

Unit Information

Unit Type: City

Year: 2020

Unit Name: Brooksville

Unit Dependency:

Unit Status: Active

Location Information

Name: Ms. Autumn Sullivan

Title: Finance Director

Phone: (352) 540-3890

Address:

201 Howell Ave
Brooksville, FL 34601

Contact Information

Name: Ms. Autumn Sullivan

Title: Finance Director

Phone: (352) 540-3890

Email: asullivan@cityofbrooksville.us

Address:

201 Howell Ave
Brooksville, FL 34601

AFR Details

Revision #3 AFR

AFR Status: Verified By DFS

AFR Received Date: 7/2/2021

Audit Received Date: 5/5/2021

Submission Type: Electronic

Long-Term Debt Information

Long-Term Debt: \$6,885,808

Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/26/2021

Auditor Name: CliftonLarsonAllen LLP

Address:

CLA (CliftonLarsonAllen), 2523 US Highway 27
S, Sebring FL 33870

Certification

Chief Financial Officer

Name: Autumn Sullivan

Title: Finance Director

Chairman/Elected Official

Name: Pat Brayton

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 2020

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 311000 - Ad Valorem Taxes | 2,651,059 | 93,098 | | | | | | | | | 2,744,157 |
| 312410 - First Local Option Fuel Tax | | 394,376 | | | | | | | | | 394,376 |
| 314100 - Utility Service Tax - Electricity | 937,099 | | | | | | | | | | 937,099 |
| 314800 - Utility Service Tax - Propane | 58,611 | | | | | | | | | | 58,611 |
| 315000 - Communications Service Tax (Chapter 202) | 386,301 | | | | | | | | | | 386,301 |
| 322000 - Building Permits | 251,578 | | | | | | | | | | 251,578 |
| 323100 - Franchise Fee - Electricity | 732,927 | | | | | | | | | | 732,927 |
| 323400 - Franchise Fee - Gas | 13,615 | | | | | | | | | | 13,615 |
| 324110.01.02 - Impact Fees - Residential - Public Safety | | 16,382 | | | | | | | | | 16,382 |
| 324120.19.03 - Impact Fees - Commercial - Public Safety | | 111 | | | | | | | | | 111 |
| 324210.01.02 - Impact Fees - Residential - Physical Environment | | 25,365 | | | | | | | | | 25,365 |
| 324220.19.03 - Impact Fees - Commercial - Physical Environment | | 173 | | | | | | | | | 173 |
| 324310.01.02 - Impact Fees - Residential - Transportation | | 44,823 | | | | | | | | | 44,823 |
| 324320.19.03 - Impact Fees - Commercial - Transportation | | 350 | | | | | | | | | 350 |
| 324610.01.02 - Impact Fees - Residential - Culture/Recreation | | 21,901 | | | | | | | | | 21,901 |
| 325200 - Special Assessments - Charges for Public Services | | 1,101,372 | | | | | | | | | 1,101,372 |
