

### Unit Information

Unit Type: City

Year: 2018

Unit Name: Brooksville

Unit Dependency:

Unit Status: Active

### Location Information

Name: Ms. Autumn Sullivan

Title: Interim Finance Director

Phone: (352) 540-3890

Address:

201 Howell Avenue  
Brooksville, FL 34601-2041

### Contact Information

Name: Ms. Autumn Sullivan

Title: Interim Finance Director

Phone: (352) 540-3890

Email: asullivan@cityofbrooksville.us

Address:

201 Howell Avenue  
Brooksville, FL 34601-2041

### AFR Details

#### Original AFR

AFR Status: Certified

AFR Received Date: 6/28/2019

Audit Received Date: 6/21/2019

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$8,895,858

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 6/17/2019

Auditor Name: CliftonLarsonAllen LLP

Address:

402 South Kentucky Avenue, Suite 600  
Lakeland, FL 33801

### Certification

#### Chief Financial Officer

Name: Autumn Sullivan

Title: Interim Finance Director

#### Chairman/Elected Official

Name: William Kemerer

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 2018

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,757,874									74,232	2,832,106
312410 - First Local Option Fuel Tax		424,390									424,390
314100 - Utility Service Tax - Electricity	808,997										808,997
314800 - Utility Service Tax - Propane	44,217										44,217
315000 - Communications Service Tax (Chapter 202)	381,502										381,502
316000 - Local Business Tax (Chapter 205)											0
319000 - Other General Taxes											0
322000 - Building Permits	270,531										270,531
323100 - Franchise Fee - Electricity	704,805										704,805
323400 - Franchise Fee - Gas	8,475										8,475
324110 - Impact Fees - Residential - Public Safety		7,224									7,224
324120 - Impact Fees - Commercial - Public Safety		33,864									33,864
324210 - Impact Fees - Residential - Physical Environment		11,184									11,184
324220 - Impact Fees - Commercial - Physical Environment		42,912									42,912
324310 - Impact Fees - Residential - Transportation		43,146									43,146
324320 - Impact Fees - Commercial - Transportation		133,093									133,093
324610 - Impact Fees - Residential - Culture/Recreation		9,864									9,864
324620 - Impact Fees - Commercial - Culture/Recreation		29,234									29,234
325200 - Special Assessments - Charges for Public Services	1,305	834,171									835,476
329000 - Other Permits, Fees & Special Assessments	47,036										47,036
331200 - Federal Grant - Public Safety	1,647										1,647
331350 - Federal Grant - Sewer/Wastewater											0
331390 - Federal Grant - Other Physical Environment											0
331500 - Federal Grant - Economic Environment	52,636										52,636
331900 - Federal Grant - Other		46,859				66,946					113,805
334490 - State Grant - Other Transportation											0
334500 - State Grant - Economic Environment		2,448				3,719					6,167
334700 - State Grant - Culture/Recreation											0
334900 - State Grant - Other	1,683										1,683
335120 - State Revenue Sharing - Proceeds	410,994										410,994
335130 - State Revenue Sharing - Insurance Agents County Licenses											0
335140 - State Revenue Sharing - Mobile Home Licenses				35,841							35,841
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	8,027										8,027
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	448,085										448,085
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		2,435									2,435
337900 - Local Government Unit Grants - Other											0
338000 - Shared Revenue From Other Local Units											0
339000 - Payments From Other Local Units In Lieu Of Taxes											0
341200 - Internal Service Fund Fees and Charges							1,258,261				1,258,261
341900 - Other General Government Charges and Fees											0
342100 - Service Charge - Law Enforcement Services											0
342200 - Service Charge - Fire Protection						4,249					4,249
342400 - Service Charge - Emergency Management Service Fees/Charges											0

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
342900 - Service Charge - Other Public Safety Charges and Fees	1,178	9,028									10,206
343400 - Service Charge - Garbage/Solid Waste						1,514,858					1,514,858
343600 - Service Charge - Water/Sewer Combination Utility						4,389,576					4,389,576
343800 - Service Charge - Cemetery	102,676										102,676
347200 - Service Charge - Parks and Recreation	52,469										52,469
347500 - Service Charge - Special Recreation Facilities	38,105										38,105
349000 - Other Charges for Services											0
351100 - Judgments and Fines - As Decided by County Court Criminal	365										365
351200 - Judgments and Fines - As Decided by Circuit Court Criminal											0
351500 - Judgments and Fines - As Decided by Traffic Court	58,506	16,406									74,912
354000 - Fines - Local Ordinance Violation	4,593	948									5,541
359000 - Other Judgments, Fines and Forfeits	25	14,485									14,510
361100 - Interest	17,969	20,620		1,004	1,652	80,875	11,637	358,421	44	209	492,431
361300 - Net Increase (Decrease) in Fair Value of Investments								-891,754			-891,754
361400 - Gain (Loss) on Sale of Investments								1,576,865			1,576,865
362000 - Rents and Royalties	92,489	5,924									98,413
364000 - Disposition of Fixed Assets	14,399						24,718				39,117
365000 - Sale of Surplus Materials and Scrap	54,419					976					55,395
366000 - Contributions and Donations from Private Sources		2,060		15,000							17,060
368000 - Pension Fund Contributions								756,134			756,134
369300 - Settlements											0
369900 - Other Miscellaneous Revenues	105,648	139,164		3,666		24,486	140	477			273,581
381000 - Inter-Fund Group Transfers In	505,120	1,144,673	304,172	292,336		60,862					2,307,163
383000 - Installment Purchases & Capital Lease Proceeds		109,137									109,137
384000 - Debt Proceeds											0
389400 - Proprietary - Other Grants and Donations							112,326				112,326
Grand Total	6,995,775	3,083,269	304,172	347,847	1,652	6,146,547	1,407,082	1,800,143	44	74,441	20,160,972

