

### Unit Information

Unit Type: City

Year: 2021

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](mailto:asullivan@cityofbrooksville.us)

Address:

201 Howell Ave  
Brooksville, FL 34601

### AFR Details

#### Revision #2 AFR

AFR Status: Verified By DFS

AFR Received Date: 8/31/2022

Audit Received Date: 6/7/2022

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$6,181,177

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 4/29/2022

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: Pt 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 2021

| Account Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total     |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|-----------|
| 311000 - Ad Valorem Taxes   | 2,771,509 | 110,274         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,881,783 |
| 312410 - First Local Option Fuel Tax                                  | 0         | 418,376         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 418,376   |
| 314100 - Utility Service Tax - Electricity                            | 975,351   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 975,351   |
| 314800 - Utility Service Tax - Propane                                | 63,344    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 63,344    |
| 315200 - Local Communications Services Taxes                          | 551,235   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 551,235   |
| 322000 - Building Permits   | 300,374   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 300,374   |
| 323100 - Franchise Fee - Electricity                                  | 797,019   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 797,019   |
| 323400 - Franchise Fee - Gas  | -30,138   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | -30,138   |
| 324110.01.02 - Impact Fees - Residential - Public Safety              | 0         | 15,566          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 15,566    |
| 324120.19.03 - Impact Fees - Commercial - Public Safety               | 0         | 1,443           | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,443     |
| 324210.01.02 - Impact Fees - Residential - Physical Environment       | 0         | 23,766          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 23,766    |
| 324220.19.03 - Impact Fees - Commercial - Physical Environment        | 0         | 2,237           | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 2,237     |
| 324310.01.02 - Impact Fees - Residential - Transportation             | 0         | 20,304          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 20,304    |
| 324320.19.03 - Impact Fees - Commercial - Transportation              | 0         | 38,447          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 38,447    |
| 324610.01.02 - Impact Fees - Residential - Culture/Recreation         | 0         | 20,961          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 20,961    |
| 325200 - Special Assessments - Charges for Public Services            | 0         | 922,133         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 922,133   |
| 329100 - Inspection Fee   | 65,283    | 21,512          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 86,795    |
| 331200 - Federal Grant - Public Safety                                | 0         | 42,611          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 42,611    |
| 331500 - Federal Grant - Economic Environment                         | 7,174     | 193,548         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 200,722   |
| 334500 - State Grant - Economic Environment                           | 0         | 35,995          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 35,995    |
| 334900 - State Grant - Other  | 0         | 0               | 0            | 0                | 0         | 72,744     | 0                | 0       | 0     | 0         | 0               | 72,744    |
| 335125 - Municipal Revenue Sharing Program - Proceeds                 | 419,610   | 6,599           | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 426,209   |
| 335140 - State Revenue Sharing - Mobile Home Licenses                 | 0         | 0               | 0            | 31,924           | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 31,924    |
| 335150 - State Revenue Sharing - Alcoholic Beverage Licenses          | 8,591     | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 8,591     |
| 335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax | 577,015   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 577,015   |
| 337900 - Local Government Unit Grants - Other                         | 8,645     | 167,367         | 0            | 0                | 0         | 2,226      | 557              | 0       | 0     | 0         | 0               | 178,795   |
| 341200 - Internal Service Fund Fees and Charges                       | 0         | 0               | 0            | 0                | 0         | 0          | 1,116,895        | 0       | 0     | 0         | 0               | 1,116,895 |
| 341900 - Other General Government Charges and Fees                    | 0         | 0               | 0            | 0                | 0         | 47,806     | 0                | 0       | 0     | 0         | 0               | 47,806    |
| 342200 - Service Charge - Fire Protection                             | 0         | 0               | 0            | 0                | 0         | 4,269      | 0                | 0       | 0     | 0         | 0               | 4,269     |
| 342900 - Service Charge - Other Public Safety Charges and Fees        | 0         | 9,007           | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 9,007     |
| 343400 - Service Charge - Garbage/Solid Waste                         | 0         | 0               | 0            | 0                | 0         | 1,735,037  | 0                | 0       | 0     | 0         | 0               | 1,735,037 |
| 343600 - Service Charge - Water/Sewer Combination Utility             | 0         | 0               | 0            | 0                | 0         | 5,322,697  | 0                | 0       | 0     | 0         | 0               | 5,322,697 |
| 343800 - Service Charge - Cemetery                                    | 112,210   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 112,210   |
| 347200 - Service Charge - Parks and Recreation                        | 34,780    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 34,780    |
| 347500 - Service Charge - Special Recreation Facilities               | 13,720    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 13,720    |

