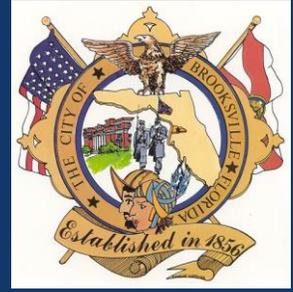


CITY OF BROOKSVILLE



**FISCAL YEAR
BUDGET 2025**

City of Brooksville

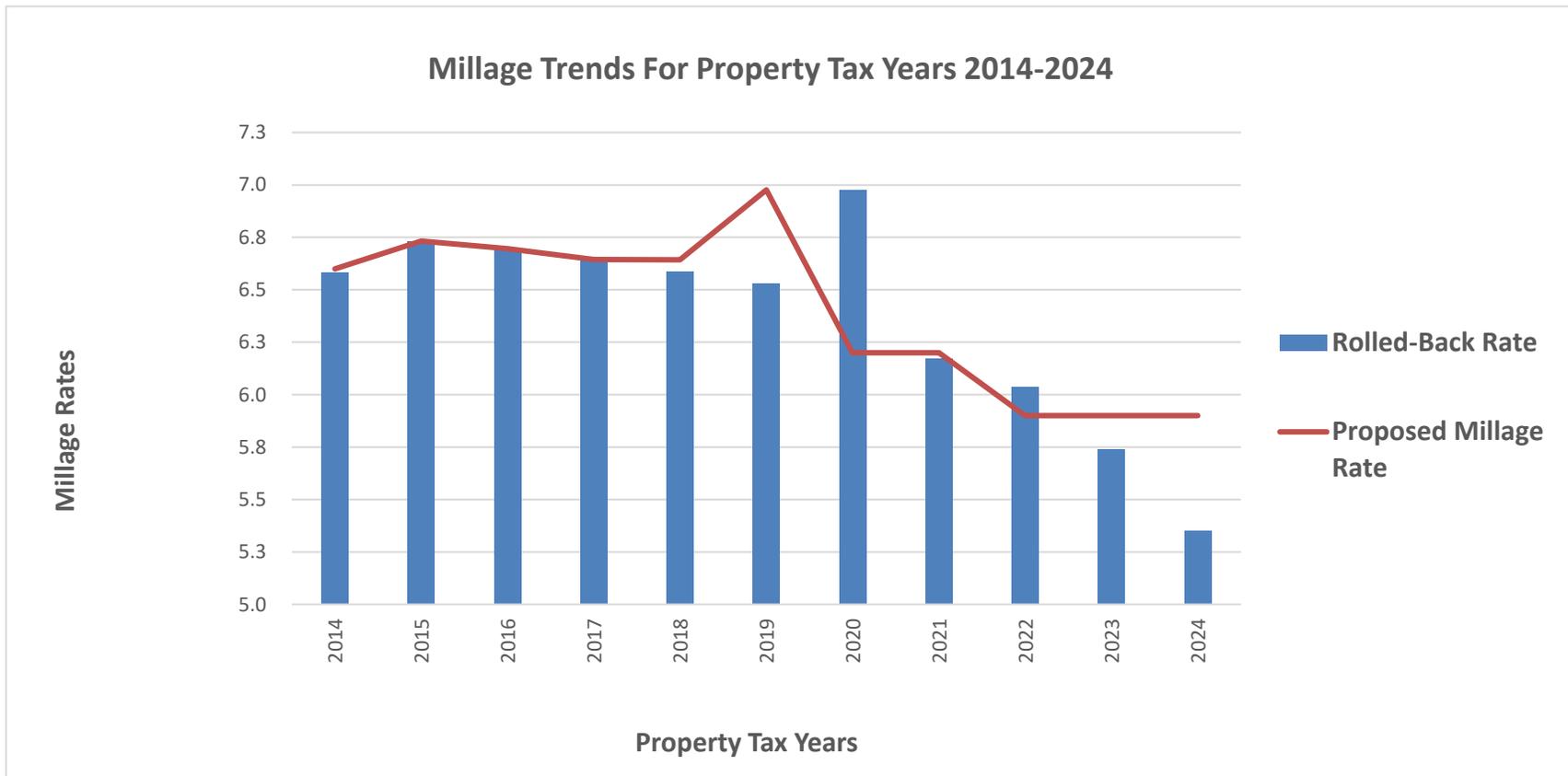


Budget Summary

Fiscal Year 2025 Budget

General Fund 5.9000	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$3,744,692	\$5,095,596	\$130,762	\$15,820,766	\$8,893,601	\$33,685,417
ESTIMATED REVENUES:						
Taxes: Millage Per \$1,000						
Ad Valorem Taxes 5.9000	\$4,040,600	\$0	\$0	\$0	\$0	\$4,040,600
Sales, Use & Gas Taxes	1,055,000	0	0	0	0	1,055,000
Franchise Fees/Comm Service Tax	1,654,750	0	0	0	0	1,654,750
Licenses & Permits	453,000	0	0	0	0	453,000
Intergovernmental Revenue	1,530,543	470,418	33,500	475,000	0	2,509,461
Charges for Services	233,550	0	0	8,281,834	0	8,515,384
Miscellaneous Revenues	334,898	1,377,081	450	47,285	878,160	2,637,874
Other Financing Sources	664,783	3,091,999	615,123	1,565,216	1,319,150	7,256,271
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$9,967,124	\$4,939,498	\$649,073	\$10,369,335	\$2,197,310	\$28,122,340
TOTAL REVENUES AND BALANCES	\$13,711,816	\$10,035,094	\$779,835	\$26,190,101	\$11,090,911	\$61,807,757
EXPENDITURES/EXPENSES						
General Government	\$4,274,032	\$0	\$0	\$0	\$1,867,651	\$6,141,683
Public Safety	1,165,727	2,245,798	0	0	647,500	4,059,025
Physical Environment	0	0	0	7,807,008	0	7,807,008
Transportation	0	3,168,441	0	1,318,390	0	4,486,831
Culture & Recreation	2,411,049	25,886	0	0	0	2,436,935
Debt Service	0	41,874	303,780	806,212	0	1,151,866
Other Financing Uses	3,759,589	546,061	346,115	1,815,942	0	6,467,707
TOTAL EXPENDITURES	\$11,610,397	\$6,028,060	\$649,895	\$11,747,552	\$2,515,151	\$32,551,055
Reserves	\$2,101,419	\$4,007,034	\$129,940	\$14,442,549	\$8,575,760	\$29,256,702
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$13,711,816	\$10,035,094	\$779,835	\$26,190,101	\$11,090,911	\$61,807,757

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD



Millage Rate Information

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Current Year Gross Taxable Value	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	739,902,028
Prior Year Final Gross Taxable Value	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	710,373,356
	0	0	0	0	0	0	0	0	0	0	0
Rolled-Back Rate	6.6962	6.6439	6.5882	6.5329	6.9775	6.1738	6.0389	5.7387	5.3530	5.4539	5.5772
Proposed Millage Rate	6.6962	6.6439	6.6426	6.9763	6.2000	6.2000	5.9000	5.9000	5.9000	5.9000	5.9000
Difference between Rates	0.0000	0.0000	0.0000	-0.0544	-0.4434	0.7775	-0.0262	0.1389	-0.1613	-0.5470	-0.4461
Ad Valorem Revenue at Rolled-back Rate	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	4,126,582
Ad Valorem Revenue at proposed rate	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	4,365,422
Difference in Ad Valorem Revenue	0	0	21,787	181,738	-336,099	11,587	-67,347	83,488	320,094	304,298	238,840
Value of a Mill (1.0000)	381,362	387,026	400,496	409,874	432,282	442,240	484,860	517,598	585,182	682,130	739,902
Value of tenth of Mill (0.1000)	38,136	38,703	40,050	40,987	43,228	44,224	48,486	51,760	58,518	68,213	73,990
Value of hundredth of Mill (0.0100)	3,814	3,870	4,005	4,099	4,323	4,422	4,849	5,176	5,852	6,821	7,399

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes: 739,902,028.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	7,399,020	3,272,439
9.9000	7,325,030	3,198,448
9.8000	7,251,040	3,124,458
9.7000	7,177,050	3,050,468
9.6000	7,103,059	2,976,478
9.5000	7,029,069	2,902,488
9.4000	6,955,079	2,828,497
9.3000	6,881,089	2,754,507
9.2000	6,807,099	2,680,517
9.1000	6,733,108	2,606,527
9.0000	6,659,118	2,532,537
8.9000	6,585,128	2,458,546
8.8000	6,511,138	2,384,556
8.7000	6,437,148	2,310,566
8.6000	6,363,157	2,236,576
8.5000	6,289,167	2,162,586
8.4000	6,215,177	2,088,595
8.3000	6,141,187	2,014,605
8.2000	6,067,197	1,940,615
8.1000	5,993,206	1,866,625
8.0000	5,919,216	1,792,635
7.9000	5,845,226	1,718,644
7.8000	5,771,236	1,644,654
7.7500	5,734,241	1,607,659
7.7000	5,697,246	1,570,664
7.6000	5,623,255	1,496,674

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	5,549,265	1,422,684
7.4000	5,475,275	1,348,693
7.3000	5,401,285	1,274,703
7.2500	5,364,290	1,237,708
7.1000	5,253,304	1,126,723
7.0000	5,179,314	1,052,733
6.9763	5,161,779	1,035,197
6.9000	5,105,324	978,742
6.8500	5,068,329	941,747
6.8000	5,031,334	904,752
6.7500	4,994,339	867,757
6.7000	4,957,344	830,762
6.6500	4,920,348	793,767
6.6426	4,914,873	788,292
6.6000	4,883,353	756,772
6.5329	4,833,706	707,124
6.5500	4,846,358	719,777
6.5000	4,809,363	682,782
6.4000	4,735,373	608,791
6.3000	4,661,383	534,801
6.2000	4,587,393	460,811
6.0389	4,468,194	341,613
6.0000	4,439,412	312,831
5.9000	4,365,422	238,840
5.8000	4,291,432	164,850
5.5772	4,126,582	0

Last Years Millage Rate

Proposed Millage Rate

Rolled-Back Rate

SCHEDULE OF DEBT SERVICE

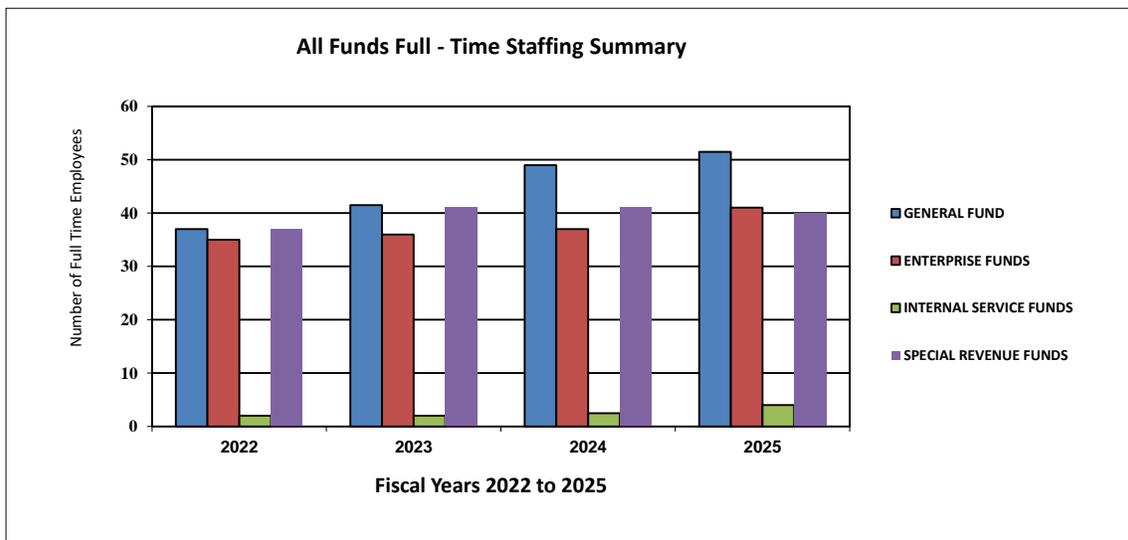
Fund/Division	Amount Issued	Principal Balance at 9 30 24	Maturity Date	Interest Rate	Due FY 2024	Due FY 2025	Due FY 2026	Due FY 2027	Due FY 2028
1 Street Department Fund 108/Sun Trust Patch Truck Loan	\$109,137	\$30,438	8/24/2026	3.77%	\$15,824	\$15,824	\$15,824	\$0	\$0
2 Fire Department Fund 143/USDA Loan	\$94,500	\$48,243	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	\$256,306	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	\$85,000	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	\$649,467	10/01/2026	4.136%	\$303,780	\$303,780	\$303,780	\$0	\$0
6 DPW Building Loan	\$3,500,000	\$3,128,817	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	\$4,198,271			\$364,475	\$365,103	\$364,691	\$45,674	\$45,674
7 Wastewater /ARRA Loan WW 270200	\$632,980	\$237,590	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	\$157,134	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	\$2,944,116	10/1/2027	2.97%	\$793,522	\$789,778	\$785,974	\$782,083	\$0
	\$10,554,729	\$3,338,840			\$859,249	\$855,505	\$851,701	\$847,810	\$65,727
TOTAL	\$18,161,065	\$7,537,111			\$1,223,724	\$1,220,608	\$1,216,392	\$893,484	\$111,401

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 Wastewater Revenues Fund 401



ALL FUNDS FULL-TIME STAFFING SUMMARY

	2022	2023	2024	2025	% OF TOTAL
GENERAL FUND					
City Council	5.0	5.0	5.0	5.0	3.86%
City Manager's Office	5.0	5.0	6.5	8.0	5.02%
Human Resources	2.5	2.0	2.0	2.0	1.54%
Technology Services	1.0	2.0	2.0	2.0	1.54%
Development	5.0	5.0	5.0	5.0	3.86%
Building Division	3.0	3.0	4.0	4.0	3.09%
Finance	4.0	4.0	3.0	3.0	2.32%
Parks & Recreation	6.5	9.5	13.5	13.5	10.42%
Cemetery	2.0	3.0	3.0	4.0	2.32%
Chinsegut Hill	0.0	0.0	1.0	0.0	0.77%
Buildings and Facilities	3.0	3.0	4.0	5.0	3.09%
Total General Fund	37.00	41.50	49.00	51.50	37.84%
ENTERPRISE FUNDS					
Water & Wastewater Fund	23.00	24.00	23.00	26.00	17.76%
Sanitation Fund	12.00	12.00	14.00	15.00	10.81%
Total Enterprise Funds	35.00	36.00	37.00	41.00	28.57%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	2.0	2.0	2.5	4.0	1.93%
SPECIAL REVENUE FUNDS					
Fire	21.0	21.0	21.0	21.0	16.22%
Local Option Gas Tax - Streets	16.0	20.0	20.0	19.0	15.44%
Total Special Revenue Funds	37.00	41.00	41.00	40.00	31.66%
TRUST & AGENCY FUNDS					
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	111.00	120.50	129.50	136.50	100.0%





General Fund Revenue and Expense Summary

	2024 Budget	2025 Budget
Prior Year Carry forward	\$4,775,834	\$3,744,692
REVENUE SUMMARY		
Ad Valorem Taxes - 5.9	\$3,559,175	\$4,035,600
Ad Valorem - Delinquent	\$5,000	\$5,000
Public Services Taxes	\$1,015,000	\$1,055,000
Franchise Fees	\$1,489,247	\$1,654,750
Licenses and Permits	\$413,000	\$453,000
State Shared Revenue	\$1,117,125	\$1,128,043
Intergovernmental Revenue	\$351,500	\$112,500
Cemetery Revenue	\$90,350	\$96,350
Jerome Brown Center Revenue	\$12,500	\$22,500
Parks Revenue	\$42,200	\$114,700
Fines and Violations	\$2,500	\$12,500
Interest	\$26,624	\$55,624
Rentals	\$202,649	\$214,774
ARPA - Revenue Replacement	\$155,000	\$290,000
Miscellaneous and Other Revenue	\$48,000	\$52,000
Transfers In	\$328,557	\$664,783
Revenue Before P/Y Carry forward	\$8,858,427	\$9,967,124
TOTAL REVENUES	\$13,634,261	\$13,711,816
EXPENSE SUMMARY		
General Government	\$1,238,824	\$1,323,192
City Council	\$196,744	\$120,489
City Manager's Office	\$632,129	\$770,897
Technology Services	\$408,933	\$803,650
Human Resources Division	\$297,223	\$272,362
Development	\$513,767	\$636,456
Building Division	\$400,813	\$369,981
Finance Department	\$369,131	\$327,052
Law Enforcement Service	\$1,138,147	\$1,165,727
General Fund Transfer to Fire Dept Fund 143	\$1,155,502	\$1,292,928
Parks & Recreation Department	\$2,570,294	\$1,764,572
Cemetery	\$240,710	\$300,412
Chinsegut Hill	\$162,330	\$96,058
Buildings & Facilities Division	\$440,111	\$576,550
General Fund Transfer to Streets Dept Fund 108	\$1,853,281	\$1,790,071
Expense Total Before Reserves	\$11,617,939	\$11,610,397
Reserves	2,016,322	2,101,419
TOTAL EXPENSES	13,634,261	13,711,816

General Fund Revenue

		2022 Actual	2023 Actual	2024 Budget	2025 Budget
001-000-311-40000	Ad Valorem Taxes	\$2,924,740	\$3,286,267	\$3,559,175	\$4,035,600
001-000-311-40001	Delinq't Ad Valorem	\$2,248	\$129,072	\$5,000	\$5,000
	Total Ad Valorem Taxes	\$2,926,988	\$3,415,339	\$3,564,175	\$4,040,600
001-000-314-41100	Public Service Taxes - Electricity	\$1,033,407	\$1,115,170	\$950,000	\$985,000
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$62,504	\$70,696	\$65,000	\$70,000
	Total Public Services Taxes	\$1,095,911	\$1,185,866	\$1,015,000	\$1,055,000
001-000-323-40301	Franchise Fees - Electricity	\$828,230	\$934,807	\$800,000	\$825,000
001-000-323-40400	Peoples Gas Franchise Fees	\$29,104	\$32,262	\$30,000	\$35,000
001-000-323-40200	Comm Service Tax	\$588,526	\$660,013	\$659,247	\$794,750
	Total Franchise Fees	\$1,445,860	\$1,627,082	\$1,489,247	\$1,654,750
001-000-329-42102	Tree Removal Permit	\$0	\$445,504	\$3,000	\$3,000
001-000-329-42104	Monuments Permits-Cemetery	\$0	\$0	\$0	\$0
001-000-322-42200	Building Permits	\$609,232	\$533,730	\$350,000	\$400,000
001-000-329-42900	Other Licenses, Fees, and Permits	\$87,316	\$46,376	\$60,000	\$50,000
	Total Licenses and Permits	\$696,548	\$1,025,610	\$413,000	\$453,000
001-000-335-45120	State Revenue Shared Proceeds	\$437,474	\$446,957	\$436,185	\$448,238
001-000-335-45150	Alcoholic Beverage Licenses	\$8,455	\$12,175	\$8,500	\$8,500
001-000-335-45180	Local Govt. Half Cent Sales Tax	\$645,789	\$675,718	\$672,440	\$671,305
	Total State Shared Revenue	\$1,091,718	\$1,134,850	\$1,117,125	\$1,128,043
001-000-331-43200	Federal Grants	\$198,786	\$0	\$0	\$0
001-000-331-43500	Federal Grants: Economic Environment	\$0	\$0	\$0	\$0
001-000-334-44900	Other State Grants	\$150,473	\$0	\$112,500	\$112,500
001-000-337-47000	Funds from Other Local Units	\$0	\$0	\$239,000	\$0
	Total Intergovernmental Revenue	\$349,259	\$0	\$351,500	\$112,500
001-000-343-48690	Cremation Vault	\$0	\$0	\$1,000	\$1,000
001-000-343-48695	Cemetery Lot Sales	\$145,855	\$82,050	\$80,000	\$85,000
001-000-343-48696	Cremation Lot Sales	\$1,750	\$8,600	\$5,000	\$5,000
001-000-343-48697	Cemetery Sales - Special Use Fee	\$0	\$100	\$1,500	\$1,500
001-000-343-48698	Columbarium	\$0	\$1,150	\$1,150	\$1,150
001-000-369-48897	Cemetery-Miscellaneous Revenue	\$0	\$0	\$500	\$500
001-000-343-48691	Cemetery Transfer Fee	\$0	\$450	\$200	\$200
001-000-343-48692	Cemetery Staking Plots	\$1,300	\$2,075	\$1,000	\$2,000
	Cemetery Revenue	\$148,905	\$94,425	\$90,350	\$96,350

General Fund Revenue

		2022	2023	2024	2025
		Actual	Actual	Budget	Budget
001-000-369-48899	JBCC-Miscellaneous Revenue	\$0	\$0	\$0	\$0
001-000-347-48723	Facility Rental Fee	\$19,047	\$17,284	\$10,000	\$15,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$4,028	\$10,178	\$2,500	\$7,500
	Jerome Brown Center Revenue	\$23,075	\$27,462	\$12,500	\$22,500
001-000-347-48737	League Fees Softball	\$0	\$0	\$10,000	\$5,000
001-000-347-48738	Practice Lessons Softball	\$7,596	\$2,310	\$5,000	\$2,500
001-000-347-48739	Tournament Fees	\$0	\$0	\$200	\$200
001-000-347-48743	Pavilion Facility Fees	\$4,449	\$5,000	\$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	\$340	\$6,723	\$500	\$500
001-000-369-49013	Chinsegut Hill Revenue	\$0	\$1,450	\$0	\$80,000
	Parks Revenue	\$32,385	\$35,483	\$42,200	\$114,700
	Total Charges For Service	\$204,365	\$157,370	\$145,050	\$233,550
001-000-351-48801	Court Fines	\$28,291	\$38,738	\$0	\$12,000
001-000-354-48805	Violations of Local Ordinances	\$426	\$15,474	\$2,500	\$500
	Total Fines and Violations	\$28,717	\$54,212	\$2,500	\$12,500
001-000-361-48808	Interest-FMlvt	(\$36,066)	\$47,750	\$5,000	\$25,000
001-000-361-48811	Interest on SBA	\$3,289	\$20,110	\$1,000	\$10,000
001-000-361-48832	Interest Income - Lease	\$20,624	\$0	\$20,624	\$20,624
	Total Interest	(\$12,153)	\$67,860	\$26,624	\$55,624
001-000-362-48815	Rent - City Hall (3rd floor)	\$125,071	\$123,963	\$120,822	\$130,493
001-000-362-48817	Rent-HCSO	\$79,788	\$79,444	\$81,827	\$84,281
001-000-362-48820	Rent-PDCS	\$0	\$0	\$0	\$0
	Total Rentals	\$204,859	\$203,407	\$202,649	\$214,774
001-000-331-43706	APRA - Revenue Replacement	\$0	\$104,965	\$155,000	\$290,000
	Total ARPA - Revenue Replacement	\$0	\$104,965	\$155,000	\$290,000

General Fund Revenue

	2022	2023	2024	2025
	Actual	Actual	Budget	Budget
001-000-364-48840 Sale or Disposal of Fixed Assets-Govern.	\$0	\$0	\$0	\$0
001-000-365-48850 Sales of Surplus Materials	\$0	\$0	\$1,000	\$0
001-000-369-48860 Contributions and Donations	\$0	\$0	\$0	\$0
001-000-369-48889 Credit Card Rebate	\$2,107	\$2,585	\$2,000	\$2,000
001-000-369-48890 Miscellaneous Revenue	\$35,147	\$39,391	\$15,000	\$20,000
001-000-369-48901 Miscellaneous Revenue - Fire	\$0	\$0	\$0	\$0
001-000-369-48892 CRA Service Fee	\$27,950	\$30,000	\$30,000	\$30,000
Total Miscellaneous and Other Revenue	\$65,204	\$71,976	\$48,000	\$52,000
001-000-381-49309 Trans In from Capital Impr. Rev. Fund	\$16,380	\$22,800	\$22,050	\$22,050
001-000-381-49401 Trans In from Utilities	\$75,000	\$75,000	\$217,733	\$442,733
001-000-381-49403 Trans In from Solid Waste	\$25,000	\$25,000	\$88,774	\$200,000
Total Transfers In	\$116,380	\$122,800	\$328,557	\$664,783
TOTAL REVENUE	\$8,213,656	\$9,171,337	\$8,858,427	\$9,967,124

General Fund Expense Summary

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
General Government				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$688,755	\$740,598	\$914,444	\$990,892
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$303,688	\$303,688	\$303,688
Transfers	\$21,308	\$20,579	\$20,692	\$28,612
	\$710,063	\$1,064,865	\$1,238,824	\$1,323,192
City Council				
Personnel Services	\$47,154	\$49,936	\$51,139	\$51,139
Operating expenses	\$27,216	\$39,100	\$100,605	\$21,100
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$34,515	\$38,500	\$45,000	\$48,250
	\$108,885	\$127,536	\$196,744	\$120,489
City Manager's Office				
Personnel Services	\$436,804	\$478,956	\$525,548	\$651,586
Operating expenses	\$19,085	\$30,237	\$52,581	\$32,461
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$34,515	\$38,500	\$54,000	\$86,850
	\$490,404	\$547,693	\$632,129	\$770,897
Technology Services				
Personnel Services	\$73,261	\$114,062	\$132,350	\$156,328
Operating expenses	\$275,350	\$191,668	\$258,583	\$628,022
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$6,903	\$15,400	\$18,000	\$19,300
	\$355,514	\$321,130	\$408,933	\$803,650



General Fund Expense Summary

	2022	2023	2024	2025
	Actual	Actual	Budget	Budget
Human Resources				
Personnel Services	\$150,871	\$136,905	\$169,573	\$178,662
Operating expenses	\$26,926	\$15,052	\$109,650	\$74,400
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$20,709	\$15,400	\$18,000	\$19,300
	\$198,506	\$167,357	\$297,223	\$272,362
Development				
Personnel Services	\$313,704	\$355,085	\$379,179	\$414,879
Operating expenses	\$81,801	\$22,586	\$88,974	\$156,559
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$34,969	\$38,848	\$45,614	\$65,018
	\$430,474	\$416,520	\$513,767	\$636,456
Building Division				
Personnel Services	\$230,976	\$265,246	\$294,915	\$276,763
Operating expenses	\$5,899	\$51,213	\$66,316	\$39,451
Capital Outlay	\$39,682	\$9,998	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$20,709	\$23,100	\$39,582	\$53,767
	\$297,266	\$349,557	\$400,813	\$369,981
Finance				
Personnel Services	\$280,456	\$305,913	\$270,158	\$292,857
Operating expenses	\$17,622	\$17,459	\$71,973	\$5,245
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$27,612	\$30,800	\$27,000	\$28,950
	\$325,690	\$354,172	\$369,131	\$327,052



General Fund Expense Summary

	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Law Enforcement Service				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$1,029,273	\$1,060,518	\$1,138,147	\$1,165,727
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
	\$1,029,273	\$1,060,518	\$1,138,147	\$1,165,727
General Fund Transfer to Fire Dept Fund 143				
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	\$843,100	\$1,039,870	\$1,155,502	\$1,292,928
	\$843,100	\$1,039,870	\$1,155,502	\$1,292,928
Parks and Recreation				
Personnel Services	\$290,893	\$420,407	\$690,556	\$803,660
Operating Expenses	\$125,848	\$251,027	\$291,651	\$295,190
Capital Outlay	\$321,254	\$233,351	\$1,438,000	\$445,000
Debt Service	\$1,231	\$0	\$1,231	\$1,231
Transfers	\$65,817	\$94,549	\$148,856	\$219,491
	\$805,043	\$999,334	\$2,570,294	\$1,764,572
Cemetery				
Personnel Services	\$88,302	\$137,614	\$143,723	\$196,485
Operating expenses	\$24,334	\$55,329	\$46,405	\$37,425
Capital Outlay	\$34,732	\$11,739	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$29,930	\$38,951	\$50,582	\$66,502
	\$177,298	\$243,633	\$240,710	\$300,412



General Fund Expense Summary

	2022	2023	2024	2025
	Actual	Actual	Budget	Budget
Chinsegut Hill				
Personnel Services	\$0	\$0	\$78,086	\$0
Operating expenses	\$0	\$4,057	\$75,244	\$96,058
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$9,000	\$0
	\$0	\$4,057	\$162,330	\$96,058
Building & Facilities				
Personnel Services	\$156,674	\$169,738	\$218,571	\$275,788
Operating expenses	\$119,389	\$147,894	\$182,619	\$208,981
Capital Outlay	\$102,405	\$87,822	\$0	\$50,000
Debt Service	\$1,231	\$0	\$1,231	\$1,231
Transfers	\$24,082	\$25,644	\$37,690	\$40,550
	\$403,781	\$431,098	\$440,111	\$576,550
General Fund Transfer to Streets Dept Fund 108				
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	\$1,542,050	\$469,386	\$1,853,281	\$1,790,071
	\$1,542,050	\$469,386	\$1,853,281	\$1,790,071
TOTAL GENERAL FUND	\$7,717,347	\$7,596,726	\$11,617,939	\$11,610,397

