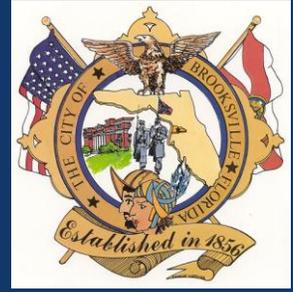


CITY OF BROOKSVILLE



FISCAL YEAR BUDGET 2026

City of Brooksville

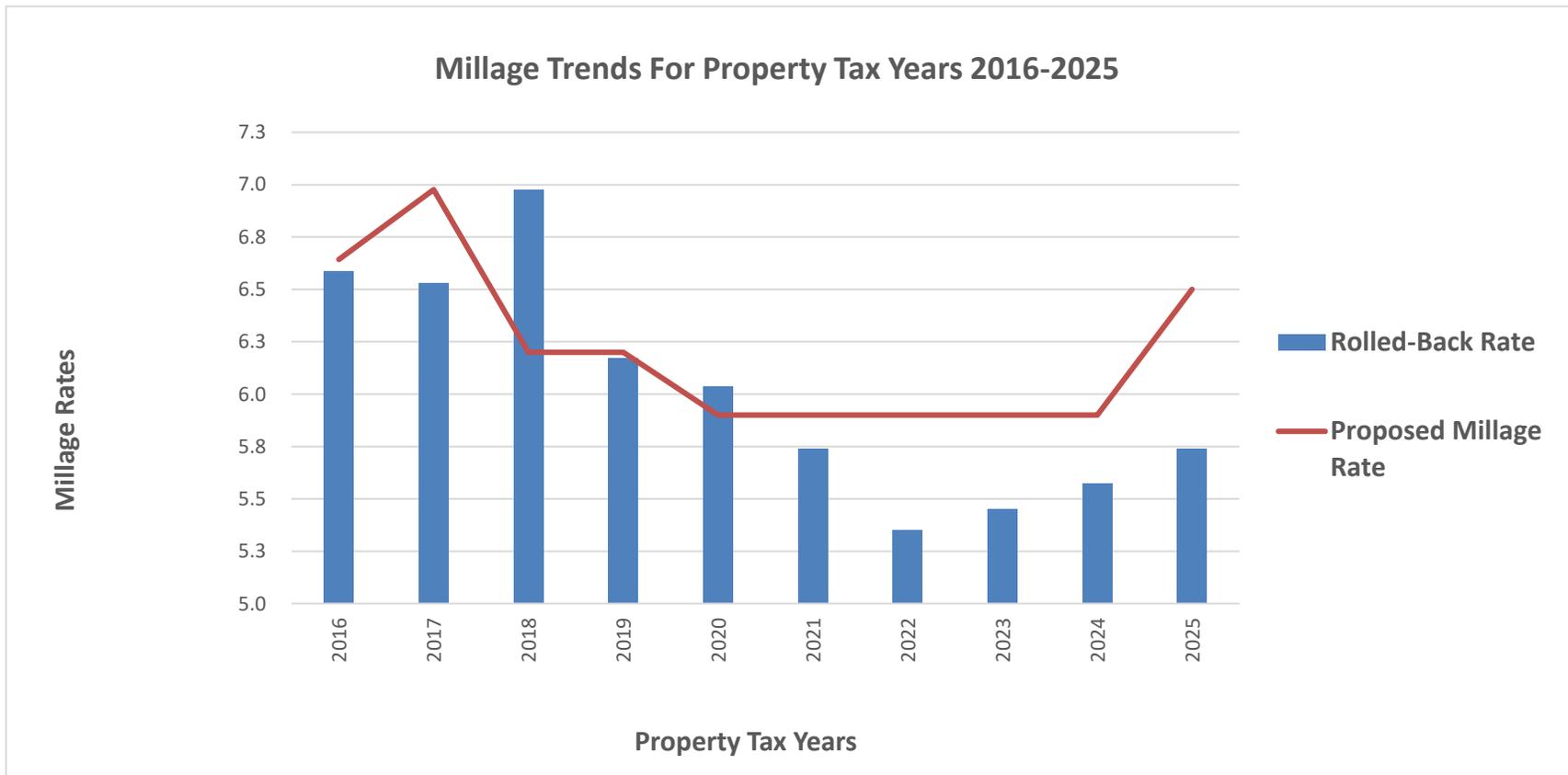


Budget Summary

Fiscal Year 2026 Budget

General Fund 6.5000	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
CASH BALANCES BROUGHT FORWARD	\$2,199,274	\$5,805,285	\$167,764	\$15,751,019	\$9,400,539	\$33,323,881
ESTIMATED REVENUES:						
Taxes: Millage Per \$1,000						
Ad Valorem Taxes 6.5000	\$5,108,269	\$0	\$0	\$0	\$0	\$5,108,269
Sales, Use & Gas Taxes	1,095,000	0	0	0	0	1,095,000
Franchise Fees/Comm Service Tax	1,735,000	0	0	0	0	1,735,000
Licenses & Permits	505,000	0	0	0	0	505,000
Intergovernmental Revenue	1,139,481	443,000	33,500	0	0	1,615,981
Charges for Services	168,550	0	0	9,483,608	0	9,652,158
Miscellaneous Revenues	365,019	2,611,336	3,600	62,750	959,960	4,002,665
Other Financing Sources	664,783	1,978,598	635,780	1,582,169	1,769,500	6,630,830
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$10,781,102	\$5,032,934	\$672,880	\$11,128,527	\$2,729,460	\$30,344,903
TOTAL REVENUES AND BALANCES	\$12,980,376	\$10,838,219	\$840,644	\$26,879,546	\$12,129,999	\$63,668,784
EXPENDITURES/EXPENSES						
General Government	\$4,646,097	\$0	\$0	\$0	\$2,213,902	\$6,859,999
Public Safety	964,280	2,435,240	0	0	751,250	4,150,770
Physical Environment	0	0	0	10,139,726	0	10,139,726
Transportation	0	2,631,106	0	1,027,274	0	3,658,380
Culture & Recreation	1,889,407	25,886	0	0	0	1,915,293
Debt Service	0	41,874	324,437	806,212	0	1,172,523
Other Financing Uses	2,757,721	688,214	344,943	2,814,251	0	6,605,129
TOTAL EXPENDITURES	\$10,257,505	\$5,822,320	\$669,380	\$14,787,463	\$2,965,152	\$34,501,820
Reserves	\$2,722,871	\$5,015,899	\$171,264	\$12,092,083	\$9,164,847	\$29,166,964
TOTAL APPROPRIATED EXPENDITURES AND RESERVES	\$12,980,376	\$10,838,219	\$840,644	\$26,879,546	\$12,129,999	\$63,668,784

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

	Tax Year 2015	Tax Year 2016	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024	Tax Year 2025
Current Year Gross Taxable Value	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	827,250,113
Prior Year Final Gross Taxable Value	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	744,785,140
	0	0	0	0	0	0	0	0	0	0	0
Rolled-Back Rate	6.6439	6.5882	6.5329	6.9775	6.1738	6.0389	5.7387	5.3530	5.4539	5.5772	5.7407
Proposed Millage Rate	6.6439	6.6426	6.9763	6.2000	6.2000	5.9000	5.9000	5.9000	5.9000	5.9000	6.5000
Difference between Rates	0.0000	0.0544	0.4434	-0.7775	0.0262	-0.1389	0.1613	0.5470	0.4461	0.3228	0.7593
Ad Valorem Revenue at Rolled-back Rate	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	4,748,995
Ad Valorem Revenue at proposed rate	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	5,377,126
Difference in Ad Valorem Revenue	0	21,787	181,738	-336,099	11,587	-67,347	83,488	320,094	304,298	238,840	628,131
Value of a Mill (1.0000)	387,026	400,496	409,874	432,282	442,240	484,860	517,598	585,182	682,130	739,902	827,250
Value of tenth of Mill (0.1000)	38,703	40,050	40,987	43,228	44,224	48,486	51,760	58,518	68,213	73,990	82,725
Value of hundredth of Mill (0.0100)	3,870	4,005	4,099	4,323	4,422	4,849	5,176	5,852	6,821	7,399	8,273

Millage Rate Matrix:

Current Year Taxable Value for budgeting purposes: 827,250,113.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	8,272,501	3,523,506
9.9000	8,189,776	3,440,781
9.8000	8,107,051	3,358,056
9.7000	8,024,326	3,275,331
9.6000	7,941,601	3,192,606
9.5000	7,858,876	3,109,881
9.4000	7,776,151	3,027,156
9.3000	7,693,426	2,944,431
9.2000	7,610,701	2,861,706
9.1000	7,527,976	2,778,981
9.0000	7,445,251	2,696,256
8.9000	7,362,526	2,613,531
8.8000	7,279,801	2,530,806
8.7000	7,197,076	2,448,081
8.6000	7,114,351	2,365,356
8.5000	7,031,626	2,282,631
8.4000	6,948,901	2,199,906
8.3000	6,866,176	2,117,181
8.2000	6,783,451	2,034,456
8.1000	6,700,726	1,951,731
8.0000	6,618,001	1,869,006
7.9000	6,535,276	1,786,281
7.8000	6,452,551	1,703,556
7.7500	6,411,188	1,662,194
7.7000	6,369,826	1,620,831
7.6000	6,287,101	1,538,106

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	6,204,376	1,455,381
7.4000	6,121,651	1,372,656
7.3000	6,038,926	1,289,931
7.2500	5,997,563	1,248,569
7.1000	5,873,476	1,124,481
7.0000	5,790,751	1,041,756
6.9763	5,771,145	1,022,150
6.9000	5,708,026	959,031
6.8500	5,666,663	917,669
6.8000	5,625,301	876,306
6.7500	5,583,938	834,944
6.7000	5,542,576	793,581
6.6500	5,501,213	752,219
6.6426	5,495,092	746,097
6.6000	5,459,851	710,856
6.5329	5,404,342	655,348
6.5500	5,418,488	669,494
6.5000	5,377,126	628,131
6.4000	5,294,401	545,406
6.3000	5,211,676	462,681
6.2000	5,128,951	379,956
6.0389	4,995,681	246,686
6.0000	4,963,501	214,506
5.9000	4,880,776	131,781
5.8000	4,798,051	49,056
5.7407	4,748,995	0



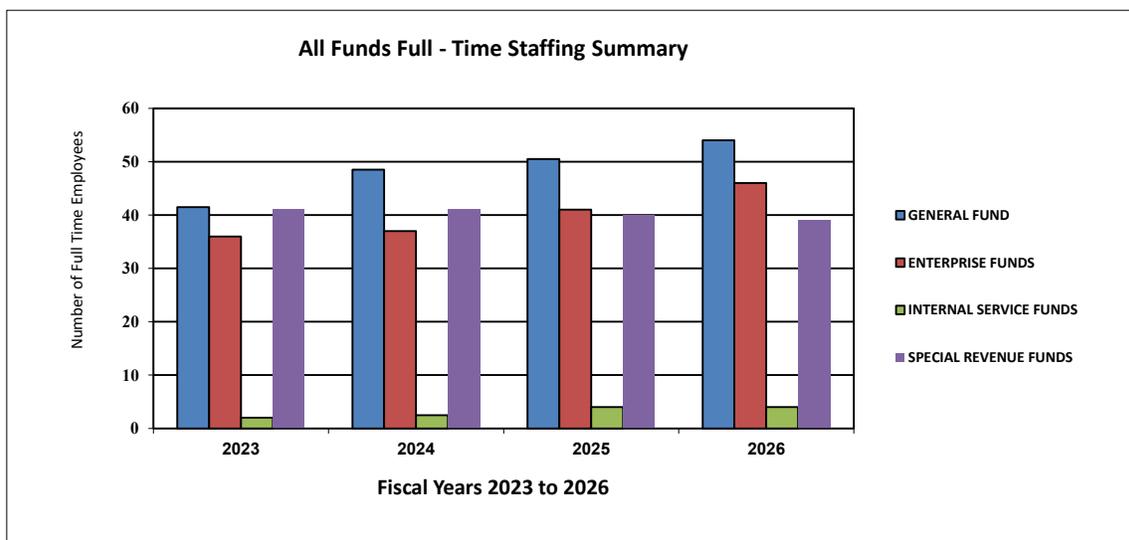
SCHEDULE OF DEBT SERVICE

Fund/Division	Amount Issued	Principal Balance at 9 30 25	Maturity Date	Interest Rate	Due FY 2026	Due FY 2027	Due FY 2028	Due FY 2029	Due FY 2030
1 Street Department Fund 108/Sun Trust Patch Truck Loan	\$109,137	\$15,505	8/24/2026	3.77%	\$15,505	\$0	\$0	\$0	\$0
2 Fire Department Fund 143/USDA Loan	\$94,500	\$41,826	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	\$237,334	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	\$75,000	09/01/2032	4.125%	\$13,094	\$13,681	\$13,228	\$12,774	\$13,320
5 General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy	\$3,333,022	\$303,780	10/01/2026	4.136%	\$303,780	\$0	\$0	\$0	\$0
6 DPW Building Loan	\$3,500,000	\$2,934,638	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	\$3,608,083			\$364,372	\$45,674	\$45,221	\$44,767	\$45,313
7 Wastewater /ARRA Loan WW 270200	\$632,980	\$203,297	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	\$134,454	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	\$1,957,613	10/1/2027	2.97%	\$785,973	\$782,083	\$389,557	\$0	\$0
	\$10,554,729	\$2,295,364			\$851,700	\$847,810	\$455,284	\$65,727	\$65,727
TOTAL	\$18,161,065	\$5,903,447			\$1,216,072	\$893,484	\$500,505	\$110,494	\$111,040

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

ALL FUNDS STAFFING SUMMARY

	2023	2024	2025	2026	% OF TOTAL
GENERAL FUND					
City Council	5.0	5.0	5.0	5.0	3.50%
City Manager's Office	5.0	6.0	8.0	6.0	4.20%
Human Resources	2.0	2.0	2.0	2.0	1.40%
Technology Services	2.0	2.0	2.0	3.0	2.10%
Community Development	5.0	5.0	5.0	7.0	4.90%
Building Division	3.0	4.0	4.0	4.0	2.80%
Finance	4.0	3.0	3.0	5.0	3.50%
Parks & Recreation	9.5	13.5	13.5	14.0	9.79%
Cemetery	3.0	3.0	4.0	4.0	2.80%
Chinsegut Hill	0.0	1.0	0.0	0.0	0.00%
Buildings and Facilities	3.0	4.0	4.0	4.0	2.80%
Total General Fund	41.50	48.50	50.50	54.00	37.76%
ENTERPRISE FUNDS					
Water & Wastewater Fund	24.00	23.00	26.00	31.00	21.68%
Sanitation Fund	12.00	14.00	15.00	15.00	10.49%
Total Enterprise Funds	36.00	37.00	41.00	46.00	32.17%
INTERNAL SERVICE FUNDS					
Fleet Maintenance Fund	2.0	2.5	4.0	4.0	2.80%
SPECIAL REVENUE FUNDS					
Fire	21.0	21.0	21.0	21.0	14.69%
Local Option Gas Tax - Streets	20.0	20.0	19.0	18.0	12.59%
Total Special Revenue Funds	41.00	41.00	40.00	39.00	27.27%
TRUST & AGENCY FUNDS					
Total Trust & Agency Funds	0.0	0.0	0.0	0.0	0.00%
TOTAL FULL-TIME STAFF	120.50	129.00	135.50	143.00	100.0%





General Fund Revenue and Expense Summary

	2025 Budget	2026 Budget
Prior Year Carry forward	\$3,744,692	\$2,199,274
REVENUE SUMMARY		
Ad Valorem Taxes	\$4,147,151	\$5,108,269
Ad Valorem - Delinquent	\$5,000	\$5,000
Public Services Taxes	\$1,055,000	\$1,090,000
Franchise Fees	\$1,654,750	\$1,735,000
Licenses and Permits	\$453,000	\$505,000
State Shared Revenue	\$1,128,043	\$1,139,481
Intergovernmental Revenue	\$112,500	\$0
Cemetery Revenue	\$96,350	\$103,850
Jerome Brown Center Revenue	\$22,500	\$28,000
Parks Revenue	\$114,700	\$36,700
Fines and Violations	\$12,500	\$20,500
Interest	\$55,624	\$65,624
Rentals	\$214,774	\$221,895
ARPA - Revenue Replacement	\$290,000	\$0
Miscellaneous and Other Revenue	\$52,000	\$57,000
Transfers In	\$664,783	\$664,783
Revenue Before P/Y Carry forward	\$10,078,675	\$10,781,102
TOTAL REVENUES	\$13,823,367	\$12,980,376
EXPENSE SUMMARY		
General Government	\$1,323,192	\$1,387,377
City Council	\$120,489	\$48,858
City Manager's Office	\$770,897	\$635,239
Technology Services	\$803,650	\$1,038,523
Human Resources Division	\$272,362	\$243,747
Community Development	\$628,331	\$720,603
Building Division	\$369,981	\$396,825
Finance Department	\$327,052	\$557,914
Law Enforcement Service	\$1,165,727	\$964,280
General Fund Transfer to Fire Dept Fund 143	\$1,292,928	\$434,109
Parks & Recreation Department	\$1,764,572	\$1,394,708
Cemetery	\$300,412	\$352,768
Chinsegut Hill	\$96,058	\$0
Buildings & Facilities Division	\$576,550	\$523,981
General Fund Transfer to Streets Dept Fund 108	\$1,790,071	\$1,508,879
Expense Total Before Reserves	\$11,602,272	\$10,207,811
Reserves	2,221,095	2,772,565
TOTAL EXPENSES	13,823,367	12,980,376

General Fund Revenue

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-000-311-40000	Ad Valorem Taxes	\$2,924,740	\$3,286,267	\$3,680,686	\$4,147,151	\$5,108,269
001-000-311-40001	Delinq't Ad Valorem	\$2,248	\$129,072	\$133,476	\$5,000	\$5,000
	Total Ad Valorem Taxes	\$2,926,988	\$3,415,339	\$3,814,162	\$4,152,151	\$5,113,269
001-000-314-41100	Public Service Taxes - Electricity	\$1,033,407	\$1,115,170	\$1,096,083	\$985,000	\$1,000,000
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$62,504	\$70,696	\$90,613	\$70,000	\$90,000
	Total Public Services Taxes	\$1,095,911	\$1,185,866	\$1,186,696	\$1,055,000	\$1,090,000
001-000-323-40301	Franchise Fees - Electricity	\$828,230	\$934,807	\$896,618	\$825,000	\$895,000
001-000-323-40400	Peoples Gas Franchise Fees	\$29,104	\$32,262	\$41,190	\$35,000	\$40,000
001-000-323-40200	Comm Service Tax	\$588,526	\$660,013	\$834,226	\$794,750	\$800,000
	Total Franchise Fees	\$1,445,860	\$1,627,082	\$1,772,034	\$1,654,750	\$1,735,000
001-000-329-42102	Tree Removal Permit	\$0	\$445,504	\$61,215	\$3,000	\$5,000
001-000-322-42200	Building Permits	\$609,232	\$533,730	\$491,117	\$400,000	\$450,000
001-000-329-42900	Other Licenses, Fees, and Permits	\$87,316	\$46,376	\$28,123	\$50,000	\$50,000
	Total Licenses and Permits	\$696,548	\$1,025,610	\$580,455	\$453,000	\$505,000
001-000-335-45120	State Revenue Shared Proceeds	\$437,474	\$446,957	\$431,797	\$448,238	\$463,903
001-000-335-45150	Alcoholic Beverage Licenses	\$8,455	\$12,175	\$8,400	\$8,500	\$8,500
001-000-335-45180	Local Govt. Half Cent Sales Tax	\$645,789	\$675,718	\$676,356	\$671,305	\$667,078
	Total State Shared Revenue	\$1,091,718	\$1,134,850	\$1,116,553	\$1,128,043	\$1,139,481
001-000-334-44900	Other State Grants	\$150,473	\$0	\$0	\$112,500	\$0
001-000-337-47000	Funds from Other Local Units	\$0	\$0	\$0	\$0	\$0
	Total Intergovernmental Revenue	\$349,259	\$0	\$0	\$112,500	\$0
001-000-343-48690	Cremation Vault	\$0	\$0	\$900	\$1,000	\$1,000
001-000-343-48695	Cemetery Lot Sales	\$145,855	\$82,050	\$118,050	\$85,000	\$90,000
001-000-343-48696	Cremation Lot Sales	\$1,750	\$8,600	\$6,300	\$5,000	\$5,000
001-000-343-48697	Cemetery Sales - Special Use Fee	\$0	\$100	\$3,000	\$1,500	\$1,500
001-000-343-48698	Columbarium	\$0	\$1,150	\$10,300	\$1,150	\$1,150
001-000-369-48897	Cemetery-Miscellaneous Revenue	\$0	\$0	\$1,125	\$500	\$1,000
001-000-343-48691	Cemetery Transfer Fee	\$0	\$450	\$250	\$200	\$200
001-000-343-48692	Cemetery Staking Plots	\$1,300	\$2,075	\$3,250	\$2,000	\$4,000
	Cemetery Revenue	\$148,905	\$94,425	\$143,175	\$96,350	\$103,850

General Fund Revenue

		2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
001-000-347-48723	Facility Rental Fee	\$19,047	\$17,284	\$23,766	\$15,000	\$18,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$4,028	\$10,178	\$10,299	\$7,500	\$10,000
	Jerome Brown Center Revenue	\$23,075	\$27,462	\$34,065	\$22,500	\$28,000
001-000-347-48737	League Fees Softball	\$0	\$0	\$4,380	\$5,000	\$5,000
001-000-347-48738	Practice Lessons Softball	\$7,596	\$2,310	\$4,250	\$2,500	\$4,000
001-000-347-48739	Tournament Fees	\$0	\$0	\$0	\$200	\$200
001-000-347-48743	Pavilion Facility Fees	\$4,449	\$5,000	\$5,830	\$6,500	\$6,500
001-000-363-48821	School Board - Tom Varn Park	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
001-000-369-48900	Parks-Miscellaneous Revenue	\$340	\$6,723	\$6,397	\$500	\$1,000
001-000-369-49013	Chinsegut Hill Revenue	\$0	\$1,450	\$43,732	\$80,000	\$0
	Parks Revenue	\$32,385	\$35,483	\$84,589	\$114,700	\$36,700
	Total Charges For Service	\$204,365	\$157,370	\$261,829	\$233,550	\$168,550
001-000-351-48801	Court Fines	\$28,291	\$38,738	\$42,916	\$12,000	\$20,000
001-000-354-48805	Violations of Local Ordinances	\$426	\$15,474	\$0	\$500	\$500
	Total Fines and Violations	\$28,717	\$54,212	\$42,916	\$12,500	\$20,500
001-000-361-48808	Interest-FMIVT	(\$36,066)	\$47,750	\$100,973	\$25,000	\$30,000
001-000-361-48811	Interest on SBA	\$3,289	\$20,110	\$21,125	\$10,000	\$15,000
001-000-361-48832	Interest Income - Lease	\$20,624	\$0	\$20,624	\$20,624	\$20,624
	Total Interest	(\$12,153)	\$67,860	\$142,722	\$55,624	\$65,624
001-000-362-48815	Rent - City Hall (3rd floor)	\$125,071	\$123,963	\$127,186	\$130,493	\$135,085
001-000-362-48817	Rent-HCSO	\$79,788	\$79,444	\$75,008	\$84,281	\$86,810
	Total Rentals	\$204,859	\$203,407	\$202,194	\$214,774	\$221,895
001-000-331-43706	ARPA - Revenue Replacement	\$0	\$104,965	\$142,938	\$290,000	\$0
	Total ARPA - Revenue Replacement	\$0	\$104,965	\$142,938	\$290,000	\$0

General Fund Revenue

		2022	2023	2024	2025	2026
		Actual	Actual	Actual	Budget	Budget
001-000-369-48889	Credit Card Rebate	\$2,107	\$2,585	\$2,250	\$2,000	\$2,000
001-000-369-48890	Miscellaneous Revenue	\$35,147	\$39,391	\$45,440	\$20,000	\$25,000
001-000-369-48892	CRA Service Fee	\$27,950	\$30,000	\$30,000	\$30,000	\$30,000
	Total Miscellaneous and Other Revenue	\$65,204	\$71,976	\$77,690	\$52,000	\$57,000
001-000-381-49309	Trans In from Capital Impr. Rev. Fund	\$16,380	\$22,800	\$18,000	\$22,050	\$22,050
001-000-381-49401	Trans In from Utilities	\$75,000	\$75,000	\$217,733	\$442,733	\$442,733
001-000-381-49403	Trans In from Solid Waste	\$25,000	\$25,000	\$88,774	\$200,000	\$200,000
	Total Transfers In	\$116,380	\$122,800	\$324,507	\$664,783	\$664,783
	TOTAL REVENUE	\$8,213,656	\$9,171,337	\$9,664,696	\$10,078,675	\$10,781,102

General Fund Expense Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
General Government					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$688,755	\$740,598	\$713,406	\$990,892	\$1,054,407
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$303,688	\$303,688	\$303,688	\$303,688
Transfers	\$21,308	\$20,579	\$20,692	\$28,612	\$29,282
	\$710,063	\$1,064,865	\$1,037,786	\$1,323,192	\$1,387,377
City Council					
Personnel Services	\$47,154	\$49,936	\$49,979	\$51,139	\$47,858
Operating expenses	\$27,216	\$39,100	\$29,885	\$21,100	\$1,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$34,515	\$38,500	\$45,000	\$48,250	\$0
	\$108,885	\$127,536	\$124,864	\$120,489	\$48,858
City Manager's Office					
Personnel Services	\$436,804	\$478,956	\$450,046	\$651,586	\$550,239
Operating expenses	\$19,085	\$30,237	\$43,880	\$32,461	\$8,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$34,515	\$38,500	\$54,000	\$86,850	\$76,500
	\$490,404	\$547,693	\$547,926	\$770,897	\$635,239
Technology Services					
Personnel Services	\$73,261	\$114,062	\$128,533	\$156,328	\$259,131
Operating expenses	\$275,350	\$191,668	\$187,002	\$628,022	\$741,142
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$6,903	\$15,400	\$18,000	\$19,300	\$38,250
	\$355,514	\$321,130	\$333,535	\$803,650	\$1,038,523

General Fund Expense Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Human Resources					
Personnel Services	\$150,871	\$136,905	\$157,589	\$178,662	\$192,747
Operating expenses	\$26,926	\$15,052	\$35,663	\$74,400	\$25,500
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$20,709	\$15,400	\$18,000	\$19,300	\$25,500
	\$198,506	\$167,357	\$211,252	\$272,362	\$243,747
Community Development					
Personnel Services	\$313,704	\$355,085	\$367,812	\$414,879	\$585,402
Operating expenses	\$81,801	\$22,586	\$26,352	\$148,434	\$27,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$34,969	\$38,848	\$45,614	\$65,018	\$108,201
	\$430,474	\$416,520	\$439,778	\$628,331	\$720,603
Building Division					
Personnel Services	\$230,976	\$265,246	\$190,092	\$276,763	\$301,910
Operating expenses	\$5,899	\$51,213	\$48,486	\$39,451	\$43,550
Capital Outlay	\$39,682	\$9,998	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$20,709	\$23,100	\$39,582	\$53,767	\$51,365
	\$297,266	\$349,557	\$278,160	\$369,981	\$396,825
Finance					
Personnel Services	\$280,456	\$305,913	\$233,131	\$292,857	\$490,714
Operating expenses	\$17,622	\$17,459	\$25,191	\$5,245	\$3,450
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$27,612	\$30,800	\$27,000	\$28,950	\$63,750
	\$325,690	\$354,172	\$285,322	\$327,052	\$557,914

General Fund Expense Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Law Enforcement Service					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$1,029,273	\$1,060,518	\$1,153,303	\$1,165,727	\$964,280
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
	\$1,029,273	\$1,060,518	\$1,153,303	\$1,165,727	\$964,280
General Fund Transfer to Fire Dept Fund 143					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$843,100	\$1,039,870	\$1,155,502	\$1,292,928	\$434,109
	\$843,100	\$1,039,870	\$1,155,502	\$1,292,928	\$434,109
Parks and Recreation					
Personnel Services	\$290,893	\$420,407	\$490,438	\$803,660	\$857,867
Operating Expenses	\$125,848	\$251,027	\$208,701	\$295,190	\$290,150
Capital Outlay	\$321,254	\$233,351	\$780,885	\$445,000	\$0
Debt Service	\$1,231	\$0	\$1,231	\$1,231	\$1,231
Transfers	\$65,817	\$94,549	\$139,056	\$219,491	\$245,460
	\$805,043	\$999,334	\$1,620,311	\$1,764,572	\$1,394,708
Cemetery					
Personnel Services	\$88,302	\$137,614	\$134,541	\$196,485	\$236,154
Operating expenses	\$24,334	\$55,329	\$35,984	\$37,425	\$36,050
Capital Outlay	\$34,732	\$11,739	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$29,930	\$38,951	\$50,582	\$66,502	\$80,564
	\$177,298	\$243,633	\$221,107	\$300,412	\$352,768

