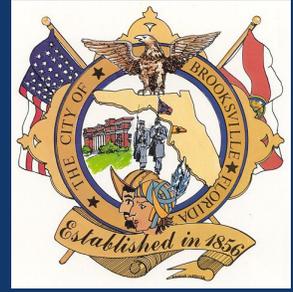


# CITY OF BROOKSVILLE



**FISCAL YEAR  
BUDGET 2024**



**General Fund Revenue and Expense Summary**

	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>Prior Year Carry forward</b>	<b>\$3,342,911</b>	<b>\$4,775,834</b>
<b>REVENUE SUMMARY</b>		
Ad Valorem Taxes - 5.9	\$3,166,825	\$3,559,175
Ad Valorem - Delinquent	\$15,000	\$5,000
Public Services Taxes	\$965,000	\$1,015,000
Franchise Fees	\$1,260,500	\$1,489,247
Licenses and Permits	\$413,000	\$413,000
State Shared Revenue	\$1,019,204	\$1,117,125
Intergovernmental Revenue	\$351,500	\$351,500
Cemetery Revenue	\$123,200	\$90,350
Jerome Brown Center Revenue	\$19,700	\$12,500
Parks Revenue	\$42,200	\$42,200
Fines and Violations	\$2,500	\$2,500
Interest	\$6,000	\$26,624
Rentals	\$200,266	\$202,649
ARPA - Revenue Replacement	\$192,500	\$155,000
Miscellaneous and Other Revenue	\$44,900	\$48,000
Transfers In	\$122,050	\$328,557
<b>Revenue Before P/Y Carry forward</b>	<b>\$7,944,345</b>	<b>\$8,858,427</b>
<b>TOTAL REVENUES</b>	<b>\$11,287,256</b>	<b>\$13,634,261</b>
<b>EXPENSE SUMMARY</b>		
General Government	\$768,604	\$1,238,824
City Council	\$139,254	\$196,744
City Manager's Office	\$502,630	\$632,129
Technology Services	\$391,730	\$408,933
Human Resources Division	\$165,704	\$297,223
Development	\$467,981	\$513,767
Building Division	\$307,061	\$400,813
Finance Department	\$349,705	\$369,131
Law Enforcement Service	\$1,078,980	\$1,138,147
General Fund Transfer to Fire Dept Fund 143	\$1,039,870	\$1,155,502
Parks & Recreation Department	\$2,502,069	\$2,570,294
Cemetery	\$398,432	\$240,710
Chinsegut Hill	\$0	\$162,330
Buildings & Facilities Division	\$381,524	\$440,111
General Fund Transfer to Streets Dept Fund 108	\$327,258	\$1,853,281
<b>Expense Total Before Reserves</b>	<b>\$8,820,802</b>	<b>\$11,617,939</b>
<b>Reserves</b>	<b>2,466,454</b>	<b>2,016,322</b>
<b>TOTAL EXPENSES</b>	<b>11,287,256</b>	<b>13,634,261</b>

**General Fund Revenue**

		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
001-000-311-40000	Ad Valorem Taxes	\$2,768,795	\$2,924,740	\$3,166,825	\$3,559,175
001-000-311-40001	Delinq't Ad Valorem	\$2,714	\$2,248	\$15,000	\$5,000
	<b>Total Ad Valorem Taxes</b>	<b>\$2,771,509</b>	<b>\$2,926,988</b>	<b>\$3,181,825</b>	<b>\$3,564,175</b>
001-000-314-41100	Public Service Taxes - Electricity	\$975,351	\$1,033,407	\$900,000	\$950,000
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$63,344	\$62,504	\$65,000	\$65,000
	<b>Total Public Services Taxes</b>	<b>\$1,038,695</b>	<b>\$1,095,911</b>	<b>\$965,000</b>	<b>\$1,015,000</b>
001-000-323-40301	Franchise Fees - Electricity	\$797,019	\$828,230	\$735,000	\$800,000
001-000-323-40400	Peoples Gas Franchise Fees	(\$30,138)	\$29,104	\$25,500	\$30,000
001-000-323-40200	Comm Service Tax	\$551,235	\$588,526	\$500,000	\$659,247
	<b>Total Franchise Fees</b>	<b>\$1,318,116</b>	<b>\$1,445,860</b>	<b>\$1,260,500</b>	<b>\$1,489,247</b>
001-000-329-42102	Tree Removal Permit	\$2,075	\$0	\$3,000	\$3,000
001-000-329-42104	Monuments Permits-Cemetery	\$189	\$0	\$0	\$0
001-000-322-42200	Building Permits	\$300,374	\$609,232	\$350,000	\$350,000
001-000-329-42900	Other Licenses, Fees, and Permits	\$63,019	\$87,316	\$60,000	\$60,000
	<b>Total Licenses and Permits</b>	<b>\$365,657</b>	<b>\$696,548</b>	<b>\$413,000</b>	<b>\$413,000</b>
001-000-335-45120	State Revenue Shared Proceeds	\$419,610	\$437,474	\$428,529	\$436,185
001-000-335-45150	Alcoholic Beverage Licenses	\$8,591	\$8,455	\$10,000	\$8,500
001-000-335-45180	Local Govt. Half Cent Sales Tax	\$577,015	\$645,789	\$580,675	\$672,440
	<b>Total State Shared Revenue</b>	<b>\$1,005,216</b>	<b>\$1,091,718</b>	<b>\$1,019,204</b>	<b>\$1,117,125</b>
001-000-331-43200	Federal Grants	\$7,174	\$198,786	\$0	\$0
001-000-331-43500	Federal Grants: Economic Environment	\$0	\$0	\$0	\$0
001-000-334-44900	Other State Grants	\$0	\$150,473	\$112,500	\$112,500
001-000-337-47000	Funds from Other Local Units	\$8,645	\$0	\$239,000	\$239,000
	<b>Total Intergovernmental Revenue</b>	<b>\$15,819</b>	<b>\$349,259</b>	<b>\$351,500</b>	<b>\$351,500</b>
001-000-343-48690	Cremation Vault	\$88	\$0	\$2,000	\$1,000
001-000-343-48695	Cemetery Lot Sales	\$107,807	\$145,855	\$110,000	\$80,000
001-000-343-48696	Cremation Lot Sales	\$145	\$1,750	\$5,000	\$5,000
001-000-343-48697	Cemetery Sales - Special Use Fee	\$365	\$0	\$2,000	\$1,500
001-000-343-48698	Columbarium	\$334	\$0	\$2,500	\$1,150
001-000-369-48897	Cemetery-Miscellaneous Revenue	\$284	\$0	\$500	\$500
001-000-343-48691	Cemetery Transfer Fee	\$199	\$0	\$200	\$200

**General Fund Revenue**

		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
001-000-343-48692	Cemetery Staking Plots	\$2,614	\$1,300	\$1,000	\$1,000
	<b>Cemetery Revenue</b>	<b>\$112,494</b>	<b>\$148,905</b>	<b>\$123,200</b>	<b>\$90,350</b>
001-000-369-48899	JBCC-Miscellaneous Revenue	\$379	\$0	\$0	\$0
001-000-347-48723	Facility Rental Fee	\$13,720	\$19,047	\$18,000	\$10,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$1,418	\$4,028	\$1,700	\$2,500
	<b>Jerome Brown Center Revenue</b>	<b>\$15,517</b>	<b>\$23,075</b>	<b>\$19,700</b>	<b>\$12,500</b>
001-000-347-48737	League Fees Softball	\$4,200	\$0	\$10,000	\$10,000
001-000-347-48738	Practice Lessons Softball	\$3,522	\$7,596	\$5,000	\$5,000
001-000-347-48739	Tournament Fees	\$0	\$0	\$200	\$200
001-000-347-48743	Pavilion Facility Fees	\$5,640	\$4,449	\$6,500	\$6,500
001-000-363-48821	School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000
001-000-369-48900	Parks-Miscellaneous Revenue	\$550	\$340	\$500	\$500
	<b>Parks Revenue</b>	<b>\$33,912</b>	<b>\$32,385</b>	<b>\$42,200</b>	<b>\$42,200</b>
	<b>Total Charges For Service</b>	<b>\$161,923</b>	<b>\$204,365</b>	<b>\$185,100</b>	<b>\$145,050</b>
001-000-351-48801	Court Fines	\$69,350	\$28,291	\$0	\$0
001-000-354-48805	Violations of Local Ordinances	\$1,677	\$426	\$2,500	\$2,500
	<b>Total Fines and Violations</b>	<b>\$71,027</b>	<b>\$28,717</b>	<b>\$2,500</b>	<b>\$2,500</b>
001-000-361-48808	Interest-FMlvt	(\$1,473)	(\$36,066)	\$5,000	\$5,000
001-000-361-48811	Interest on SBA	\$470	\$3,289	\$1,000	\$1,000
001-000-361-48832	Interest Income - Lease	\$0	\$20,624	\$0	\$20,624
	<b>Total Interest</b>	<b>(\$1,003)</b>	<b>(\$12,153)</b>	<b>\$6,000</b>	<b>\$26,624</b>
001-000-362-48815	Rent - City Hall (3rd floor)	\$117,800	\$125,071	\$120,822	\$120,822
001-000-362-48817	Rent-HCSO	\$77,130	\$79,788	\$79,444	\$81,827
001-000-362-48820	Rent-PDCS	\$182	\$0	\$0	\$0
	<b>Total Rentals</b>	<b>\$195,112</b>	<b>\$204,859</b>	<b>\$200,266</b>	<b>\$202,649</b>
001-000-331-43706	APRA - Revenue Replacement	\$0	\$0	\$192,500	\$155,000
	<b>Total ARPA - Revenue Replacement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,500</b>	<b>\$155,000</b>

**General Fund Revenue**

		<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
001-000-364-48840	Sale or Disposal of Fixed Assets-Govern.	\$68,728	\$0	\$0	\$0
001-000-365-48850	Sales of Surplus Materials	\$0	\$0	\$1,000	\$1,000
001-000-369-48860	Contributions and Donations	\$82	\$0	\$0	\$0
001-000-369-48889	Credit Card Rebate	\$1,658	\$2,107	\$1,900	\$2,000
001-000-369-48890	Miscellaneous Revenue	\$35,393	\$35,147	\$12,000	\$15,000
001-000-369-48901	Miscellaneous Revenue - Fire	\$59,955	\$0	\$0	\$0
001-000-369-48892	CRA Service Fee	\$27,950	\$27,950	\$30,000	\$30,000
	<b>Total Miscellaneous and Other Revenue</b>	<b>\$195,985</b>	<b>\$65,204</b>	<b>\$44,900</b>	<b>\$48,000</b>
001-000-381-49309	Trans In from Capital Impr. Rev. Fund	\$16,250	\$16,380	\$22,050	\$22,050
001-000-381-49401	Trans In from Utilities	\$413,190	\$75,000	\$75,000	\$217,733
001-000-381-49403	Trans In from Solid Waste	\$97,512	\$25,000	\$25,000	\$88,774
	<b>Total Transfers In</b>	<b>\$587,164</b>	<b>\$116,380</b>	<b>\$122,050</b>	<b>\$328,557</b>
	<b>TOTAL REVENUE</b>	<b>\$7,725,220</b>	<b>\$8,213,656</b>	<b>\$7,944,345</b>	<b>\$8,858,427</b>



**General Fund Expense Summary**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>General Government</b>				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$584,236	\$688,755	\$748,025	\$914,444
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$303,688
Transfers	\$21,163	\$21,308	\$20,579	\$20,692
	<b>\$605,399</b>	<b>\$710,063</b>	<b>\$768,604</b>	<b>\$1,238,824</b>
<b>City Council</b>				
Personnel Services	\$45,278	\$47,154	\$50,474	\$51,139
Operating expenses	\$16,062	\$27,216	\$50,280	\$100,605
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$34,515	\$34,515	\$38,500	\$45,000
	<b>\$95,854</b>	<b>\$108,885</b>	<b>\$139,254</b>	<b>\$196,744</b>
<b>City Manager's Office</b>				
Personnel Services	\$425,180	\$436,804	\$424,989	\$525,548
Operating expenses	\$16,808	\$19,085	\$39,141	\$52,581
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$48,321	\$34,515	\$38,500	\$54,000
	<b>\$490,309</b>	<b>\$490,404</b>	<b>\$502,630</b>	<b>\$632,129</b>
<b>Technology Services</b>				
Personnel Services	\$64,844	\$73,261	\$119,647	\$132,350
Operating expenses	\$172,671	\$275,350	\$191,683	\$258,583
Capital Outlay	\$0	\$0	\$65,000	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$6,903	\$6,903	\$15,400	\$18,000
	<b>\$244,418</b>	<b>\$355,514</b>	<b>\$391,730</b>	<b>\$408,933</b>



**General Fund Expense Summary**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Human Resources</b>				
Personnel Services	\$86,654	\$150,871	\$134,374	\$169,573
Operating expenses	\$25,272	\$26,926	\$15,930	\$109,650
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$6,403	\$20,709	\$15,400	\$18,000
	<b>\$118,329</b>	<b>\$198,506</b>	<b>\$165,704</b>	<b>\$297,223</b>
<b>Development</b>				
Personnel Services	\$271,339	\$313,704	\$339,403	\$379,179
Operating expenses	\$104,629	\$81,801	\$49,729	\$88,974
Capital Outlay	\$0	\$0	\$40,000	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$34,895	\$34,969	\$38,848	\$45,614
	<b>\$410,863</b>	<b>\$430,474</b>	<b>\$467,981</b>	<b>\$513,767</b>
<b>Building Division</b>				
Personnel Services	\$102,850	\$230,976	\$233,491	\$294,915
Operating expenses	\$0	\$5,899	\$50,470	\$66,316
Capital Outlay	\$0	\$39,682	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$20,709	\$23,100	\$39,582
	<b>\$102,850</b>	<b>\$297,266</b>	<b>\$307,061</b>	<b>\$400,813</b>
<b>Finance</b>				
Personnel Services	\$262,147	\$280,456	\$299,401	\$270,158
Operating expenses	\$16,818	\$17,622	\$19,504	\$71,973
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$27,612	\$27,612	\$30,800	\$27,000
	<b>\$306,577</b>	<b>\$325,690</b>	<b>\$349,705</b>	<b>\$369,131</b>



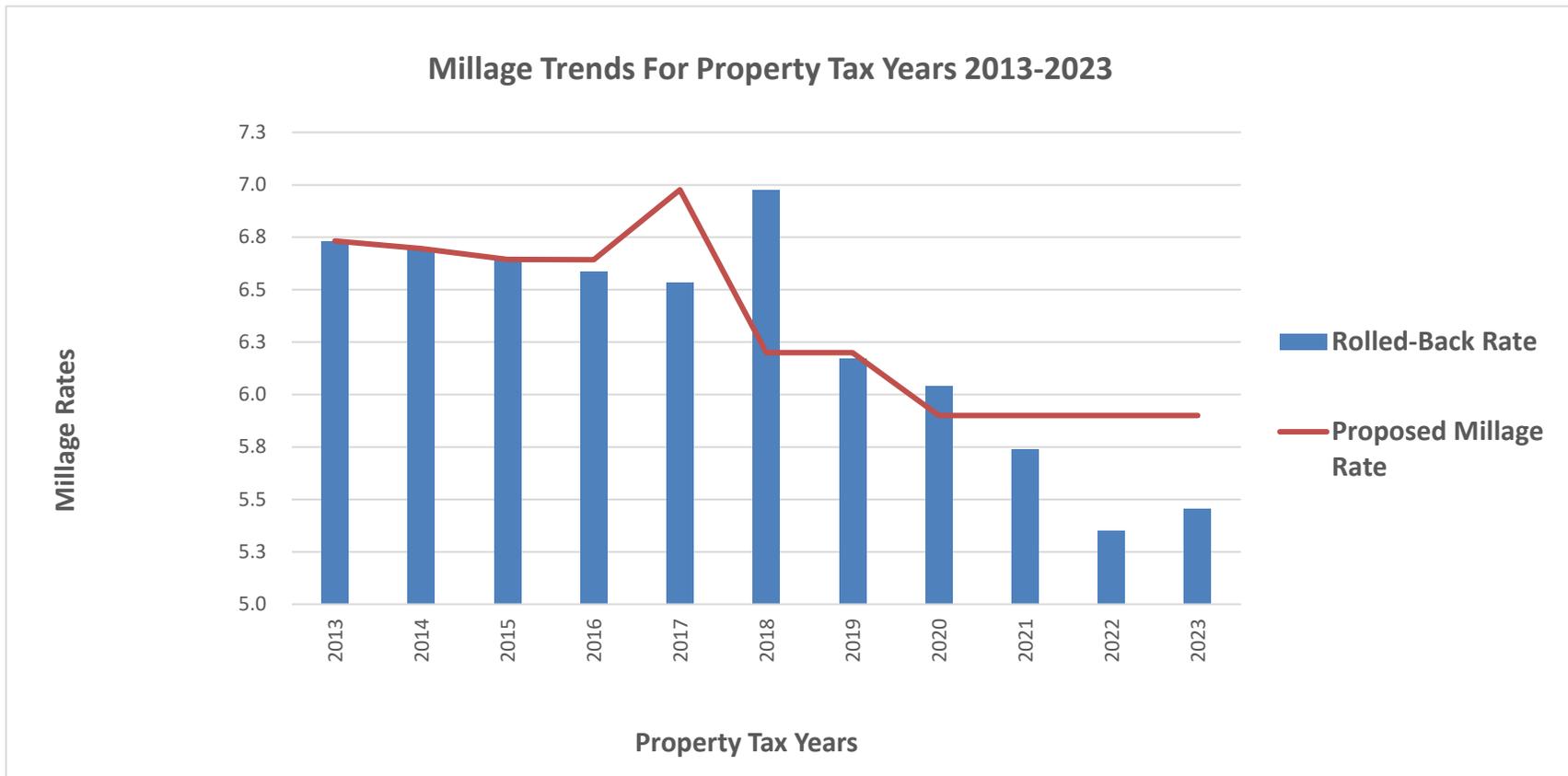
**General Fund Expense Summary**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Law Enforcement Service</b>				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$1,027,739	\$1,029,273	\$1,078,980	\$1,138,147
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
	<b>\$1,027,739</b>	<b>\$1,029,273</b>	<b>\$1,078,980</b>	<b>\$1,138,147</b>
<b>General Fund Transfer to Fire Dept Fund 143</b>				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$879,502	\$843,100	\$1,039,870	\$1,155,502
	<b>\$879,502</b>	<b>\$843,100</b>	<b>\$1,039,870</b>	<b>\$1,155,502</b>
<b>Parks and Recreation</b>				
Personnel Services	\$250,215	\$290,893	\$456,196	\$690,556
Operating Expenses	\$120,180	\$125,848	\$268,324	\$291,651
Capital Outlay	\$333,457	\$321,254	\$1,683,000	\$1,438,000
Debt Service	\$0	\$1,231	\$0	\$1,231
Transfers	\$59,332	\$65,817	\$94,549	\$148,856
	<b>\$763,184</b>	<b>\$805,043</b>	<b>\$2,502,069</b>	<b>\$2,570,294</b>
<b>Cemetery</b>				
Personnel Services	\$71,373	\$88,302	\$138,080	\$143,723
Operating expenses	\$23,937	\$24,334	\$73,401	\$46,405
Capital Outlay	\$4,298	\$34,732	\$148,000	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$29,745	\$29,930	\$38,951	\$50,582
	<b>\$129,352</b>	<b>\$177,298</b>	<b>\$398,432</b>	<b>\$240,710</b>



**General Fund Expense Summary**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Chinsegut Hill</b>				
Personnel Services	\$0	\$0	\$0	\$78,086
Operating expenses	\$0	\$0	\$0	\$75,244
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$9,000
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,330</b>
<b>Building &amp; Facilities</b>				
Personnel Services	\$127,307	\$156,674	\$164,811	\$218,571
Operating expenses	\$104,399	\$119,389	\$151,069	\$182,619
Capital Outlay	\$33,190	\$102,405	\$40,000	\$0
Debt Service	\$0	\$1,231	\$0	\$1,231
Transfers	\$23,527	\$24,082	\$25,644	\$37,690
	<b>\$288,423</b>	<b>\$403,781</b>	<b>\$381,524</b>	<b>\$440,111</b>
<b>General Fund Transfer to Streets Dept Fund 108</b>				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$1,155,549	\$1,542,050	\$327,258	\$1,853,281
	<b>\$1,155,549</b>	<b>\$1,542,050</b>	<b>\$327,258</b>	<b>\$1,853,281</b>
<b>TOTAL GENERAL FUND</b>	<b>\$6,650,788</b>	<b>\$7,717,347</b>	<b>\$8,820,802</b>	<b>\$11,617,939</b>



### Millage Rate Information

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Current Year Gross Taxable Value	371,205,008	381,361,875	387,026,317	400,496,222	409,873,811	432,282,271	442,240,194	484,859,624	517,597,564	585,181,666	682,130,492
Prior Year Final Gross Taxable Value	373,743,243	372,710,401	376,058,431	383,231,221	397,007,241	410,456,930	430,698,776	442,579,145	486,115,661	516,974,038	602,017,780
Rolled-Back Rate	6.7317	6.6962	6.6439	6.5882	6.5329	6.9775	6.1738	6.0389	5.7387	5.3530	5.4539
Proposed Millage Rate	6.7317	6.6962	6.6439	6.6426	6.9763	6.2000	6.2000	5.9000	5.9000	5.9000	5.9000
Difference between Rates	-0.0166	0.0000	0.0000	0.0000	-0.4434	0.7775	-0.0262	0.1389	0.1389	-0.1613	-0.4461
Ad Valorem Revenue at Rolled-back Rate	2,498,841	2,553,675	2,571,364	2,638,549	2,677,665	3,016,250	2,730,303	2,928,019	2,970,337	3,132,477	3,720,271
Ad Valorem Revenue at proposed rate	2,498,841	2,553,675	2,571,364	2,660,336	2,859,403	2,680,150	2,741,889	2,860,672	3,053,826	3,452,572	4,024,570
Difference in Ad Valorem Revenue	0	0	0	21,787	181,738	-336,099	11,587	-67,347	83,488	320,094	304,298
Value of a Mill (1.0000)	371,205	381,362	387,026	400,496	409,874	432,282	442,240	484,860	517,598	682,130	682,130
Value of tenth of Mill (0.1000)	37,121	38,136	38,703	40,050	40,987	43,228	44,224	48,486	51,760	68,213	68,213
Value of hundredth of Mill (0.0100)	3,712	3,814	3,870	4,005	4,099	4,323	4,422	4,849	5,176	6,821	6,821

**Millage Rate Matrix:**

Current Year Taxable Value for budgeting purposes: 585,181,666.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	5,851,817	2,131,545
9.9000	5,793,298	2,073,027
9.8000	5,734,780	2,014,509
9.7000	5,676,262	1,955,991
9.6000	5,617,744	1,897,473
9.5000	5,559,226	1,838,954
9.4000	5,500,708	1,780,436
9.3000	5,442,189	1,721,918
9.2000	5,383,671	1,663,400
9.1000	5,325,153	1,604,882
9.0000	5,266,635	1,546,364
8.9000	5,208,117	1,487,845
8.8000	5,149,599	1,429,327
8.7000	5,091,080	1,370,809
8.6000	5,032,562	1,312,291
8.5000	4,974,044	1,253,773
8.4000	4,915,526	1,195,255
8.3000	4,857,008	1,136,736
8.2000	4,798,490	1,078,218
8.1000	4,739,971	1,019,700
8.0000	4,681,453	961,182
7.9000	4,622,935	902,664
7.8000	4,564,417	844,146
7.7500	4,535,158	814,886
7.7000	4,505,899	785,627
7.6000	4,447,381	727,109

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	4,388,862	668,591
7.4000	4,330,344	610,073
7.3000	4,271,826	551,555
7.2500	4,242,567	522,296
7.1000	4,154,790	434,518
7.0000	4,096,272	376,000
6.9763	4,082,403	362,131
6.9000	4,037,753	317,482
6.8500	4,008,494	288,223
6.8000	3,979,235	258,964
6.7500	3,949,976	229,705
6.7000	3,920,717	200,446
6.6500	3,891,458	171,187
6.6426	3,887,128	166,856
6.6000	3,862,199	141,928
6.5329	3,822,933	102,662
6.5000	3,832,940	112,668
6.5000	3,803,681	83,409
6.4000	3,745,163	24,891
6.3000	3,686,644	-33,627
6.2000	3,628,126	-92,145
6.0389	3,533,854	-186,418
6.0000	3,511,090	-209,181
5.9000	3,452,572	-267,700
5.8000	3,394,054	-326,218
5.4539	3,191,522	-528,749



**SCHEDULE OF DEBT SERVICE**

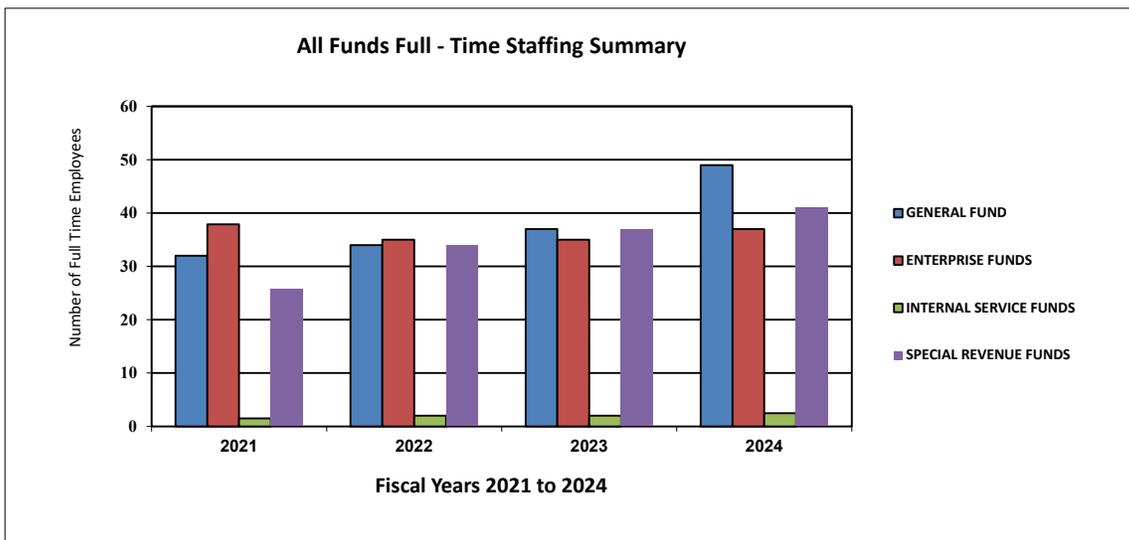
Fund/Division	Amount Issued	Principal Balance at 9 30 23	Maturity Date	Interest Rate	Due FY 2024	Due FY 2025	Due FY 2026	Due FY 2027	Due FY 2028
1 Street Department Fund 108/Sun Trust Patch Truck Loan	\$109,137	\$44,819	8/24/2026	3.77%	\$15,824	\$15,824	\$15,824	\$0	\$0
2 Fire Department Fund 143/USDA Loan	\$94,500	\$60,634	08/05/2031	2.75%	\$7,563	\$7,563	\$7,563	\$7,563	\$7,563
3 Fire Department Fund 143/Truist Mini-Pumper Loan (began 03/08/21)	\$310,877	\$274,881	08/08/2036	2.13%	\$24,430	\$24,430	\$24,430	\$24,430	\$24,430
4 General Fund/Capital Improvement Rev. Fund/USDA Loan*	\$258,800	\$94,000	09/01/2032	4.125%	\$12,878	\$13,506	\$13,094	\$13,681	\$13,681
5 General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy	\$3,333,022	\$919,372	10/01/2026	4.136%	\$303,780	\$303,780	\$303,780	\$0	\$0
6 DPW Building Loan	\$3,500,000	\$3,316,430	06/01/2037	3.500%	\$303,688	\$303,688	\$303,688	\$303,688	\$303,688
Performance Projects. City-wide energy projects were funded.	\$7,606,336	\$4,710,136			\$364,475	\$365,103	\$364,691	\$45,674	\$45,674
7 Wastewater /ARRA Loan WW 270200	\$632,980	\$271,109	02/15/2031	2.30%	\$39,562	\$39,562	\$39,562	\$39,562	\$39,562
8 Wastewater / Direct State Revolving Fund Loan WW270201	\$411,383	\$179,302	02/15/2031	2.30%	\$26,165	\$26,165	\$26,165	\$26,165	\$26,165
9 Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds	\$9,510,366	\$3,636,606	10/1/2027	2.97%	\$793,522	\$789,778	\$785,974	\$782,083	\$0
	\$10,554,729	\$4,087,016			\$859,249	\$855,505	\$851,701	\$847,810	\$65,727
<b>TOTAL</b>	<b>\$18,161,065</b>	<b>\$8,797,152</b>			<b>\$1,223,724</b>	<b>\$1,220,608</b>	<b>\$1,216,392</b>	<b>\$893,484</b>	<b>\$111,401</b>

Legend	Debt Type	Bond Or Note Holder	Issued Fiscal Year	Revenue Source
1 Patch Truck	2018 Loan	SunTrust Bank	FY 2018	Streets Department Revenue Fund 108
2 Fire Truck (Engine)	2016 Bonds	USDA Rural Development	FY 2016	Fire Department Revenue Fund 143
3 Fire Truck (Mini-Pumper)	Note Payable	Truist Bank	FY 2021	Fire Department Revenue Fund 143
4 2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA Rural Development	FY 2006	Mobile Home License Revenue Fund 309
5 Energy Performance Projects (City Hall Roofing and HVAC Renovations, Public Works and Police Dept. HVAC Renovation. Radio Read Water Meters and Walking Trail Lights)	Note Payable	SunTrust Equipment Leasing	FY 2011	General Fund and Utility Revenues Fund 001 and 401
6 DPW Building Loan	Note Payable	Truist Bank	FY 2022	General Fund and Utility Revenues Fund 001 and 401
7 ARRA Loan WW 270200	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
8 State Revolving Fund WW270201 (SRF)	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
9 City of Brooksville Water and Sewer System Refunding Revenue Bonds, Series 2013	Note Payable	SunTrust Bank	FY 2013	Water and Wastwater Revenues Fund 401



**ALL FUNDS FULL-TIME STAFFING SUMMARY**

	2021	2022	2023	2024	% OF TOTAL
<b>GENERAL FUND</b>					
City Council	5.0	5.0	5.0	5.0	3.86%
City Manager's Office	6.5	5.0	5.0	6.5	5.02%
Human Resources	1.0	2.5	2.0	2.0	1.54%
Technology Services	1.0	1.0	2.0	2.0	1.54%
Development	5.0	5.0	5.0	5.0	3.86%
Building Division	0.0	3.0	3.0	4.0	3.09%
Finance	4.0	4.0	4.0	3.0	2.32%
Parks & Recreation	6.5	6.5	9.5	13.5	10.42%
Cemetery	2.0	2.0	3.0	3.0	2.32%
Chinsegut Hill	0.0	0.0	0.0	1.0	0.77%
Buildings and Facilities	3.0	3.0	3.0	4.0	3.09%
<b>Total General Fund</b>	<b>34.00</b>	<b>37.00</b>	<b>41.50</b>	<b>49.00</b>	<b>37.84%</b>
<b>ENTERPRISE FUNDS</b>					
Water & Wastewater Fund	23.00	23.00	24.00	23.00	17.76%
Sanitation Fund	12.00	12.00	12.00	14.00	10.81%
<b>Total Enterprise Funds</b>	<b>35.00</b>	<b>35.00</b>	<b>36.00</b>	<b>37.00</b>	<b>28.57%</b>
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Maintenance Fund	2.0	2.0	2.0	2.5	1.93%
<b>SPECIAL REVENUE FUNDS</b>					
Fire	21.0	21.0	21.0	21.0	16.22%
Local Option Gas Tax - Streets	13.0	16.0	20.0	20.0	15.44%
<b>Total Special Revenue Funds</b>	<b>34.00</b>	<b>37.00</b>	<b>41.00</b>	<b>41.00</b>	<b>31.66%</b>
<b>TRUST &amp; AGENCY FUNDS</b>					
<b>Total Trust &amp; Agency Funds</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00%</b>
<b>TOTAL FULL-TIME STAFF</b>	<b>105.00</b>	<b>111.00</b>	<b>120.50</b>	<b>129.50</b>	<b>100.0%</b>