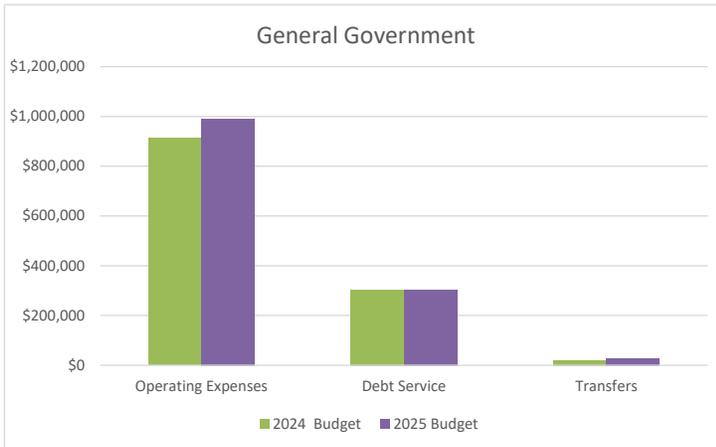


General Government

	2024	2025
	Budget	Budget
Personnel Services	\$0	\$0
Operating Expenses	\$914,444	\$990,892
Debt Service	\$303,688	\$303,688
Transfers	\$20,692	\$28,612
Total	\$1,238,824	\$1,323,192

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	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group :	2. Op-2. Total Operating Costs				
53100 001 009 514	Legal Services	162,352.50	141,666.65	160,000.00	160,000.00
	<u>Budget Narratives</u>			<u>Amount</u>	
	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	71,915.00	48,000.63	96,000.00	99,280.00
	<u>Budget Narratives</u>			<u>Amount</u>	
	Audit CliftonLarsonAllen LLP - Audit Service/CRA Audit/Single Audit/GASB 87			85,280.00	
	GRS Pension & Actuarial Work			14,000.00	
53400 001 009 510	Other Contractual Services	102,293.46	40,401.47	40,500.00	75,655.00
	<u>Budget Narratives</u>			<u>Amount</u>	
	Annual Fire Alarm Servie Agreement - Monitoring (Siemens)			2,600.00	
	City Hall Alarm quarterly - service/inspection (RedWire/State Alarm)			260.00	
	Lobbyist - Rubin Turnbull Consulting			37,235.00	
	2 Crossing Guards			35,560.00	
53401 001 009 510	Contract Labor	6,999.99	7,233.32	7,700.00	0.00
54100 001 009 510	Communication & Freight Charge	128.81	9,274.19	0.00	0.00
54110 001 009 510	Postage	3,583.59	3,066.23	7,000.00	5,000.00
	<u>Budget Narratives</u>			<u>Amount</u>	
	Postage: replenish postage meter			5,000.00	
54210 001 009 510	Automotive Repair Service	0.00	917.56	500.00	750.00
	<u>Budget Narratives</u>			<u>Amount</u>	
	Auto Repair and Manitenance			750.00	
54300 001 009 510	Electric	44,043.67	45,063.49	50,000.00	50,000.00
	<u>Budget Narratives</u>			<u>Amount</u>	
	Electric for City Hall			50,000.00	
54303 001 009 510	Water	5,248.34	4,341.60	6,300.00	6,300.00
	<u>Budget Narratives</u>			<u>Amount</u>	
	Water for City Hall			6,300.00	
54400 001 009 510	Equipment & Vehicle Rental	876.15	808.81	1,100.00	1,100.00
	<u>Budget Narratives</u>			<u>Amount</u>	
	Postage Meter			1,100.00	
54401 001 009 510	Rentals & Leases	0.00	3,210.85	7,706.00	0.00
54500 001 009 510	General Business Insurance	193,319.40	230,783.64	303,947.00	395,131.00
	<u>Budget Narratives</u>			<u>Amount</u>	
	approximately 30% PRM increase			395,131.00	
54510 001 009 510	Pollution/EnvironmentInsurance	1,189.68	706.82	1,417.00	1,417.00
	<u>Budget Narratives</u>			<u>Amount</u>	
				1,417.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54550 001 009 510	Public Official Liability Ins Budget Narratives	25,421.04	15,104.06	30,279.00	30,279.00
				Amount 30,279.00	
54600 001 009 510	Repair & Maintenance Services	5,119.63	8,421.75	9,900.00	0.00
54700 001 009 510	Printing & Binding Services Budget Narratives	49.00	33.35	80.00	80.00
	Other Business cards/Art Coordinator			Amount 80.00	
54800 001 009 510	Advertising Activities Budget Narratives	4,658.75	3,056.36	6,000.00	5,000.00
	Times Publishing Co.,Hernando Sun, RFP, Ordinances - Legal Advertising Chamber Directory			Amount 3,500.00 1,500.00	
54810 001 009 510	Promotional Activities Budget Narratives	7,779.48	9,272.37	11,800.00	12,600.00
	Great Booksvillian Reception & Plaques Downtown Banners City Promotional Marketing materials Volunteer Reception Parade Candy / Fall festival			Amount 1,000.00 2,600.00 6,000.00 1,000.00 2,000.00	
54900 001 009 510	Other Current Charges Budget Narratives	389.51	1,003.30	1,000.00	1,100.00
	Staff Photo's & Plaques Clerk of the Circuit Court Recording Fees Interpretive & Translation Services - Language Line			Amount 500.00 500.00 100.00	
55100 001 009 510	Office Supplies Budget Narratives	1,487.78	1,557.53	2,500.00	2,500.00
	Copier Paper			Amount 2,500.00	
55210 001 009 510	Operating Supplies	0.00	61.64	0.00	0.00
55223 001 009 510	Repair & Maintenance Supplies Budget Narratives	0.00	1,791.65	4,300.00	5,300.00
	Keys, lock repairs and minor repairs Rehab/Repair 2nd floor restroom			Amount 300.00 5,000.00	
55250 001 009 510	Fuels & Lubricants Budget Narratives	1,103.44	1,208.66	2,400.00	1,200.00
	1 Staff Vehicles			Amount 1,200.00	
55253 001 009 510	Auto Repair Supplies (in-house) Budget Narratives	990.63	537.94	1,000.00	1,000.00
	City Hall Vehicle Repairs			Amount 1,000.00	
55400 001 009 510	Books, Publications, Subscription & Membershp Budget Narratives	1,292.00	2,342.60	2,015.00	2,200.00
	Florida League of Cities (FL) annual COB Membership Greater Hernando County Chamber of Commerce Membership			Amount 1,500.00 700.00	
55500 001 009 510	Uncapitalized Equipment Budget Narratives	0.00	12,500.00	30,000.00	30,000.00
	Office furniture replacement			Amount 30,000.00	
57301 001 009 590	Contribution Budget Narratives	115,512.92	105,585.00	131,000.00	105,000.00
	TIF Contribution to the CRA Contribution to Main Street			Amount 55,000.00 50,000.00	
2. Op-2. Total Operating Costs		755,754.77	698,069.39	914,444.00	990,892.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 4.tot-4. Total Debt Service					
57100 001 009 510	Interest	361.81	120,118.06	116,075.00	116,075.00
	Budget Narratives			Amount	
	DPW Building			116,075.00	
57200 001 009 510	Principal	3,330.29	183,569.87	187,613.00	187,613.00
	Budget Narratives			Amount	
	DPW Building			187,613.00	
4.tot-4. Total Debt Service		3,692.10	303,687.93	303,688.00	303,688.00
Group : 5.Tra-5. Total Transfers Out					
56311 001 009 581	Transfer Out to 311	20,427.00	8,511.25	20,427.00	20,427.00
	Budget Narratives			Amount	
	Energy Savings Loan 6.72%			20,427.00	
56501 001 009 581	Transfer Out to 501	881.04	110.40	265.00	344.00
	Budget Narratives			Amount	
	Transfer to Fleet Maintenance			344.00	
56502 001 009 581	Transfer Out to 502	0.00	0.00	0.00	7,841.00
	Budget Narratives			Amount	
	Enterprise Lease			7,841.00	
5.Tra-5. Total Transfers Out		21,308.04	8,621.65	20,692.00	28,612.00
Expense		780,754.91	1,010,378.9	1,238,824.0	1,323,192.00



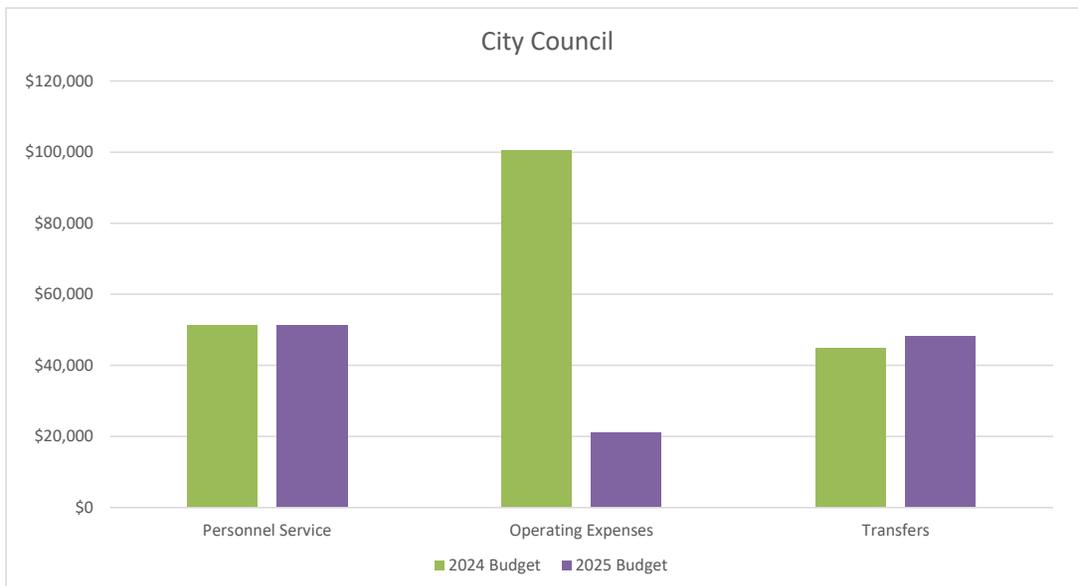
City Council

	2024 Budget	2025 Budget
Personnel Service	\$51,139	\$51,139
Operating Expenses	\$100,605	\$21,100
Transfers	\$45,000	\$48,250
Total	\$196,744	\$120,489

Staffing	2024	2025
Mayor	1	1
Vice Mayor	1	1
Council Member	3	3
Total City Council FTE	5	5

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	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51100 001 010 511	Legislative Salaries	29,400.00	26,950.00	29,400.00	29,400.00
52100 001 010 511	FICA Taxes	2,249.28	2,062.56	2,249.10	2,249.10
52200 001 010 511	Retirement Contributions	14,182.30	15,814.26	17,251.92	17,251.92
52301 001 010 511	Life Insurance	79.10	146.72	183.46	183.47
52303 001 010 511	Long Term Disability	37.32	53.61	67.62	67.62
52304 001 010 511	Vision Insurance	0.00	31.04	0.00	0.00
52320 001 010 511	Dental employee	1,061.64	1,306.00	1,822.20	1,822.20
52400 001 010 511	Workers Comp Insurance	144.44	93.18	164.93	164.92
1.Pnl-1. Total Personnel Service Costs		47,154.08	46,457.37	51,139.23	51,139.23
Group : 2. Op-2. Total Operating Costs					
53400 001 010 511	Other Contractual Services	14,340.00	45,652.57	71,880.00	0.00
54000 001 010 511	Travel and Per Diem	713.76	3,870.34	8,000.00	4,000.00
Budget Narratives				Amount	
Mileage, meals and hotel stays				4,000.00	
54100 001 010 511	Communication & Freight Charge	2,422.55	3,090.50	5,000.00	5,000.00
Budget Narratives				Amount	
Cell phone charges/SUNCOM				5,000.00	
54700 001 010 511	Printing & Binding Services	39.00	238.90	325.00	450.00
Budget Narratives				Amount	
Business cards/ID Cards				325.00	
Name Badges				125.00	
54810 001 010 511	Promotional Activities	953.89	1,321.79	3,000.00	1,000.00
Budget Narratives				Amount	
City Council Events and Promotions				1,000.00	
54900 001 010 511	Other Current Charges	158.81	104.15	250.00	250.00
Budget Narratives				Amount	
Council Pictures & Other Items				250.00	
55100 001 010 511	Office Supplies	0.00	69.64	100.00	100.00
Budget Narratives				Amount	
Office Supplies				100.00	
55210 001 010 511	Operating Supplies	133.89	83.35	200.00	200.00
Budget Narratives				Amount	
Council awards and plaques				200.00	
55230 001 010 511	Clothing & Uniforms	80.00	250.00	600.00	600.00
Budget Narratives				Amount	
Council member shirts				600.00	
55400 001 010 511	Books, Publications, Subscription & Membership	0.00	30.00	0.00	0.00

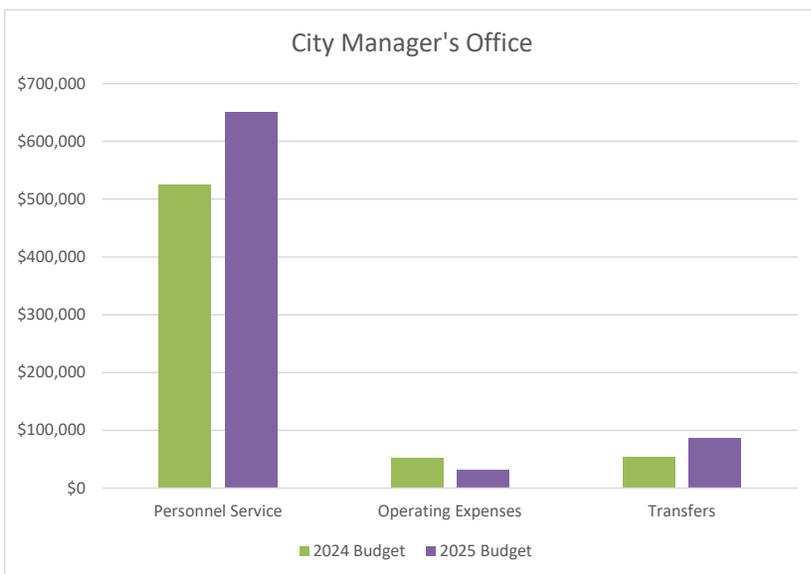
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55410 001 010 511	Training and Education	2,669.71	2,187.50	3,750.00	1,500.00
	Budget Narratives				Amount
	Ethics classes, Advanced IEMO,conference and Training				1,500.00
55500 001 010 511	Uncapitalized Equipment	2,390.90	0.00	0.00	0.00
59901 001 010 511	Special Events	5,704.12	3,125.00	7,500.00	8,000.00
	Budget Narratives				Amount
	Event Sponsorships City Council decision to provide sponsorship credit to event hosts				8,000.00
2. Op-2. Total Operating Costs		29,606.63	60,023.74	100,605.00	21,100.00
Group :	5.Tra-5. Total Transfers Out				
56609 001 010 511	Transfer Out to 609 - HRA Fund	2,499.96	1,041.65	2,500.00	3,250.00
56610 001 010 511	Transfer Out to 610 - Health Ins Fund	32,015.04	17,708.35	42,500.00	45,000.00
5.Tra-5. Total Transfers Out		34,515.00	18,750.00	45,000.00	48,250.00
Expense		111,275.71	125,231.11	196,744.23	120,489.23



City Manager's Office

	2024 Budget	2025 Budget
Personnel Service	\$525,548	\$651,586
Operating Expenses	\$52,581	\$32,461
Transfers	\$54,000	\$86,850
Total	\$632,129	\$770,897

Staffing	2024	2025
City Manager	1	1
Executive Assistant	1	1
City Clerk	1	1
Deputy City Clerk	1	1
Procurement Administrator	1	1
Grants Administrator	0.5	1
Records Coordinator and Receptionist	0	1
Total EFTs	5.5	7
P/T Admin Spec III	0.5	0.5
Public Information Officer	0	0.5
Total Part-Time Employees	0.5	1
Total Employees	6	8



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	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group :	1.Pnl-1. Total Personnel Service Costs				
51101 001 011 512	Executive Salaries	132,165.78	98,730.20	116,947.33	114,512.52
51200 001 011 512	Regular Salaries & Wages	214,974.62	241,592.54	287,613.57	393,883.36
51202 001 011 512	Emergency Leave Wages	2,401.86	0.00	0.00	0.00
51400 001 011 512	Overtime	1,048.80	1,175.90	2,300.00	1,500.00
51500 001 011 512	Incentive/ Special Pay	12.51	0.00	0.00	0.00
51615 001 011 512	Car Allowance	0.00	0.00	0.00	0.00
52100 001 011 512	FICA Taxes	25,330.39	26,010.39	31,124.86	39,007.02
52200 001 011 512	Retirement Contributions	43,138.14	66,596.11	79,711.49	91,643.21
52301 001 011 512	Life Insurance	1,973.92	1,861.42	2,337.26	3,172.38
52303 001 011 512	Long Term Disability	736.53	685.17	861.49	1,169.32
52304 001 011 512	Vision Insurance	0.00	294.40	372.24	558.36
52320 001 011 512	Dental employee	1,754.30	1,730.73	2,186.64	3,279.96
52400 001 011 512	Workers Comp Insurance	1,615.26	1,182.80	2,093.38	2,860.51
52500 001 011 512	Unemployment Compensation	0.00	0.00	0.00	0.00
	1.Pnl-1. Total Personnel Service Costs	422,306.71	439,859.66	525,548.26	651,586.66

Group :	2. Op-2. Total Operating Costs				
53400 001 011 512	Other Contractual Services	61.13	27,636.25	15,075.00	600.00
	Budget Narratives				Amount
	On-site shredding/purge				600.00
	Digital recording licensure (MOVED TO IT \$8475)				0.00
	Public Records Software (MOVED TO IT \$13485)				0.00
54000 001 011 512	Travel and Per Diem	1,995.95	5,132.14	7,765.00	6,415.00
	Budget Narratives				Amount
	Florida Association of City Clerks (FACC)Academy (Fall Summer)				1,400.00
	Florida League of Cities (FLC) - educational activity and coursework				715.00
	Florida League of Cities Annual Conferenc (FLC) Conference Lodging				750.00
	Florida City County Managers Associatino (FCCMA) hotel Conference - Lodging - City Manager				750.00
	Grants/Procurement/Public Information Training				1,800.00
					0.00
					0.00
	Florida Association of City Clerks (FACC) Prof. Educ. Committee				0.00
	Travel expenditures - Departmental				1,000.00
54100 001 011 512	Communication & Freight Charge	2,202.09	2,866.82	3,000.00	3,000.00
	Budget Narratives				Amount
	Phone services/Cell Phones and SUNCOM				3,000.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54600 001 011 512	Repair & Maintenance Services	1,693.02	0.00	0.00	0.00
	Budget Narratives			Amount	
	BIS Digital/contract -- Moved to IT			0.00	
54700 001 011 512	Printing & Binding Services	2,312.12	7,491.01	5,570.00	5,700.00
	Budget Narratives			Amount	
	Municode supplement pages			5,000.00	
	Brochures			500.00	
	Business cards- CM, Procurement, Grants, PIO			200.00	
54800 001 011 512	Advertising Activities	1,882.31	208.25	0.00	0.00
54810 001 011 512	Promotional Activities	59.95	750.00	1,800.00	2,300.00
	Budget Narratives			Amount	
	Awards/Certificate/Frames ect.			800.00	
	Employee T- Shirts			1,500.00	
54900 001 011 512	Other Current Charges	18.18	0.00	0.00	0.00
55100 001 011 512	Office Supplies	1,425.03	1,516.38	2,000.00	2,000.00
	Budget Narratives			Amount	
	Office Supplies			2,000.00	
55220 001 011 512	Computer Supplies	1,343.23	0.00	0.00	0.00
55230 001 011 512	Clothing & Uniforms	0.00	359.95	720.00	1,200.00
	Budget Narratives			Amount	
	Shirts for Staff - CM, CM Admin, Procurement, Grants, PIO, City Clerk, Deputy City Clerk, Record Coordinatr, Front Des			1,200.00	
				0.00	
55250 001 011 512	Fuels & Lubricants	0.00	144.64	0.00	0.00
55253 001 011 512	Auto Repair Supplies (in-house)	0.00	0.00	0.00	0.00
55400 001 011 512	Books, Publications, Subscription & Membership	4,171.45	5,340.39	5,551.00	4,646.00
	Budget Narratives			Amount	
	Florida City and County Manager's Association (FCCMA) membership dues/City Manager			336.00	
	International City/County Management Association (ICMA) membership dues			875.00	
	Florida Association of Public Procurement Officials (FAPPO) Membership			120.00	
	National Institute for Government Procurement (NIGP)			100.00	
	MuniCode - Administrative Support Fee and Web Hosting Fee			1,000.00	
	Florida Association of City Clerks (FACC) - Dues			150.00	
	Florida Municipal Communicators Association (FMCA)			100.00	
	National Grants Management Association Membership (NGMA)			200.00	
	Books, Magazines, and Publications			250.00	
	International Certified Records Managers (ICRM) Membership			200.00	
	Notary Renewal			150.00	
	Internation Institute of Municipal Clerks (IIMC) Membership			290.00	
				0.00	
				0.00	
	Florida Certified Professional Clerk (FCPC) Annual Memberships			875.00	
55410 001 011 512	Training and Education	1,650.00	4,500.00	6,600.00	6,600.00
	Budget Narratives			Amount	
	Webinars, meetings- department registrations			1,500.00	
	CM Florida League of Cities (FLC) Annual Conference Registration			600.00	
	Procurement/Grants/PIO Training			1,800.00	
	Deputy City Clerk International Certified Records Manager (ICRM) Testing			250.00	
				0.00	
	Florida Association of City Clerks (FACC) Fall and Summer registration			1,700.00	
				0.00	
	CM Florida City County Manager Association (FCCMA) Annual Conference			750.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55500 001 011 512	Uncapitalized Equipment	288.98	1,955.00	4,500.00	0.00
	Budget Narratives				Amount
	website/city promotional (REMOVE NOT EQUIPMENT \$500)				0.00
	Digital Dashboard (MOVED TO IT \$10000)				0.00
					0.00
2. Op-2. Total Operating Costs		19,103.44	57,900.83	52,581.00	32,461.00
Group :	5.Tra-5. Total Transfers Out				
56609 001 011 512	Transfer Out to 609 - HRA Fund	2,499.96	1,250.00	3,000.00	5,850.00
56610 001 011 512	Transfer Out to 610 - Health Ins Fund	32,015.00	21,250.00	51,000.00	81,000.00
5.Tra-5. Total Transfers Out		34,515.00	22,500.00	54,000.00	86,850.00
Expense		475,925.15	520,260.49	632,129.26	770,897.66

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.

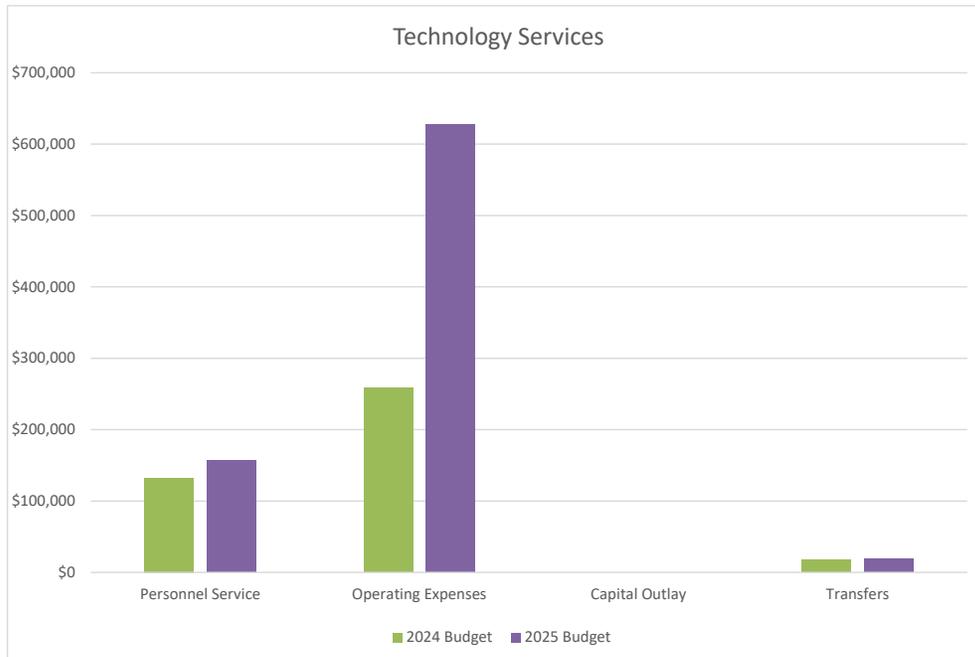
	2024 Budget	2025 Budget
Personnel Service	\$132,350	\$156,328
Operating Expenses	\$258,583	\$628,022
Capital Outlay	\$0	\$0
Transfers	\$18,000	\$19,300
Total	\$408,933	\$803,650

Staffing	2024	2025
IT Administrator	1	1
IT Support	1	1
Total Full Time	2	2

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.



Technology Service

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group :	1.Pnl-1. Total Personnel Service Costs				
51200 001 016 513	Regular Salaries & Wages	59,056.20	94,703.78	107,231.55	126,716.80
51400 001 016 513	Overtime	606.54	0.00	0.00	0.00
52100 001 016 513	FICA Taxes	4,537.07	7,226.37	8,203.21	9,693.84
52200 001 016 513	Retirement Contributions	6,422.49	12,818.69	14,551.32	17,271.50
52301 001 016 513	Life Insurance	349.44	610.04	669.12	790.71
52303 001 016 513	Long Term Disability	127.68	224.51	246.63	291.45
52304 001 016 513	Vision Insurance	0.00	113.62	124.08	124.08
52320 001 016 513	Dental employee	0.00	668.02	728.88	728.88
52400 001 016 513	Workers Comp Insurance	274.82	336.58	595.61	710.88
	1.Pnl-1. Total Personnel Service Costs	71,374.24	116,701.61	132,350.40	156,328.14

