

### Unit Information

Unit Type: City

Year: 2013

Unit Name: Brooksville

Unit Dependency:

Unit Status: Active

### Location Information

Name: Mr. James M. Delach

Title: Asst. Director of Finance

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: 6/16/2014

Audit Received Date: 6/11/2014

Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$13,196,301

### Audit Information

Was an audit performed? Yes

Audit Performed Date: 5/2/2014

Auditor Name: CliftonLarsonAllen LLP

Address:  
402 South Kentucky Ave.  
Suite600  
Lakeland, Florida 33801

### Certification

#### Chief Financial Officer

Name: James M. Delach

Title: Asst. Finance Director

#### Chairman/Elected Official

Name: Kevin Hohn

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 2013

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
311000 - Ad Valorem Taxes	2,399,500									77,577	2,477,077
312410 - First Local Option Fuel Tax		247,184									247,184
314100 - Utility Service Tax - Electricity	705,080										705,080
314800 - Utility Service Tax - Propane	36,976										36,976
315000 - Communications Service Tax (Chapter 202)	496,677										496,677
322000 - Building Permits	97,211										97,211
323100 - Franchise Fee - Electricity	603,249										603,249
323400 - Franchise Fee - Gas	6,052										6,052
324110 - Impact Fees - Residential - Public Safety		594									594
324210 - Impact Fees - Residential - Physical Environment		1,047									1,047
324310 - Impact Fees - Residential - Transportation		-3,518									-3,518
324610 - Impact Fees - Residential - Culture/Recreation		747									747
325200 - Special Assessments - Charges for Public Services		301,972									301,972
329000 - Other Permits, Fees & Special Assessments	38,634										38,634
331200 - Federal Grant - Public Safety		28,775									28,775
331500 - Federal Grant - Economic Environment						40					40
331900 - Federal Grant - Other	1,809	77,082									78,891
334900 - State Grant - Other						127,394					127,394
335120 - State Revenue Sharing - Proceeds	402,485										402,485
335140 - State Revenue Sharing - Mobile Home Licenses				32,693							32,693
335150 - State Revenue Sharing - Alcoholic Beverage Licenses	5,476										5,476
335180 - State Revenue Sharing - Local Government Half-Cent Sales Tax	344,948										344,948
335210 - State Revenue Sharing - Firefighter Supplemental Compensation		3,250									3,250
341200 - Internal Service Fund Fees and Charges							273,384				273,384
342200 - Service Charge - Fire Protection						4,194					4,194
342900 - Service Charge - Other Public Safety Charges and Fees	9,821										9,821
343400 - Service Charge - Garbage/Solid Waste						1,303,021					1,303,021
343600 - Service Charge - Water/Sewer Combination Utility						3,543,637					3,543,637
343800 - Service Charge - Cemetery	45,779										45,779
347200 - Service Charge - Parks and Recreation	50,368										50,368
347500 - Service Charge - Special Recreation Facilities	25,198	23,005									48,203
351100 - Judgments and Fines - As Decided by County Court Criminal	570										570
351200 - Judgments and Fines - As Decided by Circuit Court Criminal	160										160
351500 - Judgments and Fines - As Decided by Traffic Court	60,538	7,894									68,432
354000 - Fines - Local Ordinance Violation	1,888	2,713,342									2,715,230
359000 - Other Judgments, Fines and Forfeits		40,125									40,125
361100 - Interest	847	609		1,632	603	2,450	-687	235,220	7	563	241,244
361300 - Net Increase (Decrease) in Fair Value of Investments	460	2,650	29	641	668	3,131	354	267,398	23		275,354
361400 - Gain (Loss) on Sale of Investments								509,973			509,973
362000 - Rents and Royalties	71,318										71,318
364000 - Disposition of Fixed Assets		4,804					8,497				13,301
365000 - Sale of Surplus Materials and Scrap		761									761
366000 - Contributions and Donations from Private Sources	264	2,000									2,264

Account Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
368000 - Pension Fund Contributions								547,969			547,969
369900 - Other Miscellaneous Revenues	129,869	15,450				31,061	386	241	24,440		201,447
381000 - Inter-Fund Group Transfers In	1,062,064	1,248,989	316,215	403,780	10,009				31,925		3,072,982
	Grand Total	6,597,241	4,716,762	316,244	438,746	11,280	5,014,928	281,934	1,560,801	56,395	19,072,471

