



**AGENDA**  
**CITY OF HAINES CITY, FLORIDA**  
**CITY COMMISSION WORKSHOP**

**August 12, 2025, 2:00 p.m.**  
**City Hall Commission Chambers**  
**620 E. Main Street, Haines City, FL 33844**  
**Phone: 863-421-9921    Web: hainescity.com**

NOTICE – Pursuant to Section 286.0105 of the Florida Statutes, if any person decides to appeal any decision made by the City Commission with respect to any matter considered at this public meeting, such person will need a record of the proceedings and for such purpose, such person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which the appeal is to be based.

For special accommodations, please notify the City Clerk’s Office at least 72 hours in advance.

Help for the hearing impaired is available through the Assistive Listening System. Receivers can be obtained from the City Clerk’s Office. In accordance with the Americans with Disabilities Act (ADA), persons with a disability, such as a vision, hearing or speech impairment, or persons needing other types of assistance, and who wish to attend City Commission meetings or any other board or committee meeting may contact the City Clerk’s Office in writing, or may call 863-421-9921 for information regarding available aids and services.

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**Pages**

<b>1.</b>	<b><u>CALL TO ORDER</u></b>	
<b>2.</b>	<b><u>BUDGET DISCUSSIONS</u></b>	
<b>2.a</b>	<b><u>FY 26 BUDGET</u></b>	<b>2</b>
	Staff Contact: Omar DeJesus, Finance Director, CPA	
<b>2.b</b>	<b><u>Supplemental Budget</u></b>	<b>128</b>
	Staff Contact: Omar DeJesus, Finance Director, CPA	
<b>3.</b>	<b><u>ADJOURNMENT</u></b>	

# ANNUAL BUDGET 2026



Investing in Today,  
Building for Tomorrow

**HCFORWARD**  
one city. one vision.

The City of Haines City operates several major funds to account for the receipt of revenues and necessary expenditures related to the services provided by each fund. Those funds include:

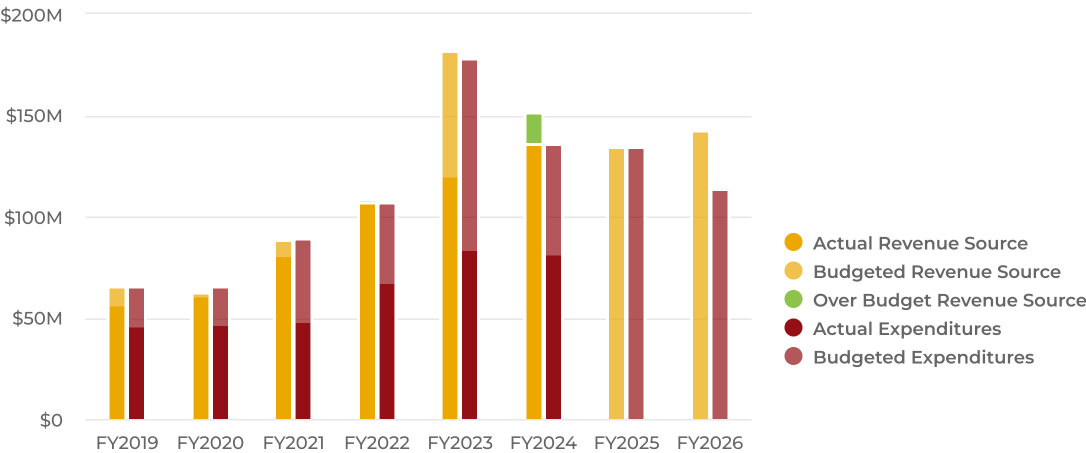


## All Funds

- **General Fund-** The City's main operating fund used to account for all financial resources traditionally associated with government.
- **Capital Projects Fund-** A designated governmental funds utilized for accounting and tracking major projects.
- **Community Redevelopment Agency Fund (CRA)-** A Special Revenue Fund established to account for the revenues and expenses relating to the City's designated redevelopment area.
- **Water and Sewer Fund-** An Enterprise Fund established to account for the revenues and expenses relating to providing water and sewer to customers within the City's service area.
- **Stormwater Fund-** An Enterprise Fund established to account for the revenues and expenses relating to providing stormwater services.

## Summary

The City of Haines City overall budget includes total revenues and expenditures of , in comparison to the prior year overall budget of . This is largely attributed to the prior inclusion of the Capital Project Fund which included \$60M in capital projects.