Group :	2. Op-2. Total Operating Costs				
53400 001 016 513	Other Contractual Services	186,197.89	117,445.85	163,217.00	459,681.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	IT Adobe Pro annual (added 5 licenses for a total of 25 licenses)	1.00	3,000.00	3,000.00	
	IT AutoCAD annual (for UtilDir, 3 year license 12/2024)	1.00	1,115.00	1,115.00	
	IT Barracuda Email Protection annual (3 year license for 29K)	1.00	9,666.00	9,666.00	
	IT BIS annual Cynap Maintenance (virtual hardware)	1.00	7,000.00	7,000.00	
	IT BIS annual Software Maintenance (1300+256 added mics)	1.00	1,500.00	1,500.00	
	IT Canva web graphics software annual (license for 10 people)	1.00	1,050.00	1,050.00	
	IT Hernando County Clerks Office - annual IT Services (58K+12K new software+10K DPW)	1.00	80,000.00	80,000.00	
	IT Microsoft Azure Active Directory/Entra P1 licenses annual (135 system users)	1.00	8,000.00	8,000.00	
	IT Microsoft Office 365 licenses annual (new contract 2025 for 35 G1, 65 G3, 35 G5)	1.00	40,000.00	40,000.00	
	IT Microsoft InTune Licenses annual (200 for mobile devices)	1.00	5,000.00	5,000.00	
	IT Microsoft Teams Archiving (additional costs to archive mobile with Smarsh)	1.00	20,000.00	20,000.00	
	IT Roboform password manager annual (30/year for 3 years for 100 users, 2024-2027)	1.00	3,000.00	3,000.00	
	IT Security Cameras annual Fee (with estimation of increase after phase II installs)	1.00	4,000.00	4,000.00	
	IT Security Cameras Phase II (DPW, Parks)	1.00	18,000.00	18,000.00	
	IT Solarwinds annual (asset inventory & service desk system)	1.00	1,600.00	1,600.00	
	IT Swagit/Granicus new closed caption w/warranty for 3 years (annual will be 9K for 2025 -2027)	1.00	15,000.00	15,000.00	
	IT Swagit/Granicus new encoder & camcoder with 3 year warranties (2024-2027, one time fees in 2024)	1.00	19,000.00	19,000.00	
	IT Swagit/Granicus Video Streaming Service (annual)	1.00	14,680.00	14,680.00	
	CEMETERY Cemetery Information Mgmt Software annual (Platinum vs)	1.00	4,100.00	4,100.00	
	CMO Laserfiche annual (digital imaging software, 10 licenses)	1.00	8,475.00	8,475.00	
	CMO Nextrequest annual (public records software)	1.00	13,485.00	13,485.00	
	COUNCIL Destiny Agenda Software annual	1.00	7,200.00	7,200.00	
	DEV CivicGov Software annual (20% of yearly total with annual 5% increase, other in BLDG)	1.00	4,100.00	4,100.00	
	DEV GIS ArcMap Software annual (1 workstation license for Planner from county property appraisers)	1.00	4,200.00	4,200.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
	DPW Brightly request/inventory software (2022-2027, 20K/year annual)	1.00	20,000.00	20,000.00	
	DPW MUN UTIL DiamondMaps Software annual subscription	1.00	840.00	840.00	
	DPW SAN Utility Billing software service (annual for MuniLink)	1.00	20,000.00	20,000.00	
	DPW STREETS ESRI license for GIS person (annual HC Streets portion 25%)	1.00	300.00	300.00	
	FIN Software Upgrade (MIP Cloud annual maintenance to come out of this too)	1.00	50,000.00	50,000.00	
	FIRE Active911 annual (7 devices)	1.00	250.00	250.00	
	FIRE Emergency Reporting Software (cloud-based, annual)	1.00	10,000.00	10,000.00	
	FIRE First Arriving Digital Dashboard (annual)	1.00	720.00	720.00	
	FIRE NetMotion for secure county server connections (annual)	1.00	200.00	200.00	
	HR new software platform (annual starting 2024) 50000	1.00	50,000.00	50,000.00	
	PARKS Grammarly Software (annual)	1.00	1,200.00	1,200.00	
	PARKS RecPro annual Maintenance (cloud hosting, CC machine)	1.00	10,000.00	10,000.00	
	CMO Equidx PDF Remediation Software	1.00	3,000.00	3,000.00	
54000 001 016 513	Travel and Per Diem	0.00	0.00	0.00	0.00
54100 001 016 513	Communication Services and Devices	23,785.44	26,233.06	45,325.00	85,794.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	IT Bright House Internet annual (General Fund)	1.00	15,000.00	15,000.00	
	IT City Cell Phones	2.00	600.00	1,200.00	
	IT Hernando County Clerks Office phone services annual (DPW MUN UTIL & FIRE LD/Fax)	1.00	5,000.00	5,000.00	
	IT Mifi backup devices at each location (7x35/month, annual)	1.00	3,000.00	3,000.00	
	IT Mobile Device GPS units annual (\$12/user for 135 users if for all employees plus startup costs)	1.00	19,000.00	19,000.00	
	IT Network Redundancy Implementation	1.00	15,000.00	15,000.00	
	IT Spectrum City Dedicated Internet annual	1.00	13,225.00	13,225.00	
	CEMETERY Land lines for fax and alarm monitoring annual	1.00	300.00	300.00	
	CEMETERY Security Alarm annual monitoring service	1.00	300.00	300.00	
	CEMETERY Spectrum Internet annual	1.00	924.00	924.00	
	CMO MuniCode Admin Support Fee and Web Hosting Fee annual	1.00	1,225.00	1,225.00	
	CMO SUNCOM (Estimated)	1.00	1,000.00	1,000.00	
	COUNCIL SUNCOM annual	1.00	2,500.00	2,500.00	
	DPW SAN Spectrum internet service annual	1.00	480.00	480.00	
	DPW STREETS Bright House - Streets Portion annual	1.00	1,000.00	1,000.00	
	DPW STREETS Fax lines annual	1.00	120.00	120.00	
	DPW STREETS Suncom annual	1.00	60.00	60.00	
	FIRE Bright House fiber internet annual	1.00	2,400.00	2,400.00	
	FIRE Fax line annual	1.00	240.00	240.00	
	FIRE phone pagers annual	1.00	480.00	480.00	
	GEN GOVT city hall fire alarm quarterly service inspection	1.00	260.00	260.00	
	GEN GOVT city hall fire alarm service agreement monitoring	1.00	2,600.00	2,600.00	
	PARKS Suncom land line charges for fax and building alarms annual(2 estimated)	1.00	480.00	480.00	
54600 001 016 513	Repair & Maintenance Services	0.00	3,279.60	7,871.00	25,847.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	IT BIS Digital Maintenance Contract annual	1.00	1,300.00	1,300.00	
	IT Civics Engage- Site Agreement Spreading the Implementation Cost ovr 3 yrs (annual)	1.00	5,196.00	5,196.00	
	IT Copiers lease & monthly additional copies (CH1, CH2, DPW, Fire, Parks, & WWTP, annual)	1.00	17,751.00	17,751.00	
	FIRE Sierra wireless and antenna annual maintenance (BU/new vehicles/emergency need)	1.00	1,600.00	1,600.00	
55100 001 016 513	Office Supplies	252.69	265.13	500.00	500.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	IT_General Office Supplies	1.00	500.00	500.00	
55210 001 016 513	Operating Supplies	0.00	0.00	0.00	20,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	IT_Miscellaneous IT Operation Costs	1.00	20,000.00	20,000.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55220 001 016 513	Computer Supplies	4,725.77	7,646.27	9,650.00	20,100.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	IT battery backups for offices	1.00	2,800.00	2,800.00	
	IT docking stations	1.00	700.00	700.00	
	IT HP printer toner cartridges (CM Office/Cust Service)	1.00	1,700.00	1,700.00	
	IT keyboards, mice, privacy screens, USB drives	1.00	1,800.00	1,800.00	
	IT monitor dual stands	1.00	1,000.00	1,000.00	
	IT Multi Factor Authentication tokens annual maint.(40 Cisco Duo tokens)	1.00	2,500.00	2,500.00	
	IT network supplies	1.00	2,100.00	2,100.00	
	IT printer/plotter ink (CEM/DEV/DPW)	1.00	7,500.00	7,500.00	
55223 001 016 513	Repair & Maintenance Supplies	0.00	9,708.35	23,300.00	0.00
55400 001 016 513	Books, Publications, Subscription & Membership	0.00	51.17	0.00	0.00
55410 001 016 513	Training and Education	4,960.00	1,549.20	1,920.00	3,400.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	IT_CompTIA for IT Tech Support Specialist	1.00	1,800.00	1,800.00	
	IT_IT Pro for IT Tech Support Specialist	1.00	500.00	500.00	
	IT_Microsoft 365 Fundamentals Training for IT Tech Support Specialist	1.00	100.00	100.00	
	IT_Conference and Training/Education for IT Director	1.00	1,000.00	1,000.00	
55500 001 016 513	Uncapitalized Equipment	55,427.72	13,743.78	6,800.00	12,700.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	IT_Dymo Label Printer	4.00	150.00	600.00	
	IT_Monitors Desk	8.00	200.00	1,600.00	
	IT_Monitor Portable	4.00	250.00	1,000.00	
	IT_Computers Laptop	5.00	1,500.00	7,500.00	
	IT_Computers Tablets	5.00	400.00	2,000.00	
2. Op-2. Total Operating Costs		275,349.51	179,922.41	258,583.00	628,022.00
Group :	5.Tra-5. Total Transfers Out				
56609 001 016 513	Transfer Out to 609 - HRA Fund	500.00	416.65	1,000.00	1,300.00
56610 001 016 513	Transfer Out to 610 - Health Ins Fund	6,403.00	7,083.35	17,000.00	18,000.00
5.Tra-5. Total Transfers Out		6,903.00	7,500.00	18,000.00	19,300.00
Expense		353,626.75	304,124.02	408,933.40	803,650.14

Human Resources

	2024 Budget	2025 Budget
Personnel Service	\$169,573	\$178,662
Operating Expenses	\$109,650	\$74,400
Transfers	\$18,000	\$19,300
Total	\$297,223	\$272,362

Staffing	2024	2025
Director of Human Resources	1	1
HR Coordinator	1	1
Admin Specialist III	0	0
Total Full Time		
Human Resource FTE	2	2

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.



Human Resources

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 001 024 513	Financial & Administrative Salaries	0.00	37,682.59	0.00	0.00
51200 001 024 513	Regular Salaries & Wages	122,908.07	68,494.25	121,923.70	128,927.44
51400 001 024 513	Overtime	4.98	424.78	1,000.00	1,000.00
52100 001 024 513	FICA Taxes	9,334.32	8,123.98	9,403.66	9,939.45
52200 001 024 513	Retirement Contributions	12,253.31	29,687.72	34,669.08	36,112.58
52301 001 024 513	Life Insurance	618.15	679.31	760.80	804.51
52303 001 024 513	Long Term Disability	226.56	249.87	280.42	296.53
52304 001 024 513	Vision Insurance	0.00	113.62	124.08	124.08
52320 001 024 513	Dental employee	1,061.28	668.02	728.88	728.88
52400 001 024 513	Workers Comp Insurance	564.63	385.84	682.83	728.89
1.Pnl-1. Total Personnel Service Costs		146,971.30	146,509.98	169,573.45	178,662.36
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Group : 2. Op-2. Total Operating Costs					
53100 001 024 513	Legal Services	0.00	0.00	0.00	0.00
53101 001 024 513	Medical Services	7,942.95	8,200.08	9,000.00	9,000.00
Budget Narratives				Amount	
General Fund Random Drug Test				2,000.00	
General Fund Pre-Employment Physicals				7,000.00	
53400 001 024 513	Other Contractual Services	6,720.00	23,893.35	56,000.00	31,000.00
Budget Narratives				Amount	
Background Checks				1,000.00	
Compensation Study				30,000.00	
54000 001 024 513	Travel and Per Diem	86.80	800.52	750.00	1,000.00
Budget Narratives				Amount	
Florida HR & Safety Conferences				1,000.00	
54100 001 024 513	Communication & Freight Charge	790.69	538.62	1,000.00	1,000.00
Budget Narratives				Amount	
City Cell Phone				1,000.00	
54700 001 024 513	Printing & Binding Services	448.30	333.35	800.00	800.00
Budget Narratives				Amount	
New Hire Orientation Welcome Items/Career Fair Promotions				800.00	
54800 001 024 513	Advertising Activities	8,978.10	1,250.00	3,000.00	2,000.00
Budget Narratives				Amount	
Employment Advertising				2,000.00	
54810 001 024 513	Promotional Activities	0.00	7,920.19	8,000.00	8,000.00
Budget Narratives				Amount	
Employee Recognition/Service Awards/Plaques				6,000.00	
Employee Appreciation Luncheon				2,000.00	
55100 001 024 513	Office Supplies	313.04	251.64	250.00	400.00
Budget Narratives				Amount	
Office Supplies				400.00	

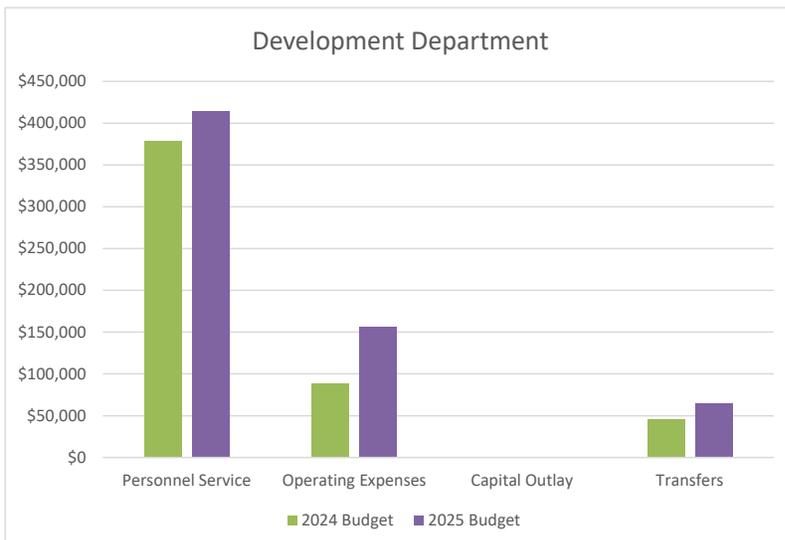
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55211 001 024 513	Medical Supplies	0.00	0.00	0.00	200.00
	Budget Narratives			Amount	
	First Aid Kits			200.00	
55220 001 024 513	Computer Supplies	148.50	62.50	150.00	0.00
55230 001 024 513	Clothing & Uniforms	0.00	359.70	0.00	300.00
	Budget Narratives			Amount	
	Shirts			300.00	
55400 001 024 513	Books, Publications, Subscription & Membershp	99.00	342.82	700.00	700.00
	Budget Narratives			Amount	
	SHRM, Public HR Association			500.00	
	Nature Coast SHRM Chapter (SHRM Member Cost)			200.00	
55410 001 024 513	Training and Education	1,398.50	13,127.00	30,000.00	20,000.00
	Budget Narratives			Amount	
	Management and City Wide Staff Training			5,000.00	
	Employee Tuition Reimbursement Program			15,000.00	
55500 001 024 513	Uncapitalized Equipment	0.00	0.00	0.00	0.00
2. Op-2. Total Operating Costs		26,925.88	57,079.77	109,650.00	74,400.00
Group :	5.Tra-5. Total Transfers Out				
56609 001 024 513	Transfer Out to 609 - HRA Fund	1,500.00	416.65	1,000.00	1,300.00
56610 001 024 513	Transfer Out to 610 - Health Ins Fund	19,209.00	7,083.35	17,000.00	18,000.00
5.Tra-5. Total Transfers Out		20,709.00	7,500.00	18,000.00	19,300.00
Expense		194,606.18	211,089.75	297,223.45	272,362.36



Development Department

	2024	2025
	Budget	Budget
Personnel Service	\$379,179	\$414,879
Operating Expenses	\$88,974	\$156,559
Capital Outlay	\$0	\$0
Transfers	\$45,614	\$65,018
Total	\$513,768	\$636,457

Staffing		2024	2025
Development Director		1	1
Administrative Assistant III		1	1
City Planner		1	1
Code Enforcement Officer		1	1
Planning and Zoning Coord		1	1
Total Employees		5	5



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

Development Department

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 001 015 515	Financial & Administrative Salaries	55,427.27	75,566.05	83,821.92	96,698.28
51200 001 015 515	Regular Salaries & Wages	193,223.70	184,785.51	204,915.44	218,318.28
51202 001 015 515	Emergency Leave Wages	1,477.72	0.00	0.00	0.00
51400 001 015 515	Overtime	367.06	324.90	550.00	550.00
52100 001 015 515	FICA Taxes	19,001.71	19,840.67	22,130.48	24,140.84
52200 001 015 515	Retirement Contributions	27,312.87	50,793.40	56,816.99	63,211.99
52301 001 015 515	Life Insurance	1,108.81	1,431.38	1,801.72	1,965.70
52303 001 015 515	Long Term Disability	461.94	609.40	664.10	724.54
52304 001 015 515	Vision Insurance	0.00	284.05	310.20	310.20
52320 001 015 515	Dental employee	1,488.74	1,670.05	1,822.20	1,822.20
52400 001 015 515	Workers Comp Insurance	5,089.97	3,585.73	6,345.94	7,136.63
1.Pnl-1. Total Personnel Service Costs		304,959.79	338,891.14	379,178.99	414,878.66
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Group : 2. Op-2. Total Operating Costs					
53100 001 015 515	Legal Services	2,747.50	2,678.35	5,000.00	5,000.00
Budget Narratives		Amount			
Enforcement Activity		5,000.00			
53121 001 015 515	Planning Consultants	0.00	1,540.00	0.00	75,000.00
Budget Narratives		Amount			
CRA - South Brooksville - City Share		75,000.00			
53400 001 015 515	Other Contractual Services	65,421.64	22,966.65	21,520.00	15,300.00
Budget Narratives		Amount			
Code Enforcement grass cutting & unsafe building abatement		15,000.00			
Car wash		300.00			
54000 001 015 515	Travel and Per Diem	1,669.70	1,495.40	3,589.00	2,794.00
Budget Narratives		Amount			
Florida Association of Code Enforcement (FACE)		350.00			
Tampa Bay Association of Code Enforcement (TBACE)		175.00			
American Planning Association Conference (APA)		1,291.00			
Florida Brownfields Association Conference (FBA) (Reimbursable w/grant)		828.00			
Metropolitan Planning Organization (MPO) meetings in Citrus Co.		150.00			
54100 001 015 515	Communication Services and Devices	2,090.39	1,502.74	1,800.00	2,000.00
Budget Narratives		Amount			
Cell Phone Charges (50.00/12 months)		1,000.00			
Tablet Service		1,000.00			
54401 001 015 515	Rentals & Leases	0.00	3,385.40	8,125.00	8,125.00
Budget Narratives		Amount			
Enterprise Lease		8,125.00			

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54700 001 015 515	Printing & Binding Services	450.00	83.35	200.00	200.00
	Budget Narratives			Amount	
	Printing & Binding			200.00	
54800 001 015 515	Advertising Activities	313.80	343.25	500.00	500.00
	Budget Narratives			Amount	
	Advertising			500.00	
54810 001 015 515	Promotional Activities	1,000.00	4,166.65	10,000.00	10,000.00
	Budget Narratives			Amount	
	Economic Development Incentive			10,000.00	
54900 001 015 515	Other Current Charges	207.16	210.50	300.00	300.00
	Budget Narratives			Amount	
	Other Current Charges			300.00	
55100 001 015 515	Office Supplies	874.08	1,016.82	1,000.00	1,200.00
	Budget Narratives			Amount	
	Office Supplies			1,200.00	
55210 001 015 515	Operating Supplies	50.33	166.65	400.00	400.00
	Budget Narratives			Amount	
	Office Equipment			400.00	
55220 001 015 515	Computer Supplies	1,205.88	5,486.65	10,000.00	10,000.00
	Budget Narratives			Amount	
	Paper and ink for large format scanner/printer			10,000.00	
55226 001 015 515	Safety Supplies & Gear	0.00	83.35	200.00	200.00
	Budget Narratives			Amount	
	Safety Vest and Hard Hats			200.00	
55230 001 015 515	Clothing & Uniforms	548.89	250.00	600.00	600.00
	Budget Narratives			Amount	
	Code Enforcement Officer Uniforms (New Shirts & Cleaning Service)			600.00	
55250 001 015 515	Fuels & Lubricants	1,615.01	926.53	1,800.00	1,000.00
	Budget Narratives			Amount	
	Fuel			1,000.00	
55400 001 015 515	Books, Publications, Subscription & Membership	1,558.99	567.83	1,240.00	1,240.00
	Budget Narratives			Amount	
	Florida Association of Code Enforcement (FACE) Membership			35.00	
	Tampa Bay Association of Code Enforcement (TBACE) Membership			15.00	
	Florida Brownfields Association (FBA) Membership			250.00	
	American Planning Association (APA) Dues			445.00	
	Florida Redevelopment Association (FRA) Dues			495.00	
55410 001 015 515	Training and Education	1,598.90	1,889.69	2,200.00	2,200.00
	Budget Narratives			Amount	
	Code Enforcement Level IV Certification Class			430.00	
	Florida Redevelopment Association (FRA)			370.00	
	Florida Association of Code Enforcement Conference (FACE)			350.00	
	American Planning Association Conference (APA)			350.00	
	Florida Brownfields Association Conference (FBA) (Fees included w/membership)			0.00	
	Microsoft Certifications			300.00	
	Employee Recognition			400.00	
55500 001 015 515	Uncapitalized Equipment	328.69	8,541.65	20,500.00	20,500.00
	Budget Narratives			Amount	
	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	
2. Op-2. Total Operating Costs		81,680.96	57,301.46	88,974.00	156,559.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group :	5.Tra-5. Total Transfers Out				
56501 001 015 581	Transfer Out to 501	453.96	255.85	614.00	797.00
56502 001 015 581	Transfer Out to 502	0.00	0.00	0.00	15,971.00
	<u>Budget Narratives</u>				<u>Amount</u>
	Enterprise Lease				8,125.00
	Additional Lease Vehicle FY25				7,846.00
56609 001 015 515	Transfer Out to 609 - HRA Fund	2,499.96	1,041.65	2,500.00	3,250.00
56610 001 015 515	Transfer Out to 610 - Health Ins Fund	32,015.04	17,708.35	42,500.00	45,000.00
	5.Tra-5. Total Transfers Out	34,968.96	19,005.85	45,614.00	65,018.00
	Expense	421,609.71	415,198.45	513,766.99	636,455.66



Building Division

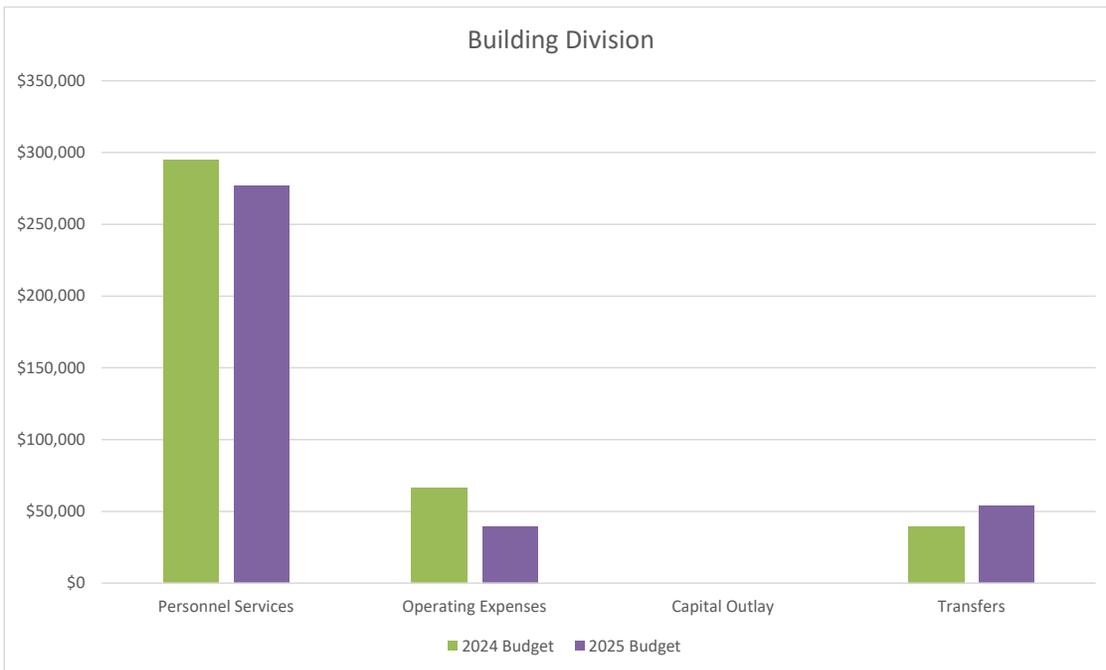
	2024 Budget	2025 Budget
Personnel Services	\$294,915	\$276,763
Operating Expenses	\$66,316	\$39,451
Capital Outlay	\$0	\$0
Transfers	\$39,582	\$53,767
Total	\$400,813	\$369,981

Staffing	2024	2025
Building Official	1	1
Building Inspector	1	1
Permit Tech	1	1
Administrative Sp III	0	1
Total Employees	3	4

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.



Building Division

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51200 001 030 524	Regular Salaries & Wages	182,000.19	197,921.88	238,605.34	223,683.11
51202 001 030 524	Emergency Leave Wages	3,950.85	0.00	0.00	0.00
51400 001 030 524	Overtime	186.71	238.39	500.00	500.00
52100 001 030 524	FICA Taxes	14,169.09	15,083.83	18,291.56	17,150.01
52200 001 030 524	Retirement Contributions	20,355.05	26,709.05	32,446.59	30,556.16
52301 001 030 524	Life Insurance	945.72	1,159.03	1,488.90	1,395.78
52303 001 030 524	Long Term Disability	418.20	448.49	548.79	514.47
52304 001 030 524	Vision Insurance	0.00	211.96	248.16	248.16
52320 001 030 524	Dental employee	1,061.28	1,244.97	1,457.76	1,457.76
52400 001 030 524	Workers Comp Insurance	1,746.08	662.43	1,328.13	1,257.67
1.Pnl-1. Total Personnel Service Costs		224,833.17	243,680.03	294,915.23	276,763.12
<hr/>					
Group : 2. Op-2. Total Operating Costs					
53400 001 030 524	Other Contractual Services	0.00	30,183.35	18,200.00	17,300.00
Budget Narratives		Amount			
Electronic Permitting and Plans Review Software 80% of fee		16,500.00			
Car wash		800.00			
54000 001 030 524	Travel and Per Diem	0.00	225.35	500.00	500.00
Budget Narratives		Amount			
Travel and Per Diem		500.00			
54100 001 030 524	Communication Serives and Devices	230.16	1,496.61	2,400.00	2,000.00
Budget Narratives		Amount			
Cell Phone		1,000.00			
Tablet Service		1,000.00			
54401 001 030 524	Rentals & Leases	0.00	4,458.75	10,701.00	10,701.00
Budget Narratives		Amount			
Enterprise Lease		10,701.00			
54700 001 030 524	Printing & Binding Services	49.00	62.50	150.00	150.00
Budget Narratives		Amount			
Printing and Binding Services		150.00			
54900 001 030 524	Other Current Charges	482.80	0.00	0.00	0.00
55100 001 030 524	Office Supplies	415.28	416.65	1,000.00	1,000.00
Budget Narratives		Amount			
Office Supplies		1,000.00			
55210 001 030 524	Operating Supplies	288.98	83.35	200.00	200.00
Budget Narratives		Amount			
Operating Supplies, Flashlights, Batteries		200.00			
55220 001 030 524	Computer Supplies	1,209.44	693.75	1,665.00	1,000.00
Budget Narratives		Amount			
Paper and ink for large scale scanner/printer		1,000.00			

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55223 001 030 524	Repair & Maintenance Supplies	27.50	0.00	0.00	0.00
55230 001 030 524	Clothing & Uniforms	447.04	333.35	800.00	800.00
	Budget Narratives			Amount	
	Dept Shirts			600.00	
	Uniform/Boot Allowance			200.00	
55250 001 030 524	Fuels & Lubricants	0.00	2,381.05	3,200.00	3,200.00
	Budget Narratives			Amount	
	Building InspectorVehicle Fuel			3,200.00	
55253 001 030 524	Auto Repair Supplies (in-house)	0.00	83.35	200.00	200.00
	Budget Narratives			Amount	
	Auto Repairs (in house)			200.00	
55400 001 030 524	Books, Publications, Subscription & Membership	651.05	166.65	400.00	400.00
	Budget Narratives			Amount	
	Code Books			0.00	
	BOAF Membership			200.00	
	Code Suppliments			200.00	
55410 001 030 524	Training and Education	2,105.95	791.65	1,900.00	2,000.00
	Budget Narratives			Amount	
	Obtain / Maintain Certifications & CEU credits			2,000.00	
55500 001 030 524	Uncapitalized Equipment	0.00	10,416.65	25,000.00	0.00
	2. Op-2. Total Operating Costs	5,907.20	51,793.01	66,316.00	39,451.00
Group :	5.Tra-5. Total Transfers Out				
56501 001 030 581	Transfer Out to 501	0.00	1,492.50	3,582.00	4,650.00
56502 001 030 581	Transfer Out to 502	0.00	0.00	0.00	10,517.00
	Budget Narratives			Amount	
	Enterprise Lease			10,517.00	
56609 001 030 581	Transfer Out to 609 - HRA Fund	1,500.00	833.35	2,000.00	2,600.00
56610 001 030 581	Transfer Out to 610 - Health Ins Fund	19,209.00	14,166.65	34,000.00	36,000.00
	5.Tra-5. Total Transfers Out	20,709.00	16,492.50	39,582.00	53,767.00
	Expense	291,131.26	311,965.54	400,813.23	369,981.12

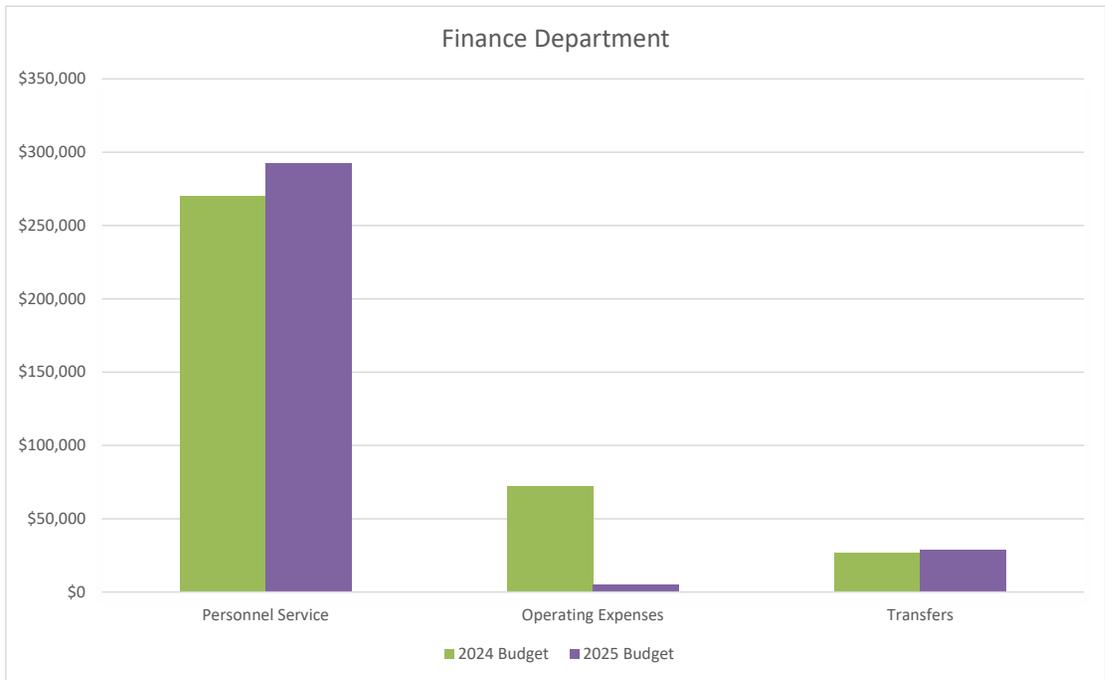


Finance Department

	2024 Budget	2025 Budget
Personnel Service	\$270,158	\$292,857
Operating Expenses	\$71,973	\$5,245
Transfers	\$27,000	\$28,950
Total	\$369,131	\$327,052

Staffing	2024	2025
Finance Director	1	1
Assistant Finance Director	1	0
AP/Payroll Administrator	1	1
Senior Accountant	0	1
Total Employees	3	3

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.