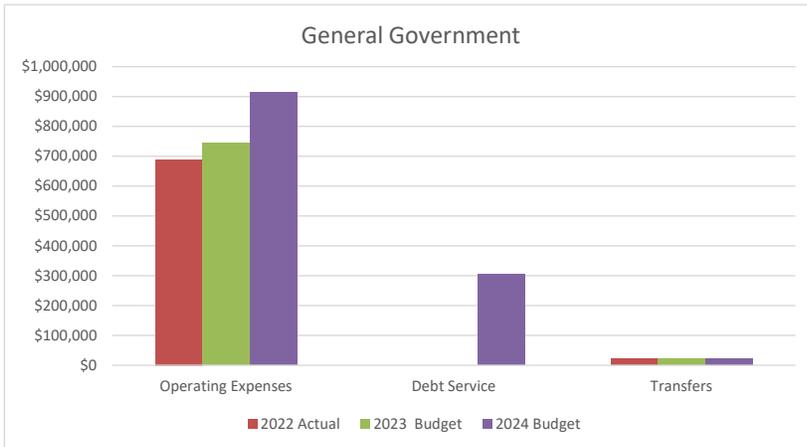


**General Government**

	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Personnel Services	\$0	\$0	\$0
Operating Expenses	\$688,755	\$745,025	\$914,444
Debt Service	\$0	\$0	\$303,688
Transfers	\$21,308	\$20,579	\$20,692
<b>Total</b>	<b>\$710,063</b>	<b>\$765,604</b>	<b>\$1,238,824</b>

*General Government activities are expenses associated with the administrative function of the City as a whole. Some of these expenditures include:*

- \* Legal Services for the City Attorney*
- \* Accounting & Auditing for all City Auditors*
- \* Contributions from the City to the Community Redevelopment Agency (CRA)*



**General Government**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category :</b>	<b>Expense</b>				
<b>Group :</b>	<b>2. Op-2. Total Operating Costs</b>				
53100 001 009 514	Legal Services	150,855.00	162,352.50	155,000.00	160,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Vose Law Firm			150,000.00	
	Lewis, Longman, & Walker - Pension Lawyer			5,000.00	
	Labor Attorney - Union			5,000.00	
53200 001 009 510	Accounting & Auditing	62,500.00	71,915.00	80,000.00	96,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Audit CliftonLarsonAllen LLP - Audit Service/CRA Audit/Single Audit/GASB 87			82,000.00	
	GRS Pension & Actuarial Work			14,000.00	
53400 001 009 510	Other Contractual Services	30,935.20	35,293.46	36,000.00	40,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Energy Systems Group Annual Payment			740.00	
	Annual Fire Alarm Service agreement - monitoring			2,000.00	
	City Hall Alarm quarterly - service/inspection			260.00	
	Lobbyist - Rubin Turnbull Consulting			37,500.00	
53401 001 009 510	Contract Labor	3,826.04	6,999.99	7,350.00	7,700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	City Hall Art Coordinator Stipend			7,700.00	
54000 001 009 510	Travel and Per Diem	0.00	0.00	0.00	0.00
54100 001 009 510	Communication & Freight Charge	1,090.89	128.81	0.00	0.00
54110 001 009 510	Postage	7,167.18	3,583.59	7,200.00	7,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Postage: replenish postage meter			7,000.00	
54210 001 009 510	Automotive Repair Service	0.00	0.00	500.00	500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Auto Repair and Manintenance (in house)			500.00	
54300 001 009 510	Electric	39,790.31	44,043.67	41,000.00	50,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Electric for City Hall			50,000.00	
54303 001 009 510	Water	3,869.51	5,248.34	6,300.00	6,300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Water for City Hall			6,300.00	
54400 001 009 510	Equipment & Vehicle Rental	525.69	876.15	1,100.00	1,100.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Postage Meter			1,100.00	
54401 001 009 510	Rentals & Leases	0.00	0.00	0.00	7,706.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Enterprise Lease			7,706.00	
54500 001 009 510	General Business Insurance	191,541.36	193,319.40	253,289.30	303,947.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	approximately 20% PRM increase			303,947.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54510 001 009 510	Pollution/EnvironmentInsurance	1,296.60	1,189.68	1,417.00	1,417.00
	<b>Budget Narratives</b>			<b>Amount</b>	
				1,417.00	
54550 001 009 510	Public Official Liability Ins	27,705.96	25,421.04	30,279.00	30,279.00
	<b>Budget Narratives</b>			<b>Amount</b>	
				30,279.00	
54600 001 009 510	Repair & Maintenance Services	9,786.00	5,119.63	9,900.00	9,900.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Elevator maint. City Hall			1,500.00	
	City Hall Copy&Lease Charges			8,400.00	
54700 001 009 510	Printing & Binding Services	78.00	49.00	40.00	80.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Other Business cards/Art Coordinator			80.00	
54800 001 009 510	Advertising Activities	4,892.87	4,658.75	5,000.00	6,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Times Publishing Co.,Hernando Sun, RFP, Ordinances			6,000.00	
54810 001 009 510	Promotional Activities	477.18	7,779.48	5,100.00	11,800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Great Booksvillian			700.00	
	Art receptions and supplies			800.00	
	Downtown Banners			2,600.00	
	City Promotional Marketing materials			6,000.00	
	Veteran's Day			500.00	
	Volunteer reception and awards			700.00	
	Parade Candy / Fall festival			500.00	
54900 001 009 510	Other Current Charges	1,698.82	389.51	2,000.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Staff Photo's & Plaques			500.00	
	Clerk of the Circuit Court Recording Fees			500.00	
55100 001 009 510	Office Supplies	1,375.89	1,487.78	2,500.00	2,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Copier Paper			2,500.00	
55223 001 009 510	Repair & Maintenance Supplies	0.00	0.00	300.00	4,300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Keys, lock repairs and minor repairs			300.00	
	Cityhall Breakroom Updrage			4,000.00	
55250 001 009 510	Fuels & Lubricants	582.90	1,103.44	750.00	2,400.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	2 Staff Vehicles			2,400.00	
55253 001 009 510	Auto Repair Supplies ( in-house)	297.11	990.63	1,000.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	City Hall Vehicle Repairs			1,000.00	
55400 001 009 510	Books, Publications, Subscription & Membership	1,570.00	1,292.00	2,000.00	2,015.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	FLC annual COB membership dues			1,285.00	
	HC chamber of commerce membership			700.00	
	Arbor Day annual membership dues			30.00	
55500 001 009 510	Uncapitalized Equipment	0.00	0.00	0.00	30,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Office furniture replacement			30,000.00	
57301 001 009 590	Contribution	42,373.52	115,512.92	100,000.00	131,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	TIF Contribution to the CRA			55,000.00	
	Contribution to Main Street			50,000.00	
	South Brooksville CRA			25,000.00	
	Contribution to May-Stringer House			1,000.00	
<b>2. Op-2. Total Operating Costs</b>		584,236.03	688,754.77	748,025.30	914,444.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Group : 4.tot-4. Total Debt Service</b>					
57100 001 009 510	Interest	0.00	0.00	0.00	116,075.00
	<b>Budget Narratives</b>				<b>Amount</b>
	DPW Building				116,075.00
57200 001 009 510	Principal	0.00	0.00	0.00	187,613.00
	<b>Budget Narratives</b>				<b>Amount</b>
	DPW Building				187,613.00
<b>4.tot-4. Total Debt Service</b>		0.00	0.00	0.00	303,688.00
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56311 001 009 581	Transfer Out to 311	20,427.00	20,427.00	20,427.00	20,427.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Energy Savings Loan 6.72%				20,427.00
56501 001 009 581	Transfer Out to 501	735.96	881.04	152.00	265.00
	<b>Budget Narratives</b>				<b>Amount</b>
	.10% of Fleet FY 2024 Budget of \$265,335				265.00
<b>5.Tra-5. Total Transfers Out</b>		21,162.96	21,308.04	20,579.00	20,692.00
<b>Expense</b>		605,398.99	710,062.81	768,604.30	1,238,824.00



**City Council's Office**

	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Personnel Service	\$47,154	\$50,474	\$51,139
Operating Expenses	\$27,216	\$50,280	\$100,605
Transfers	\$34,515	\$38,500	\$45,000
<b>Total</b>	<b>\$108,885</b>	<b>\$139,254</b>	<b>\$196,744</b>

<b>Staffing</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Mayor	1	1	1
Vice Mayor	1	1	1
Council Member	3	3	3
<b>Total City Council FTE</b>	<b>5</b>	<b>5</b>	<b>5</b>

*City Council members are responsible for identifying and establishing policies, priorities, and strategic goals under which the City operates. City Council is specifically responsible for:*

- \*Appointing the City Manager, City Attorney and members of various boards and commissions*
- \*Enacting ordinances, resolutions and orders*
- \*Reviewing the annual budget, setting the tax rate and approving the financing of all City operations*
- \*Authorizing contracts on behalf of the City*



**City Council**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51100 001 010 511	Legislative Salaries	28,746.65	29,400.00	29,400.00	29,400.00
52100 001 010 511	FICA Taxes	2,195.18	2,249.28	2,249.10	2,249.10
52200 001 010 511	Retirement Contributions	13,014.23	14,182.30	16,758.00	17,251.92
52301 001 010 511	Life Insurance	78.72	79.10	183.46	183.46
52303 001 010 511	Long Term Disability	40.01	37.32	67.62	67.62
52304 001 010 511	Vision Insurance	0.00	0.00	0.00	0.00
52320 001 010 511	Dental employee	1,059.29	1,061.64	1,651.20	1,822.20
52400 001 010 511	Workers Comp Insurance	143.64	144.44	164.93	164.93
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>45,277.72</b>	<b>47,154.08</b>	<b>50,474.31</b>	<b>51,139.23</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53400 001 010 511	Other Contractual Services	10,755.00	14,340.00	21,240.00	71,880.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	SWAGIT - Video Streaming Service	1.00	14,680.00	14,680.00	
	Destiny Agenda Software	1.00	7,200.00	7,200.00	
	Dais Remodel	1.00	50,000.00	50,000.00	
54000 001 010 511	Travel and Per Diem	259.60	713.76	12,500.00	8,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Mileage, meals and hotel stays	1.00	8,000.00	8,000.00	
54100 001 010 511	Communication & Freight Charge	2,532.08	2,422.55	4,000.00	5,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Cell phone charges/SUNCOM	1.00	5,000.00	5,000.00	
54700 001 010 511	Printing & Binding Services	117.00	39.00	250.00	325.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Business cards / ID cards / name tags	5.00	65.00	325.00	
54810 001 010 511	Promotional Activities	678.00	953.89	1,200.00	3,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	City Council Events and Promotions - parade items, signage, name badges	1.00	3,000.00	3,000.00	
54900 001 010 511	Other Current Charges	201.29	158.81	250.00	250.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Council Pictures & Other Items	1.00	250.00	250.00	
55100 001 010 511	Office Supplies	34.99	0.00	100.00	100.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Office Supplies	1.00	100.00	100.00	
55210 001 010 511	Operating Supplies	0.00	133.89	500.00	200.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Council awards and plaques	1.00	200.00	200.00	
55230 001 010 511	Clothing & Uniforms	0.00	80.00	240.00	600.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Council member shirts	5.00	120.00	600.00	

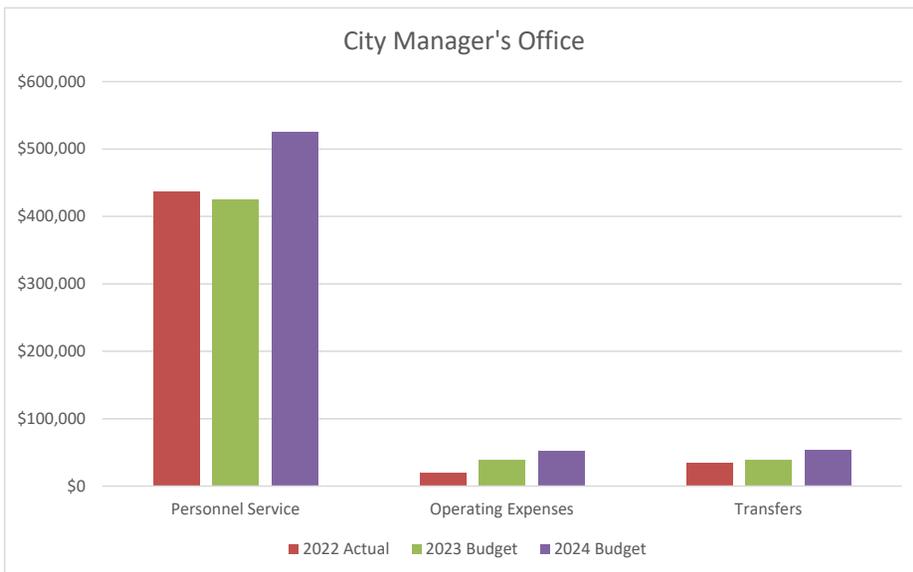
Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55410 001 010 511	Training and Education	1,147.00	2,669.71	2,500.00	3,750.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Ethics classes, Advanced IEMO,conference and Training	5.00	750.00	3,750.00	
59901 001 010 511	Special Events	336.79	5,704.12	7,500.00	7,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Event Sponsorships City Council decision to provide sponsorship credit to event hosts	1.00	7,500.00	7,500.00	
<b>2. Op-2. Total Operating Costs</b>		16,061.75	27,215.73	50,280.00	100,605.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 010 581	Transfer Out to 609	2,499.96	2,499.96	2,500.00	2,500.00
56610 001 010 581	Transfer Out to 610	32,015.04	32,015.04	36,000.00	42,500.00
<b>5.Tra-5. Total Transfers Out</b>		34,515.00	34,515.00	38,500.00	45,000.00
<b>Expense</b>		95,854.47	108,884.81	139,254.31	196,744.23



**City Manager's Office**

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
Personnel Service	\$436,804	\$424,989	\$525,548
Operating Expenses	\$19,085	\$39,141	\$52,581
Transfers	\$34,515	\$38,500	\$54,000
<b>Total</b>	<b>\$490,405</b>	<b>\$502,630</b>	<b>\$632,129</b>

<b>Staffing</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
City Manager	1	1	1
Executive Assistant	1	1	1
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Procurement Manager	0	0	1
Procurement/Grant Technician	0	0	1
Grant Writer	0	0	0.5
Special Projects/PIO	1	1	0
Admin. Assistant III	0	0	0
Admin. Specialist III	1	0	0
<b>Total EFTs</b>	<b>6</b>	<b>5</b>	<b>6.5</b>
P/T Admin Spec III	0.5	0	0
<b>Total Employees</b>	<b>6.5</b>	<b>5</b>	<b>6.5</b>



**Department Mission**

*City Manager's Office provides leadership, management information and policy implementation to:*

*\*City Council members so they can make informed decisions and establish City policy, priorities and strategic goals for City operations*

*\*City departments for efficient and effective delivery of goods and services, achieving strategic results.*

*\*Citizens and business owners of our City so they can live, work and play in a community that provides a high quality of life*

*\*City and Community so they can experience a high degree of satisfaction with City services*

*\*City Manager's Office provides facilitation, liaison, research and administrative service to the City Council members so they can identify and establish policy, priorities, strategic goals and respond to constituency request with accurate and timely information.*

**City Manager's Office**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51101 001 011 512	Executive Salaries	113,586.61	135,411.67	111,340.40	116,947.33
51102 001 011 512	Financial & Administrative Salaries	2,845.40	0.00	0.00	0.00
51200 001 011 512	Regular Salaries & Wages	217,327.94	221,029.62	218,203.48	287,613.57
51202 001 011 512	Emergency Leave Wages	1,550.40	2,401.86	0.00	0.00
51400 001 011 512	Overtime	1,144.77	1,048.80	2,300.00	2,300.00
51500 001 011 512	Incentive/ Special Pay	38.26	50.77	0.00	0.00
51615 001 011 512	Car Allowance	3,397.01	0.00	0.00	0.00
52100 001 011 512	FICA Taxes	25,887.14	26,159.50	25,386.06	31,124.86
52200 001 011 512	Retirement Contributions	53,854.76	44,621.45	61,412.13	79,711.49
52301 001 011 512	Life Insurance	1,619.02	1,973.92	2,070.71	2,337.26
52303 001 011 512	Long Term Disability	674.94	736.53	763.24	861.49
52304 001 011 512	Vision Insurance	0.00	0.00	0.00	372.24
52320 001 011 512	Dental employee	1,689.32	1,754.30	1,651.20	2,186.64
52400 001 011 512	Workers Comp Insurance	1,564.68	1,615.26	1,861.64	2,093.38
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>425,180.25</b>	<b>436,803.68</b>	<b>424,988.86</b>	<b>525,548.27</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53400 001 011 512	Other Contractual Services	258.50	61.13	15,600.00	15,075.00
<b>Budget Narratives</b>					<b>Amount</b>
On-site shredding/purge & Interpretive Svcs thru FDLE					600.00
Digital recording licensure					8,475.00
Public Records Software					6,000.00
54000 001 011 512	Travel and Per Diem	1,240.56	1,995.95	6,115.00	7,765.00
<b>Budget Narratives</b>					<b>Amount</b>
FACC Fall Academy Clerk/Deputy clerk					1,400.00
Florida League of Cities - educational activity and coursework					715.00
					0.00
FCCMA hotel Conference - Lodging - City Manager					750.00
National Grant Management Association (NGMA)					1,200.00
FACC Summer Academy Clerk/Deputy Clerk					1,400.00
FRMA					700.00
Prof. Educ. Committee FACC					600.00
Travel expenditures - Departmental					1,000.00
54100 001 011 512	Communication & Freight Charge	2,277.02	2,202.09	2,500.00	3,000.00
<b>Budget Narratives</b>					<b>Amount</b>
Phone services/Cell Phones and SUNCOM					3,000.00
54600 001 011 512	Repair & Maintenance Services	1,170.29	1,693.02	1,175.00	0.00
<b>Budget Narratives</b>					<b>Amount</b>
BIS Digital/contract -- Moved to IT					0.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54700 001 011 512	Printing & Binding Services	1,716.49	2,312.12	1,570.00	5,570.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Municode supplement pages			5,000.00	
	Brochures			420.00	
	Business cards			150.00	
54800 001 011 512	Advertising Activities	654.47	1,882.31	0.00	0.00
54810 001 011 512	Promotional Activities	9.99	59.95	800.00	1,800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Awards/Certificate/Frames ect.			800.00	
	Employee T- Shirts			1,000.00	
55100 001 011 512	Office Supplies	1,885.16	1,425.03	1,200.00	2,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Paper,expandable folders, CDs for copying public records requests, pens etc...			2,000.00	
55220 001 011 512	Computer Supplies	602.24	1,343.23	0.00	0.00
55230 001 011 512	Clothing & Uniforms	0.00	0.00	320.00	720.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Shirts for Staff			720.00	
55400 001 011 512	Books, Publications, Subscription & Membership	4,652.45	4,171.45	5,286.00	5,551.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	FCCMA membership dues/City Manager			336.00	
	ICMA membership dues			875.00	
	Civic Club contractual dues			1,500.00	
				0.00	
	MuniCode - Administrative Support Fee and Web Hosting Fee			1,225.00	
	Florida Association of City Clerks - Dues			150.00	
	FCMA			100.00	
	NGMA (National Grants Management)			200.00	
	Books, Magazines, and Publications			250.00	
	ICRM Membership			200.00	
	Notary Renewal			130.00	
	IIMC			290.00	
	ARMA			175.00	
	FRMA			120.00	
				0.00	
55410 001 011 512	Training and Education	1,641.00	1,650.00	3,325.00	6,600.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Webinars, meetings- department registrations			2,000.00	
	CM Conference/Training - Registrations			750.00	
	National Grant Management Association (NGMA) Registration			1,000.00	
	ICRM Records testing			250.00	
	Clerks Webinars			600.00	
	FACC Fall and Summer registration			1,600.00	
	FRMA registration fees			400.00	
55500 001 011 512	Uncapitalized Equipment	699.96	288.98	1,250.00	4,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	website/city promotional			500.00	
	Overhead Scanner			2,500.00	
	presentation hardware - projector/portable screen			1,500.00	
<b>2. Op-2. Total Operating Costs</b>		16,808.13	19,085.26	39,141.00	52,581.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 011 581	Transfer Out to 609	3,500.04	2,499.96	2,500.00	30,000.00
56610 001 011 581	Transfer Out to 610	44,820.96	32,015.04	36,000.00	51,000.00
<b>5.Tra-5. Total Transfers Out</b>		48,321.00	34,515.00	38,500.00	54,000.00
<b>Expense</b>		490,309.38	490,403.94	502,629.86	632,129.27

### Technology Service Division

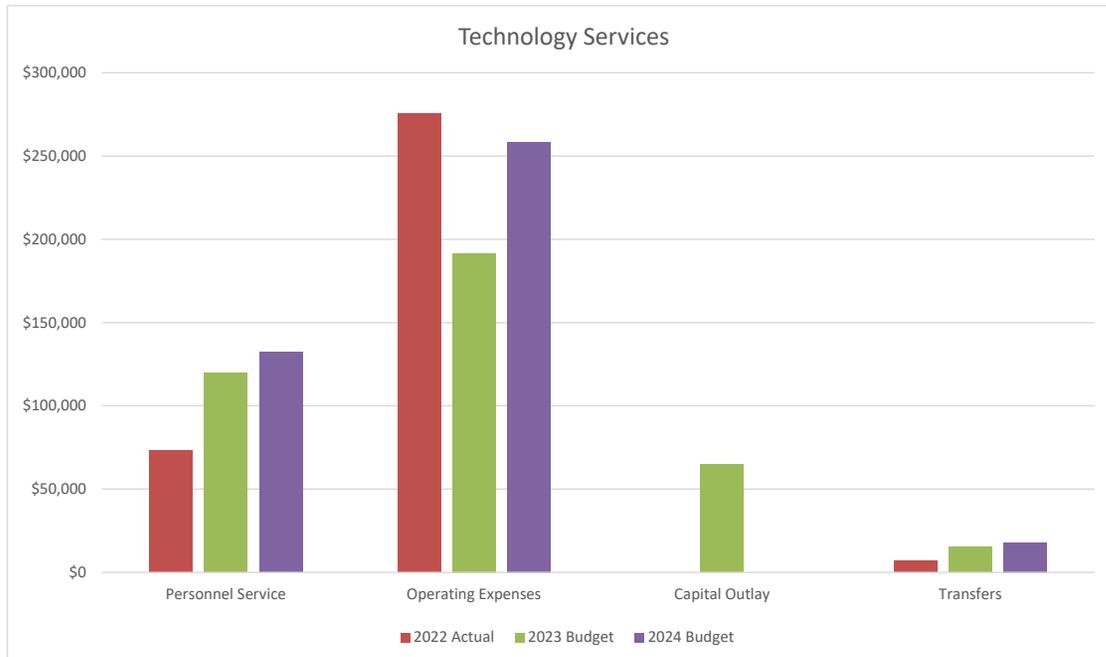
Technology Services are performed through an ongoing partnership with the Hernando County Board of County Commissioners. Through our partnership, the City and the County work together to improve efficiencies.

#### Division Mission

*The Technology Services Division provides business solutions, technologies, infrastructure, software and database management and support for City departments so they may accomplish their missions and improve service delivery through technology solutions. Technology solutions for business processing and management continue to enable the City to improve efficiencies, data and information retrieval and overall productivity with a reduction in staffing requirements and both direct and indirect costs for services.*

	2022 Actual	2023 Budget	2024 Budget
Personnel Service	\$73,261	\$119,647	\$132,350
Operating Expenses	\$275,350	\$191,683	\$258,583
Capital Outlay	\$0	\$65,000	\$0
Transfers	\$6,903	\$15,400	\$18,000
<b>Total</b>	<b>\$355,514</b>	<b>\$391,730</b>	<b>\$408,933</b>

Staffing	2022	2023	2024
IT Administrator	1	1	1
IT Support	0	1	1
<b>Total Full Time</b>	<b>1</b>	<b>2</b>	<b>2</b>



**Technology Service**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category :</b>	<b>Expense</b>				
<b>Group :</b>	<b>1.Pnl-1. Total Personnel Service Costs</b>				
51200 001 016 513	Regular Salaries & Wages	54,355.58	60,666.99	98,356.52	107,231.55
51400 001 016 513	Overtime	0.00	606.54	0.00	0.00
52100 001 016 513	FICA Taxes	4,149.54	4,651.54	7,524.27	8,203.21
52200 001 016 513	Retirement Contributions	5,558.45	6,584.39	11,714.26	14,551.32
52301 001 016 513	Life Insurance	337.09	349.44	613.74	669.12
52303 001 016 513	Long Term Disability	123.88	127.68	226.22	246.63
52304 001 016 513	Vision Insurance	0.00	0.00	0.00	124.08
52320 001 016 513	Dental employee	57.28	0.00	660.48	728.88
52400 001 016 513	Workers Comp Insurance	261.72	274.82	551.78	595.61
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>64,843.54</b>	<b>73,261.40</b>	<b>119,647.27</b>	<b>132,350.41</b>

Group :	2. Op-2. Total Operating Costs				
53400 001 016 513	Other Contractual Services	127,563.34	186,197.89	124,862.00	163,217.00

<b>Budget Narratives</b>	<b>Amount</b>
Hernando Cnty Clerks Office - IT Services	65,000.00
Annual - Civics Plus - Website (Now Civic Engage)	3,000.00
Annual - Office 365 Email (add 50 F3 & 27 G3 for One Drive)	28,000.00
Annual - MS Project (Project Management)	6,900.00
Barracuda Essential Total Email Protection and Archive 3yr License Totals (\$29,000) - 1 Year Cost	9,666.00
Annual - Solar Winds (Samanage) Service Desk Ticket Sys (1200+1300 with 3 new)	1,300.00
Annual - SOPHOS (Virus/Malware Protection) 3yr License (\$9,420) - 1 Year Cost	3,140.00
Annual - Adobe Pro (Adding 5 Additional Licenses)	1,686.00
Annual - Go To Meeting	400.00
Auto CAD (UtyDir) (Converted to 3 Yr License @ 1,115.00 12/2024)	40.00
Annual - CANVA (Web Graphics)	150.00
Annual - Go Daddy (Domain Name Host)	60.00
Annual - DNS Made Easy (Legacy Domain Name Host)	60.00
Neustar (Legacy Doman Name Host)	60.00
Annual - SMARSH Mobile/Social Media Msg Archive	11,000.00
Annual - BIS CYNAP Maintenance (Chambers/Conference Rm Virtual Hardware)	3,000.00
Annual - MS Azure Active Directory P1 (Elevating MS Azure Platform from Basic to P1)	8,000.00
Annual - RoboForm password manager for IT (2 license x40)	80.00
BIS Digital Contract	1,175.00
Security Cameras Annaul Fee	2,500.00
Security Cameras Phase II	18,000.00

54100 001 016 513	Communication & Freight Charge	11,674.47	23,785.44	44,125.00	45,325.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Annual - Bright House Inet (General Fund)				15,000.00
	Annual - City Dedicated Spectrum Internet				13,225.00
	Annual - Spectrum Cable TV City Hall				900.00
	Network Redundancy Implementation				15,000.00
	City Cell Phone				1,200.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54600 001 016 513	Repair & Maintenance Services	0.00	0.00	5,196.00	7,871.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Civics Engage- Site Agreement Spreading the Implementation Cost ovr 3 yrs			5,196.00	
	Tool to manage social media & website posts			1,500.00	
	BIS Digital Contract			1,175.00	
55100 001 016 513	Office Supplies	749.54	252.69	300.00	500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	General Office Supplies			500.00	
55220 001 016 513	Computer Supplies	4,397.34	4,725.77	8,400.00	9,650.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Wireless Kybrd/Mouse for Staff			1,100.00	
	UPS Battery Back-Up			2,700.00	
	Computer/ Network Supplies (Misc Items)			2,100.00	
	HP Toner Cartridges (CM Office/Cust Service) (Replace w/ Printer Maint Service)			1,700.00	
	Monitor Dual Stand			1,000.00	
	Docking Station (Laptop Connection)			700.00	
	MFA OTP Tokens (50 tokens)			150.00	
	laptop privacy screens (10)			200.00	
55223 001 016 513	Repair & Maintenance Supplies	0.00	0.00	2,000.00	23,300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	New wireless mics from BIS			19,000.00	
	New wired mic from BIS			4,300.00	
55410 001 016 513	Training and Education	0.00	4,960.00	0.00	1,920.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	CompTIA for IT Tech Support Specialist			720.00	
	IT Pro for IT Tech Support Specialist			600.00	
	Microsoft 365 Fundamentals Training for IT Tech Support Specialist			100.00	
	IT Conference			500.00	
55500 001 016 513	Uncapitalized Equipment	28,286.63	55,427.72	6,800.00	6,800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Dymo Label Printer			600.00	
	Monitors Desk			2,000.00	
	Monitor Portable			1,000.00	
	Computers Laptop			2,000.00	
	Computers Tablets			1,200.00	
<b>2. Op-2. Total Operating Costs</b>		172,671.32	275,349.51	191,683.00	258,583.00
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55620 001 016 513	Building and Improvements	0.00	0.00	65,000.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		0.00	0.00	65,000.00	0.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 016 581	Transfer Out to 609	500.04	500.04	1,000.00	1,000.00
56610 001 016 581	Transfer Out to 610	6,402.96	6,402.96	14,400.00	17,000.00
<b>5.Tra-5. Total Transfers Out</b>		6,903.00	6,903.00	15,400.00	18,000.00
<b>Expense</b>		244,417.86	355,513.91	391,730.27	408,933.41

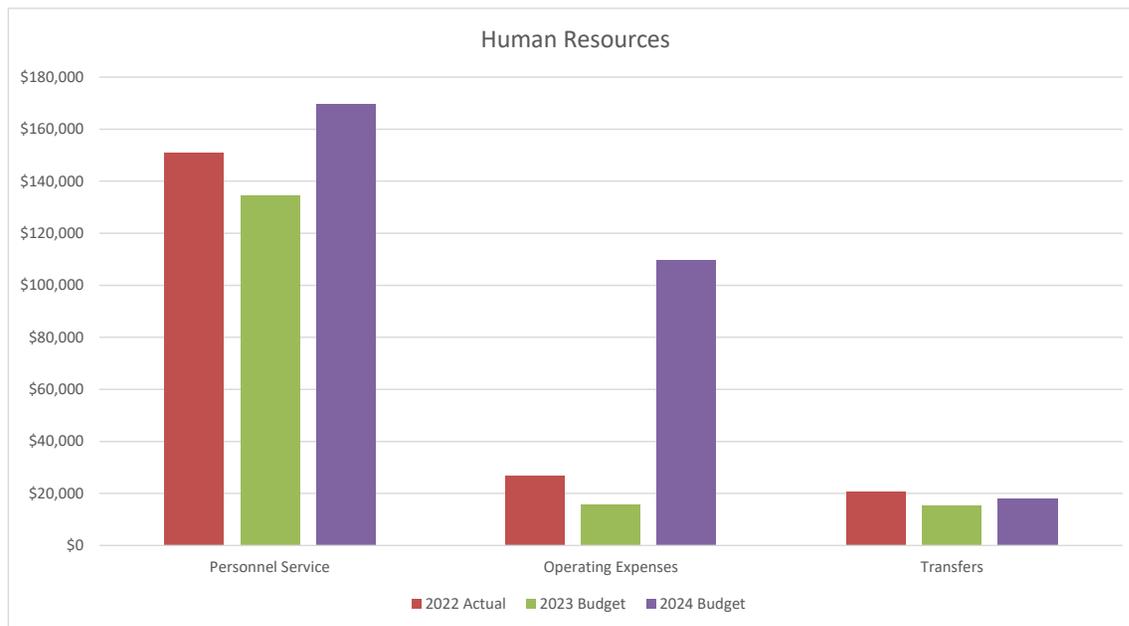
**Human Resources**

	2022 Actual	2023 Budget	2024 Budget
Personnel Service	\$150,871	\$134,374	\$169,573
Operating Expenses	\$26,926	\$15,930	\$109,650
Transfers	\$20,709	\$15,400	\$18,000
<b>Total</b>	<b>\$198,505</b>	<b>\$165,704</b>	<b>\$297,223</b>

**Division Mission**

*Human Resources Division Provides employment, health & welfare, and employee relations and development services to the City and its employees so they have the resources needed to successfully deliver services and accomplish their professional goals.*

Staffing	2022	2023	2024
Director of Human Resources	1	1	1
HR Coordinator	0	1	1
Admin Specialist III	1	0	0
<b>Total Full Time</b>			
<b>Human Resource FTE</b>	<b>2</b>	<b>2</b>	<b>2</b>
Admin Specialist III Part-Time	0.5	0	0
<b>Total Employees</b>	<b>2.5</b>	<b>2</b>	<b>2</b>