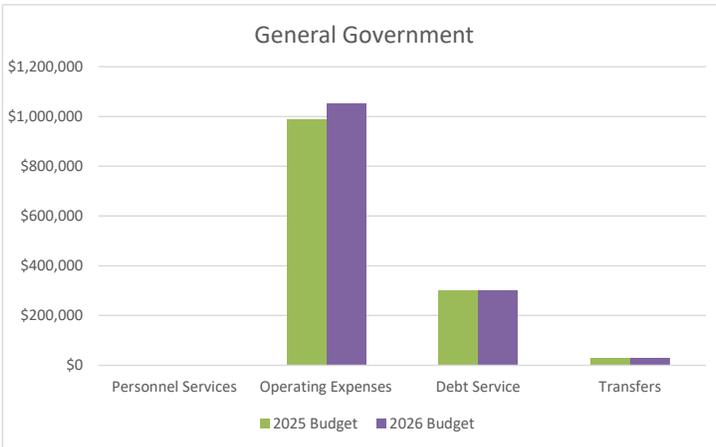
General Fund Expense Summary

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Chinsegut Hill					
Personnel Services	\$0	\$0	\$75,286	\$0	\$0
Operating expenses	\$0	\$4,057	\$48,263	\$96,058	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$9,000	\$0	\$0
	\$0	\$4,057	\$132,549	\$96,058	\$0
Building & Facilities					
Personnel Services	\$156,674	\$169,738	\$231,492	\$275,788	\$302,706
Operating expenses	\$119,389	\$147,894	\$170,261	\$208,981	\$150,793
Capital Outlay	\$102,405	\$87,822	\$0	\$50,000	\$0
Debt Service	\$1,231	\$0	\$1,231	\$1,231	\$1,231
Transfers	\$24,082	\$25,644	\$37,690	\$40,550	\$69,251
	\$403,781	\$431,098	\$440,674	\$576,550	\$523,981
General Fund Transfer to Streets Dept Fund 108					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating expenses	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$1,542,050	\$469,386	\$1,853,281	\$1,790,071	\$1,508,879
	\$1,542,050	\$469,386	\$1,853,281	\$1,790,071	\$1,508,879
TOTAL GENERAL FUND	\$7,717,347	\$7,596,726	\$9,972,308	\$11,602,272	\$10,207,811



General Fund - General Government

	2025	2026
	Budget	Budget
Personnel Services	\$0	\$0
Operating Expenses	\$990,892	\$1,054,407
Debt Service	\$303,688	\$303,688
Transfers	\$28,612	\$29,282
Total	\$1,323,192	\$1,387,377



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 Fund - General Government

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category : Expense					
Group : 2. Op-2. Total Operating Costs					
53100 001 009 514	Legal Services	150,000.00	150,065.00	160,000.00	160,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Vose Law Firm	1.00	150,000.00	150,000.00	
	Lewis, Longman, & Walker - Pension Lawyer	1.00	5,000.00	5,000.00	
	Labor Attorney - Union	1.00	5,000.00	5,000.00	
53200 001 009 510	Accounting & Auditing	83,290.21	18,913.88	99,280.00	104,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Audit CliftonLarsonAllen LLP - Audit Service/CRA Audit/Single Audit/GASB 87	1.00	90,000.00	90,000.00	
	Pension & Actuarial Work	1.00	14,000.00	14,000.00	
53400 001 009 510	Other Contractual Services	34,562.78	46,688.95	75,655.00	72,795.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Lobbyist - Rubin Turnbull Consulting	1.00	37,235.00	37,235.00	
	2 Crossing Guards	1.00	35,560.00	35,560.00	
54000 001 009 510	Travel and Per Diem	0.00	0.00	0.00	10,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Travel and Per Diem for General Fund Departments	1.00	10,000.00	10,000.00	
54110 001 009 510	Postage and Freight Services	3,675.98	3,413.54	5,000.00	5,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Postage: replenish postage meter	1.00	5,000.00	5,000.00	
54210 001 009 510	Automotive Repair Service	0.00	709.21	750.00	750.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Auto Repair and Maintenance	1.00	750.00	750.00	
54300 001 009 510	Electric	49,768.44	49,215.92	50,000.00	50,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Electric for City Hall	1.00	50,000.00	50,000.00	
54303 001 009 510	Water	4,231.94	4,056.38	6,300.00	6,300.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Water for City Hall	1.00	6,300.00	6,300.00	
54400 001 009 510	Equipment & Vehicle Rental	700.92	700.92	1,100.00	1,100.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Postage Meter	1.00	1,100.00	1,100.00	
54500 001 009 510	General Business Insurance	230,783.64	299,713.92	395,131.00	387,466.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Property/Casualty/Errors & Omissions Insurance	1.00	387,466.00	387,466.00	
54510 001 009 510	Pollution/Environment Insurance	1,291.08	1,397.04	1,417.00	1,417.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Pollution Insurance	1.00	1,417.00	1,417.00	
54550 001 009 510	Public Official Liability Ins	27,588.60	29,853.72	30,279.00	30,279.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Public Official Liability Insurance	1.00	30,279.00	30,279.00	
54800 001 009 510	Advertising Activities	3,849.73	5,092.39	5,000.00	5,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Times Publishing Co.,Hernando Sun, RFP, Ordinances - Legal Advertising	1.00	3,500.00	3,500.00	
	Chamber Directory	1.00	1,500.00	1,500.00	
54810 001 009 510	Promotional Activities	5,950.26	11,658.16	12,600.00	5,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Great Brooksvillian Reception & Plaques	1.00	1,000.00	1,000.00	
	City Promotional Marketing materials	1.00	1,000.00	1,000.00	
	Volunteer Reception	1.00	1,000.00	1,000.00	
	Parade Candy / Fall festival	1.00	2,000.00	2,000.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
54900 001 009 510	Other Current Charges	2,864.05	1,046.94	1,100.00	1,100.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Staff Photo's & Plaques	1.00	500.00	500.00	
	Clerk of the Circuit Court Recording Fees	1.00	500.00	500.00	
	Interpretive & Translation Services - Language Line	1.00	100.00	100.00	
55100 001 009 510	Office Supplies	1,626.11	1,824.49	2,500.00	2,500.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Copier Paper	1.00	2,500.00	2,500.00	
55223 001 009 510	Repair & Maintenance Supplies	0.00	4,119.58	5,300.00	300.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Keys, lock repairs and minor repairs	1.00	300.00	300.00	
55250 001 009 510	Fuels & Lubricants	919.56	558.78	1,200.00	1,200.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	City Hall Staff Vehicle	1.00	1,200.00	1,200.00	
55253 001 009 510	Auto Repair Supplies (in-house)	1,057.02	742.84	1,000.00	1,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	City Hall Vehicle Repairs	1.00	1,000.00	1,000.00	
55400 001 009 510	Books, Publications, Subscription & Membership	1,381.32	2,085.80	2,200.00	9,200.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Florida League of Cities (FL) annual COB Membership	1.00	1,500.00	1,500.00	
	Greater Hernando County Chamber of Commerce Membership	1.00	700.00	700.00	
	Books and Memberships for all General Fund Departments	1.00	7,000.00	7,000.00	
55410 001 009 510	Training and Education	0.00	0.00	0.00	55,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Training and Education for all General Fund Departments	1.00	55,000.00	55,000.00	
55500 001 009 510	Uncapitalized Equipment	529.00	14,764.10	30,000.00	10,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Office furniture replacement	1.00	10,000.00	10,000.00	
57301 001 009 590	Contribution	55,585.45	122,355.43	105,000.00	135,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	TIF Contribution to the CRA	1.00	85,000.00	85,000.00	
	Contribution to Main Street	1.00	50,000.00	50,000.00	
57301 001 009 510	Contribution	50,000.00	50,000.00	0.00	0.00
2. Op-2. Total Operating Costs		709,656.09	818,976.99	990,812.00	1,054,407.00
Group : 4.tot-4. Total Debt Service					
57100 001 009 510	Interest	120,118.06	116,075.05	116,075.00	102,712.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	DPW Building	1.00	102,712.00	102,712.00	
57200 001 009 510	Principal	183,569.87	187,612.88	187,613.00	200,976.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	DPW Building	1.00	200,976.00	200,976.00	
4.tot-4. Total Debt Service		303,687.93	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	20,427.00	20,427.00	20,427.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Energy Savings Loan 6.72%	1.00	20,427.00	20,427.00	
56501 001 009 581	Transfer Out to 501	152.04	264.96	344.00	730.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Transfer to Fleet Maintenance	1.00	730.00	730.00	
56502 001 009 581	Transfer Out to 502	0.00	0.00	7,841.00	8,125.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Enterprise Lease	1.00	8,125.00	8,125.00	
5.Tra-5. Total Transfers Out		20,579.04	20,691.96	28,612.00	29,282.00
Expense		1,033,923.06	1,143,356.88	1,323,112.00	1,387,377.00



General Fund - City Council's Office

	2025 Budget	2026 Budget
Personnel Service	\$51,139	\$47,858
Operating Expenses	\$21,100	\$1,000
Transfers	\$48,250	\$0
Total	\$120,489	\$48,858

Staffing	2025	2026
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:

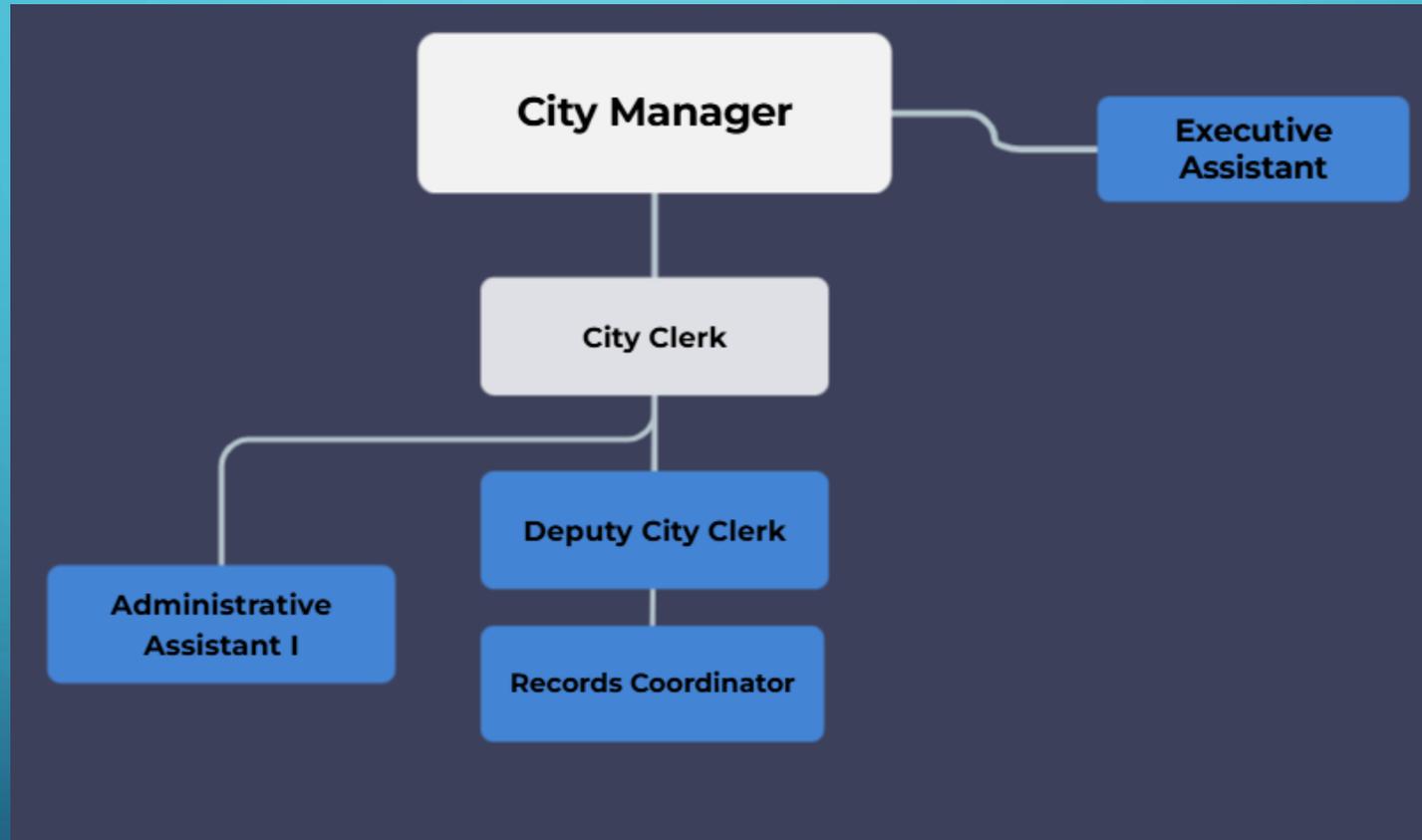
- *Appointing the City Manager, City Attorney and members of various boards and commissions*
- *Enacting ordinances, resolutions and orders*
- *Reviewing the annual budget, setting the tax rate and approving the financing of all City operations*
- *Authorizing contracts on behalf of the City*



General Fund - City Council

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category : Expense					
Group : 1.Pnl-1. Total Personnel Service Costs					
51100 001 010 511	Legislative Salaries	29,400.00	29,175.00	29,400.00	29,400.00
52100 001 010 511	FICA Taxes	2,249.28	2,232.88	2,249.10	2,249.10
52200 001 010 511	Retirement Contributions	16,642.92	17,119.89	17,251.92	16,043.58
52301 001 010 511	Life Insurance	128.60	134.75	183.46	0.00
52303 001 010 511	Long Term Disability	47.92	48.84	67.62	0.00
52304 001 010 511	Vision Insurance	113.74	62.06	0.00	0.00
52320 001 010 511	Dental employee	1,184.43	1,032.67	1,822.20	0.00
52400 001 010 511	Workers Comp Insurance	168.85	173.64	164.93	164.92
1.Pnl-1. Total Personnel Service Costs		49,935.74	49,979.73	51,139.23	47,857.60
Group : 2. Op-2. Total Operating Costs					
53400 001 010 511	Other Contractual Services	14,632.25	15,702.57	0.00	0.00
54000 001 010 511	Travel and Per Diem	1,700.03	1,250.13	4,000.00	0.00
54100 001 010 511	Communication Services and Devices	1,821.42	2,215.40	5,000.00	0.00
54700 001 010 511	Printing & Binding Services	916.95	229.20	450.00	0.00
54810 001 010 511	Promotional Activities	1,164.35	789.26	1,000.00	0.00
54900 001 010 511	Other Current Charges	104.02	0.00	250.00	1,000.00
	Budget Narratives				Amount
	Operating Expenses				1,000.00
55100 001 010 511	Office Supplies	0.00	27.99	100.00	0.00
55210 001 010 511	Operating Supplies	0.00	0.00	200.00	0.00
55230 001 010 511	Clothing & Uniforms	0.00	0.00	600.00	0.00
55400 001 010 511	Books, Publications, Subscription & Membership	0.00	30.00	0.00	0.00
55410 001 010 511	Training and Education	7,514.02	3,002.05	1,500.00	0.00
59901 001 010 511	Special Events	11,247.27	6,638.75	8,000.00	0.00
2. Op-2. Total Operating Costs		39,100.31	29,885.35	21,100.00	1,000.00
Group : 5.Tra-5. Total Transfers Out					
56609 001 010 581	Transfer Out to 609 - HRA Fund	2,499.96	2,499.96	3,250.00	0.00
56610 001 010 581	Transfer Out to 610 - Health Ins Fund	36,000.00	42,500.04	45,000.00	0.00
5.Tra-5. Total Transfers Out		38,499.96	45,000.00	48,250.00	0.00
Expense		127,536.01	124,865.08	120,489.23	48,857.60

CITY MANAGER OFFICE





General Fund - City Manager's Office

	2025 Budget	2026 Budget
Personnel Service	\$651,586	\$550,239
Operating Expenses	\$32,461	\$8,500
Transfers	\$86,850	\$76,500
Total	\$770,897	\$635,239

Staffing	2025	2026
City Manager	1	1
Executive Assistant	1	1
City Clerk	1	1
Deputy City Clerk	1	1
Records Coordinator and Receptionist	1	1
Administrative Specialist III	0	1
Procurement Administrator	1	0
Grants Administrator	1	0
Total EFTs	7	6
P/T Admin Spec III	0.5	0
Public Information Officer	0.5	0
Total Part-Time Employees	1	0
Total Employees	8	6

Department Mission

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

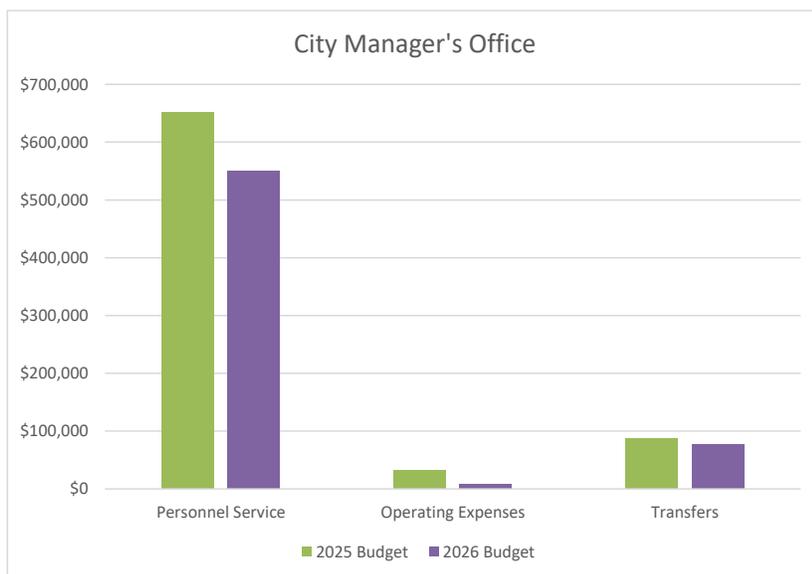
**City Council members so they can make informed decisions and establish City policy, priorities and strategic goals for City operations*

**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.*

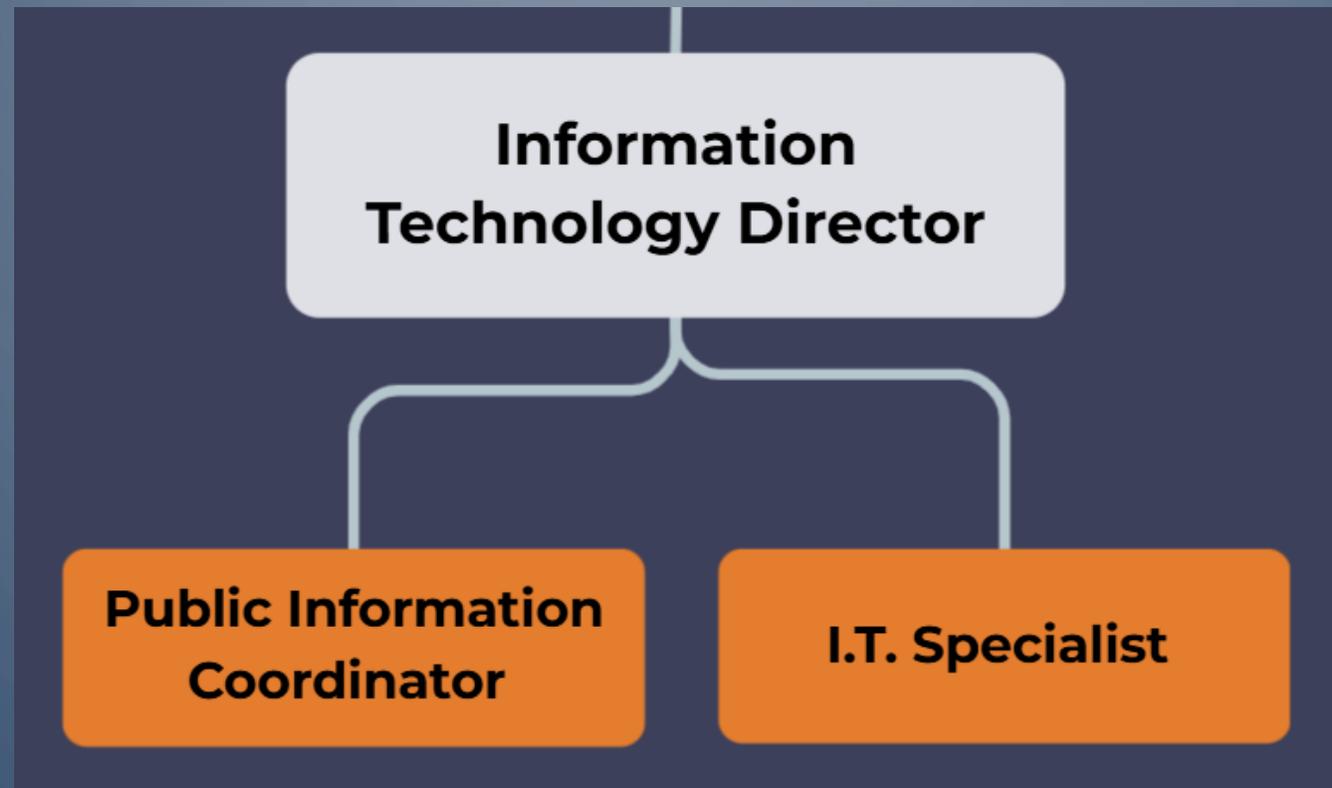


General Fund - City Manager's Office

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51101 001 011 512	Executive Salaries	100,674.93	93,795.85	114,512.52	130,000.00
51200 001 011 512	Regular Salaries & Wages	257,190.26	312,319.41	393,883.36	293,704.83
51400 001 011 512	Overtime	854.50	664.40	1,500.00	1,500.00
52100 001 011 512	FICA Taxes	26,381.23	31,018.83	39,007.03	32,528.16
52200 001 011 512	Retirement Contributions	86,781.95	72,607.15	91,643.21	84,629.24
52301 001 011 512	Life Insurance	2,096.25	2,379.05	3,172.39	2,067.60
52303 001 011 512	Long Term Disability	769.76	884.99	1,169.31	869.96
52304 001 011 512	Vision Insurance	333.06	408.09	558.36	376.68
52320 001 011 512	Dental employee	1,970.43	2,398.90	3,279.96	2,186.04
52400 001 011 512	Workers Comp Insurance	1,903.92	1,191.90	2,860.52	2,376.98
	1.Pnl-1. Total Personnel Service Costs	478,956.29	517,668.57	651,586.66	550,239.49
Group :	2. Op-2. Total Operating Costs				
53400 001 011 512	Other Contractual Services	10,750.79	681.50	600.00	600.00
	Budget Narratives			Amount	
	On-site shredding/purge			600.00	
54000 001 011 512	Travel and Per Diem	2,156.20	2,977.98	6,415.00	0.00
54100 001 011 512	Communication Services and Devices	2,475.15	2,699.21	3,000.00	0.00
54700 001 011 512	Printing & Binding Services	101.25	6,014.39	5,700.00	5,700.00
	Budget Narratives			Amount	
	Municode supplement pages			5,000.00	
	Brochures			500.00	
	Business cards- CM, Procurement, Grants, PIO			200.00	
54810 001 011 512	Promotional Activities	480.80	958.35	2,300.00	0.00
55100 001 011 512	Office Supplies	1,660.95	1,142.10	2,000.00	2,000.00
	Budget Narratives			Amount	
	Office Supplies			2,000.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
55230 001 011 512	Clothing & Uniforms	131.98	619.90	1,200.00	200.00
	Budget Narratives			Amount	
	Shirts for Departmental Staff			200.00	
55400 001 011 512	Books, Publications, Subscription & Membershp	5,428.89	2,318.53	4,646.00	0.00
55410 001 011 512	Training and Education	3,509.00	3,350.00	6,600.00	0.00
	2. Op-2. Total Operating Costs	27,571.65	20,761.96	32,461.00	8,500.00
Group :	5.Tra-5. Total Transfers Out				
56609 001 011 512	Transfer Out to 609 - HRA Fund	2,499.96	2,437.50	5,850.00	4,500.00
56610 001 011 512	Transfer Out to 610 - Health Ins Fund	36,000.00	33,750.00	81,000.00	72,000.00
	5.Tra-5. Total Transfers Out	38,499.96	36,187.50	86,850.00	76,500.00
	Expense	545,027.90	574,618.03	770,897.66	635,239.51

DEPARTMENT OF INFORMATION TECHNOLOGY



General Fund
25



General Fund - 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.

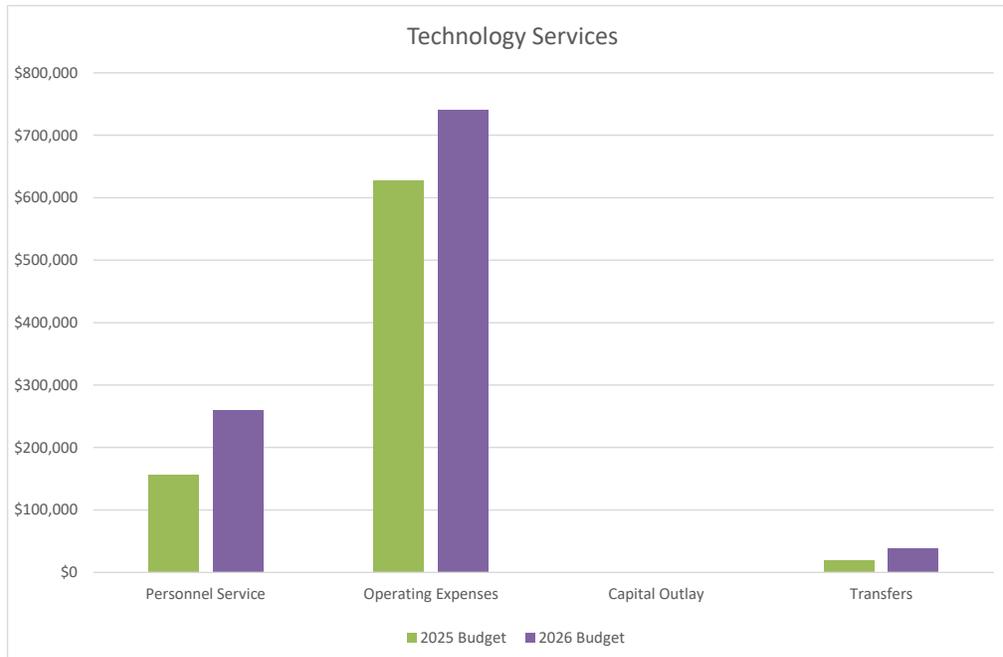
	2025 Budget	2026 Budget
Personnel Service	\$156,328	\$259,131
Operating Expenses	\$628,022	\$741,142
Capital Outlay	\$0	\$0
Transfers	\$19,300	\$38,250
Total	\$803,650	\$1,038,523

Staffing	2025	2026
IT Administrator	1	1
IT Support	1	1
Public Information Coordinator	0	1
Total Full Time	2	3

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.