Finance Department

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 001 012 513	Financial & Administrative Salaries	84,016.32	81,691.50	90,547.09	98,750.88
51200 001 012 513	Regular Salaries & Wages	141,180.10	90,417.83	113,244.85	122,079.84
51202 001 012 513	Emergency Leave Wages	2,191.92	0.00	0.00	0.00
51400 001 012 513	Overtime	0.00	0.00	0.00	0.00
52100 001 012 513	FICA Taxes	16,478.67	12,738.61	15,590.08	16,893.55
52200 001 012 513	Retirement Contributions	24,342.48	39,626.67	46,624.18	50,728.29
52301 001 012 513	Life Insurance	1,304.76	1,076.89	1,271.66	1,377.98
52303 001 012 513	Long Term Disability	509.94	396.16	468.72	507.91
52304 001 012 513	Vision Insurance	0.00	154.95	186.12	186.12
52320 001 012 513	Dental employee	1,326.60	910.95	1,093.32	1,093.32
52400 001 012 513	Workers Comp Insurance	1,161.72	639.61	1,131.95	1,238.86
1.Pnl-1. Total Personnel Service Costs		272,512.51	227,653.17	270,157.97	292,856.75
Group : 2. Op-2. Total Operating Costs					
53400 001 012 513	Other Contractual Services	0.00	20,833.35	50,000.00	0.00
54000 001 012 513	Travel and Per Diem	0.00	416.65	1,000.00	825.00
Budget Narratives					Amount
FGFOA Hotel - \$150 per night - 4 nights					600.00
FGFOA Meals/Milage - \$144 for meals - \$80 for miles					225.00
54100 001 012 513	Communication Services and Devices	484.51	648.48	1,008.00	720.00
Budget Narratives					Amount
Finance Director Cell Phone/Per Month					720.00
54600 001 012 513	Repair & Maintenance Services	13,969.56	10,539.60	15,695.00	0.00
Budget Narratives					Amount
MIP Support					0.00
Microix Support					0.00
FAS GOV Fixed Assets					0.00
Moved to IT Budget					0.00
54700 001 012 513	Printing & Binding Services	1,476.61	2,996.83	2,020.00	2,450.00
Budget Narratives					Amount
Deposit Slips					200.00
Checks					2,000.00
Business Cards					50.00
Window Envelopes					200.00
55100 001 012 513	Office Supplies	585.45	357.58	600.00	600.00
Budget Narratives					Amount
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

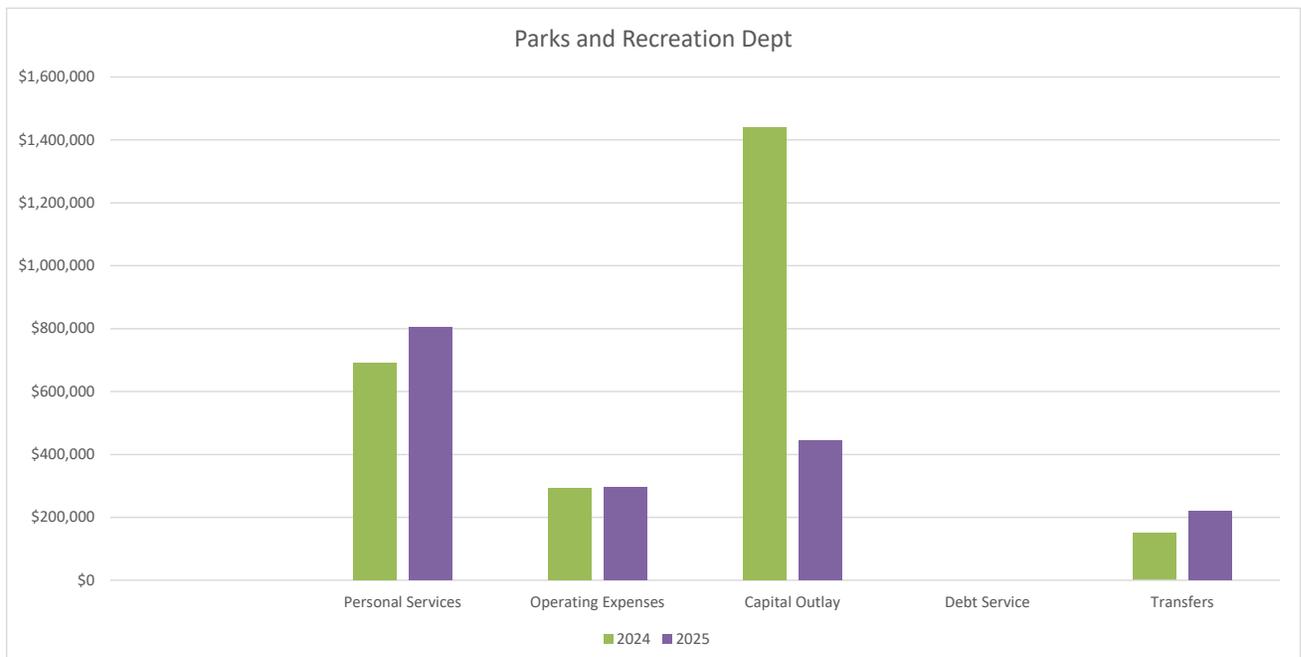
Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55400 001 012 513	Books, Publications, Subscription & Membership	161.25	140.65	100.00	225.00
	Budget Narratives			Amount	
	FGFOA Membership			225.00	
55410 001 012 513	Training and Education	0.00	354.15	850.00	425.00
	Budget Narratives			Amount	
	FGFOA Conference			425.00	
55500 001 012 513	Uncapitalized Equipment	944.99	291.65	700.00	0.00
2. Op-2. Total Operating Costs		17,622.37	36,578.94	71,973.00	5,245.00
Group :	5.Tra-5. Total Transfers Out				
56609 001 012 513	Transfer Out to 609 - HRA Fund	2,000.00	625.00	1,500.00	1,950.00
56610 001 012 513	Transfer Out to 610 - Health Ins Fund	25,612.00	10,625.00	25,500.00	27,000.00
5.Tra-5. Total Transfers Out		27,612.00	11,250.00	27,000.00	28,950.00
Expense		317,746.88	275,482.11	369,130.97	327,051.75



	2024	2025
	Budget	Budget
Personal Services	\$690,556	\$803,660
Operating Expenses	\$291,651	\$295,190
Capital Outlay	\$1,438,000	\$445,000
Debt Service	\$1,231	\$1,231
Transfers	\$148,856	\$219,491
Total	\$2,570,294	\$1,764,572

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.

Staffing	2024	2025
Parks & Recreation Director	1	1
Admin. Assistant III	1	1
Recreation and Program Manager	1	1
Park Maintenance Supervisor	1	1
Park Attendant I	4	4
Park Attendant II	3	2
Inmate Crew Leader	2	1
Special Events and Programming Coord	0	1
Chinsegut Hill Retreat Manager	0	1
Total FTE	13	13
Part-Time Park Service Aide	0.5	0.5
Total Employees	13.5	13.5



Parks & Recreation Department

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 001 020 572	Financial & Administrative Salaries	75,383.56	76,841.50	91,909.91	89,100.00
51200 001 020 572	Regular Salaries & Wages	143,250.37	289,101.65	391,215.84	485,011.28
51400 001 020 572	Overtime	4,804.43	17,033.37	15,000.00	15,000.00
51608 001 020 572	Military Leave	0.00	540.00	0.00	500.00
51610 001 020 572	On Call Pay	0.00	6,496.00	8,736.00	8,736.00
51616 001 020 572	Aquatics Facility Operator Stipend	0.00	3,708.29	8,000.00	4,000.00
52100 001 020 572	FICA Taxes	16,396.85	29,784.25	39,386.92	46,041.31
52200 001 020 572	Retirement Contributions	24,128.47	68,283.56	89,121.86	100,644.77
52301 001 020 572	Life Insurance	1,260.87	2,124.03	2,913.47	3,460.77
52303 001 020 572	Long Term Disability	462.05	780.24	1,073.87	1,275.61
52304 001 020 572	Vision Insurance	0.00	588.42	868.56	868.56
52320 001 020 572	Dental employee	1,842.50	3,306.85	4,737.72	4,737.72
52400 001 020 572	Workers Comp Insurance	15,015.20	21,533.08	37,591.57	44,283.92
1.Pnl-1. Total Personnel Service Costs		283,008.30	520,121.24	690,555.72	803,659.95
Group : 2. Op-2. Total Operating Costs					
53400 001 020 572	Other Contractual Services	11,390.94	17,098.93	36,500.00	20,420.00
Budget Narratives				Amount	
Program Fees/Cost				10,000.00	
Tree Care Maintenance				5,000.00	
Program Instructors (70/30)				5,000.00	
Memorial Tree Program				420.00	
				0.00	
54000 001 020 572	Travel and Per Diem	30.00	4,796.01	3,500.00	5,000.00
Budget Narratives				Amount	
Travel Exp. for Training				3,500.00	
Travel Exp. for Training; FRPA/NRPA,Certificatiion (CPSI), Programming/Events - other Agency Visits				1,500.00	
54100 001 020 572	Communication Services and Devices	1,643.70	3,131.59	2,400.00	6,480.00
Budget Narratives				Amount	
Cell Phone charges for 9 staff phones				4,860.00	
Cell Phone and tablet charges for staff				1,620.00	
54110 001 020 572	Postage and Freight Services	18.00	42.35	70.00	0.00
54210 001 020 572	Automotive Repair Service	0.00	208.35	500.00	500.00
Budget Narratives				Amount	
Repair Services Beyond In-House Capabilities				500.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54300 001 020 572	Electric	39,656.97	62,033.43	80,000.00	83,000.00
	Budget Narratives				Amount
	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
	Splash Pad				3,000.00
54303 001 020 572	Water	17,663.86	23,005.94	30,000.00	30,000.00
	Budget Narratives				Amount
	Hernando Park				2,500.00
	Splash Pad				20,000.00
	JBCC/Tom Varn				7,500.00
54400 001 020 572	Equipment & Vehicle Rental	354.25	1,790.46	4,000.00	3,000.00
	Budget Narratives				Amount
	Boom Lift, Sod Cutter, Post Hole Auger				3,000.00
54401 001 020 572	Rentals & Leases	1,500.00	5,085.85	12,206.00	5,500.00
	Budget Narratives				Amount
	Port-a-let rental for special events				2,000.00
	Light Stands				2,500.00
	Stage Rental-VDC				1,000.00
54600 001 020 572	Repair & Maintenance Services	4,403.63	11,436.07	6,800.00	7,480.00
	Budget Narratives				Amount
	Repair Services - Gator, Pond Pump, Equipment, and Building				4,280.00
	Increase; to include splash pad (pump, and other equipment).				3,200.00
54700 001 020 572	Printing & Binding Services	101.80	1,864.82	3,700.00	700.00
	Budget Narratives				Amount
	Special Events/Program Flyers, Fair Booth Material				700.00
54800 001 020 572	Advertising Activities	2,042.90	0.00	0.00	4,500.00
	Budget Narratives				Amount
	Programs and Events; Print, Social Media, other Ads.				1,500.00
	Activity Guide - eFlip Book				3,000.00
54810 001 020 572	Promotional Activities	671.95	15,420.57	4,300.00	4,500.00
	Budget Narratives				Amount
	Parks Promotional Items (All programs and events; July Parks Month, Pints and Parks, eMag)				2,500.00
	Parks and Rec. Logo Tent and Table Cover				2,000.00
54900 001 020 572	Other Current Charges	113.98	0.00	0.00	0.00
54920 001 020 572	Recreational Supplies	491.14	7,585.56	13,600.00	15,000.00
	Budget Narratives				Amount
	Trophies, T-Shirts, Awards and Certificates; leagues,camps etc.				2,500.00
	Youth Camp(s); Spring & Winter				2,000.00
	Start Smart Sports; equipment, shirts				2,500.00
	Program Equipment (indoor); balls, nets, cones, paddles				2,000.00
	Program Equipment (outdoor);balls, nets, bases,flags,				2,000.00
	Supplies; art & crafts, kits etc.				2,000.00
	Program Supplies; t-shirts, vest, flags,				2,000.00
55100 001 020 572	Office Supplies	623.24	1,028.62	750.00	1,000.00
	Budget Narratives				Amount
	Paper, Pens, Notebooks, Post-Its, File Folders, copy paper etc.				1,000.00
55210 001 020 572	Operating Supplies	22,666.26	25,617.89	40,150.00	41,500.00
	Budget Narratives				Amount
	Athletic field paint, chalk, sand,mulch,				35,000.00
	Park Sites; amenities (trash cans, picnic tables,splash pad items-TBD)				6,500.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55211 001 020 572	Medical Supplies	0.00	55.50	75.00	100.00
	Budget Narratives			Amount	
	Biohazard Suit			100.00	
55220 001 020 572	Computer Supplies	30.87	0.00	0.00	0.00
55223 001 020 572	Repair & Maintenance Supplies	7,952.50	4,533.77	6,000.00	6,000.00
	Budget Narratives			Amount	
	Parks; pavilions, restrooms, athletic fields, trails, fencing, irrigation, playgrounds, courts			6,000.00	
55225 001 020 572	Chemicals Supplies	725.54	3,721.53	8,500.00	8,500.00
	Budget Narratives			Amount	
	Pesticides, Herbicides, Fertilizer for athletic fields and medians.			3,500.00	
	Pond algae treatments				
	Splash Pad - Chlorine			5,000.00	
55226 001 020 572	Safety Supplies & Gear	156.76	3,948.81	5,500.00	5,500.00
	Budget Narratives			Amount	
	Work gloves, Safety Glasses, Ear Plugs, Rain Suits, Sun Hats for Mowing			2,000.00	
	Inmate Crew			3,500.00	
55230 001 020 572	Clothing & Uniforms	2,079.37	3,317.35	5,300.00	8,500.00
	Budget Narratives			Amount	
	Employee Uniforms and Boots			7,000.00	
	Staff Shirts; polo, t-shirts (It Starts in Parks)			1,500.00	
55240 001 020 572	Institutional Supplies	425.28	137.04	0.00	500.00
	Budget Narratives			Amount	
	CINTAS; Mop Heads, Rags, Spray Bottles, Cleaning Solution			500.00	
55250 001 020 572	Fuels & Lubricants	9,177.45	7,564.11	10,000.00	10,000.00
	Budget Narratives			Amount	
	Fuels and Lubricants			10,000.00	
55252 001 020 572	Small Tools	1,693.01	2,421.10	4,500.00	4,500.00
	Budget Narratives			Amount	
	Rakes, Shovels, Grabbers, Weeding Tools, and misc. hand tools			4,500.00	
55253 001 020 572	Auto Repair Supplies (in-house)	40.16	1,210.02	500.00	500.00
	Budget Narratives			Amount	
	Parks Vehicle Repairs			500.00	
55400 001 020 572	Books, Publications, Subscription & Membership	469.00	1,176.17	2,700.00	1,320.00
	Budget Narratives			Amount	
	FRPA Membership-Agency includes Director, two complimentary			850.00	
	NRPA Membership			180.00	
	(CHIPP Membership)			25.00	
	Florida Festivals and Events Association (FFEA)			265.00	
55410 001 020 572	Training and Education	1,516.00	5,581.30	7,100.00	3,040.00
	Budget Narratives			Amount	
	FRPA/NRPA Annual Park and Recreation Conference, Staff CEU's and Training			2,000.00	
	Aquatics Facility Operator (5 year Certification)			0.00	
	Certified Sports Facility Maintenance			500.00	
	Certified Playground Safety Inspector			540.00	
55500 001 020 572	Uncapitalized Equipment	299.99	1,529.84	3,000.00	15,500.00
	Budget Narratives			Amount	
	Edger, Trimmer, Blower,			3,000.00	
	National Endowment for the Arts - Grant Match			10,000.00	
	Splash Pad; equipment and signage			2,500.00	
	Park Entry Signs; All - TBD			0.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
59901 001 020 572	Special Events	0.00	0.00	0.00	2,650.00
	Budget Narratives				Amount
	Breast Cancer Awareness Walk, Founders Day, Beautification Board Items, Contest and Decorations, Arbor Day, Movies in the Park				2,650.00
					0.00
2. Op-2. Total Operating Costs		128,035.68	215,342.98	291,651.00	295,190.00
Group :	3.Cap-3. Total Capital Outlay Costs				
55620 001 020 572	Building and Improvements	17,420.00	437,949.19	800,000.00	445,000.00
	Budget Narratives	Unit/Hour	Rate/Amount		Amount
	TVP Restrooms and Pavilion Upgrade -	1.00	445,000.00		445,000.00
	FRDAP Grant \$150,000 -75% (\$112,500)/City Match 25% (\$37,500)/ARPA (\$290,000)	1.00	0.00		0.00
55630 001 020 572	Improvements Other Than Building	258,943.55	302,289.35	638,000.00	0.00
55640 001 020 572	Machinery & Equipment	8,500.00	0.00	0.00	0.00
55650 001 020 572	Construction in Progress	36,390.00	0.00	0.00	0.00
3.Cap-3. Total Capital Outlay Costs		321,253.55	740,238.54	1,438,000.0	445,000.00
Group :	4.tot-4. Total Debt Service				
57100 001 020 572	Interest	120.61	50.40	121.00	121.00
	Budget Narratives	Unit/Hour	Rate/Amount		Amount
	GASB 87	1.00	121.00		121.00
57200 001 020 572	Principal	1,110.09	462.50	1,110.00	1,110.00
	Budget Narratives	Unit/Hour	Rate/Amount		Amount
	GASB 87	1.00	1,110.00		1,110.00
4.tot-4. Total Debt Service		1,230.70	512.90	1,231.00	1,231.00
Group :	5.Tra-5. Total Transfers Out				
56139 001 020 581	Transfer Out to 139	14,800.08	6,166.65	14,800.00	9,000.00
	Budget Narratives	Unit/Hour	Rate/Amount		Amount
	Transfer to ECI Fund to cover 50% of expenses	1.00	9,000.00		9,000.00
56311 001 020 581	Transfer Out to 311	3,474.00	1,447.50	3,474.00	3,474.00
	Budget Narratives	Unit/Hour	Rate/Amount		Amount
	2011 Capital Improvement Loan Transfer	1.00	3,474.00		3,474.00
56501 001 020 581	Transfer Out to 501	1,125.00	1,492.50	3,582.00	4,650.00
	Budget Narratives	Unit/Hour	Rate/Amount		Amount
	1.35% of Fleet Mainrenances FY 24 Budget of \$265,335	1.00	3,582.00		3,582.00
56502 001 020 581	Transfer Out to 502	0.00	0.00	0.00	71,917.00
	Budget Narratives	Unit/Hour	Rate/Amount		Amount
	Enterprise Lease - Equinox				7,716.00
	Enterprise Lease - Inmate Van				17,441.00
	(4) Additional Vehicles for FY25				46,760.00
56503 001 020 581	Transfer Out to 503	5,000.04	4,166.65	10,000.00	5,000.00
	Budget Narratives	Unit/Hour	Rate/Amount		Amount
	Transfer to Equipment Replacement Fund-Annual Transfer	1.00	5,000.00		5,000.00
56609 001 020 572	Transfer Out to 609 - HRA Fund	3,000.00	2,708.35	6,500.00	8,450.00
56610 001 020 572	Transfer Out to 610 - Health Ins Fund	38,418.00	46,041.65	110,500.00	117,000.00
5.Tra-5. Total Transfers Out		65,817.12	62,023.30	148,856.00	219,491.00
Expense		799,345.35	1,538,238.96	2,570,293.7	1,764,571.95

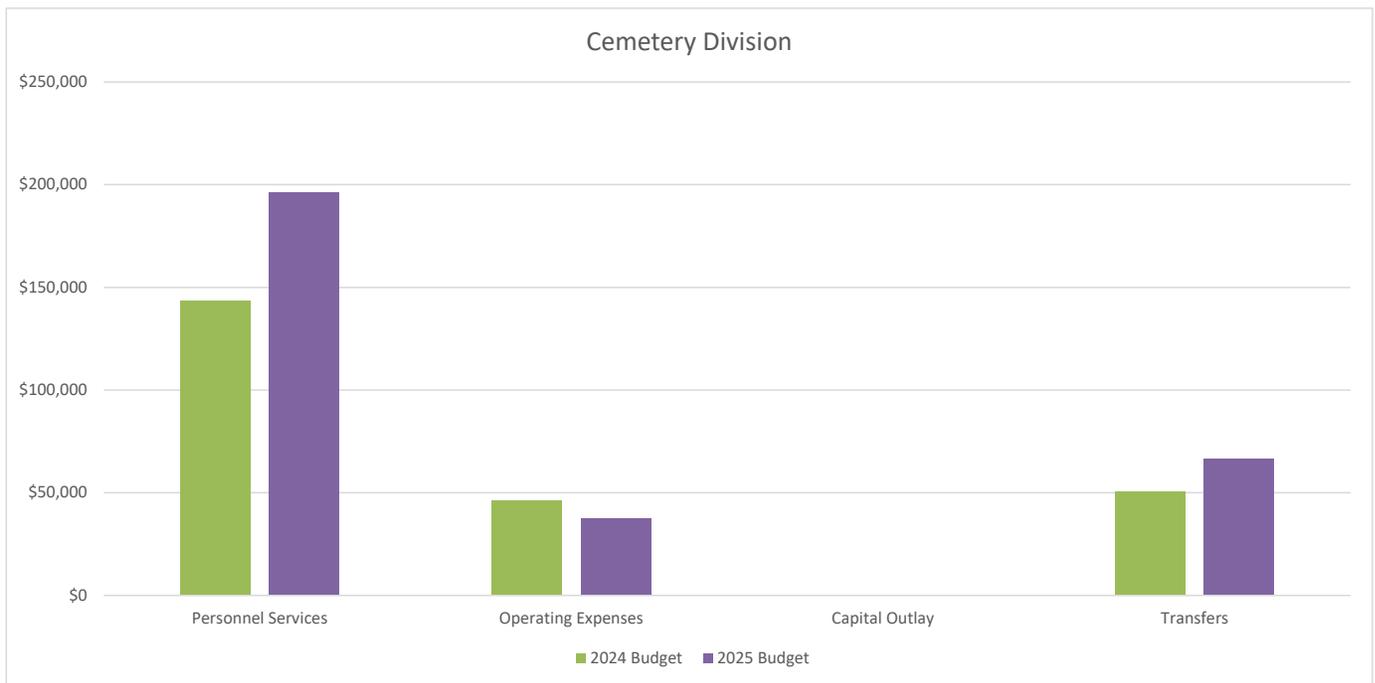


Cemetery Division

	2024	2025
	Budget	Budget
Personnel Services	\$143,723	\$196,485
Operating Expenses	\$46,405	\$37,425
Capital Outlay	\$0	\$0
Transfers	\$50,582	\$66,502
Total	\$240,710	\$300,412

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	2024	2025
Cemetery Supervisor/Arborist	0	1
Cemetery Services Specialist	0	1
Administrative Asst II	1	1
Cemetery Attendant	1	1
Cemetery Sexton	1	0
Total Full Time	3	4



Cemetery Division

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51200 001 017 539	Regular Salaries & Wages	66,631.72	92,650.60	109,724.78	149,115.20
51400 001 017 539	Overtime	845.55	1,012.35	500.00	1,000.00
52100 001 017 539	FICA Taxes	5,125.41	7,141.39	8,432.20	11,483.81
52200 001 017 539	Retirement Contributions	7,349.17	12,578.77	14,957.50	20,460.70
52301 001 017 539	Life Insurance	338.52	599.90	684.68	930.48
52303 001 017 539	Long Term Disability	123.58	220.42	252.37	342.97
52304 001 017 539	Vision Insurance	0.00	168.05	186.12	248.16
52320 001 017 539	Dental employee	560.12	986.85	1,093.32	1,457.76
52400 001 017 539	Workers Comp Insurance	5,205.29	4,459.35	7,892.18	11,445.81
1.Pnl-1. Total Personnel Service Costs		86,179.36	119,817.68	143,723.15	196,484.89
Group : 2. Op-2. Total Operating Costs					
53400 001 017 539	Other Contractual Services	1,426.32	7,171.65	5,920.00	2,500.00
	Budget Narratives			Amount	
	Stone and Engraving Fees			2,500.00	
54000 001 017 539	Travel and Per Diem	0.00	0.00	0.00	250.00
	Budget Narratives			Amount	
	Travel and Per Diem			250.00	
54100 001 017 539	Communication Services and Devices	1,394.58	2,118.51	2,724.00	1,100.00
	Budget Narratives			Amount	
	Cemetery Staff Cell Phones and Tablet			1,100.00	
54300 001 017 539	Electric	1,499.52	1,632.66	2,000.00	2,000.00
	Budget Narratives			Amount	
	Electric			2,000.00	
54303 001 017 539	Water	3,768.92	3,356.19	4,116.00	3,500.00
	Budget Narratives			Amount	
	Water			3,500.00	
54400 001 017 539	Equipment & Vehicle Rental	1,448.58	0.00	0.00	0.00
54600 001 017 539	Repair & Maintenance Services	800.69	3,845.52	7,800.00	4,500.00
	Budget Narratives			Amount	
	Tree Maintenance Plan - Dead Tree Removal (10-12)			3,500.00	
	Equipment Repairs			1,000.00	
54700 001 017 539	Printing & Binding Services	88.75	416.65	1,000.00	680.00
	Budget Narratives			Amount	
	Re-Order Cemetery Brouchures			600.00	
	business cards			80.00	
54810 001 017 539	Promotional Activities	69.93	770.77	1,000.00	1,000.00
	Budget Narratives			Amount	
	Semi Annual Clean Up			1,000.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54911 001 017 539	Cemetery Monuments For Resale	0.00	3,025.00	3,000.00	3,000.00
	Budget Narratives			Amount	
	Cremation Stones			1,500.00	
	Green Burial Headstone			1,500.00	
54912 001 017 539	Cemetery Lot Buyback	1,350.00	2,641.65	2,500.00	2,000.00
	Budget Narratives			Amount	
	Budget \$2000 to buy back lots, once the number is reached, a waiting list is created for next FY			2,000.00	
55100 001 017 539	Office Supplies	1,385.54	937.61	1,200.00	700.00
	Budget Narratives			Amount	
	Office Supplies			700.00	
55210 001 017 539	Operating Supplies	647.87	2,335.23	2,500.00	3,000.00
	Budget Narratives			Amount	
	Grass and Wild Flower seed, Pavement Stencil, Paint and Paint Supplies			3,000.00	
55220 001 017 539	Computer Supplies	1,543.83	0.00	0.00	0.00
55223 001 017 539	Repair & Maintenance Supplies	2,926.75	1,141.65	2,500.00	2,000.00
	Budget Narratives			Amount	
	Mower Blades, Belts, Filters, Tires, etc.			2,000.00	
55225 001 017 539	Chemicals Supplies	0.00	86.32	100.00	1,000.00
	Budget Narratives			Amount	
	Fertilizer, weed killer			1,000.00	
55226 001 017 539	Safety Supplies & Gear	182.98	0.00	0.00	750.00
	Budget Narratives			Amount	
	Safety Harnesses and Safety Supplies			750.00	
55230 001 017 539	Clothing & Uniforms	852.47	855.22	1,200.00	2,000.00
	Budget Narratives			Amount	
	Employee Uniforms and Boots			2,000.00	
55240 001 017 539	Institutional Supplies	0.00	0.00	0.00	0.00
55250 001 017 539	Fuels & Lubricants	4,092.37	2,759.88	5,000.00	2,500.00
	Budget Narratives			Amount	
	Fuel and Lubricants			2,500.00	
55252 001 017 539	Small Tools	693.02	1,613.67	1,500.00	1,500.00
	Budget Narratives			Amount	
	Shovels, Rakes, Trimmers, Hammer, Drill			1,500.00	
55253 001 017 539	Auto Repair Supplies (in-house)	0.00	349.19	500.00	500.00
	Budget Narratives			Amount	
	Cemetery Vehicle Repairs			500.00	
55400 001 017 539	Books, Publications, Subscription & Membership	345.00	143.75	345.00	545.00
	Budget Narratives			Amount	
	Annual enrollment Green Burial			345.00	
	Arborist Association Annual Membership			200.00	
55410 001 017 539	Training and Education	0.00	573.09	300.00	1,200.00
	Budget Narratives			Amount	
	Pesticide Application Certification			400.00	
	Arborist Culturist Certification			800.00	
55500 001 017 539	Uncapitalized Equipment	0.00	500.00	1,200.00	1,200.00
	Budget Narratives			Amount	
	Landscape Equipment (weedeater, chain saw, blower)			1,200.00	
59901 001 017 539	Special Events	0.00	0.00	0.00	0.00
2. Op-2. Total Operating Costs		24,517.12	36,274.21	46,405.00	37,425.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 3.Cap-3. Total Capital Outlay Costs					
55650 001 017 539	Construction in Progress	34,732.40	0.00	0.00	0.00
3.Cap-3. Total Capital Outlay Costs		34,732.40	0.00	0.00	0.00
Group : 5.Tra-5. Total Transfers Out					
56501 001 017 581	Transfer Out to 501	1,124.04	1,492.50	3,582.00	3,582.00
Budget Narratives				Amount	
.56% of Fleet FY2024 Budget of \$265,335				3,582.00	
56502 001 017 581	Transfer Out to 502	0.00	0.00	0.00	8,252.00
Budget Narratives				Amount	
Enterprise Lease				8,252.00	
56503 001 017 581	Transfer Out to 503	5,000.04	4,166.65	10,000.00	5,000.00
Budget Narratives				Amount	
Equipment Replacement Fund				5,000.00	
56605 001 017 581	Transfer Out to 605	9,999.96	4,166.65	10,000.00	10,000.00
56609 001 017 539	Transfer Out to 609 - HRA Fund	999.96	625.00	1,500.00	2,600.00
56610 001 017 539	Transfer Out to 610 - Health Ins Fund	12,806.04	10,625.00	25,500.00	36,000.00
5.Tra-5. Total Transfers Out		29,930.04	21,075.80	50,582.00	66,502.00
Expense		175,358.92	177,167.69	240,710.15	300,411.89

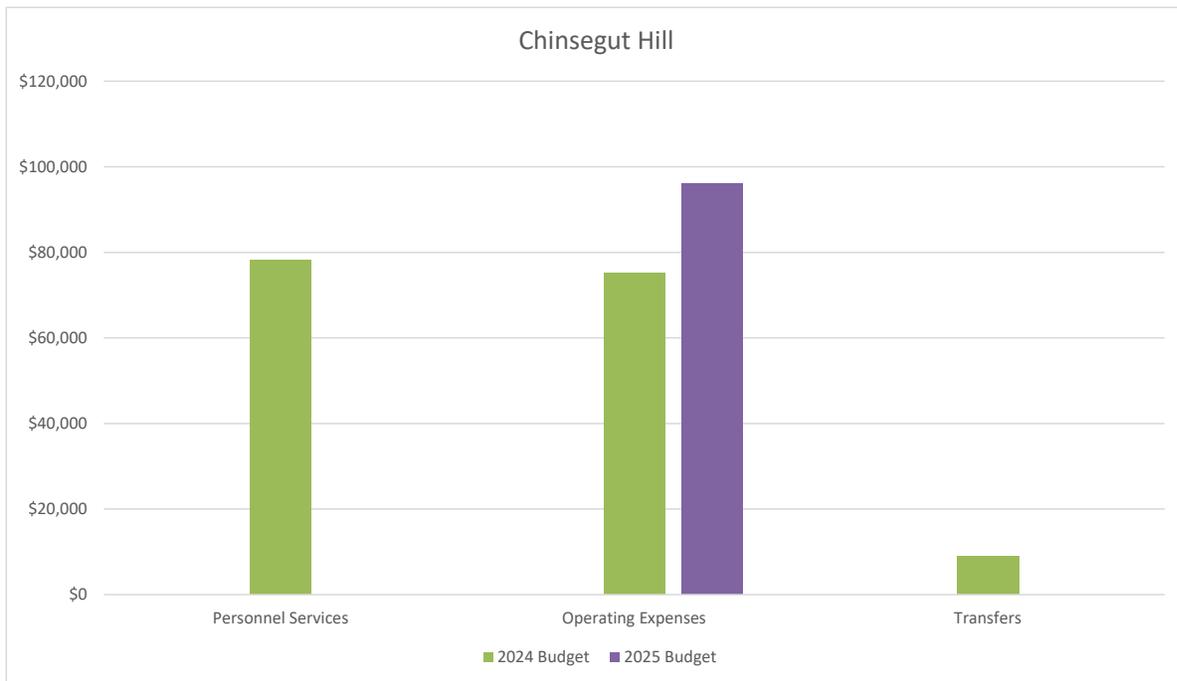


Chinsegut Hill

	2024 Budget	2025 Budget
Personnel Services	\$78,086	\$0
Operating Expenses	\$75,244	\$96,058
Transfers	\$9,000	\$0
Total	\$162,330	\$96,058

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.