**Human Resources**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51200 001 024 513	Regular Salaries & Wages	71,273.93	126,260.45	110,529.60	121,923.70
51400 001 024 513	Overtime	0.00	4.98	0.00	1,000.00
52100 001 024 513	FICA Taxes	5,428.99	9,571.79	8,455.51	9,403.66
52200 001 024 513	Retirement Contributions	7,184.80	12,563.43	13,164.08	34,669.08
52301 001 024 513	Life Insurance	347.36	618.15	689.70	760.80
52303 001 024 513	Long Term Disability	127.92	226.56	254.22	280.42
52304 001 024 513	Vision Insurance	0.00	0.00	0.00	124.08
52320 001 024 513	Dental employee	372.32	1,061.28	660.48	728.88
52400 001 024 513	Workers Comp Insurance	269.04	564.63	620.07	682.83
52500 001 024 513	Unemployment Compensation	1,650.00	0.00	0.00	0.00
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>86,654.36</b>	<b>150,871.27</b>	<b>134,373.66</b>	<b>169,573.46</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53101 001 024 513	Medical Services	3,498.09	7,942.95	3,000.00	9,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	General Fund Random Drug Test			2,000.00	
	General Fund Pre-Employment Physicals			7,000.00	
	COVID-Related Testing			0.00	
53400 001 024 513	Other Contractual Services	2,620.00	6,720.00	5,500.00	56,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Background Checks			1,000.00	
	Annual - Civic ATS - HR Applicant Tracking System			5,000.00	
	New Software Platform			50,000.00	
54000 001 024 513	Travel and Per Diem	0.00	86.80	100.00	750.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Florida HR & Safety Conferences			750.00	
54100 001 024 513	Communication & Freight Charge	663.24	790.69	930.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	City Cell Phone			1,000.00	
54700 001 024 513	Printing & Binding Services	490.34	448.30	500.00	800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	New Hire Orientation Welcome Items/Career Fair Promotions			800.00	
54800 001 024 513	Advertising Activities	17,420.90	8,978.10	3,000.00	3,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Employment Advertising			3,000.00	
54810 001 024 513	Promotional Activities	0.00	0.00	500.00	8,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Employee Recognition/Service Awards/Plaques			6,000.00	
	Employee Appreciation Luncheon			2,000.00	

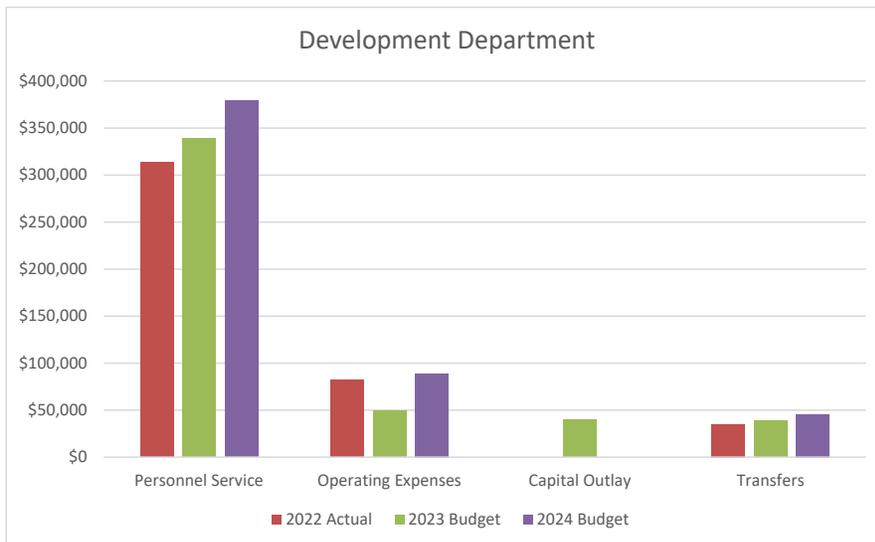
Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55100 001 024 513	Office Supplies	430.21	313.04	250.00	250.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Office Supplies			250.00	
55220 001 024 513	Computer Supplies	64.89	148.50	150.00	150.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Printer Ink, Badge Machine Supplies			150.00	
55400 001 024 513	Books, Publications, Subscription & Membershp	84.15	99.00	0.00	700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	SHRM, Public HR Association			500.00	
	Nature Coast SHRM Chapter			200.00	
55410 001 024 513	Training and Education	0.00	1,398.50	2,000.00	30,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Management and City Wide Staff Training			5,000.00	
	Employee Tuition Reimbursement Program			25,000.00	
<b>2. Op-2. Total Operating Costs</b>		25,271.82	26,925.88	15,930.00	109,650.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 024 581	Transfer Out to 609	500.04	1,500.00	1,000.00	1,000.00
56610 001 024 581	Transfer Out to 610	6,402.96	19,209.00	14,400.00	17,000.00
<b>5.Tra-5. Total Transfers Out</b>		6,903.00	20,709.00	15,400.00	18,000.00
<b>Expense</b>		118,829.18	198,506.15	165,703.66	297,223.46



## Development Department

	2022 Actual	2023 Budget	2024 Budget
Personnel Service	\$313,704	\$339,403	\$379,179
Operating Expenses	\$81,801	\$49,729	\$88,974
Capital Outlay	\$0	\$40,000	\$0
Transfers	\$34,969	\$38,849	\$45,614
Total	<b>\$430,474</b>	<b>\$467,982</b>	<b>\$513,768</b>

Staffing	2022	2023	2024
Development Director	1	1	1
Admin. Assistant II/III	1	1	1
Planner	1	1	1
Code Enforcement Officer	2	2	2
<b>Total Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>



### Department Mission

*The Development Department provides comprehensive community planning, urban design and development and redevelopment services to current and future Brooksville residents and businesses in order that they may live and work in a vibrant and sustainable city. The Department provides support in the development and implementation of initiatives and services for policy makers, property owners and stakeholders who may then take ownership in creating and maintaining a healthy, sustainable and viable urban environment for our community.*

*The Department provides neighborhood revitalization, financial, technical, historic preservation and community support services to improve business districts, neighborhoods and increase housing opportunities.*

*The Development Department provides code enforcement, construction permitting and inspections, licensing and development application review services to the development community and the general public so they can receive timely development decisions and live in a clean, safe and stable city.*

**Development Department**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 001 015 515	Financial & Administrative Salaries	67,504.02	57,543.00	79,800.00	83,821.92
51200 001 015 515	Regular Salaries & Wages	155,429.96	198,530.41	195,074.71	204,915.44
51202 001 015 515	Emergency Leave Wages	0.00	1,477.72	0.00	0.00
51400 001 015 515	Overtime	1,294.04	410.40	550.00	550.00
52100 001 015 515	FICA Taxes	17,053.28	19,529.48	21,069.99	22,130.48
52200 001 015 515	Retirement Contributions	22,716.04	28,063.26	32,803.08	56,816.99
52301 001 015 515	Life Insurance	1,112.23	1,108.81	1,718.65	1,801.72
52303 001 015 515	Long Term Disability	439.89	461.94	633.48	664.10
52304 001 015 515	Vision Insurance	0.00	0.00	0.00	310.20
52320 001 015 515	Dental employee	1,303.07	1,488.74	1,651.20	1,822.20
52400 001 015 515	Workers Comp Insurance	4,486.32	5,089.97	6,101.76	6,345.94
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>271,338.85</b>	<b>313,703.73</b>	<b>339,402.87</b>	<b>379,178.99</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53100 001 015 515	Legal Services	1,067.50	2,747.50	10,000.00	5,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Enforcement Activity				5,000.00
53400 001 015 515	Other Contractual Services	89,066.81	65,421.64	15,600.00	21,520.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Code Enforcement grass cutting & unsafe building abatement				15,000.00
	County ArcMap Software (1 Workstation Licenses) & related computer supplies				1,320.00
	CivicGov 20% of yearly total				3,900.00
	Bluebeam licences				1,000.00
	Car wash				300.00
54000 001 015 515	Travel and Per Diem	913.60	1,669.70	3,589.00	3,589.00
	<b>Budget Narratives</b>				<b>Amount</b>
	FACE				321.00
	TBACE				150.00
	APA Conf.				1,291.00
	FRA Conf.				849.00
	FBA Conf. (Reimbursable w/grant)				828.00
	MPO (TAC, BPAC, TDLCB, etc.) meetings in Citrus Co.				150.00
54100 001 015 515	Communication & Freight Charge	1,389.75	2,090.39	1,800.00	1,800.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Cell Phone Charges (50.00/12 months)				1,200.00
	Tablet Service				600.00
54110 001 015 515	Postage	0.00	11.65	0.00	0.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54401 001 015 515	Rentals & Leases	0.00	0.00	0.00	8,125.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Enterprise Lease			8,125.00	
54700 001 015 515	Printing & Binding Services	748.00	450.00	200.00	200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Printing & Binding			200.00	
54800 001 015 515	Advertising Activities	0.00	313.80	500.00	500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Advertising			500.00	
54810 001 015 515	Promotional Activities	0.00	1,000.00	10,000.00	10,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Economic Development Incentive			10,000.00	
54900 001 015 515	Other Current Charges	521.31	207.16	300.00	300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Other Current Charges			300.00	
55100 001 015 515	Office Supplies	1,850.73	874.08	1,000.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Office Supplies			1,000.00	
55210 001 015 515	Operating Supplies	11.68	50.33	400.00	400.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Office Equipment			400.00	
55220 001 015 515	Computer Supplies	1,601.98	1,205.88	0.00	10,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Paper and ink for large format scanner/printer			10,000.00	
55226 001 015 515	Safety Supplies & Gear	0.00	0.00	200.00	200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Safety Vest and Hard Hats			200.00	
55230 001 015 515	Clothing & Uniforms	1,377.05	548.89	600.00	600.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Code Enforcement Officer Uniforms (New Shirts & Cleaning Service)			600.00	
55250 001 015 515	Fuels & Lubricants	847.54	1,615.01	1,800.00	1,800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fuel			1,800.00	
55253 001 015 515	Auto Repair Supplies ( in-house)	0.00	0.00	200.00	0.00
55400 001 015 515	Books, Publications, Subscription & Membership	2,948.61	1,558.99	1,240.00	1,240.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	FACE Membership			35.00	
	TBACE Membership			15.00	
	FBA Membership			250.00	
	APA Dues			445.00	
	FRA Dues			495.00	
55410 001 015 515	Training and Education	1,974.00	1,598.90	1,800.00	2,200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Code Enforcement Level IV Certification Class			430.00	
	FRA Conf.			370.00	
	FACE Conf.			350.00	
	APA Conf.			350.00	
	FBA Conf. (Fees included w/membership)			0.00	
	Microsoft Certifications			300.00	
	Employee Recognition			400.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55500 001 015 515	Uncapitalized Equipment	310.49	328.69	500.00	20,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Tools for Inspection Services,File Cabnets, CHIRPS			500.00	
	Russell Street Park Mural Panels - National Endowment for the Arts Grant - \$10,000 Match			20,000.00	
<b>2. Op-2. Total Operating Costs</b>		104,629.05	81,800.53	49,729.00	88,974.00
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55640 001 015 515	Machinery & Equipment	0.00	0.00	40,000.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		0.00	0.00	40,000.00	0.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56501 001 015 581	Transfer Out to 501	380.04	453.96	349.00	614.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Based on .23% of Fleet's FY 2024 budget of \$265,335	1.00	614.00	614.00	
56609 001 015 581	Transfer Out to 609	2,499.96	2,499.96	2,500.00	2,500.00
56610 001 015 581	Transfer Out to 610	32,015.04	32,015.04	36,000.00	42,500.00
<b>5.Tra-5. Total Transfers Out</b>		34,895.04	34,968.96	38,849.00	45,614.00
<b>Expense</b>		410,862.94	430,473.22	467,980.87	513,766.99



**Building Division**

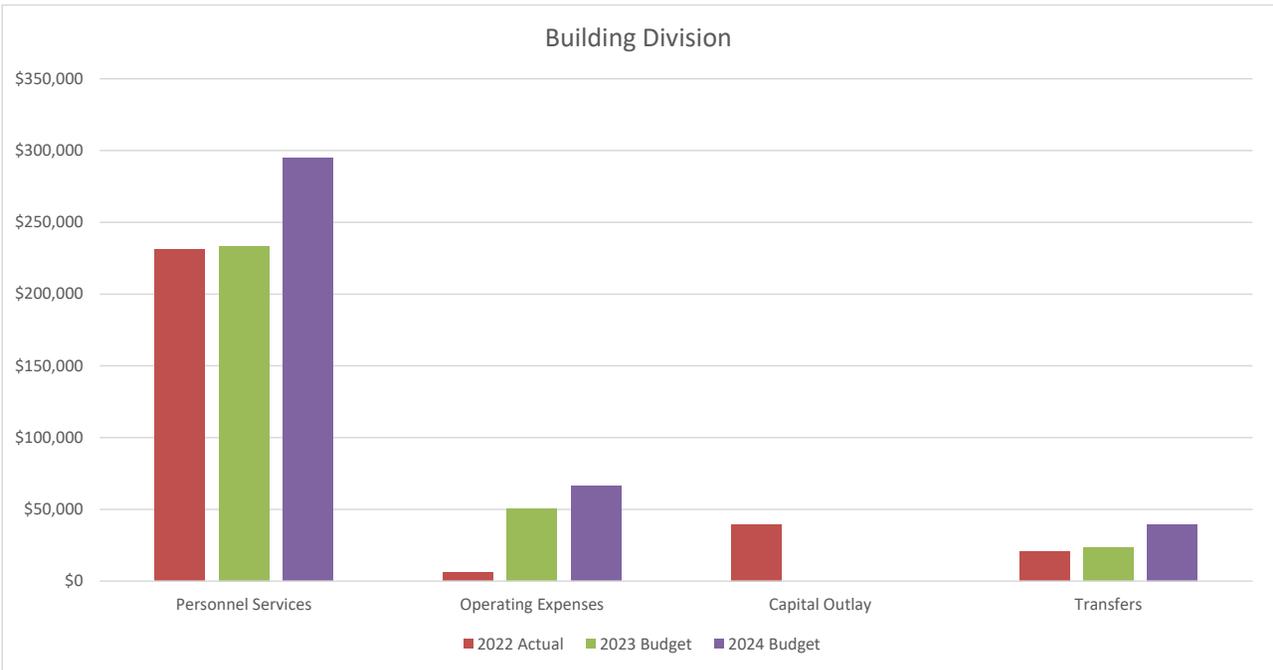
	2022 Actual	2023 Budget	2024 Budget
Personnel Services	\$230,976	\$233,491	\$294,915
Operating Expenses	\$5,899	\$50,470	\$66,316
Capital Outlay	\$39,682	\$0	\$0
Transfers	\$20,709	\$23,100	\$39,582
<b>Total</b>	<b>\$297,266</b>	<b>\$307,061</b>	<b>\$400,813</b>

**Department Mission**

*The Building Department handles all building permit activity including applications and inspections.*

*The Building Department operates under the oversight of the Community Development Department.*

Staffing	2022	2023	2024
Building Official	1	1	1
Building Inspector	1	1	1
Permit Tech	1	1	1
Administrative Sp III	0	0	1
<b>Total Employees</b>	<b>3</b>	<b>3</b>	<b>4</b>



**Building Division**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category :</b>	<b>Expense</b>				
<b>Group :</b>	<b>1.Pnl-1. Total Personnel Service Costs</b>				
51200 001 030 524	Regular Salaries & Wages	86,254.77	187,243.94	191,689.05	238,605.34
51202 001 030 524	Emergency Leave Wages	0.00	3,950.85	0.00	0.00
51400 001 030 524	Overtime	145.18	186.71	500.00	500.00
52100 001 030 524	FICA Taxes	6,568.37	14,540.88	14,702.46	18,291.56
52200 001 030 524	Retirement Contributions	9,039.66	20,882.10	22,889.72	32,446.59
52301 001 030 524	Life Insurance	346.61	945.72	1,199.26	1,488.90
52303 001 030 524	Long Term Disability	126.86	418.20	442.03	548.79
52304 001 030 524	Vision Insurance	0.00	0.00	0.00	248.16
52320 001 030 524	Dental employee	368.51	1,061.28	990.72	1,457.76
52400 001 030 524	Workers Comp Insurance	0.00	1,746.08	1,078.18	1,328.13
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>102,849.96</b>	<b>230,975.76</b>	<b>233,491.42</b>	<b>294,915.23</b>
<b>Group :</b>	<b>2. Op-2. Total Operating Costs</b>				
53400 001 030 524	Other Contractual Services	0.00	0.00	35,065.00	18,200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Electronic Permitting and Plans Review Software 80% of fee			15,600.00	
	Bluebeam (4) licences 2 building. 1 fire, 1 public works			2,000.00	
	Car wash			600.00	
54000 001 030 524	Travel and Per Diem	0.00	0.00	500.00	500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Travel and Per Diem			500.00	
54100 001 030 524	Communication & Freight Charge	0.00	230.16	2,400.00	2,400.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Cell Phone			1,200.00	
	Tablet Service			1,200.00	
54401 001 030 524	Rentals & Leases	0.00	0.00	0.00	10,701.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Enterprise Lease			10,701.00	
54600 001 030 524	Repair & Maintenance Services	0.00	0.00	5,905.00	0.00
	<b>Budget Narratives</b>			<b>Amount</b>	
				0.00	
54700 001 030 524	Printing & Binding Services	0.00	49.00	150.00	150.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Printing and Binding Services			150.00	
54900 001 030 524	Other Current Charges	0.00	482.80	0.00	0.00
55100 001 030 524	Office Supplies	0.00	415.28	1,000.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Office Supplies			1,000.00	

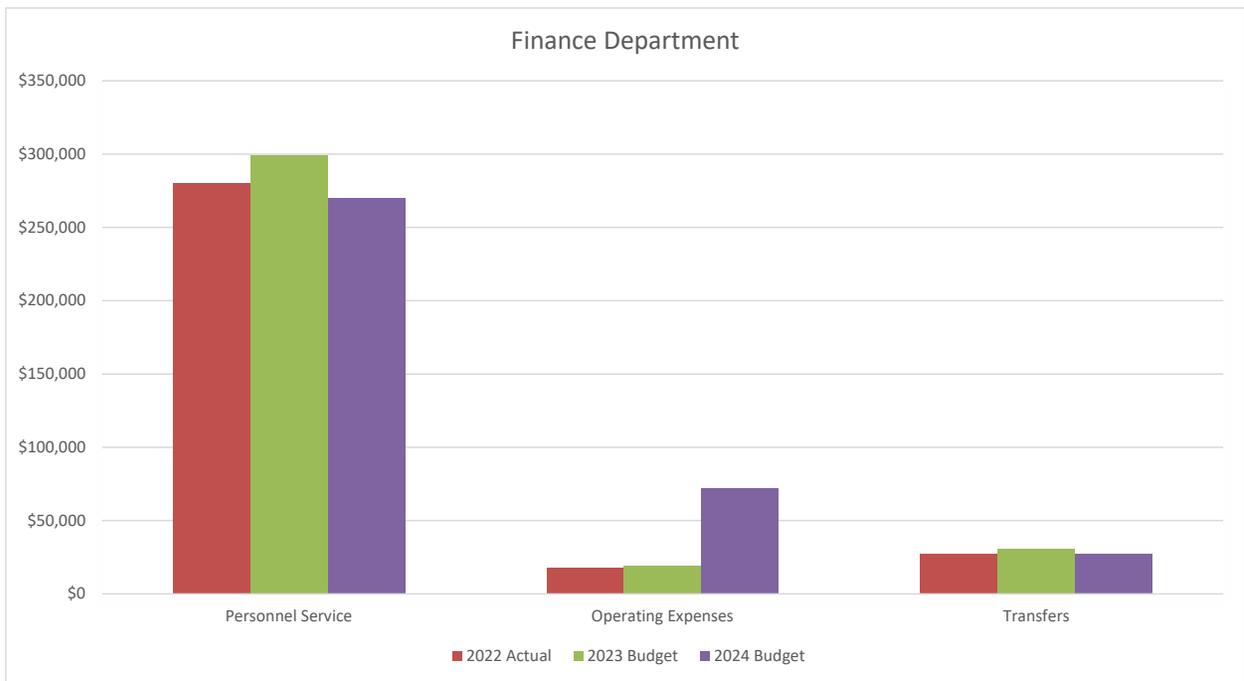
Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55210 001 030 524	Operating Supplies	0.00	288.98	250.00	200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Operating Supplies, Flashlights, Batteries			200.00	
55220 001 030 524	Computer Supplies	0.00	1,209.44	0.00	1,665.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Paper and ink for large scale scanner/printer			1,000.00	
	Scanner			665.00	
55230 001 030 524	Clothing & Uniforms	0.00	447.04	800.00	800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Dept Shirts			600.00	
	Uniform/Boot Allowance			200.00	
55250 001 030 524	Fuels & Lubricants	0.00	0.00	2,000.00	3,200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Building InspectorVehicle Fuel			3,200.00	
55251 001 030 524	Tags & Titles	0.00	0.00	0.00	0.00
55252 001 030 524	Small Tools	0.00	19.16	0.00	0.00
55253 001 030 524	Auto Repair Supplies ( in-house)	0.00	0.00	200.00	200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Auto Repairs (in house)			200.00	
55400 001 030 524	Books, Publications, Subscription & Membership	0.00	651.05	400.00	400.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Code Books			0.00	
	BOAF Membership			200.00	
	Code Supliments			200.00	
55410 001 030 524	Training and Education	0.00	2,105.95	1,800.00	1,900.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Maintain Certifications & CEU credits			1,500.00	
	Employee Recognition			400.00	
55500 001 030 524	Uncapitalized Equipment	0.00	0.00	0.00	25,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Office Furniture			25,000.00	
<b>2. Op-2. Total Operating Costs</b>		0.00	5,898.86	50,470.00	66,316.00
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55640 001 030 524	Machinery & Equipment	0.00	39,681.89	0.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		0.00	39,681.89	0.00	0.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56501 001 030 524	Transfer Out to 501	0.00	0.00	0.00	3,582.00
	<b>Budget Narratives</b>			<b>Unit/Hour</b>	<b>Rate/Amount</b>
	Based on 1.35 % of Fleet's FY 2024 budget of \$265,335			1.00	3,582.00
					<b>Amount</b>
					3,582.00
56609 001 030 581	Transfer Out to 609	0.00	1,500.00	1,500.00	2,000.00
56610 001 030 581	Transfer Out to 610	0.00	19,209.00	21,600.00	34,000.00
<b>5.Tra-5. Total Transfers Out</b>		0.00	20,709.00	23,100.00	39,582.00
<b>Expense</b>		102,849.96	297,265.51	307,061.42	400,813.23

**Finance Department**

	2022 Actual	2023 Budget	2024 Budget
Personnel Service	\$280,456	\$299,401	\$270,158
Operating Expenses	\$17,622	\$19,504	\$71,973
Transfers	\$27,612	\$30,800	\$27,000
Total	<b>\$325,690</b>	<b>\$349,705</b>	<b>\$369,131</b>

**Department Mission**  
*Managing the City's financial resources today for a better tomorrow. The Finance Department provides financial planning, management, and informational services to aide in informative decision making and having confidence in the City's financial stewardship.*

Staffing	2022	2023	2024
Finance Director	1	1	1
Assistant Finance Director	1	1	1
AP/Payroll Administrator	0	1	1
Procurement Manager	0	1	0
Chief Accountant	1	0	0
AP/Payroll/Procurement Spec	1	0	0
<b>Total Employees</b>	<b>4</b>	<b>4</b>	<b>3</b>



**Finance Department**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 001 012 513	Financial & Administrative Salaries	79,355.25	86,395.73	86,202.52	90,547.09
51200 001 012 513	Regular Salaries & Wages	139,451.44	145,601.91	160,195.64	113,244.85
51202 001 012 513	Emergency Leave Wages	990.38	2,191.92	0.00	0.00
51400 001 012 513	Overtime	0.00	0.00	0.00	0.00
52100 001 012 513	FICA Taxes	15,964.95	16,936.88	18,849.46	15,590.08
52200 001 012 513	Retirement Contributions	22,266.51	25,026.07	29,346.02	46,624.18
52301 001 012 513	Life Insurance	1,225.66	1,304.76	1,537.52	1,271.66
52303 001 012 513	Long Term Disability	491.50	509.94	566.72	468.72
52304 001 012 513	Vision Insurance	0.00	0.00	0.00	186.12
52320 001 012 513	Dental employee	1,374.48	1,326.60	1,320.96	1,093.32
52400 001 012 513	Workers Comp Insurance	1,026.60	1,161.72	1,382.29	1,131.95
52500 001 012 513	Unemployment Compensation	0.00	0.00	0.00	0.00
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>262,146.77</b>	<b>280,455.53</b>	<b>299,401.13</b>	<b>270,157.98</b>
<hr/>					
<b>Group : 2. Op-2. Total Operating Costs</b>					
53400 001 012 513	Other Contractual Services	0.00	0.00	0.00	50,000.00
<b>Budget Narratives</b>					<b>Amount</b>
Software Upgrade					50,000.00
54000 001 012 513	Travel and Per Diem	0.00	0.00	1,000.00	1,000.00
<b>Budget Narratives</b>					<b>Amount</b>
PRM Conference/Meals/Hotel/Milage					200.00
FGFOA Hotel					600.00
FGFOA Meals/Milage					200.00
54100 001 012 513	Communication & Freight Charge	485.58	484.51	504.00	1,008.00
<b>Budget Narratives</b>					<b>Amount</b>
Finance Director Cell Phone/Per Month					1,008.00
54600 001 012 513	Repair & Maintenance Services	13,368.12	13,969.56	14,080.00	15,695.00
<b>Budget Narratives</b>					<b>Amount</b>
MIP Support					9,575.00
Microix Support					4,200.00
FAS GOV Fixed Assets					1,920.00
54700 001 012 513	Printing & Binding Services	1,236.98	1,476.61	2,020.00	2,020.00
<b>Budget Narratives</b>					<b>Amount</b>
Deposit Slips					200.00
Checks					1,400.00
Tax Forms					170.00
Business Cards					50.00
Window Envelopes					200.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55100 001 012 513	Office Supplies	1,077.68	585.45	600.00	600.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Pens, Note Pads, Correction Tape, File Folders, Tape, Staples, Highlighters			600.00	
55220 001 012 513	Computer Supplies	0.00	0.00	0.00	0.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Printer Ink - Move to IT			0.00	
55400 001 012 513	Books, Publications, Subscription & Membership	150.00	161.25	100.00	100.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	FGFOA Membership			100.00	
55410 001 012 513	Training and Education	500.00	0.00	500.00	850.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	FGFOA Conference			600.00	
	PRM Conference			250.00	
55500 001 012 513	Uncapitalized Equipment	0.00	944.99	700.00	700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Desk Chair			200.00	
	Desk			500.00	
<b>2. Op-2. Total Operating Costs</b>		16,818.36	17,622.37	19,504.00	71,973.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 012 581	Transfer Out to 609	2,000.04	2,000.04	2,000.00	1,500.00
56610 001 012 581	Transfer Out to 610	25,611.96	25,611.96	28,800.00	25,500.00
<b>5.Tra-5. Total Transfers Out</b>		27,612.00	27,612.00	30,800.00	27,000.00
<b>Expense</b>		306,577.13	325,689.90	349,705.13	369,130.98

**Law Enforcement Services**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
52200 001 013 521	Retirement Contributions	0.00	0.00	0.00	24,360.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Per Actuarial Valuation Budget \$24,360 for FY24, 25, 26			24,360.00	
52400 001 013 521	Workers Comp Insurance	0.00	-852.12	0.00	0.00
52500 001 013 521	Unemployment Compensation	0.00	0.00	0.00	0.00
<b>1.Pnl-1. Total Personnel Service Costs</b>		0.00	-852.12	0.00	24,360.00
<b>Group : 2. Op-2. Total Operating Costs</b>					
53100 001 013 521	Legal Services	0.00	0.00	0.00	0.00
53400 001 013 521	Other Contractual Services	1,026,552.00	1,026,552.0	1,078,980.0	1,110,217.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Law Enforcement Services with Hernando County			1,110,217.00	
54100 001 013 521	Communication & Freight Charge	0.00	0.00	0.00	0.00
54303 001 013 521	Water	1,187.07	3,572.75	0.00	3,570.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Water Service	1.00	3,570.00	3,570.00	
<b>2. Op-2. Total Operating Costs</b>		1,027,739.07	1,030,124.7	1,078,980.0	1,113,787.00



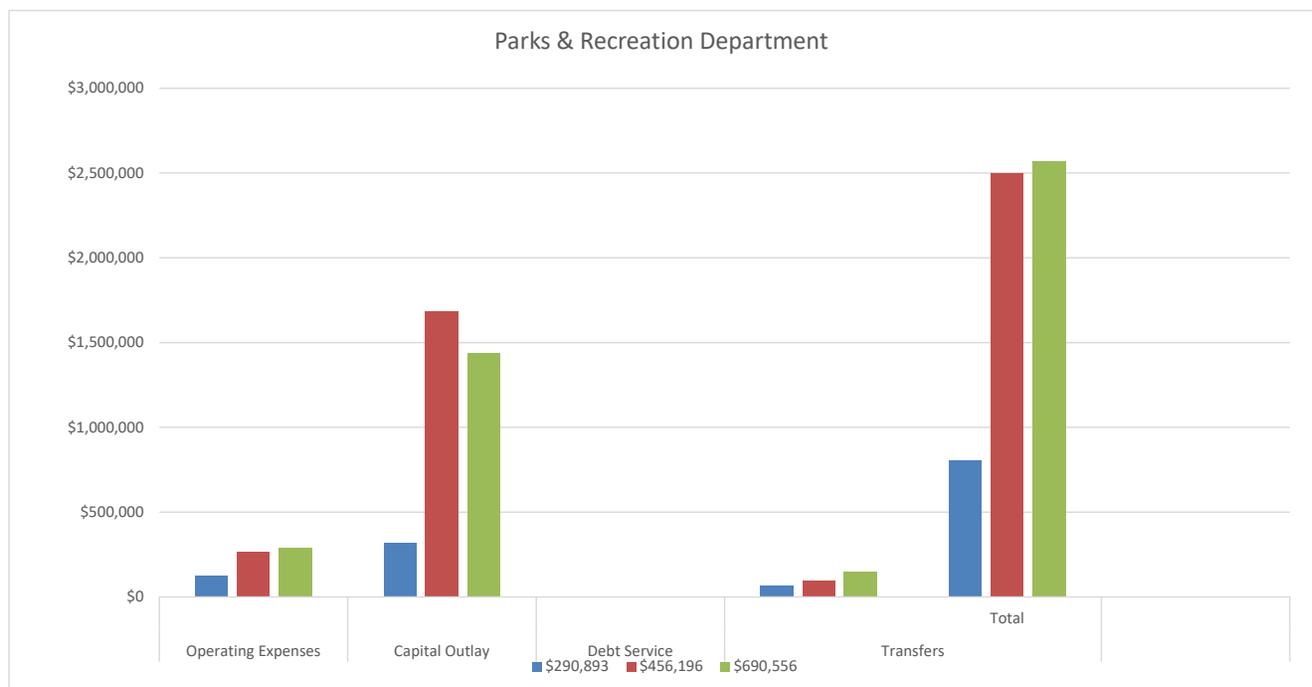
**Parks & Recreation Department**

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
Personal Services	\$290,893	\$456,196	\$690,556
Operating Expenses	\$125,848	\$268,324	\$291,651
Capital Outlay	\$321,254	\$1,683,000	\$1,438,000
Debt Service	\$1,231	\$0	\$1,231
Transfers	\$65,817	\$94,549	\$148,856
<b>Total</b>	<b>\$805,043</b>	<b>\$2,502,069</b>	<b>\$2,570,294</b>

**Department Mission**

*The Parks and Recreation Department provides safe affordable educational, recreational, cultural, and leisure programs to enhance the health and wellness to Brooksville's citizens and its visitors.*

<b>Staffing</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Parks & Recreation Director	1	1	1
Admin. Assistant III	1	1	1
Recreation Program Mang	1	1	1
Park Maintenance Super.	0	1	1
Park Attendant I	2	2	4
Park Attendant II	1	2	3
Inmate Crew Leader	0	1	2
<b>Total FTE</b>	<b>6</b>	<b>9</b>	<b>13</b>
Part-Time Park Service Aide	0.5	0.5	0.5
<b>Total Employees</b>	<b>6.5</b>	<b>9.5</b>	<b>13.5</b>