General Fund - Technology Service

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51102 001 016 513	Financial & Administrative Salaries	0.00	0.00	0.00	86,415.85
51200 001 016 513	Regular Salaries & Wages	93,724.76	104,085.56	126,716.80	109,776.58
51400 001 016 513	Overtime	-263.09	0.00	0.00	0.00
52100 001 016 513	FICA Taxes	7,188.19	7,944.07	9,693.84	15,008.72
52200 001 016 513	Retirement Contributions	11,822.79	14,106.77	17,271.50	44,126.29
52301 001 016 513	Life Insurance	493.37	670.67	790.71	1,004.77
52303 001 016 513	Long Term Disability	181.04	246.12	291.45	414.55
52304 001 016 513	Vision Insurance	50.86	123.84	124.08	190.92
52320 001 016 513	Dental employee	299.28	728.64	728.88	1,093.08
52400 001 016 513	Workers Comp Insurance	564.50	627.10	710.88	1,100.64
1.Pnl-1. Total Personnel Service Costs		114,061.70	128,532.77	156,328.14	259,131.40

Group :	2. Op-2. Total Operating Costs				
53400 001 016 513	Other Contractual Services	168,392.93	136,626.99	459,681.00	544,086.00

Budget Narratives

	Amount
IT Adobe Pro annual (added 10 licenses for a total of 35 licenses)	4,500.00
IT AutoCAD annual (for CD Director, 3YR license 12/2024-2027, 10% increase of 1115 to this per HCPA)	1,227.00
IT Barracuda Email Protection annual (3 year license 1/25-1/28)	10,295.00
IT BIS annual Cynap Maintenance (virtual hardware 7000 with 5% increase)	7,350.00
IT BIS annual Software Maintenance (1300+256 added mics with 5% increase)	1,634.00
IT Canva web graphics software annual (license for 10 people)	1,050.00
IT Hernando County Clerks Office - annual IT Services (was 80K, increase EST. due to added security)	120,000.00
IT Microsoft Azure Active Directory/Entra P1 licenses annual (140 system users)	8,000.00
IT Microsoft Office 365 licenses annual (new contract 2025 for 35 G1, 65 G3, 35 G5)	40,000.00
IT Microsoft InTune Licenses annual (200 for mobile devices)	5,000.00
IT Microsoft Teams Archiving Annual (additional costs to archive mobile with Smarsh)	20,000.00
IT Roboform password manager annual (30/year for 3 years for 100 users, 2024-2027)	3,000.00
IT Security Cameras annual Fee (with estimation of increase after phase II installs)	4,000.00
IT Solarwinds annual (asset inventory & service desk system, increased to 3 agents & more computers)	3,000.00
IT Swagit/Granicus Video Streaming Service (annual 14680 with 10% increase)	16,200.00
CEMETERY Cemetery Information Mgmt Software annual (Platinum vs, annual contract thru 5-1-26)	4,100.00
CMO Laserfiche annual (digital imaging software, 10 licenses, 5% increase of 8475 to this)	8,899.00
CMO Nextrequest annual (public records software, 13485 with 5% increase)	14,160.00

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	COUNCIL Destiny Agenda Software annual (added 5% increase of 7200 to this)			7,560.00	
	DEV CivicGov Software annual (20% of yearly total with annual 5% increase, other in BLDG)			5,100.00	
	DEV GIS ArcMap Software annual (1 workstation license for Planner from county property appraisers)			4,200.00	
	DPW Brightly request/inventory software (2022-2027, 20K/year)			20,000.00	
	DPW MUN UTIL DiamondMaps Software annual subscription (added 5% to 840 to this)			900.00	
	DPW SAN Utility Billing software service (annual for MuniLink was 20K, added 5% increase)			21,000.00	
	DPW STREETS ESRI license annual for GIS person (increased HCPA/ESRI costs)			4,200.00	
	FIN Software Upgrade & MIP Cloud annual maintenance			50,000.00	
	FIRE Active911 annual (7 devices)			250.00	
	FIRE Emergency Reporting Software (cloud-based, annual)			10,000.00	
	FIRE First Arriving Digital Dashboard (annual)			720.00	
	FIRE NetMotion for secure county server connections (annual)			200.00	
	HR annual ATS with Clear Company (last year with 5% increase)			16,000.00	
	PARKS Grammarly Software (annual)			1,200.00	
	PARKS Civic Rec annual Maintenance (cloud hosting, CC machine)			10,000.00	
	CMO Equidx PDF Remediation Software Annual (3000 last FY, added 5% increase)			3,150.00	
	ADDED IT MS O365 G5 required for Smarsh archiving of Teams annual (have 35, need 80)			22,500.00	
	DEV BlueBeam for Ron Heugel for 440 annual renewal 2/3/26			440.00	
	IT CivicPlus CivicEngage website annual (4yr contract thru 11/25 then with 3% annual increase)			8,524.00	
	IT SMARSH ANNUAL FOR ALL MOBILE DEVICE ARCHIVES PER FL SUNSHINE LAW			21,000.00	
	IT KIOWARE KIOSK SOFTWARE ANNUAL FOR ONLINE PURCHASING PER PCI REQUIREMENTS			400.00	
	FIRE Chief 360 (1727 annual messaging and dashboard)			1,727.00	
	DPW new ESRI licenses for Director, Asst Dir, & Operations Mgr (annual 4200 each)			12,600.00	
	HR new software platform			50,000.00	
54100 001 016 513	Communication Services and Devices	33,991.56	18,495.55	85,794.00	103,141.00
	Budget Narratives			Amount	
	IT Internet annual (15000 with 5% increase)			15,750.00	
	IT Spectrum City Dedicated Internet annual			28,500.00	
	CEMETERY Land lines for fax and alarm monitoring annual			300.00	
	CEMETERY Security Alarm annual monitoring service			300.00	
	CEMETERY Spectrum Internet annual			924.00	
	CMO MuniCode Admin Support Fee, Web Hosting Fee annual (1225 with 5% increase)			1,287.00	
	CMO SUNCOM annual (Estimated)			1,000.00	
	COUNCIL SUNCOM annual			2,500.00	
	DPW SAN Spectrum internet service annual			480.00	
	DPW STREETS Bright House - Streets Portion annual			1,000.00	
	DPW STREETS Fax lines annual			120.00	
	DPW STREETS Suncom annual			60.00	
	FIRE Bright House fiber internet annual			2,400.00	
	FIRE Fax line annual			240.00	
	FIRE phone pagers annual			480.00	
	GEN GOVT city hall fire alarm quarterly service and annual			260.00	
	GEN GOVT city hall fire alarm service agreement monitoring annual fee			2,600.00	
	PARKS Suncom land line charges for fax and building alarms annual (2 estimated)			480.00	
	ALL WIRELESS TO IT FROM ALL DEPTS Annual (CH38, DPW79, Fire12, Parks15)AVE 30/DEVICE			35,000.00	
	DPW Trimble software for Alex Pennington device annually			460.00	
	DPW Spectrum Fiber for new Admin bldg annual (749/month for 3yrs, 24-27)			9,000.00	
54600 001 016 513	Repair & Maintenance Services	640.33	6,777.65	25,847.00	25,965.00
	Budget Narratives			Amount	
	IT BIS Digital Maintenance Contract annual (1300 with 5%			1,365.00	
	IT Copiers lease & monthly added copies (CH1, CH2, 2 at DPW, Fire, Parks,& WWTP, annual thru 2029)			23,000.00	
	FIRE Sierra wireless and antenna annual maintenance (BU/new vehicles/emergency need)			1,600.00	
54810 001 016 513	Promotional Activities	0.00	0.00	0.00	5,000.00

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
55100 001 016 513	Office Supplies	266.86	307.60	500.00	750.00
	Budget Narratives			Amount	
	IT_General Office Supplies (increase due to 3 emps now in IT)			750.00	
55210 001 016 513	Operating Supplies	0.00	72.93	20,000.00	10,000.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	IT_Operating Costs (building/network, broken audio/video, security/network requiremts)			10,000.00	
55220 001 016 513	Computer Supplies	13,441.95	10,422.46	20,100.00	20,900.00
	Budget Narratives			Amount	
	IT battery backups for offices			2,800.00	
	IT docking stations			700.00	
	IT HP printer toner cartridges (CM Office/Cust			2,500.00	
	IT keyboards, mice, privacy screens, USB drives			1,800.00	
	IT monitor dual stands			1,000.00	
	IT Multi Factor Authentication tokens annual maint.(40 Cisco Duo tokens)			2,500.00	
	IT network supplies (cables, fiber, switch backups, patch panels, jacks, tools)			2,100.00	
	IT printer/plotter ink (CEM/DEV/DPW)			7,500.00	
55400 001 016 513	Books, Publications, Subscription & Membership	249.00	2,300.37	0.00	0.00
55410 001 016 513	Training and Education	188.39	1,088.30	3,400.00	0.00
55500 001 016 513	Uncapitalized Equipment	5,733.11	10,910.43	12,700.00	31,300.00
	Budget Narratives			Amount	
	IT_Dymo Label Printer			600.00	
	IT_Monitors Desk			1,600.00	
	IT_Monitor Portable			1,000.00	
	IT_Computers Laptop			7,500.00	
	IT_Computers Tablets			2,000.00	
	NEW TECH FOR REQUESTED POSITIONS			18,600.00	
2. Op-2. Total Operating Costs		223,117.24	187,002.28	628,022.00	741,142.00
Group :	5.Tra-5. Total Transfers Out				
56609 001 016 513	Transfer Out to 609 - HRA Fund	999.96	999.96	1,300.00	2,250.00
56610 001 016 513	Transfer Out to 610 - Health Ins Fund	14,400.00	17,000.00	18,000.00	36,000.00
5.Tra-5. Total Transfers Out		15,399.96	17,999.96	19,300.00	38,250.00
Expense		352,578.90	333,535.01	803,650.14	1,038,523.40

DEPARTMENT OF HUMAN RESOURCES

**HR & Risk Management
Director**

HR Specialist

General Fund



General Fund - Human Resources

	2025 Budget	2026 Budget
Personnel Service	\$178,662	\$192,747
Operating Expenses	\$74,400	\$25,500
Transfers	\$19,300	\$25,500
Total	\$272,362	\$243,747

Staffing	2025	2026
Director of Human Resources	1	1
HR Coordinator	1	1
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.



General Fund - Human Resources

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51102 001 024 513	Financial & Administrative Salaries	46,548.13	78,014.58	88,097.04	90,746.98
51200 001 024 513	Regular Salaries & Wages	59,784.63	36,464.65	40,830.40	50,175.01
51400 001 024 513	Overtime	317.35	8.13	1,000.00	1,000.00
52100 001 024 513	FICA Taxes	8,167.09	8,714.00	9,939.45	10,857.03
52200 001 024 513	Retirement Contributions	19,905.98	31,799.55	36,112.58	37,344.15
52301 001 024 513	Life Insurance	540.80	747.76	804.51	683.76
52303 001 024 513	Long Term Disability	195.67	268.88	296.53	296.64
52304 001 024 513	Vision Insurance	116.44	123.84	124.08	123.84
52320 001 024 513	Dental employee	695.28	728.64	728.88	728.64
52400 001 024 513	Workers Comp Insurance	634.01	718.66	728.89	790.57
	1.Pnl-1. Total Personnel Service Costs	136,905.38	157,588.69	178,662.36	192,746.62
Group :	2. Op-2. Total Operating Costs				
53101 001 024 513	Pre-Employment Services	7,897.08	7,982.46	9,000.00	17,000.00
	Budget Narratives			Amount	
	General Fund Protocol Drug Tests/Physicals			8,500.00	
	General Fund Pre-Employment Background Checks			8,500.00	
53400 001 024 513	Other Contractual Services	1,220.00	19,172.80	31,000.00	1,000.00
	Budget Narratives			Amount	
	Background Checks (For non-employment Volunteers, comm. members, etc. - separate from the ATS)			1,000.00	
54000 001 024 513	Travel and Per Diem	234.87	720.52	1,000.00	0.00
54100 001 024 513	Communication Services and Devices	453.16	508.66	1,000.00	0.00
54700 001 024 513	Printing & Binding Services	99.25	0.00	800.00	800.00
	Budget Narratives			Amount	
	New Hire Orientation Welcome Items/Career Fair Promotions			800.00	
54800 001 024 513	Advertising Activities	0.00	0.00	2,000.00	2,000.00
	Budget Narratives			Amount	
	Employment Advertising			2,000.00	
54810 001 024 513	Promotional Activities	0.00	5,839.07	8,000.00	4,000.00
	Budget Narratives			Amount	
	Employee Recognition/Service Awards/Plaques			2,000.00	
	Employee Appreciation Luncheon			2,000.00	
55100 001 024 513	Office Supplies	381.07	324.61	400.00	400.00
	Budget Narratives			Amount	
	Office Supplies			400.00	
55211 001 024 513	Medical Supplies	0.00	0.00	200.00	300.00
	Budget Narratives			Amount	

55230 001 024 513	Clothing & Uniforms	0.00	359.70	300.00	0.00
55400 001 024 513	Books, Publications, Subscription & Membership	0.00	315.17	700.00	0.00
55410 001 024 513	Training and Education	4,577.46	355.30	20,000.00	0.00
2. Op-2. Total Operating Costs		15,007.89	35,578.29	74,400.00	25,500.00
Group :	5.Tra-5. Total Transfers Out				
56609 001 024 513	Transfer Out to 609 - HRA Fund	999.96	1,000.00	1,300.00	1,500.00
56610 001 024 513	Transfer Out to 610 - Health Ins Fund	14,400.00	17,000.00	18,000.00	24,000.00
5.Tra-5. Total Transfers Out		15,399.96	18,000.00	19,300.00	25,500.00
Expense		167,313.23	211,166.98	272,362.36	243,746.62

DEPARTMENT OF COMMUNITY DEVELOPMENT

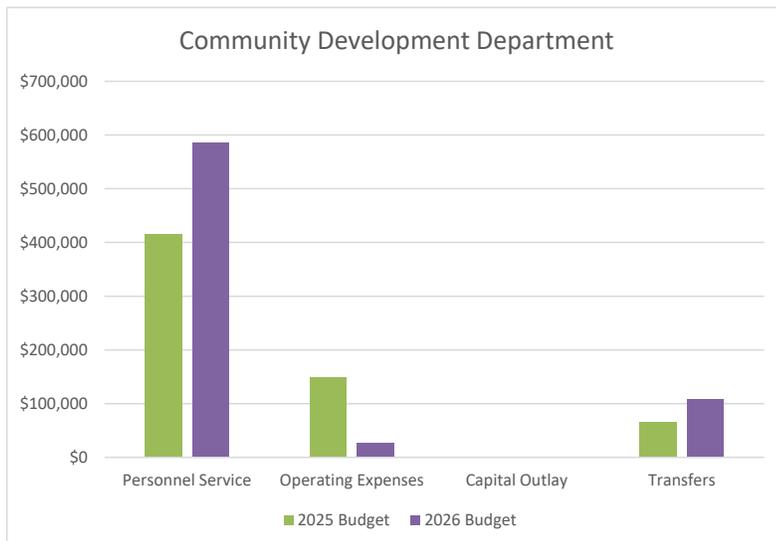




General Fund - Community Development Department

	2025 Budget	2026 Budget
Personnel Service	\$414,879	\$585,402
Operating Expenses	\$148,434	\$27,000
Capital Outlay	\$0	\$0
Transfers	\$65,018	\$108,201
Total	\$628,332	\$720,604

Staffing	2025	2026
Development Director	1	1
Administrative Assistant III	1	1
City Planner	1	1
Code Enforcement Officer	1	1
Planning and Zoning Coord	1	1
Annexation Specialist	0	1
Planner	0	1
Total Employees	5	7



Department Mission

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

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

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

General Fund - Community Development Department

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51102 001 015 515	Financial & Administrative Salaries	79,424.31	85,340.44	96,698.28	99,600.18
51200 001 015 515	Regular Salaries & Wages	192,822.81	194,862.59	218,318.28	355,220.90
51400 001 015 515	Overtime	246.22	132.53	550.00	550.00
51412 001 015 515	Overtime - Storm	0.00	0.00	0.00	0.00
52100 001 015 515	FICA Taxes	20,829.18	21,289.25	24,140.84	34,835.90
52200 001 015 515	Retirement Contributions	51,991.98	55,512.55	63,211.99	83,021.76
52301 001 015 515	Life Insurance	1,199.62	1,307.06	1,965.70	2,838.08
52303 001 015 515	Long Term Disability	587.74	647.78	724.54	1,046.09
52304 001 015 515	Vision Insurance	225.53	296.70	310.20	469.56
52320 001 015 515	Dental employee	1,518.00	1,745.70	1,822.20	2,550.48
52400 001 015 515	Workers Comp Insurance	6,239.38	6,677.09	7,136.63	5,269.52
	1.Pnl-1. Total Personnel Service Costs	355,084.77	367,811.69	414,878.66	585,402.47
Group :	2. Op-2. Total Operating Costs				
53100 001 015 515	Legal Services	1,925.00	997.50	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	75,000.00	0.00
53400 001 015 515	Other Contractual Services	835.50	14,000.00	15,300.00	15,600.00
	Budget Narratives				Amount
	Code Enforcement grass cutting & unsafe building abatement				15,300.00
	Car wash				300.00
54000 001 015 515	Travel and Per Diem	0.00	9.06	2,794.00	0.00
54100 001 015 515	Communication Services and Devices	2,313.72	1,814.78	2,000.00	0.00
54700 001 015 515	Printing & Binding Services	175.00	207.00	200.00	200.00
	Budget Narratives				Amount
	Printing & Binding				200.00
54800 001 015 515	Advertising Activities	256.80	134.90	500.00	2,000.00
	Budget Narratives				Amount
	Advertising				2,000.00
54810 001 015 515	Promotional Activities	0.00	0.00	10,000.00	0.00

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
54900 001 015 515	Other Current Charges	0.00	715.50	300.00	300.00
	Budget Narratives			Amount	
	Other Current Charges			300.00	
55100 001 015 515	Office Supplies	487.16	1,098.41	1,200.00	1,200.00
	Budget Narratives			Amount	
	Office Supplies			1,200.00	
55210 001 015 515	Operating Supplies	383.73	48.24	400.00	400.00
	Budget Narratives			Amount	
	Office Equipment			400.00	
55220 001 015 515	Computer Supplies	2,262.13	1,320.00	10,000.00	0.00
55226 001 015 515	Safety Supplies & Gear	0.00	0.00	200.00	200.00
	Budget Narratives			Amount	
	Safety Vest and Hard Hats			200.00	
55230 001 015 515	Clothing & Uniforms	298.73	482.20	600.00	600.00
	Budget Narratives			Amount	
	Code Enforcement Officer Uniforms			600.00	
55250 001 015 515	Fuels & Lubricants	1,080.56	1,101.59	1,000.00	1,000.00
	Budget Narratives			Amount	
	Fuel			1,000.00	
55400 001 015 515	Books, Publications, Subscription & Membershp	411.95	136.18	1,240.00	0.00
55410 001 015 515	Training and Education	1,108.00	973.04	2,200.00	0.00
55500 001 015 515	Uncapitalized Equipment	206.14	0.00	20,500.00	500.00
	Budget Narratives			Amount	
	Tools for Inspection Services,File Cabinets, CHIRPS			500.00	
2. Op-2. Total Operating Costs		12,119.42	24,590.40	148,434.00	27,000.00
Group :	5.Tra-5. Total Transfers Out				
56501 001 015 581	Transfer Out to 501	348.96	614.04	797.00	913.00
	Budget Narratives			Amount	
	Transfer to Fleet Maintenance			913.00	
56502 001 015 581	Transfer Out to 502	0.00	0.00	15,971.00	18,038.00
	Budget Narratives			Amount	
	Enterprise Lease			18,038.00	
56609 001 015 515	Transfer Out to 609 - HRA Fund	2,499.96	2,499.96	3,250.00	5,250.00
56610 001 015 515	Transfer Out to 610 - Health Ins Fund	36,000.00	42,500.04	45,000.00	84,000.00
5.Tra-5. Total Transfers Out		38,848.92	45,614.04	65,018.00	108,201.00
Expense		406,053.11	438,016.13	628,330.66	720,603.45

BUILDING (DEPARTMENT OF COMMUNITY DEVELOPMENT)



Special Revenue Fund





General Fund - Building Division

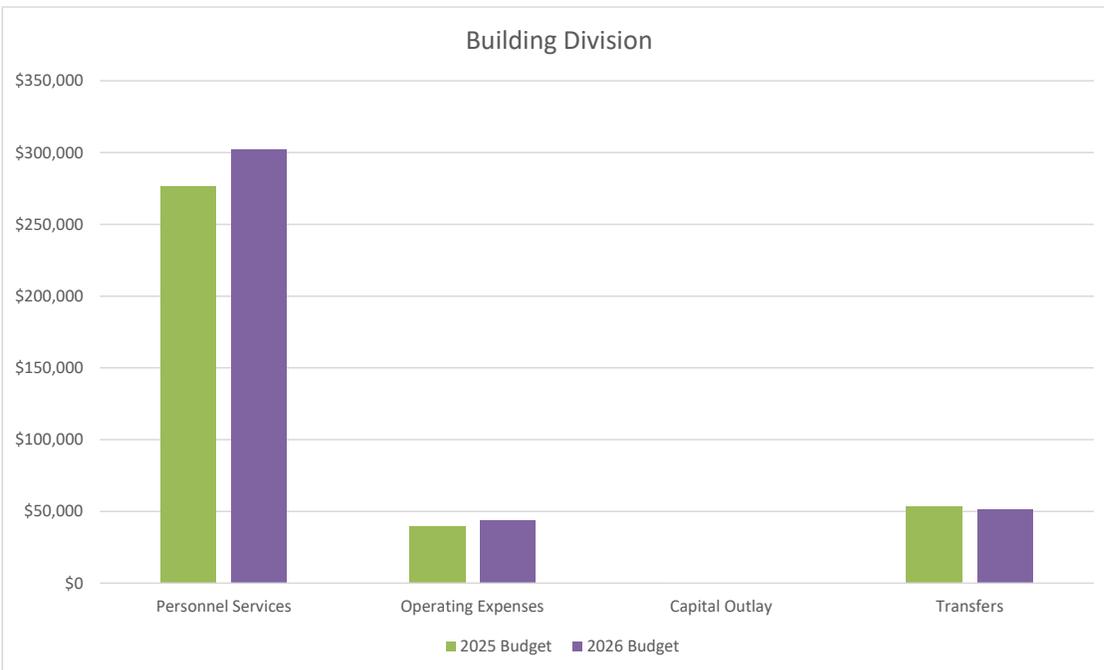
	2025 Budget	2026 Budget
Personnel Services	\$276,763	\$301,910
Operating Expenses	\$39,451	\$43,550
Capital Outlay	\$0	\$0
Transfers	\$53,767	\$51,365
Total	\$369,981	\$396,825

Staffing	2025	2026
Building Official	1	1
Building Inspector	1	1
Permit Tech	1	1
Administrative Asst I	1	1
Total Employees	4	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.

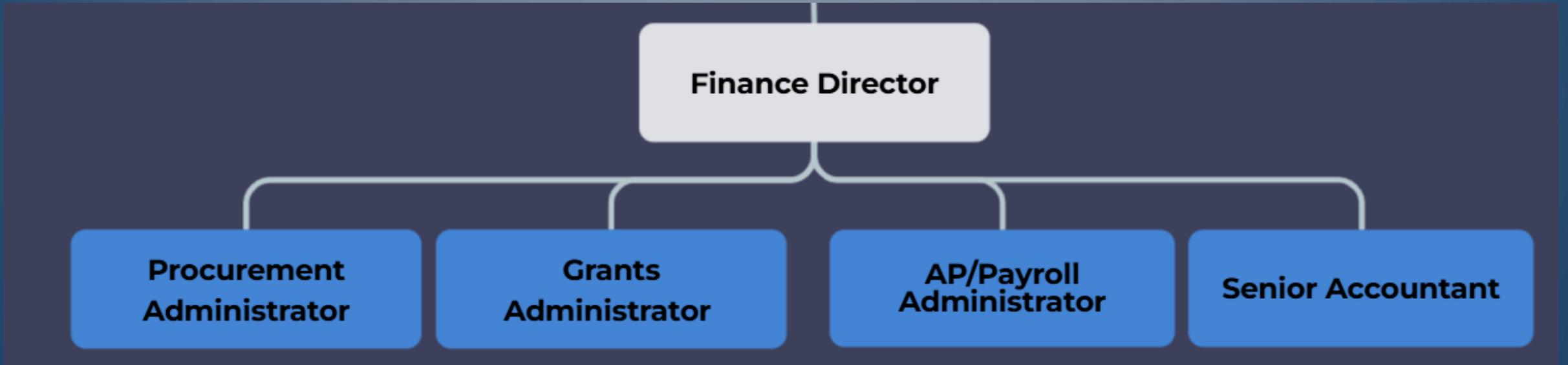


General Fund - Building Division

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51200 001 030 524	Regular Salaries & Wages	217,268.03	153,903.71	223,683.11	243,369.81
51400 001 030 524	Overtime	248.05	37.70	500.00	500.00
52100 001 030 524	FICA Taxes	16,679.47	11,679.71	17,150.01	18,656.03
52200 001 030 524	Retirement Contributions	26,916.36	20,728.54	30,556.16	34,214.93
52301 001 030 524	Life Insurance	1,117.52	816.36	1,395.78	1,518.63
52303 001 030 524	Long Term Disability	484.20	321.82	514.47	559.75
52304 001 030 524	Vision Insurance	154.83	175.64	248.16	268.32
52320 001 030 524	Dental employee	1,275.12	1,032.25	1,457.76	1,457.52
52400 001 030 524	Workers Comp Insurance	1,102.25	1,308.36	1,257.67	1,365.31
	1.Pnl-1. Total Personnel Service Costs	265,245.83	190,004.09	276,763.12	301,910.30
Group :	2. Op-2. Total Operating Costs				
53400 001 030 524	Other Contractual Services	32,871.69	37,400.00	17,300.00	29,300.00
	Budget Narratives			Amount	
	Electronic Permitting and Plans Review Software 80% of fee			16,500.00	
	Car wash			800.00	
	Backup Building Official			12,000.00	
54000 001 030 524	Travel and Per Diem	100.37	17.00	500.00	500.00
	Budget Narratives			Amount	
	Travel and Per Diem			500.00	
54100 001 030 524	Communication Services and Devices	2,027.08	1,171.14	2,000.00	2,000.00
	Budget Narratives			Amount	
	Cell Phone			1,000.00	
	Tablet Service			1,000.00	
54700 001 030 524	Printing & Binding Services	49.75	0.00	150.00	150.00
	Budget Narratives			Amount	
	Printing and Binding Services			150.00	
55100 001 030 524	Office Supplies	1,058.32	189.96	1,000.00	1,000.00
	Budget Narratives			Amount	
	Office Supplies			1,000.00	
55210 001 030 524	Operating Supplies	316.69	0.00	200.00	200.00
	Budget Narratives			Amount	
	Operating Supplies, Flashlights, Batteries			200.00	
55220 001 030 524	Computer Supplies	5,207.49	0.00	1,000.00	1,000.00
	Budget Narratives			Amount	
	Paper and ink for large scale scanner/printer			1,000.00	
55230 001 030 524	Clothing & Uniforms	513.56	686.53	800.00	1,600.00
	Budget Narratives			Amount	
	Dept Shirts			1,200.00	
	Uniform/Boot Allowance			400.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
55250 001 030 524	Fuels & Lubricants	1,456.47	1,446.24	3,200.00	3,200.00
	Budget Narratives			Amount	
	Building Inspector Vehicle Fuel			3,200.00	
55253 001 030 524	Auto Repair Supplies (in-house)	761.69	0.00	200.00	200.00
	Budget Narratives			Amount	
	Auto Repairs (in house)			200.00	
55400 001 030 524	Books, Publications, Subscription & Membershp	3,925.45	170.00	400.00	400.00
	Budget Narratives			Amount	
	Code Books			0.00	
	BOAF Membership			200.00	
	Code Supplements			200.00	
55410 001 030 524	Training and Education	1,554.10	0.00	2,000.00	4,000.00
	Budget Narratives			Amount	
	Obtain / Maintain Certifications & CEU credits			4,000.00	
55500 001 030 524	Uncapitalized Equipment	513.94	0.00	0.00	0.00
2. Op-2. Total Operating Costs		51,085.90	41,080.87	28,750.00	43,550.00
Group :	5.Tra-5. Total Transfers Out				
56501 001 030 524	Transfer Out to 501	0.00	0.00	4,650.00	365.00
	Budget Narratives			Amount	
	Transfer to Fleet Maintenance			365.00	
56609 001 030 524	Transfer Out to 609 - HRA Fund	1,500.00	2,000.04	2,600.00	3,000.00
56610 001 030 524	Transfer Out to 610 - Health Ins Fund	21,600.00	33,999.96	36,000.00	48,000.00
5.Tra-5. Total Transfers Out		23,100.00	36,000.00	53,767.00	51,365.00
Expense		349,431.73	267,084.96	359,280.12	396,825.30

DEPARTMENT OF FINANCE



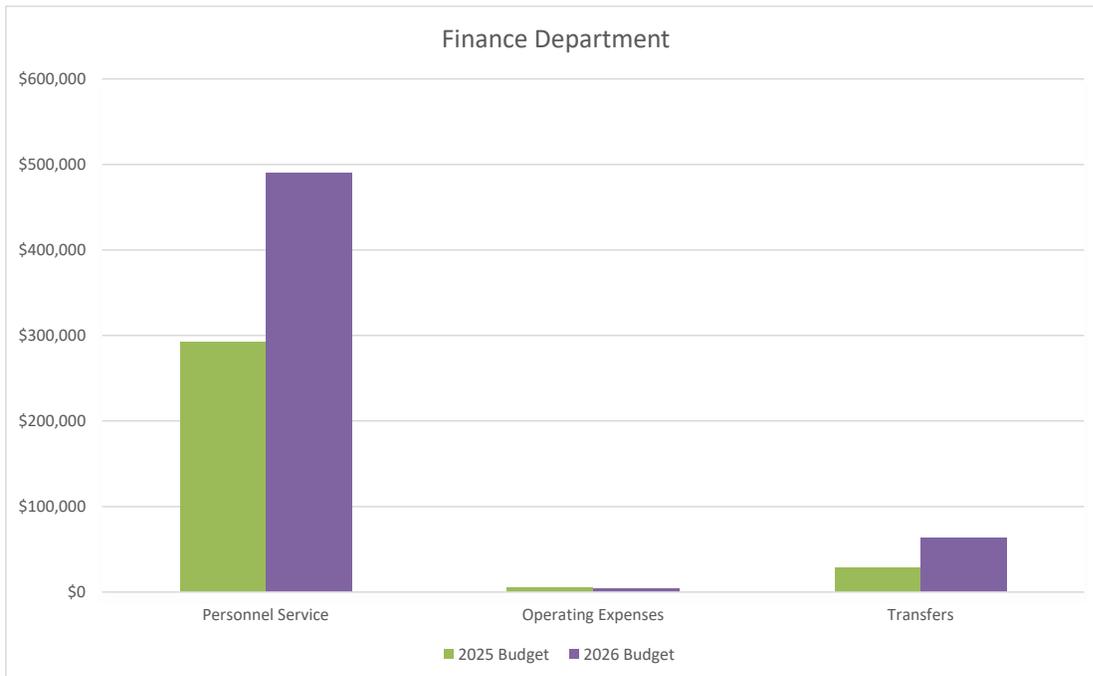


General Fund - Finance Department

	2025 Budget	2026 Budget
Personnel Service	\$292,857	\$490,714
Operating Expenses	\$5,245	\$3,450
Transfers	\$28,950	\$63,750
Total	\$327,052	\$557,914

Staffing	2025	2026
Finance Director	1	1
Senior Accountant	1	1
AP/Payroll Administrator	1	1
Procurement Asministrator	0	1
Grant Administrator	0	1
Total Employees	3	5

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.

