

### Unit Information

Unit Type: City

Year: 2015

Unit Name: Brooksville

Unit Dependency:

Unit Status: Active

### Location Information

Name: Ms. Tannette Gayle

Title: Finance Director

Phone: (352) 540-3889

Address:

201 Howell Avenue  
Brooksville, FL 34601-2041

### Contact Information

Name: Mr. James M. Delach

Title: Asst. Director of Finance

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: 6/29/2016

Audit Received Date: 6/28/2016

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$11,480,912

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/20/2016

Auditor Name: CliftonLarsonAllen LLP

Address:  
402 South Kentucky Ave.  
Lakeland, FL 33801-5354

### Certification

#### Chief Financial Officer

Name: Tannette Gayle

Title: Finance Director

#### Chairman/Elected Official

Name: Natalie Kahler

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 2015

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,431,922									91,131	2,523,053
312410 - First Local Option Fuel Tax		273,880									273,880
314100 - Utility Service Tax - Electricity	740,997										740,997
314800 - Utility Service Tax - Propane	39,421										39,421
322000 - Building Permits	138,166										138,166
323100 - Franchise Fee - Electricity	663,932										663,932
323200 - Franchise Fee - Telecommunications	373,950										373,950
323400 - Franchise Fee - Gas	7,854										7,854
324110 - Impact Fees - Residential - Public Safety		4,816									4,816
324120 - Impact Fees - Commercial - Public Safety		228									228
324210 - Impact Fees - Residential - Physical Environment		7,456									7,456
324220 - Impact Fees - Commercial - Physical Environment		355									355
324610 - Impact Fees - Residential - Culture/Recreation		6,576									6,576
325200 - Special Assessments - Charges for Public Services		514,989									514,989
329000 - Other Permits, Fees & Special Assessments	41,050										41,050
331200 - Federal Grant - Public Safety	1,318	27,604									28,922
331500 - Federal Grant - Economic Environment		171,960									171,960
334900 - State Grant - Other	4,297	23,369									27,666
335120 - State Revenue Sharing - Proceeds	406,145										406,145
335140 - State Revenue Sharing - Mobile Home Licenses				34,173							34,173
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	5,995										5,995
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	418,683										418,683
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		2,690									2,690
341200 - Internal Service Fund Fees and Charges							1,236,594				1,236,594
342200 - Service Charge - Fire Protection						4,339					4,339
342900 - Service Charge - Other Public Safety Charges and Fees	1,537	9,220									10,757
343400 - Service Charge - Garbage/Solid Waste						1,353,059					1,353,059
343600 - Service Charge - Water/Sewer Combination Utility						3,859,127					3,859,127
343800 - Service Charge - Cemetery	57,664										57,664
347200 - Service Charge - Parks and Recreation	62,774										62,774
347500 - Service Charge - Special Recreation Facilities	22,047	4,791									26,838
351100 - Judgments and Fines - As Decided by County Court Criminal	1,323										1,323
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	52										52
351500 - Judgments and Fines - As Decided by Traffic Court	97,288	10,909									108,197
354000 - Fines - Local Ordinance Violation	5,428	1,399,965									1,405,393
359000 - Other Judgments, Fines and Forfeits	5	32,616									32,621
361100 - Interest	24,374	9,899		1,031	164	24,874	7,562	320,721	5	327	388,957
361300 - Net Increase (Decrease) in Fair Value of Investments								-1,345,433			-1,345,433
361400 - Gain (Loss) on Sale of Investments								928,505			928,505
362000 - Rents and Royalties	58,780										58,780
364000 - Disposition of Fixed Assets	751						213				964
365000 - Sale of Surplus Materials and Scrap	3,523	23,647				4,827					31,997
366000 - Contributions and Donations from Private Sources		2,500									2,500

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
368000 - Pension Fund Contributions								530,388			530,388
369300 - Settlements						39,447					39,447
369900 - Other Miscellaneous Revenues	146,089	21,568				21,502	137,656	1,292	13,155		341,262
381000 - Inter-Fund Group Transfers In	852,341	1,315,366	317,556	802,822	10,000						3,298,085
383000 - Installment Purchases & Capital Lease Proceeds	64,800										64,800
Grand Total	6,672,506	3,864,404	317,556	838,026	10,164	5,307,175	1,382,025	435,473	13,160	91,458	18,931,947

Expenditures Report for FYE 2015

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	83,031										83,031
511.30 - Legislative - Operating Expenses	36,203										36,203
512.10 - Executive - Personnel Services	269,083										269,083
512.30 - Executive - Operating Expenses	14,990										14,990
513.10 - Financial and Administrative - Personnel Services	303,027										303,027
513.30 - Financial and Administrative - Operating Expenses	110,504										110,504
515.10 - Comprehensive Planning - Personnel Services	239,654										239,654
515.30 - Comprehensive Planning - Operating Expenses	164,236	171,960								37,124	373,320
515.60 - Comprehensive Planning - Capital Outlay										2,238	2,238
519.30 - Other General Government - Operating Expenses	548,618						731,580				1,280,198
519.70 - Other General Government - Debt Service			315,594								315,594
521.10 - Law Enforcement - Personnel Services	1,908,038	115,933									2,023,971
521.30 - Law Enforcement - Operating Expenses	282,883	1,112,251						53,351			1,448,485
521.60 - Law Enforcement - Capital Outlay	99,251	32,267									131,518
522.10 - Fire Control - Personnel Services		1,348,215									1,348,215
522.30 - Fire Control - Operating Expenses		160,981						402,641			563,622
522.60 - Fire Control - Capital Outlay		6,200									6,200
522.70 - Fire Control - Debt Service		57,010									57,010
534.10 - Garbage/Solid Waste - Personnel Services						386,290					386,290
534.30 - Garbage/Solid Waste - Operating Expenses						718,607					718,607
534.90 - Garbage/Solid Waste - Other Uses						153,840					153,840
536.10 - Water/Sewer Services - Personnel Services						974,765					974,765
536.30 - Water/Sewer Services - Operating Expenses						1,239,811					1,239,811
536.70 - Water/Sewer Services - Debt Service						227,559					227,559
536.90 - Water/Sewer Services - Other Uses						1,566,648					1,566,648
539.10 - Other Physical Environment - Personnel Services	66,362										66,362
539.30 - Other Physical Environment - Operating Expenses	23,641										23,641
541.10 - Road/Street Facilities - Personnel Services	257,629										257,629
541.30 - Road/Street Facilities - Operating Expenses	319,442										319,442
541.60 - Road/Street Facilities - Capital Outlay				581,736							581,736
549.10 - Other Transportation - Personnel Services							63,847				63,847
549.30 - Other Transportation - Operating Expenses							23,922				23,922
549.90 - Other Transportation - Other Uses							144,338				144,338
572.10 - Parks/Recreation - Personnel Services	461,989	8,163									470,152
572.30 - Parks/Recreation - Operating Expenses	235,963	33,146									269,109
572.60 - Parks/Recreation - Capital Outlay	20,955										20,955
581.30 - Interfund Transfers Out - Operating Expenses	1,050,950	846,639		539,500		760,996	100,000				3,298,085
Grand Total	6,496,449	3,892,765	315,594	1,121,236		6,028,516	1,063,687	455,992		39,362	19,413,601

## Data Element Worksheet Report for FYE: 2015, Brooksville

## Affiliates Report for FYE 2015



Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Brooksville Housing Authority	Independently Reported	\$142,612	\$199,184	\$0
Special District - City of Brooksville Community Redevelopment Agency	Blended in Primary Report	\$91,458	\$39,362	\$0