**Parks & Recreation Department**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 001 020 572	Financial & Administrative Salaries	73,400.42	76,872.23	80,130.96	91,909.91
51200 001 020 572	Regular Salaries & Wages	120,583.19	148,081.48	269,679.67	391,215.84
51202 001 020 572	Emergency Leave Wages	258.50	464.00	0.00	0.00
51400 001 020 572	Overtime	5,199.09	5,232.65	5,000.00	15,000.00
51608 001 020 572	Military Leave	0.00	0.00	0.00	0.00
51610 001 020 572	On Call Pay	0.00	0.00	0.00	8,736.00
51616 001 020 572	Aquatics Facility Operator Stipend	0.00	0.00	0.00	8,000.00
52100 001 020 572	FICA Taxes	14,518.33	16,855.03	27,143.01	39,386.92
52200 001 020 572	Retirement Contributions	20,241.82	24,806.71	42,257.95	89,121.86
52301 001 020 572	Life Insurance	1,091.74	1,260.87	2,123.14	2,913.47
52303 001 020 572	Long Term Disability	403.02	462.05	782.57	1,073.87
52304 001 020 572	Vision Insurance	0.00	0.00	0.00	868.56
52320 001 020 572	Dental employee	1,503.12	1,842.50	2,972.16	4,737.72
52400 001 020 572	Workers Comp Insurance	13,016.16	15,015.20	26,106.97	37,591.57
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>250,215.39</b>	<b>290,892.72</b>	<b>456,196.43</b>	<b>690,555.73</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53101 001 020 572	Medical Services	0.00	97.13	100.00	0.00
53400 001 020 572	Other Contractual Services	19,566.88	11,390.94	106,800.00	36,500.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Adult Softball Umpire Fees				10,000.00
	Tree Care Maintenance				4,500.00
	RecPro-Annual Maint. Cloud Hosting, CCMachine				10,000.00
	Adult Basketball Referee Fees				5,000.00
	Adult Kickball Umpire Fees				5,000.00
	Program Instructors				2,000.00
54000 001 020 572	Travel and Per Diem	1,204.16	30.00	1,200.00	3,500.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Travel Exp. for Training				3,500.00
54100 001 020 572	Communication & Freight Charge	1,267.21	1,643.70	1,641.00	2,400.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Cell Phone charges for 5 staff phones				1,120.00
	Suncom Land Line charges for Fax and Building Alarms(2)EST				480.00
	Director Cell Phone				800.00
54110 001 020 572	Postage	15.70	18.00	50.00	70.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Shipping Fees, Grant postage				70.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54210 001 020 572	Automotive Repair Service	0.00	0.00	500.00	500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Repair Services Beyond In-House Capabilities			500.00	
54300 001 020 572	Electric	34,890.32	39,656.97	70,000.00	80,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Park Office at JBCC			36,900.00	
	TVP Park Walking Trail			1,000.00	
	Tennis Courts			2,500.00	
	Russell Street Walking Trail			1,500.00	
	Adult Softball Complex			15,000.00	
	Youth Fields			8,300.00	
	Broad Street Irrigation and Darby Lane Caution Light			300.00	
	McKethan Restroom			1,000.00	
	TVP Pavillion/Playground Areas			1,500.00	
	TVP Pond Aerator Pump			3,000.00	
	Other Meter Areas-Quarry Cart Barn \$155,Darby Ln Lift Station \$650,Quarry Well \$305			6,000.00	
	Hernando Park (Band Shell, Tennis Court, On-Site Building)			3,000.00	
54303 001 020 572	Water	14,046.46	17,663.86	18,500.00	30,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Hernando Park			2,500.00	
	Splash Pad			20,000.00	
	JBCC/Tom Varn			7,500.00	
54400 001 020 572	Equipment & Vehicle Rental	190.70	354.25	3,200.00	4,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Boom Lift, Sod Cutter, Post Hole Auger, and Propane Tank Rental			3,000.00	
	Stage Rental-VDC			1,000.00	
54401 001 020 572	Rentals & Leases	710.00	1,500.00	2,000.00	12,206.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Port-a-let rental for special events (?)			2,000.00	
	Light Stands			2,500.00	
	Enterprise Leasing			7,706.00	
54600 001 020 572	Repair & Maintenance Services	10,032.31	4,403.63	6,400.00	6,800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Repair Services - Gator, Pond Pump, Equipment, and Building			4,280.00	
	Toshiba American Business Solutions (copier lease)			2,520.00	
54700 001 020 572	Printing & Binding Services	39.00	101.80	2,900.00	3,700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Special Events/Program Flyers, Fair Booth Material			700.00	
	Activity Guide			3,000.00	
54810 001 020 572	Promotional Activities	150.18	671.95	1,108.00	4,300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Breast Cancer Event			1,000.00	
	Parks Promotional Items			2,000.00	
	Parks and Rec. Tent			1,300.00	
54920 001 020 572	Recreational Supplies	1,294.79	491.14	1,200.00	13,600.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Trophy Plate Engraving			500.00	
	Spring Break			2,500.00	
	E-Sports Supplies			2,000.00	
	Yoga Classes			200.00	
	Basketball Supplies			1,200.00	
	Kickball Supplies			200.00	
	Softball Supplies			4,000.00	
	Program Supplies			3,000.00	
55100 001 020 572	Office Supplies	926.88	623.24	700.00	750.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Paper, Pens, Notebooks, Post-Its, File Folders, copy paper etc.			750.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55210 001 020 572	Operating Supplies	18,385.88	22,666.26	27,000.00	40,150.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Field paint and chalk, mulch, sand, clay, turf, trash cans, picnic tables, holiday decorations, Beautification Board Items (Certificate Frames, Arbor and Earth Day, Tree Decorating)			35,000.00	
	Adult Sport League End of Season Championship Shirts, site amenities, mulch			650.00	
				4,500.00	
55211 001 020 572	Medical Supplies	0.00	0.00	75.00	75.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	First Aid Kits			75.00	
55223 001 020 572	Repair & Maintenance Supplies	5,616.49	7,952.50	6,000.00	6,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Vandalism, Pavilions, Restrooms, Fields, Trails, Fencing, Irrigation, Playgrounds, Courts			6,000.00	
55225 001 020 572	Chemicals Supplies	1,348.98	725.54	2,000.00	8,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Pesticides, Herbicides, Fertilizer for athletic fields and medians.			3,500.00	
	Pond algae treatments				
	Splash Pad			5,000.00	
55226 001 020 572	Safety Supplies & Gear	199.14	156.76	700.00	5,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Work gloves, Safety Glasses, Ear Plugs, Rain Suits, Sun Hats for Mowing, Safety Boots			2,000.00	
	Inmate Crew			3,500.00	
55230 001 020 572	Clothing & Uniforms	1,284.38	2,079.37	2,850.00	5,300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Employee Uniforms			4,500.00	
	Staff Shirts- It Starts in Parks			800.00	
55240 001 020 572	Institutional Supplies	405.62	425.28	200.00	0.00
55250 001 020 572	Fuels & Lubricants	5,388.84	9,177.45	7,500.00	10,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Rising Fuel costs			10,000.00	
55252 001 020 572	Small Tools	690.58	1,693.01	1,500.00	4,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Rakes, Shovels, Grabbers, Weeding Tools, Drill Bits			4,500.00	
55253 001 020 572	Auto Repair Supplies ( in-house)	818.12	40.16	1,000.00	500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Parks Vehicle Repairs			500.00	
55400 001 020 572	Books, Publications, Subscription & Membership	1,373.55	469.00	800.00	2,700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	FRPA Membership			1,050.00	
	NRPA Membership			425.00	
	CHIPP Membership			25.00	
	Grammarly			1,200.00	
55410 001 020 572	Training and Education	0.00	1,516.00	1,400.00	7,100.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	FRPA NRPA Annual Park and Recreation Conference, Staff CEU's and Training			2,000.00	
	Pesticide Spray Lic Materials/testing			500.00	
	Aquatics Facility Operator			3,200.00	
	Certified Sports Facility Maintenance			500.00	
	CPR Classes			900.00	
55500 001 020 572	Uncapitalized Equipment	333.99	299.99	1,000.00	3,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Edger, Trimmer, Blower			3,000.00	
<b>2. Op-2. Total Operating Costs</b>		120,180.16	125,847.93	268,324.00	291,651.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Group : 3.Cap-3. Total Capital Outlay Costs</b>					
55620 001 020 572	Building and Improvements	57,044.80	17,420.00	1,045,000.00	800,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Stadium Decking and ADA Compliance			650,000.00	
	TVP Splash Pad Area - Picnic Pavilion/Restroom Renovation			150,000.00	
	FRDAP Grant 75% (\$112,500)/25% (\$37,500)			0.00	
55630 001 020 572	Improvements Other Than Building	126,670.00	258,943.55	638,000.00	638,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Splash Pad - 50% paid for by Kiwanis (\$239,000)			478,000.00	
	Tennis/Basketball Court Resurfacing and Shade Structure - ARPA Revenue			160,000.00	
	Replacement (\$80,000)			0.00	
55640 001 020 572	Machinery & Equipment	0.00	8,500.00	0.00	0.00
55650 001 020 572	Construction in Progress	149,741.93	36,390.00	0.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		333,456.73	321,253.55	1,683,000.00	1,438,000.00
<b>Group : 4.tot-4. Total Debt Service</b>					
57100 001 020 572	Interest	0.00	120.61	0.00	121.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	GASB 87	1.00	121.00	121.00	
57200 001 020 572	Principal	0.00	1,110.09	0.00	1,110.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	GASB 87	1.00	1,110.00	1,110.00	
<b>4.tot-4. Total Debt Service</b>		0.00	1,230.70	0.00	1,231.00
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56139 001 020 581	Transfer Out to 139	8,500.08	14,800.08	14,800.00	14,800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Transfer to ECI Fund to cover 50% of expenses			14,800.00	
56311 001 020 581	Transfer Out to 311	3,474.00	3,474.00	3,474.00	3,474.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	2011 Capital Improvement Loan Transfer			3,474.00	
56501 001 020 581	Transfer Out to 501	939.96	1,125.00	1,975.00	3,582.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	1.35% of Fleet Mainrenances FY 24 Budget of \$265,335			3,582.00	
56503 001 020 581	Transfer Out to 503	5,000.04	5,000.04	5,000.00	10,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Transfer to Equipment Replacement Fund-Annual Transfer			10,000.00	
56609 001 020 581	Transfer Out to 609	3,000.00	3,000.00	4,500.00	6,500.00
56610 001 020 581	Transfer Out to 610	38,418.00	38,418.00	64,800.00	110,500.00
<b>5.Tra-5. Total Transfers Out</b>		59,332.08	65,817.12	94,549.00	148,856.00
<b>Expense</b>		763,184.36	805,042.02	2,502,069.43	2,570,293.73

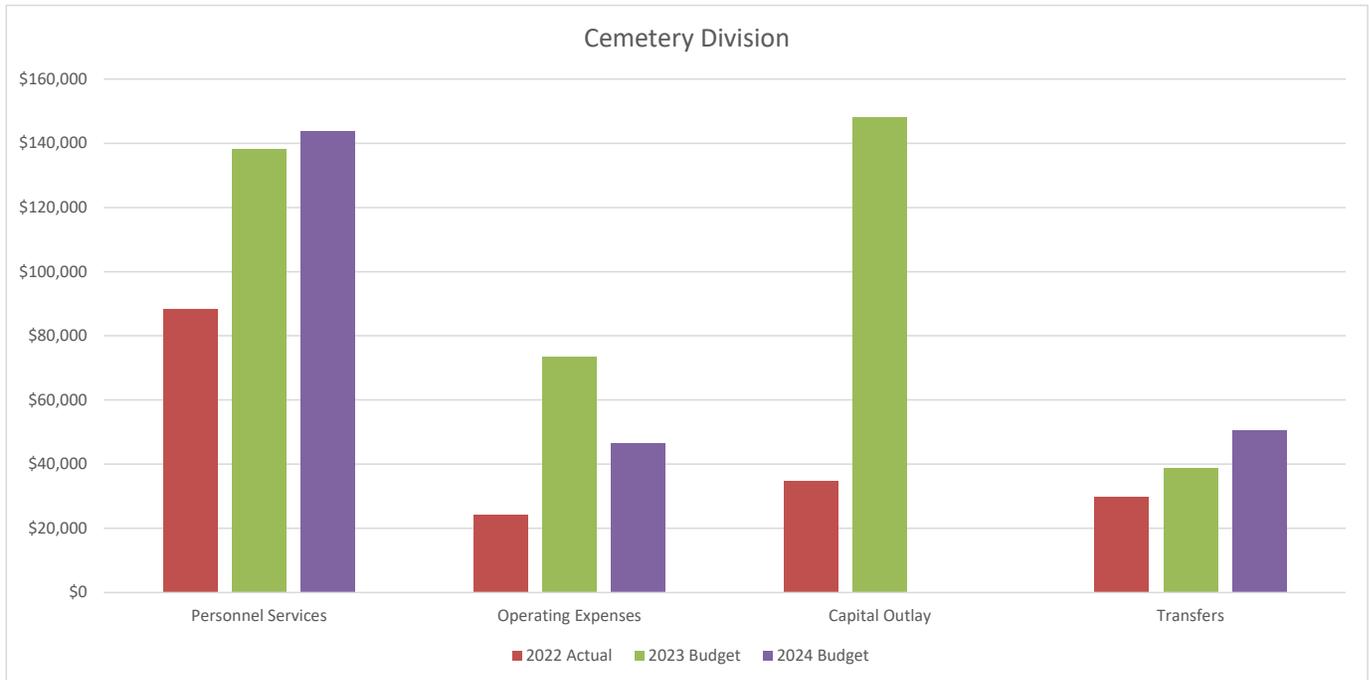


**Cemetery Division**

	2022 Actual	2023 Budget	2024 Budget
Personnel Services	\$88,302	\$138,080	\$143,723
Operating Expenses	\$24,334	\$73,401	\$46,405
Capital Outlay	\$34,732	\$148,000	\$0
Transfers	\$29,930	\$38,951	\$50,582
Total	<b>\$177,297</b>	<b>\$398,432</b>	<b>\$240,710</b>

**Department Mission**  
*The Cemetery Division strives to preserve our historical and natural beauty and to have a respectful final resting place for our surrounding communities.*

Staffing	2022	2023	2024
Cemetery Sexton	1	1	1
Cemetery Attendant II	1	1	1
Administrative Asst	0	1	1
<b>Total Full Time</b>	<b>2</b>	<b>3</b>	<b>3</b>



**Cemetery**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category :</b>	<b>Expense</b>				
<b>Group :</b>	<b>1.Pnl-1. Total Personnel Service Costs</b>				
51200 001 017 539	Regular Salaries & Wages	55,220.15	68,424.66	106,802.80	109,724.78
51400 001 017 539	Overtime	910.93	864.94	500.00	500.00
52100 001 017 539	FICA Taxes	4,282.20	5,253.36	8,208.66	8,432.20
52200 001 017 539	Retirement Contributions	5,695.81	7,531.32	12,779.76	14,957.50
52301 001 017 539	Life Insurance	294.19	338.52	669.57	684.68
52303 001 017 539	Long Term Disability	107.50	123.58	246.80	252.37
52304 001 017 539	Vision Insurance	0.00	0.00	0.00	186.12
52320 001 017 539	Dental employee	515.51	560.12	990.72	1,093.32
52400 001 017 539	Workers Comp Insurance	4,346.40	5,205.29	7,881.42	7,892.18
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>71,372.69</b>	<b>88,301.79</b>	<b>138,079.73</b>	<b>143,723.14</b>
<b>Group :</b>	<b>2. Op-2. Total Operating Costs</b>				
53400 001 017 539	Other Contractual Services	2,066.19	1,426.32	38,040.00	5,920.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Memorial Tree Program				420.00
	Stone and Engraving Fees				2,500.00
	Cemetery software annual fee (CIMS platinum)				3,000.00
54100 001 017 539	Communication & Freight Charge	1,207.98	1,394.58	1,600.00	2,724.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Spectrum Internet				924.00
	Land Lines for Fax and Alarm Monitoring				300.00
	Cemetery Staff Cell Phones and Ipad				1,500.00
54300 001 017 539	Electric	897.58	1,499.52	950.00	2,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Electric				2,000.00
54303 001 017 539	Water	3,801.27	3,768.92	4,116.00	4,116.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Water				4,116.00
54400 001 017 539	Equipment & Vehicle Rental	0.00	1,448.58	700.00	0.00
54600 001 017 539	Repair & Maintenance Services	5,101.60	800.69	11,650.00	7,800.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Tree Maintenance Plan - Dead Tree Removal (10-12)				6,500.00
	Security Alarm Annual Monitoring Service				300.00
	Equipment Repairs				1,000.00
54700 001 017 539	Printing & Binding Services	39.00	88.75	430.00	1,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Re-Order Cemetery Brouchures				920.00
	business cards				80.00
54810 001 017 539	Promotional Activities	0.00	69.93	0.00	1,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Semi Annual Clean Up				1,000.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54911 001 017 539	Cemetery Monuments For Resale	1,725.00	0.00	2,000.00	3,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Cremation Stones			1,500.00	
	Green Burial Headstone			1,500.00	
54912 001 017 539	Cemetery Lot Buyback	825.00	1,350.00	2,500.00	2,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Budget \$2500 to buy back lots, once the number is reached, a waiting list is created for next FY			2,500.00	
55100 001 017 539	Office Supplies	391.04	1,385.54	850.00	1,200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Office Supplies			700.00	
	Ink for printer			500.00	
55210 001 017 539	Operating Supplies	360.00	647.87	300.00	2,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Grass and Wild Flower seed, Pavement Stencil, Paint and Paint Supplies			2,500.00	
55220 001 017 539	Computer Supplies	800.00	1,543.83	400.00	0.00
55223 001 017 539	Repair & Maintenance Supplies	878.76	2,926.75	1,500.00	2,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Mower Blades, Belts, Filters, Tires, etc.			2,500.00	
55225 001 017 539	Chemicals Supplies	0.00	0.00	100.00	100.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fertilizer, weed killer			100.00	
55230 001 017 539	Clothing & Uniforms	898.71	852.47	720.00	1,200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Employee Uniforms			1,200.00	
55250 001 017 539	Fuels & Lubricants	2,946.55	4,092.37	5,000.00	5,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fuel and Lubricants			5,000.00	
55252 001 017 539	Small Tools	513.49	693.02	200.00	1,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Shovels, Rakes, Trimmers, Hammer, Drill			1,500.00	
55253 001 017 539	Auto Repair Supplies ( in-house)	1,094.47	0.00	500.00	500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Cemetery Vehicle Repairs			500.00	
55400 001 017 539	Books, Publications, Subscription & Membership	390.00	345.00	345.00	345.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Annual enrollment Green Burial			345.00	
55410 001 017 539	Training and Education	0.00	0.00	300.00	300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Chemical Training			300.00	
55500 001 017 539	Uncapitalized Equipment	0.00	0.00	1,200.00	1,200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Landscape Equipment (weedeater, chain saw, blower)			1,200.00	
59901 001 017 539	Special Events	0.00	0.00	0.00	0.00
<b>2. Op-2. Total Operating Costs</b>		23,936.64	24,334.14	73,401.00	46,405.00
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55630 001 017 539	Improvements Other Than Building	0.00	0.00	148,000.00	0.00
55650 001 017 539	Construction in Progress	4,297.50	34,732.40	0.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		4,297.50	34,732.40	148,000.00	0.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56501 001 017 581	Transfer Out to 501	939.00	1,124.04	851.00	3,582.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	.56% of Fleet FY2024 Budget of \$265,335			3,582.00	
56503 001 017 581	Transfer Out to 503	5,000.04	5,000.04	5,000.00	10,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Equipment Replacement Fund			10,000.00	
56605 001 017 581	Transfer Out to 605	9,999.96	9,999.96	10,000.00	10,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Annual Perpetual Care Fund Transfer			10,000.00	
56609 001 017 581	Transfer Out to 609	999.96	999.96	15,000.00	15,000.00
56610 001 017 581	Transfer Out to 610	12,806.04	12,806.04	21,600.00	25,500.00
<b>5.Tra-5. Total Transfers Out</b>		29,745.00	29,930.04	38,951.00	50,582.00
<b>Expense</b>		129,351.83	177,298.37	398,431.73	240,710.14

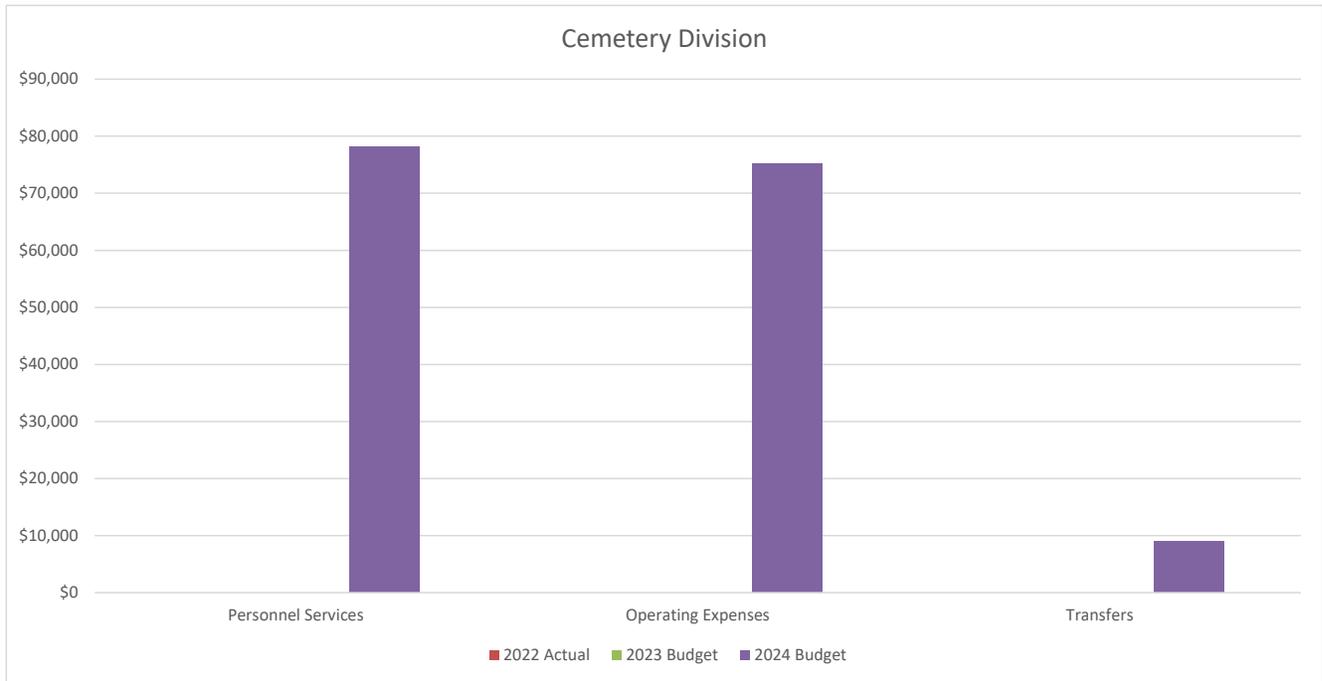


**Chinsegut Hill**

	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
Personnel Services	\$0	\$0	\$78,086
Operating Expenses	\$0	\$0	\$75,244
Transfers	\$0	\$0	\$9,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$162,330</b>

*Chinsegut Hill originally built in the 1850s is on the National Register of Historic Places. The surrounding grounds are a beautiful place to hold a family reunion, wedding, or gathering.*

<b>Staffing</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Retreat Manager	0	0	1
<b>Total Full Time</b>	<b>0</b>	<b>0</b>	<b>1</b>



**Chinsegut Hill**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category :</b>	<b>Expense</b>				
<b>Group :</b>	<b>1.Pnl-1. Total Personnel Service Costs</b>				
51200 001 031 572	Regular Salaries & Wages	0.00	0.00	0.00	60,000.00
52100 001 031 572	FICA Taxes	0.00	0.00	0.00	4,590.00
52200 001 031 572	Retirement Contributions	0.00	0.00	0.00	8,142.00
52301 001 031 572	Life Insurance	0.00	0.00	0.00	374.40
52303 001 031 572	Long Term Disability	0.00	0.00	0.00	138.00
52304 001 031 572	Vision Insurance	0.00	0.00	0.00	62.04
52320 001 031 572	Dental employee	0.00	0.00	0.00	364.44
52400 001 031 572	Workers Comp Insurance	0.00	0.00	0.00	4,414.80
	<b>1.Pnl-1. Total Personnel Service Costs</b>	0.00	0.00	0.00	78,085.68
<b>Group :</b>	<b>2. Op-2. Total Operating Costs</b>				
53400 001 031 572	Other Contractual Services	0.00	0.00	0.00	33,043.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Software Licenses for Booking			1,000.00	
	Laundry and Cleaning Services			27,043.00	
	Grounds Maintenance			5,000.00	
54000 001 031 572	Travel and Per Diem	0.00	0.00	0.00	250.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Travel and Per Diem			250.00	
54100 001 031 572	Communication & Freight Charge	0.00	0.00	0.00	1,080.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Telephone and Internet			1,080.00	
54110 001 031 572	Postage	0.00	0.00	0.00	100.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Postage			100.00	
54300 001 031 572	Electric	0.00	0.00	0.00	10,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Electric			10,000.00	
54303 001 031 572	Water	0.00	0.00	0.00	3,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Water/Wastewater/Sanitation			3,500.00	
54400 001 031 572	Equipment & Vehicle Rental	0.00	0.00	0.00	1,080.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Equipment Lease			1,080.00	
54600 001 031 572	Repair & Maintenance Services	0.00	0.00	0.00	7,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Buiding Maintenance Service (outside service)			5,000.00	
	Equipment Maintenance (outside service)			2,500.00	
54800 001 031 572	Advertising Activities	0.00	0.00	0.00	5,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Advertising			5,000.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54900 001 031 572	Other Current Charges	0.00	0.00	0.00	275.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Professional Fees			125.00	
	Rent			150.00	
55100 001 031 572	Office Supplies	0.00	0.00	0.00	1,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Office Supplies			1,500.00	
55210 001 031 572	Operating Supplies	0.00	0.00	0.00	3,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Program Supplies			3,000.00	
55223 001 031 572	Repair & Maintenance Supplies	0.00	0.00	0.00	4,861.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Building Maintenance (in house)			4,861.00	
55230 001 031 572	Clothing & Uniforms	0.00	0.00	0.00	755.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Clothing and Uniform			755.00	
55252 001 031 572	Small Tools	0.00	0.00	0.00	500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Small Tools			500.00	
55400 001 031 572	Books, Publications, Subscription & Membership	0.00	0.00	0.00	2,800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Dues and Subscriptions			2,800.00	
<b>2. Op-2. Total Operating Costs</b>		0.00	0.00	0.00	75,244.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 031 572	Transfer Out to 609 - HRA Fund	0.00	0.00	0.00	500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Salary Worksheet - Chinsegut Hill Retreat Manager	1.00	500.00	500.00	
56610 001 031 572	Transfer Out to 610 - Health Ins Fund	0.00	0.00	0.00	8,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Salary Worksheet - Chinsegut Hill Retreat Manager	1.00	8,500.00	8,500.00	
<b>5.Tra-5. Total Transfers Out</b>		0.00	0.00	0.00	9,000.00
<b>Expense</b>		0.00	0.00	0.00	162,329.68

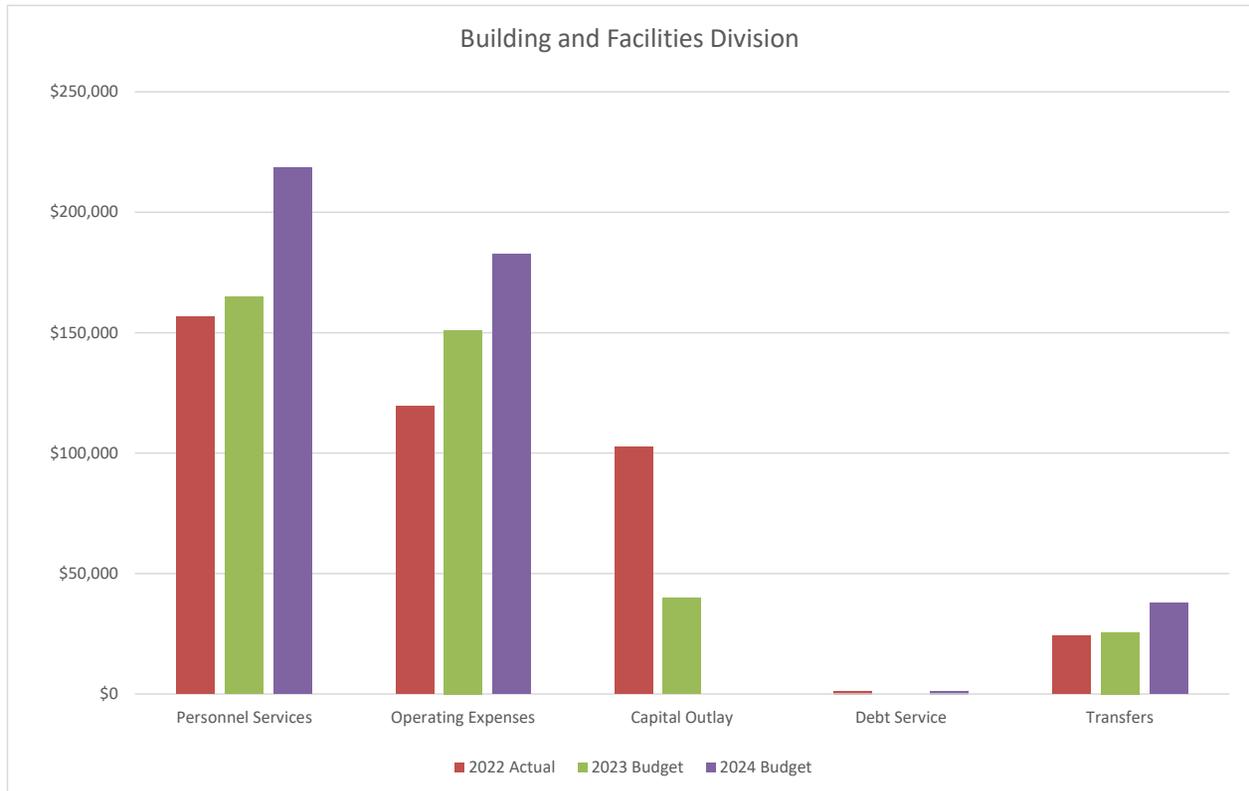


**Building and Facilities Division**

	2022 Actual	2023 Budget	2024 Budget
Personnel Services	\$156,674	\$164,811	\$218,571
Operating Expenses	\$119,389	\$151,069	\$182,619
Capital Outlay	\$102,405	\$40,000	\$0
Debt Service	\$1,231	\$0	\$1,231
Transfers	\$24,082	\$25,644	\$37,690
Total	<b>\$403,781</b>	<b>\$381,524</b>	<b>\$440,111</b>

**Department Mission**  
*The Building and Facilities Department maintains, manages, repairs, and remodels the City's many owned buildings and properties.*

Staffing	2022	2023	2024
Facilities Supervisor	1	1	1
Maintenance Tech. III	1	1	2
Custodian	1	1	1
<b>Total Employees</b>	<b>3</b>	<b>3</b>	<b>4</b>