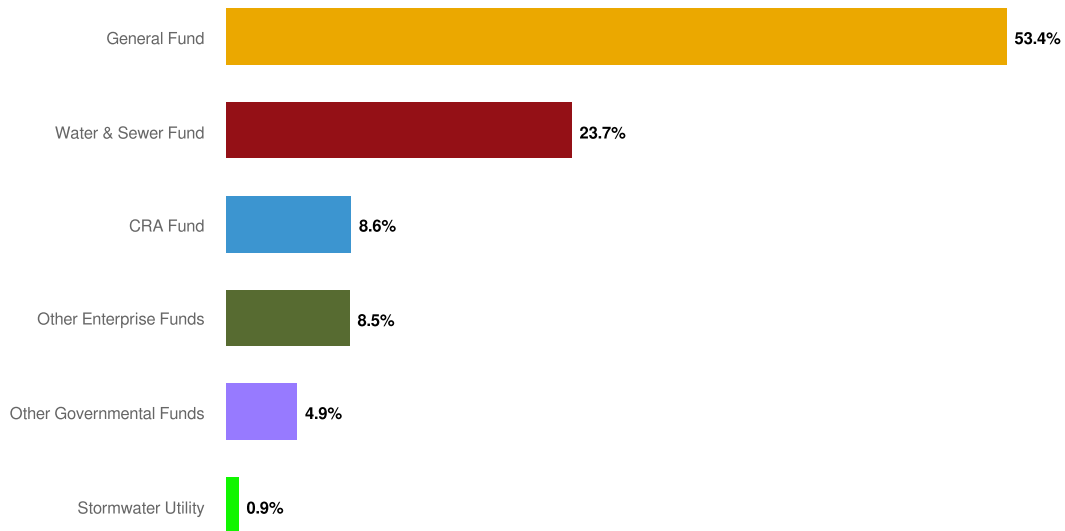
## All Funds Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$176,021,617	\$176,021,617	\$262,869,909	N/A
<b>Revenues</b>				
Taxes	\$37,298,267	\$36,207,000	\$41,960,000	\$47,993,127
Permits, Fees, and Special Assessments	\$39,212,575	\$29,309,000	\$33,540,000	\$37,677,500
Intergovernmental Revenue	\$8,941,276	\$15,514,183	\$5,260,500	\$5,679,500
Charges for Services	\$38,002,827	\$31,697,500	\$37,571,500	\$42,128,500
Judgements, Fines and Forefeits	\$2,949,925	\$2,530,000	\$2,515,000	\$2,740,000
Misc Revenues	\$11,700,865	\$1,964,500	\$4,704,500	\$6,743,427
Other Sources	\$13,427,223	\$19,156,458	\$9,276,285	\$161,450
<b>Total Revenues:</b>	<b>\$151,532,958</b>	<b>\$136,378,641</b>	<b>\$134,827,785</b>	<b>\$143,123,504</b>
<b>Expenditures</b>				
Personnel Services	\$26,050,004	\$30,039,910	\$33,583,390	\$33,589,490
Operating Expenditures	\$25,492,254	\$27,653,786	\$33,216,076	\$36,621,112
Capital Outlays	\$19,563,601	\$63,435,779	\$45,793,000	\$19,455,000
Debt Service	\$1,020,803	\$1,491,282	\$2,631,947	\$5,987,794
Grants and Aids	\$1,334,626	\$1,617,165	\$4,127,165	\$5,447,165
Other Uses	\$9,046,088	\$12,140,719	\$15,251,207	\$13,154,610
<b>Total Expenditures:</b>	<b>\$82,507,376</b>	<b>\$136,378,641</b>	<b>\$134,602,785</b>	<b>\$114,255,171</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$69,025,581</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$28,868,334</b>
<b>Ending Fund Balance:</b>	<b>\$245,047,198</b>	<b>\$176,021,617</b>	<b>\$263,094,909</b>	<b>N/A</b>