Staffing	2024	2025
Retreat Manager	1	0
Total Full Time	1	0



Chinsegut Hill

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51200 001 031 572	Regular Salaries & Wages	0.00	52,803.06	60,000.00	0.00
52100 001 031 572	FICA Taxes	0.00	3,862.31	4,590.00	0.00
52200 001 031 572	Retirement Contributions	0.00	7,165.34	8,142.00	0.00
52301 001 031 572	Life Insurance	0.00	250.90	374.40	0.00
52303 001 031 572	Long Term Disability	0.00	92.46	138.00	0.00
52304 001 031 572	Vision Insurance	0.00	41.33	62.04	0.00
52320 001 031 572	Dental employee	0.00	242.93	364.44	0.00
52400 001 031 572	Workers Comp Insurance	0.00	4,016.00	4,414.80	0.00
1.Pnl-1. Total Personnel Service Costs		0.00	68,474.33	78,085.68	0.00
Group : 2. Op-2. Total Operating Costs					
53400 001 031 572	Other Contractual Services	0.00	17,559.12	33,043.00	38,268.00
Budget Narratives		Amount			
Software Licenses for Booking (FY24 -1000)		4,200.00			
Laundry Services		9,000.00			
Grounds Maintenance		6,000.00			
Cleaning Services		18,000.00			
website Hosting		1,068.00			
54000 001 031 572	Travel and Per Diem	0.00	432.95	250.00	1,000.00
Budget Narratives		Amount			
Travel and Per Diem		1,000.00			
FRPA, Local Training		0.00			
54100 001 031 572	Communication Services and Devices	0.00	540.64	1,080.00	1,440.00
Budget Narratives		Amount			
Telephone and Internet		1,080.00			
Tablet Data; add cost (est.\$30 per month = \$360)		360.00			
54110 001 031 572	Postage and Freight Serives	0.00	68.05	100.00	100.00
Budget Narratives		Amount			
Postage		100.00			
54300 001 031 572	Electric	0.00	8,707.84	10,000.00	15,000.00
Budget Narratives		Amount			
Electric		15,000.00			
Increase; \$10,000 to \$15,000		0.00			
54303 001 031 572	Water	0.00	1,458.35	3,500.00	1,200.00
Budget Narratives		Amount			
Dumpster Cost		1,200.00			
54400 001 031 572	Equipment & Vehicle Rental	0.00	450.00	1,080.00	0.00
54600 001 031 572	Repair & Maintenance Services	0.00	3,125.00	7,500.00	7,500.00
Budget Narratives		Amount			
Buiding Maintenance Service (outside service)		5,000.00			
Equipment Maintenance (outside service)		2,500.00			
		0.00			

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54700 001 031 572	Printing & Binding Services	0.00	0.00	0.00	1,250.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Brochures, flyers, and business cards	1.00	1,250.00	1,250.00	
54800 001 031 572	Advertising Activities	0.00	2,083.35	5,000.00	5,000.00
	Budget Narratives			Amount	
	Advertising			5,000.00	
54810 001 031 572	Promotional Activities	0.00	420.49	0.00	2,500.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Promotional displays, hosted events	1.00	2,500.00	2,500.00	
54900 001 031 572	Other Current Charges	0.00	290.66	275.00	150.00
	Budget Narratives			Amount	
	Rent - Payment to the County			150.00	
55100 001 031 572	Office Supplies	0.00	1,094.11	1,500.00	750.00
	Budget Narratives			Amount	
	Office Supplies			750.00	
55210 001 031 572	Operating Supplies	0.00	1,851.51	3,000.00	10,000.00
	Budget Narratives			Amount	
	Retreat Supplies; linens, decorations, etc.			10,000.00	
55223 001 031 572	Repair & Maintenance Supplies	0.00	2,025.40	4,861.00	3,500.00
	Budget Narratives			Amount	
	Building Maintenance (in house)			3,500.00	
55225 001 031 572	Chemicals Supplies	0.00	0.00	0.00	200.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Chemical supplies for ground maintenance	1.00	200.00	200.00	
55230 001 031 572	Clothing & Uniforms	0.00	314.60	755.00	250.00
	Budget Narratives			Amount	
	Clothing and Uniform (\$750 FY24)			250.00	
				0.00	
55240 001 031 572	Institutional Supplies	0.00	226.78	0.00	750.00
	Budget Narratives			Amount	
	Eco Lab			750.00	
55250 001 031 572	Fuels & Lubricants	0.00	42.16	0.00	750.00
	Budget Narratives			Amount	
	Propane			750.00	
55252 001 031 572	Small Tools	0.00	208.35	500.00	500.00
	Budget Narratives			Amount	
	Small Tools			500.00	
55400 001 031 572	Books, Publications, Subscription & Membership	0.00	1,341.65	2,800.00	500.00
	Budget Narratives			Amount	
	Membership; Chamber \$40.00, FRPA \$160.00 (\$2800 FY24)			500.00	
				0.00	
55410 001 031 572	Training and Education	0.00	-275.00	0.00	350.00
	Budget Narratives			Amount	
	FRPA			350.00	
	FRPA			0.00	
55500 001 031 572	Uncapitalized Equipment	0.00	1,876.00	0.00	1,500.00
	Budget Narratives			Amount	
	Cabin Furniture replacement; tables, chairs			1,500.00	
59901 001 031 572	Special Events	0.00	0.00	0.00	3,600.00
	Budget Narratives			Amount	
	Special Events and Programming Tour Expenses; Lunch			3,600.00	
2. Op-2. Total Operating Costs		0.00	43,842.01	75,244.00	96,058.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group :	5.Tra-5. Total Transfers Out				
56609 001 031 572	Transfer Out to 609 - HRA Fund	0.00	0.00	500.00	0.00
56610 001 031 572	Transfer Out to 610 - Health Ins Fund	0.00	0.00	8,500.00	0.00
	5.Tra-5. Total Transfers Out	0.00	8,250.00	9,000.00	0.00
	Expense	0.00	120,566.34	162,329.68	96,058.00

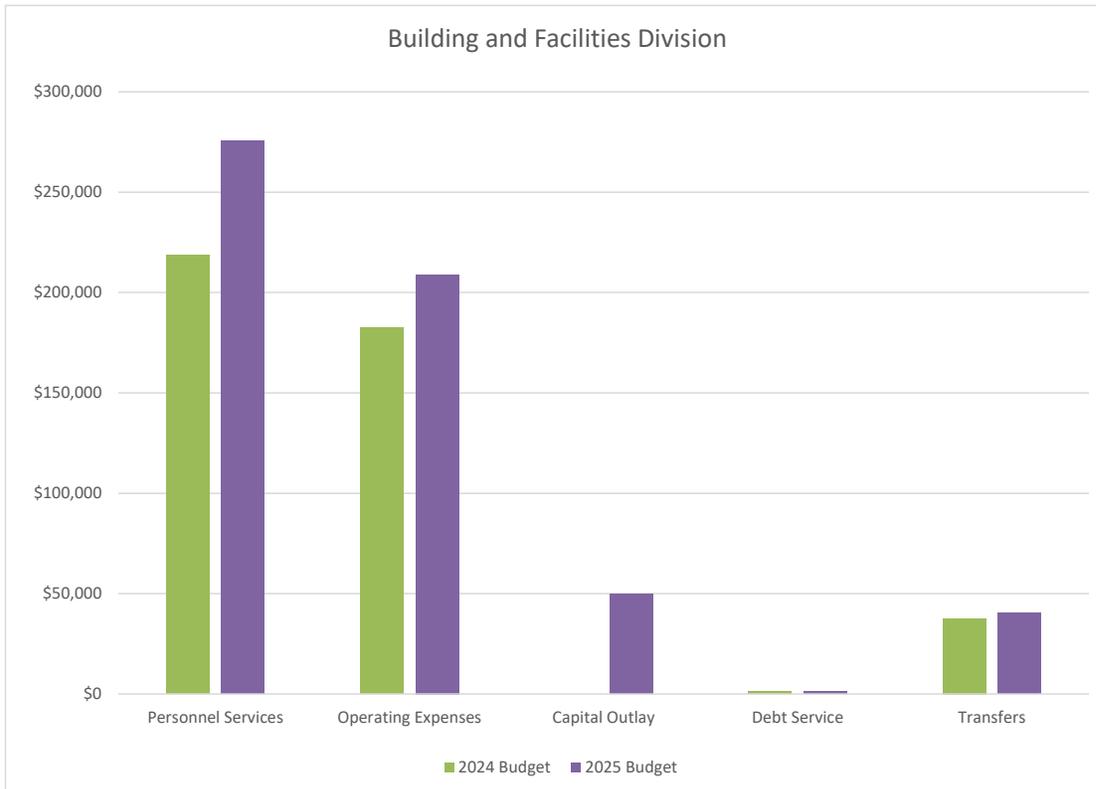


Building and Facilities Division

	2024	2025
	Budget	Budget
Personnel Services	\$218,571	\$275,788
Operating Expenses	\$182,619	\$208,981
Capital Outlay	\$0	\$50,000
Debt Service	\$1,231	\$1,231
Transfers	\$37,690	\$40,550
Total	\$440,111	\$576,550

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

Staffing	2024	2025
Facilities Supervisor	1	1
Maintenance Tech. III	2	2
Custodian	1	1
Total Employees	4	4



Building & Facilities

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 001 028 519	Financial & Administrative Salaries	727.06	4,551.49	5,928.00	5,632.42
51200 001 028 519	Regular Salaries & Wages	119,512.15	141,853.14	161,943.50	194,831.47
51202 001 028 519	Emergency Leave Wages	0.00	0.00	0.00	0.00
51400 001 028 519	Overtime	392.00	249.53	0.00	1,000.00
51610 001 028 519	On Call Pay	0.00	0.00	0.00	8,736.00
52100 001 028 519	FICA Taxes	8,993.05	11,060.75	12,842.17	16,080.29
52200 001 028 519	Retirement Contributions	13,083.42	20,600.21	24,022.08	29,826.86
52301 001 028 519	Life Insurance	740.43	892.92	1,047.52	1,250.89
52303 001 028 519	Long Term Disability	272.10	327.90	386.10	461.07
52304 001 028 519	Vision Insurance	0.00	185.39	193.56	255.60
52320 001 028 519	Dental employee	1,064.81	1,241.89	1,501.49	1,501.49
52400 001 028 519	Workers Comp Insurance	7,907.47	6,049.38	10,706.13	16,212.07
	1.Pnl-1. Total Personnel Service Costs	152,692.49	187,012.60	218,570.55	275,788.18
Group : 2. Op-2. Total Operating Costs					
53400 001 028 519	Other Contractual Services	14,698.25	8,327.67	6,488.00	16,155.00
	Budget Narratives				Amount
	Fire Extinguishers annual inspection-City Hall, JBCC, Cemetery, 306 Darby Ln, ECI, TVP Stadium				550.00
	Fire Suppression System annual inspection-JBCC, TVP Stadium				1,800.00
	Concessions				3,500.00
	Monthly Pest Control of City Buildings				10,000.00
	City Hall Carpet Cleaning				305.00
	City Hall and ECI Annual Elevator Inspection - Suncoast Elevator				
54000 001 028 519	Travel and Per Diem	0.00	208.35	500.00	500.00
	Budget Narratives				Amount
	Conference, certifications, training.				500.00
54100 001 028 519	Communication Services and Devices	681.25	2,341.28	2,800.00	3,000.00
	Budget Narratives				Amount
	Cell Phones- Four Facilities Employees				3,000.00
54210 001 028 519	Automotive Repair Service	0.00	208.35	500.00	500.00
	Budget Narratives				Amount
	Outside Vehicle Repair Service				500.00
54300 001 028 519	Electric	469.87	208.35	500.00	500.00
	Budget Narratives				Amount
	Electric				500.00
54303 001 028 519	Water	728.32	581.50	750.00	750.00
	Budget Narratives				Amount
	Water				750.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54400 001 028 519	Equipment & Vehicle Rental	120.00	3,310.40	2,000.00	2,500.00
	Budget Narratives				Amount
	Equipment Rental for Facility Repairs				2,500.00
	Increase for Man Lift for several weeks of use. \$500.00 increase.				0.00
54401 001 028 519	Rentals & Leases	0.00	-162.05	0.00	0.00
54600 001 028 519	Repair & Maintenance Services	43,283.54	117,359.84	109,448.00	112,876.00
	Budget Narratives				Amount
	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 replacement				77,000.00
	Elevator Maintenance				1,428.00
54700 001 028 519	Printing & Binding Services	0.00	5.95	0.00	0.00
54900 001 028 519	Other Current Charges	66.37	11.49	0.00	0.00
55100 001 028 519	Office Supplies	438.89	195.27	300.00	300.00
	Budget Narratives				Amount
	Paper, Ink, Pen, Pencils, Clips, Markers				300.00
55210 001 028 519	Operating Supplies	4,707.52	858.75	0.00	0.00
55211 001 028 519	Medical Supplies	28.44	41.65	100.00	0.00
55223 001 028 519	Repair & Maintenance Supplies	30,675.67	25,079.70	25,000.00	25,000.00
	Budget Narratives				Amount
	In House Repair Supplies for all City Buildings and Facilities - Plumbing, Electrical, HVAC, Walls				25,000.00
55225 001 028 519	Chemicals Supplies	149.36	83.35	200.00	200.00
	Budget Narratives				Amount
	Weed Killer, Ant Bait				200.00
55226 001 028 519	Safety Supplies & Gear	1,173.20	339.85	600.00	300.00
	Budget Narratives				Amount
	Rain Gear, Eye and Ear Protection, Gloves, Etc.				300.00
55230 001 028 519	Clothing & Uniforms	809.16	1,957.45	1,333.00	3,300.00
	Budget Narratives				Amount
	Clothing, Uniforms, and Boots				3,300.00
55240 001 028 519	Institutional Supplies	17,273.40	26,567.71	24,000.00	35,000.00
	Budget Narratives				Amount
	Cleaning Products, Hand and Toilet Paper, Gloves, Soap, Bleach and Disinfectants				35,000.00
55250 001 028 519	Fuels & Lubricants	2,990.14	2,698.32	4,000.00	4,000.00
	Budget Narratives				Amount
	Fuel and oil for Vehicles and Equipment				4,000.00
55251 001 028 519	Tags & Titles	225.91	0.00	0.00	0.00
55252 001 028 519	Small Tools	319.84	896.99	2,000.00	2,000.00
	Budget Narratives				Amount
	Hand Tools for Maintenance Work				2,000.00
55253 001 028 519	Auto Repair Supplies (in-house)	835.91	625.00	1,500.00	1,500.00
	Budget Narratives				Amount
	Vehicle services, Tires, Belts, Hoses, Wiper Blades				1,500.00
55410 001 028 519	Training and Education	6.30	250.00	600.00	600.00
	Budget Narratives				Amount
	Staff Training and Education				600.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55500 001 028 519	Uncapitalized Equipment	1,225.99	0.00	0.00	0.00
2. Op-2. Total Operating Costs		120,912.61	191,995.17	182,619.00	208,981.00
Group :	3.Cap-3. Total Capital Outlay Costs				
55620 001 028 519	Building and Improvements	55,000.00	0.00	0.00	50,000.00
	Budget Narratives				Amount
	Fire Station Roof				50,000.00
55640 001 028 519	Machinery & Equipment	35,555.00	0.00	0.00	0.00
55650 001 028 519	Construction in Progress	11,850.00	0.00	0.00	0.00
3.Cap-3. Total Capital Outlay Costs		102,405.00	0.00	0.00	50,000.00
Group :	4.tot-4. Total Debt Service				
57100 001 028 519	Interest	121.09	462.50	1,110.00	1,110.00
	Budget Narratives				Amount
	GASB 87				1,110.00
57200 001 028 519	Principal	1,109.61	50.40	121.00	121.00
	Budget Narratives				Amount
	GASB 87				121.00
4.tot-4. Total Debt Service		1,230.70	512.90	1,231.00	1,231.00
Group :	5.Tra-5. Total Transfers Out				
56501 001 028 581	Transfer Out to 501	3,372.96	254.15	610.00	792.00
56609 001 028 581	Transfer Out to 609 - HRA Fund	0.00	858.35	2,060.00	2,678.00
56610 001 028 581	Transfer Out to 610 - Health Ins Fund	0.00	14,591.65	35,020.00	37,080.00
5.Tra-5. Total Transfers Out		24,081.96	15,704.15	37,690.00	40,550.00
Expense		401,322.76	395,224.82	440,110.55	576,550.18



TOTAL ALL SPECIAL REVENUE FUNDS

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
INCOME					
Intergovernmental Revenue	\$687,479	\$529,878	\$462,413	\$468,789	\$470,418
Legislative Appropriations	0	176,273	1,425,080	150,000	0
Facility Rental Fees	0	7,581	9,963	5,500	6,500
Fines & Forfeitures	4,200	4,348	14,583	0	0
Miscellaneous	37,277	46,792	86,474	58,300	58,960
Interest Income	112,556	81,452	192,027	123,300	143,300
Special Assessment	1,044,857	1,333,096	1,153,738	1,160,463	1,168,321
Issuance of Debt	310,882	0	0	0	0
Transfers In	2,272,506	2,399,950	1,524,056	3,013,783	3,091,999
Prior Year Carry forward	4,773,726	5,174,409	4,885,682	4,538,200	5,095,596
Total Income	\$9,243,483	\$9,753,780	\$9,754,016	\$9,518,335	\$10,035,094
EXPENDITURES					
Personnel Services	\$2,092,535	\$2,286,812	\$2,406,358	\$2,670,287	\$2,908,810
Operating Expenditures	876,517	\$586,564	577,787	772,097	661,092
Capital Outlays	912,959	\$1,660,911	1,548,927	2,210,223	1,870,223
Debt Service	65,393	41,485	40,254	46,787	41,874
Transfers Out	121,670	290,327	354,836	414,609	546,061
Reserves	5,174,409	4,887,681	4,825,854	3,404,332	4,007,034
Total Expenditures	\$9,243,483	\$9,753,780	\$9,754,016	\$9,518,335	\$10,035,094



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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	4,200	4,348	14,583	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	72,611	76,811	80,811	89,046	95,046
Total Income	\$76,811	\$81,159	\$95,394	\$89,046	\$95,046
EXPENDITURES					
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	76,811	81,159	95,394	89,046	95,046
Total Expenditures	\$76,811	\$81,159	\$95,394	\$89,046	\$95,046



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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
INCOME					
Intergovernmental Revenue	\$170,075	\$174,283	\$183,465	\$175,000	\$180,000
Metropolitan Planning Organization	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	-86	-2,132	2,822	500	500
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	466,253	611,542	780,634	958,157	1,142,421
Total Income	\$636,242	\$783,693	\$966,921	\$1,133,657	\$1,322,921
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	24,700	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	611,542	783,693	966,921	1,133,657	1,322,921
Total Expenditures	\$636,242	\$783,693	\$966,921	\$1,133,657	\$1,322,921

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

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Intergovernmental Revenue	\$248,301	\$255,913	\$269,749	\$258,472	\$262,640	
Legislative Appropriations/ARPA	\$0	\$176,273	\$1,425,080	\$150,000	\$0	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	15,964	14,616	11,809	10,000	10,000	(2)
Street Lightning/Signal Maintenance	113,713	119,657	135,247	120,000	140,000	
Special Assessment	0	0	0	0	0	
Transfers In	1,384,504	1,542,050	469,386	1,853,281	1,790,071	
Prior Year Carry forward	846,355	1,045,925	540,023	0	140,383	
Total Income	\$2,608,837	\$3,154,434	\$2,851,294	\$2,391,753	\$2,343,094	
EXPENDITURES						
Personnel Services	\$543,659	\$683,568	\$733,779	\$908,255	\$969,318	
Operating Expenditures	316,797	310,602	358,720	354,103	353,900	
Capital Outlays	573,282	1,478,261	1,542,208	900,000	600,000	(3)
Transfers Out	113,351	126,156	176,000	207,038	294,439	
Debt Service	15,823	15,824	15,824	22,357	17,443	
Reserves	1,045,925	540,023	24,763	0	107,994	
Total Expenditures	\$2,608,837	\$3,154,434	\$2,851,294	\$2,391,753	\$2,343,094	

(1) Legislative Funding - Street Sweeper \$150,000 FY24

(2) Steet Closures and State Gas Tax Reimbursement

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



Streets & Drainage Division

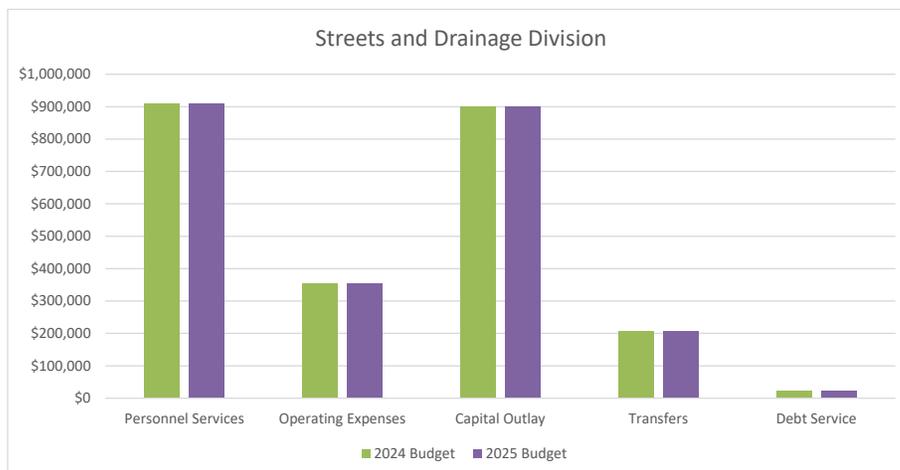
	2024 Budget	2025 Budget
Personnel Services	\$908,255	\$908,255
Operating Expenses	\$354,103	\$354,103
Capital Outlay	\$900,000	\$900,000
Transfers	\$207,038	\$207,038
Debt Service	\$22,357	\$22,357
Total	\$2,391,753	\$2,391,753

Staffing	2024	2025
Director of Public Works	1	1
Asst DPW Director	1	1
Public Works Supervisor	1	0
Executive Assistant	1	1
DPW Lead Worker	1	1
Inmate Crew Leader	1	1
Inventory Specialist	1	0
Equipment Operator I	1	0
Equipment Operator II	3	1
Maintenance Tech. I	7	4
Maintenance Tech. III	1	2
Public Works Tech	1	1
Project Manager	0	1
Operational Services Supervisor	0	1
Stormwater Manager	0	1
Stormwater Tech Lead	0	1
Stormwater Tech	0	1
Stormwater Equipment Operator	0	1
Total Employees	20	19

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.



Streets & Drainage

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 108 019 541	Financial & Administrative Salaries	70,318.35	19,820.35	25,920.79	24,407.17
51200 108 019 541	Regular Salaries & Wages	445,543.48	521,856.15	642,615.04	690,777.37
51202 108 019 541	Emergency Leave Wages	6,522.95	0.00	0.00	0.00
51400 108 019 541	Overtime	6,837.17	10,393.79	7,500.00	7,500.00
51610 108 019 541	On Call Pay	4,398.08	7,759.76	8,736.00	8,736.00
52100 108 019 541	FICA Taxes	40,024.15	42,272.68	52,385.04	55,953.67
52200 108 019 541	Retirement Contributions	55,528.36	80,353.94	98,353.94	104,791.28
52301 108 019 541	Life Insurance	2,838.69	3,236.02	4,171.66	4,462.75
52303 108 019 541	Long Term Disability	1,073.29	1,223.90	1,537.63	1,644.92
52304 108 019 541	Vision Insurance	0.00	874.22	1,102.45	1,040.41
52320 108 019 541	Dental employee	4,221.59	5,139.36	6,476.10	6,111.66
52400 108 019 541	Workers Comp Insurance	45,759.98	33,595.43	59,456.76	63,892.90
52500 108 019 541	Unemployment Compensation	502.96	0.00	0.00	0.00
1.Pnl-1. Total Personnel Service Costs		683,569.05	726,525.60	908,255.41	969,318.13
Group : 2. Op-2. Total Operating Costs					
53400 108 019 541	Other Contractual Services	74,196.91	31,005.20	56,375.00	58,630.00
Budget Narratives				Amount	
Construction repair and maintenance				30,000.00	
Tree trimming, removal				20,000.00	
SWFWMD Pond Inspection Permit				1,850.00	
NPDES Permit				6,780.00	
54000 108 019 541	Travel and Per Diem	22.00	208.35	500.00	500.00
Budget Narratives				Amount	
Conferences				500.00	
54100 108 019 541	Communication Services and Devices	6,048.24	7,706.38	5,290.00	8,000.00
Budget Narratives				Amount	
AT&T 12 phones				8,000.00	
54210 108 019 541	Outside Automotive Repair Service	2,045.50	3,019.65	2,500.00	3,000.00
Budget Narratives				Amount	
Outside repairs				3,000.00	
Aging vehicles 20% increase from \$2,500 to \$3,000.				0.00	
54300 108 019 541	Electric	2,868.75	1,508.95	3,000.00	3,000.00
Budget Narratives				Amount	
Duke Energy, (Streets share 15%)				3,000.00	
54302 108 019 541	Electric - Street Lighting	58,922.73	91,500.93	116,720.00	116,720.00
Budget Narratives				Amount	
671 Street lights				115,000.00	
10 Additional Street Lights throughout City				1,720.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54303 108 019 541	Water	3,155.97	2,415.70	3,000.00	3,000.00
	Budget Narratives			Amount	
	City of Brooksville (Streets share 15%)			3,000.00	
54304 108 019 541	Electric - Traffic Light	50,571.93	7,748.25	8,000.00	8,000.00
	Budget Narratives			Amount	
	Traffic signals. Fourteen signals			8,000.00	
54311 108 019 541	Waste disposal	0.00	750.00	1,800.00	0.00
54400 108 019 541	Equipment & Vehicle Rental	3,003.47	0.00	0.00	7,500.00
	Budget Narratives			Amount	
	Man Lift			5,000.00	
	Asphalt Line Stripping Machine			2,500.00	
54401 108 019 541	Rentals & Leases	1,992.66	9,684.60	23,243.00	0.00
54560 108 019 541	Insurance Claims & Deductibles	0.00	416.65	1,000.00	1,000.00
	Budget Narratives			Amount	
	Claims/Deductibles			1,000.00	
54600 108 019 541	Repair & Maintenance Services	6,879.60	6,647.49	7,700.00	5,000.00
	Budget Narratives			Amount	
	CSX Railroad signal maintenance service			5,000.00	
54700 108 019 541	Printing & Binding Services	0.00	150.77	300.00	300.00
	Budget Narratives			Amount	
	Work Orders (Streets share 15%), Business Cards, Door Hangers			300.00	
54900 108 019 541	Other Current Charges	76.01	49.75	0.00	5,000.00
	Budget Narratives			Amount	
	Emergency Operations - Sand Bags			5,000.00	
55100 108 019 541	Office Supplies	1,232.94	646.19	700.00	700.00
	Budget Narratives			Amount	
	Shared Streets share 15%			700.00	
55210 108 019 541	Operating Supplies	33,023.08	31,471.48	35,000.00	36,000.00
	Budget Narratives			Amount	
	Landscaping			2,500.00	
	Cold Patch, Concrete, Form Boards, Hardware			10,000.00	
	Dirt, Sand, Rock, 57 Stone, Limerock, Etc.			7,500.00	
	Hot Mix Asphalt, Tack, Release Agent			15,000.00	
	Line Striping Paint			1,000.00	
	(Line Striping Paint)\$1,000 increase. 2.8% increase.			0.00	
55211 108 019 541	Medical Supplies	123.18	0.00	0.00	0.00
55223 108 019 541	Repair & Maintenance Supplies	2,961.40	3,952.45	2,000.00	6,800.00
	Budget Narratives			Amount	
	Small in-house repair items. Mowers, String Trimmers, Blowers, Etc.			6,800.00	
55225 108 019 541	Chemicals Supplies	88.56	731.22	1,000.00	1,000.00
	Budget Narratives			Amount	
	Weed Killer, Lubricants, Etc.			1,000.00	
55226 108 019 541	Safety Supplies & Gear	5,303.86	4,494.49	7,500.00	7,500.00
	Budget Narratives			Amount	
	Reflective Vests, Gloves, Hard hats, Rain gear, and Hydration supply			7,500.00	
55227 108 019 541	Safety Marking Devices	5,636.19	9,720.76	10,000.00	10,000.00
	Budget Narratives			Amount	
	Street Signs, Posts, Brackets, Nuts & Bolts			10,000.00	
	Would like to change description to "Traffic Signs"			0.00	
55230 108 019 541	Clothing & Uniforms	3,024.75	10,794.32	10,000.00	10,000.00
	Budget Narratives			Amount	
	Clothing, Uniforms, and Boots			10,000.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55235 108 019 541	Maintenance of Traffic	0.00	1,875.00	4,500.00	5,250.00
	Budget Narratives			Amount	
	Barricades Type II			1,300.00	
	Barricades Type III			1,750.00	
	Cones			2,200.00	
	Justification- Price increase on Barricades.(\$750.00 increase) 16% increase.			0.00	
55240 108 019 541	Institutional Supplies	361.31	1,773.46	700.00	0.00
55250 108 019 541	Fuels & Lubricants	34,422.49	23,482.63	30,000.00	30,000.00
	Budget Narratives			Amount	
	Streets and Inmate Crew. Gas, Oil, Etc.			30,000.00	
55252 108 019 541	Small Tools	779.34	3,816.69	4,500.00	4,500.00
	Budget Narratives			Amount	
	Tools & Equipment under \$500			4,500.00	
55253 108 019 541	Auto Repair Supplies (in-house)	7,441.37	10,020.11	10,000.00	10,000.00
	Budget Narratives			Amount	
	In-House Equipment and Vehicle Repairs			10,000.00	
55400 108 019 541	Books, Publications, Subscription & Membership	405.60	104.15	250.00	500.00
	Budget Narratives			Amount	
	Directors American Public Works Association (APWA) Trade Publication			250.00	
	Florida Waterand Pollution Control Operators Association (FWPCOA)			250.00	
55410 108 019 541	Training and Education	1,451.80	1,508.75	525.00	2,000.00
	Budget Narratives			Amount	
	MOT, Spray License, CDL, Sign Tech, Etc.			2,000.00	
	\$1,475.00 Increase			0.00	
55500 108 019 541	Uncapitalized Equipment	4,500.00	16,786.66	8,000.00	10,000.00
	Budget Narratives			Amount	
	Equipment \$4,999 or less. Blowers, String Trimmers, Power Tools, Etc.			10,000.00	
	Justification- Old, broken, outdated equipment. \$2,000 increase.			0.00	
2. Op-2. Total Operating Costs		310,602.46	283,991.03	354,103.00	353,900.00
Group :	3.Cap-3. Total Capital Outlay Costs				
55630 108 019 541	Improvements Other Than Building	1,110,039.63	250,000.00	600,000.00	600,000.00
	Budget Narratives			Amount	
	Miling and Resurfacing Program			600,000.00	
55640 108 019 541	Machinery & Equipment	352,545.00	131,145.49	300,000.00	0.00
55650 108 019 541	Construction in Progress	15,676.20	0.00	0.00	0.00
3.Cap-3. Total Capital Outlay Costs		1,478,260.83	381,145.49	900,000.00	600,000.00
Group :	4.tot-4. Total Debt Service				
57100 108 019 541	Interest	2,485.75	1,464.10	1,620.00	1,069.00
	Budget Narratives			Amount	
	Interest for Patch Truck			892.00	
	GASB 87			177.00	
57200 108 019 541	Principal	13,338.17	15,763.26	20,737.00	16,373.69
	Budget Narratives			Amount	
	Principal for Patch Truck			14,932.69	
	GASB 87			1,441.00	
4.tot-4. Total Debt Service		15,823.92	17,227.36	22,357.00	17,442.69