**Building & Facilities**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 001 028 519	Financial & Administrative Salaries	0.00	727.06	4,782.96	5,928.00
51200 001 028 519	Regular Salaries & Wages	100,757.32	122,915.38	123,046.14	161,943.50
51202 001 028 519	Emergency Leave Wages	0.00	0.00	0.00	0.00
51400 001 028 519	Overtime	344.30	392.00	0.00	0.00
52100 001 028 519	FICA Taxes	7,123.06	9,229.04	9,778.93	12,842.17
52200 001 028 519	Retirement Contributions	10,353.07	13,425.48	15,224.45	24,022.08
52301 001 028 519	Life Insurance	618.67	740.43	797.65	1,047.52
52303 001 028 519	Long Term Disability	226.08	272.10	294.01	386.10
52304 001 028 519	Vision Insurance	0.00	0.00	0.00	193.56
52320 001 028 519	Dental employee	945.01	1,064.81	1,010.53	1,501.49
52400 001 028 519	Workers Comp Insurance	6,939.48	7,907.47	9,876.79	10,706.13
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>127,306.99</b>	<b>156,673.77</b>	<b>164,811.46</b>	<b>218,570.56</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53400 001 028 519	Other Contractual Services	5,604.47	14,698.25	7,988.00	6,488.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Fire Extinguishers annual inspection-City Hall, JBCC, Cemetery, 306 Darby Ln, ECI, TVP Stadium				550.00
	Fire Suppression System annual inspection-JBCC, TVP Stadium				600.00
	Concessions				2,340.00
	Monthly Pest Control of City Buildings				0.00
	City Hall Carpet Cleaning				692.00
	City Hall Fire Monitoring Agreement - Siemon's				2,001.00
	City Hall Fire Alarm Agreement - Siemon's				305.00
	City Hall and ECI Annual Elevator Inspection - Suncoast Elevator				
54000 001 028 519	Travel and Per Diem	0.00	0.00	500.00	500.00
	<b>Budget Narratives</b>				<b>Amount</b>
	CPSI Recertification - Hotel and Travel				500.00
54100 001 028 519	Communication & Freight Charge	538.19	681.25	900.00	2,800.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Cell Phone for Facility Employees				2,800.00
54210 001 028 519	Automotive Repair Service	0.00	0.00	500.00	500.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Outside Vehicle Repair Service				500.00
54300 001 028 519	Electric	502.36	469.87	900.00	500.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Electric				500.00
54303 001 028 519	Water	353.11	728.32	0.00	750.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Water				750.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54400 001 028 519	Equipment & Vehicle Rental	0.00	120.00	2,000.00	2,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Equipment Rental for Facility Repairs			2,000.00	
54600 001 028 519	Repair & Maintenance Services	30,151.54	43,283.54	84,448.00	109,448.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Repair Services for - Tree removal, Locks, Wells, Roofs, Windows, HVAC, Flooring, Electrical			33,478.00	
	State Alarm Security for Maintenance Shop			250.00	
	Park Office (JBCC) Guardian Security Alarm			720.00	
	AC repair and replacemnt			75,000.00	
55100 001 028 519	Office Supplies	360.93	438.89	300.00	300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Paper, Ink, Pen, Pencils, Clips, Markers			300.00	
55210 001 028 519	Operating Supplies	609.14	4,707.52	5,000.00	0.00
55211 001 028 519	Medical Supplies	0.00	28.44	100.00	100.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Replacement Items for First Aide Kits, Eye Wash, Sting Relief			100.00	
55223 001 028 519	Repair & Maintenance Supplies	44,682.76	30,675.67	15,000.00	25,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	In House Repair Supplies for all City Buildings and Facilities - Plumbing, Electrical, HVAC, Walls			25,000.00	
55225 001 028 519	Chemicals Supplies	77.94	149.36	200.00	200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Weed Killer, Ant Bait			200.00	
55226 001 028 519	Safety Supplies & Gear	494.20	1,173.20	600.00	600.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Rain Gear, Eye and Ear Protection, Gloves			300.00	
	Safety Boots			300.00	
55230 001 028 519	Clothing & Uniforms	631.76	809.16	1,333.00	1,333.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Facilities Employee Uniforms - 3 employees			1,000.00	
	New Employee			333.00	
55240 001 028 519	Institutional Supplies	14,868.47	17,273.40	24,000.00	24,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Cleaning Products, Hand and Toilet Paper, Gloves, Soap, Bleach and Disinfectants	1.00	24,000.00	24,000.00	
55250 001 028 519	Fuels & Lubricants	1,617.62	2,990.14	4,000.00	4,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fuel and oil for Vehicles and Equipment - 2 Trucks and Facilites Power Equipment			4,000.00	
55252 001 028 519	Small Tools	1,145.08	319.84	1,200.00	2,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Hand Tools for Maintenance Work, repairs and cutting			2,000.00	
55253 001 028 519	Auto Repair Supplies ( in-house)	753.11	835.91	1,500.00	1,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Vehicle services, Tires, Belts, hoses, Wiper Blades			1,500.00	
55410 001 028 519	Training and Education	2,007.97	6.30	600.00	600.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Staff Training and Education			600.00	
<b>2. Op-2. Total Operating Costs</b>		104,398.65	119,389.06	151,069.00	182,619.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Group : 3.Cap-3. Total Capital Outlay Costs</b>					
55620 001 028 519	Building and Improvements	9,900.00	55,000.00	20,000.00	0.00
55630 001 028 519	Improvements Other Than Building	0.00	0.00	20,000.00	0.00
55640 001 028 519	Machinery & Equipment	0.00	35,555.00	0.00	0.00
55650 001 028 519	Construction in Progress	23,290.00	11,850.00	0.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		33,190.00	102,405.00	40,000.00	0.00
<b>Group : 4.tot-4. Total Debt Service</b>					
57100 001 028 519	Interest	0.00	1,110.09	0.00	1,110.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	GASB 87			1,110.00	
57200 001 028 519	Principal	0.00	120.61	0.00	121.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	GASB 87			121.00	
<b>4.tot-4. Total Debt Service</b>		0.00	1,230.70	0.00	1,231.00
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56501 001 028 581	Transfer Out to 501	2,817.96	3,372.96	2,082.00	610.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	0.23% of Fleet FY2024 Budget of \$265,335			610.00	
56609 001 028 581	Transfer Out to 609	1,500.00	1,500.00	1,530.00	2,060.00
56610 001 028 581	Transfer Out to 610	19,209.00	19,209.00	22,032.00	32,020.00
<b>5.Tra-5. Total Transfers Out</b>		23,526.96	24,081.96	25,644.00	37,690.00
<b>Expense</b>		288,422.60	403,780.49	381,524.46	440,110.56



**TOTAL ALL SPECIAL REVENUE FUNDS**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$793,412	\$687,479	\$529,878	\$439,859	\$468,789
Legislative Appropriations	0	0	176,273	953,000	150,000
Facility Rental Fees	2,288	0	7,581	2,000	5,500
Fines & Forfeitures	3,907	4,200	4,348	0	0
Miscellaneous	20,145	37,277	46,792	90,447	58,300
Interest Income	161,021	112,556	81,452	119,335	123,300
Special Assessment	1,207,940	1,044,857	1,333,096	1,086,279	1,160,463
Issuance of Debt	0	310,882	0	0	0
Transfers In	2,254,202	2,272,506	2,399,950	1,385,928	3,013,783
Prior Year Carry forward	3,602,202	4,773,726	5,174,409	5,063,280	4,538,200
<b>Total Income</b>	<b>\$8,045,117</b>	<b>\$9,243,483</b>	<b>\$9,753,780</b>	<b>\$9,140,128</b>	<b>\$9,518,335</b>
<b>EXPENDITURES</b>					
Personnel Services	\$2,042,656	\$2,092,535	\$2,286,812	\$2,578,578	\$2,670,287
Operating Expenditures	730,042	876,517	\$586,564	613,212	772,097
Capital Outlays	324,807	912,959	\$1,660,911	2,282,223	2,210,223
Debt Service	73,095	65,393	41,485	40,254	46,787
Transfers Out	103,328	121,670	290,327	353,252	414,609
Reserves	4,771,189	5,174,409	4,887,681	3,272,609	3,404,332
<b>Total Expenditures</b>	<b>\$8,045,117</b>	<b>\$9,243,483</b>	<b>\$9,753,780</b>	<b>\$9,140,128</b>	<b>\$9,518,335</b>

**FUND 104 POLICE SPECIAL EDUCATION**

**INFORMATION ABOUT POLICE SPECIAL EDUCATION FUND**

**Description:** Police Special Education Fund used to manage specialized training and education, Florida Statute 398.15

**Revenue Source:** Monthly Traffic Fines

**Expenditures:** Law Enforcement Training and Education including Travel and Per Diem.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	3,907	4,200	4,348	0	0
Miscellaneous	0	0	0	0	0
Interest Income	84	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	68,620	72,611	76,811	80,811	89,046
<b>Total Income</b>	<b>\$72,611</b>	<b>\$76,811</b>	<b>\$81,159</b>	<b>\$80,811</b>	<b>\$89,046</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	72,611	76,811	81,159	80,811	89,046
<b>Total Expenditures</b>	<b>\$72,611</b>	<b>\$76,811</b>	<b>\$81,159</b>	<b>\$80,811</b>	<b>\$89,046</b>

**FUND 107 Transportation Capital - Local Option Gas Tax 1-5**

**Description:** Local Option Gas Tax

**Revenue Source:** Funds are provided from gas taxes collected and distributed by the State of Florida: Hernando County has a 5 cent tax on 1 to 5 cent Local Option Gas Tax. The City receives distribution percentage based on an interlocal agreement or F.S. 336.025(5) (a)

**Expenditures:** Transportation expenditures needed to meet the requirements of the capital improvements element of an Budgeted local government comprehensive plan.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$161,378	\$170,075	\$174,283	\$173,964	\$175,000
Metropolitan Planning Organization	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	2,533	-86	-2,132	500	500
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	309,242	466,253	611,542	780,634	958,157
<b>Total Income</b>	<b>\$473,153</b>	<b>\$636,242</b>	<b>\$783,693</b>	<b>\$955,098</b>	<b>\$1,133,657</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	6,900	24,700	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	466,253	611,542	783,693	955,098	1,133,657
<b>Total Expenditures</b>	<b>\$473,153</b>	<b>\$636,242</b>	<b>\$783,693</b>	<b>\$955,098</b>	<b>\$1,133,657</b>

**Fund 108 LOCAL OPTION GAS TAX**

**Description:** Local Option Gas Taxes.

**Revenue Source:** Funds are provided from gas taxes collected and distributed by the State of Florida:

Hernando County has 6 cents tax on 1 to 6 cent Local Option. The City receives a distributions percentage.

**Expenditures:** Infrastructure construction and maintenance of street, right-of-ways, sidewalks, and storm water drainage systems

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$233,575	\$248,301	\$255,913	\$256,867	\$258,472	
Legislative Appropriations/ARPA	\$0	\$0	\$176,273	\$953,000	\$150,000	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	10,920	15,964	14,616	10,000	10,000	(2)
Street Lightning/Signal Maintenance	110,713	113,713	119,657	116,000	120,000	
Special Assessment	0	0	0	0	0	
Transfers In	1,242,123	1,384,504	1,542,050	327,258	1,853,281	
Prior Year Carry forward	298,709	846,355	1,045,925	758,997	0	
<b>Total Income</b>	<b>\$1,896,040</b>	<b>\$2,608,837</b>	<b>\$3,154,434</b>	<b>\$2,422,122</b>	<b>\$2,391,753</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$576,192	\$543,659	\$683,568	\$898,385	\$908,255	
Operating Expenditures	348,029	316,797	310,602	378,913	354,103	
Capital Outlays	13,875	573,282	1,478,261	953,000	900,000	(3)
Transfers Out	95,765	113,351	126,156	176,000	207,038	
Debt Service	15,824	15,823	15,824	15,824	22,357	
Reserves	846,355	1,045,925	540,023	0	0	
<b>Total Expenditures</b>	<b>\$1,896,040</b>	<b>\$2,608,837</b>	<b>\$3,154,434</b>	<b>\$2,422,122</b>	<b>\$2,391,753</b>	

(1) Legislative Funding - Street Sweeper \$150,000

(1) Steet Closures and State Gas Tax Reimbursement

(3) Milling and Resurface Program \$600,000, Street Sweeper \$300,000



**Streets & Drainage Division**

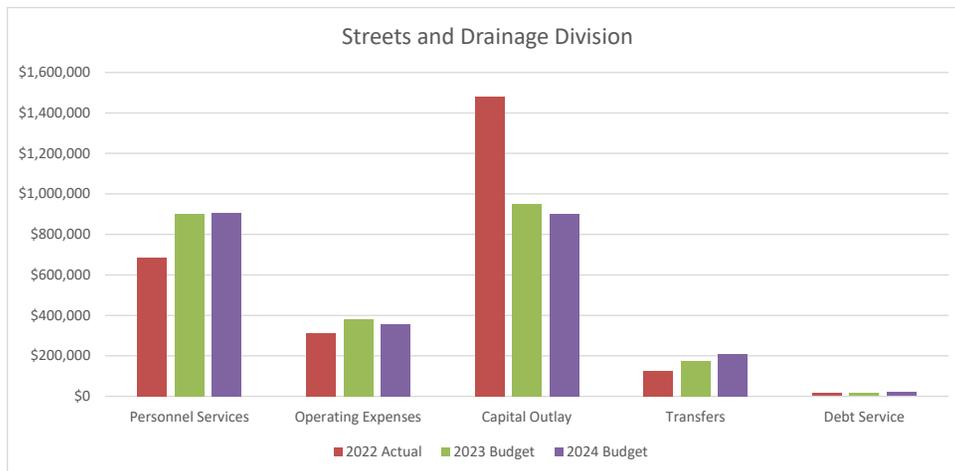
	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
Personnel Services	\$683,568	\$898,385	\$908,255
Operating Expenses	\$310,602	\$378,913	\$354,103
Capital Outlay	\$1,478,261	\$953,000	\$900,000
Transfers	\$126,156	\$176,000	\$207,038
Debt Service	\$15,824	\$15,824	\$22,357
<b>Total</b>	<b>\$2,614,411</b>	<b>\$2,422,122</b>	<b>\$2,391,753</b>

**Department Mission**

*The Streets & Drainage Division provides infrastructure construction and maintenance for streets, right of ways, sidewalks, and storm water drainage systems.*

*The Public Works Department includes Streets & Drainage Division, Facilities Maintenance Division, and Fleet Maintenance Division.*

<b>Staffing</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Director of Public Works	1	1	1
Asst DPW Director	1	1	1
Public Works Supervisor	1	1	1
Executive Assistant	1	1	1
DPW Lead Worker	1	1	1
Inmate Crew Leader	1	1	0
Inventory Specialist	1	1	1
Equipment Operator I	1	1	1
Equipment Operator II	2	3	3
Maintenance Tech. I	4	7	7
Maintenance Tech. III	1	1	1
Public Works Tech. II	1	1	1
Project Manager	0	0	1
Operations Supervisor	0	0	0
Construction Inspector	0	0	0
Warehouse Supervisor	0	0	0
<b>Total Employees</b>	<b>16</b>	<b>20</b>	<b>20</b>



**Fund 108 - Local Option Gas Tax - Streets & Drainage**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 108 019 541	Financial & Administrative Salaries	75,856.27	72,434.08	20,726.17	25,920.79
51200 108 019 541	Regular Salaries & Wages	343,114.25	457,990.88	657,394.44	642,615.04
51202 108 019 541	Emergency Leave Wages	0.00	6,522.95	0.00	0.00
51400 108 019 541	Overtime	5,644.98	7,872.17	7,500.00	7,500.00
51610 108 019 541	On Call Pay	4,477.80	4,524.68	4,368.00	8,736.00
52100 108 019 541	FICA Taxes	32,132.84	41,072.31	52,784.13	52,385.04
52200 108 019 541	Retirement Contributions	42,179.73	56,904.13	82,177.64	98,353.94
52301 108 019 541	Life Insurance	2,436.08	2,838.69	4,305.53	4,171.66
52303 108 019 541	Long Term Disability	898.10	1,073.29	1,586.97	1,537.63
52304 108 019 541	Vision Insurance	0.00	0.00	0.00	1,102.45
52320 108 019 541	Dental employee	3,593.93	4,221.59	6,360.42	6,476.10
52400 108 019 541	Workers Comp Insurance	33,325.08	45,759.98	61,181.33	59,456.76
52500 108 019 541	Unemployment Compensation	0.00	502.96	0.00	0.00
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>543,659.06</b>	<b>701,717.71</b>	<b>898,384.63</b>	<b>908,255.42</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53400 108 019 541	Other Contractual Services	110,962.61	74,196.91	106,675.00	56,375.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Construction repair and maintenance				30,000.00
	Tree trimming, removal				20,000.00
	SWFWMD Pond Inspection Permit				750.00
	NPDES Permit				5,625.00
54000 108 019 541	Travel and Per Diem	0.00	22.00	0.00	500.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Conferences				500.00
54100 108 019 541	Communication & Freight Charge	3,560.41	6,048.24	5,287.50	5,290.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Hernando County - Streets Portion 25% (ESRI License)				300.00
	AT&T 12 phones				3,440.00
	Fax Lines				120.00
	Suncom				60.00
	Bright House - Streets Portion				1,000.00
	Shipping Charges				370.00
54210 108 019 541	Automotive Repair Service	460.19	2,045.50	2,500.00	2,500.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Outside repairs				2,500.00
54300 108 019 541	Electric	2,281.18	2,868.75	3,000.00	3,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Duke Energy, (Streets share 15%)				3,000.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54302 108 019 541	Electric - Street Lighting	105,364.49	58,922.73	115,000.00	116,720.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	671 Street lights			115,000.00	
	10 Additional Street Lights throughout City			1,720.00	
54303 108 019 541	Water	2,223.01	3,155.97	1,500.00	3,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	City of Brooksville (Streets share 15%)			3,000.00	
54304 108 019 541	Electric - Traffic Light	7,277.77	50,571.93	8,000.00	8,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Traffic signals. Fourteen signals			8,000.00	
54311 108 019 541	Waste disposal	0.00	0.00	1,800.00	1,800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Tree and brush 72 tons			1,800.00	
54400 108 019 541	Equipment & Vehicle Rental	1,111.54	3,003.47	4,500.00	0.00
54401 108 019 541	Rentals & Leases	966.60	1,992.66	1,000.00	23,243.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Man Lift			5,000.00	
	Enterprise Lease			18,243.00	
54560 108 019 541	Insurance Claims & Deductibles	0.00	0.00	1,000.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Claims/Deductibles			1,000.00	
54600 108 019 541	Repair & Maintenance Services	7,157.94	6,879.60	7,700.00	7,700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	CSX Railroad signal maintenance service			5,000.00	
	Public Works (Streets Division shared costs 15%)			2,000.00	
	Toshiba Copier			700.00	
54700 108 019 541	Printing & Binding Services	108.75	0.00	300.00	300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Work Orders (Streets share 15%), Business Cards, Door Hangers			300.00	
55100 108 019 541	Office Supplies	1,056.39	1,232.94	700.00	700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Shared Streets share 15%			700.00	
55210 108 019 541	Operating Supplies	26,697.19	33,023.08	32,500.00	35,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Landscaping			2,500.00	
	Cold asphalt bagged, concrete bagged, lumber, haredware			10,000.00	
	Mine material, ground cover			7,500.00	
	Hot mix asphalt, tack, release			15,000.00	
55223 108 019 541	Repair & Maintenance Supplies	2,823.94	2,961.40	2,000.00	2,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Small in-house repair items			2,000.00	
55225 108 019 541	Chemicals Supplies	0.00	88.56	1,000.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Outside pest and vegetation control			1,000.00	
55226 108 019 541	Safety Supplies & Gear	3,863.60	5,303.86	10,000.00	7,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Steel-toe boots, reflective vests, gloves, hard hats and foul-weather gear, Hydration			7,500.00	
55227 108 019 541	Safety Marking Devices	3,323.46	5,636.19	10,000.00	10,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Traffic marking, signs, cones, ribbon, safety fence, safety sign replacement, and posts			10,000.00	
55230 108 019 541	Clothing & Uniforms	2,385.62	3,024.75	2,200.00	10,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Centas			10,000.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55235 108 019 541	Barricades	0.00	0.00	2,300.00	4,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Barricades Type II			800.00	
	Barricades Type III			1,500.00	
	Cones			2,200.00	
55240 108 019 541	Institutional Supplies	137.12	361.31	700.00	700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Bleach, SImple Green, cleaning powder			300.00	
	Cleaning Supplies			400.00	
55250 108 019 541	Fuels & Lubricants	18,274.70	34,422.49	30,000.00	30,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Streets and Inmate Crew			30,000.00	
55251 108 019 541	Tags & Titles	120.74	0.00	0.00	0.00
55252 108 019 541	Small Tools	2,627.83	779.34	2,000.00	4,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Motor-bearing tools, hand tools, truck boxes			2,000.00	
	Tool Boxes for Trucks			2,500.00	
55253 108 019 541	Auto Repair Supplies ( in-house)	10,330.58	7,441.37	12,500.00	10,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	In-House Equipment and Vehicle Repairs			10,000.00	
55400 108 019 541	Books, Publications, Subscription & Membership	11.70	405.60	250.00	250.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Directors APWA Trade Publication			250.00	
55410 108 019 541	Training and Education	300.30	1,451.80	1,000.00	525.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Maintenance of Traffic and Chainsaw			525.00	
55500 108 019 541	Uncapitalized Equipment	3,158.85	4,500.00	13,500.00	8,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Blowers/Power Tools			4,500.00	
	Replacement Weed Eaters			3,500.00	
<b>2. Op-2. Total Operating Costs</b>		316,586.51	310,340.45	378,912.50	354,103.00
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55630 108 019 541	Improvements Other Than Building	503,176.89	1,110,039.63	600,000.00	600,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Miling and Resurfacing Program			600,000.00	
55640 108 019 541	Machinery & Equipment	42,790.00	352,545.00	353,000.00	300,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Street Sweeper - Legislative Funding \$150,000			300,000.00	
55650 108 019 541	Construction in Progress	27,315.00	15,676.20	0.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		573,281.89	1,478,260.83	953,000.00	900,000.00
<b>Group :</b>	<b>4.tot-4. Total Debt Service</b>				
57100 108 019 541	Interest	2,978.48	2,485.75	1,974.00	1,620.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Interest for Patch Truck			1,443.00	
	GASB 87			177.00	
57200 108 019 541	Principal	12,845.44	13,338.17	13,850.00	20,737.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Principal for Patch Truck			19,296.00	
	GASB 87			1,441.00	
<b>4.tot-4. Total Debt Service</b>		15,823.92	15,823.92	15,824.00	22,357.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56001 108 019 581	Transfer Out to General Fund	10,212.00	0.00	0.00	0.00
56311 108 019 581	Transfer Out to 311	1,683.00	1,683.00	1,683.00	1,683.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Capital Improvement Revenue Note Series 2011 (Energy Loan)				1,683.00
56501 108 019 581	Transfer Out to 501	11,717.04	14,025.00	26,015.00	45,425.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Bsed on FY 24 budget of \$265,335 times 17.12%				45,425.00
56609 108 019 581	Transfer Out to 609	6,500.04	8,000.00	9,630.00	8,885.00
56610 108 019 541	Transfer Out to 610	0.00	0.00	138,672.00	151,045.00
56610 108 019 581	Transfer Out to 610	83,238.96	102,447.96	138,672.00	151,045.00
<b>5.Tra-5. Total Transfers Out</b>		113,351.04	126,155.96	176,000.00	207,038.00
<b>Expense</b>		1,562,702.42	2,632,298.87	2,422,121.13	2,391,753.42

**FUND 110 ROAD IMPACT FEES**

**Description:** Impact Fees for Roads

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** Capital expenditures for Roads.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	46,841	-1,194	-36,939	2,500	2,500	
FHLB Interest	0	0	0	0	0	
Special Assessment	42,636	58,751	136,305	12,690	10,140	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	2,403,407	2,495,421	2,552,978	2,624,678	2,662,458	
<b>Total Income</b>	<b>\$2,492,884</b>	<b>\$2,552,978</b>	<b>\$2,652,344</b>	<b>\$2,639,868</b>	<b>\$2,675,098</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	1,245,223	1,245,223	(2)
Transfers Out	0	0	0	0	0	
Reserves	2,492,884	2,552,978	2,652,344	1,394,645	1,429,875	
<b>Total Expenditures</b>	<b>\$2,492,884</b>	<b>\$2,552,978</b>	<b>\$2,652,344</b>	<b>\$2,639,868</b>	<b>\$2,675,098</b>	

(1) Based on 10 new single family residential detached units - Not in Southern Hills or Cascades

Southern Hills and Cascades have an agreement with the City for Road Impact Fee Credits

(2) Encumbrance includes Providence Boulevard PD&E with ROW acquisition (\$654,155) and Main Street PD&E (\$591,068)



**FUND 112 LAW ENFORCEMENT IMPACT FEES**

**Description:** Impact Fees for Law Enforcement

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** Capital expenditures for Law Enforcement purposes.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	35	5	36	35	0	
Special Assessment	4,712	4,799	12,770	1,720	0	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	21,994	26,741	31,545	46,580	49,386	
<b>Total Income</b>	<b>\$26,741</b>	<b>\$31,545</b>	<b>\$44,351</b>	<b>\$48,335</b>	<b>\$49,386</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	26,741	31,545	44,351	48,335	49,386	
<b>Total Expenditures</b>	<b>\$26,741</b>	<b>\$31,545</b>	<b>\$44,351</b>	<b>\$48,335</b>	<b>\$49,386</b>	

**FUND 113 PUBLIC BUILDING IMPACT FEES**

**Description:** Impact Fees for Public Buildings

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** Capital expenditures for Public Building.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	312	44	317	100	100	
FHLB Interest	0	0	0	0	0	
Special Assessment	25,538	26,003	68,713	9,320	9,320	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	222,499	248,349	274,396	334,496	373,626	
<b>Total Income</b>	<b>\$248,349</b>	<b>\$274,396</b>	<b>\$343,426</b>	<b>\$343,916</b>	<b>\$383,046</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	248,349	274,396	343,426	343,916	383,046	
<b>Total Expenditures</b>	<b>\$248,349</b>	<b>\$274,396</b>	<b>\$343,426</b>	<b>\$343,916</b>	<b>\$383,046</b>	

(1) Based on 20 new single family residential detached units

**FUND 114 FIRE/EMS IMPACT FEES**

**Description:** Impact Fees for Fire/EMS

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** Capital expenditures for Fire/EMS.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	304	45	310	100	100	
Special Assessment	11,781	12,210	36,204	4,300	4,880	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	140,001	152,086	164,341	199,441	215,955	
<b>Total Income</b>	<b>\$152,086</b>	<b>\$164,341</b>	<b>\$200,855</b>	<b>\$203,841</b>	<b>\$220,935</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	152,086	164,341	200,855	203,841	220,935	
<b>Total Expenditures</b>	<b>\$152,086</b>	<b>\$164,341</b>	<b>\$200,855</b>	<b>\$203,841</b>	<b>\$220,935</b>	

(1) Based on 20 new single family residential detached units

**FUND 115 PARKS IMPACT FEES**

**Description:** Impact Fees for Parks

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** Capital expenditures for Parks and Recreation.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	199	29	203	100	100	
Special Assessment	21,901	20,961	60,648	8,220	13,520	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	132,774	154,874	175,864	230,964	173,815	
<b>Total Income</b>	<b>\$154,874</b>	<b>\$175,864</b>	<b>\$236,715</b>	<b>\$239,284</b>	<b>\$187,435</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	100,720	(2)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	154,874	175,864	236,715	239,284	86,715	
<b>Total Expenditures</b>	<b>\$154,874</b>	<b>\$175,864</b>	<b>\$236,715</b>	<b>\$239,284</b>	<b>\$187,435</b>	

(1) Based on 20 new single family residential detached units

(1) Parks Master Plan



**Fund 139 \* The Enrichment Center (the PMF)**

\*Premises Maintenance Fund (the PMF) based on agreement of The Enrichment Center Inc. of Hernando County and the City of Brooksville dated April 9, 2010.

**Description:** The Enrichment Center. This Fund is governed by agreement dated April 9, 2010 as referenced above.

**Revenue Source:** Revenues generated by the building are to be paid into the PMF.

**Expenditures:** Maintenance of the building.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Facility Rental Fees	2,288	0	7,581	2,000	5,500	(1)
Miscellaneous	6,464	10,856	0	0	8,000	(2)
Interest Income	0	0	0	0	0	
Transfers In	8,000	8,500	14,800	18,800	5,000	(3)
Prior Year Carry forward	4,956	6,380	6,359	6,679	15,757	
<b>Total Income</b>	<b>\$21,708</b>	<b>\$25,736</b>	<b>\$28,740</b>	<b>\$27,479</b>	<b>\$34,257</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	15,328	19,377	20,803	20,800	22,585	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	6,380	6,359	7,937	6,679	11,672	
<b>Total Expenditures</b>	<b>\$21,708</b>	<b>\$25,736</b>	<b>\$28,740</b>	<b>\$27,479</b>	<b>\$34,257</b>	

(1) Meetings/events rentals.

(2) Revenues from the Enrichment Center based on Occupancy Agreement for a Special Needs Shelter at the Brooksville Quarry dated 04/09/2010. This Fund will serve as the Premises Maintenance Fund (PMF) per Agreement dated 04 09 10.

(3) Transfer in from Parks and Recreation Division.



**FUND 143 Fire Department**

Demand Methodology

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$340,319	\$75,555	\$49,682	\$9,028	\$35,317	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	2,761	10,457	32,176	80,447	40,300	(2)
Interest Income	0	0	0	0	0	
Special Assessment	1,101,372	922,133	1,018,456	1,050,029	1,122,603	(3)
Issuance of Debt	0	310,882	0	0	0	
Transfers In	1,004,079	879,502	843,100	1,039,870	1,155,502	(4)
Prior Year Carry forward	0	304,656	234,648	0	0	
<b>Total Income</b>	<b>\$2,448,531</b>	<b>\$2,503,185</b>	<b>\$2,178,062</b>	<b>\$2,179,373</b>	<b>\$2,353,721</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$1,466,464	\$1,548,876	\$1,603,244	\$1,680,193	\$1,762,032	
Operating Expenditures	301,645	322,095	205,159	213,499	294,689	
Capital Outlays	310,932	339,677	182,650	84,000	65,000	(5)
Debt Service	57,271	49,570	25,661	24,430	24,430	
Transfers Out	7,563	8,319	164,171	177,252	207,571	(6)
Reserves	304,656	234,648	-2,822	0	0	
<b>Total Expenditures</b>	<b>\$2,448,531</b>	<b>\$2,503,185</b>	<b>\$2,178,062</b>	<b>\$2,179,373</b>	<b>\$2,353,721</b>	

(1) Fire Hydrant Fees \$9,028, Emergency Medical Services Matching Grant M232701 \$13,725 and M232702 \$12,564

(2) Firefighters Supplemental \$8,000 ,Credit Card Rebate \$300, Fire Inspection Fees \$32,000

(3) The Fire Assessment Rates for FY 2024 are based on the Demand Methodology with a 3% increase.

(4) Transfer in from General Fund.

(5) DC 60 Vehicle Replacement \$65,000.

(6) Transfers out to Fund 501 Fleet \$12,641, Fund 314 \$5,930, Fund 609 HRA \$10,500 and Fund 610 Health Insurance \$151,200.