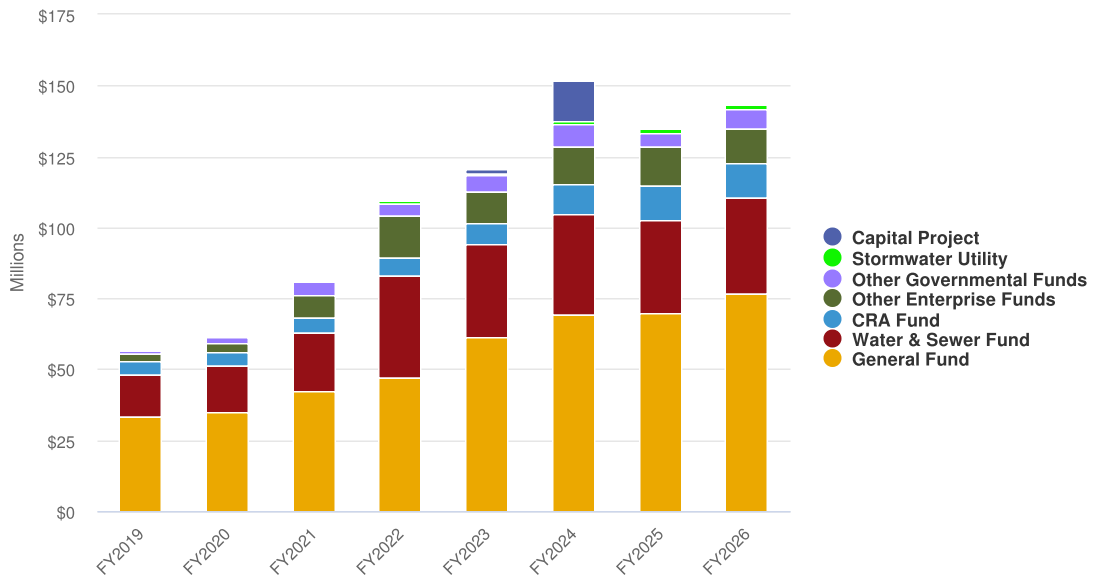


# Revenue by Fund

## 2026 Revenue by Fund



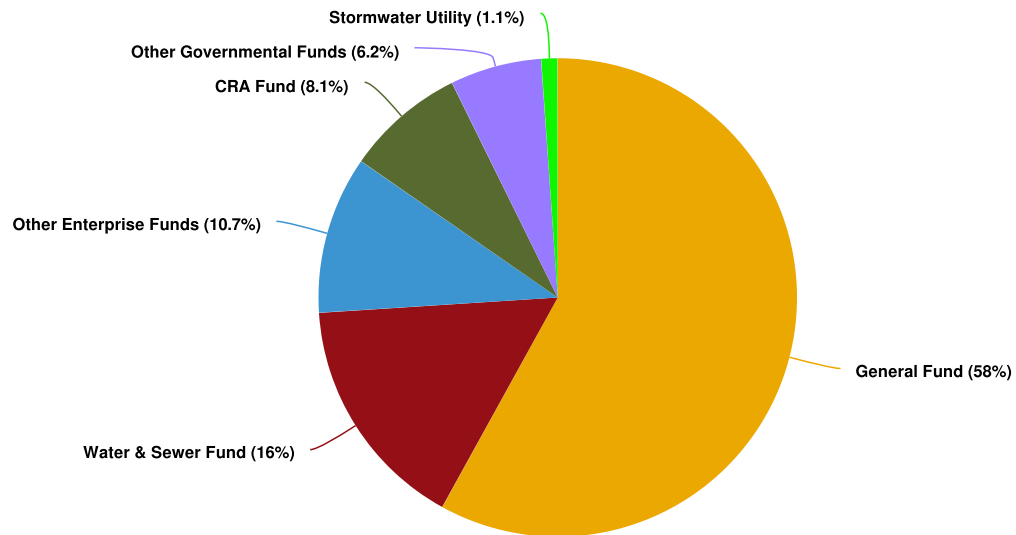
## Budgeted and Historical 2026 Revenue by Fund



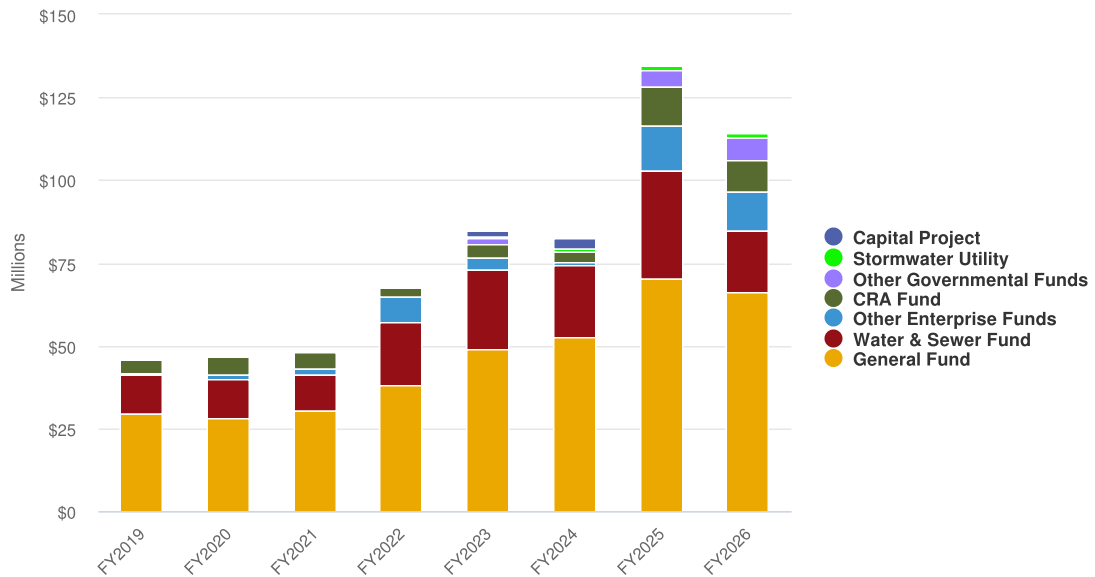
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
General Fund	\$69,119,229	\$58,967,500	\$70,048,800	\$72,162,400	\$76,424,000	9.1%
Other Governmental Funds						
LEET	\$22,681	\$20,500	\$16,500	\$19,700	\$19,500	18.2%
Confiscated Property	\$9,955	\$0	\$0	\$29,300	\$0	0%
Confiscated Property (Pgi)	\$2,843	\$0	\$0	\$2,500	\$0	0%
Police Impact Fees	\$814,352	\$415,000	\$650,000	\$885,000	\$875,000	34.6%
Fire Impact Fees	\$641,137	\$335,000	\$535,000	\$793,500	\$775,000	44.9%
Transportation Impact Fees	\$4,128,983	\$2,010,000	\$2,010,000	\$3,625,000	\$3,525,000	75.4%
Recreation Impact Fees	\$1,462,055	\$865,000	\$1,405,000	\$1,265,000	\$1,265,000	-10%
Library Impact Fees	\$685,284	\$393,500	\$535,500	\$630,000	\$600,000	12%
<b>Total Other Governmental Funds:</b>	<b>\$7,767,289</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>\$7,250,000</b>	<b>\$7,059,500</b>	<b>37%</b>
Capital Project						
Capital Project	\$14,061,880	\$0	\$0	\$0	\$0	0%