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 5.Tra-5. Total Transfers Out					
56311 108 019 581	Transfer Out to 311	1,683.00	701.25	1,683.00	1,683.00
	Budget Narratives			Amount	
	Capital Improvement Revenue Note Series 2011 (Energy Loan)			1,683.00	
56501 108 019 581	Transfer Out to 501	14,025.00	18,927.10	45,425.00	58,967.00
	Budget Narratives			Amount	
	Transfer Out to Fleet Maintenance			45,425.00	
56502 108 019 581	Transfer Out to 502	0.00	0.00	0.00	71,958.00
	Budget Narratives			Amount	
	Enterprise Lease - 2023 Ram			10,357.00	
	Enterprise Lease - 2023 For F-150			12,564.00	
	Enterprise Lease - 2024 Equinox			8,966.00	
	(4) Additonal Leased Vehicles			40,071.00	
56609 108 019 541	Transfer Out to 609 - HRA Fund	8,000.04	3,702.10	8,885.00	10,900.50
56610 108 019 541	Transfer Out to 610 - Health Ins Fund	102,448.00	62,935.40	151,045.00	150,930.00
	5.Tra-5. Total Transfers Out	126,156.00	86,265.85	207,038.00	294,438.50
	Expense	2,614,412.26	1,495,155.33	2,391,753.41	2,235,099.32



FUND 110 ROAD IMPACT FEES

Description: Impact Fees for Roads

Revenue Source: Impact Fees collected on new construction.

Expenditures: Capital expenditures for Roads.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	-1,194	-36,939	48,907	2,500	2,500	
FHLB Interest	0	0	0	0	0	
Special Assessment	58,751	136,305	8,877	10,140	10,140	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	2,495,421	2,552,978	2,652,344	2,662,458	2,715,128	
Total Income	\$2,552,978	\$2,652,344	\$2,710,128	\$2,675,098	\$2,727,768	
EXPENDITURES						
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	2,552,978	2,652,344	2,710,128	1,429,875	1,482,545	
Total Expenditures	\$2,552,978	\$2,652,344	\$2,710,128	\$2,675,098	\$2,727,768	

(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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	5	36	12	0	0
Special Assessment	4,799	12,770	8,772	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	26,741	31,545	44,351	49,386	61,563
Total Income	\$31,545	\$44,351	\$53,135	\$49,386	\$61,563
EXPENDITURES					
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	31,545	44,351	53,135	49,386	61,563
Total Expenditures	\$31,545	\$44,351	\$53,135	\$49,386	\$61,563

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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	44	317	1,927	100	100	
FHLB Interest	0	0	0	0	0	
Special Assessment	26,003	68,713	47,607	9,320	9,320	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	248,349	274,396	343,426	373,626	461,660	
Total Income	\$274,396	\$343,426	\$392,960	\$383,046	\$471,080	
EXPENDITURES						
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	274,396	343,426	392,960	383,046	471,080	
Total Expenditures	\$274,396	\$343,426	\$392,960	\$383,046	\$471,080	

(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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	45	310	1,880	100	100	
Special Assessment	12,210	36,204	22,049	4,880	4,880	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	152,086	164,341	199,441	215,955	238,470	
Total Income	\$164,341	\$200,855	\$223,370	\$220,935	\$243,450	
EXPENDITURES						
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	164,341	200,855	223,370	220,935	243,450	
Total Expenditures	\$164,341	\$200,855	\$223,370	\$220,935	\$243,450	

(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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	29	203	1,232	100	100	
Special Assessment	20,961	60,648	47,845	13,520	13,520	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	154,874	175,864	236,715	173,815	173,815	
Total Income	\$175,864	\$236,715	\$285,792	\$187,435	\$187,435	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	100,720	0	(2)
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	175,864	236,715	285,792	86,715	187,435	
Total Expenditures	\$175,864	\$236,715	\$285,792	\$187,435	\$187,435	

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

(2) FY24 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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Facility Rental Fees	0	7,581	9,963	5,500	6,500	(1)
Miscellaneous	10,856	0	0	8,000	8,660	(2)
Interest Income	0	0	0	0	0	
Transfers In	8,500	14,800	14,800	5,000	9,000	(3)
Prior Year Carry forward	6,380	6,359	7,937	15,757	6,726	
Total Income	\$25,736	\$28,740	\$32,700	\$34,257	\$30,886	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	19,377	20,803	19,926	22,585	25,886	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	6,359	7,937	12,774	11,672	5,000	
Total Expenditures	\$25,736	\$28,740	\$32,700	\$34,257	\$30,886	

(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

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Intergovernmental Revenue	\$75,555	\$49,682	\$9,199	\$35,317	\$27,778	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	10,457	32,176	74,665	40,300	40,300	(2)
Interest Income	0	0	0	0	0	
Special Assessment	922,133	1,018,456	1,018,588	1,122,603	1,130,461	(3)
Issuance of Debt	310,882	0	0	0	0	
Transfers In	879,502	843,100	1,039,870	1,155,502	1,292,928	(4)
Prior Year Carry forward	304,656	234,648	0	0	60,384	
Total Income	\$2,503,185	\$2,178,062	\$2,142,321	\$2,353,721	\$2,551,850	
EXPENDITURES						
Personnel Services	\$1,548,876	\$1,603,244	\$1,672,579	\$1,762,032	\$1,939,492	
Operating Expenditures	322,095	205,159	199,141	294,689	281,306	
Capital Outlays	339,677	182,650	6,719	65,000	25,000	(5)
Debt Service	49,570	25,661	24,430	24,430	24,431	
Transfers Out	8,319	164,171	178,836	207,571	251,622	(6)
Reserves	234,648	-2,822	60,617	0	30,000	
Total Expenditures	\$2,503,185	\$2,178,062	\$2,142,321	\$2,353,721	\$2,551,850	

(1) Fire Hydrant Fees \$9,028, FDOH Grant - EMS/Fire Response Vehicle (Polaris) \$18,750

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

(3) The Fire Assessment Rates for FY 2025 are based on the Demand Methodology with a 0.7% increase.

(4) Transfer in from General Fund.

(5) FDOH Grant - EMS/Fire Response Vehicle (Polaris)

(6) Transfers out to Fund 501 Fleet \$12,641, Fund 314 \$7,563, Fund 609 HRA \$13,650 and Fund 610 Health Insurance \$189,000, and Fund 502 Vehicle Replacement \$25,000 .



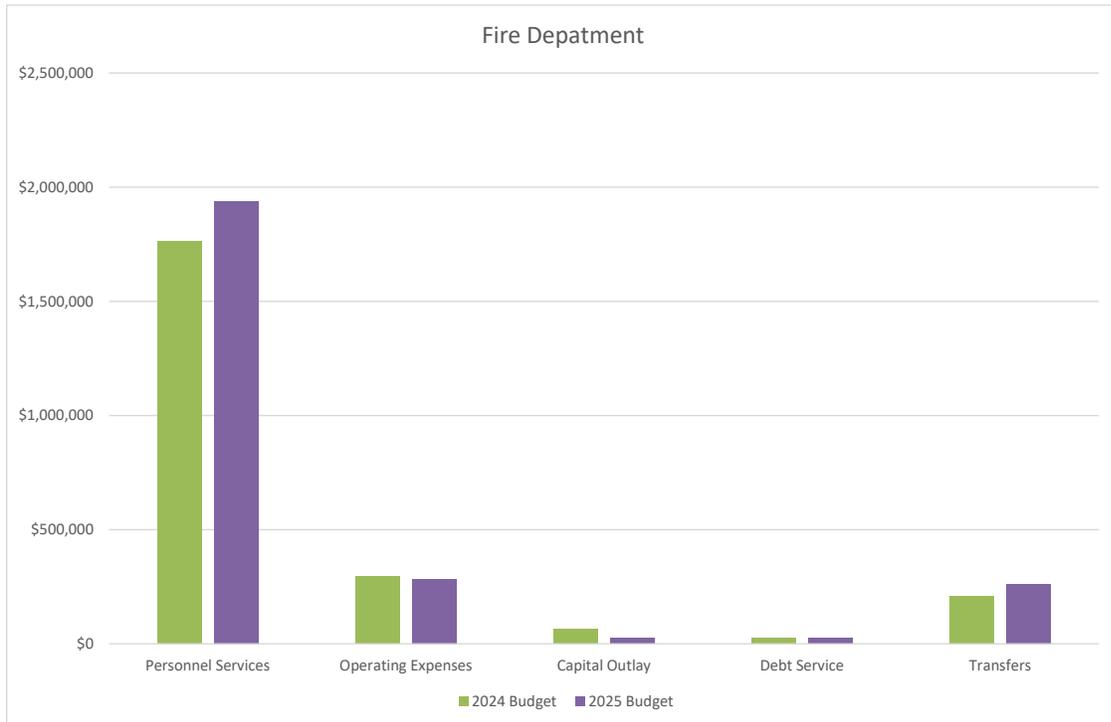
Fire Department

	2024 Budget	2025 Budget
Personnel Services	\$1,762,032	\$1,939,492
Operating Expenses	\$294,689	\$284,306
Capital Outlay	\$65,000	\$25,000
Debt Service	\$24,430	\$24,431
Transfers	\$207,571	\$261,622
Total	\$2,353,721	\$2,534,850

Department Mission

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

Staffing	2024	2025
Fire Chief	1	1
Fire Inspector	1	1
District Chiefs	3	3
Fire Captains	3	3
Firefighters/Drivers	3	3
Firefighters	9	9
Admin. Assistant III	1	1
Total Employees	21	21



Fire Department

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 143 014 522	Financial & Administrative Salaries	72,041.72	75,929.59	84,989.88	93,369.72
51200 143 014 522	Regular Salaries & Wages	1,025,800.24	1,002,539.76	1,123,331.5	1,235,835.12
51202 143 014 522	Emergency Leave Wages	4,105.37	0.00	0.00	0.00
51203 143 014 522	CPR Stipend	0.00	2,310.00	0.00	0.00
51400 143 014 522	Overtime	78,295.48	37,480.14	40,000.00	40,000.00
51410 143 014 522	Overtime - Scheduled - FLSA	14,830.21	11,207.78	12,000.00	12,000.00
51500 143 014 522	Incentive/ Special Pay	5,154.16	5,641.13	8,000.00	8,000.00
51501 143 014 522	ALS Incentive Pay	0.00	32,266.13	45,000.00	45,000.00
52100 143 014 522	FICA Taxes	91,068.10	89,177.29	100,469.09	109,716.67
52200 143 014 522	Retirement Contributions	225,304.45	218,165.72	241,610.63	278,576.37
52301 143 014 522	Life Insurance	7,463.17	7,689.48	7,465.27	8,294.24
52303 143 014 522	Long Term Disability	2,295.26	2,411.37	2,751.62	3,057.17
52304 143 014 522	Vision Insurance	0.00	1,043.82	1,364.88	1,364.88
52320 143 014 522	Dental employee	6,338.20	6,740.97	7,653.24	7,653.24
52400 143 014 522	Workers Comp Insurance	70,722.59	49,382.31	87,396.32	96,624.26
1.Pnl-1. Total Personnel Service Costs		1,603,244.37	1,541,985.49	1,762,032.4	1,939,491.67
<hr/>					
Group : 2. Op-2. Total Operating Costs					
53100 143 014 522	Legal Services	1,980.50	833.35	2,000.00	2,000.00
Budget Narratives					Amount
Bryant Miller Olive - Legal Services for Fire Assessment					2,000.00
53101 143 014 522	Medical Services	7,225.00	4,791.65	11,500.00	12,500.00
Budget Narratives					Amount
FF immunizations Hep B, TB, titers, NFPA physical (Lifescan)- Increase					12,500.00
53400 143 014 522	Other Contractual Services	23,588.00	79,141.42	50,404.00	53,071.00
Budget Narratives					Amount
Fire Radios (HCSO)					9,061.00
Stantec Fire Assessment Services - Fire Assessment study update					37,810.00
Building maintenance-paint-carpet-floor cleaning- Paint exterior of station 15 years since painted					6,200.00
54000 143 014 522	Travel and Per Diem	0.00	1,181.19	2,000.00	2,000.00
Budget Narratives					Amount
Conference/CEU expenses					1,000.00
seminars/classes/FSFC dorm expenses					1,000.00
54100 143 014 522	Communication Services and Devices	6,051.65	8,729.06	11,337.00	7,049.00
Budget Narratives					Amount
FirstNet Mobile networking for Laptops -added 2 modems/lines brush 61 and attack 61					2,880.00
Cell Phones (4)					3,000.00
Fax Line					240.00
Active 911 - 6 devices					210.00
First Arriving Digital Dashboard					719.00

Account Number	Description	2022	2023	2024	2025
		Actual	Actual	Budget	Budget
54110 143 014 522	Postage and Freight Services	61.92	116.34	200.00	100.00
	Budget Narratives			Amount	
	Postage			100.00	
54210 143 014 522	Automotive Repair Service	19,498.29	18,358.10	25,000.00	25,000.00
	Budget Narratives			Amount	
	Outside EVT Certified Vendor for Vehicle Maintenance of Fire Apparatus			25,000.00	
54303 143 014 522	Water	1,816.32	1,590.15	2,000.00	2,000.00
	Budget Narratives			Amount	
	Projections with new water rates			2,000.00	
54520 143 014 522	Firefighter Cancer Policy	0.00	4,369.00	2,700.00	3,450.00
	Budget Narratives			Amount	
	Firefighter Cancer Policy- rate increase including 3%			3,450.00	
54540 143 014 522	Fiduciary Liability Insurance	0.00	162.50	150.00	150.00
	Budget Narratives			Amount	
	Fire fighter Pension Recourse Wavier			150.00	
54600 143 014 522	Repair & Maintenance Services	9,807.53	14,829.68	14,600.00	12,500.00
	Budget Narratives			Amount	
	Annual Service for two (2) sets of Holmatro Tools (Speaders/Cutters/Rams)			1,700.00	
	Fire Extinguisher Maintenance			600.00	
	Mining Safety Appliances (MSA) Repair Parts (SCBA's) Air Packs			500.00	
	Fire Dept Annual Bay Door Service Agreement			1,600.00	
	NFPA/OSHA required quarterly air sample testing			500.00	
	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	8,681.49	7,910.85	9,380.00	16,650.00
	Budget Narratives			Amount	
	Ladder Truck Annual Testing and All Ground Ladders			1,400.00	
	Pump Testing T-61, E-61, ATK-61			1,800.00	
	MSA annual Testing (flow and fit)			3,500.00	
	Hose testing			3,920.00	
	NFPA 3rd party testing and repair of protective clothing			4,500.00	
	NFPA hydrostatic Testing for SCBA bottles			1,530.00	
54700 143 014 522	Printing & Binding Services	51.45	145.85	350.00	350.00
	Budget Narratives			Amount	
	Buisness Cards/envelopes			150.00	
	Community risk reduction materials			100.00	
	Awards			100.00	
54810 143 014 522	Promotional Activities	817.00	602.18	1,750.00	1,750.00
	Budget Narratives			Amount	
	Fire Support Team (Volunteers)			500.00	
	Public Education/Promotional Items			1,250.00	
55100 143 014 522	Office Supplies	535.74	678.29	750.00	750.00
	Budget Narratives			Amount	
	Pens, Paper, Miscellaneous Office Supplies			750.00	
55210 143 014 522	Operating Supplies	1,648.21	1,109.09	2,500.00	2,500.00
	Budget Narratives			Amount	
	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	544.67	914.55	2,075.00	2,075.00
	Budget Narratives			Amount	
	AED Batteries (2 Lifepack 1000 @ \$400each)			800.00	
	Medical Equipment/inventory replacement/supplies			1,200.00	
	EMS Safety Glasses			75.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55223 143 014 522	Repair & Maintenance Supplies	185.00	0.00	0.00	0.00
55225 143 014 522	Chemicals Supplies	0.00	875.00	2,100.00	3,400.00
	Budget Narratives			Amount	
	Extractor Detergent for Decontamination			300.00	
	Firefighting Foam (Class A)			2,500.00	
	Firefighting Foam (Class B)			600.00	
55226 143 014 522	Safety Supplies & Gear	14,783.32	22,477.81	21,216.00	24,386.00
	Budget Narratives			Amount	
	Firefighting Gloves(pair)- Routine replacement for worn items			756.00	
	Rain Gear- Routine replacement for worn items			160.00	
	Fire helmets - Routine Replacement for helmets, reaching maximum life span			1,675.00	
	Eye Protection - helmet shields - Routine replacement for worn items			260.00	
	Extrication gloves- Routine replacement for worn items			360.00	
	Barriare (Gold) Particulate protective hoods - Spare inventory			500.00	
	Firefighting Boots - Routine replacement for worn items			1,800.00	
	DOT Compliant traffic vests- Routine replacement for worn items			300.00	
	Bunker Gear Coat/Pants - Routine Replacement			13,675.00	
	Last Chance Belts w/ Carabiner			400.00	
	Personal Escape Rope bags- replacing bags due to age/end of life			600.00	
	MSA G1 Facepieces			2,300.00	
	Wildland Firefighting gear			1,600.00	
55230 143 014 522	Clothing & Uniforms	9,398.04	11,473.75	11,000.00	11,000.00
	Budget Narratives			Amount	
	Station Uniforms 24 FTE's			11,000.00	
55240 143 014 522	Institutional Supplies	0.00	0.00	0.00	0.00
55250 143 014 522	Fuels & Lubricants	24,059.33	23,839.37	37,000.00	30,000.00
	Budget Narratives			Amount	
	Fuel Cost Projection			30,000.00	
55251 143 014 522	Tags & Titles	0.00	83.35	200.00	0.00
55252 143 014 522	Small Tools	1,607.82	978.29	750.00	850.00
	Budget Narratives			Amount	
	Halligan Bar- 3% Increase			275.00	
	Pike pole- 3% Increase			450.00	
	Pick head fire axe- 3% Increase			125.00	
55253 143 014 522	Auto Repair Supplies (in-house)	9,883.71	7,910.46	12,250.00	16,250.00
	Budget Narratives			Amount	
	Engine 61 Parts/Equipment			2,500.00	
	Tower 61 Parts/Equipment			2,500.00	
	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 - Attack 61, E61, tower61, accidental damage (nails, etc)			8,000.00	
55400 143 014 522	Books, Publications, Subscription & Membership	4,110.93	4,534.89	4,660.00	4,760.00
	Budget Narratives			Amount	
	IAFC Membership (Fire Chief)			285.00	
	National Testing Network (CPAT)			150.00	
	Vector Solutions Training Subscription			1,975.00	
	FFCA Membership			300.00	
	Books for Classes			425.00	
	Annual NFPA Fire Codes subscription			1,625.00	
55410 143 014 522	Training and Education	-2,181.14	6,304.15	14,050.00	29,050.00
	Budget Narratives			Amount	
	Training Classes- Includes Admin Assistant & Fire Inspector			12,600.00	
	Conference/Seminars			700.00	
	Training Multimedia			750.00	
	ALS Certification - Send Employees wishing to obtain ALS Certification			15,000.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55500 143 014 522	Uncapitalized Equipment	61,004.44	57,252.20	52,767.00	17,715.00
	Budget Narratives				Amount
	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- Adapter				525.00
	2.5 x 2.5 Hydrant Valve				630.00
	Fire Hose 50 ft. 3"				3,120.00
	2.5" Siamese x 5" Stortz - Large diameter hose adapter				800.00
	1" Forestry Hose 100 ft.				400.00
	Display monitor/training				800.00
	2. Op-2. Total Operating Costs	205,159.22	281,192.52	294,689.00	281,306.00
Group :	3.Cap-3. Total Capital Outlay Costs				
55640 143 014 522	Machinery & Equipment	182,650.00	90,888.35	65,000.00	25,000.00
	Budget Narratives				Amount
	Grant Award from FDOH - EMS/Fire Response Vehicle - Polaris				25,000.00
55650 143 014 522	Construction in Progress	0.00	0.00	0.00	0.00
	3.Cap-3. Total Capital Outlay Costs	182,650.00	90,888.35	65,000.00	25,000.00
Group :	4.tot-4. Total Debt Service				
57100 143 014 522	Interest	6,742.77	8,294.56	5,855.00	5,460.00
	Budget Narratives				Amount
	Mini Pumper 1 Yr Interest				5,460.00
57200 143 014 522	Principal	18,918.01	26,314.72	18,575.00	18,971.00
	Budget Narratives				Amount
	Mini Pumper 1 Yr. Principal				18,971.00
	4.tot-4. Total Debt Service	25,660.78	34,609.28	24,430.00	24,431.00
Group :	5.Tra-5. Total Transfers Out				
56314 143 014 581	Transfer Out to 314	10,319.04	2,470.85	5,930.00	7,563.00
	Budget Narratives				Amount
	Principal - 2016 USDA - Engine 61				6,417.00
	Interest - 2016 USDA - Engine 61				1,146.00
56501 143 014 581	Transfer Out to 501	8,889.00	5,267.10	12,641.00	16,409.00
56502 143 014 581	Transfer Out to 502	0.00	0.00	0.00	25,000.00
	Budget Narratives				Amount
	Transfer In from Fire Dept for Future Vehicle Replacement				25,000.00
56609 143 014 522	Transfer Out to 609 - HRA Fund	10,500.00	4,375.00	10,500.00	13,650.00
56610 143 014 522	Transfer Out to 610 - Health Ins Fund	134,463.00	74,375.00	178,500.00	189,000.00
	5.Tra-5. Total Transfers Out	164,171.04	86,487.95	207,571.00	251,622.00
	Expense	2,180,885.41	2,035,163.59	2,353,722.4	2,521,850.67



TOTAL DEBT SERVICE FUND

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Proposed 2025
INCOME					
Interest Income	\$0	\$0	\$0	\$0	\$0
Miscellaneous	0	0	0	0	0
Transfers In	324,293	324,963	324,592	324,221	324,849
Prior Year Carry forward	80,130	80,130	80,130	80,130	80,130
Total Income	\$404,423	\$405,093	\$404,722	\$404,351	\$404,979
EXPENDITURES					
Bond Payments	\$324,293	\$324,963	\$324,592	\$324,221	\$324,849
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
Total Expenditures	\$404,423	\$405,093	\$404,722	\$404,351	\$404,979

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 2021	Actual 2022	Actual 2023	Budgeted 2024	Proposed 2025
INCOME					
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	12,950	13,620	13,249	12,878	13,506
Prior Year Carry forward	13,857	13,857	13,857	13,857	13,857
Total Income	\$26,807	\$27,477	\$27,106	\$26,735	\$27,363
EXPENDITURES					
Bond Payments	\$12,950	\$13,620	\$13,249	\$12,878	\$13,506
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
Total Expenditures	\$26,807	\$27,477	\$27,106	\$26,735	\$27,363



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 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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Proposed 2025	
INCOME						
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	
Total Income	\$354,434	\$354,434	\$354,434	\$354,434	\$354,434	
EXPENDITURES						
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	
Total Expenditures	\$354,434	\$354,434	\$354,434	\$354,434	\$354,434	

(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 2021	Actual 2022	Actual 2023	Budgeted 2024	Proposed 2025	
INCOME						
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	7,563	7,563	
Prior Year Carry forward	15,619	15,619	15,619	15,619	15,619	
Total Income	23,182	23,182	23,182	\$23,182	\$23,182	
EXPENDITURES						
Bond Payments	7,563	7,563	7,563	\$7,563	\$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	
Total Expenditures	\$23,182	\$23,182	\$23,182	\$23,182	\$23,182	

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



TOTAL CAPITAL PROJECTS FUNDS *

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Proposed 2025
INCOME					
Intergovernmental Revenue	\$31,924	\$33,630	\$31,425	\$33,500	\$33,500
Settlements & Loan Proceeds	0	0	0	0	0
Interest Income	27	-482	3,935	420	450
Miscellaneous	0	0	0	0	0
Transfers In	312,097	314,099	313,683	309,710	311,343
Prior Year Carry forward	122,217	75,722	81,626	78,826	80,108
Total Income	\$466,265	\$422,969	\$430,669	\$422,456	\$425,401
EXPENDITURES					
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	390,543	341,343	349,733	348,366	346,115
Reserves	75,722	81,626	80,936	74,090	79,286
Total Expenditures	\$466,265	\$422,969	\$430,669	\$422,456	\$425,401

* 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

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Proposed 2025
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	19	128	779	120	150
Miscellaneous	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	50,913	25,932	26,060	26,160	26,839
Total Income	\$50,932	\$26,060	\$26,839	\$26,280	\$26,989
EXPENDITURES					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0
Transfers Out	25,000	0	0	0	0
Reserves	25,932	26,060	26,839	26,280	26,989
Total Expenditures	\$50,932	\$26,060	\$26,839	\$26,280	\$26,989



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

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Proposed 2025
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	3	-643	2,954	250	250
Miscellaneous	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	73,100	48,103	47,460	47,560	50,414
Total Income	\$73,103	\$47,460	\$50,414	\$47,810	\$50,664
EXPENDITURES					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0
Transfers Out	25,000	0	0	0	0
Reserves	48,103	47,460	50,414	47,810	50,664
Total Expenditures	\$73,103	\$47,460	\$50,414	\$47,810	\$50,664



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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Proposed 2025	
INCOME						
Mobile Home Licenses	\$31,924	\$33,630	\$31,425	\$33,500	\$33,500	
Interest Income	5	33	202	50	50	
Miscellaneous	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	81	2,810	6,473	3,473	1,222	
Total Income	\$32,010	\$36,473	\$38,100	\$37,023	\$34,772	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	29,200	30,000	36,050	37,023	34,772	(1)
Reserves	2,810	6,473	2,050	0	0	
Total Expenditures	\$32,010	\$36,473	\$38,100	\$37,023	\$34,772	

(1) Transfer to Fund 201 for loan payment with USDA \$13,506 and Transfer to General Fund \$21,266.