| 329000 - Other Permits, Fees & Special Assessments | 29,008 | 14,585 | | | | | | | | | 43,593 |
| 331200 - Federal Grant - Public Safety | | 215 | | | | | | | | | 215 |
| 331500 - Federal Grant - Economic Environment | 802 | 58,140 | | | | 139,088 | | | | | 198,030 |
| 331900 - Federal Grant - Other | | 577 | | | | | | | | | 577 |
| 334500 - State Grant - Economic Environment | | 309,685 | | | | | | | | | 309,685 |
| 335120 - State Revenue Sharing - Proceeds | 411,645 | | | | | | | | | | 411,645 |
| 335140 - State Revenue Sharing - Mobile Home Licenses | | | | 32,472 | | | | | | | 32,472 |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses | 10,259 | | | | | | | | | | 10,259 |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 483,506 | | | | | | | | | | 483,506 |
| 335210 - State Revenue Sharing - Firefighter Supplemental Compensation | | 7,042 | | | | | | | | | 7,042 |
| 337900 - Local Government Unit Grants - Other | | 3,767 | | | | | | | | | 3,767 |
| 341200 - Internal Service Fund Fees and Charges | | | | | | | 1,112,283 | | | | 1,112,283 |
| 342200 - Service Charge - Fire Protection | | | | | | 4,269 | | | | | 4,269 |
| 342900 - Service Charge - Other Public Safety Charges and Fees | | 9,007 | | | | | | | | | 9,007 |
| 343400 - Service Charge - Garbage/Solid Waste | | | | | | 1,751,211 | | | | | 1,751,211 |
| 343600 - Service Charge - Water/Sewer Combination Utility | | | | | | 5,211,983 | | | | | 5,211,983 |
| 343800 - Service Charge - Cemetery | 61,339 | | | | | | | | | | 61,339 |
| 347200 - Service Charge - Parks and Recreation | 51,596 | | | | | | | | | | 51,596 |
| 347500 - Service Charge - Special Recreation Facilities | 20,905 | | | | | | | | | | 20,905 |
| 351500 - Judgments and Fines - As Decided by Traffic Court | 49,799 | 7,793 | | | | | | | | | 57,592 |
| 354000 - Fines - Local Ordinance Violation | 6,550 | | | | | | | | | | 6,550 |
| 361100 - Interest | 46,043 | 47,999 | | 1,539 | 1,084 | 115,334 | 36,148 | 325,609 | 29 | | 573,785 |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | | | | | | | | 423,282 | | | 423,282 |
| 361400 - Gain (Loss) on Sale of Investments | | | | | | | | -38,872 | | | -38,872 |
| 362000 - Rents and Royalties | 198,091 | 2,288 | | | | | | | | | 200,379 |
| 364000 - Disposition of Fixed Assets | 71,523 | | | | | 27,548 | 2,313 | | | | 101,384 |
| 365000 - Sale of Surplus Materials and Scrap | | | | | | 3,139 | | | | | 3,139 |