<b>Total Capital Project:</b>	<b>\$14,061,880</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
CRA Fund						
CRA - District 328	\$10,420,540	\$10,086,000	\$11,702,535	\$11,121,600	\$11,951,554	2.1%
CRA - District 327	\$0	\$0	\$0	\$324,175	\$360,000	N/A
<b>Total CRA Fund:</b>	<b>\$10,420,540</b>	<b>\$10,086,000</b>	<b>\$11,702,535</b>	<b>\$11,445,775</b>	<b>\$12,311,554</b>	<b>5.2%</b>
Water & Sewer Fund	\$35,727,207	\$49,460,983	\$32,772,000	\$35,544,000	\$33,897,000	3.4%
Other Enterprise Funds						
Water Impact Fees	\$4,528,994	\$3,319,500	\$3,700,500	\$4,240,000	\$4,150,000	12.1%
Sewer Impact Fees	\$8,912,995	\$9,346,208	\$10,025,000	\$8,285,000	\$8,025,000	-20%
<b>Total Other Enterprise Funds:</b>	<b>\$13,441,989</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>\$12,525,000</b>	<b>\$12,175,000</b>	<b>-11.3%</b>
Stormwater Utility						
Stormwater Utility	\$994,823	\$1,159,450	\$1,426,950	\$1,030,000	\$1,256,450	-11.9%
<b>Total Stormwater Utility:</b>	<b>\$994,823</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,030,000</b>	<b>\$1,256,450</b>	<b>-11.9%</b>
<b>Total:</b>	<b>\$151,532,958</b>	<b>\$136,378,641</b>	<b>\$134,827,785</b>	<b>\$139,957,175</b>	<b>\$143,123,504</b>	<b>6.2%</b>