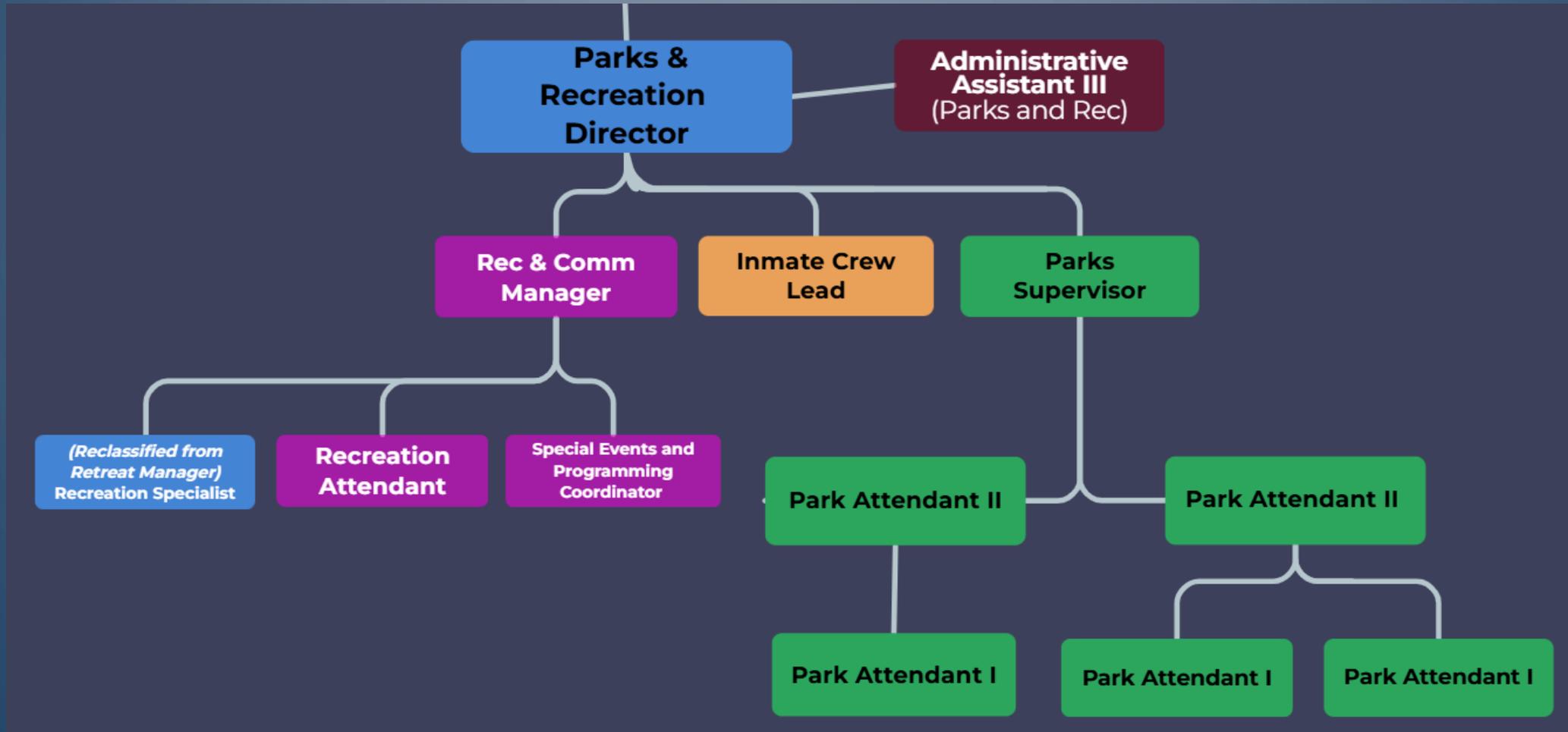


General Fund - Finance Department

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category : Expense					
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 001 012 513	Financial & Administrative Salaries	87,425.14	89,260.92	98,750.88	110,329.58
51200 001 012 513	Regular Salaries & Wages	108,540.95	85,842.26	122,079.84	269,742.62
52100 001 012 513	FICA Taxes	14,217.58	12,524.73	16,893.55	29,075.52
52200 001 012 513	Retirement Contributions	88,083.21	41,701.77	50,728.29	74,518.44
52301 001 012 513	Life Insurance	1,210.95	1,116.83	1,377.98	1,943.76
52303 001 012 513	Long Term Disability	445.12	410.19	507.91	815.49
52304 001 012 513	Vision Insurance	184.05	157.38	186.12	335.40
52320 001 012 513	Dental employee	1,113.62	925.98	1,093.32	1,821.72
52400 001 012 513	Workers Comp Insurance	1,413.06	1,191.07	1,238.86	2,132.20
1.Pnl-1. Total Personnel Service Costs		305,933.68	233,131.13	292,856.75	490,714.73
<hr/>					
Group : 2. Op-2. Total Operating Costs					
54000 001 012 513	Travel and Per Diem	0.00	0.00	825.00	0.00
54100 001 012 513	Communication Services and Devices	418.60	529.73	720.00	0.00
54700 001 012 513	Printing & Binding Services	887.79	3,467.03	2,450.00	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	549.48	405.38	600.00	1,000.00
Budget Narratives					Amount
Pens, Note Pads, Correction Tape, File Folders, Tape, Staples, Highlighters					1,000.00
55400 001 012 513	Books, Publications, Subscription & Membershp	235.25	204.00	225.00	0.00

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
55410 001 012 513	Training and Education	200.00	0.00	425.00	0.00
2. Op-2. Total Operating Costs		17,233.28	24,460.54	5,245.00	3,450.00
Group :	5.Tra-5. Total Transfers Out				
56609 001 012 513	Transfer Out to 609 - HRA Fund	2,000.00	1,500.00	1,950.00	3,750.00
56610 001 012 513	Transfer Out to 610 - Health Ins Fund	28,800.00	25,500.00	27,000.00	60,000.00
5.Tra-5. Total Transfers Out		30,800.04	27,000.00	28,950.00	63,750.00
Expense		353,967.00	284,591.67	327,051.75	557,914.74

DEPARTMENT OF PARKS AND RECREATION

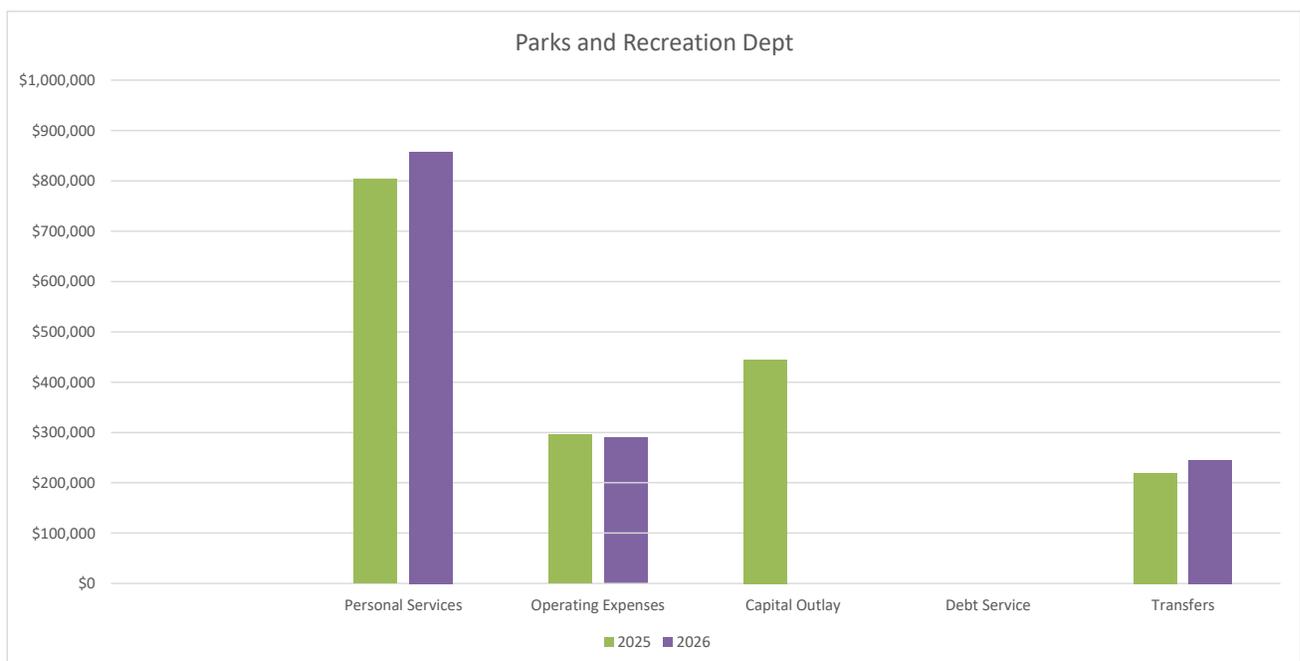




	2025	2026
	Budget	Budget
Personal Services	\$803,660	\$857,867
Operating Expenses	\$295,190	\$290,150
Capital Outlay	\$445,000	\$0
Debt Service	\$1,231	\$1,231
Transfers	\$219,491	\$245,460
Total	\$1,764,572	\$1,394,708



Staffing	2025	2026
Parks & Recreation Director	1	1
Administrative Assistant III	1	1
Recreation and Community Manager	1	1
Special Events and Programming Coord	1	1
Recreation Attendant	1	1
Parks Supervisor	1	1
Park Attendant I	3	4
Park Attendant II	2	2
Inmate Crew Leader	1	1
Recreation Specialist	0	1
Chinsegut Hill Retreat Manager	1	0
Total FTE	13	14
Part-Time Park Service Aide	0.5	0
Total Employees	13.5	14



General Fund - Parks & Recreation Department

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51102 001 020 572	Financial & Administrative Salaries	79,890.08	50,201.92	89,100.00	87,559.89
51200 001 020 572	Regular Salaries & Wages	216,250.51	361,104.34	485,011.28	527,887.37
51400 001 020 572	Overtime	13,740.59	13,061.51	15,000.00	15,000.00
51412 001 020 572	Overtime - Storm	0.00	2,258.56	0.00	5,000.00
51608 001 020 572	Military Leave	1,632.00	452.83	500.00	500.00
51610 001 020 572	On Call Pay	0.00	7,312.00	8,736.00	8,736.00
51616 001 020 572	Aquatics Facility Operator Stipend	0.00	2,083.25	4,000.00	4,000.00
52100 001 020 572	FICA Taxes	23,810.19	32,732.29	46,041.32	49,203.51
52200 001 020 572	Retirement Contributions	53,386.90	68,037.13	100,644.77	103,470.95
52301 001 020 572	Life Insurance	1,596.58	2,323.46	3,460.77	3,840.38
52303 001 020 572	Long Term Disability	584.62	858.73	1,275.61	1,415.53
52304 001 020 572	Vision Insurance	362.07	550.24	868.56	866.88
52320 001 020 572	Dental employee	2,459.16	3,082.19	4,737.72	5,102.04
52400 001 020 572	Workers Comp Insurance	26,694.72	18,451.65	44,283.92	45,284.63
	1.Pnl-1. Total Personnel Service Costs	420,407.42	562,510.10	803,659.95	857,867.18
Group :	2. Op-2. Total Operating Costs				
53400 001 020 572	Other Contractual Services	23,127.07	35,214.55	20,420.00	20,400.00
	Budget Narratives				Amount
	Program Fees/Cost				10,000.00
	Tree Care Maintenance				5,400.00
	Program Instructors				5,000.00
54000 001 020 572	Travel and Per Diem	1,739.26	2,083.35	5,000.00	0.00
54100 001 020 572	Communication Services and Devices	1,960.58	5,953.82	6,480.00	0.00
54210 001 020 572	Automotive Repair Service	350.00	208.35	500.00	1,000.00
	Budget Narratives				Amount
	Repair Services Beyond In-House Capabilities				1,000.00
	JUSTIFICATION due to aging vehicles & tires				0.00
54300 001 020 572	Electric	57,754.32	66,761.11	83,000.00	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

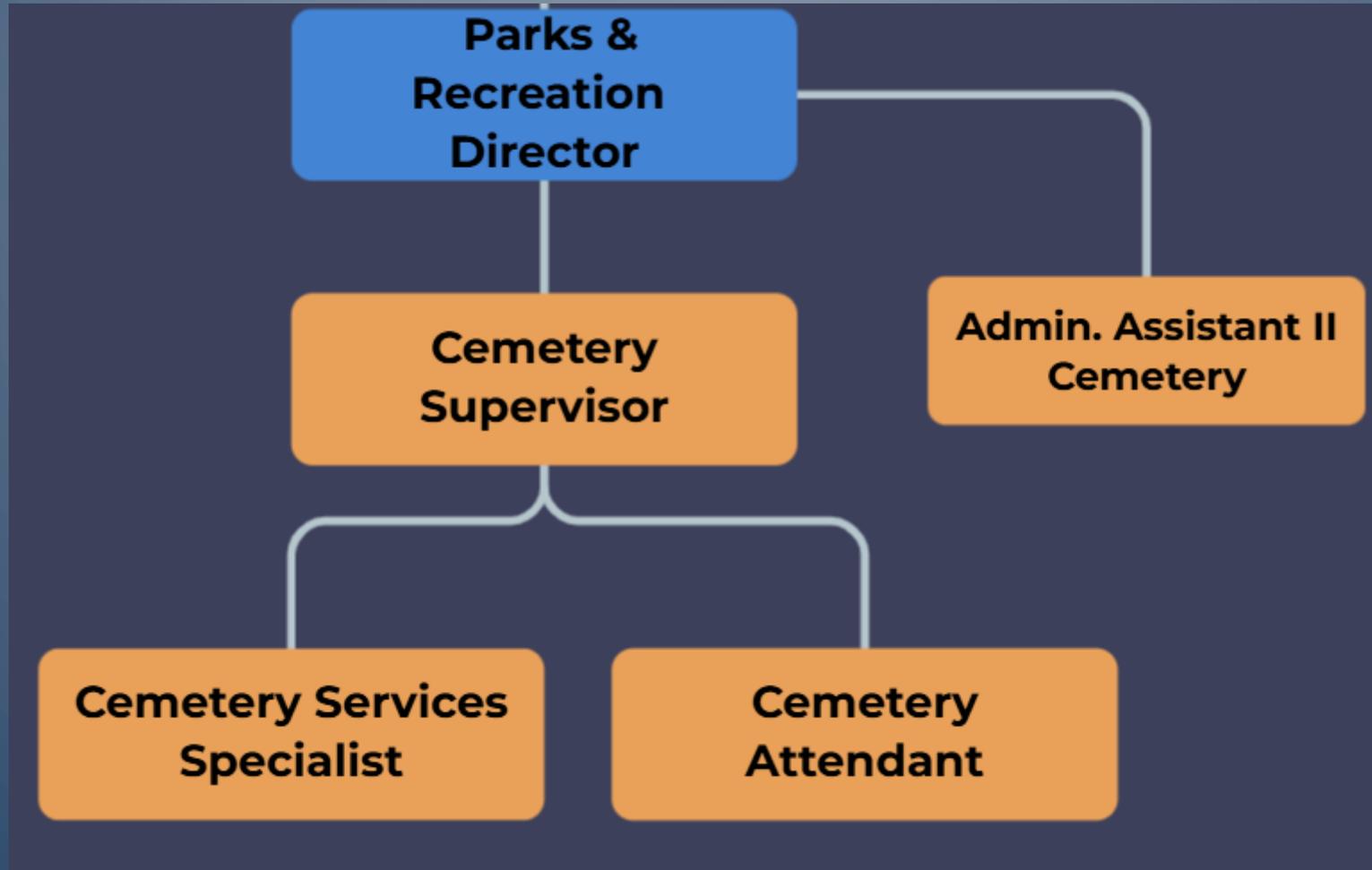
Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
	Youth Fields			8,300.00	
	Broad Street Irrigation and Darby Lane Caution Light			300.00	
	McKethan Restroom			1,000.00	
	TVP Pavillion/Playground Areas			1,500.00	
	TVP Pond Aerator Pump			3,000.00	
	Other Meter Areas-Quarry 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	16,493.18	14,892.38	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	2,758.81	1,250.00	3,000.00	3,000.00
	Budget Narratives			Amount	
	Boom Lift, Sod Cutter, Post Hole Auger			3,000.00	
54401 001 020 572	Rentals & Leases	1,385.00	2,291.65	5,500.00	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	12,591.66	4,782.47	7,480.00	15,000.00
	Budget Narratives			Amount	
	Repair Services - Gator, Pond Pump, Equipment, and Building			9,800.00	
	Increase; to include splash pad (pump, and other equipment).			5,200.00	
	JUSTIFICATION: to purchase and maintain UV lights for Splash Pad, aging infrastructure & equipment				
54700 001 020 572	Printing & Binding Services	199.00	291.65	700.00	700.00
	Budget Narratives			Amount	
	Special Events/Program Flyers, Fair Booth Material			700.00	
54800 001 020 572	Advertising Activities	0.00	1,875.00	4,500.00	1,500.00
	Budget Narratives			Amount	
	Programs and Events; Print, Social Media, other Ads.			1,500.00	
	Activity Guide - eFlip Book			0.00	
	JUSTIFICATION: Moved \$3,000 to Special Events			0.00	
54810 001 020 572	Promotional Activities	10,048.01	2,889.32	4,500.00	4,500.00
	Budget Narratives			Amount	
	Parks Promotional Items (All programs and events)			2,500.00	
	Parks and Rec. Logo Tent and Table Cover			2,000.00	
54920 001 020 572	Recreational Supplies	15,968.03	7,926.34	15,000.00	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	880.44	506.72	1,000.00	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	16,161.96	18,291.32	41,500.00	41,500.00
	Budget Narratives			Amount	
	Athletic field paint, chalk, sand,mulch			35,000.00	
	Park Sites; amenities (trash cans, picnic tables,splash pad equipment)			6,500.00	
55211 001 020 572	Medical Supplies	0.00	41.65	100.00	100.00
	Budget Narratives			Amount	
	Tyvek Suits			100.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
55223 001 020 572	Repair & Maintenance Supplies	6,331.94	8,310.36	6,000.00	12,000.00
	Budget Narratives			Amount	
	Parks; pavilions, restrooms, athletic fields, trails, fencing, irrigation, playgrounds, courts, and vandalism repairs			12,000.00	
	JUSTIFICATION: aging infrastructure				
55225 001 020 572	Chemicals Supplies	758.21	3,753.42	8,500.00	10,000.00
	Budget Narratives			Amount	
	Pesticides,Herbicdes, Fertilizer for athletic fields and medians.			3,500.00	
	Pond algae treatments				
	Splash Pad - Chlorine/Acid/Test Kits			6,500.00	
55226 001 020 572	Safety Supplies & Gear	1,041.64	2,321.41	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	2,216.46	3,541.65	8,500.00	11,300.00
	Budget Narratives			Amount	
	Employee Uniforms and Boots			9,800.00	
	Staff Shirts; polos			1,500.00	
	JUSTIFICATION: Cintas uniforms for employees & boots				
55240 001 020 572	Institutional Supplies	763.69	208.35	500.00	2,500.00
	Budget Narratives			Amount	
	Mop Heads, Rags, Spray Bottles, Cleaning Solution			2,500.00	
	JUSTIFICATION: Addition of Hernando Park				
55250 001 020 572	Fuels & Lubricants	15,089.35	5,368.77	10,000.00	10,000.00
	Budget Narratives			Amount	
	Fuels and Lubricants			10,000.00	
55252 001 020 572	Small Tools	1,229.95	2,047.90	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)	1,718.83	1,062.73	500.00	1,000.00
	Budget Narratives			Amount	
	Parks Vehicle Repairs			1,000.00	
	JUSTIFICATION: Aging vehicles				
55400 001 020 572	Books, Publications, Subscription & Membershp	635.00	590.00	1,320.00	0.00
55410 001 020 572	Training and Education	4,334.00	1,216.65	3,040.00	0.00
55500 001 020 572	Uncapitalized Equipment	1,203.93	6,458.35	15,500.00	5,500.00
	Budget Narratives			Amount	
	Edger, Trimmer, Blower, etc.			3,000.00	
	Splash Pad; equipment and signage			2,500.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
59901 001 020 572	Special Events	0.00	1,104.15	2,650.00	5,650.00
	Budget Narratives			Amount	
	Breast Cancer Awareness Walk, Founders Week, Beautification Board Items, Contest and Decorations, Arbor Day, Movies in the Park			5,650.00	
	JUSTIFICATION - \$3,000 moved from Advertising activities				
2. Op-2. Total Operating Costs		196,740.32	201,243.42	295,190.00	290,150.00
Group : 4.tot-4. Total Debt Service					
57100 001 020 572	Interest	0.00	50.40	121.00	121.00
	Budget Narratives			Amount	
	GASB 87			121.00	
57200 001 020 572	Principal	0.00	462.50	1,110.00	1,110.00
	Budget Narratives			Amount	
	GASB 87			1,110.00	
4.tot-4. Total Debt Service		0.00	512.90	1,231.00	1,231.00
Group : 5.Tra-5. Total Transfers Out					
56139 001 020 581	Transfer Out to 139	14,799.96	3,750.00	9,000.00	9,000.00
	Budget Narratives			Amount	
	Transfer to ECI Fund to cover expenses			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			Amount	
	2011 Capital Improvement Loan Transfer			3,474.00	
56501 001 020 581	Transfer Out to 501	1,974.96	1,937.50	4,650.00	5,843.00
	Budget Narratives			Amount	
	Transfer to Fleet Maintenance			5,843.00	
56502 001 020 581	Transfer Out to 502	0.00	29,965.40	71,917.00	43,643.00
	Budget Narratives			Amount	
	Enterprise Lease			43,643.00	
56503 001 020 581	Transfer Out to 503	5,000.04	2,083.35	5,000.00	5,000.00
	Budget Narratives			Amount	
	Transfer to Equipment Replacement Fund-Annual Transfer			5,000.00	
56609 001 020 572	Transfer Out to 609 - HRA Fund	4,500.00	3,520.85	8,450.00	10,500.00
56610 001 020 572	Transfer Out to 610 - Health Ins Fund	64,800.00	48,750.00	117,000.00	168,000.00
5.Tra-5. Total Transfers Out		94,548.96	91,454.60	219,491.00	245,460.00
Expense		995,847.99	1,170,618.46	1,764,571.95	1,394,708.17

CEMETERY

(DEPARTMENT OF PARKS AND RECREATION)



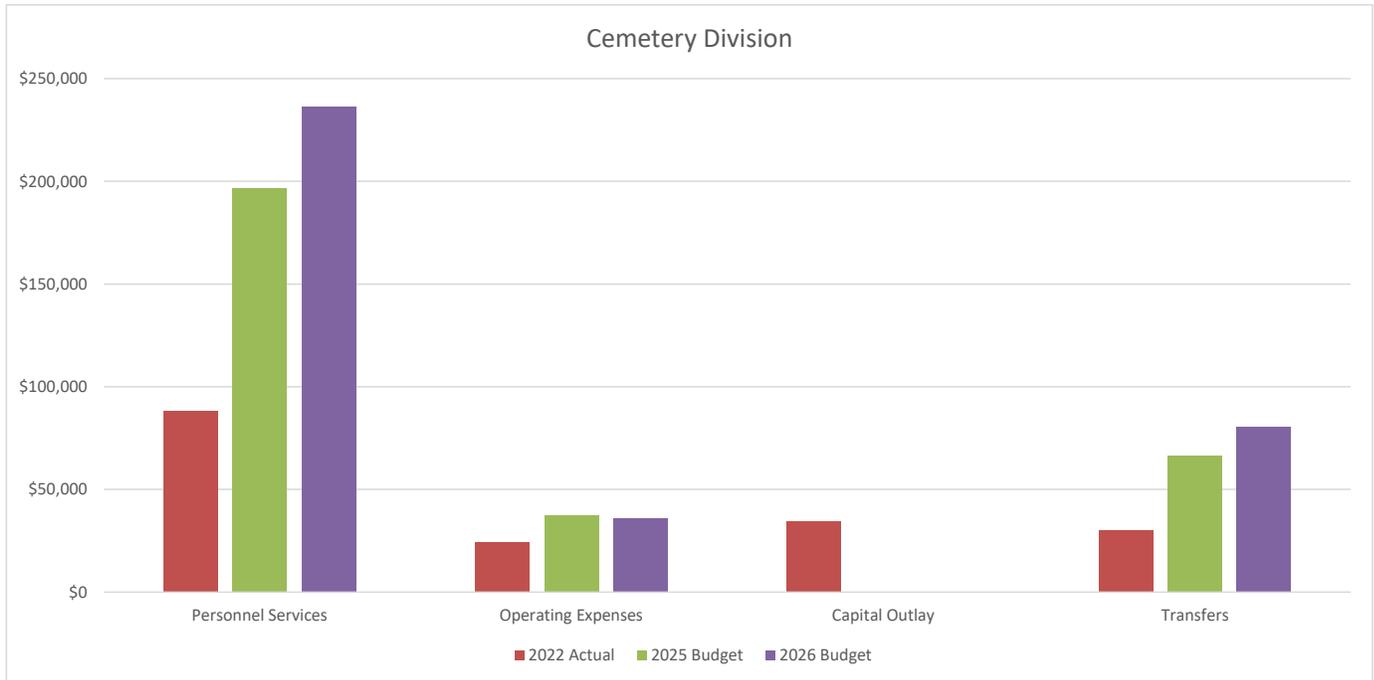


General Fund - Cemetery Division

	2025	2026
	Budget	Budget
Personnel Services	\$196,485	\$236,154
Operating Expenses	\$37,425	\$36,050
Capital Outlay	\$0	\$0
Transfers	\$66,502	\$80,564
Total	\$300,412	\$352,768

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	2025	2026
Cemetery Supervisor	1	1
Cemetery Services Specialist	1	1
Administrative Asst II	1	1
Cemetery Attendant I	1	1
Total Full Time	4	4



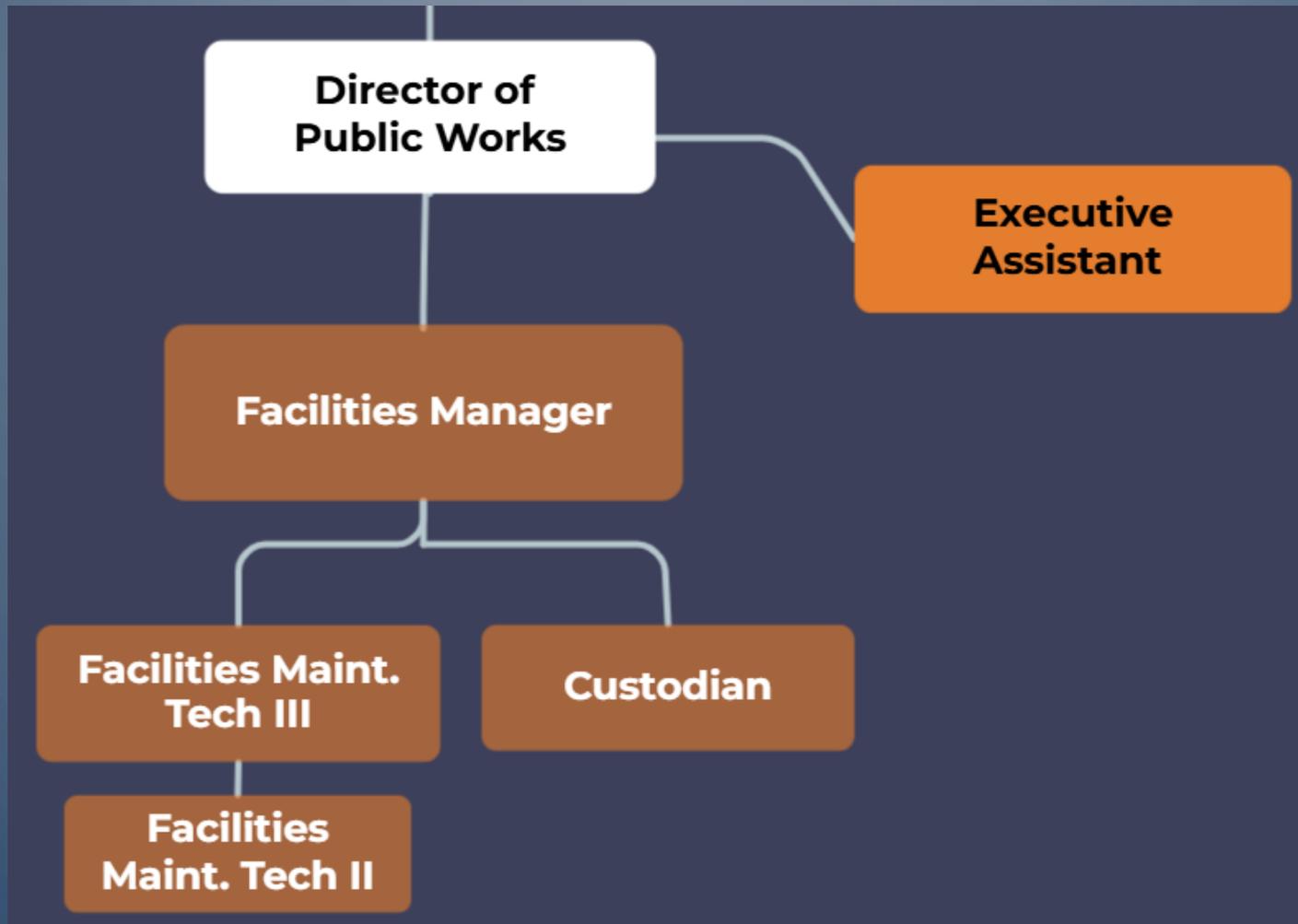
General Fund - Cemetery

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51200 001 017 539	Regular Salaries & Wages	104,278.92	121,965.13	149,115.20	177,604.96
51400 001 017 539	Overtime	2,045.12	1,477.28	1,000.00	1,000.00
51412 001 017 539	Overtime - Storm	0.00	603.85	0.00	5,000.00
52100 001 017 539	FICA Taxes	8,148.72	9,466.45	11,483.81	13,663.28
52200 001 017 539	Retirement Contributions	13,095.59	16,433.67	20,460.70	22,361.56
52301 001 017 539	Life Insurance	622.05	737.53	930.48	945.18
52303 001 017 539	Long Term Disability	228.35	270.71	342.97	393.83
52304 001 017 539	Vision Insurance	164.83	191.12	248.16	252.84
52320 001 017 539	Dental employee	971.52	1,123.53	1,457.76	1,457.64
52400 001 017 539	Workers Comp Insurance	8,058.45	4,769.10	11,445.81	13,474.96
	1.Pnl-1. Total Personnel Service Costs	137,613.55	157,038.37	196,484.89	236,154.25
Group :	2. Op-2. Total Operating Costs				
53400 001 017 539	Other Contractual Services	15,888.70	1,996.65	2,500.00	2,500.00
	Budget Narratives			Amount	
	Stone and Engraving Fees			2,500.00	
54000 001 017 539	Travel and Per Diem	11.00	104.15	250.00	0.00
54100 001 017 539	Communication Services and Devices	1,530.91	1,243.15	1,100.00	0.00
54300 001 017 539	Electric	2,187.43	1,508.46	2,000.00	2,000.00
	Budget Narratives			Amount	
	Electric			2,000.00	
54303 001 017 539	Water	3,577.39	2,178.37	3,500.00	3,500.00
	Budget Narratives			Amount	
	Water			3,500.00	
54600 001 017 539	Repair & Maintenance Services	5,754.88	2,175.00	4,500.00	4,500.00
	Budget Narratives			Amount	
	Tree Maintenance Plan - Dead Tree Removal			3,500.00	
	Equipment Repairs			1,000.00	
54700 001 017 539	Printing & Binding Services	99.50	283.35	680.00	680.00
	Budget Narratives			Amount	
	Re-Order Cemetery Brouchures			600.00	
	business cards			80.00	
54810 001 017 539	Promotional Activities	258.68	684.60	1,000.00	1,000.00
	Budget Narratives			Amount	
	Semi Annual Clean Up			1,000.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
54911 001 017 539	Cemetery Monuments For Resale	2,275.00	1,250.00	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	2,075.00	833.35	2,000.00	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	2,898.31	338.92	700.00	700.00
	Budget Narratives			Amount	
	Office Supplies			700.00	
55210 001 017 539	Operating Supplies	5,778.64	1,511.25	3,000.00	3,000.00
	Budget Narratives			Amount	
	Pavement Stencil, Paint and Paint Supplies			3,000.00	
55223 001 017 539	Repair & Maintenance Supplies	3,491.64	1,103.48	2,000.00	2,000.00
	Budget Narratives			Amount	
	Mower Blades, Belts, Filters, Tires, etc.			2,000.00	
55225 001 017 539	Chemicals Supplies	0.00	505.05	1,000.00	1,000.00
	Budget Narratives			Amount	
	Weed killer			1,000.00	
55226 001 017 539	Safety Supplies & Gear	866.64	312.50	750.00	750.00
	Budget Narratives			Amount	
	Hearing/eye Protection			750.00	
55230 001 017 539	Clothing & Uniforms	687.50	833.35	2,000.00	3,720.00
	Budget Narratives			Amount	
	Employee Uniforms and Boots				3,720.00
	JUSTIFICATION: Uniforms				
55250 001 017 539	Fuels & Lubricants	3,955.38	1,461.19	2,500.00	2,500.00
	Budget Narratives			Amount	
	Fuel and Lubricants			2,500.00	
55252 001 017 539	Small Tools	1,004.48	625.00	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)	1,255.72	208.35	500.00	500.00
	Budget Narratives			Amount	
	Cemetery Vehicle Repairs			500.00	
55400 001 017 539	Books, Publications, Subscription & Membershp	345.00	227.10	545.00	0.00
55410 001 017 539	Training and Education	450.28	500.00	1,200.00	0.00
55500 001 017 539	Uncapitalized Equipment	427.33	500.00	1,200.00	1,200.00
	Budget Narratives			Amount	
	Landscape Equipment (weedeater, chain saw, blower)			1,200.00	
2. Op-2. Total Operating Costs		54,819.41	20,383.27	37,425.00	36,050.00

