                 |              |                  |           |            |                  |           |       |                 | 371,673    |
| 513.30 - Financial and Administrative - Operating Expenses | 115,566   |                 |              |                  |           |            |                  |           |       |                 | 115,566    |
| 515.10 - Comprehensive Planning - Personnel Services       | 304,858   |                 |              |                  |           |            |                  |           |       |                 | 304,858    |
| 515.30 - Comprehensive Planning - Operating Expenses       | 195,191   |                 |              |                  |           |            |                  |           |       | 48,869          | 244,060    |
| 515.60 - Comprehensive Planning - Capital Outlay           |           |                 |              |                  |           |            |                  |           |       | 9,100           | 9,100      |
| 519.30 - Other General Government - Operating Expenses     | 598,153   |                 |              |                  |           |            | 1,145,490        |           |       |                 | 1,743,643  |
| 519.70 - Other General Government - Debt Service           |           |                 | 289,091      |                  |           |            |                  |           |       |                 | 289,091    |
| 521.10 - Law Enforcement - Personnel Services              | 2,244,725 | 118,985         |              |                  |           |            |                  |           |       |                 | 2,363,710  |
| 521.30 - Law Enforcement - Operating Expenses              | 265,072   | 1,249,933       |              |                  |           |            |                  | 66,205    |       |                 | 1,581,210  |
| 521.60 - Law Enforcement - Capital Outlay                  | 52,337    | 28,933          |              |                  |           |            |                  |           |       |                 | 81,270     |
| 521.70 - Law Enforcement - Debt Service                    | 42,676    |                 |              |                  |           |            |                  |           |       |                 | 42,676     |
| 522.10 - Fire Control - Personnel Services                 |           | 1,460,214       |              |                  |           |            |                  |           |       |                 | 1,460,214  |
| 522.30 - Fire Control - Operating Expenses                 |           | 89,551          |              |                  |           |            |                  | 948,994   |       |                 | 1,038,545  |
| 522.70 - Fire Control - Debt Service                       |           | 56,997          |              |                  |           |            |                  |           |       |                 | 56,997     |
| 534.10 - Garbage/Solid Waste - Personnel Services          |           |                 |              |                  |           | 372,511    |                  |           |       |                 | 372,511    |
| 534.30 - Garbage/Solid Waste - Operating Expenses          |           |                 |              |                  |           | 714,370    |                  |           |       |                 | 714,370    |
| 534.90 - Garbage/Solid Waste - Other Uses                  |           |                 |              |                  |           | 157,449    |                  |           |       |                 | 157,449    |
| 536.10 - Water/Sewer Services - Personnel Services         |           |                 |              |                  |           | 1,068,331  |                  |           |       |                 | 1,068,331  |
| 536.30 - Water/Sewer Services - Operating Expenses         |           |                 |              |                  |           | 1,270,418  |                  |           |       |                 | 1,270,418  |
| 536.70 - Water/Sewer Services - Debt Service               |           |                 |              |                  |           | 212,854    |                  |           |       |                 | 212,854    |
| 536.90 - Water/Sewer Services - Other Uses                 |           |                 |              |                  |           | 1,591,705  |                  |           |       |                 | 1,591,705  |
| 539.10 - Other Physical Environment - Personnel Services   | 85,571    |                 |              |                  |           |            |                  |           |       |                 | 85,571     |
| 539.30 - Other Physical Environment - Operating Expenses   | 24,554    |                 |              |                  |           |            |                  |           | 1,052 |                 | 25,606     |
| 541.10 - Road/Street Facilities - Personnel Services       | -4,318    | 270,691         |              |                  |           |            |                  |           |       |                 | 266,373    |
| 541.30 - Road/Street Facilities - Operating Expenses       | 158,622   | 178,218         |              | 9,043            |           |            |                  |           |       |                 | 345,883    |
| 541.60 - Road/Street Facilities - Capital Outlay           |           | 156,368         |              | 482,594          |           |            |                  |           |       |                 | 638,962    |
| 549.10 - Other Transportation - Personnel Services         |           |                 |              |                  |           |            | 86,958           |           |       |                 | 86,958     |
| 549.30 - Other Transportation - Operating Expenses         |           |                 |              |                  |           |            | 19,877           |           |       |                 | 19,877     |
| 549.90 - Other Transportation - Other Uses                 |           |                 |              |                  |           |            | 153,124          |           |       |                 | 153,124    |
| 572.10 - Parks/Recreation - Personnel Services             | 496,105   |                 |              |                  |           |            |                  |           |       |                 | 496,105    |
| 572.30 - Parks/Recreation - Operating Expenses             | 229,558   | 10,016          |              |                  |           |            |                  |           |       |                 | 239,574    |
| 581.30 - Interfund Transfers Out - Operating Expenses      | 1,310,601 | 46,306          |              | 338,020          |           | 772,920    | 400,741          |           |       |                 | 2,868,588  |
| Grand Total  | 6,901,152 | 3,666,212       | 289,091      | 829,657          |           | 6,160,558  | 1,806,190        | 1,015,199 | 1,052 | 57,969          | 20,727,080 |

## Data Element Worksheet Report for FYE: 2016, Brooksville

## Affiliates Report for FYE 2016



| Affiliated Entity   | Type                      | Total Revenues | Total Expenditures | Total Debt |
|---|---------------------------|----------------|--------------------|------------|
| Special District - Brooksville Housing Authority                      | Independently Reported    |                |                    |            |
| Special District - City of Brooksville Community Redevelopment Agency | Blended in Primary Report | \$96,331       | \$57,969           | \$0        |