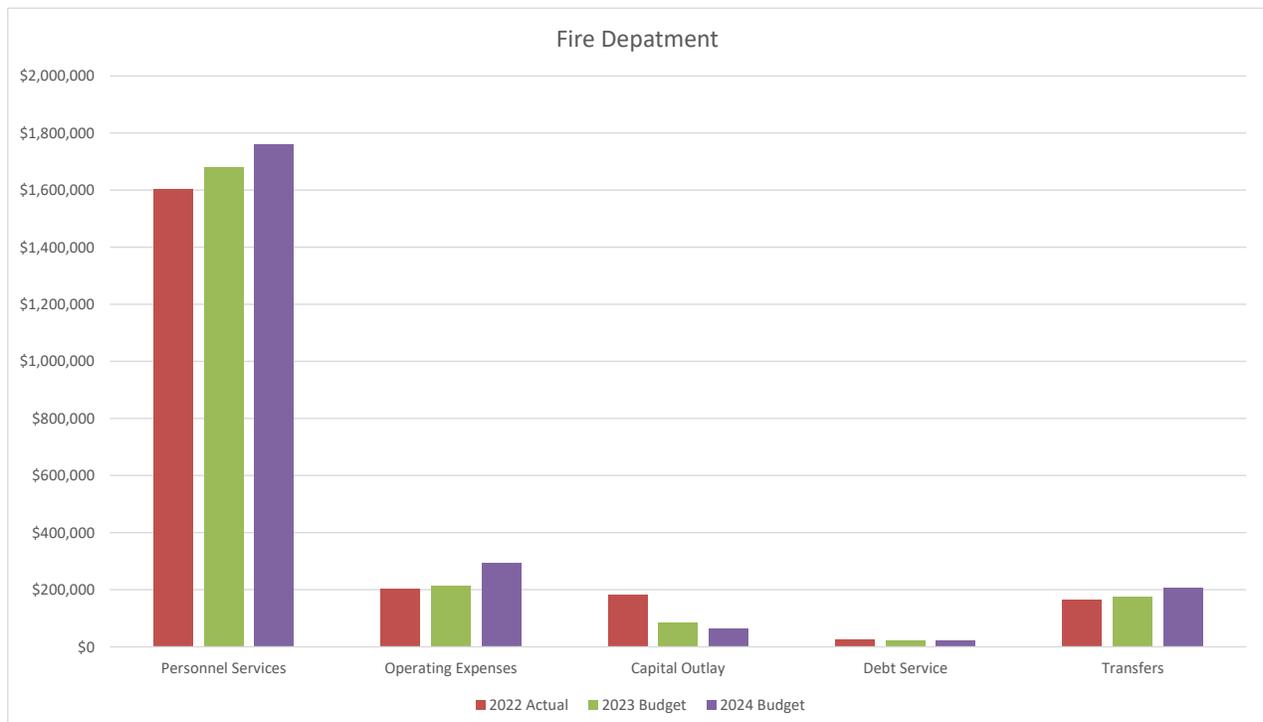
**Fire Department**

**Department Mission**

*Fire Department provides emergency response , fire prevention and public education services to the Brooksville community to protect their lives and property.*

	<b>2022</b>	<b>2023</b>	<b>2024</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Personnel Services	\$1,603,244	\$1,680,193	\$1,762,032
Operating Expenses	\$205,159	\$213,499	\$294,689
Capital Outlay	\$182,650	\$84,000	\$65,000
Debt Service	\$25,661	\$24,430	\$24,430
Transfers	\$164,171	\$177,252	\$207,571
<b>Total</b>	<b>\$2,180,886</b>	<b>\$2,179,373</b>	<b>\$2,353,721</b>

<b>Staffing</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Fire Chief	1	1	1
Fire Inspector	1	1	1
District Chiefs	3	3	3
Fire Captains	3	3	3
Firefighters/Drivers	3	3	3
Firefighters	9	9	9
Admin. Assistant III	1	1	1
<b>Total Employees</b>	<b>21</b>	<b>21</b>	<b>21</b>



**Fire Department**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category :</b>	<b>Expense</b>				
<b>Group :</b>	<b>1.Pnl-1. Total Personnel Service Costs</b>				
51102 143 014 522	Financial & Administrative Salaries	91,724.31	72,041.72	80,895.40	84,989.88
51200 143 014 522	Regular Salaries & Wages	966,845.36	1,052,430.55	1,112,040.39	1,123,331.50
51202 143 014 522	Emergency Leave Wages	11,065.71	4,105.37	0.00	0.00
51400 143 014 522	Overtime	35,321.35	80,830.91	38,000.00	40,000.00
51410 143 014 522	Overtime - Scheduled - FLSA	14,544.21	15,202.00	12,000.00	12,000.00
51500 143 014 522	Incentive/ Special Pay	7,389.29	5,317.07	8,000.00	8,000.00
51501 143 014 522	ALS Incentive Pay	0.00	0.00	0.00	45,000.00
52100 143 014 522	FICA Taxes	84,266.39	93,160.07	95,696.59	100,469.09
52200 143 014 522	Retirement Contributions	252,145.50	225,582.90	229,460.08	241,610.63
52301 143 014 522	Life Insurance	7,505.73	7,463.17	7,805.84	7,465.27
52303 143 014 522	Long Term Disability	2,302.32	2,295.26	2,877.15	2,751.62
52304 143 014 522	Vision Insurance	0.00	0.00	0.00	1,364.88
52320 143 014 522	Dental employee	6,643.52	6,338.20	6,935.04	7,653.24
52400 143 014 522	Workers Comp Insurance	67,724.40	70,722.59	86,482.78	87,396.32
52500 143 014 522	Unemployment Compensation	1,398.03	-174.58	0.00	0.00
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>1,548,876.12</b>	<b>1,635,315.23</b>	<b>1,680,193.27</b>	<b>1,762,032.43</b>
<b>Group :</b>	<b>2. Op-2. Total Operating Costs</b>				
53100 143 014 522	<b>Legal Services</b>	<b>6,664.50</b>	<b>1,980.50</b>	<b>2,000.00</b>	<b>2,000.00</b>
	<b>Budget Narratives</b>				<b>Amount</b>
	Bryant Miller Olive - Legal Services for Fire Assessment				2,000.00
53101 143 014 522	<b>Medical Services</b>	<b>103.57</b>	<b>7,225.00</b>	<b>10,500.00</b>	<b>11,500.00</b>
	<b>Budget Narratives</b>				<b>Amount</b>
	FF immunizations Hep B, TB, titers				11,500.00
53400 143 014 522	<b>Other Contractual Services</b>	<b>17,250.00</b>	<b>23,588.00</b>	<b>26,248.00</b>	<b>50,404.00</b>
	<b>Budget Narratives</b>				<b>Amount</b>
	Fire Radios \$533 X 1 (HCSO)				9,061.00
	Emergency Reporting Software- \$494 increase from 2023 for API key for First Arriving				4,700.00
	Stantec Fire Assessment Services - 32.7% increase (\$3,375 ) for FY 24				13,695.00
	Building maintenance-paint-carpet-floor cleaning				1,200.00
	HCSO New CAD system- FD portion of purchase				21,748.00
54000 143 014 522	<b>Travel and Per Diem</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
	<b>Budget Narratives</b>				<b>Amount</b>
	Conference/CEU expenses				1,000.00
	seminars/classes/FSFC dorm expenses				1,000.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54100 143 014 522	Communication & Freight Charge	10,809.84	6,051.65	10,158.00	11,337.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Phone Pagers			480.00	
	FirstNet Mobile networking for Laptops -added 2 modems/lines brush 61 and attack 61			2,880.00	
	Cisco Telephone Services			1,428.00	
	Cell Phones (4)			3,000.00	
	Fax Line			240.00	
	Netmotion for CAD computer VPN - county server connections			200.00	
	Annual - Bright House fiber internet			2,200.00	
	Active 911 - 6 devices			210.00	
	First Arriving Digital Dashboard			699.00	
54110 143 014 522	Postage	41.56	61.92	200.00	200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Postage			200.00	
54210 143 014 522	Automotive Repair Service	17,169.19	19,498.29	10,500.00	25,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Outside EVT Certified Vendor for Vehicle Maintenance of Fire Apparatus			25,000.00	
54303 143 014 522	Water	1,763.40	1,816.32	1,870.00	2,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Projections with new water rates			2,000.00	
54520 143 014 522	Firefighter Cancer Policy	0.00	0.00	2,500.00	2,700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Firefighter Cancer Policy			2,700.00	
54540 143 014 522	Fiduciary Liability Insurance	200.00	0.00	150.00	150.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fire fighter Pension Recourse Wavier			150.00	
54600 143 014 522	Repair & Maintenance Services	9,877.92	9,807.53	14,600.00	14,600.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Annual Service for two (2) sets of Holmatro Tools (Speaders/Cutters/Rams)			1,700.00	
	Fire Extinguisher Maintenance			600.00	
	MSA Repair Parts (SCBA's)			500.00	
	Fire Dept Annual Bay Door Service Agreement			1,600.00	
	NFPA/OSHA required quarterly air sample testing			500.00	
	Copier Lease/maintenance			2,100.00	
	Sierra wireless and antenna maintenance			1,600.00	
	Cascade Air System-Bi-Annual Service and Preventive Maintenance			1,500.00	
	Preventative Maint & Service TWR 61(Manufacturer PM, Aerial Service and Pump Service)			2,500.00	
	Preventative Maint & Service ENG 61 (Manufacturer PM, and Pump Service)			1,250.00	
	Preventative Maintenance and Service Attack 61			750.00	
54610 143 014 522	Apparatus-Repair & Maint	14,189.97	8,681.49	8,810.00	9,380.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Ladder Truck Annual Testing and All Ground Ladders			1,300.00	
	Pump Testing T-61, E-61, ATK-61			1,500.00	
	MSA annual Testing (flow and fit)			2,800.00	
	Hose testing - One Cent increase per ft of hose, 500' additional hose			3,780.00	
54700 143 014 522	Printing & Binding Services	459.52	51.45	350.00	350.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Buisness Cards/envelopes			150.00	
	Community risk reduction materials			100.00	
	Awards			100.00	
54810 143 014 522	Promotional Activities	514.85	817.00	500.00	1,750.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fire Support Team (Volunteers)			500.00	
	Public Education/Promotional Items			1,250.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55100 143 014 522	Office Supplies	606.72	535.74	750.00	750.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Pens, Paper, Miscellaneous Office Supplies			750.00	
55210 143 014 522	Operating Supplies	2,194.92	1,648.21	2,500.00	2,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Paint and Supplies for Hydrants			1,250.00	
	Rehydration Supplies for Emergency Incidents			400.00	
	Station cleaning equipment vaccum cleaner, floor pads, mops, wash brushes			750.00	
	Batteries for station			100.00	
55211 143 014 522	Medical Supplies	1,418.38	544.67	2,600.00	2,075.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	AED Batteries (2 Lifepack 1000 @ \$400each)			800.00	
	Suction unit Laerdal LCU 4			1,200.00	
	EMS Safety Glasses			75.00	
55225 143 014 522	Chemicals Supplies	974.04	0.00	1,590.00	2,100.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Extractor Detergent for Decontamination			300.00	
	Firefighting Foam (Class A)			1,200.00	
	Firefighting Foam (Class B)			600.00	
55226 143 014 522	Safety Supplies & Gear	13,495.44	14,783.32	20,088.00	21,216.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Firefighting Gloves- Routine replacement for worn items			472.00	
	Rain Gear- Routine replacement for worn items			160.00	
	Fire helmets - Routine Replacement for helmets, reaching maximum life span			1,575.00	
	Eye Protection - helmet shields - Routine replacement for worn items			260.00	
	Extrication gloves- Routine replacement for worn items			306.00	
	Barriere (Gold) Particulate protective hoods - Spare inventory			388.00	
	Firefighting Boots - Routine replacement for worn items			1,600.00	
	DOT Compliant traffic vests- Routine replacement for worn items			180.00	
	Wildland Jackets and Pants- Routine replacement for worn items			800.00	
	Bunker Gear Coat/Pants - Routine Replacement			12,775.00	
	Last Chance Belts w/ Carabiner for PPE Bunker Pants			200.00	
	Personal Escape Rope bags- replacing bags due to age/end of life			2,500.00	
55230 143 014 522	Clothing & Uniforms	9,462.17	9,398.04	10,000.00	11,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Station Uniforms 20 FTE's - increase due to cost of uniforms increasing			11,000.00	
55240 143 014 522	Institutional Supplies	8.94	0.00	0.00	0.00
55250 143 014 522	Fuels & Lubricants	14,670.85	24,059.33	37,000.00	37,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fuel Cost Projection			37,000.00	
55251 143 014 522	Tags & Titles	0.00	0.00	200.00	200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	New DC60 vehicle tag/title			200.00	
55252 143 014 522	Small Tools	350.78	1,607.82	750.00	750.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Halligan Bar			250.00	
	Pike pole			400.00	
	Pick head fire axe			100.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55253 143 014 522	Auto Repair Supplies ( in-house)	10,981.43	9,883.71	10,250.00	12,250.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Engine 61 Parts/Equipment			1,500.00	
	Tower 61 Parts/Equipment			1,500.00	
	Brush 61 Attack Parts/Equipment			1,000.00	
	DC 60 Parts/Equipment			750.00	
	Chief 60 Parts/Equipment			750.00	
	Attack 61 Parts/Equipment			750.00	
	Tires Fleet Replacement - increase tire replacement costs			6,000.00	
55400 143 014 522	Books, Publications, Subscription & Membership	4,643.63	4,110.93	4,660.00	4,660.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	IAFC Membership (Fire Chief)			285.00	
	National Testing Network (CPAT)			150.00	
	Target Solutions Subscription			1,900.00	
	FFCA Membership			300.00	
	Books for Classes			425.00	
	Annual NFPA Fire Codes subscription			1,600.00	
55410 143 014 522	Training and Education	2,111.71	-2,181.14	10,150.00	14,050.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Training Classes- Includes Admin Assistant & Fire Inspector			12,600.00	
	Conference/Seminars			700.00	
	Training Multimedia			750.00	
55500 143 014 522	Uncapitalized Equipment	29,837.31	61,004.44	22,575.00	52,767.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	fire hose supply LDH 100 ft. 5"			7,600.00	
	Fire hose LDH attack 50 ft. 2.5"			3,840.00	
	2- 5" x 1.5" Gated Wye Standard			525.00	
	2.5 x 2.5 Hydrant Valve			630.00	
	Cynap multiple digital input for training monitor			800.00	
	Fire Hose 50 ft. 3"			3,120.00	
	2.5" Siamese x 5" Stortz			800.00	
	1" Forestry Hose 100 ft.			400.00	
	EMS Grant - M232702 - \$12,564 - with \$4,188 in Matching Funds			16,752.00	
	EMS Grant - M232701 - \$13,725 - with \$4,575 in Matching Funds			18,300.00	
<b>2. Op-2. Total Operating Costs</b>		169,800.64	204,974.22	213,499.00	294,689.00
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55620 143 014 522	Building and Improvements	0.00	0.00	19,000.00	0.00
55640 143 014 522	Machinery & Equipment	28,800.00	182,650.00	65,000.00	65,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	DC 60 - F250			65,000.00	
55650 143 014 522	Construction in Progress	310,877.00	0.00	0.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		339,677.00	182,650.00	84,000.00	65,000.00
<b>Group :</b>	<b>4.tot-4. Total Debt Service</b>				
57100 143 014 522	Interest	1,434.83	7,731.77	6,242.00	5,855.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Mini Pumper 1 Yr Interest			5,855.00	
57200 143 014 522	Principal	48,134.29	17,929.01	18,188.00	18,575.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Mini Pumper 1 Yr. Principal			18,575.00	
<b>4.tot-4. Total Debt Service</b>		49,569.12	25,660.78	24,430.00	24,430.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56314 143 014 581	Transfer Out to 314	8,319.00	10,319.04	8,319.00	5,930.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Principal	1.00	6,268.00	6,268.00	
	Interest	1.00	1,295.00	1,295.00	
	Only need to transfer in \$5,930-Fund 314 had reserves that it doesn't need	1.00	-1,633.00	-1,633.00	
56501 143 014 581	Transfer Out to 501	7,425.96	8,889.00	7,233.00	12,641.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	4.76% of Fleet Mainrenances FY 24 Budget of \$265,335	1.00	12,641.00	12,641.00	
56609 143 014 581	Transfer Out to 609	10,500.00	10,500.00	10,500.00	10,500.00
56610 143 014 581	Transfer Out to 610	134,463.00	134,463.00	151,200.00	178,500.00
<b>5.Tra-5. Total Transfers Out</b>		160,707.96	164,171.04	177,252.00	207,571.00
<b>Expense</b>		2,268,630.84	2,212,771.27	2,179,374.27	2,353,722.43



**TOTAL DEBT SERVICE FUND**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Interest Income	\$0	\$0	\$0	\$0	\$0
Miscellaneous	0	0	0	0	0
Transfers In	324,622	324,293	324,963	326,032	324,221
Prior Year Carry forward	80,130	80,130	80,130	80,130	80,130
<b>Total Income</b>	<b>\$404,752</b>	<b>\$404,423</b>	<b>\$405,093</b>	<b>\$406,162</b>	<b>\$404,351</b>
<b>EXPENDITURES</b>					
Bond Payments	\$324,622	\$324,293	\$324,963	\$326,032	\$324,221
Operating Expenditures	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	80,130	80,130	80,130	80,130	80,130
<b>Total Expenditures</b>	<b>\$404,752</b>	<b>\$404,423</b>	<b>\$405,093</b>	<b>\$406,162</b>	<b>\$404,351</b>

**Description:** Debt Service Fund is required by GASB 54. This page represents the total budgets of the Governmental Funds Debt Service Funds.



**FUND 201 BOND & INTEREST SINKING DEBT SERVICE (FOR 2006 USDA REVENUE BONDS)**

**Description:** Debt Service Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); This Fund accumulates Debt Service for 2006 Bond (1/12 of interest and principal) and 1/120 of the Maximum Bond Service Requirement as a Reserve Account per the Bond covenants. This Fund replaces Fund No. 310 due to GASB 54.

**Revenue Source:** Transfers from Fund 309 (Capital Improvement Revenue Fund)

**Expenditures:** Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024
<b>INCOME</b>					
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	13,279	12,950	13,620	13,249	12,878
Prior Year Carry forward	13,857	13,857	13,857	13,857	13,857
<b>Total Income</b>	<b>\$27,136</b>	<b>\$26,807</b>	<b>\$27,477</b>	<b>\$27,106</b>	<b>\$26,735</b>
<b>EXPENDITURES</b>					
Bond Payments	\$13,279	\$12,950	\$13,620	\$13,249	\$12,878
Operating Expenditures	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	13,857	13,857	13,857	13,857	13,857
<b>Total Expenditures</b>	<b>\$27,136</b>	<b>\$26,807</b>	<b>\$27,477</b>	<b>\$27,106</b>	<b>\$26,735</b>



**FUND 202 BOND & INTEREST SINKING DEBT SERVICE (FOR 2011 SERIES REVENUE NOTE)**

**Description:** Debt Service Fund required by Capital Improvement Revenue Note Series 2011  
This Fund receives Debt Service for 2011 Note (1/12 of interest and principal) and the monies are transferred from the Fund 202 Capital Improvement Revenue Note per Loan covenants.

**Revenue Source:** Transfers from General Fund, Water & Sewer Fund and Solid Waste based on Energy savings.

**Expenditures:** Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service. Quarterly payments of \$75,944.95 are payable until 10/01/2026. First payment was due 01/01/2012.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Interest Income	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	303,780	
Prior Year Carry forward	50,654	50,654	50,654	50,654	50,654	
<b>Total Income</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	
<b>EXPENDITURES</b>						
Bond Payments	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	50,654	50,654	50,654	50,654	50,654	
<b>Total Expenditures</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	

(1) Represents 4 quarterly payments at \$75,945



**FUND 203 BOND & INTEREST SINKING DEBT SERVICE (FOR 2016 USDA REVENUE BONDS)**

**Description:** Debt Service Fund required by Capital Improvement Revenue Bond Series 2016 (thru USDA); This Fund accumulates debt service for 2006 Bond (1/12 of interest and principal) and 1/10 of the Maximum Bond Service Requirement as a reserve account per the Bond covenants.

**Revenue Source:** Transfers from Fund 314 (Capital Improvement Revenue Fund)

**Expenditures:** Annual payments of \$7,563 are payable until 09/01/2031.

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024	
<b>INCOME</b>						
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	7,563	7,563	7,563	9,003	7,563	
Prior Year Carry forward	15,619	15,619	15,619	15,619	15,619	
<b>Total Income</b>	<b>23,182</b>	<b>23,182</b>	<b>23,182</b>	<b>\$24,622</b>	<b>\$23,182</b>	
<b>EXPENDITURES</b>						
Bond Payments	7,563	7,563	7,563	\$9,003	\$7,563	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	15,619	15,619	15,619	15,619	15,619	
<b>Total Expenditures</b>	<b>\$23,182</b>	<b>\$23,182</b>	<b>\$23,182</b>	<b>\$24,622</b>	<b>\$23,182</b>	

(1) Represents one annual payment of \$7,563 to normal debt service.



**TOTAL CAPITAL PROJECTS FUNDS \***

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$32,472	\$31,924	\$33,630	\$36,000	\$33,500
Settlements & Loan Proceeds	0	0	0	0	0
Interest Income	1,539	27	-482	395	420
Miscellaneous	0	0	0	100	0
Transfers In	311,343	312,097	314,099	313,683	309,710
Prior Year Carry forward	393,396	122,217	75,722	74,987	78,826
<b>Total Income</b>	<b>\$738,750</b>	<b>\$466,265</b>	<b>\$422,969</b>	<b>\$425,165</b>	<b>\$422,456</b>
<b>EXPENDITURES</b>					
Bond Payments	\$0	\$0	\$0	\$0	\$0
Legal	0	0	0	0	0
Operating Expenditures	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfers Out	616,533	390,543	341,343	348,833	348,366
Reserves	122,217	75,722	81,626	76,332	74,090
<b>Total Expenditures</b>	<b>\$738,750</b>	<b>\$466,265</b>	<b>\$422,969</b>	<b>\$425,165</b>	<b>\$422,456</b>

\* Capital Projects Funds do not include all capital expenditures of the City. General Fund and Enterprise Funds also budget for capital expenditures.



**FUND 302 McKETHAN CAPITAL PROJECTS**

**Description:** Capital Expenditures for Parks, Recreation & Facilities

**Revenue Source:** Miscellaneous sources over the years, vending machine commission

**Expenditures:** Capital Expenses for Parks, Recreation & Facilities

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	125	19	128	95	120
Miscellaneous	0	0	0	100	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	50,788	50,913	25,932	26,027	26,160
<b>Total Income</b>	<b>\$50,913</b>	<b>\$50,932</b>	<b>\$26,060</b>	<b>\$26,222</b>	<b>\$26,280</b>
<b>EXPENDITURES</b>					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0
Transfers Out	0	25,000	0	0	0
Reserves	50,913	25,932	26,060	26,222	26,280
<b>Total Expenditures</b>	<b>\$50,913</b>	<b>\$50,932</b>	<b>\$26,060</b>	<b>\$26,222</b>	<b>\$26,280</b>



**FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION**

**Description:** Reserves for future large Capital Projects

**Revenue Source:** Transfers from General Government in the General Fund

**Expenditures:** Future Capital Expenditures

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	1,381	3	-643	250	250
Miscellaneous	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	341,719	73,100	48,103	48,203	47,560
<b>Total Income</b>	<b>\$343,100</b>	<b>\$73,103</b>	<b>\$47,460</b>	<b>\$48,453</b>	<b>\$47,810</b>
<b>EXPENDITURES</b>					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0
Transfers Out	270,000	25,000	0	0	0
Reserves	73,100	48,103	47,460	48,453	47,810
<b>Total Expenditures</b>	<b>\$343,100</b>	<b>\$73,103</b>	<b>\$47,460</b>	<b>\$48,453</b>	<b>\$47,810</b>



**FUND 309 CAPITAL IMPROVEMENT REVENUE (FOR 2006 USDA REVENUE BONDS)**

**Description:** Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); Mobile Home Licenses are collateral for 2006 Loan. Special Fund is required by Bond covenant.

**Revenue Source:** Mobile Home Licenses are assigned to this Fund due to agreement with USDA.

**Expenditures:** Necessary funds transferred to Debt Service Fund 201 for annual debt service and Reserves that are required by Bond covenants.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Mobile Home Licenses	\$32,472	\$31,924	\$33,630	\$36,000	\$33,500	
Interest Income	33	5	33	50	50	
Miscellaneous	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	2,766	81	2,810	0	3,473	
<b>Total Income</b>	<b>\$35,271</b>	<b>\$32,010</b>	<b>\$36,473</b>	<b>\$36,050</b>	<b>\$37,023</b>	
<b>EXPENDITURES</b>						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	35,190	29,200	30,000	36,050	37,023	(1)
Reserves	81	2,810	6,473	0	0	
<b>Total Expenditures</b>	<b>\$35,271</b>	<b>\$32,010</b>	<b>\$36,473</b>	<b>\$36,050</b>	<b>\$37,023</b>	

(1) Transfer to Fund 201 for loan payment with USDA \$12,878 and Transfer to General Fund \$24,145.



**FUND 311 BOND & INTEREST SINKING (FOR 2011 CAPITAL IMPROVEMENT REVENUE NOTE)**

**Description:** Revenue Fund required by Capital Improvement Revenue Note Series 2011

This Fund receives Debt Service for 2011 Note (1/12 of interest and principal) and the monies are transferred to the Capital Improvement Debt Service Fund No 202 per Loan covenants.

**Revenue Source:** Transfers from General Fund, Water & Sewer Fund and Solid Waste based on Energy savings

**Expenditures:** Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service. City Hall Roofing, City Hall HVAC Renovation:, Public Works HVAC, and Walking Trail and Public Works Lights, and AMR Water Meters were funded out of the 2011 Note.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Interest Income	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	303,780	(1)
Prior Year Carry forward	0	0	0	0	0	
<b>Total Income</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	
<b>EXPENDITURES</b>						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Transfers Out	303,780	303,780	303,780	303,780	303,780	(2)
Reserves	0	0	0	0	0	
<b>Total Expenditures</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	

(1) General Fund \$23,901, Fund 108 Streets \$1,683, Water and Sewer \$276,971, Sanitation \$1,225. Transfers based on savings from energy performance measures analysis from Energy Systems Group.

(2) To Fund 202 for loan payment



**FUND 314 Capital Improvement Revenue (For 2016 USDA Revenue Bond)**

**Description:** Revenue Fund required by Capital Improvement Revenue Bond Series 2016 (thru USDA); Fire Assessment Tax revenues are pledged to secure this loan. Special Fund is required by Bond Covenant.

**Revenue Source:** Transfers from Fund 143 Fire Department.

**Expenditures:** Necessary funds transferred to Debt Service Fund 203 for annual debt service and reserves that are required by Bond Covenants.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	7,563	8,317	10,319	9,903	5,930	
Prior Year Carry forward	-1,877	-1,877	-1,123	757	1,633	
<b>Total Income</b>	<b>\$5,686</b>	<b>\$6,440</b>	<b>\$9,196</b>	<b>\$10,660</b>	<b>\$7,563</b>	
<b>EXPENDITURES</b>						
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Expenditures	0	0	0	0	0	
Transfers Out	7,563	7,563	7,563	9,003	7,563	(1)
Reserves	-1,877	-1,123	1,633	1,657	0	
<b>Total Expenditures</b>	<b>\$5,686</b>	<b>\$6,440</b>	<b>\$9,196</b>	<b>\$10,660</b>	<b>\$7,563</b>	

(1) Transfer to Fund 203 for loan payment with USDA



**TOTAL WATER AND WASTEWATER FUNDS**

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budgeted</b>	<b>2024 Budgeted</b>
<b>INCOME</b>				
Intergovernmental Revenue	\$73,846	\$4,269	\$0	\$0
Legislative Appropriation/ARPA	0	324,456	2,834,000	650,000
Charges for Services	5,343,014	5,724,246	5,783,940	6,073,137
Miscellaneous	97,221	30,244	35,000	35,000
Interest Income	-298	42,547	4,675	4,200
Connection Fees	85,868	290,844	80,000	65,000
Transfers In	879,832	866,364	872,827	869,249
Prior Year Carry forward	8,899,339	8,743,909	8,907,252	9,977,052
<b>Total Income</b>	<b><u>\$15,378,822</u></b>	<b><u>\$16,026,879</u></b>	<b><u>\$18,517,694</u></b>	<b><u>\$17,673,638</u></b>
<b>EXPENDITURES</b>				
Personal Services	\$905,592	\$969,417	\$1,353,059	\$1,401,481
Operating Expenditures	2,801,021	2,973,915	3,205,128	3,342,491
Capital Outlays	12,567	0	6,912,381	3,200,256
Bond Interest	166,123	204,720	124,290	102,843
Amortization Expense	0	0	0	0
Loan Principal ( Presentation Only)	703,693	721,149	738,537	756,405
Transfers Out	2,055,399	1,569,263	1,570,648	1,548,249
Restricted Reserves	3,805,088	3,824,550	3,939,568	3,124,031
Reserves	4,929,339	6,002,428	7,586,464	6,598,138
<b>Total Expenditures</b>	<b><u>\$15,378,822</u></b>	<b><u>\$16,026,879</u></b>	<b><u>\$18,517,694</u></b>	<b><u>\$17,673,638</u></b>



**FUND 401 Municipal Utilities**

**INFORMATION ABOUT WATER FUND**

**Description:** Used for Water Department operations

**Revenue Source:** Charges associated with water services

**Expenditures:** For Water Department related expenses

	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted	
<b>INCOME</b>					
Intergovernmental Revenue	\$73,846	\$4,269	\$0	\$0	
Legislative Appropriations/ARPA	0	324,456	2,834,000	650,000	(1)
Charges for Services	5,343,014	5,724,246	5,783,940	6,073,137	
Miscellaneous	97,221	30,244	35,000	35,000	
Interest Income	-1,078	84,810	1,500	1,000	
Conection Fees	0	0	0	0	
Transfers In	10,000	0	10,000	10,000	(2)
Prior Year Carry forward	3,102,447	2,860,871	2,903,145	3,843,238	
<b>Total Income</b>	<b>\$8,625,450</b>	<b>\$9,028,896</b>	<b>\$11,567,585</b>	<b>\$10,612,375</b>	
<b>EXPENDITURES</b>					
Personal Services	\$905,592	\$969,417	\$1,353,059	\$1,401,481	
Operating Expenditures	2,801,021	2,973,915	3,205,128	3,342,491	(3)
Capital Outlays	12,567	0	4,336,120	2,400,256	(4)
Transfers Out	2,045,399	1,569,263	1,570,648	1,548,249	
Restricted Reserves for R & R 5%	267,150	286,612	289,202	303,656	
Reserves	2,593,721	3,468,252	5,149,548	4,016,498	
<b>Total Expenditures</b>	<b>\$8,625,450</b>	<b>\$9,028,896</b>	<b>\$11,567,585</b>	<b>\$10,612,375</b>	

(1) Legislative Appropriations for the Lamar Drinking Water Plant Improvements \$175,000, SCADA System \$100,000, Master Lift Station Modification (Cortez Blvd) \$375,000  
ARPA Funded Projects - Lamar Drinking Water Plant \$485,256

(2) Interest Income from Fund 405

(3) Operating Expense includes Depreciation of \$1,671,024

(4) PRESENTATION ONLY - NOT INCLUDED IN TOTAL - Lamar Drinking Water Plant \$835,256, Northwest Well Field, Drill Well #2, \$250,000, SCADA System \$100,000, Markham Lane Water Line Replacement Construction \$150,000, DaMac Water Distribution System Upgrade Engineering/Design \$125,000, Master Lift Station Cortez Blvd \$750,000, Lake Side Mobile Home Park Lift Station \$190,000

**Municipal Utilities**

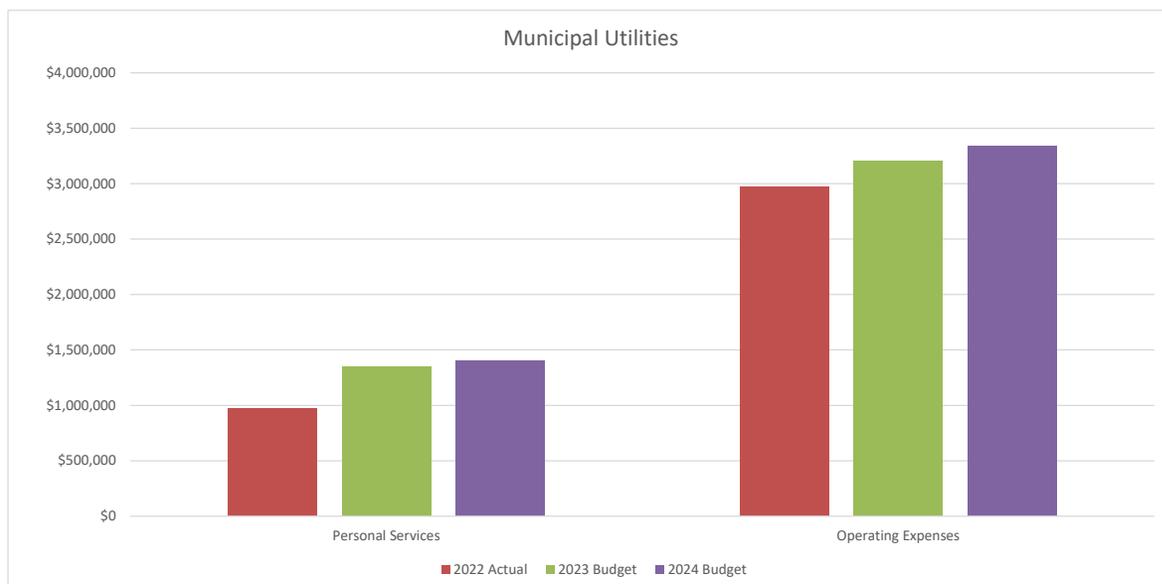
	2022 Actual	2023 Budget	2024 Budget
Personal Services	\$969,417	\$1,353,059	\$1,401,481
Operating Expenses	\$2,973,915	\$3,205,128	\$3,342,491
Transfers	\$1,569,263	\$1,570,648	\$1,548,249
<b>Total</b>	<b>\$5,512,596</b>	<b>\$6,128,835</b>	<b>\$6,292,221</b>

**Division Mission**

The Utilities Department provides infrastructure Construction and maintenance for utility lines/systems and stormwater drainage to the public so they can live, work, and play in a safe and functional environment.

The Utilities Department includes Water & Wastewater Division & Sanitation Division.