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Group : 5.Tra-5. Total Transfers Out					
56501 001 017 581	Transfer Out to 501	851.04	1,937.50	4,650.00	5,843.00
	Budget Narratives				Amount
	Transfer to Fleet Maintenance				5,843.00
56502 001 017 581	Transfer Out to 502	0.00	3,438.35	8,252.00	8,721.00
	Budget Narratives				Amount
	Enterprise Lease				8,721.00
56503 001 017 581	Transfer Out to 503	5,000.04	2,083.35	5,000.00	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
	Budget Narratives				Amount
	Annual Perpetual Care Fund Transfer being held this year.				10,000.00
56609 001 017 539	Transfer Out to 609 - HRA Fund	1,500.00	1,083.35	2,600.00	3,000.00
56610 001 017 539	Transfer Out to 610 - Health Ins Fund	21,600.00	15,000.00	36,000.00	48,000.00
	5.Tra-5. Total Transfers Out	38,951.04	27,709.20	66,502.00	80,564.00
	Expense	231,384.00	205,130.84	300,411.89	352,768.26

FACILITIES (DEPARTMENT OF PUBLIC WORKS)



General Fund
57



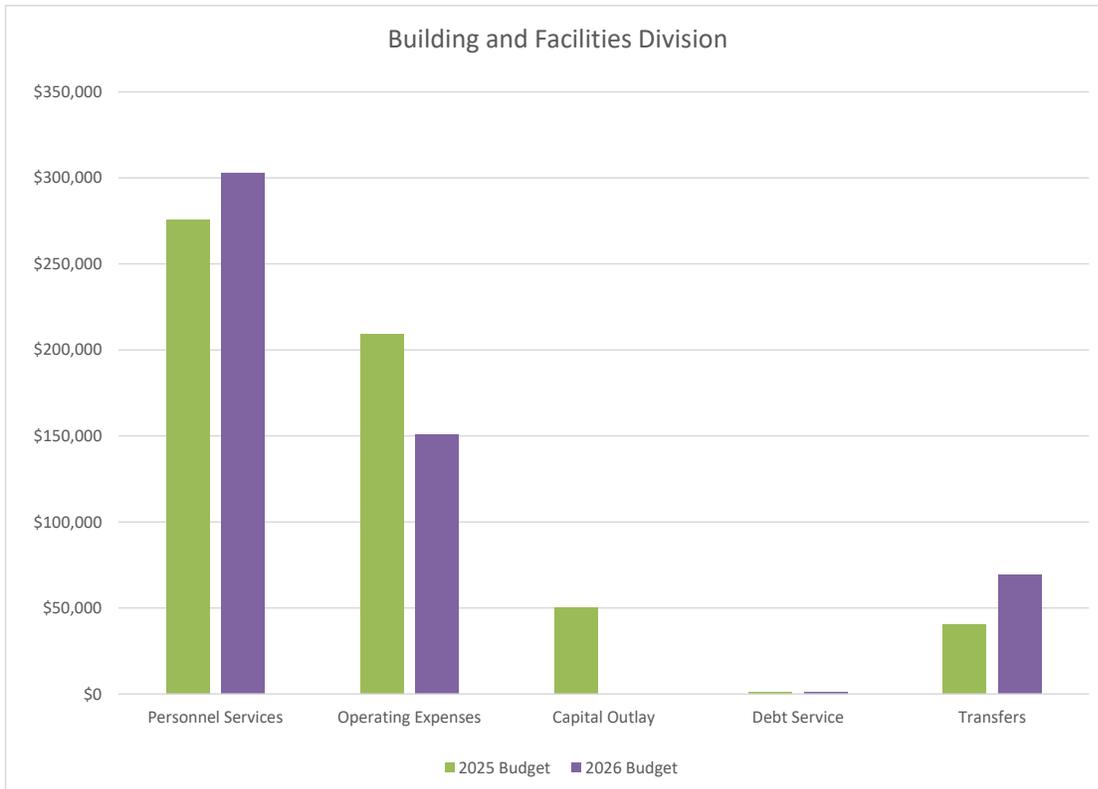


General Fund - Building and Facilities Division

	2025 Budget	2026 Budget
Personnel Services	\$275,788	\$302,706
Operating Expenses	\$208,981	\$150,793
Capital Outlay	\$50,000	\$0
Debt Service	\$1,231	\$1,231
Transfers	\$40,550	\$69,251
Total	\$576,550	\$523,981

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

Staffing	2025	2026
Facilities Supervisor	1	1
Maintenance Tech III	0	1
Maintenance Tech	2	1
Custodian	1	1
Total Employees	4	4



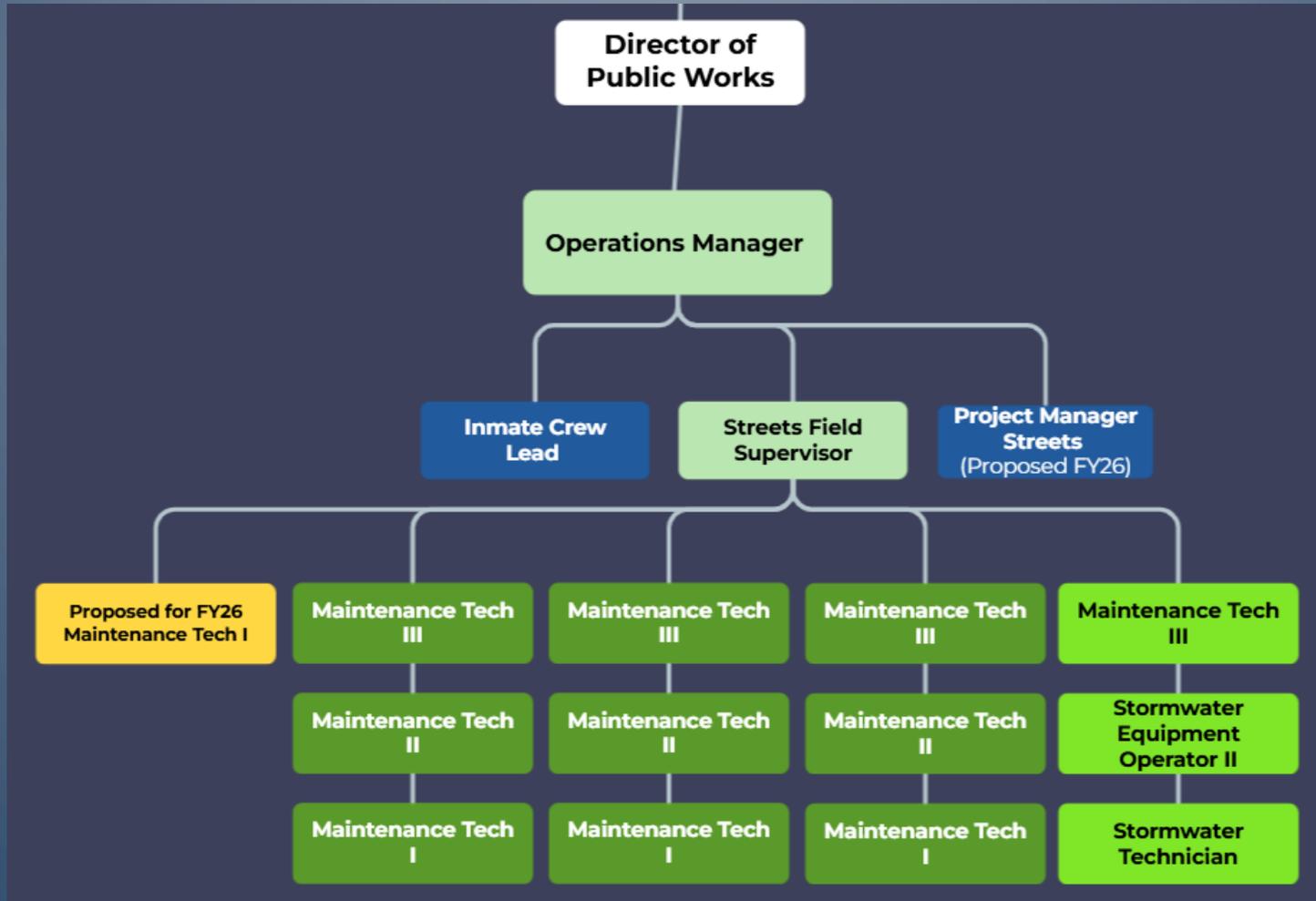
General Fund - Building & Facilities

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category : Expense					
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 001 028 519	Financial & Administrative Salaries	5,043.64	4,677.67	5,632.42	5,801.19
51200 001 028 519	Regular Salaries & Wages	123,346.29	158,809.46	194,831.47	211,211.71
51400 001 028 519	Overtime	128.68	533.74	1,000.00	1,000.00
51412 001 028 519	Overtime - Storm	0.00	0.00	0.00	2,000.00
51610 001 028 519	On Call Pay	0.00	0.00	8,736.00	8,736.00
52100 001 028 519	FICA Taxes	9,687.62	12,243.93	16,080.29	17,346.27
52200 001 028 519	Retirement Contributions	19,048.05	23,006.89	29,826.86	36,843.83
52301 001 028 519	Life Insurance	798.56	1,002.34	1,250.89	949.46
52303 001 028 519	Long Term Disability	293.46	367.08	461.07	449.03
52304 001 028 519	Vision Insurance	179.27	230.42	255.60	251.40
52320 001 028 519	Dental employee	1,112.87	1,355.85	1,501.49	1,479.14
52400 001 028 519	Workers Comp Insurance	10,099.34	11,264.52	16,212.07	16,637.77
1.Pnl-1. Total Personnel Service Costs		169,737.78	213,491.90	275,788.16	302,705.80
Group : 2. Op-2. Total Operating Costs					
53400 001 028 519	Other Contractual Services	7,583.82	3,694.36	16,155.00	20,495.00
Budget Narratives					Amount
Monthly Pest Control of City Buildings					2,640.00
City Hall and ECI Annual Elevator Inspection - Suncoast Elevator					305.00
Fire Extinguishers annual inspection-City Hall, JBCC, Cemetery, 306 Darby Ln, ECI, TVP Stadium					750.00
Fire Suppression System annual inspection-JBCC, TVP Stadium					1,800.00
Concessions					
City Hall Carpet Cleaning					5,000.00
City Hall Interior Painting					10,000.00
Justification: Increase in locations for pest control & amount of fire extinguishers					
54000 001 028 519	Travel and Per Diem	0.00	0.00	500.00	0.00
54100 001 028 519	Communication Services and Devices	1,141.58	2,617.12	3,000.00	0.00
54210 001 028 519	Automotive Repair Service	0.00	0.00	500.00	500.00
Budget Narratives					Amount
Outside Vehicle Repair Service					500.00
54300 001 028 519	Electric	164.57	0.00	500.00	500.00
Budget Narratives					Amount
Electric					500.00
54303 001 028 519	Water	662.94	628.58	750.00	750.00
Budget Narratives					Amount
Water					750.00

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
54400 001 028 519	Equipment & Vehicle Rental	1,396.20	0.00	2,500.00	3,500.00
	Budget Narratives			Amount	
	Equipment Rental for Facility Repairs			3,500.00	
	Justification: Increase lights from Hernando Park				
54600 001 028 519	Repair & Maintenance Services	65,243.05	78,630.73	112,876.00	38,448.00
	Budget Narratives			Amount	
	Repair Services for - Tree removal, Locks, Wells, Roofs, Windows, HVAC, Flooring, Electrical			33,478.00	
	Park Office (JBCC) Guardian Security Alarm			720.00	
	State Alarm Security for Maintenance Shop			250.00	
	Elevator Maintenance			4,000.00	
55100 001 028 519	Office Supplies	270.15	145.14	300.00	300.00
	Budget Narratives			Amount	
	Paper, Ink, Pen, Pencils, Clips, Markers			300.00	
55210 001 028 519	Operating Supplies	4,195.71	966.19	0.00	0.00
55223 001 028 519	Repair & Maintenance Supplies	25,059.96	26,025.53	25,000.00	30,000.00
	Budget Narratives			Amount	
	In House Repair Supplies for all City Buildings and Facilities - Plumbing, Electrical, HVAC, Walls			25,000.00	
	Rehab/Repair 2nd Floor Bathroom			5,000.00	
55225 001 028 519	Chemicals Supplies	266.03	39.93	200.00	200.00
	Budget Narratives			Amount	
	Weed Killer, Ant Bait			200.00	
55226 001 028 519	Safety Supplies & Gear	1,461.88	481.15	300.00	300.00
	Budget Narratives			Amount	
	Rain Gear, Eye and Ear Protection, Gloves			300.00	
55230 001 028 519	Clothing & Uniforms	2,172.31	2,634.97	3,300.00	3,300.00
	Budget Narratives			Amount	
	Clothing, Uniforms, and Boots			3,300.00	
55240 001 028 519	Institutional Supplies	31,564.16	39,921.76	35,000.00	45,000.00
	Budget Narratives			Amount	
	Cleaning Products, Hand and Toilet Paper, Gloves, Soap, Bleach and Disinfectants			45,000.00	
	JUSTIFICATION: New DPW Facility/Hernando Park				
55250 001 028 519	Fuels & Lubricants	2,421.13	2,784.28	4,000.00	4,000.00
	Budget Narratives			Amount	
	Fuel and oil for Vehicles and Equipment			4,000.00	
55252 001 028 519	Small Tools	2,004.95	1,871.80	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)	464.10	468.94	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	144.69	468.24	600.00	0.00
2. Op-2. Total Operating Costs		146,217.23	161,378.72	208,981.00	150,793.00

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Group : 4.tot-4. Total Debt Service					
57100 001 028 519	Interest	0.00	121.09	1,110.00	1,110.00
	Budget Narratives			Amount	
	GASB 87			1,110.00	
57200 001 028 519	Principal	0.00	1,109.61	121.00	121.00
	Budget Narratives			Amount	
	GASB 87			121.00	
4.tot-4. Total Debt Service		0.00	1,230.70	1,231.00	1,231.00
Group : 5.Tra-5. Total Transfers Out					
56501 001 028 581	Transfer Out to 501	2,082.00	609.96	792.00	913.00
	Budget Narratives			Amount	
	Transfer to Fleet Maintenance			913.00	
56502 001 028 581	Transfer Out to 502	0.00	0.00	0.00	16,573.00
	Budget Narratives			Amount	
	Enterprise Lease (2) Vehicles			16,573.00	
56609 001 028 519	Transfer Out to 609 - HRA Fund	1,530.00	2,060.04	2,678.00	3,045.00
56610 001 028 519	Transfer Out to 610 - Health Ins Fund	22,032.00	35,019.96	37,080.00	48,720.00
5.Tra-5. Total Transfers Out		25,644.00	37,689.96	40,550.00	69,251.00
Expense		412,196.01	413,791.28	576,550.16	523,980.82

STREETS & STORMWATER (DEPARTMENT OF PUBLIC WORKS)



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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	
INCOME						
Intergovernmental Revenue	\$255,913	\$269,749	\$448,896	\$262,640	\$263,000	
Legislative Appropriations/ARPA	\$176,273	\$1,425,080	\$150,000	\$0	\$0	
Miscellaneous	14,616	11,809	50,415	10,000	10,000	(1)
Street Lightning/Signal Maintenance	119,657	135,247	152,365	140,000	150,000	
Transfers In	1,542,050	469,386	1,853,281	1,790,071	1,508,879	
Prior Year Carry forward	1,045,925	540,023	-10,998	35,000	500,000	
Total Income	\$3,154,434	\$2,851,294	\$2,643,959	\$2,237,711	\$2,431,879	
EXPENDITURES						
Personnel Services	\$683,568	\$733,779	\$781,117	\$969,318	\$1,077,656	
Operating Expenditures	310,602	358,720	560,192	353,900	354,700	
Capital Outlays	1,478,261	1,542,208	543,216	600,000	600,000	(2)
Transfers Out	126,156	176,000	207,038	294,439	382,079	
Debt Service	15,824	15,824	15,824	17,443	17,444	
Reserves	540,023	24,763	536,572	2,611	0	
Total Expenditures	\$3,154,434	\$2,851,294	\$2,643,959	\$2,237,711	\$2,431,879	

(1) Steet Closures and State Gas Tax Reimbursement

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

Special Revenue Fund Local Option Gas Tax - Streets & Drainage

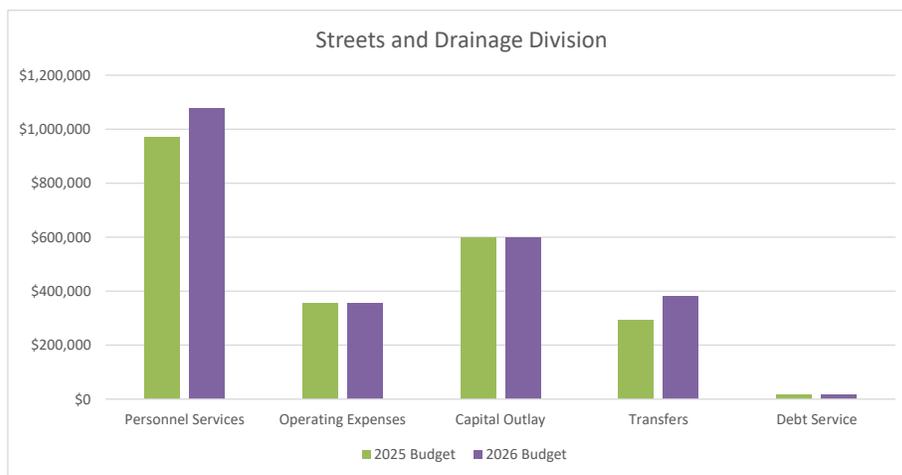
	2025 Budget	2026 Budget
Personnel Services	\$969,318	\$1,077,656
Operating Expenses	\$353,900	\$354,700
Capital Outlay	\$600,000	\$600,000
Transfers	\$294,438	\$382,079
Debt Service	\$17,443	\$17,444
Total	\$2,235,099	\$2,431,879

Staffing	2025	2026
Director of Public Works	1	1
Assistant DPW Director	1	0
Administrative Specialist III	1	0
Operations Manager	1	1
Inmate Crew Leader	1	1
Streets Field Supervisor	1	1
Maintenance Tech I	3	3
Maintenance Tech II	3	3
Maintenance Tech III	3	5
Project Manager	1	1
Stormwater Compliance Tech	1	0
Stormwater Tech	1	1
Stormwater Equipment Operator II	1	1
Total Employees	19	18

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.



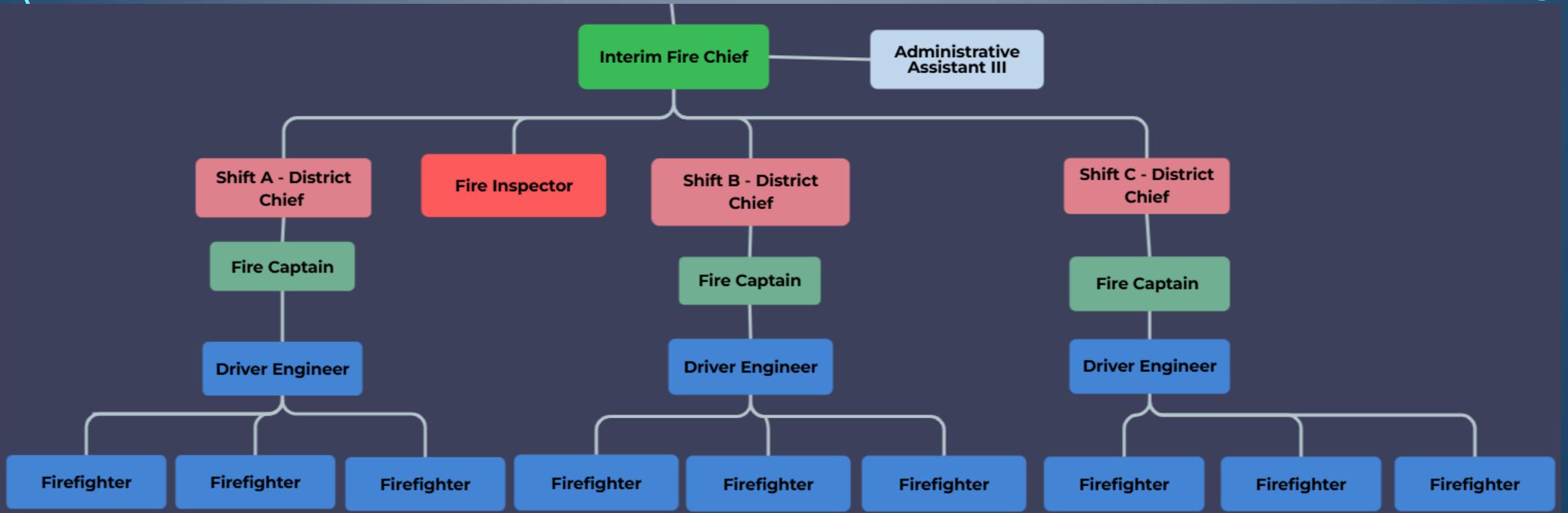
Special Revenue Fund - Local Option Gas Tax - Streets & Drainage

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51102 108 019 541	Financial & Administrative Salaries	19,215.16	22,059.62	24,407.17	25,138.49
51200 108 019 541	Regular Salaries & Wages	504,599.14	574,076.79	690,777.37	764,586.63
51400 108 019 541	Overtime	8,072.82	8,353.35	7,500.00	7,500.00
51412 108 019 541	Overtime - Storm	0.00	10,552.64	0.00	5,000.00
51610 108 019 541	On Call Pay	8,791.56	7,336.00	8,736.00	8,736.00
52100 108 019 541	FICA Taxes	40,930.60	47,346.49	55,953.67	61,656.06
52200 108 019 541	Retirement Contributions	80,530.89	91,159.52	104,791.28	121,979.50
52301 108 019 541	Life Insurance	2,848.61	3,523.39	4,462.75	4,798.63
52303 108 019 541	Long Term Disability	1,097.29	1,316.69	1,644.92	1,826.75
52304 108 019 541	Vision Insurance	741.11	828.28	1,040.41	1,140.98
52320 108 019 541	Dental employee	4,394.23	4,869.40	6,111.66	6,288.40
52400 108 019 541	Workers Comp Insurance	62,558.24	26,622.05	63,892.90	69,005.03
	1.Pnl-1. Total Personnel Service Costs	733,779.65	798,044.22	969,318.13	1,077,656.47
Group :	2. Op-2. Total Operating Costs				
53400 108 019 541	Other Contractual Services	667,682.92	662,829.15	58,630.00	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	33.00	208.35	500.00	0.00
54100 108 019 541	Communication Services and Devices	4,585.47	10,130.10	8,000.00	0.00
54210 108 019 541	Automotive Repair Service	1,586.34	10,166.00	3,000.00	10,000.00
	Budget Narratives				Amount
	Outside repairs				10,000.00
	JUSTIFICATION: Stormwater VacTruck & Street Sweeper				0.00
54300 108 019 541	Electric	1,556.20	1,518.60	3,000.00	3,000.00
	Budget Narratives				Amount
	Duke Energy, (Streets share 15%)				3,000.00
54302 108 019 541	Electric - Street Lighting	102,004.97	93,701.15	116,720.00	116,720.00
	Budget Narratives				Amount
	671 Street lights				115,000.00
	10 Additional Street Lights throughout City				1,720.00
54303 108 019 541	Water	2,872.79	1,647.69	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	9,027.58	7,390.80	8,000.00	8,000.00
	Budget Narratives				Amount
	Traffic signals. Fourteen signals				8,000.00

Account Number	Description	2023			2026
		Actual	2024 Actual	2025 Budget	Budget
54400 108 019 541	Equipment & Vehicle Rental	1,446.47	5,080.64	7,500.00	7,500.00
	Budget Narratives			Amount	
	Man Lift			5,000.00	
	Asphalt Line Stripping Machine			2,500.00	
54560 108 019 541	Insurance Claims & Deductibles	237.00	416.65	1,000.00	0.00
54600 108 019 541	Repair & Maintenance Services	12,534.58	5,827.82	5,000.00	5,000.00
	Budget Narratives			Amount	
	Street & Signal Repair and Maintainence			5,000.00	
54700 108 019 541	Printing & Binding Services	64.94	182.45	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	23.04	2,083.35	5,000.00	5,000.00
	Budget Narratives			Amount	
	Emergency Operations - Sand Bags/Water/Emergency Repairs			5,000.00	
55100 108 019 541	Office Supplies	1,334.64	1,086.54	700.00	700.00
	Budget Narratives			Amount	
	Shared Streets share 15%			700.00	
55210 108 019 541	Operating Supplies	38,926.27	29,154.03	36,000.00	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	
55223 108 019 541	Repair & Maintenance Supplies	2,855.67	5,695.45	6,800.00	6,800.00
	Budget Narratives			Amount	
	Small in-house repair items. Mowers, String Trimmers, Blowers,			6,800.00	
55225 108 019 541	Chemicals Supplies	0.00	1,026.70	1,000.00	1,000.00
	Budget Narratives			Amount	
	Weed Killer, Lubricants, Etc.			1,000.00	
55226 108 019 541	Safety Supplies & Gear	4,280.61	6,082.43	7,500.00	7,500.00
	Budget Narratives			Amount	
	Reflective Vests, Gloves, Hard hats, Rain gear, and Hydration			7,500.00	
55227 108 019 541	Safety Marking Devices	8,969.29	4,166.65	10,000.00	15,000.00
	Budget Narratives			Amount	
	Street Signs, Posts, Brackets, Nuts & Bolts			15,000.00	
55230 108 019 541	Clothing & Uniforms	9,757.50	12,903.80	10,000.00	15,800.00
	Budget Narratives			Amount	
	Clothing, Uniforms, and Boots			15,800.00	
	JUSTIFICATION: 14 employees uniforms & boots				
55235 108 019 541	Maintenance of Traffic	0.00	7,025.00	5,250.00	5,250.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Barricades Type II	20.00	65.00	1,300.00	
	Barricades Type III	10.00	175.00	1,750.00	
	Cones	100.00	22.00	2,200.00	
55240 108 019 541	Institutional Supplies	327.79	904.37	0.00	0.00
55250 108 019 541	Fuels & Lubricants	27,025.06	16,761.80	30,000.00	30,000.00
	Budget Narratives			Amount	
	Streets, Stormwater, Inmate Crew. Gas, Oil, Etc.			30,000.00	
55252 108 019 541	Small Tools	1,665.57	8,098.53	4,500.00	4,500.00
	Budget Narratives			Amount	
	Tools & Equipment (Shovels, Rakes, Small Hand Tools)			4,500.00	
55253 108 019 541	Auto Repair Supplies (in-house)	8,964.65	12,512.01	10,000.00	10,000.00
	Budget Narratives			Amount	

Account Number	Description	2023	2024 Actual	2025 Budget	2026
		Actual			Budget
	In-House Equipment and Vehicle Repairs JUSTIFICATION: Menzi Repairs/Mx & Aging Heavy Equipment, Backhoe, Excavator			10,000.00	
55400 108 019 541	Books, Publications, Subscription & Membership	0.00	208.35	500.00	0.00
55410 108 019 541	Training and Education	1,482.49	1,704.27	2,000.00	0.00
55500 108 019 541	Uncapitalized Equipment	13,316.23	4,166.65	10,000.00	5,000.00
	Budget Narratives				Amount
	Equipment: Blowers, String Trimmers, Power Tools, Etc.				5,000.00
2. Op-2. Total Operating Costs		922,561.07	912,679.33	353,900.00	354,700.00
Group :	3.Cap-3. Total Capital Outlay Costs				
55630 108 019 541	Improvements Other Than Building	0.00	730,211.36	600,000.00	600,000.00
	Budget Narratives	Unit/Hour	Rate/Amount		Amount
	Miling and Resurfacing Program	1.00	600,000.00		600,000.00
3.Cap-3. Total Capital Outlay Costs		0.00	730,211.36	600,000.00	600,000.00
Group :	4.tot-4. Total Debt Service				
57100 108 019 541	Interest	1,974.13	445.40	1,069.00	497.00
	Budget Narratives				Amount
	Interest for Patch Truck GASB 87				320.00 177.00
57200 108 019 541	Principal	13,849.79	6,822.35	16,373.69	16,947.00
	Budget Narratives				Amount
	Principal for Patch Truck GASB 87				15,506.00 1,441.00
4.tot-4. Total Debt Service		15,823.92	7,267.75	17,442.69	17,444.00
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	26,015.04	24,569.60	58,967.00	76,690.00
	Budget Narratives				Amount
	Transfer to Fleet Maintenance				76,690.00
56502 108 019 581	Transfer Out to 502	0.00	29,982.50	71,958.00	83,641.00
	Budget Narratives				Amount
	Enterprise Lease				83,641.00
56609 108 019 541	Transfer Out to 609 - HRA Fund	9,630.00	4,541.85	10,900.50	12,945.00
56610 108 019 541	Transfer Out to 610 - Health Ins Fund	138,672.00	62,887.50	150,930.00	207,120.00
5.Tra-5. Total Transfers Out		176,000.04	122,682.70	294,438.50	382,079.00
Expense		2,310,043.88	2,689,877.34	2,235,099.32	2,431,879.44

FIRE DEPARTMENT



Special Revenue Fund 68





FUND 143 Fire Department

Demand Methodology

	Actual 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	
INCOME						
Intergovernmental Revenue	\$49,682	\$9,199	\$18,750	\$27,778	\$0	
Miscellaneous	32,176	74,665	45,166	40,300	48,300	(1)
Special Assessment	1,018,456	1,018,588	1,122,603	1,130,461	2,248,536	(2)
Transfers In	843,100	1,039,870	1,155,502	1,292,928	434,109	(3)
Prior Year Carry forward	234,648	0	36,788	60,384	25,000	
Total Income	\$2,178,062	\$2,142,321	\$2,378,809	\$2,551,850	\$2,755,944	
EXPENDITURES						
Personnel Services	\$1,603,244	\$1,672,579	\$1,698,826	\$1,939,492	\$2,147,268	
Operating Expenditures	205,159	199,141	252,465	281,306	268,112	
Capital Outlays	182,650	6,719	72,915	25,000	0	
Debt Service	25,661	24,430	24,430	24,431	24,430	
Transfers Out	164,171	178,836	207,571	251,622	306,135	(4)
Reserves	-2,822	60,617	122,602	30,000	10,000	
Total Expenditures	\$2,178,062	\$2,142,321	\$2,378,809	\$2,551,850	\$2,755,944	

(1) Firefighters Supplemental \$8,000 ,Credit Card Rebate \$300, Fire Inspection Fees \$40,000

(2) The Fire Assessment Rates for FY 2026 are based on the Demand Methodology

(3) Transfer in from General Fund.