| Account Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 368000 - Pension Fund Contributions | | | | | | | | 1,861,686 | | | 1,861,686 |
| 369300 - Settlements | | | | | | 20,857 | | | | | 20,857 |
| 369900 - Other Miscellaneous Revenues | 33,634 | 41,466 | | | | 26,195 | | 229 | | | 101,524 |
| 381000 - Inter-Fund Group Transfers In | 786,259 | 2,254,202 | 324,623 | 311,343 | 10,000 | | | | | | 3,686,427 |
| 389400 - Proprietary - Other Grants and Donations | | | | | | | 65,172 | | | | 65,172 |
| Grand Total | 7,292,149 | 4,454,717 | 324,623 | 345,354 | 11,084 | 7,299,624 | 1,215,916 | 2,571,934 | 29 | | 23,515,430 |

Expenditures Report for FYE 2020

| Account/Object Code | General | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------------|------------|
| 511.10 - Legislative - Personnel Services | 81,391 | | | | | | | | | | 81,391 |
| 511.30 - Legislative - Operating Expenses | 13,750 | | | | | | | | | | 13,750 |
| 512.10 - Executive - Personnel Services | 391,348 | | | | | | | | | | 391,348 |
| 512.30 - Executive - Operating Expenses | 15,954 | | | | | | | | | | 15,954 |
| 513.10 - Financial and Administrative - Personnel Services | 301,027 | | | | | | | | | | 301,027 |
| 513.30 - Financial and Administrative - Operating Expenses | 188,593 | | | | | | | | | | 188,593 |
| 515.10 - Comprehensive Planning - Personnel Services | 219,268 | | | | | | | | | | 219,268 |
| 515.30 - Comprehensive Planning - Operating Expenses | 273,558 | 32,643 | | | | | | | | | 306,201 |
| 519.10 - Other General Government - Personnel Services | 158,149 | | | | | | | | | | 158,149 |
| 519.30 - Other General Government - Operating Expenses | 781,633 | 69,022 | | | | | 727,806 | | | | 1,578,461 |
| 519.70 - Other General Government - Debt Service | | | 324,622 | | | | | | | | 324,622 |
| 521.10 - Law Enforcement - Personnel Services | 1,518,215 | | | | | | | | | | 1,518,215 |
| 521.30 - Law Enforcement - Operating Expenses | 997,786 | | | | | | | 8,709,430 | | | 9,707,216 |
| 522.10 - Fire Control - Personnel Services | | 1,618,302 | | | | | | | | | 1,618,302 |
| 522.30 - Fire Control - Operating Expenses | | 149,808 | | | | | | 150,841 | | | 300,649 |
| 522.60 - Fire Control - Capital Outlay | | 310,932 | | | | | | | | | 310,932 |
| 522.70 - Fire Control - Debt Service | | 57,270 | | | | | | | | | 57,270 |
| 534.10 - Garbage/Solid Waste - Personnel Services | | | | | | 537,365 | | | | | 537,365 |
| 534.30 - Garbage/Solid Waste - Operating Expenses | | | | | | 857,301 | | | | | 857,301 |
| 534.90 - Garbage/Solid Waste - Other Uses | | | | | | 112,736 | | | | | 112,736 |
| 536.10 - Water/Sewer Services - Personnel Services | | | | | | 1,045,357 | | | | | 1,045,357 |
| 536.30 - Water/Sewer Services - Operating Expenses | | | | | | 1,407,128 | | | | | 1,407,128 |
| 536.70 - Water/Sewer Services - Debt Service | | | | | | 158,720 | | | | | 158,720 |
| 536.90 - Water/Sewer Services - Other Uses | | | | | | 1,634,493 | | | | | 1,634,493 |
| 539.10 - Other Physical Environment - Personnel Services | 76,622 | | | | | | | | | | 76,622 |
| 539.30 - Other Physical Environment - Operating Expenses | 25,145 | | | | | | | | | | 25,145 |
| 541.10 - Road/Street Facilities - Personnel Services | | 662,901 | | | | | | | | | 662,901 |
| 541.30 - Road/Street Facilities - Operating Expenses | | 355,405 | | | | | | | | | 355,405 |
| 541.60 - Road/Street Facilities - Capital Outlay | | 13,875 | | | | | | | | | 13,875 |
| 541.70 - Road/Street Facilities - Debt Service | | 15,824 | | | | | | | | | 15,824 |
| 549.10 - Other Transportation - Personnel Services | | | | | | | 91,164 | | | | 91,164 |
| 549.30 - Other Transportation - Operating Expenses | | | | | | | 31,963 | | | | 31,963 |
| 549.90 - Other Transportation - Other Uses | | | | | | | 178,335 | | | | 178,335 |
| 572.10 - Parks/Recreation - Personnel Services | 208,850 | | | | | | | | | | 208,850 |
| 572.30 - Parks/Recreation - Operating Expenses | 210,692 | 15,328 | | | | | | | | | 226,020 |
| 572.60 - Parks/Recreation - Capital Outlay | 249,140 | | | | | | | | | | 249,140 |
| 581.90 - Interfund Transfers Out - Other Uses | 1,942,412 | 32,803 | | 616,533 | | 1,094,679 | | | | | 3,686,427 |
| Grand Total | 7,653,533 | 3,334,113 | 324,622 | 616,533 | | 6,847,779 | 1,029,268 | 8,860,271 | | | 28,666,119 |

Data Element Worksheet Report for FYE: 2020, Brooksville

Affiliates Report for FYE 2020

| Affiliated Entity | Type | Total Revenues | Total Expenditures | Total Debt |
|---|---------------------------|----------------|--------------------|------------|
| Special District - City of Brooksville Community Redevelopment Agency | Blended in Primary Report | \$90,233 | \$32,643 | \$0 |