| Account Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension   | Trust | Custodial | Component Units | Total      |
|---|-----------|-----------------|--------------|------------------|-----------|------------|------------------|-----------|-------|-----------|-----------------|------------|
| 351500 - Judgments and Fines - As Decided by Traffic Court    | 69,350    | 7,350           | 0            | 0                | 0         | 0          | 0                | 0         | 0     | 0         | 0               | 76,700     |
| 354000 - Fines - Local Ordinance Violation                    | 1,677     | 0               | 0            | 0                | 0         | 0          | 0                | 0         | 0     | 0         | 0               | 1,677      |
| 359000 - Other Judgments, Fines and Forfeits                  | 0         | 98              | 0            | 0                | 0         | 0          | 0                | 0         | 0     | 0         | 0               | 98         |
| 361100 - Interest   | -1,003    | 289             | 0            | 27               | 159       | 11,616     | -1,160           | 155,120   | 4     | 0         | 0               | 165,052    |
| 361300 - Net Increase (Decrease) in Fair Value of Investments | 0         | 0               | 0            | 0                | 0         | 0          | 0                | 951,997   | 0     | 0         | 0               | 951,997    |
| 361400 - Gain (Loss) on Sale of Investments                   | 0         | 0               | 0            | 0                | 0         | 0          | 0                | 365,538   | 0     | 0         | 0               | 365,538    |
| 362000 - Rents and Royalties                                  | 195,112   | 4,013           | 0            | 0                | 0         | 0          | 0                | 0         | 0     | 0         | 0               | 199,125    |
| 364000 - Disposition of Fixed Assets                          | 68,728    | 0               | 0            | 0                | 0         | 0          | 0                | 0         | 0     | 0         | 0               | 68,728     |
| 366000 - Contributions and Donations from Private Sources     | 0         | 6,750           | 0            | 0                | 0         | 0          | 0                | 0         | 0     | 0         | 0               | 6,750      |
| 368000 - Pension Fund Contributions                           | 0         | 0               | 0            | 0                | 0         | 0          | 0                | 338,856   | 0     | 0         | 0               | 338,856    |
| 369900 - Other Miscellaneous Revenues                         | 128,468   | 191,771         | 0            | 0                | 0         | 42,383     | 0                | 1,138     | 0     | 0         | 0               | 363,760    |
| 381000 - Inter-Fund Group Transfers In                        | 587,164   | 2,272,506       | 324,293      | 312,097          | 10,000    | 7,057      | 0                | 0         | 0     | 0         | 0               | 3,513,117  |
| 384000 - Debt Proceeds  | 0         | 310,877         | 0            | 0                | 0         | 0          | 0                | 0         | 0     | 0         | 0               | 310,877    |
| 389400 - Proprietary - Other Grants and Donations             | 0         | 0               | 0            | 0                | 0         | 0          | 68,546           | 0         | 0     | 0         | 0               | 68,546     |
| Grand Total   | 7,725,218 | 4,843,800       | 324,293      | 344,048          | 10,159    | 7,245,835  | 1,184,838        | 1,812,649 | 4     | 0         | 0               | 23,490,844 |

## Expenditures Report for FYE 2021

| Account/Object Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total     |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|-----------|
| 511.10 - Legislative - Personnel Services                  | 79,793    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 79,793    |
| 511.30 - Legislative - Operating Expenses                  | 16,062    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 16,062    |
| 512.10 - Executive - Personnel Services                    | 473,501   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 473,501   |
| 512.30 - Executive - Operating Expenses                    | 16,833    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 16,833    |
| 513.10 - Financial and Administrative - Personnel Services | 462,228   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 462,228   |
| 513.30 - Financial and Administrative - Operating Expenses | 224,632   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 224,632   |
| 515.10 - Comprehensive Planning - Personnel Services       | 305,853   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 305,853   |
| 515.30 - Comprehensive Planning - Operating Expenses       | 129,906   | 239,802         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 369,708   |
| 519.10 - Other General Government - Personnel Services     | 148,039   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 148,039   |
| 519.30 - Other General Government - Operating Expenses     | 688,979   | 155,569         | 0            | 0                | 0         | 0          | 894,344          | 0       | 0     | 0         | 0               | 1,738,892 |
| 519.60 - Other General Government - Capital Outlay         | 0         | 49,900          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 49,900    |
| 519.70 - Other General Government - Debt Service           | 0         | 0               | 324,293      | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 324,293   |
| 521.30 - Law Enforcement - Operating Expenses              | 1,027,739 | 0               | 0            | 0                | 0         | 0          | 0                | 78,611  | 0     | 0         | 0               | 1,106,350 |
| 522.10 - Fire Control - Personnel Services                 | 59,955    | 1,701,264       | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 1,761,219 |
| 522.30 - Fire Control - Operating Expenses                 | 0         | 169,800         | 0            | 0                | 0         | 0          | 0                | 517,448 | 0     | 0         | 0               | 687,248   |
| 522.60 - Fire Control - Capital Outlay                     | 0         | 339,677         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 339,677   |
| 522.70 - Fire Control - Debt Service                       | 0         | 49,569          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 49,569    |
| 524.10 - Protective Inspections - Personnel Services       | 102,849   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 102,849   |
| 534.10 - Garbage/Solid Waste - Personnel Services          | 0         | 0               | 0            | 0                | 0         | 445,415    | 0                | 0       | 0     | 0         | 0               | 445,415   |