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 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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Proposed 2025	
INCOME						
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	
Total Income	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780	
EXPENDITURES						
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	
Total Expenditures	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780	

(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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Proposed 2025	
INCOME						
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	8,317	10,319	9,903	5,930	7,563	
Prior Year Carry forward	-1,877	-1,123	1,633	1,633	1,633	
Total Income	\$6,440	\$9,196	\$11,536	\$7,563	\$9,196	
EXPENDITURES						
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Expenditures	0	0	0	0	0	
Transfers Out	7,563	7,563	9,903	7,563	7,563	(1)
Reserves	-1,123	1,633	1,633	0	1,633	
Total Expenditures	\$6,440	\$9,196	\$11,536	\$7,563	\$9,196	

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



FUND 401 Water Wastewater Collections System and Treatment

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 Actual	2024 Budgeted	2025 Budgeted	
INCOME						
Intergovernmental Revenue	\$73,846	\$4,269	\$0	\$0	\$0	
Legislative Appropriations/ARPA	0	324,456	0	650,000	475,000	(1)
Charges for Services	5,343,014	5,724,246	6,086,088	6,073,137	6,276,794	
Miscellaneous	97,221	30,244	59,815	35,000	35,000	
Interest Income	-1,078	84,810	56,449	1,000	5,000	
Connection Fees	0	0	0	0	0	
Transfers In	10,000	0	0	10,000	10,000	(2)
Prior Year Carry forward	3,102,447	2,860,871	3,754,864	3,843,238	5,003,115	
Total Income	\$8,625,450	\$9,028,896	\$9,957,216	\$10,612,375	\$11,804,909	
EXPENDITURES						
Personal Services	\$905,592	\$969,417	\$1,203,896	\$1,401,481	\$1,697,791	
Operating Expenditures	2,801,021	2,973,915	3,121,738	3,342,491	3,403,095	(3)
Capital Outlays	12,567	0	0	2,400,256	850,000	(4)
Transfers Out	2,045,399	1,569,263	175,464	1,548,249	2,054,213	
Restricted Reserves for R & R 5%	267,150	286,612	304,304	303,656	313,839	
Reserves	2,593,721	3,468,252	5,151,814	4,016,498	4,335,971	
Total Expenditures	\$8,625,450	\$9,028,896	\$9,957,216	\$10,612,375	\$11,804,909	

(1) Legislative Appropriations for the SCADA System \$100,000, Master Lift Station Modification (Cortez Blvd) \$375,000

(2) Interest Income from Fund 405

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

(4) PRESENTATION ONLY - NOT INCLUDED IN TOTAL - SCADA System \$100,000, Master Lift Station Cortez Blvd \$750,000

Water Wastewater Collection System/Treatment

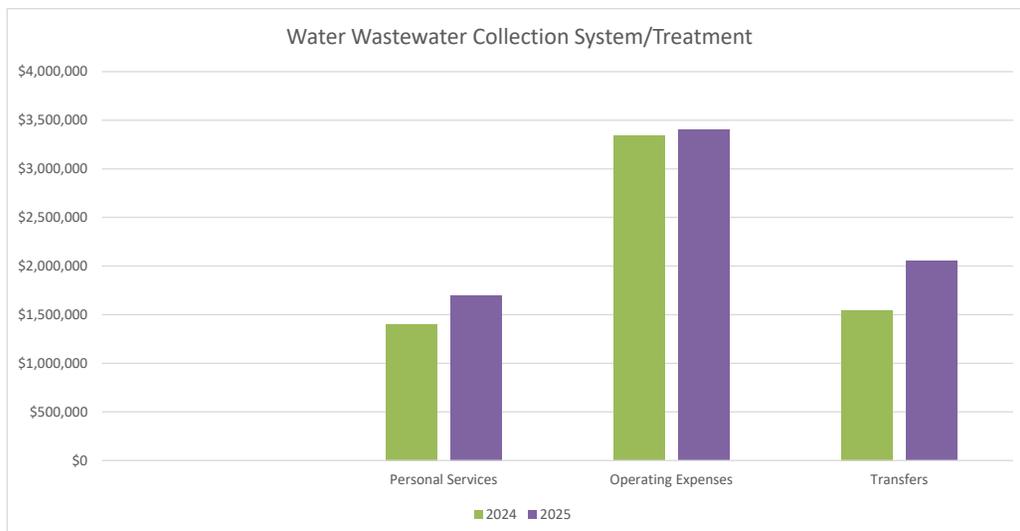
	2024 Budget	2025 Budget
Personal Services	\$1,401,481	\$1,697,791
Operating Expenses	\$3,342,491	\$3,403,095
Transfers	\$1,548,249	\$2,054,213
Total	\$6,292,221	\$7,155,099

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	2024	2025
Utilities Superintendent	1	1
Utilities Supervisor	0	0
Utilities Technician I	0	2
Utilities Technician II	3	2
Utilities Technician III	1	2
Plant Superintendent	1	1
Plant Operator I	1	1
Plant Operator II	2	2
Electrical Mechanical Specialist	1	1
Electrical Mechanic	1	1
Inventory Specialist	0	1
GIS Utilities Coordinator	1	1
Lead Utilities Technician	3	0
Water Field Supervisor	0	1
Wastewater Field Supervisor	0	1
Lead Meter Technician III	1	1
Meter Technician I	1	1
Water & Wastewater Operator Train.	1	2
Administrative Specialist III	2	2
Customer Service Specialist-Utilities	3	3
Total Employees	23	26



Water Wastewater - Collection System

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 401 021 536	Financial & Administrative Salaries	42,930.14	35,653.83	46,436.00	44,120.65
51200 401 021 536	Regular Salaries & Wages	372,525.42	839,459.15	976,536.48	687,959.83
51202 401 021 536	Emergency Leave Wages	3,274.16	0.00	0.00	0.00
51400 401 021 536	Overtime	15,428.10	26,443.32	32,000.00	16,000.00
51610 401 021 536	On Call Pay	5,067.92	15,519.53	17,472.00	8,736.00
52100 401 021 536	FICA Taxes	32,643.72	72,166.41	82,042.00	57,896.46
52200 401 021 536	Retirement Contributions	50,315.23	136,805.41	154,081.66	111,311.67
52301 401 021 536	Life Insurance	2,162.98	5,546.52	6,383.35	4,568.18
52303 401 021 536	Long Term Disability	832.30	2,096.07	2,352.84	1,683.80
52304 401 021 536	Vision Insurance	0.00	1,336.26	1,490.95	1,057.16
52320 401 021 536	Dental employee	3,091.19	7,852.68	8,758.22	6,210.06
52400 401 021 536	Workers Comp Insurance	30,805.35	41,772.02	73,927.60	53,810.77
1.Pnl-1. Total Personnel Service Costs		559,077	1,184,651	1,401,481	993,355
Group : 2. Op-2. Total Operating Costs					
53101 401 021 536	Medical Services	1,426.16	1,831.93	3,400.00	3,400.00
Budget Narratives				Amount	
Random Drug Testing, Pre-employment Physical, Immunizations				3,400.00	
53400 401 021 536	Other Contractual Services	65,131.47	221,890.53	185,400.50	2,975.00
Budget Narratives				Amount	
Line Locates - Sunshine 811 Service				2,975.00	
53401 401 021 536	Contract Labor	76.58	0.00	0.00	0.00
53402 401 021 536	Laboratory Services	4,952.00	26,282.75	27,000.00	0.00
54000 401 021 536	Travel and Per Diem	209.83	1,250.00	3,000.00	3,000.00
Budget Narratives				Amount	
Travel for Water Distribution/Wastewater Collections Certification				3,000.00	
54100 401 021 536	Communication Services & Devices	5,676.92	15,075.65	15,200.00	5,850.00
Budget Narratives				Amount	
Cell phones				5,850.00	
54110 401 021 536	Postage	11,834.85	20,592.28	23,000.00	23,000.00
Budget Narratives				Amount	
Water Bills and Reports				23,000.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54210 401 021 536	Automotive Repair Service	2,551.92	5,616.65	11,500.00	8,000.00
	Budget Narratives			Amount	
	Outside Repairs			8,000.00	
	*Justification- Aging Vehicles			0.00	
54300 401 021 536	Electric	130,654.30	278,060.97	290,000.00	131,000.00
	Budget Narratives			Amount	
	Electric			131,000.00	
54303 401 021 536	Water	4,414.80	16,259.38	17,000.00	8,500.00
	Budget Narratives			Amount	
	Proposed			8,500.00	
54314 401 021 536	Effluent Disposal Permit	0.00	11,666.65	28,000.00	0.00
54315 401 021 536	Water Distribution	19,831.32	33,498.35	80,000.00	80,000.00
	Budget Narratives			Amount	
	Replacement of Aging and Undersized Water Lines			50,000.00	
	Parts/Piping for Water Distribution System Repairs			30,000.00	
54316 401 021 536	Sewer Collection	253.79	5,000.00	12,000.00	12,000.00
	Budget Narratives			Amount	
	Sweeps, Cleanouts, Megalugs, Pipes, Plumbing, Tapping, Repair Fittings			12,000.00	
54400 401 021 536	Equipment & Vehicle Rental	469.14	1,458.35	3,500.00	2,000.00
	Budget Narratives			Amount	
	Equipment Rental for Projects			2,000.00	
54500 401 021 536	General Business Insurance	111,593.28	145,588.40	291,860.00	94,854.50
	Budget Narratives			Amount	
	30% increase per PRM			94,854.50	
54510 401 021 536	Pollution/EnvironmentInsurance	5,101.80	5,318.04	10,661.10	0.00
54560 401 021 536	Insurance Claims & Deductibles	0.00	833.35	2,000.00	1,000.00
	Budget Narratives			Amount	
	Claims/Deductible			1,000.00	
54600 401 021 536	Repair & Maintenance Services	2,983.89	35,705.35	45,500.00	5,000.00
	Budget Narratives			Amount	
	Outside Contractors			5,000.00	
54610 401 021 536	Apparatus-Repair & Maint	13,771.28	36,370.90	74,800.00	63,600.00
	Budget Narratives			Amount	
	Water Valves			15,600.00	
	Fire Hydrants			48,000.00	
	*Justification- 8 Hydrants Completely out of service.			0.00	
54700 401 021 536	Printing & Binding Services	4,812.36	5,956.67	7,000.00	15,000.00
	Budget Narratives			Amount	
	Door Hangers & Work Orders			7,000.00	
	Enco - Uty Bills			8,000.00	
54810 401 021 536	Promotional Activities	0.00	416.65	1,000.00	1,000.00
	Budget Narratives			Amount	
	Staff Appreciation			1,000.00	
54900 401 021 536	Other Current Charges	355.72	2,281.07	4,700.00	0.00
55100 401 021 536	Office Supplies	1,397.09	2,884.05	4,000.00	2,000.00
	Budget Narratives			Amount	
	Printer/Plotter Ink, Copy Paper, Folders, Calendars, ect.			2,000.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55210 401 021 536	Operating Supplies	15,337.12	19,733.63	23,650.00	23,650.00
	Budget Narratives			Amount	
	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	127.93	125.00	300.00	0.00
55220 401 021 536	Computer Supplies	1,136.38	937.50	2,250.00	2,250.00
	Budget Narratives			Amount	
	Wi-Fi Air Cards for Tablets			2,250.00	
	*Move to IT			0.00	
55221 401 021 536	Laboratory Supplies	0.00	3,687.50	8,850.00	0.00
55223 401 021 536	Repair & Maintenance Supplies	1,084.06	16,669.40	12,100.00	12,100.00
	Budget Narratives			Amount	
	Line Maintenance Repair Supply			12,100.00	
55224 401 021 536	Replacement Water Meters	4,060.37	75,560.85	181,346.00	181,346.00
	Budget Narratives			Amount	
	Meter Boxes, Lids			25,000.00	
	Registers			33,000.00	
	Replacement Registers for Broken Meters			61,250.00	
	Residential Meters			41,800.00	
	Commercial Meters			20,296.00	
55225 401 021 536	Chemicals Supplies	6,813.96	95,888.82	82,500.00	77,520.00
	Budget Narratives			Amount	
	Chlorine			44,300.00	
	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	6,900.92	7,238.12	10,200.00	3,700.00
	Budget Narratives			Amount	
	Vests, Gloves, Fire Extinguisher Recertifications, and Hydration			3,700.00	
55227 401 021 536	Safety Marking Devices	1,237.98	2,617.47	3,000.00	3,000.00
	Budget Narratives			Amount	
	Marking Paint, Flags, Safety Ribbon, Locator Tape			3,000.00	
55228 401 021 536	Apparatus Supplies	1,049.50	20,833.35	50,000.00	0.00
55230 401 021 536	Clothing & Uniforms	2,843.92	14,830.22	12,000.00	8,900.00
	Budget Narratives			Amount	
	Cimtas - Staff Uniforms/Boots			8,900.00	
55231 401 021 536	Connections-supplies	4,915.65	9,618.98	22,500.00	22,500.00
	Budget Narratives			Amount	
	Curb Stops, Backflow Preventer Parts, Check Valves			22,500.00	
55240 401 021 536	Institutional Supplies	180.62	3,687.50	1,300.00	0.00
55250 401 021 536	Fuels & Lubricants	32,847.84	38,608.21	55,000.00	27,500.00
	Budget Narratives			Amount	
	Fuels & Lubricants			27,500.00	
55251 401 021 536	Tags & Titles	0.00	243.45	500.00	250.00
	Budget Narratives			Amount	
	Tags and Titles			250.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55252 401 021 536	Small Tools Budget Narratives Hammers, screw drivers, wrenches, hand saws, polycutters, and power tools	2,248.18	8,844.60	11,600.00	5,800.00
				Amount 5,800.00	
55253 401 021 536	Auto Repair Supplies (in-house) Budget Narratives Tires, Filters, Brake Pads, etc.	12,326.17	15,872.67	20,000.00	10,000.00
				Amount 10,000.00	
55400 401 021 536	Books, Publications, Subscription & Membership	929.06	2,523.18	1,750.00	0.00
55410 401 021 536	Training and Education Budget Narratives Water Distribution & Wastewater Collections	3,237.74	5,849.00	10,000.00	5,000.00
				Amount 5,000.00	
55500 401 021 536	Uncapitalized Equipment Budget Narratives Confined Space Equipment ICS Pipe Cutter Plate Tamper	1,075.00	6,499.00	9,600.00	20,000.00
				Amount 10,000.00 5,000.00 5,000.00	
2. Op-2. Total Operating Costs		485,851	1,223,706	1,658,968	865,696

Group : 5.Tra-5. Total Transfers Out

56001 401 021 581	Transfer Out to General Fund Budget Narratives DPW Building Loan Payment Transfer to General Fund for Maintenance of Fund 401	42,750.00	31,250.00	75,000.00	221,366.50
				Amount 71,366.50 150,000.00	
56108 401 021 581	Transfer Out to 108	0.00	0.00	0.00	0.00
56311 401 021 581	Transfer Out to 311 Budget Narratives 2011 Energy loan - \$276,971 annually - \$23,081 monthly	157,872.96	115,404.60	276,971.00	138,485.50
				Amount 138,485.50	
56406 401 021 581	Transfer Out to 406 Budget Narratives 2013 SunTrust Capital Improvement Loan Principal and Interest State Revolving Loan 270200 Principal and Interest State Revolving Loan 270201 Principal and Interest	495,929.76	358,020.40	859,249.00	427,752.50
				Amount 394,889.00 19,781.00 13,082.50	
56501 401 021 581	Transfer Out to 501 Budget Narratives Based on FY25 budget of \$344,432 times 21.887%	33,719.04	24,178.75	58,029.00	37,663.50
				Amount 37,663.50	
56502 401 021 581	Transfer Out to 502 Budget Narratives Transfer to Vehicle Replacement Fund 502 for Enterprise Lease	76,205.04	26,130.00	62,712.00	67,127.50
				Amount 67,127.50	
56609 401 021 536	Transfer Out to 609 - HRA Fund	0.00	5,006.65	12,016.00	11,076.00
56610 401 021 536	Transfer Out to 610 - Health Ins Fund	0.00	85,113.35	204,272.00	153,360.00
5.Tra-5. Total Transfers Out		895,615	645,104	1,548,249	1,056,831

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group :	micro-microix worksheets				
55590 401 021 536	Depreciation	1,579,915.22	696,260.00	1,671,024.00	1,671,024.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Depreciation Expense	1.00	1,671,024.00	1,671,024.00	
59300 401 021 536	Meter Deposit Interest	102.51	1,041.65	2,500.00	0.00
59992 401 021 599	Bad Debt Expenses	8,874.36	3,725.51	10,000.00	10,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Bad Debt Expense	1.00	10,000.00	10,000.00	
	micro-microix worksheets	1,588,892	701,027	1,683,524	1,681,024
	Expense	3,529,435	3,754,489	6,292,222	4,596,906

Water Wastewater - Treatment

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 401 027 536	Financial & Administrative Salaries	0.00	0.00	0.00	0.00
51200 401 027 536	Regular Salaries & Wages	0.00	0.00	0.00	519,607.88
51202 401 027 536	Emergency Leave Wages	0.00	0.00	0.00	0.00
51400 401 027 536	Overtime	0.00	0.00	0.00	16,000.00
51610 401 027 536	On Call Pay	0.00	0.00	0.00	8,736.00
52100 401 027 536	FICA Taxes	0.00	0.00	0.00	41,642.29
52200 401 027 536	Retirement Contributions	0.00	0.00	0.00	73,134.83
52301 401 027 536	Life Insurance	0.00	0.00	0.00	3,242.35
52303 401 027 536	Long Term Disability	0.00	0.00	0.00	1,195.10
52304 401 027 536	Vision Insurance	0.00	0.00	0.00	651.42
52320 401 027 536	Dental employee	0.00	0.00	0.00	3,826.62
52400 401 027 536	Workers Comp Insurance	0.00	0.00	0.00	36,399.98
1.Pnl-1. Total Personnel Service Costs		0.00	0.00	0.00	704,436
Group : 2. Op-2. Total Operating Costs					
53400 401 027 536	Other Contractual Services	0.00	0.00	0.00	143,609.75
Budget Narratives				Amount	
Sludge Hauling and Disposal				88,503.75	
Contract Mowing				35,625.00	
Emergency Repair (William Smith)				12,500.00	
Consultant/Electrician				6,981.00	
53402 401 027 536	Laboratory Services	0.00	0.00	0.00	32,000.00
Budget Narratives				Amount	
FDEP Permit Requirements (Bacteriological, Radiological, and Heavy Metals Testing)				22,000.00	
Unregulated Contaminate Monitoring Rule (UCMR) Samples				10,000.00	
*Justification- Increase in Lab Services				0.00	
54000 401 027 536	Travel and Per Diem	0.00	0.00	0.00	3,000.00
Budget Narratives				Amount	
Travel for Operator Training and Certification				3,000.00	
54100 401 027 536	Communication Services & Devices	0.00	0.00	0.00	5,850.00
Budget Narratives				Amount	
Phone Charges				5,850.00	
54110 401 027 536	Postage	0.00	0.00	0.00	0.00
54210 401 027 536	Automotive Repair Service	0.00	0.00	0.00	8,000.00
Budget Narratives				Amount	
Outside Repairs				8,000.00	
*Justification- Aging Vehicles				0.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54300 401 027 536	Electric	0.00	0.00	0.00	173,000.00
	Budget Narratives			Amount	
	Potable and Reclaimed Water Pumps and Wells			173,000.00	
54303 401 027 536	Water	0.00	0.00	0.00	8,500.00
	Budget Narratives			Amount	
	Proposed			8,500.00	
54314 401 027 536	Effluent Disposal Permit	0.00	0.00	0.00	28,000.00
	Budget Narratives			Amount	
	Proposed			28,000.00	
54400 401 027 536	Equipment & Vehicle Rental	0.00	0.00	0.00	2,000.00
	Budget Narratives			Amount	
	Equipment Rental for Projects			2,000.00	
54500 401 027 536	General Business Insurance	0.00	0.00	0.00	94,854.50
	Budget Narratives			Amount	
	30% increase per PRM			94,854.50	
54510 401 027 536	Pollution/Environment Insurance	0.00	0.00	0.00	10,661.10
	Budget Narratives			Amount	
	Pollution Insurance			10,661.10	
54560 401 027 536	Insurance Claims & Deductibles	0.00	0.00	0.00	1,000.00
54600 401 027 536	Repair & Maintenance Services	0.00	0.00	0.00	39,250.00
	Budget Narratives			Amount	
	Telemetry System Repairs			28,250.00	
	Monitoring Well to be replaced			6,000.00	
	Outside Contractors			5,000.00	
54610 401 027 536	Apparatus-Repair & Maint	0.00	0.00	0.00	58,200.00
	Budget Narratives			Amount	
	Pumps Wells Maintenance and Replacement			53,200.00	
	Variable Frequency Drives			5,000.00	
54700 401 027 536	Printing & Binding Services	0.00	0.00	0.00	0.00
54900 401 027 536	Other Current Charges	0.00	0.00	0.00	4,700.00
	Budget Narratives			Amount	
	FDEP Water Operating Permits			4,000.00	
	Vehicle Towing, Tolls, Wrecker Service			700.00	
55100 401 027 536	Office Supplies	0.00	0.00	0.00	2,000.00
	Budget Narratives			Amount	
	Printer/Plotter Ink, Copy Paper, Folders, Calendars, ect.			2,000.00	
55210 401 027 536	Operating Supplies	0.00	0.00	0.00	5,000.00
	Budget Narratives			Amount	
	Keys, Batteries, Padlocks			5,000.00	
55211 401 027 536	Medical Supplies	0.00	0.00	0.00	0.00
55220 401 027 536	Computer Supplies	0.00	0.00	0.00	0.00
55221 401 027 536	Laboratory Supplies	0.00	0.00	0.00	8,850.00
	Budget Narratives			Amount	
	Chlorine Test Kits			850.00	
	Meter Probes			500.00	
	Beakers, Test Equipment, Filter Paper			1,000.00	
	Test Equipment, Meters, Probes, Samplers			6,500.00	
55223 401 027 536	Repair & Maintenance Supplies	0.00	0.00	0.00	0.00
55224 401 027 536	Replacement Water Meters	0.00	0.00	0.00	0.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55225 401 027 536	Chemicals Supplies	0.00	0.00	0.00	105,000.00
	Budget Narratives			Amount	
	Chlorine			50,000.00	
	Reagents for Test Kits			220.00	
	Lime for pH Control			24,780.00	
	Polymer for Microbial Control			30,000.00	
	*Justification- Increase in all chemical pricing			0.00	
55226 401 027 536	Safety Supplies & Gear	0.00	0.00	0.00	3,700.00
	Budget Narratives			Amount	
	Vests, Gloves, Fire Extinguisher Recertifications, and Hydration			3,700.00	
55227 401 027 536	Safety Marking Devices	0.00	0.00	0.00	0.00
55228 401 027 536	Apparatus Supplies	0.00	0.00	0.00	50,000.00
	Budget Narratives			Amount	
	Chlorinators, Electrical Wiring, Starters, Motors, Circuit Boards, Pumps, Gear Boxes			50,000.00	
55230 401 027 536	Clothing & Uniforms	0.00	0.00	0.00	8,900.00
	Budget Narratives			Amount	
	Cintas - Staff Uniforms/Boots			8,900.00	
55231 401 027 536	Connections-supplies	0.00	0.00	0.00	0.00
55240 401 027 536	Institutional Supplies	0.00	0.00	0.00	0.00
55250 401 027 536	Fuels & Lubricants	0.00	0.00	0.00	27,500.00
	Budget Narratives			Amount	
	Fuels & Lubricants			27,500.00	
55251 401 027 536	Tags & Titles	0.00	0.00	0.00	250.00
	Budget Narratives			Amount	
	Proposed			250.00	
55252 401 027 536	Small Tools	0.00	0.00	0.00	5,800.00
	Budget Narratives			Amount	
	Hammers, screw drivers, wrenches, hand saws, polycutters, and power tools			5,800.00	
55253 401 027 536	Auto Repair Supplies (in-house)	0.00	0.00	0.00	10,000.00
	Budget Narratives			Amount	
	Tires, Filters, Brake Pads, etc.			10,000.00	
55400 401 027 536	Books, Publications, Subscription & Membership	0.00	0.00	0.00	1,750.00
	Budget Narratives			Amount	
	Operating Manuals and AWWA and Florida Rural Water Association Memberships			1,750.00	
55410 401 027 536	Training and Education	0.00	0.00	0.00	5,000.00
	Budget Narratives			Amount	
	Wastewater/Water Operator Certifications, Licensing and Continuing Education Units			5,000.00	
55500 401 027 536	Uncapitalized Equipment	0.00	0.00	0.00	10,000.00
	Budget Narratives			Amount	
	Confined Space Equipment			10,000.00	
2. Op-2. Total Operating Costs		0.00	0.00	0.00	856,375

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group :	5.Tra-5. Total Transfers Out				
56001 401 027 581	Transfer Out to General Fund	0.00	0.00	0.00	221,366.50
	Budget Narratives			Amount	
	DPW Building Loan Payment			71,366.50	
	Transfer to General Fund for Maintenance of Fund 401			150,000.00	
56311 401 027 581	Transfer Out to 311	0.00	0.00	0.00	138,485.50
	Budget Narratives			Amount	
	2011 Energy loan - \$276,971 annually - \$23,081 monthly			138,485.50	
56406 401 027 581	Transfer Out to 406	0.00	0.00	0.00	431,413.50
	Budget Narratives			Amount	
	2013 SunTrust Capital Improvement Loan			398,550.00	
	State Revolving Loan 270200 - Principal and Interest			19,781.00	
	State Revolving Loan 270201 - Principal and Interest			13,082.50	
56501 401 027 581	Transfer Out to 501	0.00	0.00	0.00	37,663.50
	Budget Narratives			Amount	
	Based on FY25 budget of \$344,432 times 21.887%			37,663.50	
56502 401 027 581	Transfer Out to 502	0.00	0.00	0.00	67,127.50
	Budget Narratives			Amount	
	Transfer to Vehicle Replacement Fund 502 for Enterprise Lease			67,127.50	
56609 401 027 581	Transfer Out to 609 - HRA Fund	0.00	0.00	0.00	6,825.00
56610 401 027 581	Transfer Out to 610 - Health Ins Fund	0.00	0.00	0.00	94,500.00
	5.Tra-5. Total Transfers Out	0.00	0.00	0.00	997,382
	Expense	0.00	0.00	0.00	2,558,193



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 Actual	2024 Budgeted	2025 Budgeted
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Conection Fees	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	806,212	806,212	806,212	806,212	806,212
Total Income	\$806,212	\$806,212	\$806,212	\$806,212	\$806,212
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	10,000	0	0	0	0
Reserves	796,212	806,212	806,212	806,212	806,212
Total Expenditures	\$806,212	\$806,212	\$806,212	\$806,212	\$806,212



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.

	2021 Actual	2022 Actual	2023 Actual	2024 Budgeted	2025 Budgeted
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	502	(11,854)	27,774	500	500
Conection Fees	0	0	0	0	0
Transfers In	869,832	866,364	862,827	859,249	855,505
Prior Year Carry forward	355,617	355,617	356,636	284,758	359,637
Total Income	\$1,225,951	\$1,210,127	\$1,247,237	\$1,144,507	\$1,215,642
EXPENDITURES					
Bond Interest	\$166,123	\$204,720	\$124,290	\$102,843	\$80,391
Amortization Expense	0	0	0	0	0
Bond Issuance Cost	0	0	0	0	0
Loan Principal (Presentation only)	703,693	721,149	738,537	756,405	775,114
Transfers Out	0	0	0	0	0
Reserves	356,135	284,258	357,136	285,259	360,137
Total Expenditures	\$1,225,951	\$1,210,127	\$1,219,963	\$1,144,507	\$1,215,642

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 Actual	2024 Budgeted	2025 Budgeted
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	18	127	479	100	100
Connection Fees	16,133	49,506	7,930	30,000	30,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	301,854	318,005	367,638	459,463	481,347
Total Income	\$318,005	\$367,638	\$376,047	\$489,563	\$511,447
EXPENDITURES					
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	318,005	367,638	376,047	489,563	511,447
Total Expenditures	\$318,005	\$367,638	\$376,047	\$489,563	\$511,447

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Budgeted	2025 Budgeted
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	70	455	630	100	100
Connection Fees	20,736	162,490	15,725	35,000	35,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	587,843	608,649	771,594	867,816	1,067,120
Total Income	\$608,649	\$771,594	\$787,949	\$902,916	\$1,102,220
EXPENDITURES					
Personal 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	608,649	771,594	787,949	902,916	1,102,220
Total Expenditures	\$608,649	\$771,594	\$787,949	\$902,916	\$1,102,220

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.