# Expenditures by Fund

## 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund

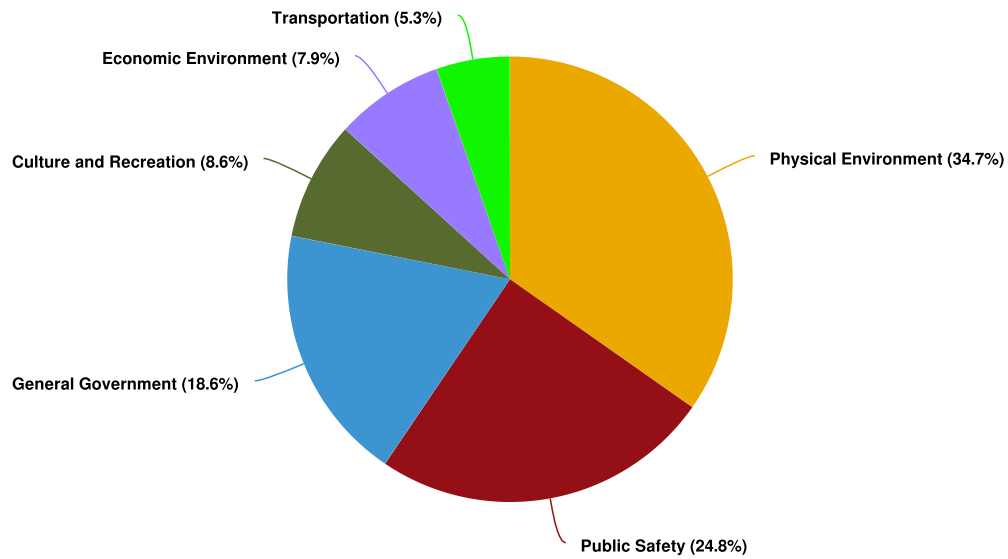


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
General Fund					
General Fund	\$52,749,052	\$58,967,500	\$70,048,800	\$66,304,786	-5.3%
<b>Total General Fund:</b>	<b>\$52,749,052</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$66,304,786</b>	<b>-5.3%</b>
Other Governmental Funds					
LEET	\$10,600	\$20,500	\$16,500	\$19,500	18.2%
Confiscated Property	\$5,000	\$0	\$0	\$0	0%
Police Impact Fees	\$0	\$415,000	\$650,000	\$875,000	34.6%
Fire Impact Fees	\$11,959	\$335,000	\$535,000	\$775,000	44.9%
Transportation Impact Fees	\$6,889	\$2,010,000	\$2,010,000	\$3,525,000	75.4%
Recreation Impact Fees	\$0	\$865,000	\$1,405,000	\$1,265,000	-10%
Library Impact Fees	\$0	\$393,500	\$535,500	\$600,000	12%
<b>Total Other Governmental Funds:</b>	<b>\$34,448</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>\$7,059,500</b>	<b>37%</b>
Capital Project					
Capital Project	\$3,254,325	\$0	\$0	\$0	0%
<b>Total Capital Project:</b>	<b>\$3,254,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
CRA Fund					
CRA - District 327	\$0	\$0	\$0	\$360,000	N/A
<b>Total CRA Fund:</b>	<b>\$3,119,061</b>	<b>\$10,086,000</b>	<b>\$11,477,535</b>	<b>\$9,226,485</b>	<b>-19.6%</b>
Water & Sewer Fund					
Water & Sewer Fund	\$21,465,888	\$49,460,983	\$32,772,000	\$18,232,950	-44.4%
<b>Total Water &amp; Sewer Fund:</b>	<b>\$21,465,888</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$18,232,950</b>	<b>-44.4%</b>
Other Enterprise Funds					
Water Impact Fees	\$484,568	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
Sewer Impact Fees	\$673,797	\$9,346,208	\$10,025,000	\$8,025,000	-20%
<b>Total Other Enterprise Funds:</b>	<b>\$1,158,365</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>\$12,175,000</b>	<b>-11.3%</b>
Stormwater Utility					
Stormwater Utility	\$726,236	\$1,159,450	\$1,426,950	\$1,256,450	-11.9%
<b>Total Stormwater Utility:</b>	<b>\$726,236</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,256,450</b>	<b>-11.9%</b>
<b>Total:</b>	<b>\$82,507,376</b>	<b>\$136,378,641</b>	<b>\$134,602,785</b>	<b>\$114,255,171</b>	<b>-15.1%</b>



# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
General Government						
City Commission						
Personnel Services	\$146,739	\$173,950	\$149,000	\$165,350	\$149,000	0%
Operating Expenditures	\$125,957	\$98,800	\$116,370	\$109,670	\$123,100	5.8%
Capital Outlays	\$65,293	\$11,000	\$0	\$0	\$0	0%
<b>Total City Commission:</b>	<b>\$337,989</b>	<b>\$283,750</b>	<b>\$265,370</b>	<b>\$275,020</b>	<b>\$272,100</b>	<b>2.5%</b>
Finance Department						
Personnel Services	\$696,373	\$705,250	\$840,250	\$812,150	\$840,250	0%
Operating Expenditures	\$252,791	\$237,550	\$263,350	\$260,650	\$313,700	19.1%
Capital Outlays	\$5,000	\$5,000	\$0	\$0	\$0	0%
<b>Total Finance Department:</b>	<b>\$954,164</b>	<b>\$947,800</b>	<b>\$1,103,600</b>	<b>\$1,072,800</b>	<b>\$1,153,950</b>	<b>4.6%</b>
Other General Government						
Personnel Services	\$44,337	\$25,000	\$25,000	\$175	\$25,000	0%
Operating Expenditures	\$1,474,122	\$2,172,215	\$2,691,000	\$1,300,350	\$2,691,500	0%
Capital Outlays	\$5,381,270	\$1,250,000	\$471,000	\$2,150,000	\$500,000	6.2%
Debt Service	\$517,416	\$0	\$685,000	\$1,489,125	\$1,569,125	129.1%
Grants and Aids	\$491,536	\$517,165	\$537,165	\$512,165	\$557,165	3.7%
Other Uses	\$7,643,020	\$6,080,135	\$7,034,625	\$18,788,550	\$6,670,000	-5.2%
<b>Total Other General Government:</b>	<b>\$15,551,701</b>	<b>\$10,044,515</b>	<b>\$11,443,790</b>	<b>\$24,240,365</b>	<b>\$12,012,790</b>	<b>5%</b>
City Clerk						

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Personnel Services	\$393,370	\$393,650	\$441,650	\$470,700	\$441,650	0%
Operating Expenditures	\$99,147	\$114,500	\$129,710	\$121,390	\$151,240	16.6%
Capital Outlays	\$22,988	\$5,000	\$0	\$0	\$0	0%
<b>Total City Clerk:</b>	<b>\$515,504</b>	<b>\$513,150</b>	<b>\$571,360</b>	<b>\$592,090</b>	<b>\$592,890</b>	<b>3.8%</b>
Development Services - Planning						
Personnel Services	\$7,560	\$0	\$0	\$0	\$0	0%
Operating Expenditures	\$3,967	\$0	\$0	\$0	\$0	0%
<b>Total Development Services - Planning:</b>	<b>\$11,527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Human Resources						
Personnel Services	\$435,203	\$426,400	\$476,900	\$499,323	\$476,900	0%
Operating Expenditures	\$41,698	\$61,320	\$61,660	\$43,760	\$61,660	0%
Capital Outlays	\$2,835	\$5,000	\$0	\$0	\$0	0%
<b>Total Human Resources:</b>	<b>\$479,737</b>	<b>\$492,720</b>	<b>\$538,560</b>	<b>\$543,083</b>	<b>\$538,560</b>	<b>0%</b>
Facilities Maintenance						
Personnel Services	\$680,023	\$722,250	\$796,750	\$759,150	\$796,750	0%
Operating Expenditures	\$223,415	\$298,000	\$316,600	\$312,975	\$327,300	3.4%
Capital Outlays	\$50,198	\$0	\$0	\$60,000	\$0	0%
Debt Service	\$427,174	\$0	\$0	\$0	\$0	0%
<b>Total Facilities Maintenance:</b>	<b>\$1,380,810</b>	<b>\$1,020,250</b>	<b>\$1,113,350</b>	<b>\$1,132,125</b>	<b>\$1,124,050</b>	<b>1%</b>
Public Works - Fleet Maintenance						
Personnel Services	\$372,085	\$420,350	\$475,350	\$456,500	\$475,350	0%
Operating Expenditures	\$22,843	\$58,225	\$65,225	\$44,375	\$65,225	0%
Capital Outlays	\$107,127	\$80,000	\$166,500	\$5,000	\$0	-100%
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$502,055</b>	<b>\$558,575</b>	<b>\$707,075</b>	<b>\$505,875</b>	<b>\$540,575</b>	<b>-23.5%</b>
Information Technology						
Personnel Services	\$580,452	\$610,700	\$693,300	\$706,700	\$693,300	0%
Operating Expenditures	\$474,272	\$519,226	\$516,370	\$519,320	\$1,099,708	113%
Capital Outlays	\$62,412	\$347,000	\$1,500,000	\$760,000	\$0	-100%
Other Uses	\$0	\$334,000	\$0	\$0	\$0	0%
<b>Total Information Technology:</b>	<b>\$1,117,135</b>	<b>\$1,810,926</b>	<b>\$2,709,670</b>	<b>\$1,986,020</b>	<b>\$1,793,008</b>	<b>-33.8%</b>
CRA - Branding, Marketing & Communications						
Operating Expenditures	\$0	\$35,000	\$185,000	\$29,000	\$50,000	-73%
Other Uses	\$906,540	\$810,500	\$630,500	\$630,500	\$442,750	-29.8%
<b>Total CRA - Branding, Marketing &amp; Communications:</b>	<b>\$906,540</b>	<b>\$845,500</b>	<b>\$815,500</b>	<b>\$659,500</b>	<b>\$492,750</b>	<b>-39.6%</b>
Finance - Utility Billing						