Staffing	2022	2023	2024
City Engineer	1	1	0
Utilities Superintendent	1	1	1
Utilities Supervisor	1	1	0
Utilities Technician	4	4	3
Utilities Technician III	0	0	1
Plant Supervisor	0	0	1
Plant Operator I	1	1	1
Plant Operator II	2	2	2
Electrical Mechanical Specialist	1	1	1
Electrical Mechanic	1	1	1
Equipment Operator	0	0	0
GIS Utilities Coordinator	1	1	1
Lead Utilities Technician	3	3	3
Lead Meter Technician	1	1	1
Meter Technician I	1	1	1
Water & Wastewater Operator Train.	1	1	1
Administrative Specialist III	2	2	2
Customer Service Specialist-Utilities	2	3	3
<b>Total Employees</b>	<b>23</b>	<b>24</b>	<b>23</b>



**Municipal Utilities**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category :</b>	<b>Expense</b>				
<b>Group :</b>	<b>1.Pnl-1. Total Personnel Service Costs</b>				
51102 401 021 536	Financial & Administrative Salaries	39,032.73	45,480.62	21,523.33	46,436.00
51200 401 021 536	Regular Salaries & Wages	342,957.94	394,931.51	551,044.90	976,536.48
51202 401 021 536	Emergency Leave Wages	2,388.91	3,274.16	0.00	0.00
51400 401 021 536	Overtime	16,507.83	16,246.54	20,000.00	32,000.00
51610 401 021 536	On Call Pay	5,566.97	5,194.52	8,736.00	17,472.00
52100 401 021 536	FICA Taxes	31,216.23	33,564.35	45,999.77	82,042.00
52200 401 021 536	Retirement Contributions	44,880.76	51,755.72	71,037.21	154,081.66
52301 401 021 536	Life Insurance	2,002.17	2,162.98	3,752.14	6,383.35
52303 401 021 536	Long Term Disability	786.67	832.30	1,383.00	2,352.84
52304 401 021 536	Vision Insurance	0.00	0.00	0.00	1,490.95
52320 401 021 536	Dental employee	3,186.60	3,091.19	4,541.79	8,758.22
52400 401 021 536	Workers Comp Insurance	28,651.44	30,805.35	41,284.32	73,927.60
52500 401 021 536	Unemployment Compensation	2,020.66	0.00	0.00	0.00
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>519,198.91</b>	<b>587,339.24</b>	<b>769,302.46</b>	<b>1,401,481.09</b>
<b>Group :</b>	<b>2. Op-2. Total Operating Costs</b>				
53101 401 021 536	Medical Services	903.45	1,426.16	2,000.00	3,400.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Random Drug Testing, Pre-employment Physical, Immunizations				3,400.00
53400 401 021 536	Other Contractual Services	119,163.85	65,131.47	52,500.00	185,400.50
	<b>Budget Narratives</b>				<b>Amount</b>
	Contract Mowing				35,625.00
	Line Locates - Sunshine 811 Service				2,975.00
	Utility Billing Service				22,500.00
	Will Smith Courier/Consultant/Electrician				6,981.00
	Energy System Group - Measurement and Verification Services				9,283.00
	Hernando County Clerks Office IT Svcs				7,032.75
	Sludge Hauling and Disposal				88,503.75
	Emergency Repair (William Smith)				12,500.00
53401 401 021 536	Contract Labor	0.00	76.58	0.00	0.00
53402 401 021 536	Laboratory Services	5,066.00	4,952.00	14,000.00	27,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	FDEP Permit Requirements (Bacteriological, Radiological, and Heavy Metals Testing)				17,000.00
	Unregulated Contaminant Monitoring Rule (UCMR) Samples				10,000.00
54000 401 021 536	Travel and Per Diem	1,454.54	209.83	1,700.00	3,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Travel for Operator Training and Certification				3,000.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54100 401 021 536	Communication & Freight Charge	4,596.02	5,676.92	6,200.00	15,200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Cell phones			11,700.00	
	Dept of Management Svcs - Long Distance/Fax/Alarms			2,000.00	
	Hernando County Clerks Office Phone Svcs			1,500.00	
54110 401 021 536	Postage	10,132.85	11,834.85	11,800.00	23,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Water Bills and Reports (Water Bills \$8,037)			23,000.00	
54210 401 021 536	Automotive Repair Service	1,139.00	2,551.92	2,500.00	11,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Outside Repairs			11,500.00	
54300 401 021 536	Electric	114,318.17	130,654.30	110,000.00	290,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Potable and Reclaimed Water Pumps and Wells			290,000.00	
54302 401 021 536	Electric - Street Lighting	0.00	0.00	0.00	0.00
54303 401 021 536	Water	4,078.99	4,414.80	4,000.00	17,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Proposed			17,000.00	
54314 401 021 536	Effluent Disposal Permit	0.00	0.00	0.00	28,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Effluent Disposal Permit			28,000.00	
54315 401 021 536	Water Distribution	20,191.88	19,831.32	60,000.00	80,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Replacement of Aging and Undersized Water Lines			50,000.00	
	Parts/Piping for Water Distribution System			30,000.00	
54316 401 021 536	Sewerage collection	375.04	253.79	0.00	12,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Sweeps, cleanouts, megalugs, pipes, plumbing, tapping, repair fittings			12,000.00	
54400 401 021 536	Equipment & Vehicle Rental	623.79	469.14	3,200.00	3,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Equipment Rental for Projects			3,500.00	
54500 401 021 536	General Business Insurance	110,567.04	111,593.28	132,920.00	291,860.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	20% increase per PRM			291,860.00	
54510 401 021 536	Pollution/Environment Insurance	5,560.32	5,101.80	6,161.10	10,661.10
	<b>Budget Narratives</b>			<b>Amount</b>	
	Pollution Ins			10,661.10	
54560 401 021 536	Insurance Claims & Deductibles	645.94	0.00	1,000.00	2,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Claims/Deductible			2,000.00	
54600 401 021 536	Repair & Maintenance Services	21,135.10	2,983.89	12,500.00	45,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Telemetry System Repairs			28,250.00	
	Toshia Copier			1,250.00	
	Outside Contractors			10,000.00	
	Monitoring Well to be replaced			6,000.00	
54610 401 021 536	Apparatus-Repair & Maint	0.00	13,771.28	45,200.00	74,800.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Pumps in Wells Maintenance and Replacement			53,200.00	
	Water Valves			15,600.00	
	Variable Frequency Drives			5,000.00	
	By-pass Pumps			1,000.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54700 401 021 536	Printing & Binding Services	3,259.90	4,812.36	4,000.00	7,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Door Hangers & Work Orders			7,000.00	
54810 401 021 536	Promotional Activities	0.00	0.00	0.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Staff Appreciation			1,000.00	
54900 401 021 536	Other Current Charges	4,396.89	355.72	4,000.00	4,700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	FDEP Water Operating Permits			4,000.00	
	Vehicle Towing,Tolls,Wrecker Service			700.00	
55100 401 021 536	Office Supplies	1,980.98	1,397.09	2,000.00	4,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Printer/Plotter Ink, Copy Paper, Folders, Calendars, ect.			4,000.00	
55210 401 021 536	Operating Supplies	5,607.29	15,337.12	13,650.00	23,650.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Limerock Screenings -Roadway Preparation for Repairs			6,200.00	
	Gravel -Repair of Gravel Drives Due to Water Main Breaks			1,300.00	
	Fill Dirt(Yellow Sand) for Bedding Pipes			1,300.00	
	Cones and Barricades			1,750.00	
	Sod			2,250.00	
	Hay for Dressing Disturbed Grounds			500.00	
	Grass Seed			550.00	
	Operational Piping			9,800.00	
55211 401 021 536	Medical Supplies	0.00	127.93	100.00	300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	First Aid Kits Replenishment			300.00	
55220 401 021 536	Computer Supplies	0.00	1,136.38	1,000.00	2,250.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Wi-Fi Air Cards for Tablets			2,250.00	
55221 401 021 536	Laboratory Supplies	0.00	0.00	2,700.00	8,850.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fluoride Test Kits			450.00	
	Chlorine Test Kits			400.00	
	Meter Probes			500.00	
	Beakers, Test Equipment, Filter Paper			1,000.00	
	Test Equipment, Meters, Probes, Samplers			6,500.00	
55223 401 021 536	Repair & Maintenance Supplies	3,492.22	1,084.06	2,100.00	12,100.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Inventory Parts Racks/Rebuild Parts/Tool Cage/ Repairs			12,100.00	
55224 401 021 536	Replacement Water Meters	11,367.22	4,060.37	58,000.00	181,346.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Meter Boxes, Lids			25,000.00	
	Registers			33,000.00	
	Replacement Registers for Broken Meters			61,250.00	
	Meters			41,800.00	
	Large Meters 8/2", 2/4", 2/6"			20,296.00	
55225 401 021 536	Chemicals Supplies	1,544.10	6,813.96	10,000.00	82,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Chlorine			44,300.00	
	Fluoride			4,980.00	
	Reagents for Test Kits			220.00	
	Lime for pH Control			3,000.00	
	Polymer for Microbial Control			30,000.00	
55226 401 021 536	Safety Supplies & Gear	5,101.36	6,900.92	6,200.00	10,200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Vests, Gloves, Boots, Fire Extinguisher Recertifications, and Hydration			10,200.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55227 401 021 536	Safety Marking Devices	989.27	1,237.98	2,000.00	3,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Marking Paint, Flags, Safety Ribbon, Locator Tape				3,000.00
55228 401 021 536	Apparatus Supplies	9,256.64	1,049.50	15,000.00	50,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Chlorinators, Fluoride Tubing, VFD's, Wires, Starters, Motors, Circuit Boards, Pumps, Gear Boxes				50,000.00
55230 401 021 536	Clothing & Uniforms	2,850.32	2,843.92	4,000.00	12,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	4 New Employees				12,000.00
55231 401 021 536	Connections-supplies	3,529.98	4,915.65	10,000.00	22,500.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Curb Stops, Backflow Preventer Parts, Check Valves				22,500.00
55240 401 021 536	Institutional Supplies	446.28	180.62	800.00	1,300.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Cleaning Supplies				1,300.00
55250 401 021 536	Fuels & Lubricants	22,042.35	32,847.84	30,000.00	55,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Fuels & Lubricants				55,000.00
55251 401 021 536	Tags & Titles	140.74	0.00	250.00	500.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Tags and Titles				500.00
55252 401 021 536	Small Tools	2,154.73	2,248.18	2,000.00	11,600.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Hammers, screw drivers, wrenches, hand saws, polycutters, and power tools				8,000.00
	Metal Detectors				3,600.00
55253 401 021 536	Auto Repair Supplies ( in-house)	11,557.64	12,326.17	10,000.00	20,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Parts and Tires				20,000.00
55400 401 021 536	Books, Publications, Subscription & Membership	12.15	929.06	1,250.00	1,750.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Florida Rural Water, American Water Works				1,750.00
55410 401 021 536	Training and Education	2,514.00	3,237.74	5,625.00	10,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Water Plant Operator Certifications				2,500.00
	Water Distribution Certifications				2,500.00
	Wastewater Collections				2,500.00
	Wastewater Treatment				2,500.00
55500 401 021 536	Uncapitalized Equipment	3,610.50	1,075.00	5,100.00	9,600.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Chainsaws, Vac Truck Heads, Streetsaws, etc.				9,600.00
		<b>Unit/Hour</b>	<b>Rate/Amount</b>		<b>Amount</b>
		1.00	9,600.00		9,600.00
<b>2. Op-2. Total Operating Costs</b>		515,806.54	485,850.90	655,456.10	1,658,967.60
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56001 401 021 581	Transfer Out to General Fund	235,139.04	42,750.00	42,750.00	75,000.00
	<b>Budget Narratives</b>				<b>Amount</b>
	Transfer Out to General Fund				75,000.00
56108 401 021 581	Transfer Out to 108	113,516.04	0.00	0.00	0.00
56311 401 021 581	Transfer Out to 311	157,872.96	157,872.96	157,873.47	276,971.00
	<b>Budget Narratives</b>				<b>Amount</b>
	2011 Energy loan - \$276,971 annually - \$23,081 monthly				276,971.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
56406 401 021 581	Transfer Out to 406	495,811.08	495,929.76	491,811.39	859,249.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	2013 SunTrust Capital Improvement Loan Principal and Interest			793,522.00	
	State Revolving Loan 270200 Principal and Interest			39,562.00	
	State Revolving Loan 270201 Principal and Interest			26,165.00	
56501 401 021 581	Transfer Out to 501	28,169.04	33,719.04	25,467.00	58,029.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Based on FY24 budget of \$265,335 times 21.887%			58,029.00	
56502 401 021 581	Transfer Out to 502	48,825.96	76,205.04	76,205.00	62,712.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Transfer to Vehicle Replacement Fund 502 for Enterprise Lease			62,712.00	
56609 401 021 581	Transfer Out to 609	6,241.56	6,456.48	6,876.50	12,016.00
56610 401 021 581	Transfer Out to 610	79,928.64	82,681.92	99,021.60	204,272.00
	<b>5.Tra-5. Total Transfers Out</b>	1,165,504.32	895,615.20	900,004.96	1,548,249.00
<b>Group :</b>	<b>micro-microix worksheets</b>				
55590 401 021 536	Depreciation	1,592,974.60	1,579,915.2	953,325.00	1,671,024.00
59300 401 021 536	Meter Deposit Interest	604.66	102.51	2,500.00	2,500.00
59992 401 021 599	Bad Debt Expenses	27,512.67	8,874.36	10,000.00	10,000.00
	<b>micro-microix worksheets</b>	1,621,091.93	1,588,892.0	965,825.00	1,683,524.00
	<b>Expense</b>	3,821,601.70	3,557,697.4	3,290,588.5	6,292,221.69



**FUND 405 LOAN AND BOND RESERVE FUND**

**INFORMATION ABOUT LOAN AND BOND RESERVE FUND**

**Description:** Reserve Required for The SunTrust 2013 Capital Improvement Loan

**Revenue Source:** From The City's Water & Wastewater Funds

**Expenditures:** To be held in reserve for the loan

	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	0	0	0	0
Conection Fees	0	0	0	0
Transfers In	0	0	0	0
Prior Year Carry forward	806,212	806,212	806,212	806,212
<b>Total Income</b>	<b>\$806,212</b>	<b>\$806,212</b>	<b>\$806,212</b>	<b>\$806,212</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	10,000	0	0	0
Reserves	796,212	806,212	806,212	806,212
<b>Total Expenditures</b>	<b>\$806,212</b>	<b>\$806,212</b>	<b>\$806,212</b>	<b>\$806,212</b>



**FUND 406 UTILITIES BOND & LOAN FUND**

**INFORMATION ABOUT UTILITIES BOND & LOAN FUND**

**Description:** Utilities Bonds: 2013 Suntrust Capital Improvement Loan & the two State Revolving loans.

**Revenue Source:** Utilities Funds revenues

**Expenditures:** For payment of the 2013 Suntrust Capital Improvement Loan and the two State Revolving Loans.

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budgeted</b>	<b>2024 Budgeted</b>
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	502	(11,854)	500	500
Conection Fees	0	0	0	0
Transfers In	869,832	866,364	862,827	859,249
Prior Year Carry forward	355,617	355,617	356,636	284,758
<b>Total Income</b>	<b>\$1,225,951</b>	<b>\$1,210,127</b>	<b>\$1,219,963</b>	<b>\$1,144,507</b>
<b>EXPENDITURES</b>				
Bond Interest	\$166,123	\$204,720	\$124,290	\$102,843
Amortization Expense	0	0	0	0
Bond Issuance Cost	0	0	0	0
Loan Principal (Presentation only)	703,693	721,149	738,537	756,405
Transfers Out	0	0	0	0
Reserves	356,135	284,258	357,136	285,259
<b>Total Expenditures</b>	<b>\$1,225,951</b>	<b>\$1,210,127</b>	<b>\$1,219,963</b>	<b>\$1,144,507</b>



**FUND 407 WATER CONNECTION FEES**

**INFORMATION ABOUT WATER CONNECTION FEES**

**Description:** Impact Fees for Water connections

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** To be used for Water construction due to growth.

	2021 Actual	2022 Actual	2023 Budgeted	2024 Budgeted
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	18	127	75	100
Conection Fees	30,917	96,447	30,000	30,000
Transfers In	0	0	0	0
Prior Year Carry forward	301,854	332,789	332,789	459,463
<b>Total Income</b>	<b>\$332,789</b>	<b>\$429,363</b>	<b>\$362,864</b>	<b>\$489,563</b>
<b>EXPENDITURES</b>				
Personal Services	\$0		\$0	\$0
Operating Expenditures	0		0	0
Capital Outlays	0		0	0
Transfers Out	0		0	0
Reserves	332,789	429,363	362,864	489,563
<b>Total Expenditures</b>	<b>\$332,789</b>	<b>\$429,363</b>	<b>\$362,864</b>	<b>\$489,563</b>

**FUND 408 WASTEWATER CONNECTION FEES**

**INFORMATION ABOUT WASTEWATER CONNECTION FEES**

**Description:** Impact Fees for Water connections

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** To be used for Water construction due to growth.

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budgeted</b>	<b>2024 Budgeted</b>
<b>INCOME</b>				
Intergovernmental Revenue	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0
Miscellaneous	0	0	0	0
Interest Income	70	455	100	100
Conection Fees	54,951	194,397	50,000	35,000
Transfers In	0	0	0	0
Prior Year Carry forward	587,843	642,864	762,914	867,816
<b>Total Income</b>	<b>\$642,864</b>	<b>\$837,716</b>	<b>\$813,014</b>	<b>\$902,916</b>
<b>EXPENDITURES</b>				
Personal Services	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0
Capital Outlays	0	0	0	0
Transfers Out	0	0	0	0
Reserves	642,864	837,716	813,014	902,916
<b>Total Expenditures</b>	<b>\$642,864</b>	<b>\$837,716</b>	<b>\$813,014</b>	<b>\$902,916</b>



**FUND 409 COBB ROAD WASTEWATER CAPACITY FUND**

**INFORMATION ABOUT COBB ROAD WASTEWATER CAPACITY FUND**

**Description:** Cobb Road Wastewater Expansion

**Revenue Source:** Cresent Settlement

**Expenditures:** To increase capacity of Cobb Road wastewater treatment plant.

	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budgeted</b>	<b>2024 Budgeted</b>	
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	
Insurance Claims/Settlements	0	0	0	0	
Miscellaneous	0	0	0	0	
Interest Income	190	-30,991	2,500	2,500	
Conection Fees	0	0	0	0	
Transfers In	0	0	0	0	
Prior Year Carry forward	3,745,366	3,745,556	3,745,556	3,715,565	
<b>Total Income</b>	<b>\$3,745,556</b>	<b>\$3,714,565</b>	<b>\$3,748,056</b>	<b>\$3,718,065</b>	
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	
Capital Outlays	0	0	2,576,261	800,000	(1)
Transfers Out	0	0	0	0	
Restricted Reserves	3,537,938	3,537,938	3,650,366	2,820,375	
Reserves	207,618	176,627	97,690	97,690	
<b>Total Expenditures</b>	<b>\$3,745,556</b>	<b>\$3,714,565</b>	<b>\$3,748,056</b>	<b>\$3,718,065</b>	

(1) William S. Smith Reclamaiton Facility Upgrades - Aeration System \$300,000 and New WW Treatment Plant Engineering & Design \$500,000



**FUND 403 SANITATION**

**INFORMATION ABOUT SANITATION FUND**

**Description:** Used for Sanitation Department operations

**Revenue Source:** Charges associated with sanitation services

**Expenditures:** For Sanitation Department related expenses

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budgeted</b>	<b>2024 Budgeted</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$7,772	\$1,124	\$0	\$0	\$0	
Charges for Services	1,650,694	1,717,399	1,800,445	1,759,674	1,847,657	
Miscellaneous	11,859	5,785	4,311	1,500	1,500	
Interest Income	4,976	6	-24,486	500	500	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	1,352,258	1,565,091	1,409,078	1,459,773	1,495,367	
<b>Total Income</b>	<b>\$3,027,559</b>	<b>\$3,289,405</b>	<b>\$3,189,348</b>	<b>\$3,221,447</b>	<b>\$3,345,024</b>	
<b>EXPENDITURES</b>						
Personal Services	\$447,791	\$576,474	\$651,625	\$717,253	\$922,227	
Operating Expenditures	522,563	471,265	647,811	722,105	729,482	(1)
Capital Outlay	0	0	0	210,000	0	
Transfers Out	492,114	338,520	369,294	364,820	403,413	
Reserves	1,565,091	1,409,078	1,520,618	1,417,269	1,289,902	
<b>Total Expenditures</b>	<b>\$3,027,559</b>	<b>\$3,289,405</b>	<b>\$3,189,348</b>	<b>\$3,221,447</b>	<b>\$3,345,024</b>	

(1) Operating Expense includes Depreciation of \$70,000

**Sanitation Division**

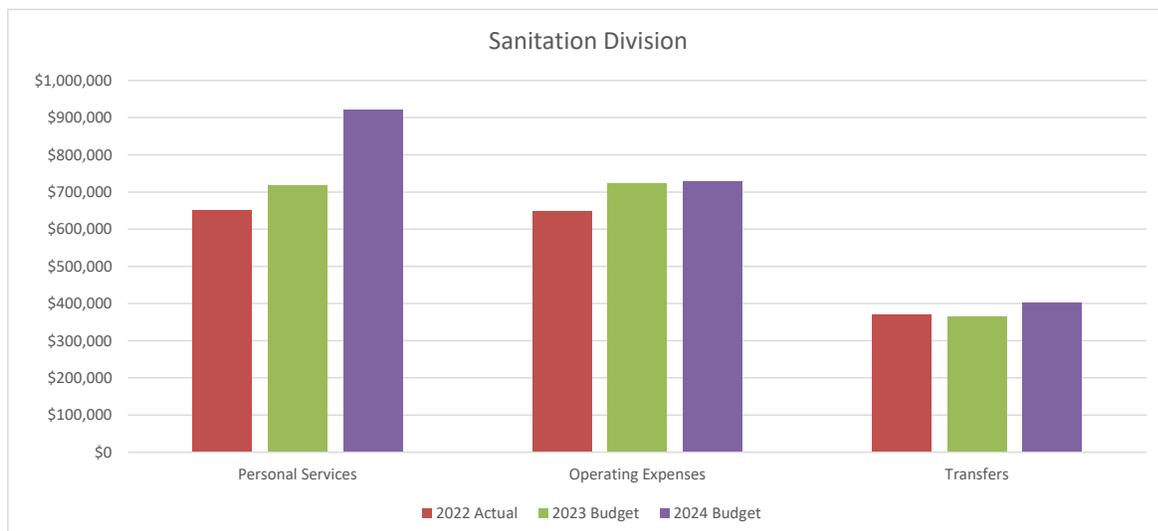
	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
Personal Services	\$651,625	\$717,253	\$922,227
Operating Expenses	\$647,811	\$722,105	\$729,482
Capital Outlay	\$0	\$0	\$0
Transfers	\$369,294	\$364,820	\$403,413
<b>Total</b>	<b>\$1,668,730</b>	<b>\$1,804,178</b>	<b>\$2,055,122</b>

**Division Mission**

The Sanitation Division provides infrastructure construction and maintenance for utility lines/systems and stormwater drainage to the public so they can live work and play in a safe and functional environment.

<b>Staffing</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
City Engineer/Utilities Director	0.10	0.00	0.00
Operation Supervisor	1	0	0
Sanitation Oper II/III	1	0	0
Sanitation Operator I	3	0	0
Front Loader Driver	2	2	3
Sanitation Collector	4	0	0
Solid Waste & Recyc Manager	0	1	1
Solid Waste Attendant I	0	2	4
Solid Waste Attendant II	0	2	1
Solid Waste Operator I	0	1	1
Solid Waste Operator II	0	2	2
Solid Waste Operator III	0	1	1
Cust Serv/Billing Supervisor	1	1	1
<b>Total Employees</b>	<b>12.10</b>	<b>12.00</b>	<b>14.00</b>

The Utilites Department includes Water & Wastewater Division & Sanitation Division.



**Sanitation Department**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category :</b>	<b>Expense</b>				
<b>Group :</b>	<b>1.Pnl-1. Total Personnel Service Costs</b>				
51102 403 022 534	Financial & Administrative Salaries	7,111.55	6,944.81	16,740.37	20,748.00
51200 403 022 534	Regular Salaries & Wages	350,784.04	486,271.80	475,733.85	608,497.71
51202 403 022 534	Emergency Leave Wages	225.60	3,113.63	0.00	0.00
51400 403 022 534	Overtime	10,456.83	18,592.27	12,000.00	12,000.00
51610 403 022 534	On Call Pay	96.00	0.00	0.00	0.00
52100 403 022 534	FICA Taxes	25,974.75	35,175.63	38,592.28	49,055.33
52200 403 022 534	Retirement Contributions	41,498.54	57,997.86	59,970.19	90,971.30
52301 403 022 534	Life Insurance	1,960.59	2,436.43	3,147.92	3,926.52
52303 403 022 534	Long Term Disability	743.60	905.07	1,160.29	1,447.26
52304 403 022 534	Vision Insurance	0.00	0.00	0.00	795.36
52320 403 022 534	Dental employee	3,306.96	3,489.26	4,065.25	5,401.00
52400 403 022 534	Workers Comp Insurance	58,328.04	86,286.48	105,842.51	129,384.31
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>500,486.50</b>	<b>701,213.24</b>	<b>717,252.66</b>	<b>922,226.79</b>
<b>Group :</b>	<b>2. Op-2. Total Operating Costs</b>				
53101 403 022 534	Medical Services	0.00	85.09	1,500.00	1,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Employee physicals, drug tests and immunizations			1,500.00	
53400 403 022 534	Other Contractual Services	13,327.21	22,945.77	10,500.00	10,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Lettering for garbage trucks			500.00	
	Utility Billing Software Service			7,500.00	
	Fire extinguisher recertification			500.00	
	Hernando County Clerks Office Tech Svcs			2,000.00	
53401 403 022 534	Contract Labor	55,678.17	30,251.18	30,000.00	15,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Used when Solid Waste Collectors are absent or special functions and holidays			15,000.00	
54000 403 022 534	Travel and Per Diem	0.00	11.00	300.00	300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Trave and Per Diem for workshops and conferences			300.00	
54100 403 022 534	Communication & Freight Charge	1,355.93	1,564.51	3,000.00	6,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	cell phone service			3,500.00	
	Spectrum internet service			1,800.00	
	Hernando County Clerks Office Tech Service			1,200.00	
54110 403 022 534	Postage	5,925.69	6,923.27	6,900.00	7,400.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	35% share of postage costs for utility bills			7,400.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54210 403 022 534	Automotive Repair Service	15,726.44	19,479.37	24,000.00	24,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Mounting and dismounting garbage truck tires			4,000.00	
	Additional money needed to cover repairs not done in-house			20,000.00	
54300 403 022 534	Electric	4,059.77	4,627.23	4,800.00	5,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	35% share cost of electricity for Public Works			5,000.00	
54303 403 022 534	Water	2,852.46	2,549.00	3,600.00	3,600.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Water, Sewer and Garbage for Public Works			3,600.00	
54311 403 022 534	Waste disposal	231,715.24	218,249.25	241,995.00	275,920.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Commercial waste disposal at Heart of Florida Landfill - tons			177,000.00	
	Construction and demolition debris disposal at Hernando County Landfill - tons			60,000.00	
	Commercial curbside trash to Hernando County Landfill			28,920.00	
	Land clearing debris disposal at Hernando County Landfill-tons			10,000.00	
54317 403 022 534	Dumpsters	19,604.00	19,860.00	19,900.00	19,900.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	2 cubic-yard dumpster			2,700.00	
	4 cubic-yard dumpster			4,500.00	
	6 cubic-yard dumpster			5,180.00	
	8 cubic-yard dumpster			7,520.00	
54400 403 022 534	Equipment & Vehicle Rental	0.00	312.33	1,000.08	1,000.08
	<b>Budget Narratives</b>			<b>Amount</b>	
	Toshiba copier lease			1,000.08	
54500 403 022 534	General Business Insurance	36,684.12	37,024.56	48,510.00	58,212.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	20% increase per PRM			58,212.00	
54560 403 022 534	Insurance Claims & Deductibles	0.00	0.00	1,000.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Same as last year			1,000.00	
54600 403 022 534	Repair & Maintenance Services	3,245.37	1,697.41	3,000.00	3,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fund balance software annual maintenance			1,300.00	
	Copier repair & maintenance			1,700.00	
54700 403 022 534	Printing & Binding Services	2,275.58	3,053.96	6,000.00	6,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Utility bill mailing			2,000.00	
	Printing services			1,000.00	
	Recycling Decals			2,000.00	
	Holiday and Recycling schedules			1,000.00	
54900 403 022 534	Other Current Charges	168.79	326.17	0.00	0.00
55100 403 022 534	Office Supplies	898.17	827.13	1,000.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Copier paper, pens, calendars, and related items			1,000.00	
55210 403 022 534	Operating Supplies	2,140.56	1,581.72	1,200.00	1,200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Keys for solid waste vehicles, water coolers and paint for dumpsters			1,200.00	
55210 403 022 581	Operating Supplies	0.00	53.23	0.00	0.00
55211 403 022 534	Medical Supplies	0.00	99.50	0.00	0.00

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
55220 403 022 534	Computer Supplies <b>Budget Narratives</b> Keyboards, Mouse, Memory Cards, etc.	0.00	928.50	400.00	400.00
				<b>Amount</b> 400.00	
55223 403 022 534	Repair & Maintenance Supplies <b>Budget Narratives</b> 35% share cost of Public Works building repairs, Repairs to the Dumpsters	8,115.60	12,122.89	8,500.00	10,000.00
				<b>Amount</b> 10,000.00	
55225 403 022 534	Chemicals Supplies <b>Budget Narratives</b> Truck wash, deodorizer and rust remover for solid waste vehicles	2,236.50	1,457.25	2,500.00	2,500.00
				<b>Amount</b> 2,500.00	
55226 403 022 534	Safety Supplies & Gear <b>Budget Narratives</b> Safety boots, gloves, Foul-weather gear, reflective vests, hydration	2,896.94	4,322.99	4,500.00	4,500.00
				<b>Amount</b> 4,500.00	
55226 403 022 581	Safety Supplies & Gear	0.00	112.96	0.00	0.00
55227 403 022 534	Safety Marking Devices <b>Budget Narratives</b> Caution and safety information signs for solid waste vehicles and dumpsters	622.24	1,085.97	650.00	650.00
				<b>Amount</b> 650.00	
55230 403 022 534	Clothing & Uniforms <b>Budget Narratives</b> Employee uniforms	1,942.07	3,226.11	3,500.00	6,500.00
				<b>Amount</b> 6,500.00	
55240 403 022 534	Institutional Supplies <b>Budget Narratives</b> Cleaning supplies, trash bags, paper towels, and hand soap	1,282.69	86.90	600.00	600.00
				<b>Amount</b> 600.00	
55250 403 022 534	Fuels & Lubricants <b>Budget Narratives</b> Fuel, lubricants and diesel exhaust fluid for solid waste vehicles	77,777.27	126,162.61	130,000.00	130,000.00
				<b>Amount</b> 130,000.00	
55251 403 022 534	Tags & Titles <b>Budget Narratives</b> Tags and titles for solid waste vehicles	0.00	0.00	200.00	200.00
				<b>Amount</b> 200.00	
55252 403 022 534	Small Tools <b>Budget Narratives</b> Rakes, shovels and brooms	299.34	111.29	450.00	450.00
				<b>Amount</b> 450.00	
55253 403 022 534	Auto Repair Supplies ( in-house) <b>Budget Narratives</b> Repair parts for solid waste vehicles	56,553.13	60,333.75	62,000.00	62,000.00
				<b>Amount</b> 62,000.00	
55400 403 022 534	Books, Publications, Subscription & Membership <b>Budget Narratives</b> Solid Waste Association of North America (SWANA) Membership	232.45	1,330.81	300.00	350.00
				<b>Amount</b> 350.00	
55410 403 022 534	Training and Education <b>Budget Narratives</b> CDL, Hazmat, Driving Tuition Reimbursement	0.00	195.79	300.00	300.00
				<b>Amount</b> 300.00	
55410 403 022 581	Training and Education	0.00	0.00	0.00	0.00
55500 403 022 534	Uncapitalized Equipment	247.20	0.00	0.00	0.00
<b>2. Op-2. Total Operating Costs</b>		547,862.93	582,999.50	622,105.08	659,482.08

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56001 403 022 581	Transfer Out to General Fund	97,512.00	24,999.96	25,000.00	25,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	25% of \$100,000			25,000.00	
56108 403 022 581	Transfer Out to 108	29,804.04	0.00	0.00	0.00
56311 403 022 581	Transfer Out to 311	1,224.96	1,224.96	1,225.00	1,225.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Energy Loan			1,225.00	
56501 403 022 581	Transfer Out to 501	52,568.04	62,924.04	78,788.00	78,788.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Based on FY 2023 Budget 51.85% of Fleets Budget of \$226,004			78,788.00	
56502 403 022 581	Transfer Out to 502	169,476.96	196,619.04	165,020.00	165,020.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Replacement fund payment			165,020.00	
56609 403 022 534	Transfer Out to 609	6,050.04	6,050.04	6,155.00	7,410.00
56610 403 022 534	Transfer Out to 610	77,476.32	77,476.32	88,632.00	125,970.00
<b>5.Tra-5. Total Transfers Out</b>		434,112.36	369,294.36	364,820.00	403,413.00
<b>Group : micro-microix worksheets</b>					
55590 403 022 534	Depreciation	73,760.02	64,811.17	100,000.00	70,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Depreciation	1.00	70,000.00	70,000.00	
<b>micro-microix worksheets</b>		73,760.02	64,811.17	100,000.00	70,000.00
<b>Expense</b>		1,556,221.81	1,718,318.27	1,804,177.74	2,055,121.87

**FUND 501 FLEET MAINTENANCE**

**INFORMATION ABOUT FLEET MAINTENANCE FUND**

**Description:** Used for Fleet Maintenance Department operations

**Revenue Source:** Transfers in from departments that utilize fleet maintenance services for City vehicles

**Expenditures:** For Fleet Maintenance Department related expenses

	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	54	9	55	50	50
Transfers In	116,956	127,509	151,953	226,004	226,004
Prior Year Carry forward	71,482	64,729	59,545	62,353	118,451
<b>Total Income</b>	<b>\$188,492</b>	<b>\$192,247</b>	<b>\$211,553</b>	<b>\$288,407</b>	<b>\$344,505</b>
<b>EXPENDITURES</b>					
Personal Services	\$90,055	\$97,338	\$137,533	\$123,874	\$162,269
Operating Expenditures	18,793	21,558	18,908	23,324	31,723
Capital Outlays	0	0	0	65,000	65,000 (1)
Transfers Out	13,806	13,806	13,806	15,400	18,000
Reserves	64,729	59,545	41,306	60,809	67,513
<b>Total Expenditures</b>	<b>\$188,492</b>	<b>\$192,247</b>	<b>\$211,553</b>	<b>\$288,407</b>	<b>\$344,505</b>

(1) Replacement 2006 Ford F-350 with a Ford F-250 4x4



**Fleet Maintenance Division**

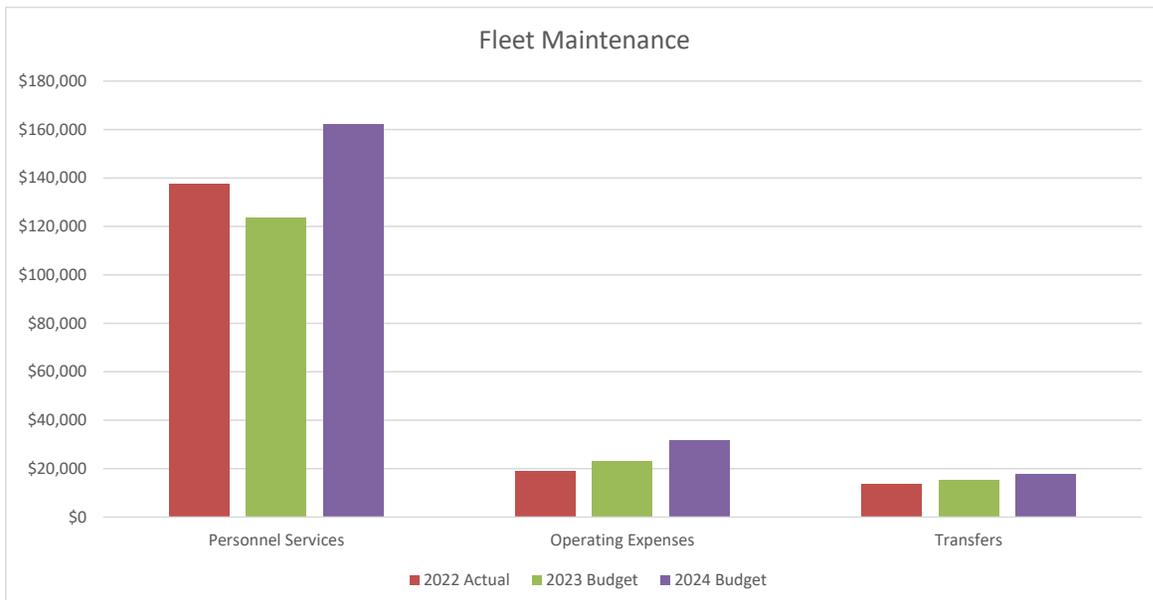
	<b>2022 Actual</b>	<b>2023 Budget</b>	<b>2024 Budget</b>
Personnel Services	\$137,533	\$123,874	\$162,269
Operating Expenses	\$18,908	\$23,324	\$31,736
Capital Outlays	\$0	\$65,000	\$65,000
Transfers	\$13,806	\$15,400	\$18,000
<b>Total</b>	<b>\$170,247</b>	<b>\$227,598</b>	<b>\$277,005</b>

**Division Mission**

The Public Works Department provides infrastructure construction and maintenance for streets, right-of way, sidewalks, utility lines/systems, and stormwater drainage systems; private construction review and inspection; and emergency first response services to the public so they can live work and play in a safe and functional environment.