	2021 Actual	2022 Actual	2023 Actual	2024 Budgeted	2025 Budgeted
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Insurance Claims/Settlements	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	190	-30,991	125,069	2,500	2,500
Conection Fees	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,745,366	3,745,556	3,745,556	3,715,565	3,871,625
Total Income	\$3,745,556	\$3,714,565	\$3,870,625	\$3,718,065	\$3,874,125
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	800,000	0
Transfers Out	0	0	0	0	0
Restricted Reserves	3,537,938	3,537,938	3,537,938	2,820,375	3,537,938
Reserves	207,618	176,627	332,687	97,690	336,187
Total Expenditures	\$3,745,556	\$3,714,565	\$3,870,625	\$3,718,065	\$3,874,125



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

	2021 Actual	2022 Actual	2023 Actual	2024 Budgeted	2025 Budgeted	
INCOME						
Intergovernmental Revenue	\$1,124	\$0	\$0	\$0	\$0	
Charges for Services	1,717,399	1,800,445	1,800,472	1,847,657	1,940,040	
Miscellaneous	5,785	4,311	4,712	1,500	2,500	
Interest Income	6	-24,486	5,908	500	1,500	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	1,565,091	1,409,078	1,630,726	1,495,367	1,357,845	
Total Income	\$3,289,405	\$3,189,348	\$3,441,818	\$3,345,024	\$3,301,885	
EXPENDITURES						
Personal Services	\$576,474	\$651,625	\$732,895	\$922,227	\$1,052,177	
Operating Expenditures	471,265	647,811	702,972	729,482	798,440	(1)
Capital Outlay	0	0	0	0	0	
Transfers Out	338,520	369,294	428,594	403,413	529,341	
Reserves	1,409,078	1,630,726	1,577,357	1,289,902	921,927	
Total Expenditures	\$3,289,405	\$3,189,348	\$3,441,818	\$3,345,024	\$3,301,885	

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



Sanitation Division

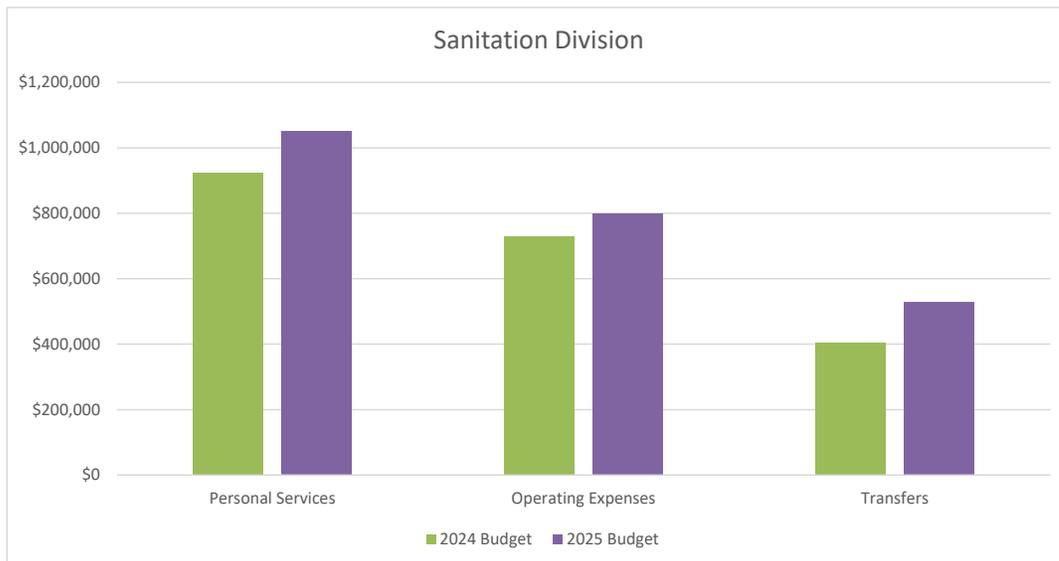
	2024 Budget	2025 Budget
Personal Services	\$922,227	\$1,052,177
Operating Expenses	\$729,482	\$798,440
Capital Outlay	\$0	\$0
Transfers	\$403,413	\$529,341
Total	\$2,055,122	\$2,379,958

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.

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

Staffing	2024	2025
Front Loader Driver	3	3
Sanitation Collector	0	0
Solid Waste & Recyc Manager	1	1
Solid Waste Attendant I	4	3
Solid Waste Attendant II	1	2
Solid Waste Operator I	1	0
Solid Waste Operator II	2	1
Solid Waste Operator III	1	4
Cust Serv/Billing Supervisor	1	1
Total Employees	14.00	15.00



Sanitation Department

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 403 022 534	Financial & Administrative Salaries	6,944.81	15,930.38	20,748.00	19,713.48
51200 403 022 534	Regular Salaries & Wages	439,728.38	470,198.25	608,497.71	690,003.21
51400 403 022 534	Overtime	17,825.64	15,767.73	12,000.00	20,000.00
51610 403 022 534	On Call Pay	0.00	0.00	0.00	0.00
52100 403 022 534	FICA Taxes	34,308.42	41,100.23	49,055.30	55,823.33
52200 403 022 534	Retirement Contributions	56,587.04	77,317.48	90,971.28	103,578.50
52301 403 022 534	Life Insurance	2,436.43	3,196.35	3,926.49	4,428.64
52303 403 022 534	Long Term Disability	905.07	1,193.25	1,447.27	1,632.33
52304 403 022 534	Vision Insurance	0.00	648.98	795.35	841.89
52320 403 022 534	Dental employee	3,489.26	4,298.08	5,401.00	5,674.33
52400 403 022 534	Workers Comp Insurance	86,286.48	73,107.15	129,384.32	150,481.30
1.Pnl-1. Total Personnel Service Costs		651,625	702,758	922,227	1,052,177
Group : 2. Op-2. Total Operating Costs					
53101 403 022 534	Medical Services	85.09	1,005.56	1,500.00	0.00
53400 403 022 534	Other Contractual Services	22,945.77	10,631.34	10,500.00	1,500.00
Budget Narratives					Amount
Lettering for garbage trucks					1,000.00
Fire extinguisher recertification					500.00
53401 403 022 534	Contract Labor	30,251.18	19,716.16	15,000.00	20,000.00
Budget Narratives					Amount
Used when Solid Waste Collectors are absent or special functions and holidays					20,000.00
*Justification- increase in minimum rate per hour from Labor Finders					0.00
54000 403 022 534	Travel and Per Diem	11.00	125.00	300.00	300.00
Budget Narratives					Amount
Travel and Per Diem for workshops and conferences					300.00
54100 403 022 534	Communication & Freight Charge	1,564.51	4,753.01	6,500.00	3,500.00
Budget Narratives					Amount
cell phone service					3,500.00
54110 403 022 534	Postage	6,923.27	6,753.00	7,400.00	7,400.00
Budget Narratives					Amount
35% share of postage costs for utility bills					7,400.00
54210 403 022 534	Automotive Repair Service	19,479.37	21,695.73	24,000.00	30,000.00
Budget Narratives					Amount
Mounting and dismounting garbage truck tires					4,000.00
Additional money needed to cover repairs not done in-house					26,000.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
54300 403 022 534	Electric	4,627.23	3,629.82	5,000.00	5,000.00
	Budget Narratives			Amount	
	35% share cost of electricity for Public Works			5,000.00	
54303 403 022 534	Water	2,549.00	2,441.50	3,600.00	3,600.00
	Budget Narratives			Amount	
	Water, Sewer and Garbage for Public Works			3,600.00	
54311 403 022 534	Waste disposal	218,249.25	197,398.85	275,920.00	329,063.84
	Budget Narratives			Amount	
	Commercial waste disposal at Heart of Florida Landfill - tons			221,460.00	
	Construction and demolition debris disposal at Hernando County Landfill - tons			60,500.00	
	Commercial curbside trash to Hernando County Landfill			32,103.84	
	Land clearing debris disposal at Hernando County Landfill-tons			15,000.00	
	*Commercial waste Heart of Florida increase from 29.50 to 36.91 per ton.			0.00	
	*Hernando County Curbside increase from 2,410 to 2675.32			0.00	
54317 403 022 534	Dumpsters	19,860.00	27,921.65	19,900.00	19,900.00
	Budget Narratives			Amount	
	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	312.33	416.70	1,000.08	0.00
54500 403 022 534	General Business Insurance	37,024.56	29,037.86	58,212.00	75,676.00
	Budget Narratives			Amount	
	30% increase per PRM			75,676.00	
54560 403 022 534	Insurance Claims & Deductibles	0.00	416.65	1,000.00	1,000.00
	Budget Narratives			Amount	
	Same as last year			1,000.00	
54600 403 022 534	Repair & Maintenance Services	1,697.41	1,781.24	3,000.00	0.00
54700 403 022 534	Printing & Binding Services	3,053.96	3,404.05	6,000.00	6,000.00
	Budget Narratives			Amount	
	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	326.17	40.18	0.00	0.00
55100 403 022 534	Office Supplies	827.13	686.04	1,000.00	1,000.00
	Budget Narratives			Amount	
	Copier paper, pens, calendars, and related items			1,000.00	
55210 403 022 534	Operating Supplies	1,581.72	1,390.10	1,200.00	1,500.00
	Budget Narratives			Amount	
	Safety Gloves, Water coolers and Paint for dumpsters			1,500.00	
	*Justification- Price of paint increase.			0.00	
55220 403 022 534	Computer Supplies	928.50	166.65	400.00	0.00
55223 403 022 534	Repair & Maintenance Supplies	12,122.89	12,530.74	10,000.00	10,000.00
	Budget Narratives			Amount	
	Repairs to the Dumpsters			10,000.00	

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55225 403 022 534	Chemicals Supplies	1,457.25	3,851.37	2,500.00	5,000.00
	Budget Narratives			Amount	
	Truck wash, deodorizer and rust remover for solid waste vehicles			5,000.00	
	*Justification- Price increase on cleaning chemicals.			0.00	
55226 403 022 534	Safety Supplies & Gear	4,322.99	2,465.45	4,500.00	2,300.00
	Budget Narratives			Amount	
	Foul-weather gear, Reflective vests, Hydration			2,300.00	
55227 403 022 534	Safety Marking Devices	1,085.97	1,119.94	650.00	1,200.00
	Budget Narratives			Amount	
	Caution and safety information decals for solid waste vehicles and dumpsters			1,200.00	
	Justification- Old safety decals need to be replaced.			0.00	
55230 403 022 534	Clothing & Uniforms	3,226.11	8,496.77	6,500.00	10,000.00
	Budget Narratives			Amount	
	Employee uniforms/boots			10,000.00	
55240 403 022 534	Institutional Supplies	86.90	705.67	600.00	0.00
55250 403 022 534	Fuels & Lubricants	126,162.61	104,091.07	130,000.00	130,000.00
	Budget Narratives			Amount	
	Fuel, lubricants and diesel exhaust fluid for solid waste vehicles			130,000.00	
55251 403 022 534	Tags & Titles	0.00	83.35	200.00	200.00
	Budget Narratives			Amount	
	Tags and titles for solid waste vehicles			200.00	
55252 403 022 534	Small Tools	111.29	198.26	450.00	450.00
	Budget Narratives			Amount	
	Rakes, shovels and brooms			450.00	
55253 403 022 534	Auto Repair Supplies (in-house)	60,333.75	45,148.73	62,000.00	62,000.00
	Budget Narratives			Amount	
	Repair parts for solid waste vehicles			62,000.00	
55400 403 022 534	Books, Publications, Subscription & Membership	1,330.81	256.11	350.00	350.00
	Budget Narratives			Amount	
	Solid Waste Association of North America (SWANA) Membership			350.00	
55410 403 022 534	Training and Education	195.79	125.00	300.00	1,500.00
	Budget Narratives			Amount	
	CDL, Hazmat, Driving Tuition Reimbursement			1,500.00	
	*Justification-Price imcrease to pay for employees CDL			0.00	
55500 403 022 534	Uncapitalized Equipment	0.00	4,499.99	0.00	0.00
2. Op-2. Total Operating Costs		582,734	516,984	659,482	728,440

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 5.Tra-5. Total Transfers Out					
56001 403 022 581	Transfer Out to General Fund	24,999.96	10,416.65	25,000.00	200,000.00
	Budget Narratives			Amount	
	Transfer In to General Fund			136,226.00	
	Transfer In to General Fund for DPW Building Payment			63,774.00	
56311 403 022 581	Transfer Out to 311	1,224.96	510.40	1,225.00	1,225.00
	Budget Narratives			Amount	
	Energy Loan			1,225.00	
56501 403 022 581	Transfer Out to 501	62,924.04	32,828.35	78,788.00	177,865.00
	Budget Narratives			Amount	
	Based on FY 2025 Budget 51.64% of Fleets Budget of \$334,432			177,865.00	
56502 403 022 581	Transfer Out to 502	196,619.04	68,758.35	165,020.00	0.00
56609 403 022 534	Transfer Out to 609 - HRA Fund	6,050.04	3,087.50	7,410.00	10,120.50
56610 403 022 534	Transfer Out to 610 - Health Ins Fund	77,476.32	52,487.50	125,970.00	140,130.00
5.Tra-5. Total Transfers Out		369,294	168,089	403,413	529,341
Group : micro-microix worksheets					
55590 403 022 534	Depreciation	64,811.17	29,166.65	70,000.00	70,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Depreciation	1.00	70,000.00	70,000.00	
micro-microix worksheets		64,811	29,167	70,000	70,000
Expense		1,668,465	1,416,997	2,055,122	2,379,957

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

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	9	55	334	50	50
Transfers In	127,509	151,953	151,955	226,004	344,432
Prior Year Carry forward	64,729	67,971	60,615	118,451	41,345
Total Income	\$192,247	\$219,979	\$212,904	\$344,505	\$385,827
EXPENDITURES					
Personal Services	\$97,338	\$125,940	\$123,010	\$162,269	\$282,344
Operating Expenditures	21,558	19,618	28,594	31,723	44,883
Capital Outlays	0	0	0	65,000	0
Transfers Out	13,806	13,806	15,400	18,000	38,600
Reserves	59,545	60,615	45,900	67,513	20,000
Total Expenditures	\$192,247	\$219,979	\$212,904	\$344,505	\$385,827



Fleet Maintenance Division

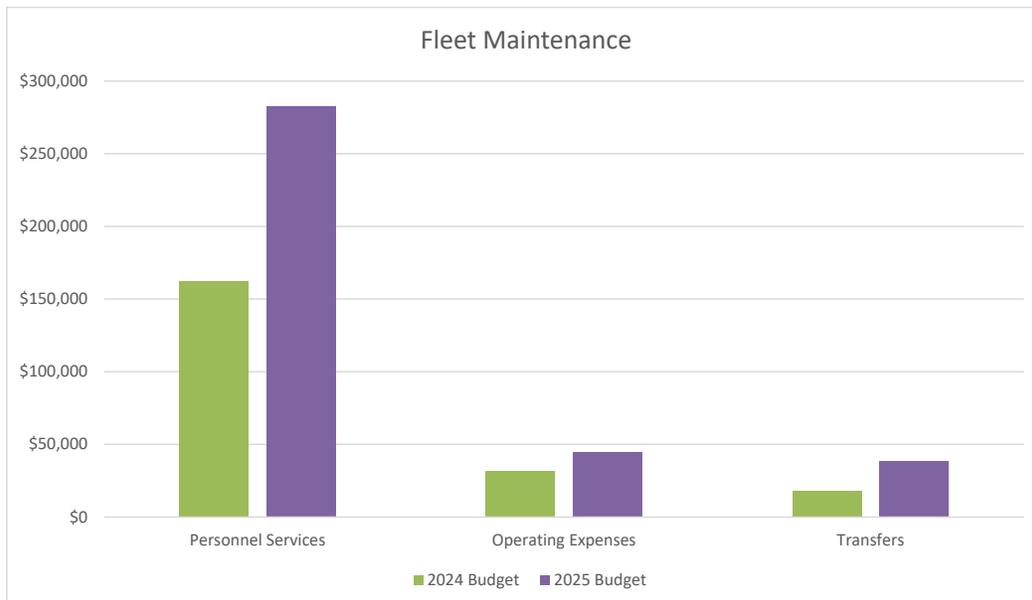
	2024 Budget	2025 Budget
Personnel Services	\$162,269	\$282,344
Operating Expenses	\$31,736	\$44,883
Capital Outlays	\$65,000	\$0
Transfers	\$18,000	\$38,600
Total	\$277,005	\$365,827

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.

Staffing	2024	2025
Chief Mechanic	1	1
Mechanic	1	1
Wielder/Machanic	0.5	1
Small Engine Machanic	0	1
Total Employees	2.5	4



Fleet Maintenance

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 1.Pnl-1. Total Personnel Service Costs					
51200 501 018 549	Regular Salaries & Wages	100,393.79	98,107.74	128,433.57	209,726.40
51202 501 018 549	Emergency Leave Wages	1,223.52	0.00	0.00	0.00
51400 501 018 549	Overtime	342.98	512.88	600.00	600.00
51610 501 018 549	On Call Pay	0.00	0.00	0.00	8,736.00
52100 501 018 549	FICA Taxes	7,272.52	7,652.96	7,841.29	16,758.27
52200 501 018 549	Retirement Contributions	10,299.91	14,965.51	17,509.86	29,726.77
52301 501 018 549	Life Insurance	522.72	469.45	635.86	1,308.69
52303 501 018 549	Long Term Disability	212.64	213.21	234.37	482.37
52304 501 018 549	Vision Insurance	0.00	113.62	124.08	248.16
52320 501 018 549	Dental employee	707.52	668.02	728.88	1,457.76
52400 501 018 549	Workers Comp Insurance	4,962.16	3,480.57	6,161.56	13,299.28
1.Pnl-1. Total Personnel Service Costs		125,937.76	126,183.96	162,269.47	282,343.70
Group : 2. Op-2. Total Operating Costs					
54100 501 018 549	Communication Services & Devices	840.97	819.49	1,000.00	1,000.00
Budget Narratives		Amount			
Cell Phone Charges		1,000.00			
54210 501 018 549	Automotive Repair Service	712.13	83.35	200.00	200.00
Budget Narratives		Amount			
		200.00			
54300 501 018 549	Electric	1,650.84	1,489.39	1,700.00	1,700.00
Budget Narratives		Amount			
Electric		1,700.00			
54400 501 018 549	Equipment & Vehicle Rental	78.28	1,149.65	700.00	700.00
Budget Narratives		Amount			
Oxygen, acetylene and argon cylinder rental		700.00			
54500 501 018 549	General Business Insurance	5,820.72	4,564.77	9,151.00	11,896.00
Budget Narratives		Amount			
30% Increase		11,896.00			
54600 501 018 549	Repair & Maintenance Services	465.83	833.35	2,000.00	2,000.00
Budget Narratives		Amount			
Equipment service for tire balance, air-conditioner charging station, lifts, and storage bins.		2,000.00			
54900 501 018 549	Other Current Charges	7.59	54.10	50.00	0.00

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
55100 501 018 549	Office Supplies	0.00	83.35	200.00	200.00
	Budget Narratives			Amount	
	General office supplies (pens, pencils, paper, clips, binders)			200.00	
55210 501 018 549	Operating Supplies	288.49	584.87	600.00	2,100.00
	Budget Narratives			Amount	
	Cintas - Wiper (Rags) - Cleaning			600.00	
	Shelving and organizers			1,500.00	
55220 501 018 549	Computer Supplies	948.70	41.65	100.00	100.00
	Budget Narratives			Amount	
	Discs, Battery Backup.			100.00	
55223 501 018 549	Repair & Maintenance Supplies	74.50	0.00	0.00	0.00
55226 501 018 549	Safety Supplies & Gear	289.96	537.94	300.00	500.00
	Budget Narratives			Amount	
	Safety Glasses, Welding Gloves, Ear Plugs, Welding Hood			500.00	
55230 501 018 549	Clothing & Uniforms	1,019.66	2,576.80	2,700.00	3,500.00
	Budget Narratives			Amount	
	Uniforms and Boots for employees			3,500.00	
	*Justification- \$200.00 for (3) employees work boots.			0.00	
55240 501 018 549	Institutional Supplies	831.26	1,735.09	200.00	0.00
55250 501 018 549	Fuels & Lubricants	1,023.32	1,277.85	1,500.00	1,500.00
	Budget Narratives			Amount	
	Fuel for maintenance vehicle			1,500.00	
55252 501 018 549	Small Tools	631.48	1,403.12	2,000.00	3,100.00
	Budget Narratives			Amount	
	Air Tools, Hand Tools			2,500.00	
	1" Air Gun			600.00	
55253 501 018 549	Auto Repair Supplies (in-house)	3,441.57	3,077.06	3,000.00	3,000.00
	Budget Narratives			Amount	
	Fleet Vehicle Repairs, Used oil pickup, Parts cleaner service			3,000.00	
55400 501 018 549	Books, Publications, Subscription & Membership	0.00	208.35	500.00	500.00
	Budget Narratives			Amount	
	Service manuals, training manuals			500.00	
55410 501 018 549	Training and Education	0.00	555.85	1,250.00	1,250.00
	Budget Narratives			Amount	
	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	769.00	1,458.35	3,500.00	11,000.00
	Budget Narratives			Amount	
	Tire Mounting Machine			6,000.00	
	Tire Balancer			5,000.00	
2. Op-2. Total Operating Costs		18,982	22,820	31,099	44,246

Account Number	Description	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Group : 5.Tra-5. Total Transfers Out					
56609 501 018 549	Transfer Out to 609 - HRA Fund	999.96	416.65	1,000.00	2,600.00
56610 501 018 549	Transfer Out to 610 - Health Ins Fund	12,806.04	7,083.35	17,000.00	36,000.00
5.Tra-5. Total Transfers Out		13,806.00	7,500.00	18,000.00	38,600.00
Group : micro-microix worksheets					
55590 501 018 549	Depreciation	636.73	265.30	636.73	637.00
micro-microix worksheets		636.73	265.30	636.73	637.00
Expense		159,363	156,770	212,005	365,827



Fund 502 Vehicle Replacement Fund

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2025 Budget
Prior Cash Carry Forward	\$1,778,072	\$2,032,036	\$2,332,696	\$2,635,643	\$2,766,179
Revenue Summary					
Sale of Fixed Asset	\$0	\$0	\$0	\$0	\$0
Interest Income & Sales of Equipment	-1,172	-30,418	42,088	5,000	5,000
Transfers In from Departments	255,136	330,312	298,713	280,213	345,279
Revenue Before P/Y Carry Forward	253,964	299,894	340,801	285,213	350,279
Total Revenue	2,032,036	2,331,930	2,673,497	2,920,856	3,116,458
Expenditures					
General Fund	\$0	\$0	\$31,235	\$115,193	\$211,024
Water Wastewater Collection System/Treatment					\$134,255
Sanitation	\$0	\$0	\$0	\$250,000	\$645,884
Total	\$0	\$0	\$31,235	\$365,193	\$991,163
Reserve by Fund					
General Fund	136,308	136,308	116,037	136,308	92,273
Municipal Utilities	366,796	488,322	625,181	626,015	674,074
Sanitation Fund	1,528,932	1,707,300	1,821,064	1,793,340	1,358,948
Total Reserve by Fund	2,032,036	2,331,930	2,562,282	2,555,663	2,125,295
Total Expenditures	2,032,036	2,331,930	2,593,517	2,920,856	3,116,458



Fund 503 Equipment Replacement Fund

	2021 Actual	2022 Actual	2023 Budget	2024 Budget	2025 Budget
Income Equipment Replacement					
Prior Cash Carry Forward	\$44,245	\$50,057	\$56,248	\$40,220	\$66,341
Depreciation	(\$4,191)	(\$3,824)	(\$5,000)	(\$5,000)	(\$5,000)
Interest Income & Sales of Equipment	3	15	94	35	35
Transfers In from Departments	10,000	10,000	10,000	10,000	10,000
Total VRF Income	50,057	56,248	61,342	45,255	71,376
Capital Expenditures VRF/IS	\$0	\$0	\$0	\$0	\$0
Total VRF Reserve	\$50,057	\$56,248	\$61,342	\$45,255	\$71,376



TOTAL TRUST & AGENCY FUNDS

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
INCOME					
Contributions	\$404,988	\$352,724	\$429,304	\$454,360	\$474,360
Grant Revenue	0	0	0	0	0
TIF Funds	110,274	104,733	140,840	145,000	180,000
Interest	186,650	173,835	186,777	158,300	173,800
Miscellaneous	0	0	0	0	0
Gain or (Loss) on Invest.	1,289,779	-1,450,651	653,257	115,000	50,000
Transfers In	734,815	776,230	934,000	1,169,000	1,319,150
Prior Year Carry forward	9,706,925	11,054,337	9,284,947	8,682,491	8,893,601
Total Income	\$12,433,431	\$11,011,208	\$11,629,125	\$10,724,151	\$11,090,911
EXPENDITURES					
Pension Benefits	\$456,869	\$479,240	\$713,610	\$478,000	\$529,000
Personnel Expenses	0	0	0	0	0
Operating Expenditures	1,079,788	1,247,021	1,614,225	1,932,158	1,901,151
Capital Expenses	0	0	0	189,400	85,000
Debt Service	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	10,896,774	9,284,947	9,301,290	8,124,593	8,575,760
Total Expenditures	\$12,433,431	\$11,011,208	\$11,629,125	\$10,724,151	\$11,090,911



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

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	4	30	180	50	50
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,360	1,364	1,394	1,384	1,624
Total Income	\$1,364	\$1,394	\$1,574	\$1,434	\$1,674
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	1,364	1,394	1,574	1,434	1,674
Total Expenditures	\$1,364	\$1,394	\$1,574	\$1,434	\$1,674

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 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	
SBA Interest	159	1,109	6,727	200	200	
Miscellaneous	0	0	0	0	0	
Transfers In	10,000	10,000	10,000	10,000	10,000	
Prior Year Carry forward	431,943	442,102	453,211	463,411	439,257	
Total Income	\$442,102	\$453,211	\$469,938	\$473,611	\$449,457	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	31,981	323,611	204,249	(1)
Reserves *	442,102	453,211	437,957	150,000	245,208	(2)
Total Expenditures	\$442,102	\$453,211	\$469,938	\$473,611	\$449,457	

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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
INCOME					
Contributions	\$336,441	\$328,624	\$347,323	\$400,000	\$400,000
Interest	143,663	160,329	169,952	150,000	165,000
Gain or (Loss) on Invest.	1,289,779	-1,366,895	624,650	100,000	25,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	7,354,150	8,606,585	7,189,200	7,259,200	7,673,712
Total Income	\$9,124,033	\$7,728,643	\$8,331,125	\$7,909,200	\$8,263,712
EXPENDITURES					
Pension Benefits	\$429,778	\$451,604	\$684,871	\$450,000	\$500,000
Operating Expenditures	87,670	87,839	87,542	85,000	87,000
Reserves	8,606,585	7,189,200	7,558,712	7,374,200	7,676,712
Total Expenditures	\$9,124,033	\$7,728,643	\$8,331,125	\$7,909,200	\$8,263,712

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).

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Transfers In HRA	52,500	55,500	60,000	62,500	85,150
Transfers In Health Ins.	0	0	0	0	0
Prior Year Carry forward	60,913	67,261	52,938	45,438	17,852
Total Income	\$113,413	\$122,761	\$112,938	\$107,938	\$103,002
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures HRA	46,152	69,823	77,586	65,000	81,500
Operating Expenditures Health Ins.	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	67,261	52,938	35,352	42,938	21,502
Total Expenditures	\$113,413	\$122,761	\$112,938	\$107,938	\$103,002

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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Contributions	\$68,547	\$24,100	\$57,621	\$30,000	\$50,000	(1)
Interest	0	0	0	0	0	
Transfers In HRA	0	0	0	0	0	
Transfers In Health Ins.	672,315	710,730	864,000	1,096,500	1,224,000	
Prior Year Carry forward	982,475	977,709	759,177	170,711	227,759	
Total Income	\$1,723,337	\$1,712,539	\$1,680,798	\$1,297,211	\$1,501,759	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	0	0	0	0	0	
Operating Expenditures Health Ins.	848,192	953,362	1,004,411	1,074,647	1,200,000	
Restricted Reserves	102,564	102,564	102,564	102,564	177,000	
Reserves	772,581	656,613	573,823	120,000	124,759	
Total Expenditures	\$1,723,337	\$1,712,539	\$1,680,798	\$1,297,211	\$1,501,759	

(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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Contributions	\$0	\$0	\$24,360	\$24,360	\$24,360	(1)
Interest	42,766	12,317	9,878	8,000	8,500	
Gain or (Loss) on Invest.	0	-83,756	28,607	15,000	25,000	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	494,821	458,976	328,222	344,097	331,545	
Total Income	\$537,587	\$387,537	\$391,067	\$391,457	\$389,405	
EXPENDITURES						
Pension Benefits	\$27,091	\$27,636	\$28,739	\$28,000	\$29,000	
Operating Expenditures	51,520	31,679	47,343	30,000	31,500	
Reserves	458,976	328,222	314,985	333,457	328,905	
Total Expenditures	\$537,587	\$387,537	\$391,067	\$391,457	\$389,405	

(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.

	Actual 2021	Actual 2022	Actual 2023	Budgeted 2024	Budgeted 2025	
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	
TIF Funds	110,274	104,733	140,840	145,000	180,000	
Interest	58	50	40	50	50	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	381,263	500,340	500,805	398,250	201,852	
Total Income	\$491,595	\$605,123	\$641,685	\$543,300	\$381,902	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	46,254	104,318	365,362	353,900	296,902	(1)
Capital Expenditures	0	0	0	189,400	85,000	(2)
Reserves	445,341	500,805	276,323	0	0	
Total Expenditures	\$491,595	\$605,123	\$641,685	\$543,300	\$381,902	

(1) Commercial exterior improvement grants & Downtown Beautiful Program \$254,507, City staff service \$30,000, Banner/Pedestrian Safety \$6,000, Memberships \$900, Training and Education \$1,295, and CRA Audit \$4,200.

(2) CDBG Matching Funds \$50,000 and Cityhall Signage \$35,000



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