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Personnel Services	\$619,578	\$789,835	\$941,335	\$875,440	\$941,335	0%
Operating Expenditures	\$233,624	\$241,040	\$256,040	\$264,225	\$338,290	32.1%
Capital Outlays	\$0	\$0	\$1,600,000	\$2,400,000	\$0	-100%
<b>Total Finance - Utility Billing:</b>	<b>\$853,202</b>	<b>\$1,030,875</b>	<b>\$2,797,375</b>	<b>\$3,539,665</b>	<b>\$1,279,625</b>	<b>-54.3%</b>
Personnel Services	\$888,105	\$1,021,500	\$1,142,500	\$1,072,500	\$1,142,500	0%
<b>Total Personnel Services:</b>	<b>\$888,105</b>	<b>\$1,021,500</b>	<b>\$1,142,500</b>	<b>\$1,072,500</b>	<b>\$1,142,500</b>	<b>0%</b>
Operating Expenditures	\$354,453	\$316,400	\$331,600	\$316,000	\$347,600	4.8%
<b>Total Operating Expenditures:</b>	<b>\$354,453</b>	<b>\$316,400</b>	<b>\$331,600</b>	<b>\$316,000</b>	<b>\$347,600</b>	<b>4.8%</b>
<b>Total General Government:</b>	<b>\$23,852,921</b>	<b>\$18,885,961</b>	<b>\$23,539,750</b>	<b>\$35,935,043</b>	<b>\$21,290,398</b>	<b>-9.6%</b>
Public Safety						
Police Department						
Personnel Services	\$7,040,643	\$7,739,500	\$8,408,500	\$7,468,000	\$8,408,500	0%
Operating Expenditures	\$2,468,152	\$2,843,475	\$2,643,890	\$3,187,160	\$2,879,145	8.9%
Capital Outlays	\$568,545	\$859,600	\$916,000	\$902,500	\$0	-100%
Debt Service	\$0	\$0	\$0	\$2,129,441	\$198,450	N/A
Grants and Aids	\$125,123	\$0	\$40,000	\$135,000	\$40,000	0%
Other Uses	\$0	\$198,450	\$198,450	\$0	\$0	-100%
<b>Total Police Department:</b>	<b>\$10,202,464</b>	<b>\$11,641,025</b>	<b>\$12,206,840</b>	<b>\$13,822,101</b>	<b>\$11,526,095</b>	<b>-5.6%</b>
Fire Department						
Personnel Services	\$3,009,727	\$4,146,500	\$4,614,030	\$3,452,000	\$4,614,030	0%
Operating Expenditures	\$677,128	\$591,975	\$667,388	\$760,441	\$1,068,110	60%
Capital Outlays	\$346,836	\$2,533,165	\$264,500	\$219,000	\$0	-100%
Debt Service	\$9,552	\$0	\$0	\$91,534	\$1,106,272	N/A
Grants and Aids	\$50,501	\$0	\$0	\$1,982,250	\$0	0%
Other Uses	\$0	\$106,274	\$1,106,272	\$0	\$0	-100%
<b>Total Fire Department:</b>	<b>\$4,093,744</b>	<b>\$7,377,914</b>	<b>\$6,652,190</b>	<b>\$6,505,225</b>	<b>\$6,788,412</b>	<b>2%</b>
Development Services - Building & Inspections						
Personnel Services	\$1,251,659	\$1,404,550	\$1,532,550	\$1,396,200	\$1,532,550	0%
Operating Expenditures	\$689,104	\$541,300	\$1,118,000	\$1,004,600	\$1,334,000	19.3%
Capital Outlays	\$207,791	\$205,000	\$280,000	\$2,000	\$0	-100%
Debt Service	\$0	\$0	\$0	\$685,000	\$927,500	N/A
Other Uses	\$0	\$2,500,000	\$4,170,000	\$3,700,000	\$4,170,000	0%
<b>Total Development Services - Building &amp; Inspections:</b>	<b>\$2,148,555</b>	<b>\$4,650,850</b>	<b>\$7,100,550</b>	<b>\$6,787,800</b>	<b>\$7,964,050</b>	<b>12.2%</b>
CRA - Community Policing						
Personnel Services	\$65,836	\$244,000	\$288,000	\$363,800	\$288,000	0%
Operating Expenditures	\$240	\$50,000	\$50,000	\$1,500	\$50,000	0%
Capital Outlays	\$101,858	\$0	\$0	\$0	\$0	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Total CRA - Community Policing:</b>	<b>\$167,935</b>	<b>\$294,000</b>	<b>\$338,000</b>	<b>\$365,300</b>	<b>\$338,000</b>	<b>0%</b>
LEET						
Operating Expenditures	\$10,600	\$20,500	\$16,500	\$8,000	\$19,500	18.2%
<b>Total LEET:</b>	<b>\$10,600</b>	<b>\$20,500</b>	<b>\$16,500</b>	<b>\$8,000</b>	<b>\$19,500</b>	<b>18.2%</b>
Confiscated Property						
Operating Expenditures	\$5,000	\$0	\$0	\$5,000	\$0	0%
<b>Total Confiscated Property:</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0%</b>
Police Impact Fees						
Capital Outlays	\$0	\$415,000	\$650,000	\$0	\$875,000	34.6%
<b>Total Police Impact Fees:</b>	<b>\$0</b>	<b>\$415,000</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$875,000</b>	<b>34.6%</b>
Fire Impact Fees						
Capital Outlays	\$0	\$325,000	\$525,000	\$0	\$765,000	45.7%
Other Uses	\$11,959	\$10,000	\$10,000	\$10,000	\$10,000	0%
<b>Total Fire Impact Fees:</b>	<b>\$11,959</b>	<b>\$335,000</b>	<b>\$535,000</b>	<b>\$10,000</b>	<b>\$775,000</b>	<b>44.9%</b>
Other General Government						
Capital Outlays	\$1,292,776	\$0	\$0	\$0	\$0	0%
<b>Total Other General Government:</b>	<b>\$1,292,776</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Safety:</b>	<b>\$17,933,033</b>	<b>\$24,734,289</b>	<b>\$27,499,080</b>	<b>\$27,503,426</b>	<b>\$28,286,057</b>	<b>2.9%</b>
Physical Environment						
Public Works - Sanitation						
Personnel Services	\$162,629	\$164,600	\$182,400	\$182,400	\$170,900	-6.3%
Operating Expenditures	\$6,537,947	\$4,530,350	\$8,530,400	\$8,505,100	\$8,870,400	4%
Capital Outlays	\$95,119	\$55,000	\$51,000	\$49,500	\$0	-100%
<b>Total Public Works - Sanitation:</b>	<b>\$6,795,694</b>	<b>\$4,749,950</b>	<b>\$8,763,800</b>	<b>\$8,737,000</b>	<b>\$9,041,300</b>	<b>3.2%</b>
Utilities - Water Operations						
Personnel Services	\$565,532	\$529,275	\$675,775	\$686,525	\$675,775	0%
Operating Expenditures	\$1,684,791	\$1,603,545	\$1,555,000	\$1,872,050	\$2,356,500	51.5%
Capital Outlays	\$1,274,493	\$1,840,372	\$7,690,000	\$1,535,000	\$0	-100%
<b>Total Utilities - Water Operations:</b>	<b>\$3,524,816</b>	<b>\$3,973,192</b>	<b>\$9,920,775</b>	<b>\$4,093,575</b>	<b>\$3,032,275</b>	<b>-69.4%</b>
Utilities - Wastewater Operations						
Personnel Services	\$1,033,324	\$1,136,250	\$1,333,250	\$1,199,500	\$1,333,250	0%
Operating Expenditures	\$2,791,539	\$3,354,300	\$2,948,300	\$2,617,500	\$3,114,000	5.6%
Capital Outlays	\$3,095,223	\$12,466,596	\$1,950,000	\$2,101,000	\$0	-100%
<b>Total Utilities - Wastewater Operations:</b>	<b>\$6,920,086</b>	<b>\$16,957,146</b>	<b>\$6,231,550</b>	<b>\$5,918,000</b>	<b>\$4,447,250</b>	<b>-28.6%</b>
Utilities - Utilities Maintenance						