The Public Works Department includes Streets & Drainage Division, Water & Wastewater Division, Sanitation Division, and Fleet Maintenance Division.

<b>Staffing</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Chief Mechanic	1	1	1
Mechanic	1	1	1
Wielder - Part-Time	0	0	0.5
<b>Total Employees</b>	<b>2</b>	<b>2</b>	<b>2.5</b>



**Fleet Maintenance**

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
<b>Category :</b>	<b>Expense</b>				
<b>Group :</b>	<b>1.Pnl-1. Total Personnel Service Costs</b>				
51200 501 018 549	Regular Salaries & Wages	77,721.65	111,433.05	97,013.28	128,433.57
51202 501 018 549	Emergency Leave Wages	407.84	1,223.52	0.00	0.00
51400 501 018 549	Overtime	278.12	355.53	400.00	600.00
51610 501 018 549	On Call Pay	24.00	0.00	0.00	0.00
52100 501 018 549	FICA Taxes	5,770.49	7,461.21	7,452.12	7,841.29
52200 501 018 549	Retirement Contributions	7,878.66	10,654.68	11,601.92	17,509.86
52301 501 018 549	Life Insurance	471.51	522.72	607.86	635.86
52303 501 018 549	Long Term Disability	173.18	212.64	224.05	234.37
52304 501 018 549	Vision Insurance	0.00	0.00	0.00	124.08
52320 501 018 549	Dental employee	658.26	707.52	660.48	728.88
52400 501 018 549	Workers Comp Insurance	3,953.76	4,962.16	5,913.96	6,161.56
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>97,337.47</b>	<b>137,533.03</b>	<b>123,873.67</b>	<b>162,269.47</b>
<b>Group :</b>	<b>2. Op-2. Total Operating Costs</b>				
53101 501 018 549	Medical Services	0.00	0.00	360.00	360.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	New Hire Physicals, Random Drug Screens			360.00	
53400 501 018 549	Other Contractual Services	86.15	87.87	88.00	88.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fleets Portion of ESG Measurement and Verification 1% of \$8,787.00			88.00	
54100 501 018 549	Communication & Freight Charge	918.54	840.97	1,000.00	1,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Cell Phone Charges			1,000.00	
54210 501 018 549	Automotive Repair Service	0.00	712.13	200.00	200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
				200.00	
54300 501 018 549	Electric	1,555.51	1,650.84	1,700.00	1,700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Electric			1,700.00	
54400 501 018 549	Equipment & Vehicle Rental	665.00	78.28	700.00	700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Oxygen, acetylene and argon cylinder rental			700.00	
54500 501 018 549	General Business Insurance	6,343.80	5,820.72	7,626.00	9,151.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	20% Increase			9,151.00	
54600 501 018 549	Repair & Maintenance Services	4,266.88	465.83	2,000.00	2,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Equipment service for tire balance, air-conditioner charging station, lifts, and storage bins.			2,000.00	

Account Number	Description	2021 Actual	2022 Actual	2023 Budget	2024 Budget
54900 501 018 549	Other Current Charges	195.66	7.59	0.00	50.00
55100 501 018 549	Office Supplies	0.00	0.00	200.00	200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	General office supplies (pens, pencils, paper, clips, binders)			200.00	
55210 501 018 549	Operating Supplies	732.35	288.49	600.00	600.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Unifirst - Wiper (Rags) - Cleaning			600.00	
55220 501 018 549	Computer Supplies	0.00	948.70	100.00	100.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Discs, Battery Backup.			100.00	
55226 501 018 549	Safety Supplies & Gear	99.98	289.96	300.00	300.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Safety Glasses, Welding Gloves, Ear Plugs, Welding Hood, Safety Boots			300.00	
55230 501 018 549	Clothing & Uniforms	970.18	1,019.66	2,700.00	2,700.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Uniforms for employees			2,700.00	
55240 501 018 549	Institutional Supplies	790.92	831.26	200.00	200.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Cleaning supplies			200.00	
55250 501 018 549	Fuels & Lubricants	562.92	1,023.32	1,200.00	1,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fuel for maintenance vehicle			1,500.00	
55252 501 018 549	Small Tools	668.05	631.48	1,000.00	2,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Air Tools, Hand Tools			2,000.00	
55253 501 018 549	Auto Repair Supplies ( in-house)	3,701.70	3,441.57	3,000.00	3,000.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Fleet Vehicle Repairs . used oil pickup, parts cleaner service			3,000.00	
55400 501 018 549	Books, Publications, Subscription & Membership	0.00	0.00	100.00	500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Service manuals, training manuals			500.00	
55410 501 018 549	Training and Education	0.00	0.00	250.00	1,250.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Automotive Service Excellence (ASE) test			150.00	
	ASE training manuals			100.00	
	Additional Training as needed			1,000.00	
55500 501 018 549	Uncapitalized Equipment	0.00	769.00	0.00	3,500.00
	<b>Budget Narratives</b>			<b>Amount</b>	
	Compressor			3,500.00	
<b>2. Op-2. Total Operating Costs</b>		21,557.64	18,907.67	23,324.00	31,099.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 501 018 581	Transfer Out to 609	999.96	999.96	1,000.00	1,000.00
56610 501 018 581	Transfer Out to 610	12,806.04	12,806.04	14,400.00	17,000.00
<b>5.Tra-5. Total Transfers Out</b>		13,806.00	13,806.00	15,400.00	18,000.00
<b>Group :</b>	<b>micro-microix worksheets</b>				
55590 501 018 549	Depreciation	636.73	636.73	0.00	636.73
<b>micro-microix worksheets</b>		636.73	636.73	0.00	636.73
<b>Expense</b>		133,337.84	170,883.43	162,597.67	212,005.20



**Fund 502 Vehicle Replacement Fund**

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2024 Budget
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<b>Prior Cash Carry Forward</b>	\$1,458,406	\$1,778,072	\$2,032,036	\$2,331,930	\$2,635,643
<b>Revenue Summary</b>					
Sale of Fixed Asset	\$2,313	\$0	\$0	\$0	\$0
Interest Income & Sales of Equipment	36,078	-1,172	-30,418	5,000	5,000
Transfers In from Departments	281,275	255,136	330,312	298,713	280,213
<b>Revenue Before P/Y Carry Forward</b>	<b>319,666</b>	<b>253,964</b>	<b>299,894</b>	<b>303,713</b>	<b>285,213</b>
<b>Total Revenue</b>	<b>1,778,072</b>	<b>2,032,036</b>	<b>2,331,930</b>	<b>2,635,643</b>	<b>2,920,856</b>
<b>Expenditures</b>					
Enterprise Lease	\$0	\$0	\$0	\$0	\$115,193
Sanitation - Boom Truck	\$0	\$0	\$0	\$0	\$250,000
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$365,193</b>
<b>Reserve by Fund</b>					
General Fund	136,308	136,308	136,308	136,308	136,308
Municipal Utilities	281,535	366,796	488,322	624,015	626,015
Sanitation Fund	1,360,229	1,528,932	1,707,300	1,875,320	1,793,340
<b>Total Reserve by Fund</b>	<b>1,778,072</b>	<b>2,032,036</b>	<b>2,331,930</b>	<b>2,635,643</b>	<b>2,555,663</b>
<b>Total Expenditures</b>	<b>1,778,072</b>	<b>2,032,036</b>	<b>2,331,930</b>	<b>2,635,643</b>	<b>2,920,856</b>

**Detail of Departments' monies being transferred in FY 2024 for Vehicle Replacement Fund:**

Administration	7,706
Development Department	8,125
Building Division	10,701
Parks and Recreation Department	7,706
Streets Department	18,243
Municipal Utilities	62,712
Sanitation	165,020
	<b>280,213</b>



**Fund 503 Equipment Replacement Fund**

	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Budget
<b>Income Equipment Replacement</b>					
Prior Cash Carry Forward	\$41,085	\$44,245	\$50,057	\$35,184	\$40,220
Depreciation	(\$6,855)	(\$4,191)	(\$3,824)	(\$5,000)	(\$5,000)
Interest Income & Sales of Equipment	15	3	15	35	35
Transfers In from Departments	10,000	10,000	10,000	10,000	10,000
<b>Total VRF Income</b>	<b>44,245</b>	<b>50,057</b>	<b>56,248</b>	<b>40,219</b>	<b>45,255</b>
<b>Capital Expenditures VRF/IS</b>	\$0	\$0	\$0	\$0	\$0
<b>Total VRF Reserve</b>	<b>\$44,245</b>	<b>\$50,057</b>	<b>\$56,248</b>	<b>\$40,219</b>	<b>\$45,255</b>

**Detail of Departments' monies being transferred in FY 2024 for Equipment Replacement Fund:**

Parks & Facilities	5,000
Cemetery	5,000
<b>Total</b>	<b>10,000</b>



**TOTAL TRUST & AGENCY FUNDS**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Contributions	\$1,926,857	\$404,988	\$352,724	\$470,000	\$454,360
Grant Revenue	0	0	0	0	0
TIF Funds	93,098	110,274	104,733	105,000	145,000
Interest	326,919	186,650	173,835	151,770	158,300
Miscellaneous	0	0	0	0	0
Gain or (Loss) on Invest.	384,578	1,289,779	-1,450,651	75,000	115,000
Transfers In	714,106	734,815	776,230	895,500	1,169,000
Prior Year Carry forward	15,984,651	9,706,925	10,849,209	10,593,472	8,682,491
<b>Total Income</b>	<b>\$19,430,209</b>	<b>\$12,433,431</b>	<b>\$10,806,080</b>	<b>\$12,290,742</b>	<b>\$10,724,151</b>
<b>EXPENDITURES</b>					
Pension Benefits	\$8,709,431	\$456,869	\$479,240	\$463,000	\$478,000
Personnel Expenses	0	0	0	0	0
Operating Expenditures	911,290	1,079,788	1,247,021	1,390,000	1,932,158
Capital Expenses	0	0	0	355,169	189,400
Debt Service	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	9,809,488	10,896,774	9,079,789	10,082,573	8,124,593
<b>Total Expenditures</b>	<b>\$19,430,209</b>	<b>\$12,433,431</b>	<b>\$10,806,050</b>	<b>\$12,290,742</b>	<b>\$10,724,151</b>



**FUND 603 BUTTERWECK BOND**

**Description:** Butterweck Bond Fond (private purpose Trust Fund)

**Revenue Source:** Private donation

**Expenditures:** Expenditures to maintain Butterweck Crypt at Brooksville Cemetery

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	29	4	30	20	50
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,331	1,360	1,364	1,384	1,384
<b>Total Income</b>	<b>\$1,360</b>	<b>\$1,364</b>	<b>\$1,394</b>	<b>\$1,404</b>	<b>\$1,434</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	1,360	1,364	1,364	1,404	1,434
<b>Total Expenditures</b>	<b>\$1,360</b>	<b>\$1,364</b>	<b>\$1,364</b>	<b>\$1,404</b>	<b>\$1,434</b>

**FUND 605 CEMETERY PERPETUAL CARE**

**Description:** Cemetery Perpetual Care Fund

**Revenue Source:** Transfers from the Cemetery Division in the General Fund.

**Expenditures:** Future reserves are being set aside for future expenditures on behalf of the Brooksville Cemetery.

	Actual 2020	Actual 2021	Actual 2022	Budgeted 2023	Proposed 2024
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
SBA Interest	1,084	159	1,109	200	200
Miscellaneous	0	0	0	0	0
Transfers In	10,000	10,000	10,000	10,000	10,000
Prior Year Carry forward	420,859	431,943	442,102	452,302	463,411
<b>Total Income</b>	<b>\$431,943</b>	<b>\$442,102</b>	<b>\$453,211</b>	<b>\$462,502</b>	<b>\$473,611</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	323,611 (1)
Reserves *	431,943	442,102	453,211	462,502	150,000 (2)
<b>Total Expenditures</b>	<b>\$431,943</b>	<b>\$442,102</b>	<b>\$453,211</b>	<b>\$462,502</b>	<b>\$473,611</b>

1) Expenditures are for the maintenance of the cemetery.

2) Reserves includes Due From General Fund of \$5,000 (est.) for loan to build Columbarium; Cemetery pays back Perpetual Care Fund per the volume of Columbarium sales.



**FUND 607 FIREFIGHTERS' RETIREMENT**

**Description:** Firefighters' Retirement Fund 607 governed by Fl. Statute 175

**Revenue Source:** Investments income; Firefighters' and City's retirement contributions and Chapter 175 contributions from the State of Florida.

**Expenditures:** Firefighters' pension benefits and contractual services, investment services, etc.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Contributions	\$343,471	\$336,441	\$328,624	\$400,000	\$400,000
Interest	297,412	143,663	160,329	150,000	150,000
Gain or (Loss) on Invest.	384,578	1,289,779	-1,366,895	75,000	100,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	6,845,194	7,354,150	8,606,585	8,556,585	7,259,200
<b>Total Income</b>	<b>\$7,870,655</b>	<b>\$9,124,033</b>	<b>\$7,728,643</b>	<b>\$9,181,585</b>	<b>\$7,909,200</b>
<b>EXPENDITURES</b>					
Pension Benefits	\$435,200	\$429,778	\$451,604	\$435,000	\$450,000
Operating Expenditures	81,305	87,670	87,839	85,000	85,000
Reserves	7,354,150	8,606,585	7,189,200	8,661,585	7,374,200
<b>Total Expenditures</b>	<b>\$7,870,655</b>	<b>\$9,124,033</b>	<b>\$7,728,643</b>	<b>\$9,181,585</b>	<b>\$7,909,200</b>



**Fund 609 HRA Funding Account**

**Description:** HRA Funding Account

**Revenue Source :** Transfers from each Department

**Expenditures :** Health reimbursement for City of Brooksville employees (employees families if participating in City medical insurance).

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Transfers In HRA	51,000	52,500	55,500	57,500	62,500
Transfers In Health Ins.	0	0	0	0	0
Prior Year Carry forward	33,877	60,913	67,261	52,261	45,438
<b>Total Income</b>	<b>\$84,877</b>	<b>\$113,413</b>	<b>\$122,761</b>	<b>\$109,761</b>	<b>\$107,938</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures HRA	23,965	46,152	69,823	60,000	65,000
Operating Expenditures Health Ins.	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	60,912	67,261	52,938	49,761	42,938
<b>Total Expenditures</b>	<b>\$84,877</b>	<b>\$113,413</b>	<b>\$122,761</b>	<b>\$109,761</b>	<b>\$107,938</b>

**Fund 610 Employee Health Insurance Funding**

**Description:** Funding for Employee Group Health/Medical coverage

**Revenue Source :** Transfers from internal departments and payments for employee and retiree dependants and/or retiree premium charges.

**Expenditures :** Expenses for employee and retiree health/medical premium charges.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Contributions	\$65,171	\$68,547	\$24,100	\$70,000	\$30,000	(1)
Interest	0	0	0	0	0	
Transfers In HRA	0	0	0	0	0	
Transfers In Health Ins.	653,106	672,315	710,730	828,000	1,096,500	
Prior Year Carry forward	1,070,603	982,475	772,581	610,445	170,711	
<b>Total Income</b>	<b>\$1,788,880</b>	<b>\$1,723,337</b>	<b>\$1,507,411</b>	<b>\$1,508,445</b>	<b>\$1,297,211</b>	
<b>EXPENDITURES</b>						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	0	0	0	0	0	
Operating Expenditures Health Ins.	703,841	848,192	953,362	950,000	1,074,647	
Restricted Reserves	102,564	102,564	102,564	102,564	102,564	
Reserves	982,475	772,581	451,485	455,881	120,000	
<b>Total Expenditures</b>	<b>\$1,788,880</b>	<b>\$1,723,337</b>	<b>\$1,507,411</b>	<b>\$1,508,445</b>	<b>\$1,297,211</b>	

(1) Contributions paid by retirees and employees for dependant coverage

Note: On 10/01/2014 the City established a partially self-insured group health/medical plan.

**FUND 613 POLICE OFFICERS' RETIREMENT**

**Description:** Police Officers' Retirement Fund 613 governed by Fl. Statute 185

**Revenue Source:** Investments income; Police Officers' and State of Florida Chapter 185 funding for retirement contributions.

**Expenditures:** Police Officers' pension benefits and contractual services, investment services, etc.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>	
<b>INCOME</b>						
Contributions	\$1,518,215	\$0	\$0	\$0	\$24,360	(1)
Interest	28,259	42,766	12,317	1,500	8,000	
Gain or (Loss) on Invest.	0	0	-83,756	0	15,000	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	7,292,114	494,821	458,976	405,376	344,097	
<b>Total Income</b>	<b>\$8,838,588</b>	<b>\$537,587</b>	<b>\$387,537</b>	<b>\$406,876</b>	<b>\$391,457</b>	
<b>EXPENDITURES</b>						
Pension Benefits	\$8,274,231	\$27,091	\$27,636	\$28,000	\$28,000	
Operating Expenditures	69,536	51,520	31,679	30,000	30,000	
Reserves	494,821	458,976	328,222	348,876	333,457	
<b>Total Expenditures</b>	<b>\$8,838,588</b>	<b>\$537,587</b>	<b>\$387,537</b>	<b>\$406,876</b>	<b>\$391,457</b>	

(1) City contribution based on the actuarial valuation

**Fund 615 COMMUNITY REDEVELOPMENT AGENCY**

**Description:** Brooksville Community Redevelopment Agency

**Revenue Source:** Tax Incremental Financing (TIF) from Hernando County and City of Brooksville

**Expenditures:** Contractual Services to City of Brooksville for management and planning services; Façade Grant Program and advertising; Streetscape capital project; Special District Fees and FRA Conference.

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Actual 2022</b>	<b>Budgeted 2023</b>	<b>Proposed 2024</b>
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
TIF Funds	93,098	110,274	104,733	105,000	145,000
Interest	135	58	50	50	50
Transfers In	0	0	0	0	0
Prior Year Carry forward	320,673	381,263	500,340	515,119	398,250
<b>Total Income</b>	<b>\$413,906</b>	<b>\$491,595</b>	<b>\$605,123</b>	<b>\$620,169</b>	<b>\$543,300</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	32,643	46,254	104,318	265,000	353,900 (1)
Capital Expenditures	0	0	0	355,169	189,400 (2)
Reserves	381,263	445,341	500,805	0	0
<b>Total Expenditures</b>	<b>\$413,906</b>	<b>\$491,595</b>	<b>\$605,123</b>	<b>\$620,169</b>	<b>\$543,300</b>

(1) Commercial exterior improvement grants & Downtown Beautiful Program \$200,000

City staff service \$30,000, Banner/Pedestrian Safety \$11,200, CRA Plan Update \$ 107,800, and CRA Audit \$4,000.

(2) CDBG Matching Funds \$50,000, GNT Utilities Relocation \$85,000, Parking Improvements ADA \$13,000, Bicycle Facilities/Sidewalk & Pavement Connections to GNT Trail \$10,000, City Hall Landscape Phase II, \$13,000, Pedestrian Safety \$18,400



## GLOSSARY

This is a glossary of terms and abbreviations commonly used: (a) at public meetings at which financial matters are discussed; (b) in budget and financial documents and records; and (c) in various grant applications.

## GENERAL TERMINOLOGY

**Ad Valorem Taxes/Property Taxes** - Property taxes are computed by applying the millage rate to the assessed value of property after all exemptions have been subtracted. Property taxes are paid to a variety of governments through a single payment to the County Tax Collector.

**Budget** - A financial statement listing a governmental agency's expected income and expenses for a 12-month period. Under Florida law, governments are required to have a balanced budget. If changes occur during the year, governments can transfer funds within a budget or raise fees, etc., to keep the budget in balance. For the City, a proposed budget is prepared and submitted by the City Manager which becomes formal upon adoption by the City Council.

**Capital Improvement Program** - Governmental agencies establish five to ten year programs for major long-term costs such as the purchase of fire trucks, buildings, and land. Capital expenses are listed separately from operating expenses within the budget document.

**Capital Outlay** - Costs for the purchase of, or additions, to land, buildings, vehicles or other equipment, the value of which exceeds \$5,000. (See detailed listing under Capital Outlay Terminology).

**Contingency Fund** - Money set aside for emergencies or unexpected expenses that were not anticipated when the budget was being prepared and/or approved.

**Deficit** - A term generally applied to the budget as a whole, reflecting real or projected revenue shortages, meaning there are insufficient funds to cover expenses.

**Enterprise Fund** - A fund established to support a single service from which revenues (charges for services) are received to fund the delivery of that service.

**Expenditures** - Costs incurred by contract, agreement, or money actually spent.

**Fiscal Year** - The budget year. For municipal and county governments, the fiscal year runs from October 1 to September 30. For school districts and state agencies, it runs from July 1 to June 30.

**Franchise Taxes** - Money collected, usually from a private utility, in exchange for the authorized use of a governmental agency's easements and rights-of-way. Franchise taxes are also collected from solid waste services allowed to operate within a government's boundaries.

**Fund** - A listing within the budget, indicating the revenues and expenditures for a specific category of operation. The largest fund is the General Fund. This fund includes subcategories that support most of the City's operations. Other funds include those for water and sewer, state and federal grants, etc.

**Impact Fee** - A fee to fund the cost of a new development's impact on various City services. This fee is charged to those responsible for the new development as a condition for obtaining a building permit.

**Mill** - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.



**Millage** - A figure assigned to each governmental unit with ad valorem taxing authority for use in determining taxes. It determines how much revenue the government will receive from property taxes and how much an individual property owner pays by applying the millage rate to the value of property within the City.

**Operating Expenses** - The costs associated with the day-to-day activities of a government not including personal services or capital outlay costs. (See detailed listing under Operating Expenditures Terminology).

**Over Budget** - Over budget in revenue means that more income was received than budgeted. Over budget in expenses means costs were more than budgeted figures, and generally necessitates that spending must stop or money be transferred into the appropriate account to balance the budget by year-end.

**Personal Services** - Costs for employee salaries, wages, and fringe benefits. (See detailed listing under Personal Services Terminology).

**Prior Year Carryover** - Money not spent in one fiscal year, but carried forward to the next budget. Cash carried forward can be used to pay operating expenses at the beginning of a fiscal year before tax revenues are collected, or during a fiscal year if anticipated revenues have not yet been collected.

**Projected (Revenue, Deficit, Expenses, etc.)** - Estimates used in analyzing and preparing budgets. They are based on experience and information from a variety of sources that help government officials determine what they think income or expenses will be for a given time period.

**Recurring Revenues** - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

**Revenue** - Income received by the City from a variety of sources including taxes, fees, charges for services, grants, borrowing, or other governmental agencies.

**Rolled-Back Millage Rate** - A tax rate the county property appraiser determines is necessary to give a governmental agency the same amount of property tax dollars it received during the previous budget year.

**State Shared Revenue** - Money that cities and counties receive from the state. It includes the local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor taxes and sales taxes based on distribution formulas set by State law.

**Taxable Valuation** - The value of property after all allowable exemptions have been subtracted; the value on which ad valorem taxes are computed.

**TRIM Bill** - Florida's Truth in Millage law that requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year.

**Under Budget** - Under budget in expenses means either that the agency has been spending at a slower rate than expected, or that expenses were over estimated when the budget was prepared. Under budget in revenues means that money being collected from taxes and other source are not as much as was anticipated; it might necessitate spending adjustments.

**User Fee** - In a move toward a more businesslike approach, cities and counties are charging fees for use of services such as recreation, and water & sewer service. There is frequently a difference between what city residents and non-residents are charged for the service.

**Utility Taxes** - Taxes paid to municipalities by users of telephones, electricity, water, natural gas, bottled gas, and fuel oil.

**Valuation** - The dollar value of property assigned by the county property appraiser.



### PERSONAL SERVICES TERMINOLOGY

All salary, wages and fringe benefits paid to City employees:

**Salary, Supervisory:** Payroll costs for City department directors and other exempt supervisors. Includes merit increases and additions to base salary.

**Overtime:** Payments in addition to regular salaries and wages for employees working in excess of regular work hours. The calculation and payment of overtime is governed by the Fair Labor Standards Act.

**Special Pay:** Special pay and allowances which are not included in an employee's base pay and which are not included for computing overtime, retirement contributions, etc.

**FICA Taxes:** Includes City's matching share for Social Security and Medicare.

**Life and Health Insurance:** City's contribution toward employees' health insurance premiums and benefits.

**Worker's Compensation:** Premiums and benefits paid for Worker's Compensation.

**Unemployment Compensation:** City's payment for employees' unemployment compensation.

### OPERATING EXPENDITURES TERMINOLOGY

**Professional Services:** Legal, medical, engineering, architectural, surveying, appraisal, and other services procured for independent professional assistance and not directly involved with accounting and/or auditing.

**Accounting and Auditing:** Expenditures for services received from independent certified public accountants.

**Other Contractual Services:** Payments for custodial services, and other services procured by contract or agreement with persons, firms, corporations, or other governmental units.

**Election Expenses:** Charges for ballot preparation and holding municipal elections.

**Travel and Per Diem:** Expenditures for transportation costs including public transportation and reimbursements for use of private vehicles, per diem, meals and incidental travel expenses for approved official travel.

**Communications Services:** Payments for telephone, telegraph, or other communication services.

**Postage:** Expenditures for postage, freight, shipping, and messenger services.

**Utility:** Charges for gas, water, sewer, electricity, solid waste disposal, and other public utility services.

**Rental and Lease:** Amounts paid for the lease or rental of land, buildings, equipment, or vehicles.

**Insurance:** Includes all insurance carried for the protection of the local government, such as, fire, theft, casualty, general and professional liability.

**Repair and Maintenance Services:** Costs incurred for the repair and maintenance of buildings and equipment, including maintenance and service contracts but not custodial or janitorial services.

**Printing and Binding:** Costs of printing, binding and other reproduction services which are contracted for or purchased from outside vendors.



**Promotional Activities:** Includes promotional expenses or advertising on behalf of the City, but does not include legal ads.

**Other Current Charges:** Includes current charges and obligations not otherwise classified, such as legal ads, witness fees, information and evidence.

**Office Supplies:** Includes materials and supplies, such as, stationery, forms, paper, charts, maps and office equipment under \$500 in unit value. Also includes copier maintenance needs, such as, copy kits.

**Operating Supplies:** All types of supplies consumed in the conduct of departmental operations, including fuel, lubricants, chemicals, laboratory supplies, household items, janitorial and institutional supplies, uniforms and other clothing, recording tapes, and transcript production supplies.

**Memberships and Publications:** Includes books, or sets of books, journals and periodical subscriptions, membership dues and professional data costs, and conferences/seminar registration fees and other training and education costs.

**Contingency:** A reserve set aside to allow for emergencies or unforeseen needs not otherwise budgeted for the fiscal year.

**Emergency Preparedness:** Outlays to prepare the City for and to protect City properties from the effects of natural and man-made disasters.

**Depreciation:** The lessening of value of fixed assets over time.

**Contributions:** Donations made by the City to civic, charitable or other organizations, or for other specific purposes.

### CAPITAL OUTLAY TERMINOLOGY

Outlays for the acquisition of, or addition to the City's fixed assets having a unit value greater than \$5000 and an expected economic life of at least one (1) years.

**Land:** Costs of land, easement, rights-of-way acquisition.

**Buildings:** City office buildings and additions, parks and recreational buildings, garages, etc., and additions, and any equipment installed in new buildings or additions which becomes a permanent part of the building.

**Improvements other than buildings:** Structures and facilities other than buildings, such as, roads, bridges, curbs, gutters, docks, fences, landscaping, lighting systems, parking areas, storm water and wastewater structures and lift stations, park areas and athletic fields, etc.

**Machinery and Equipment:** Motor vehicles, light and heavy equipment, and other machinery and equipment having a value of greater than \$5000.

**Debt Service:** Principal and interest and other charges for debt service payments for loans, bonds, lease-purchases and other multi-year obligations.

## ABBREVIATIONS AND GRANT TERMINOLOGY

ADA: American's with Disabilities Act.  
BERT: Brooksville Emergency Response Team.  
CAD: Computer aided design, or computer aided drafting.  
CDBG: Community Development Block Grant.  
CDD: Community Development Department  
CIP: Capital Improvement Plan, or Construction in Progress.  
CMC: Certified Municipal Clerk  
COLA: Cost of living allowance.  
COPS: Community Oriented Policing Service - refers to Department of Justice grant program.  
CPA: Comprehensive Plan Amendment.  
CRA: Community Redevelopment Agency.  
DCA: Department of Community Affairs.  
DOS: Disk operating system - refers to computer software used to run computer programs.  
DPW: Department of Public Works.  
EAR: Evaluation and Appraisal Report.  
FCT: Florida Community Trust.  
FDEP: Florida Department of Environmental Protection.  
FDOT: Florida Department of Transportation.  
FEAC: Federal Employment Advisory Council.  
FPPA: Florida Public Personnel Association.  
FICA: Federal Insurance Contribution Act - refers to employer social security/Medicare payments.  
FLC: Florida League of Cities.  
FLSA: Fair Labor Standards Act.  
FMLA: Family Medical Leave Act.  
FRDAP: Florida Development Assistance Program.  
FRS: Florida Retirement System.  
FY: Fiscal Year.  
GFOA: Government Finance Officer's Association.  
GIS: Global Information System, or Government Information System.  
GNT: Good Neighbor Trail.  
IS: Internal Service, or information system.  
JBCC: Jerome Brown Community Center.  
JPA: Joint Project Agreement.  
LLEBG: Local Law Enforcement Block Grant.  
MGD: Million Gallons per Day - refers to capacity of water & wastewater treatment plants.  
MIS: Management Information Systems.  
MPO: Metropolitan Planning Organization.  
PY: Prior Year.  
RFP: Request for Proposal.  
R&M: Repairs & Maintenance.  
R&R: Repair & Replacement.  
SBA: State Board of Administration - refers to agency holding City invested funds.  
TIF: Tax Increment Financing.  
USDA: United States Department of Agriculture.  
WAP: Water Advisory Panel  
WWTP: Water/Wastewater Treatment Plant