(4) Transfers out to Fund 501 Fleet \$18,259, Fund 314 \$7,562, Fund 609 HRA \$15,750 and Fund 610 Health Insurance \$252,000, and Fund 502 Vehicle Replacement \$12,564 Enterprise Lease - Inspector Vehicle.



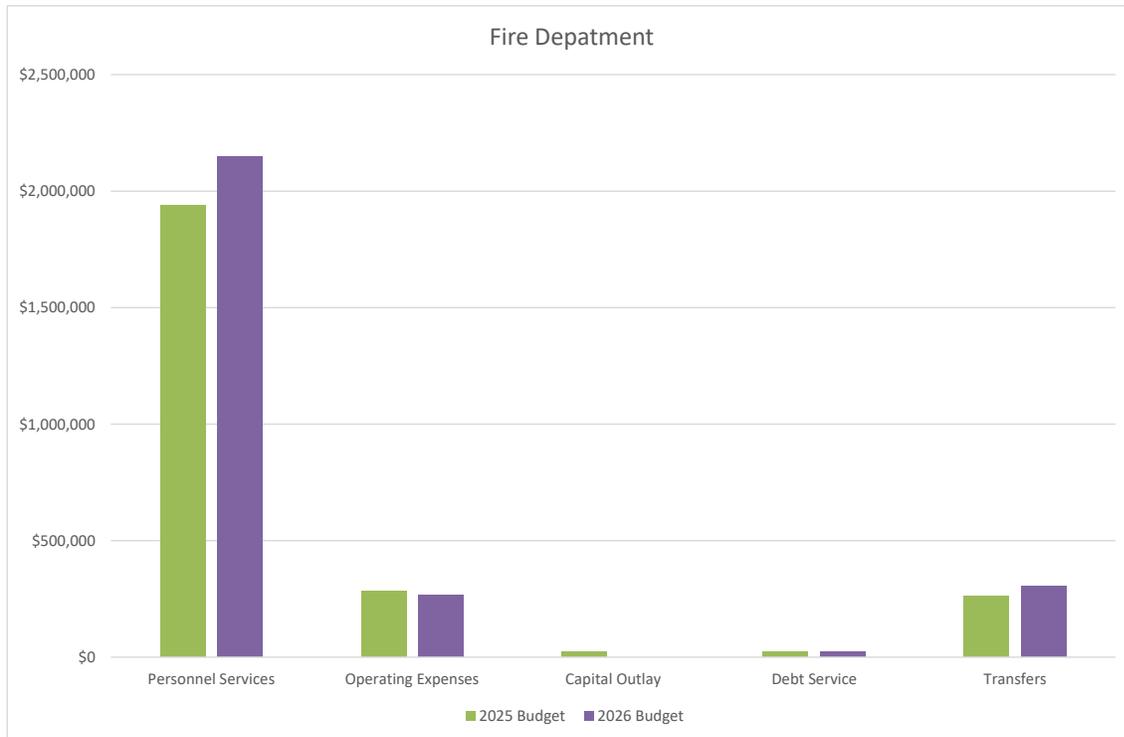
Special Revenue - Fire Department

	2025 Budget	2026 Budget
Personnel Services	\$1,939,492	\$2,147,268
Operating Expenses	\$284,306	\$268,112
Capital Outlay	\$25,000	\$0
Debt Service	\$24,431	\$24,430
Transfers	\$261,622	\$306,135
Total	\$2,534,850	\$2,745,944

Department Mission

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

Staffing	2025	2026
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



Special Revenue Fund - Fire Department

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51102 143 014 522	Financial & Administrative Salaries	82,937.31	67,385.48	93,369.72	87,550.00
51200 143 014 522	Regular Salaries & Wages	1,080,652.75	1,069,878.78	1,235,835.12	1,322,069.78
51203 143 014 522	CPR Stipend	0.00	2,550.00	0.00	2,000.00
51400 143 014 522	Overtime	66,515.37	81,949.14	40,000.00	150,000.00
51410 143 014 522	Overtime - Scheduled - FLSA	15,985.28	11,426.59	12,000.00	0.00
51412 143 014 522	Overtime - Storm	0.00	0.00	0.00	15,000.00
51500 143 014 522	Incentive/ Special Pay	4,607.01	4,735.64	8,000.00	8,000.00
51501 143 014 522	ALS Incentive Pay	8,345.08	22,891.08	45,000.00	25,000.00
52100 143 014 522	FICA Taxes	95,673.58	96,014.10	109,716.67	121,835.45
52200 143 014 522	Retirement Contributions	212,389.01	232,330.20	278,576.37	303,704.06
52301 143 014 522	Life Insurance	7,573.08	7,680.54	8,294.24	6,219.13
52303 143 014 522	Long Term Disability	2,407.49	7,436.88	3,057.17	2,791.48
52304 143 014 522	Vision Insurance	609.00	882.76	1,364.88	1,367.40
52320 143 014 522	Dental employee	6,454.47	6,709.56	7,653.24	7,651.20
52400 143 014 522	Workers Comp Insurance	88,429.75	91,954.97	96,624.26	94,080.28
	1.Pnl-1. Total Personnel Service Costs	1,672,579.18	1,703,825.72	1,939,491.67	2,147,268.78
Group :	2. Op-2. Total Operating Costs				
53100 143 014 522	Legal Services	1,180.00	177.00	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	8,500.00	8,500.00	12,500.00	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	32,749.23	73,571.77	53,071.00	52,012.00
	Budget Narratives				Amount
	Annual Fee for Fire Radios (HCSO)				12,012.00
	Stantec Fire Assessment Services				15,000.00
	Repair/Replace Fire Station Parking Lot				25,000.00
54000 143 014 522	Travel and Per Diem	408.83	1,499.88	2,000.00	0.00
54100 143 014 522	Communication Services and Devices	4,761.16	7,628.95	7,049.00	0.00
54110 143 014 522	Postage and Freight Services	211.30	32.99	100.00	100.00
	Budget Narratives	Unit/Hour	Rate/Amount		Amount
	Postage Increase in invoicing	1.00	100.00		100.00

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
54210 143 014 522	Automotive Repair Service	32,864.26	12,791.57	25,000.00	40,000.00
	Budget Narratives			Amount	
	Outside EVT Certified Vendor for Vehicle Maintenance of Fire Apparatus City does not have a certified Emergency Vehicle Technician.			40,000.00	
54303 143 014 522	Water	1,816.32	1,816.32	2,000.00	2,000.00
	Budget Narratives			Amount	
	Projections with new water rates			2,000.00	
54520 143 014 522	Firefighter Cancer Policy	2,610.00	6,424.00	3,450.00	3,450.00
	Budget Narratives			Amount	
	Firefighter Cancer Policy - Statutory Requirement			3,450.00	
54540 143 014 522	Fiduciary Liability Insurance	100.00	100.00	150.00	150.00
	Budget Narratives			Amount	
	Fire fighter Pension Recourse Wavier			150.00	
54600 143 014 522	Repair & Maintenance Services	16,611.27	14,914.68	12,500.00	15,420.00
	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			1,620.00	
	Bay Door Service Monthly Preventative Maintenance			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			1,500.00	
	Tower 61 - Aerial Service and Pump Service			2,500.00	
	Engine 61 - Pump Service			1,250.00	
	Attack 61 - Repair and Maintenance Service			750.00	
	Annual NFPA Pump Performance Testing (Engine 61, Tower61, Attack61)			1,800.00	
54610 143 014 522	Apparatus-Repair & Maint	8,888.53	9,885.26	16,650.00	18,243.75
	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			4,513.75	
	NFPA 3rd party testing and repair of protective clothing			4,500.00	
	NFPA hydrostatic Testing for SCBA bottles			1,530.00	
	Testing of Aerial Ladder for Tower 61			1,000.00	
54700 143 014 522	Printing & Binding Services	65.00	0.00	350.00	350.00
	Budget Narratives			Amount	
	Business Cards/envelopes			150.00	
	Community risk reduction materials			100.00	
	Awards			100.00	
54810 143 014 522	Promotional Activities	1,347.14	1,763.78	1,750.00	1,750.00
	Budget Narratives			Amount	
	Fire Support Team (Volunteers)			1,750.00	
55100 143 014 522	Office Supplies	512.47	558.60	750.00	750.00
	Budget Narratives			Amount	
	Pens, Paper, Miscellaneous Office Supplies			750.00	
55210 143 014 522	Operating Supplies	3,136.80	1,615.72	2,500.00	2,950.00
	Budget Narratives			Amount	
	Paint and Supplies for Hydrants			1,300.00	
	Rehydration Supplies for Emergency Incidents			400.00	
	Station cleaning equipment vaccum cleaner, floor pads, mops, wash brushes			750.00	
	Batteries for station			100.00	
	Fire extinguisher refill			400.00	
55211 143 014 522	Medical Supplies	368.71	1,275.81	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	2023 Actual	2024 Actual	2025 Budget	2026 Budget
55225 143 014 522	Chemicals Supplies	1,590.00	1,995.00	3,400.00	3,250.00
	Budget Narratives			Amount	
	Extractor Detergent for Decontamination			300.00	
	Firefighting Foam (Class A)			2,350.00	
	Firefighting Foam (Class B)			600.00	
55226 143 014 522	Safety Supplies & Gear	21,913.92	15,187.48	24,386.00	45,290.00
	Budget Narratives			Amount	
	Firefighting Gloves(pair)- Routine replacement for worn items			1,280.00	
	Fire helmets - Routine Replacement for helmets, reaching maximum life span			4,025.00	
	Eye Protection - helmet shields - Routine replacement for worn			280.00	
	Extrication gloves- Routine replacement for worn items			880.00	
	Barriarie (Gold) Particulate protective hoods - Spare inventory			1,280.00	
	Firefighting Boots - Routine replacement for worn items			3,900.00	
	DOT Compliant traffic vests- Routine replacement for worn items			500.00	
	Bunker Gear Coat/Pants - Routine Replacement			22,400.00	
	Last Chance Belts w/ Carabiner			1,225.00	
	Personal Escape Rope bags- replacing bags due to age/end of life			990.00	
	MSA G1 Facepieces			4,200.00	
	Wildland Firefighting gear			3,600.00	
	Personal Safety Glasses			150.00	
	Accountability Tags			300.00	
	Medical Pouches			280.00	
55230 143 014 522	Clothing & Uniforms	9,560.51	9,943.88	11,000.00	11,160.00
	Budget Narratives			Amount	
	Station Uniforms			11,000.00	
	Rain Gear- Routine replacement for worn items			160.00	
55250 143 014 522	Fuels & Lubricants	27,210.41	19,373.22	30,000.00	30,000.00
	Budget Narratives			Amount	
	Fuel Cost Projection			30,000.00	
55252 143 014 522	Small Tools	210.75	697.79	850.00	850.00
	Budget Narratives			Amount	
	Halligan Bar			280.00	
	Pike pole			445.00	
	Pick head fire axe			125.00	
55253 143 014 522	Auto Repair Supplies (in-house)	8,751.65	6,747.33	16,250.00	20,711.00
	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)			12,461.00	
55400 143 014 522	Books, Publications, Subscription & Membership	4,321.50	4,901.27	4,760.00	0.00
55410 143 014 522	Training and Education	3,774.20	4,386.75	29,050.00	0.00
55500 143 014 522	Uncapitalized Equipment	18,403.98	47,289.82	17,715.00	3,100.00
	Budget Narratives			Amount	
	Replacement recliners			2,600.00	
	Mattress replacement for bunks			500.00	
2. Op-2. Total Operating Costs		211,867.94	253,078.87	281,306.00	238,111.75

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Group : 4.tot-4. Total Debt Service					
57100 143 014 522	Interest	6,242.36	5,854.96	5,460.00	5,055.00
	Budget Narratives			Amount	
	Mini Pumper 1 Yr Interest			5,055.00	
57200 143 014 522	Principal	18,187.72	18,575.12	18,971.00	19,375.00
	Budget Narratives			Amount	
	Mini Pumper 1 Yr. Principal			19,375.00	
4.tot-4. Total Debt Service		24,430.08	24,430.08	24,431.00	24,430.00
Group : 5.Tra-5. Total Transfers Out					
56314 143 014 581	Transfer Out to 314	9,903.00	7,557.96	7,563.00	7,562.00
	Budget Narratives			Amount	
	Principal - 2016 USDA - Engine 61			6,569.00	
	Interest - 2016 USDA - Engine 61			993.00	
56501 143 014 581	Transfer Out to 501	7,233.00	12,641.04	16,409.00	18,259.00
	Budget Narratives			Amount	
	Transfer to Fleet Maintenance			18,259.00	
56502 143 014 581	Transfer Out to 502	0.00	0.00	25,000.00	12,564.00
	Budget Narratives			Amount	
	Monthly lease, with maintenance and finance charges for Fire Inspector Vehicle			12,564.00	
56609 143 014 522	Transfer Out to 609 - HRA Fund	10,500.00	10,500.00	13,650.00	15,750.00
56610 143 014 522	Transfer Out to 610 - Health Ins Fund	151,200.00	178,500.00	189,000.00	252,000.00
5.Tra-5. Total Transfers Out		178,836.00	209,199.00	251,622.00	306,135.00
Expense		2,087,713.20	2,263,448.67	2,521,850.67	2,745,945.47

TOTAL ALL SPECIAL REVENUE FUNDS

	Actual 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Intergovernmental Revenue	\$529,878	\$462,413	\$642,646	\$470,418	\$443,000
Legislative Appropriations	176,273	1,425,080	150,000	0	0
Facility Rental Fees	7,581	9,963	9,978	6,500	6,500
Fines & Forfeitures	4,348	14,583	39,237	0	10,000
Miscellaneous	46,792	86,474	97,181	58,960	66,960
Interest Income	81,452	192,027	267,986	143,300	154,200
Special Assessment	1,333,096	1,153,738	1,332,480	1,168,321	2,373,676
Issuance of Debt	0	0	0	0	0
Transfers In	2,399,950	1,524,056	3,013,783	3,091,999	1,951,988
Prior Year Carry forward	5,174,409	4,885,682	4,766,264	4,990,213	5,805,285
Total Income	\$9,753,780	\$9,754,016	\$10,319,555	\$9,929,711	\$10,811,609
EXPENDITURES					
Personnel Services	\$2,286,812	\$2,406,358	\$2,479,943	\$2,908,810	\$3,224,924
Operating Expenditures	\$586,564	577,787	905,539	661,092	648,698
Capital Outlays	\$1,660,911	1,548,927	835,000	1,870,223	1,192,000
Debt Service	41,485	40,254	40,254	41,874	41,874
Transfers Out	290,327	354,836	414,609	546,061	688,214
Reserves	4,887,681	4,825,854	5,644,210	3,901,651	5,015,899
Total Expenditures	\$9,753,780	\$9,754,016	\$10,319,555	\$9,929,711	\$10,811,609

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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	4,348	14,583	39,237	0	10,000
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	76,811	80,811	95,394	95,046	144,631
Total Income	\$81,159	\$95,394	\$134,631	\$95,046	\$154,631
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	81,159	95,394	134,631	95,046	154,631
Total Expenditures	\$81,159	\$95,394	\$134,631	\$95,046	\$154,631

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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Intergovernmental Revenue	\$174,283	\$183,465	\$175,000	\$180,000	\$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	-2,132	2,822	5,965	500	1,000
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	611,542	780,634	966,921	1,142,421	1,328,886
Total Income	\$783,693	\$966,921	\$1,147,886	\$1,322,921	\$1,509,886
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	783,693	966,921	1,147,886	1,322,921	1,509,886
Total Expenditures	\$783,693	\$966,921	\$1,147,886	\$1,322,921	\$1,509,886



FUND 110 ROAD IMPACT FEES

Description: Impact Fees for Roads

Revenue Source: Impact Fees collected on new construction.

Expenditures: Capital expenditures for Roads.

	Actual 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	-36,939	48,907	103,388	2,500	2,500	
FHLB Interest	0	0	0	0	0	
Special Assessment	136,305	8,877	602	10,140	10,140	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	2,552,978	2,652,344	2,710,128	2,715,128	2,605,020	
Total Income	\$2,652,344	\$2,710,128	\$2,814,118	\$2,727,768	\$2,617,660	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	218,869	1,245,223	592,000	(1)
Transfers Out	0	0	0	0	0	
Reserves	2,652,344	2,710,128	2,595,249	1,482,545	2,025,660	
Total Expenditures	\$2,652,344	\$2,710,128	\$2,814,118	\$2,727,768	\$2,617,660	

(1) Encumbrance includes Main Street PD&E (\$592,000)



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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	36	12	0	0	0
Special Assessment	12,770	8,772	12,581	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	31,545	44,351	53,135	61,563	77,255
Total Income	\$44,351	\$53,135	\$65,716	\$61,563	\$77,255
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	44,351	53,135	65,716	61,563	77,255
Total Expenditures	\$44,351	\$53,135	\$65,716	\$61,563	\$77,255



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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	317	1,927	2,973	100	100
FHLB Interest	0	0	0	0	0
Special Assessment	68,713	47,607	75,359	9,320	35,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	274,396	343,426	392,960	461,660	548,102
Total Income	\$343,426	\$392,960	\$471,292	\$471,080	\$583,202
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	343,426	392,960	471,292	471,080	583,202
Total Expenditures	\$343,426	\$392,960	\$471,292	\$471,080	\$583,202

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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	310	1,880	1,990	100	100
Special Assessment	36,204	22,049	38,077	4,880	30,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	164,341	199,441	223,370	238,470	290,712
Total Income	\$200,855	\$223,370	\$263,437	\$243,450	\$320,812
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	200,855	223,370	263,437	243,450	320,812
Total Expenditures	\$200,855	\$223,370	\$263,437	\$243,450	\$320,812

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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	203	1,232	1,305	100	500
Special Assessment	60,648	47,845	83,258	13,520	50,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	175,864	236,715	285,792	173,815	283,679
Total Income	\$236,715	\$285,792	\$370,355	\$187,435	\$334,179
EXPENDITURES					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	68,438	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	236,715	285,792	301,917	187,435	334,179
Total Expenditures	\$236,715	\$285,792	\$370,355	\$187,435	\$334,179



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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	
INCOME						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Facility Rental Fees	7,581	9,963	9,978	6,500	6,500	(1)
Miscellaneous	0	0	1,600	8,660	8,660	(2)
Interest Income	0	0	0	0	0	
Transfers In	14,800	14,800	5,000	9,000	9,000	(3)
Prior Year Carry forward	6,359	7,937	12,774	6,726	2,000	
Total Income	\$28,740	\$32,700	\$29,352	\$30,886	\$26,160	
EXPENDITURES						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	20,803	19,926	24,444	25,886	25,886	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	7,937	12,774	4,908	5,000	274	
Total Expenditures	\$28,740	\$32,700	\$29,352	\$30,886	\$26,160	

(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.



TOTAL DEBT SERVICE FUND

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026
INCOME					
Interest Income	\$0	\$0	\$0	\$0	\$0
Miscellaneous	0	0	0	0	0
Transfers In	324,963	324,592	324,221	324,849	324,437
Prior Year Carry forward	80,130	80,130	80,130	80,130	80,130
Total Income	\$405,093	\$404,722	\$404,351	\$404,979	\$404,567
EXPENDITURES					
Bond Payments	\$324,963	\$324,592	\$324,221	\$324,849	\$324,437
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	\$405,093	\$404,722	\$404,351	\$404,979	\$404,567

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 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026
INCOME					
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	13,620	13,249	12,878	13,506	13,094
Prior Year Carry forward	13,857	13,857	13,857	13,857	13,857
Total Income	\$27,477	\$27,106	\$26,735	\$27,363	\$26,951
EXPENDITURES					
Bond Payments	\$13,620	\$13,249	\$12,878	\$13,506	\$13,094
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	\$27,477	\$27,106	\$26,735	\$27,363	\$26,951



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 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	
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 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	
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 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026
INCOME					
Intergovernmental Revenue	\$33,630	\$31,425	\$29,681	\$33,500	\$33,500
Settlements & Loan Proceeds	0	0	0	0	0
Interest Income	-482	3,935	5,462	450	3,600
Miscellaneous	0	0	0	0	0
Transfers In	314,099	313,683	311,338	311,343	311,343
Prior Year Carry forward	75,722	81,626	80,936	80,108	87,634
Total Income	\$422,969	\$430,669	\$427,417	\$425,401	\$436,077
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	341,343	349,733	342,216	346,115	344,943
Reserves	81,626	80,936	85,201	79,286	91,134
Total Expenditures	\$422,969	\$430,669	\$427,417	\$425,401	\$436,077

* 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 and donations over the years

Expenditures: Capital Expenses for Parks, Recreation & Facilities

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	128	779	825	150	500
Miscellaneous	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	25,932	26,060	26,839	26,839	28,164
Total Income	\$26,060	\$26,839	\$27,664	\$26,989	\$28,664
EXPENDITURES					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	26,060	26,839	27,664	26,989	28,664
Total Expenditures	\$26,060	\$26,839	\$27,664	\$26,989	\$28,664



FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION

Description: Reserves for future large Capital Projects

Revenue Source: Transfers from the Streets Dept

Expenditures: Future Capital Expenditures

	Actual 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	-643	2,954	4,423	250	3,000
Miscellaneous	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	48,103	47,460	50,414	50,414	57,837
Total Income	\$47,460	\$50,414	\$54,837	\$50,664	\$60,837
EXPENDITURES					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	47,460	50,414	54,837	50,664	60,837
Total Expenditures	\$47,460	\$50,414	\$54,837	\$50,664	\$60,837



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 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	
INCOME						
Mobile Home Licenses	\$33,630	\$31,425	\$29,681	\$33,500	\$33,500	
Interest Income	33	202	214	50	100	
Miscellaneous	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	2,810	6,473	2,050	1,222	0	
Total Income	\$36,473	\$38,100	\$31,945	\$34,772	\$33,600	
EXPENDITURES						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	30,000	36,050	30,878	34,772	33,600	(1)
Reserves	6,473	2,050	1,067	0	0	
Total Expenditures	\$36,473	\$38,100	\$31,945	\$34,772	\$33,600	

(1) Transfer to Fund 201 for loan payment with USDA \$13,094 and Transfer to General Fund \$20,506.



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 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	
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.

(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 2022	Actual 2023	Actual 2024	Budget 2025	Budget 2026	
INCOME						
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	10,319	9,903	7,558	7,563	7,563	
Prior Year Carry forward	-1,123	1,633	1,633	1,633	1,633	
Total Income	\$9,196	\$11,536	\$9,191	\$9,196	\$9,196	
EXPENDITURES						
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Expenditures	0	0	0	0	0	
Transfers Out	7,563	9,903	7,558	7,563	7,563	(1)
Reserves	1,633	1,633	1,633	1,633	1,633	
Total Expenditures	\$9,196	\$11,536	\$9,191	\$9,196	\$9,196	

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

FUND 401 Water Wastewater Collections System and Treatment

INFORMATION ABOUT WATER AND SEWER FUND

Description: Used for Water and Wastewater Department operations

Revenue Source: Charges associated with water and sewer services

Expenditures: For Water and Wastewater Department related expenses

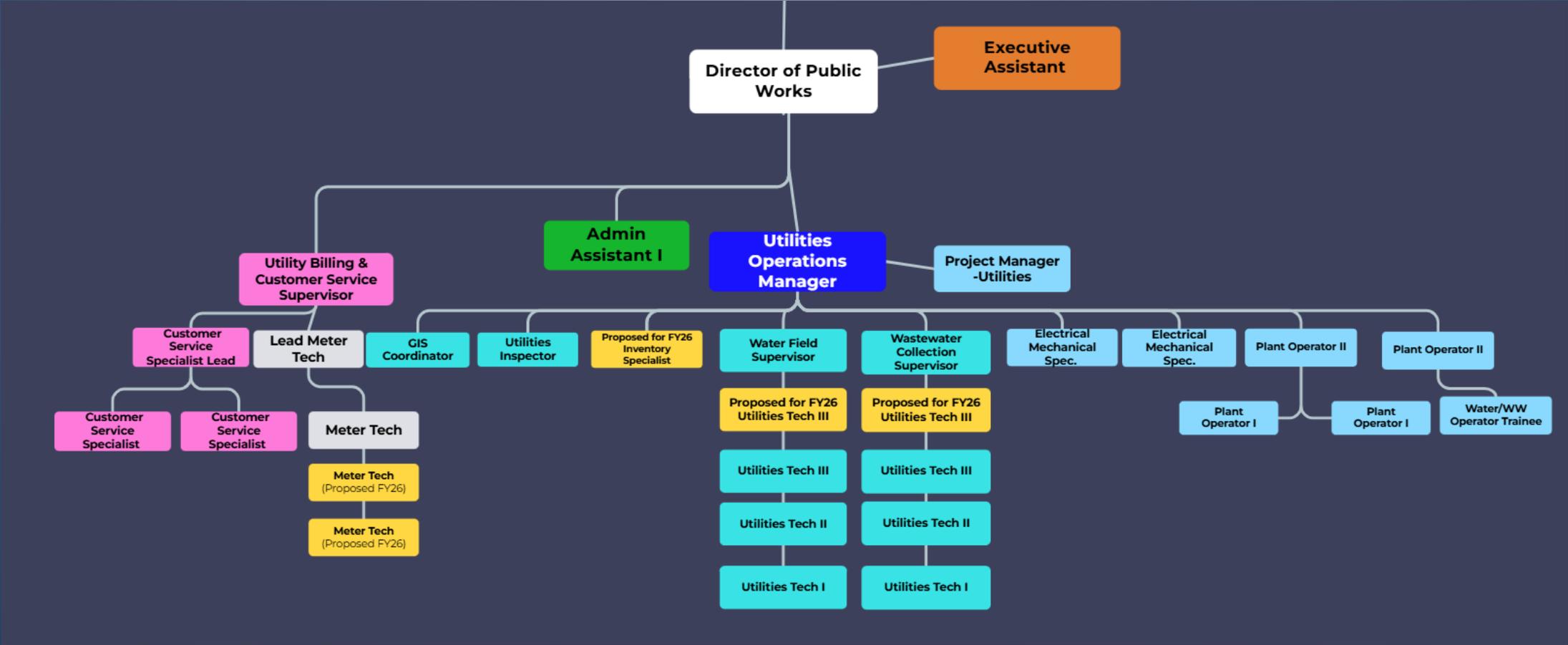
	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 Budgeted	
INCOME						
Intergovernmental Revenue	\$4,269	\$0	\$0	\$0	\$0	
Legislative Appropriations/ARPA	324,456	0	0	475,000	0	
Charges for Services	5,724,246	6,086,088	5,750,701	6,276,794	7,285,367	
Miscellaneous	30,244	59,815	68,791	35,000	35,000	
Interest Income	84,810	56,449	135,956	5,000	5,000	
Connection Fees	0	0	0	0	0	
Transfers In	0	0	10,000	10,000	10,000	(1)
Prior Year Carry forward	2,860,871	3,754,864	5,456,118	5,003,115	4,157,985	
Total Income	\$9,028,896	\$9,957,216	\$11,421,566	\$11,804,909	\$11,493,352	
EXPENDITURES						
Personal Services	\$969,417	\$1,203,896	\$1,348,431	\$1,697,791	\$2,119,542	
Operating Expenditures	2,973,915	3,121,738	3,614,070	3,403,095	3,545,802	
Capital Outlays	0	0	0	850,000	290,000	(2)
Transfers Out	1,569,263	175,464	1,690,981	2,054,213	2,203,763	
Restricted Reserves for R & R 5%	286,612	304,304	287,535	313,839	364,268	
Reserves	3,468,252	5,151,814	4,480,549	4,335,971	3,259,978	
Total Expenditures	\$9,028,896	\$9,957,216	\$11,421,566	\$11,804,909	\$11,493,352	

(1) Interest Income from Fund 405

(2) Backhoe \$140,000, Excavator \$75,000, and Skid Steer \$75,000

WATER – WASTEWATER COLLECTIONS & TREATMENT PLANT

(DEPARTMENT OF PUBLIC WORKS/UTILITIES)





Enterprise Fund - Water Wastewater Collection System/Treatment

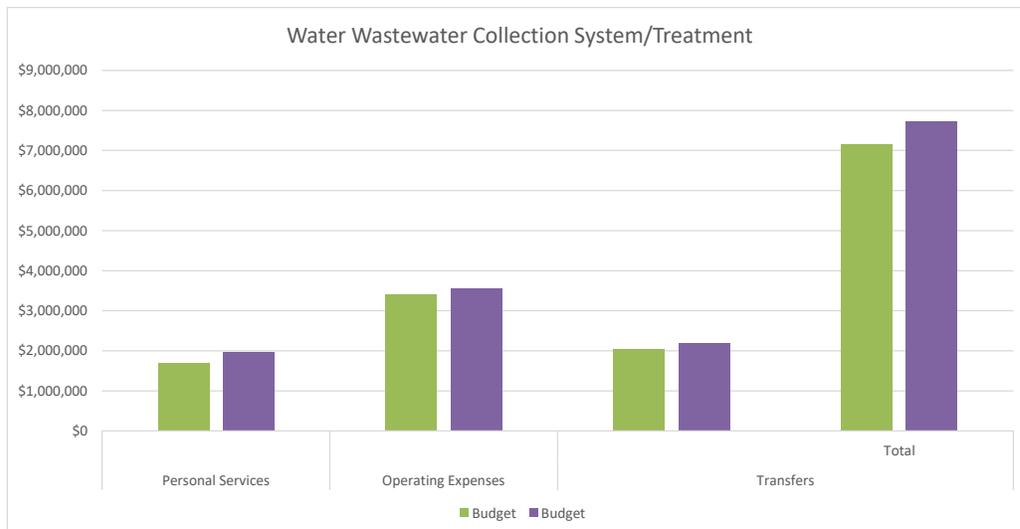
	2025	2026
	Budget	Budget
Personal Services	\$1,697,791	\$1,958,106
Operating Expenses	\$3,403,095	\$3,559,751
Transfers	\$2,054,213	\$2,203,762
Total	\$7,155,099	\$7,721,619

Staffing	2025	2026
Utilities Operation Manager	1	1
Executive Assistant	0	1
Project Manager	1	1
Administrative Assistant I	2	1
Utilities Technician I	2	2
Utilities Technician II	2	2
Utilities Technician III	2	4
Utilities Inspector	1	1
Plant Operator I	1	2
Plant Operator II	2	2
Electrical Mechanical Specialist	1	2
Inventory Specialist	0	1
GIS Utilities Coordinator	1	1
Water Field Supervisor	1	1
Wastewater Field Supervisor	1	1
Lead Meter Technician	1	1
Meter Technician I	1	3
Water & Wastewater Operator Train.	2	1
Customer Service Specialist Lead	1	1
Customer Service Specialist-Utilities	2	2
Electrical Mechanic	1	0
Total Employees	26	31

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.