Expenditures Report for FYE 2013

Account/Object Code	General	Special Revenue	Debt Service	Capital Projects	Permanent	Enterprise	Internal Service	Pension	Trust	Component Units	Total
511.10 - Legislative - Personnel Services	61,463										61,463
511.30 - Legislative - Operating Expenses	30,972										30,972
512.10 - Executive - Personnel Services	236,176										236,176
512.30 - Executive - Operating Expenses	7,984										7,984
513.10 - Financial and Administrative - Personnel Services	291,363										291,363
513.30 - Financial and Administrative - Operating Expenses	102,966										102,966
515.10 - Comprehensive Planning - Personnel Services	254,125										254,125
515.30 - Comprehensive Planning - Operating Expenses	115,247	77,082								51,441	243,770
515.60 - Comprehensive Planning - Capital Outlay										21,337	21,337
519.30 - Other General Governmental Services - Operating Expenses	538,274								38,465		576,739
519.60 - Other General Governmental Services - Capital Outlay	11,889										11,889
519.70 - Other General Governmental Services - Debt Service			314,728								314,728
521.10 - Law Enforcement - Personnel Services	1,724,156	79,347									1,803,503
521.30 - Law Enforcement - Operating Expenses	269,857	2,153,706						33,885			2,457,448
521.60 - Law Enforcement - Capital Outlay	12,680	94,409		133,285							240,374
522.10 - Fire Control - Personnel Services		1,300,766									1,300,766
522.30 - Fire Control - Operating Expenses		118,867						369,616			488,483
522.70 - Fire Control - Debt Service		59,534									59,534
534.10 - Garbage/Solid Waste Control Services - Personnel Services						437,253					437,253
534.30 - Garbage/Solid Waste Control Services - Operating Expenses						672,796					672,796
534.90 - Garbage/Solid Waste Control Services - Other Uses						149,090					149,090
536.10 - Water-Sewer Combination Services - Personnel Services						1,086,095					1,086,095
536.30 - Water-Sewer Combination Services - Operating Expenses						1,110,716					1,110,716
536.70 - Water-Sewer Combination Services - Debt Service						358,999					358,999
536.90 - Water-Sewer Combination Services - Other Uses						1,369,295					1,369,295
539.10 - Other Physical Environment - Personnel Services	81,223										81,223
539.30 - Other Physical Environment - Operating Expenses	22,728										22,728
539.60 - Other Physical Environment - Capital Outlay	5,181										5,181
541.10 - Road and Street Facilities - Personnel Services	203,422										203,422
541.30 - Road and Street Facilities - Operating Expenses	352,025			922,333							1,274,358
541.60 - Road and Street Facilities - Capital Outlay				113,000							113,000
549.10 - Other Transportation Systems/Services - Personnel Services							64,568				64,568
549.30 - Other Transportation Systems/Services - Operating Expenses							22,654				22,654
549.90 - Other Transportation Systems/Services - Other Uses							103,402				103,402
572.10 - Parks and Recreation - Personnel Services	442,593	-233									442,360
572.30 - Parks and Recreation - Operating Expenses	211,016	15,528		174							226,718
572.60 - Parks and Recreation - Capital Outlay	4,250	199,935		9,650							213,835
581.30 - Inter-Fund Group Transfers Out - Operating Expenses	1,299,176	455,406		359,719		764,295	187,031		7,355		3,072,982
Grand Total	6,278,766	4,554,347	314,728	1,538,161		5,948,539	377,655	403,501	45,820	72,778	19,534,295

**Data Element Worksheet Report for FYE: 2013, Brooksville**



Affiliates Report for FYE 2013

Affiliated Entity	Type	Total Revenues	Total Expenditures	Total Debt
Special District - Brooksville Fire District	Independently Reported	\$0	\$0	\$0
Special District - Brooksville Housing Authority	Independently Reported	\$97,992	\$468,923	\$0
Special District - City of Brooksville Community Redevelopment Agency	Blended in Primary Report	\$78,140	\$72,778	\$0