## Expenditures Report for FYE 2018

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	80,140										80,140
511.30 - Legislative - Operating Expenses	19,819										19,819
511.60 - Legislative - Capital Outlay											0
512.10 - Executive - Personnel Services	282,078										282,078
512.30 - Executive - Operating Expenses	19,949										19,949
512.60 - Executive - Capital Outlay											0
512.70 - Executive - Debt Service											0
513.10 - Financial and Administrative - Personnel Services	366,762										366,762
513.30 - Financial and Administrative - Operating Expenses	93,951										93,951
513.60 - Financial and Administrative - Capital Outlay											0
513.70 - Financial and Administrative - Debt Service											0



Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
515.10 - Comprehensive Planning - Personnel Services	241,360										241,360
515.30 - Comprehensive Planning - Operating Expenses	306,726									46,305	353,031
515.60 - Comprehensive Planning - Capital Outlay										92,643	92,643
518.30 - Pension Benefits - Operating Expenses											0
519.10 - Other General Government - Personnel Services											0
519.30 - Other General Government - Operating Expenses	533,318						819,322				1,352,640
519.60 - Other General Government - Capital Outlay											0
519.70 - Other General Government - Debt Service			324,240								324,240
521.10 - Law Enforcement - Personnel Services	1,588,289	224									1,588,513
521.30 - Law Enforcement - Operating Expenses	521,192	14,198						299,579			834,969
521.60 - Law Enforcement - Capital Outlay											0
521.70 - Law Enforcement - Debt Service	73,090										73,090
522.10 - Fire Control - Personnel Services		1,406,620									1,406,620
522.30 - Fire Control - Operating Expenses		236,630						522,803			759,433
522.60 - Fire Control - Capital Outlay		19,873									19,873
522.70 - Fire Control - Debt Service		57,269									57,269
534.10 - Garbage/Solid Waste - Personnel Services						560,506					560,506
534.30 - Garbage/Solid Waste - Operating Expenses						728,598					728,598
534.70 - Garbage/Solid Waste - Debt Service											0
534.90 - Garbage/Solid Waste - Other Uses						142,609					142,609
536.10 - Water/Sewer Services - Personnel Services						1,199,750					1,199,750
536.30 - Water/Sewer Services - Operating Expenses						1,276,615					1,276,615
536.60 - Water/Sewer Services - Capital Outlay											0
536.70 - Water/Sewer Services - Debt Service						206,937					206,937
536.90 - Water/Sewer Services - Other Uses						1,633,690					1,633,690
539.10 - Other Physical Environment - Personnel Services	83,135										83,135
539.30 - Other Physical Environment - Operating Expenses	32,594										32,594
539.60 - Other Physical Environment - Capital Outlay											0
541.10 - Road/Street Facilities - Personnel Services		266,452									266,452
541.30 - Road/Street Facilities - Operating Expenses	62,818	319,523									382,341
541.60 - Road/Street Facilities - Capital Outlay		300,231									300,231
549.10 - Other Transportation - Personnel Services							68,414				68,414
549.30 - Other Transportation - Operating Expenses							17,208				17,208
549.90 - Other Transportation - Other Uses							155,923				155,923
559.30 - Other Economic Development - Operating Expenses											0
572.10 - Parks/Recreation - Personnel Services	448,666										448,666
572.30 - Parks/Recreation - Operating Expenses	221,381	15,592		800							237,773
572.60 - Parks/Recreation - Capital Outlay	62,352			18,000							80,352
572.70 - Parks/Recreation - Debt Service		12,112									12,112
581.30 - Interfund Transfers Out - Operating Expenses	1,166,583	15,414		387,354		737,813					2,307,164
Grand Total	6,204,203	2,664,138	324,240	406,154		6,486,518	1,060,867	822,382		138,948	18,107,450

**Data Element Worksheet Report for FYE: 2018, Brooksville**



Affiliates Report for FYE 2018

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - City of Brooksville Community Redevelopment Agency	Blended in Primary Report	\$74,441	\$138,948	