Enterprise Fund - Water Wastewater Collections System

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category : Expense					
Group : 1.Pnl-1. Total Personnel Service Costs					
51102 401 021 536	Financial & Administrative Salaries	23,612.02	36,642.80	44,120.65	45,442.66
51200 401 021 536	Regular Salaries & Wages	396,805.35	929,789.98	687,959.83	965,791.49
51400 401 021 536	Overtime	16,661.94	36,026.00	16,000.00	16,000.00
51412 401 021 536	Overtime - Storm	0.00	0.00	0.00	10,000.00
51610 401 021 536	On Call Pay	7,544.11	16,975.53	8,736.00	8,736.00
52100 401 021 536	FICA Taxes	32,388.52	79,691.73	57,896.46	79,251.69
52200 401 021 536	Retirement Contributions	65,345.19	153,060.76	111,311.65	154,076.16
52301 401 021 536	Life Insurance	2,101.55	6,062.01	4,568.18	6,144.91
52303 401 021 536	Long Term Disability	826.48	2,341.62	1,683.79	2,301.79
52304 401 021 536	Vision Insurance	391.58	1,461.59	1,057.16	1,399.08
52320 401 021 536	Dental employee	3,438.90	8,595.47	6,210.06	7,642.13
52400 401 021 536	Workers Comp Insurance	42,330.06	77,784.41	53,810.78	66,792.55
1.Pnl-1. Total Personnel Service Costs		591,445.70	1,348,431.90	993,354.56	1,363,578.46
Group : 2. Op-2. Total Operating Costs					
53101 401 021 536	Medical Services	1,331.07	699.16	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	32,964.45	360,886.54	2,975.00	2,975.00
	Budget Narratives			Amount	
	Line Locates - Sunshine 811 Service			2,975.00	
54000 401 021 536	Travel and Per Diem	6.27	0.00	3,000.00	3,000.00
	Budget Narratives			Amount	
	Travel for Water Distribution/Wastewater Collections Certification			3,000.00	
54110 401 021 536	Postage and Freight Serives	12,204.84	17,028.04	23,000.00	25,000.00
	Budget Narratives			Amount	
	Water Bills and Reports			25,000.00	
	Justification: Postage Increases				
54210 401 021 536	Automotive Repair Service	16,821.13	22,513.65	8,000.00	8,000.00
	Budget Narratives			Amount	
	Outside Repairs			8,000.00	
	*Justification- Aging Vehicles				
54300 401 021 536	Electric	168,422.86	346,011.78	131,000.00	131,000.00
	Budget Narratives			Amount	
	Electric			131,000.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
54303 401 021 536	Water	4,120.74	19,484.46	8,500.00	15,000.00
	Budget Narratives			Amount	
	Proposed			15,000.00	
	Justification: Based on FY25 Usage/Cost				
54315 401 021 536	Water Distribution	19,644.91	39,953.03	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	Sewerage collection	1,002.93	7,070.44	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	50.27	0.00	2,000.00	2,000.00
	Budget Narratives			Amount	
	Equipment Rental for Projects			2,000.00	
54500 401 021 536	General Business Insurance	126,315.72	287,760.60	94,854.50	94,854.50
	Budget Narratives			Amount	
	Property/Casualty/Errors & Omissions Insurance			94,854.50	
54510 401 021 536	Pollution/EnvironmentInsurance	5,536.80	10,511.28	0.00	0.00
54560 401 021 536	Insurance Claims & Deductibles	0.00	0.00	1,000.00	1,000.00
	Budget Narratives			Amount	
	Claims/Deductible			1,000.00	
54600 401 021 536	Repair & Maintenance Services	2,508.33	43,435.49	5,000.00	15,000.00
	Budget Narratives			Amount	
	Outside Contractors			15,000.00	
	Justification: Insertion Valve Program				
54610 401 021 536	Apparatus-Repair & Maint	45,187.17	216,917.77	63,600.00	63,600.00
	Budget Narratives			Amount	
	Water Valves			15,600.00	
	Fire Hydrants			48,000.00	
	*Justification- 8 Hydrants Completely out of service.				
54700 401 021 536	Printing & Binding Services	4,150.80	5,221.49	15,000.00	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	328.79	1,000.00	1,000.00
	Budget Narratives			Amount	
	Staff Appreciation			1,000.00	
54900 401 021 536	Other Current Charges	9,618.93	4,372.72	0.00	0.00
55100 401 021 536	Office Supplies	2,292.43	2,634.56	2,000.00	2,000.00
	Budget Narratives			Amount	
	Printer/Plotter Ink, Copy Paper, Folders, Calendars, ect.			2,000.00	
55210 401 021 536	Operating Supplies	20,167.82	25,890.98	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	
55223 401 021 536	Repair & Maintenance Supplies	5,075.94	26,716.46	12,100.00	12,100.00
	Budget Narratives			Amount	
	Line Maintenance Repair Supply			12,100.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
55224 401 021 536	Replacement Water Meters	97,245.05	70,649.91	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	15,773.97	177,195.76	77,520.00	38,760.00
	Budget Narratives			Amount	
	Chlorine			22,150.00	
	Reagents for Test Kits			110.00	
	Lime for pH Control			1,500.00	
	Polymer for Microbial Control			15,000.00	
	Justification: Moved 50% to 027				
55226 401 021 536	Safety Supplies & Gear	5,018.25	9,761.53	3,700.00	3,700.00
	Budget Narratives			Amount	
	Vests, Gloves, Fire Extinguisher Recertifications, and Hydration			3,700.00	
55227 401 021 536	Safety Marking Devices	1,247.33	1,545.33	3,000.00	3,000.00
	Budget Narratives			Amount	
	Marking Paint, Flags, Safety Ribbon, Locator Tape			3,000.00	
55230 401 021 536	Clothing & Uniforms	8,120.52	17,074.83	8,900.00	11,560.00
	Budget Narratives			Amount	
	Cimtas - Staff Uniforms/Boots			11,560.00	
	Justification: Cost for employee uniforms and boots				
55231 401 021 536	Connections-supplies	1,325.61	9,176.30	22,500.00	22,500.00
	Budget Narratives			Amount	
	Curb Stops, Backflow Preventer Parts, Check Valves			22,500.00	
55250 401 021 536	Fuels & Lubricants	34,652.88	60,640.27	27,500.00	27,500.00
	Budget Narratives			Amount	
	Fuels & Lubricants			27,500.00	
55251 401 021 536	Tags & Titles	114.13	35.10	250.00	250.00
	Budget Narratives			Amount	
	Tags and Titles			250.00	
55252 401 021 536	Small Tools	6,696.29	10,933.74	5,800.00	5,800.00
	Budget Narratives			Amount	
	Hammers, screw drivers, wrenches, hand saws, polycutters, and power tools			5,800.00	
55253 401 021 536	Auto Repair Supplies (in-house)	13,226.73	29,447.26	10,000.00	10,000.00
	Budget Narratives			Amount	
	Tires, Filters, Brake Pads, etc.			10,000.00	
55400 401 021 536	Books, Publications, Subscription & Membershp	1,091.76	3,144.03	0.00	0.00
55410 401 021 536	Training and Education	1,352.58	7,432.35	5,000.00	10,000.00
	Budget Narratives			Amount	
	Water Distribution & Wastewater Collections			10,000.00	
	Justification: More training opportunities including CDL course & growing need for operators				
55500 401 021 536	Uncapitalized Equipment	4,266.04	6,075.30	20,000.00	10,000.00
	Budget Narratives			Amount	
	Large Diameter Pipe Cutter			10,000.00	
2. Op-2. Total Operating Costs		685,281.27	1,913,273.05	865,695.50	834,995.50

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Group : 5.Tra-5. Total Transfers Out					
56001 401 021 581	Transfer Out to General Fund	185,483.00	217,733.04	221,366.50	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 401 021 581	Transfer Out to 311	157,872.96	227,346.84	138,485.50	138,485.50
	Budget Narratives			Amount	
	2011 Energy loan - \$276,971 annually - \$23,081 monthly			138,485.50	
56406 401 021 581	Transfer Out to 406	493,911.00	833,088.00	427,752.50	425,850.50
	Budget Narratives			Amount	
	2013 SunTrust Capital Improvement Loan Principal and Interest			392,987.00	
	State Revolving Loan 270200 Principal and Interest			19,781.00	
	State Revolving Loan 270201 Principal and Interest			13,082.50	
56501 401 021 581	Transfer Out to 501	25,467.00	58,029.00	37,663.50	45,648.50
	Budget Narratives			Amount	
	Transfer to Fleet Maintenance			45,648.50	
56502 401 021 581	Transfer Out to 502	76,205.04	62,712.00	67,127.50	67,127.50
	Budget Narratives			Amount	
	Transfer to Vehicle Replacement Fund 502 for Enterprise Lease			67,127.50	
56609 401 021 536	Transfer Out to 609 - HRA Fund	6,876.48	12,015.96	11,076.00	15,727.50
56610 401 021 536	Transfer Out to 610 - Health Ins Fund	99,021.60	204,272.04	153,360.00	251,640.00
5.Tra-5. Total Transfers Out		1,044,837.08	1,615,196.88	1,056,831.50	1,165,846.00
Expense		3,220,268.75	5,748,782.02	4,596,905.56	5,045,443.98

Enterprise Fund - Water Wastewater - Treatment

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category : Expense					
Group : 1.Pnl-1. Total Personnel Service Costs					
51200 401 027 536	Regular Salaries & Wages	422,369.41	365,233.11	519,607.88	555,170.82
51400 401 027 536	Overtime	20,107.75	15,443.71	16,000.00	16,000.00
51412 401 027 536	Overtime - Storm	0.00	4,378.07	0.00	5,000.00
51610 401 027 536	On Call Pay	10,539.34	7,000.00	8,736.00	8,736.00
52100 401 027 536	FICA Taxes	36,131.19	29,970.00	41,642.31	44,362.85
52200 401 027 536	Retirement Contributions	68,745.43	52,518.70	73,134.83	81,360.93
52301 401 027 536	Life Insurance	2,308.95	2,053.96	3,242.35	3,464.27
52303 401 027 536	Long Term Disability	866.88	788.09	1,195.10	1,276.88
52304 401 027 536	Vision Insurance	340.35	407.50	651.42	704.34
52320 401 027 536	Dental employee	3,211.04	2,395.35	3,826.62	3,826.62
52400 401 027 536	Workers Comp Insurance	31,932.88	15,166.65	36,399.98	36,061.23
1.Pnl-1. Total Personnel Service Costs		596,553.22	495,355.14	704,436.49	755,963.94
Group : 2. Op-2. Total Operating Costs					
53400 401 027 536	Other Contractual Services	369,589.61	171,065.33	143,609.75	279,106.00
Budget Narratives				Amount	
Sludge Hauling and Disposal				224,000.00	
Contract Mowing				35,625.00	
Emergency Repair (William Smith)				12,500.00	
Consultant/Electrician				6,981.00	
Justification: Actual Cost of Sludge Hauling for FY25					
53402 401 027 536	Laboratory Services	15,903.00	30,659.75	32,000.00	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					
54000 401 027 536	Travel and Per Diem	4.73	1,250.00	3,000.00	3,000.00
Budget Narratives				Amount	
Travel for Operator Training and Certification				3,000.00	
54210 401 027 536	Automotive Repair Service	4,677.44	3,333.35	8,000.00	8,000.00
Budget Narratives				Amount	
Outside Repairs				8,000.00	
Justification- Aging Vehicles					
54300 401 027 536	Electric	199,887.01	186,927.79	173,000.00	173,000.00
Budget Narratives				Amount	
Potable and Reclaimed Water Pumps and Wells				173,000.00	
54303 401 027 536	Water	17,505.72	3,541.65	8,500.00	8,500.00
Budget Narratives				Amount	
Proposed				8,500.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
54314 401 027 536	Effluent Disposal Permit	0.00	11,666.65	28,000.00	28,000.00
	Budget Narratives			Amount	
	Proposed			28,000.00	
54400 401 027 536	Equipment & Vehicle Rental	35.90	833.35	2,000.00	2,000.00
	Budget Narratives			Amount	
	Equipment Rental for Projects			2,000.00	
54500 401 027 536	General Business Insurance	95,290.80	39,522.70	94,854.50	94,854.50
	Budget Narratives			Amount	
	Property/Casualty/Errors & Omissions Insurance			94,854.50	
54510 401 027 536	Pollution/Environment Insurance	4,176.96	4,442.10	10,661.10	10,661.10
	Budget Narratives			Amount	
	Pollution Insurance			10,661.10	
54560 401 027 536	Insurance Claims & Deductibles	0.00	416.65	1,000.00	1,000.00
	Budget Narratives			Amount	
	Deductibles			1,000.00	
54600 401 027 536	Repair & Maintenance Services	23,557.44	25,094.31	39,250.00	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	31,993.09	29,735.12	58,200.00	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	2,799.94	57.45	0.00	0.00
54900 401 027 536	Other Current Charges	470.73	1,958.35	4,700.00	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	2,562.47	1,021.49	2,000.00	2,000.00
	Budget Narratives			Amount	
	Printer/Plotter Ink, Copy Paper, Folders, Calendars, ect.			2,000.00	
55210 401 027 536	Operating Supplies	46,726.58	2,405.38	5,000.00	5,000.00
	Budget Narratives			Amount	
	Keys, Batteries, Padlocks			5,000.00	
55221 401 027 536	Laboratory Supplies	0.00	3,687.50	8,850.00	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	
55225 401 027 536	Chemicals Supplies	105,398.45	113,402.77	105,000.00	143,760.00
	Budget Narratives			Amount	
	Chlorine			68,540.00	
	Reagents for Test Kits			220.00	
	Lime for pH Control			30,000.00	
	Polymer for Microbial Control			45,000.00	
	Justification- Moving \$38,760 from 021				
55226 401 027 536	Safety Supplies & Gear	4,025.26	2,100.56	3,700.00	3,700.00
	Budget Narratives			Amount	
	Vests, Gloves,Fire Extinguisher Recertifications, and Hydration			3,700.00	
55228 401 027 536	Apparatus Supplies	0.00	20,833.35	50,000.00	50,000.00
	Budget Narratives			Amount	
	Chlorinators, Electrical Wiring, Starters, Motors, Circuit Boards, Pumps, Gear Boxes			50,000.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
55230 401 027 536	Clothing & Uniforms	4,587.16	6,363.18	8,900.00	8,900.00
	Budget Narratives			Amount	
	Cintas - Staff Uniforms/Boots			8,900.00	
55240 401 027 536	Institutional Supplies	1,153.25	102.65	0.00	0.00
55250 401 027 536	Fuels & Lubricants	24,916.47	11,458.35	27,500.00	27,500.00
	Budget Narratives			Amount	
	Fuels & Lubricants			27,500.00	
55251 401 027 536	Tags & Titles	145.07	243.29	250.00	250.00
	Budget Narratives			Amount	
	Proposed			250.00	
55252 401 027 536	Small Tools	3,769.26	3,441.31	5,800.00	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)	5,902.79	4,405.85	10,000.00	10,000.00
	Budget Narratives			Amount	
	Tires, Filters, Brake Pads, etc.			10,000.00	
55400 401 027 536	Books, Publications, Subscription & Membership	1,099.88	839.41	1,750.00	1,750.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Operating Manuals and AWWA and Florida Rural Water Association Memberships	1.00	1,750.00	1,750.00	
55410 401 027 536	Training and Education	1,464.05	2,083.35	5,000.00	10,000.00
	Budget Narratives			Amount	
	Wastewater/Water Operator Certifications, Licensing and Continuing Education Units			10,000.00	
	Justification: Future need for operators				
55500 401 027 536	Uncapitalized Equipment	4,881.82	4,166.65	10,000.00	10,000.00
	Budget Narratives			Amount	
	Confined Space Equipment			10,000.00	
2. Op-2. Total Operating Costs		1,044,975.37	699,589.52	856,375.35	1,029,781.00
Group :	5.Tra-5. Total Transfers Out				
56001 401 027 581	Transfer Out to General Fund	32,250.00	92,236.05	221,366.50	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	119,098.08	57,702.30	138,485.50	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	368,913.00	179,755.60	431,413.50	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	9,041.04	15,693.10	37,663.50	45,648.50
	Budget Narratives			Amount	
	Transfer to Fleet Maintenance			45,648.50	
56502 401 027 581	Transfer Out to 502	57,488.04	27,969.80	67,127.50	67,127.50
	Budget Narratives			Amount	
	Transfer to Vehicle Replacement Fund 502 for Enterprise Lease			67,127.50	
56609 401 027 536	Transfer Out to 609 - HRA Fund	5,308.56	2,843.75	6,825.00	7,875.00
56610 401 027 536	Transfer Out to 610 - Health Ins Fund	76,442.40	39,375.00	94,500.00	126,000.00
5.Tra-5. Total Transfers Out		668,541.12	415,575.60	997,381.50	1,037,916.50
Expense		3,025,485.63	1,610,520.26	2,558,193.34	2,823,662.04

FUND 405 LOAN AND BOND RESERVE FUND

INFORMATION ABOUT LOAN AND BOND RESERVE FUND

Description: Reserve Required for The Truist 2013 Capital Improvement Loan

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

Expenditures: To be held in reserve for the loan

	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 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
Connection 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	0	0	0	0	0
Reserves	806,212	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 Truist Capital Improvement Loan & the two State Revolving loans.

Revenue Source: Utilities Funds revenues

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 Budgeted
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	(11,854)	27,774	22,734	500	10,000
Connection Fees	0	0	0	0	0
Transfers In	866,364	862,827	859,249	855,505	851,701
Prior Year Carry forward	355,617	356,636	357,136	359,637	358,114
Total Income	\$1,210,127	\$1,247,237	\$1,239,119	\$1,215,642	\$1,219,815
EXPENDITURES					
Bond Interest	\$204,720	\$124,290	\$130,844	\$80,391	\$57,628
Amortization Expense	0	0	0	0	0
Bond Issuance Cost	0	0	0	0	0
Loan Principal (Presentation only)	721,149	738,537	756,405	775,114	794,072
Transfers Out	0	0	0	0	0
Reserves	284,258	357,136	351,870	360,137	368,115
Total Expenditures	\$1,210,127	\$1,219,963	\$1,239,119	\$1,215,642	\$1,219,815

FUND 407 WATER CONNECTION FEES

INFORMATION ABOUT WATER CONNECTION FEES

Description: Connection Fees for Water connections

Revenue Source: Connection Fees collected on new construction.

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

	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 Budgeted
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	127	479	500	100	500
Connection Fees	49,506	7,930	109,904	30,000	50,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	318,005	367,638	376,047	481,347	536,951
Total Income	\$367,638	\$376,047	\$486,451	\$511,447	\$587,451
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	367,638	376,047	486,451	511,447	587,451
Total Expenditures	\$367,638	\$376,047	\$486,451	\$511,447	\$587,451

FUND 408 WASTEWATER CONNECTION FEES

INFORMATION ABOUT WASTEWATER CONNECTION FEES

Description: Connection Fees for Wastewater connections

Revenue Source: Connection Fees collected on new construction.

Expenditures: To be used for Wastewater construction due to growth.

	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 Budgeted
INCOME					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	455	630	665	100	600
Connection Fees	162,490	15,725	280,800	35,000	150,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	608,649	771,594	787,949	1,067,120	1,145,014
Total Income	\$771,594	\$787,949	\$1,069,414	\$1,102,220	\$1,295,614
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	771,594	787,949	1,069,414	1,102,220	1,295,614
Total Expenditures	\$771,594	\$787,949	\$1,069,414	\$1,102,220	\$1,295,614



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.

	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 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	-30,991	125,069	215,551	2,500	2,500
Connection Fees	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,745,556	3,745,556	3,870,625	3,871,625	4,111,176
Total Income	\$3,714,565	\$3,870,625	\$4,086,176	\$3,874,125	\$4,113,676
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	1,639,769
Transfers Out	0	0	0	0	0
Restricted Reserves	3,537,938	3,537,938	3,537,938	3,537,938	1,898,169
Reserves	176,627	332,687	548,238	336,187	575,738
Total Expenditures	\$3,714,565	\$3,870,625	\$4,086,176	\$3,874,125	\$4,113,676



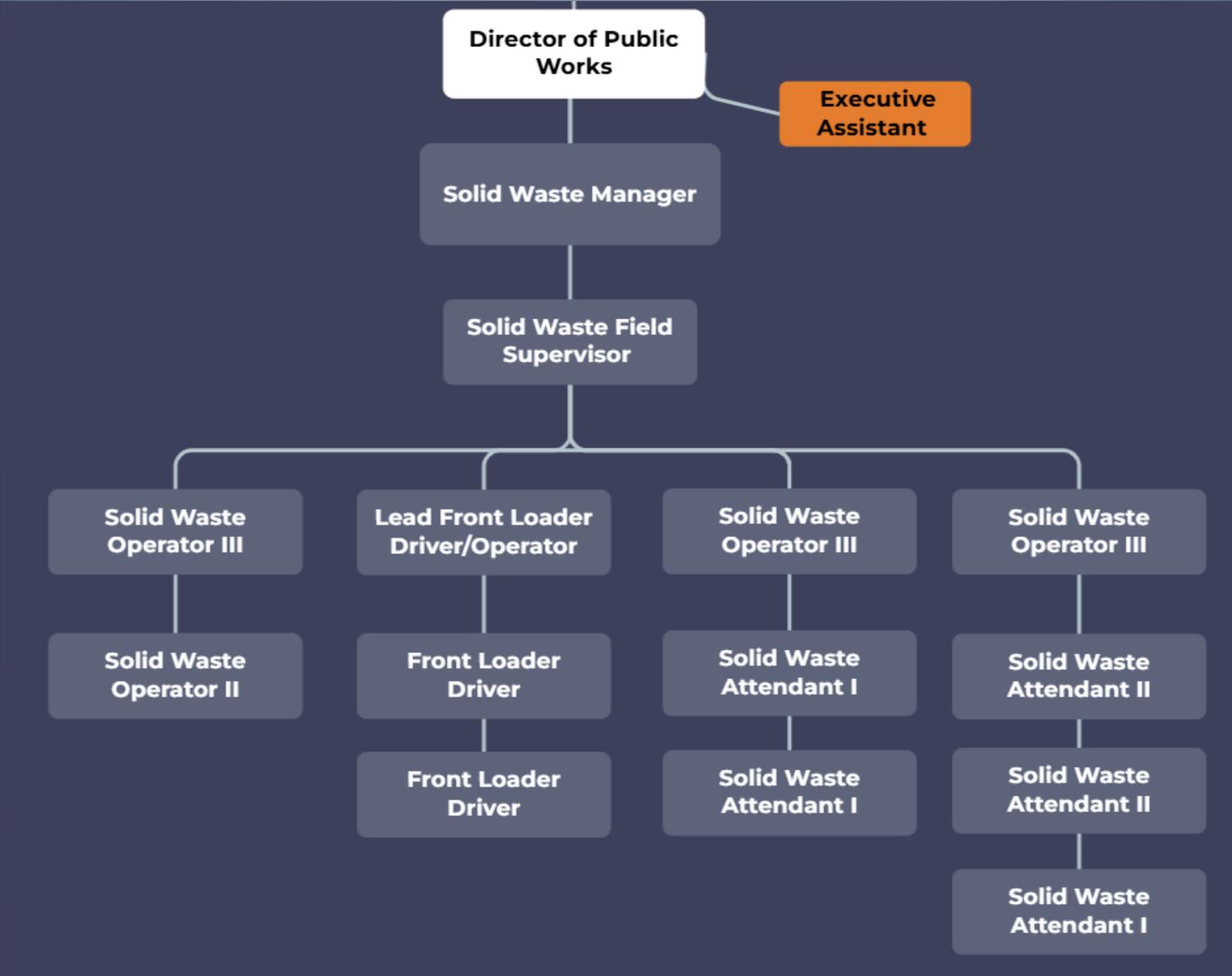
ENTERPRISE FUND 403 - SANITATION DEPARTMENT

INFORMATION ABOUT SANITATION FUND

Description: Used for Sanitation Department operations
Revenue Source: Charges associated with sanitation services
Expenditures: For Sanitation Department related expenses

	2022 Actual	2023 Actual	2024 Actual	2025 Budgeted	2026 Budgeted
INCOME					
Charges for Services	1,800,445	1,800,472	1,854,109	1,940,040	1,998,241
Miscellaneous	4,311	4,712	4,124	2,500	4,000
Interest Income	-24,486	5,908	11,660	1,500	5,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,409,078	1,630,726	1,577,357	1,357,845	1,052,603
Total Income	\$3,189,348	\$3,441,818	\$3,447,250	\$3,301,885	\$3,059,844
EXPENDITURES					
Personal Services	\$651,625	\$732,895	\$780,000	\$1,052,177	\$1,095,155
Operating Expenditures	647,811	702,972	729,482	798,440	887,759
Capital Outlay	0	0	0	0	0
Transfers Out	369,294	428,594	467,187	529,341	559,488
Reserves	1,630,726	1,577,357	1,470,581	921,927	517,442
Total Expenditures	\$3,189,348	\$3,441,818	\$3,447,250	\$3,301,885	\$3,059,844

SANITATION (DEPARTMENT OF PUBLIC WORKS)





Enterprise Fund - Sanitation Division

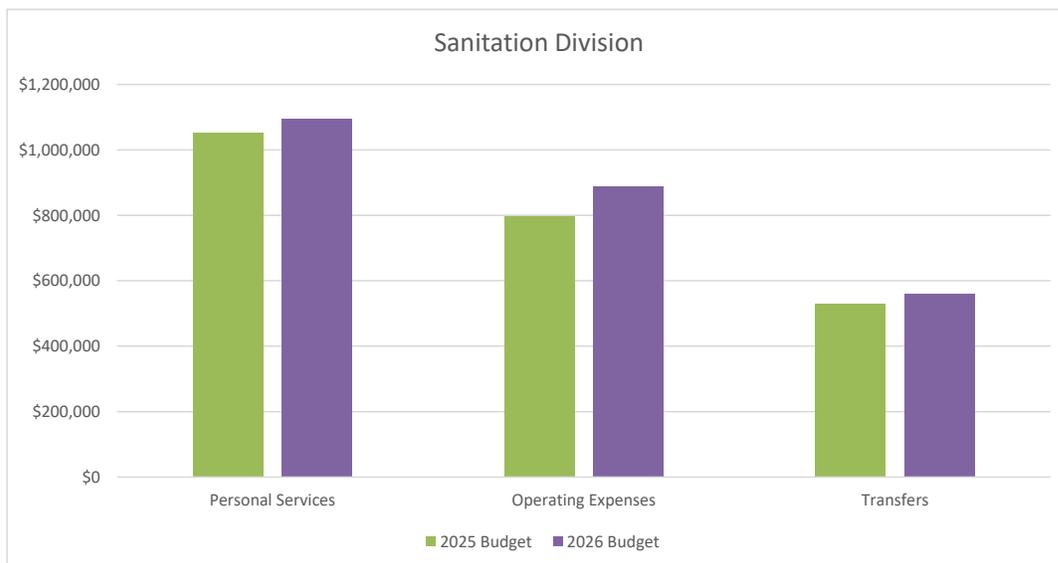
	2025 Budget	2026 Budget
Personal Services	\$1,052,177	\$1,095,155
Operating Expenses	\$798,440	\$887,759
Capital Outlay	\$0	\$0
Transfers	\$529,341	\$559,488
Total	\$2,379,958	\$2,542,402