| Account/Object Code                                      | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Custodial | Component Units | Total      |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------|-----------------|------------|
| 534.30 - Garbage/Solid Waste - Operating Expenses        | 0         | 0               | 0            | 0                | 0         | 853,434    | 0                | 0       | 0     | 0         | 0               | 853,434    |
| 534.90 - Garbage/Solid Waste - Other Uses                | 0         | 0               | 0            | 0                | 0         | 73,760     | 0                | 0       | 0     | 0         | 0               | 73,760     |
| 536.10 - Water/Sewer Services - Personnel Services       | 0         | 0               | 0            | 0                | 0         | 727,724    | 0                | 0       | 0     | 0         | 0               | 727,724    |
| 536.30 - Water/Sewer Services - Operating Expenses       | 0         | 0               | 0            | 0                | 0         | 1,444,907  | 0                | 0       | 0     | 0         | 0               | 1,444,907  |
| 536.70 - Water/Sewer Services - Debt Service             | 0         | 0               | 0            | 0                | 0         | 180,367    | 0                | 0       | 0     | 0         | 0               | 180,367    |
| 536.90 - Water/Sewer Services - Other Uses               | 0         | 0               | 0            | 0                | 0         | 1,592,975  | 0                | 0       | 0     | 0         | 0               | 1,592,975  |
| 539.10 - Other Physical Environment - Personnel Services | 85,179    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 85,179     |
| 539.30 - Other Physical Environment - Operating Expenses | 23,937    | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 23,937     |
| 541.10 - Road/Street Facilities - Personnel Services     | 0         | 633,398         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 633,398    |
| 541.30 - Road/Street Facilities - Operating Expenses     | 0         | 353,214         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 353,214    |
| 541.60 - Road/Street Facilities - Capital Outlay         | 0         | 573,282         | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 573,282    |
| 541.70 - Road/Street Facilities - Debt Service           | 0         | 15,823          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 15,823     |
| 549.10 - Other Transportation - Personnel Services       | 0         | 0               | 0            | 0                | 0         | 0          | 97,338           | 0       | 0     | 0         | 0               | 97,338     |
| 549.30 - Other Transportation - Operating Expenses       | 0         | 0               | 0            | 0                | 0         | 0          | 35,364           | 0       | 0     | 0         | 0               | 35,364     |
| 549.90 - Other Transportation - Other Uses               | 0         | 0               | 0            | 0                | 0         | 0          | 173,700          | 0       | 0     | 0         | 0               | 173,700    |
| 572.10 - Parks/Recreation - Personnel Services           | 291,633   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 291,633    |
| 572.30 - Parks/Recreation - Operating Expenses           | 126,120   | 19,377          | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 145,497    |
| 572.60 - Parks/Recreation - Capital Outlay               | 370,945   | 0               | 0            | 0                | 0         | 0          | 0                | 0       | 0     | 0         | 0               | 370,945    |
| 581.90 - Interfund Transfers Out - Other Uses            | 2,077,452 | 20,214          | 0            | 390,543          | 0         | 1,024,910  | 0                | 0       | 0     | 0         | 0               | 3,513,119  |
| Grand Total  | 6,711,635 | 4,320,889       | 324,293      | 390,543          | 0         | 6,343,492  | 1,200,746        | 596,059 | 0     | 0         | 0               | 19,887,657 |

Data Element Worksheet Report for FYE: 2021, Brooksville

Affiliates Report for FYE 2021

| Affiliated Entity   | Type                      | Total Revenues | Total Expenditures | Total Debt |
|---|---------------------------|----------------|--------------------|------------|
| Special District - City of Brooksville Community Redevelopment Agency | Blended in Primary Report | \$165,332      | \$46,254           | \$0        |

Supplemental Information Report for FYE 2021

Compensation



| Affiliated Entity                                  | Type                      | Total Employees | Total Employee Compensation Earned or Awarded | Total Contractors | Total Contractor Compensation Earned or Awarded |
|--|---------------------------|-----------------|---|-------------------|---|
| City of Brooksville Community Redevelopment Agency | Blended in Primary Report | 0               | 0   | 0                 | 0   |

Construction Projects