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	2025	2026
Solid Waste & Recyc Manager	1	1
Solid Waste Field Supervisor	0	1
Lead Front Load Driver/Oper	0	1
Front Loader Driver	3	2
Solid Waste Operator III	4	3
Solid Waste Operator II	1	1
Solid Waste Attendant II	2	3
Solid Waste Attendant I	3	2
Cust Serv/Billing Supervisor	1	1
Total Employees	15.00	15.00



Enterprise Fund - Sanitation Department

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51102 403 022 534	Financial & Administrative Salaries	17,652.95	17,817.39	19,713.48	20,304.17
51200 403 022 534	Regular Salaries & Wages	465,644.51	540,930.65	690,003.21	716,378.39
51400 403 022 534	Overtime	19,490.22	23,048.44	20,000.00	25,000.00
51412 403 022 534	Overtime - Storm	0.00	10,789.12	0.00	5,000.00
52100 403 022 534	FICA Taxes	37,299.02	45,153.84	55,823.33	58,268.71
52200 403 022 534	Retirement Contributions	76,150.12	86,368.89	103,578.53	114,742.68
52301 403 022 534	Life Insurance	2,874.31	3,166.40	4,428.63	4,574.42
52303 403 022 534	Long Term Disability	1,062.19	1,165.38	1,632.35	1,692.99
52304 403 022 534	Vision Insurance	494.25	620.20	841.88	957.28
52320 403 022 534	Dental employee	4,001.80	3,995.13	5,674.33	5,541.67
52400 403 022 534	Workers Comp Insurance	108,225.63	62,700.55	150,481.29	142,694.37
	1.Pnl-1. Total Personnel Service Costs	732,895.00	795,755.99	1,052,177.03	1,095,154.68
Group :	2. Op-2. Total Operating Costs				
53400 403 022 534	Other Contractual Services	7,559.57	700.41	1,500.00	1,500.00
	Budget Narratives				Amount
	Lettering for garbage trucks				1,000.00
	Fire extinguisher recertification				500.00
53401 403 022 534	Contract Labor	21,572.31	23,273.50	20,000.00	22,500.00
	Budget Narratives				Amount
	Used when Solid Waste Collectors are absent or special functions and holidays				22,500.00
	*Justification- increase in minimum rate per hour from Labor Finders				
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 Services and Devices	2,603.22	3,614.58	3,500.00	3,500.00
	Budget Narratives				Amount
	cell phone service				3,500.00
	MOVE TO IT				
54110 403 022 534	Postage and Freight Services	7,137.36	7,897.50	7,400.00	9,500.00
	Budget Narratives				Amount
	Water Bills and Reports				9,500.00
	Justification: USPS Postage Increase				
54210 403 022 534	Automotive Repair Service	30,639.27	20,683.33	30,000.00	45,000.00
	Budget Narratives				Amount
	Mounting and dismounting garbage truck tires				5,000.00
	Additional money needed to cover repairs not done in-house				40,000.00
	Justification: Higher labor rates for Outside Heavy Equip Repair				
54300 403 022 534	Electric	4,227.72	4,500.04	5,000.00	5,600.00
	Budget Narratives				Amount
	35% share cost of electricity for Public Works				5,600.00

Account Number	Description	2023			2026
		Actual	2024 Actual	2025 Budget	Budget
Justification: New DPW Facility					
54303 403 022 534	Water	2,320.40	1,821.20	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	237,127.23	310,861.73	329,063.84	460,183.00
	Budget Narratives			Amount	
	Commercial waste disposal at Heart of Florida Landfill - tons			203,500.00	
	Construction and demolition debris disposal at Hernando County Landfill - tons			205,508.00	
	Commercial curbside trash to Hernando County Landfill			32,100.00	
	Land clearing debris disposal at Hernando County Landfill-tons			19,075.00	
	Commercial Waste Disposal - Hernando County Landfill - 5500 tons @ \$60.50 = \$332,750				
54317 403 022 534	Dumpsters	19,622.83	28,191.65	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	
54500 403 022 534	General Business Insurance	44,199.72	31,531.65	75,676.00	75,676.00
	Budget Narratives			Amount	
	Property/Casualty/Errors & Omissions Insurance			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	
54700 403 022 534	Printing & Binding Services	3,197.00	3,734.63	6,000.00	4,000.00
	Budget Narratives			Amount	
	Utility bill mailing			2,000.00	
	Printing services			1,000.00	
	Holiday and Recycling schedules			1,000.00	
55100 403 022 534	Office Supplies	1,238.46	483.64	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	2,552.41	1,484.68	1,500.00	2,000.00
	Budget Narratives			Amount	
	Water coolers and Paint for dumpsters			2,000.00	
	*Justification- Price of paint increase.				
55223 403 022 534	Repair & Maintenance Supplies	12,070.66	12,170.51	10,000.00	10,000.00
	Budget Narratives			Amount	
	Repairs to the Dumpsters			10,000.00	
55225 403 022 534	Chemicals Supplies	2,620.40	2,083.35	5,000.00	5,000.00
	Budget Narratives			Amount	
	Truck wash, deodorizer and rust remover for solid waste vehicles			5,000.00	
55226 403 022 534	Safety Supplies & Gear	3,784.00	2,288.48	2,300.00	3,000.00
	Budget Narratives			Amount	
	Gloves, Safety Boots, Reflective vests, and Hydration			3,000.00	
	Justification: Additional safety supplies needed				
55227 403 022 534	Safety Marking Devices	535.27	1,359.46	1,200.00	1,500.00
	Budget Narratives	Unit/Hour	Rate/Amount	Amount	
	Caution and safety information decals for solid waste vehicles and dumpsters	1.00	1,500.00	1,500.00	
	Justification- Old safety decals need to be replaced.	1.00	0.00	0.00	
55230 403 022 534	Clothing & Uniforms	8,691.19	9,893.69	10,000.00	14,000.00
	Budget Narratives			Amount	
	Employee uniforms/boots			14,000.00	
	Justification: Actual cost of uniforms/boots for 15 employees				
55250 403 022 534	Fuels & Lubricants	127,109.51	63,473.92	130,000.00	113,130,000.00

Account Number	Description	2023	2024 Actual	2025 Budget	2026
		Actual			Budget
	Budget Narratives				Amount
	Fuel, lubricants and diesel exhaust fluid for solid waste vehicles				130,000.00
55251 403 022 534	Tags & Titles	134.63	310.75	200.00	200.00
	Budget Narratives				Amount
	Tags and titles for solid waste vehicles				200.00
55252 403 022 534	Small Tools	456.62	279.14	450.00	450.00
	Budget Narratives				Amount
	Rakes, shovels and brooms				450.00
55253 403 022 534	Auto Repair Supplies (in-house)	59,469.72	45,274.00	62,000.00	65,000.00
	Budget Narratives				Amount
	Repair parts for solid waste vehicles Justification: Increased cost for repair parts				65,000.00
55400 403 022 534	Books, Publications, Subscription & Membership	183.76	219.34	350.00	350.00
	Budget Narratives				Amount
	Solid Waste Association of North America (SWANA) Membership				350.00
55410 403 022 534	Training and Education	1,035.04	625.00	1,500.00	3,000.00
	Budget Narratives				Amount
	CDL, Hazmat, Driving Tuition Reimbursement *Justification-Price increase to pay for employees CDL				3,000.00
2. Op-2. Total Operating Costs		602,849.96	577,540.71	728,439.84	887,759.00
Group : 5.Tra-5. Total Transfers Out					
56001 403 022 581	Transfer Out to General Fund	88,773.96	83,333.35	200,000.00	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	78,788.04	74,110.40	177,865.00	164,335.00
	Budget Narratives				Amount
	Transfer to Fleet Maintenance				164,335.00
56502 403 022 581	Transfer Out to 502	165,020.04	0.00	0.00	0.00
	Budget Narratives				Amount
	Replacement fund payment - Sanitation has a surplus				0.00
56609 403 022 534	Transfer Out to 609 - HRA Fund	6,155.04	4,216.85	10,120.50	11,407.50
56610 403 022 534	Transfer Out to 610 - Health Ins Fund	88,632.00	58,387.50	140,130.00	182,520.00
5.Tra-5. Total Transfers Out		428,594.04	220,558.50	529,340.50	559,487.50
Expense		1,806,812.73	1,640,576.20	2,379,957.37	2,612,401.18



INTERNAL SERVICE FUND 501 - FLEET MAINTENANCE

INFORMATION ABOUT FLEET MAINTENANCE FUND

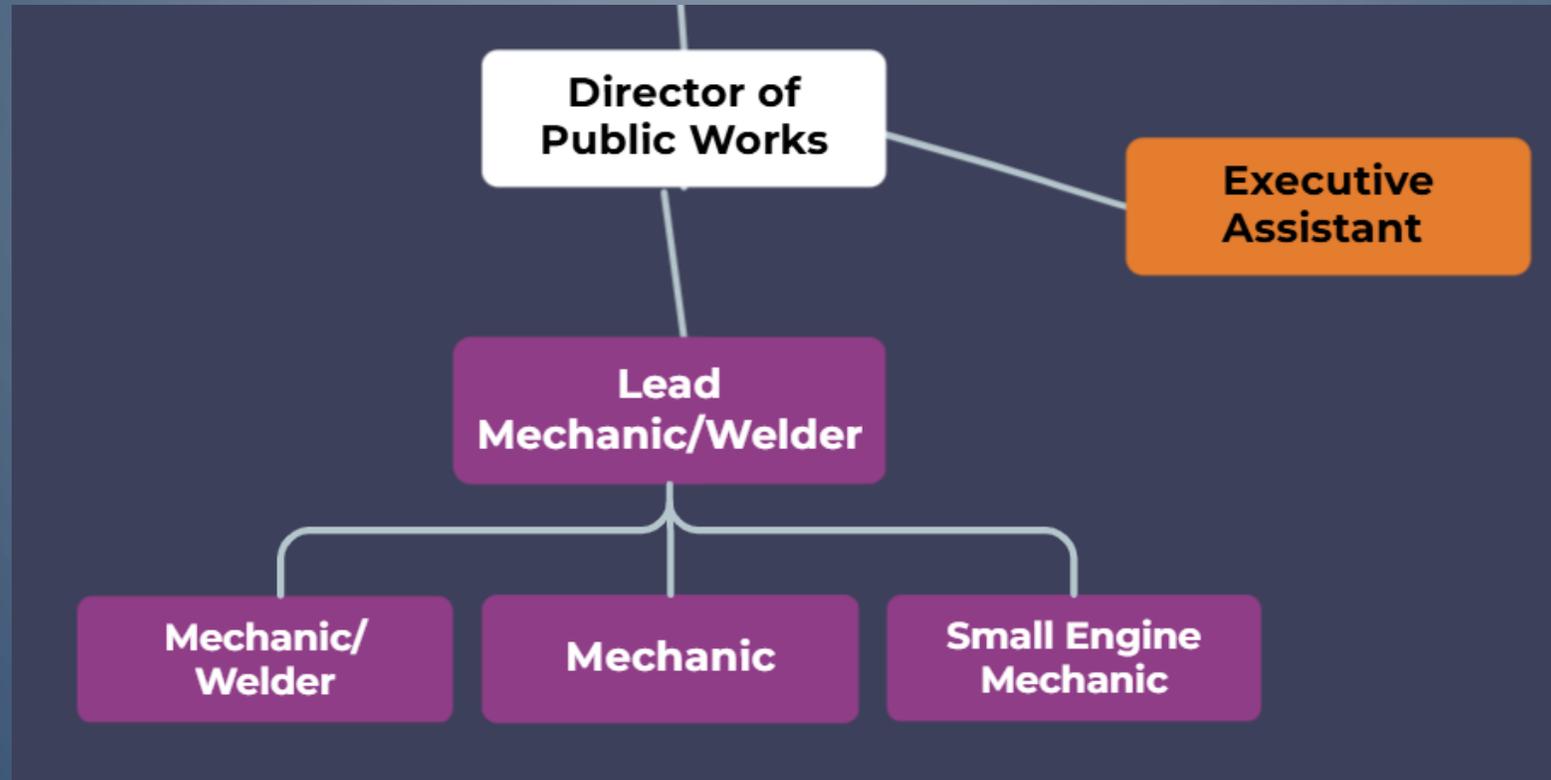
Description: Used for Fleet Maintenance Department operations

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

Expenditures: For Fleet Maintenance Department related expenses

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 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	55	334	924	50	50
Transfers In	151,953	151,955	226,004	344,432	365,189
Prior Year Carry forward	67,971	60,615	24,531	41,345	115,152
Total Income	\$219,979	\$212,904	\$251,459	\$385,827	\$480,391
EXPENDITURES					
Personal Services	\$125,940	\$123,010	\$135,813	\$282,344	\$270,968
Operating Expenditures	19,618	28,594	33,116	44,883	50,746
Capital Outlays	0	0	0	0	0
Transfers Out	13,806	15,400	18,000	38,600	51,000
Reserves	60,615	45,900	64,530	20,000	107,677
Total Expenditures	\$219,979	\$212,904	\$251,459	\$385,827	\$480,391

FLEET SERVICES (DEPARTMENT OF PUBLIC WORKS)





Internal Service - Fleet Maintenance Division

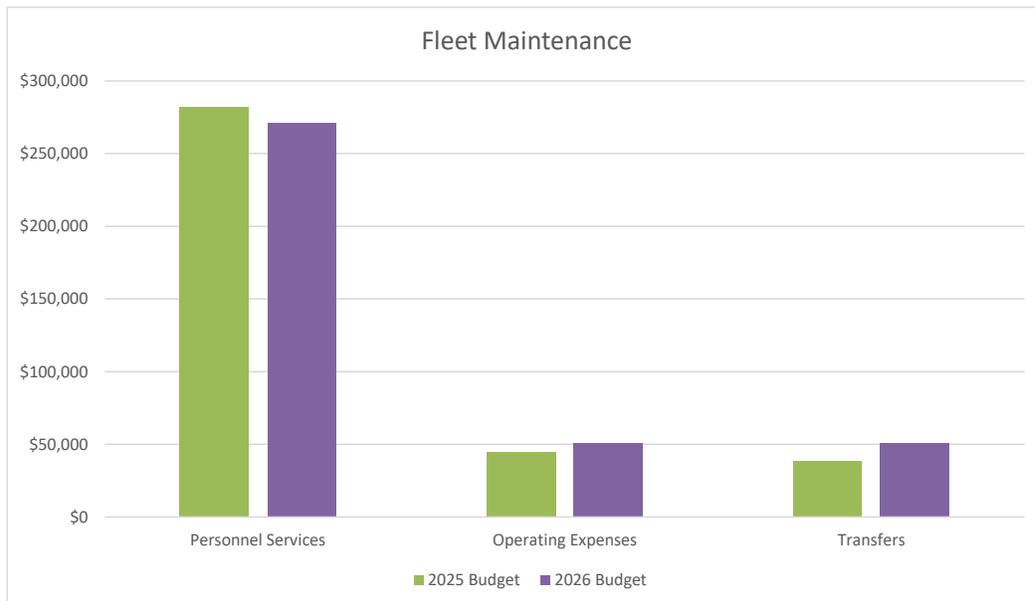
	2025 Budget	2026 Budget
Personnel Services	\$282,344	\$270,968
Operating Expenses	\$44,883	\$50,746
Capital Outlays	\$0	\$0
Transfers	\$38,600	\$51,000
Total	\$365,827	\$372,714

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	2025	2026
Lead Mechanic/Welder	1	1
Small Engine Mechanic	1	1
Mechanic	1	1
Mechanic	1	1
Total Employees	4	4



Internal Service - Fleet Maintenance

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Category :	Expense				
Group :	1.Pnl-1. Total Personnel Service Costs				
51200 501 018 549	Regular Salaries & Wages	95,170.80	175,292.15	209,726.40	196,222.42
51400 501 018 549	Overtime	962.05	273.63	600.00	600.00
51412 501 018 549	Overtime - Storm	0.00	903.85	0.00	5,000.00
51610 501 018 549	On Call Pay	0.00	3,640.00	8,736.00	8,736.00
52100 501 018 549	FICA Taxes	7,399.98	13,742.56	16,758.27	15,725.22
52200 501 018 549	Retirement Contributions	11,900.11	24,350.17	29,726.77	28,839.85
52301 501 018 549	Life Insurance	455.83	848.46	1,308.69	1,224.42
52303 501 018 549	Long Term Disability	222.76	369.12	482.37	451.31
52304 501 018 549	Vision Insurance	122.70	188.54	248.16	268.32
52320 501 018 549	Dental employee	728.64	1,108.34	1,457.76	1,457.40
52400 501 018 549	Workers Comp Insurance	6,047.08	5,541.35	13,299.28	12,443.02
	1.Pnl-1. Total Personnel Service Costs	123,009.95	226,258.17	282,343.70	270,967.96
Group :	2. Op-2. Total Operating Costs				
54100 501 018 549	Communication Services and Devices	572.53	987.19	1,000.00	0.00
54210 501 018 549	Automotive Repair Service	741.51	83.35	200.00	0.00
	Budget Narratives			Amount	
				0.00	
54300 501 018 549	Electric	1,710.35	1,565.76	1,700.00	1,700.00
	Budget Narratives			Amount	
	Electric			1,700.00	
54400 501 018 549	Equipment & Vehicle Rental	0.00	291.65	700.00	700.00
	Budget Narratives			Amount	
	Oxygen, acetylene and argon cylinder rental			700.00	
54500 501 018 549	General Business Insurance	6,948.36	4,956.65	11,896.00	11,896.00
	Budget Narratives			Amount	
	Property/Casualty/Errors & Omissions Insurance			11,896.00	
54600 501 018 549	Repair & Maintenance Services	0.00	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	
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	1,250.39	1,540.00	2,100.00	2,100.00
	Budget Narratives			Amount	
	Cintas - Wiper (Rags) - Cleaning			600.00	
	Shelving and organizers			1,500.00	

Account Number	Description	2023 Actual	2024 Actual	2025 Budget	2026 Budget
55226 501 018 549	Safety Supplies & Gear Budget Narratives Safety Glasses, Welding Gloves, Ear Plugs, Welding Hood	566.57	208.35	500.00	500.00
				Amount 500.00	
55230 501 018 549	Clothing & Uniforms Budget Narratives Uniforms and Boots for employees *Justification- Actual cost of uniforms (including specialized shirts for welder)	2,575.28	3,944.09	3,500.00	6,700.00
		Unit/Hour	Rate/Amount	Amount 6,700.00	
55240 501 018 549	Institutional Supplies	3,320.65	1,522.85	0.00	0.00
55250 501 018 549	Fuels & Lubricants Budget Narratives Fuel for maintenance vehicle	1,958.18	834.97	1,500.00	1,500.00
				Amount 1,500.00	
55252 501 018 549	Small Tools Budget Narratives Air Tools, Hand Tools 1" Air Gun	5,672.70	1,414.11	3,100.00	3,100.00
				Amount 2,500.00 600.00	
55253 501 018 549	Auto Repair Supplies (in-house) Budget Narratives Fleet Vehicle Repairs, Used oil pickup, Parts cleaner service Justification: Increase in pricing for oil and in house supplies	2,361.64	3,050.99	3,000.00	4,000.00
				Amount 4,000.00	
55400 501 018 549	Books, Publications, Subscription & Membership Budget Narratives Service manuals, training manuals	0.00	208.35	500.00	500.00
				Amount 500.00	
55410 501 018 549	Training and Education Budget Narratives Automotive Service Excellence (ASE) test ASE training manuals Additional Training as needed	0.00	520.85	1,250.00	1,250.00
				Amount 150.00 100.00 1,000.00	
55500 501 018 549	Uncapitalized Equipment Budget Narratives Welder Tool Set Plasma Cutter	0.00	4,583.35	11,000.00	14,500.00
				Amount 10,000.00 3,000.00 1,500.00	
2. Op-2. Total Operating Costs		28,588.85	26,764.11	44,246.00	50,746.00
Group :	5.Tra-5. Total Transfers Out				
56609 501 018 549	Transfer Out to 609 - HRA Fund	999.96	1,083.35	2,600.00	3,000.00
56610 501 018 549	Transfer Out to 610 - Health Ins Fund	14,400.00	15,000.00	36,000.00	48,000.00
	5.Tra-5. Total Transfers Out	15,399.96	16,083.35	38,600.00	51,000.00
	Expense	167,635.49	269,371.03	365,826.70	372,713.96



Internal Service - Fund 502 Vehicle Replacement Fund

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Prior Cash Carry Forward	\$2,032,036	\$2,332,696	\$3,098,959	\$2,766,179	\$3,395,423
Revenue Summary					
Sale of Fixed Asset	\$0	\$0	\$0	\$0	\$0
Interest Income & Sales of Equipment	-30,418	42,088	86,521	5,000	5,000
Transfers In from Departments	330,312	298,713	285,213	345,279	345,279
Revenue Before P/Y Carry Forward	299,894	340,801	371,734	350,279	350,279
Total Revenue	2,331,930	2,673,497	3,470,693	3,116,458	3,745,702
Expenditures					
General Fund	\$0	\$31,235	\$105,271	\$211,024	\$191,305
Water Wastewater Collection System/Treatment				\$134,255	\$134,255
Sanitation	\$0	\$0		\$645,884	\$380,000
Total	\$0	\$31,235	\$105,271	\$991,163	\$705,560
Reserve by Fund					
General Fund	136,308	116,037	263,784	92,273	292,273
Municipal Utilities	488,322	625,181	834,786	674,074	972,074
Sanitation Fund	1,707,300	1,901,044	2,266,852	1,358,948	1,775,795
Total Reserve by Fund	2,331,930	2,642,262	3,365,422	2,125,295	3,040,142
Total Expenditures	2,331,930	2,673,497	3,470,693	3,116,458	3,745,702



Internal Service - Fund 503 Equipment Replacement Fund

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
Income Equipment Replacement					
Prior Cash Carry Forward	\$50,057	\$56,248	\$61,014	\$66,341	\$72,389
Interest Income & Sales of Equipment	15	94	99	35	100
Transfers In from Departments	10,000	10,000	10,000	10,000	10,000
Total VRF Income	56,248	61,342	66,113	71,376	77,489
Capital Expenditures VRF/IS	\$0	\$0	\$0	\$0	\$0
Total VRF Reserve	\$56,248	\$61,342	\$66,113	\$71,376	\$77,489

Detail of Departments' monies being transferred in FY 2026 for Equipment Replacement Fund:

Parks & Facilities	5,000
Cemetery	5,000
Total	10,000



TOTAL TRUST & AGENCY FUNDS

	Actual 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Contributions	\$352,724	\$429,304	\$406,783	\$474,360	\$499,360
Grant Revenue	0	0	0	0	0
TIF Funds	104,733	140,840	171,853	180,000	230,000
Interest	173,835	186,777	185,444	173,800	180,600
Miscellaneous	0	0	0	0	0
Gain or (Loss) on Invest.	-1,450,651	653,257	917,603	50,000	50,000
Transfers In	776,230	934,000	1,159,677	1,319,150	1,769,500
Prior Year Carry forward	11,054,337	9,284,947	9,348,662	8,893,601	9,400,539
Total Income	\$11,011,208	\$11,629,125	\$12,190,022	\$11,090,911	\$12,129,999
EXPENDITURES					
Pension Benefits	\$479,240	\$713,610	\$704,841	\$529,000	\$629,250
Personnel Expenses	0	0	0	0	0
Operating Expenditures	1,247,021	1,614,225	1,868,230	1,901,151	2,265,902
Capital Expenses	0	0	0	85,000	70,000
Debt Service	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	9,284,947	9,301,290	9,616,951	8,575,760	9,164,847
Total Expenditures	\$11,011,208	\$11,629,125	\$12,190,022	\$11,090,911	\$12,129,999



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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	30	180	50	50	50
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,364	1,394	1,574	1,624	1,674
Total Income	\$1,394	\$1,574	\$1,624	\$1,674	\$1,724
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	1,394	1,574	1,624	1,674	1,724
Total Expenditures	\$1,394	\$1,574	\$1,624	\$1,674	\$1,724



FUND 605 CEMETERY MAINTENANCE

Description: Cemetery Maintenance 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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
SBA Interest	1,109	6,727	7,122	200	2,000
Miscellaneous	0	0	0	0	0
Transfers In	10,000	10,000	10,000	10,000	10,000
Prior Year Carry forward	442,102	453,211	437,957	439,257	458,179
Total Income	\$453,211	\$469,938	\$455,079	\$449,457	\$470,179
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	31,981	8,900	204,249	100,000 (1)
Reserves *	453,211	437,957	446,179	245,208	370,179 (2)
Total Expenditures	\$453,211	\$469,938	\$455,079	\$449,457	\$470,179

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 this 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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Contributions	\$328,624	\$347,323	\$352,423	\$400,000	\$425,000
Interest	160,329	169,952	170,476	165,000	170,000
Gain or (Loss) on Invest.	-1,366,895	624,650	886,344	25,000	25,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	8,606,585	7,189,200	7,558,712	7,673,712	8,234,840
Total Income	\$7,728,643	\$8,331,125	\$8,967,955	\$8,263,712	\$8,854,840
EXPENDITURES					
Pension Benefits	\$451,604	\$684,871	\$675,372	\$500,000	\$600,000
Operating Expenditures	87,839	87,542	85,743	87,000	90,000
Reserves	7,189,200	7,558,712	8,206,840	7,676,712	8,164,840
Total Expenditures	\$7,728,643	\$8,331,125	\$8,967,955	\$8,263,712	\$8,854,840



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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Transfers In HRA	55,500	60,000	63,870	85,150	103,500
Transfers In Health Ins.	0	0	0	0	0
Prior Year Carry forward	67,261	52,938	35,352	17,852	40,502
Total Income	\$122,761	\$112,938	\$99,222	\$103,002	\$144,002
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures HRA	69,823	77,586	81,124	81,500	82,000
Operating Expenditures Health Ins.	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	52,938	35,352	18,098	21,502	62,002
Total Expenditures	\$122,761	\$112,938	\$99,222	\$103,002	\$144,002



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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	
INCOME						
Contributions	\$24,100	\$57,621	\$30,000	\$50,000	\$50,000	(1)
Interest	0	0	0	0	0	
Transfers In HRA	0	0	0	0	0	
Transfers In Health Ins.	710,730	864,000	1,085,807	1,224,000	1,656,000	
Prior Year Carry forward	977,709	759,177	723,759	227,759	147,773	
Total Income	\$1,712,539	\$1,680,798	\$1,839,566	\$1,501,759	\$1,853,773	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	0	0	0	0	0	
Operating Expenditures Health Ins.	953,362	1,004,411	1,370,000	1,200,000	1,600,000	
Restricted Reserves	102,564	102,564	102,564	177,000	102,564	
Reserves	656,613	573,823	367,002	124,759	151,209	
Total Expenditures	\$1,712,539	\$1,680,798	\$1,839,566	\$1,501,759	\$1,853,773	

(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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	
INCOME						
Contributions	\$0	\$24,360	\$24,360	\$24,360	\$24,360	(1)
Interest	12,317	9,878	7,746	8,500	8,500	
Gain or (Loss) on Invest.	-83,756	28,607	31,259	25,000	25,000	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	458,976	328,222	314,985	331,545	315,719	
Total Income	\$387,537	\$391,067	\$378,350	\$389,405	\$373,579	
EXPENDITURES						
Pension Benefits	\$27,636	\$28,739	\$29,469	\$29,000	\$29,250	
Operating Expenditures	31,679	47,343	30,222	31,500	32,000	
Reserves	328,222	314,985	318,659	328,905	312,329	
Total Expenditures	\$387,537	\$391,067	\$378,350	\$389,405	\$373,579	

(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 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026	
INCOME						
Contributions	\$0	\$0	\$0	\$0	\$0	
TIF Funds	104,733	140,840	171,853	180,000	210,000	
Interest	50	40	50	50	50	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	500,340	500,805	276,323	201,852	201,852	
Total Income	\$605,123	\$641,685	\$448,226	\$381,902	\$411,902	
EXPENDITURES						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	104,318	365,362	292,241	296,902	341,902	(1)
Capital Expenditures	0	0	0	85,000	70,000	(2)
Reserves	500,805	276,323	155,985	0	0	
Total Expenditures	\$605,123	\$641,685	\$448,226	\$381,902	\$411,902	

(1) Commercial exterior improvement grants & Downtown Beautiful Program \$299,507, 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, GNT Parking and Signage \$10,000, and Parking Improvement Agreement and Signage \$10,000.



Fund 616 COMMUNITY REDEVELOPMENT AGENCY EXPANSION

To Establish the Fund

Description: Brooksville Community Redevelopment Agency Expansion

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

Expenditures: Façade Grant Program

	Actual 2022	Actual 2023	Actual 2024	Budgeted 2025	Budgeted 2026
INCOME					
Contributions	\$0	\$0	\$0	\$0	\$0
TIF Funds	0	0	0	0	20,000
Interest	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0
Total Income	\$0	\$0	\$0	\$0	\$20,000
EXPENDITURES					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	20,000
Capital Expenditures	0	0	0	0	0
Reserves	0	0	0	0	0
Total Expenditures	\$0	\$0	\$0	\$0	\$20,000



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.

Personnel Service - Costs for employee salaries, wages, and fringe benefits.

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.



PERSONNEL 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