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Personnel Services	\$1,864,706	\$2,194,000	\$2,490,000	\$1,979,650	\$2,490,000	0%
Operating Expenditures	\$2,797,854	\$1,881,465	\$1,642,500	\$1,541,250	\$1,878,000	14.3%
Capital Outlays	\$4,528,770	\$19,843,023	\$4,584,000	\$1,750,000	\$0	-100%
<b>Total Utilities - Utilities Maintenance:</b>	<b>\$9,191,330</b>	<b>\$23,918,488</b>	<b>\$8,716,500</b>	<b>\$5,270,900</b>	<b>\$4,368,000</b>	<b>-49.9%</b>
Utilities - General Services						
Operating Expenditures	\$869,039	\$2,090,000	\$3,158,853	\$1,210,000	\$3,158,853	0%
Debt Service	\$107,414	\$1,491,282	\$1,946,947	\$1,946,947	\$1,946,947	0%
<b>Total Utilities - General Services:</b>	<b>\$976,453</b>	<b>\$3,581,282</b>	<b>\$5,105,800</b>	<b>\$3,156,947</b>	<b>\$5,105,800</b>	<b>0%</b>
Water Impact Fees						
Capital Outlays	\$0	\$3,319,500	\$3,700,500	\$950,000	\$4,150,000	12.1%
<b>Total Water Impact Fees:</b>	<b>\$0</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$950,000</b>	<b>\$4,150,000</b>	<b>12.1%</b>
General Services						
Other Uses	\$484,568	\$0	\$0	\$0	\$0	0%
<b>Total General Services:</b>	<b>\$484,568</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Wastewater Impact Fees						
Capital Outlays	\$673,797	\$9,346,208	\$10,025,000	\$200,000	\$8,025,000	-20%
<b>Total Wastewater Impact Fees:</b>	<b>\$673,797</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>\$200,000</b>	<b>\$8,025,000</b>	<b>-20%</b>
Public Works - Stormwater						
Personnel Services	\$396,048	\$468,500	\$503,000	\$441,050	\$503,000	0%
Operating Expenditures	\$187,101	\$240,950	\$252,950	\$198,350	\$263,450	4.2%
Capital Outlays	\$143,088	\$450,000	\$671,000	\$659,000	\$490,000	-27%
<b>Total Public Works - Stormwater:</b>	<b>\$726,236</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,298,400</b>	<b>\$1,256,450</b>	<b>-11.9%</b>
Cemetery						
Personnel Services	\$0	\$0	\$0	\$0	\$240,000	N/A
Operating Expenditures	\$0	\$0	\$0	\$14,000	\$20,000	N/A
<b>Total Cemetery:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$260,000</b>	<b>N/A</b>
<b>Total Physical Environment:</b>	<b>\$29,292,981</b>	<b>\$67,005,216</b>	<b>\$53,890,875</b>	<b>\$29,638,822</b>	<b>\$39,686,075</b>	<b>-26.4%</b>
Transportation						
Public Works - Transportation						
Personnel Services	\$539,304	\$558,900	\$729,900	\$729,900	\$643,000	-11.9%
Operating Expenditures	\$1,294,651	\$1,494,350	\$2,072,350	\$1,798,650	\$1,923,405	-7.2%
Capital Outlays	\$324,255	\$2,494,000	\$3,451,000	\$141,000	\$0	-100%
Grants and Aids	\$35,491	\$0	\$0	\$55,000	\$0	0%
<b>Total Public Works - Transportation:</b>	<b>\$2,193,702</b>	<b>\$4,547,250</b>	<b>\$6,253,250</b>	<b>\$2,724,550</b>	<b>\$2,566,405</b>	<b>-59%</b>
Public Works - Fleet Maintenance						
Personnel Services	\$1,185	\$0	\$0	\$0	\$0	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Operating Expenditures	\$6,895	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$105	\$0	\$0	\$0	\$0	0%
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$8,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Transportation Impact Fees						
Operating Expenditures	\$0	\$500,000	\$500,000	\$0	\$500,000	0%
Capital Outlays	\$6,889	\$1,510,000	\$1,510,000	\$95,000	\$3,025,000	100.3%
<b>Total Transportation Impact Fees:</b>	<b>\$6,889</b>	<b>\$2,010,000</b>	<b>\$2,010,000</b>	<b>\$95,000</b>	<b>\$3,525,000</b>	<b>75.4%</b>
<b>Total Transportation:</b>	<b>\$2,208,776</b>	<b>\$6,557,250</b>	<b>\$8,263,250</b>	<b>\$2,819,550</b>	<b>\$6,091,405</b>	<b>-26.3%</b>
Economic Environment						
Development Services - Planning						
Personnel Services	\$466,692	\$476,150	\$514,150	\$537,600	\$514,150	0%
Operating Expenditures	\$329,028	\$347,600	\$263,940	\$240,190	\$626,940	137.5%
Capital Outlays	\$0	\$90,000	\$0	\$0	\$0	0%
<b>Total Development Services - Planning:</b>	<b>\$795,719</b>	<b>\$913,750</b>	<b>\$778,090</b>	<b>\$777,790</b>	<b>\$1,141,090</b>	<b>46.7%</b>
CRA - Other Economic Development						
Operating Expenditures	\$0	\$0	\$0	\$0	\$10,000	N/A
Grants and Aids	\$0	\$0	\$0	\$80,000	\$350,000	N/A
<b>Total CRA - Other Economic Development:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$360,000</b>	<b>N/A</b>
CRA - Economic Development Operations						
Personnel Services	\$319,852	\$327,000	\$484,000	\$278,500	\$484,000	0%
Operating Expenditures	\$178,039	\$242,400	\$248,550	\$459,650	\$323,250	30.1%
Other Uses	\$0	\$1,861,860	\$1,861,860	\$1,836,500	\$1,861,860	0%
<b>Total CRA - Economic Development Operations:</b>	<b>\$497,891</b>	<b>\$2,431,260</b>	<b>\$2,594,410</b>	<b>\$2,574,650</b>	<b>\$2,669,110</b>	<b>2.9%</b>
CRA - District 46						
Operating Expenditures	\$35,308	\$125,000	\$130,000	\$32,250	\$105,000	-19.2%
Capital Outlays	\$119,559	\$4,050,615	\$2,350,000	\$300,000	\$250,000	-89.4%
Grants and Aids	\$559,626	\$800,000	\$3,250,000	\$550,000	\$4,500,000	38.5%
<b>Total CRA - District 46:</b>	<b>\$714,493</b>	<b>\$4,975,615</b>	<b>\$5,730,000</b>	<b>\$882,250</b>	<b>\$4,855,000</b>	<b>-15.3%</b>
CRA - District 47						
Operating Expenditures	\$10,712	\$25,000	\$25,000	\$0	\$0	-100%
Capital Outlays	\$0	\$0	\$75,000	\$0	\$0	-100%
Grants and Aids	\$72,349	\$300,000	\$300,000	\$0	\$0	-100%
<b>Total CRA - District 47:</b>	<b>\$83,061</b>	<b>\$325,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Economic Environment:</b>	<b>\$2,091,165</b>	<b>\$8,645,625</b>	<b>\$9,502,500</b>	<b>\$4,314,690</b>	<b>\$9,025,200</b>	<b>-5%</b>

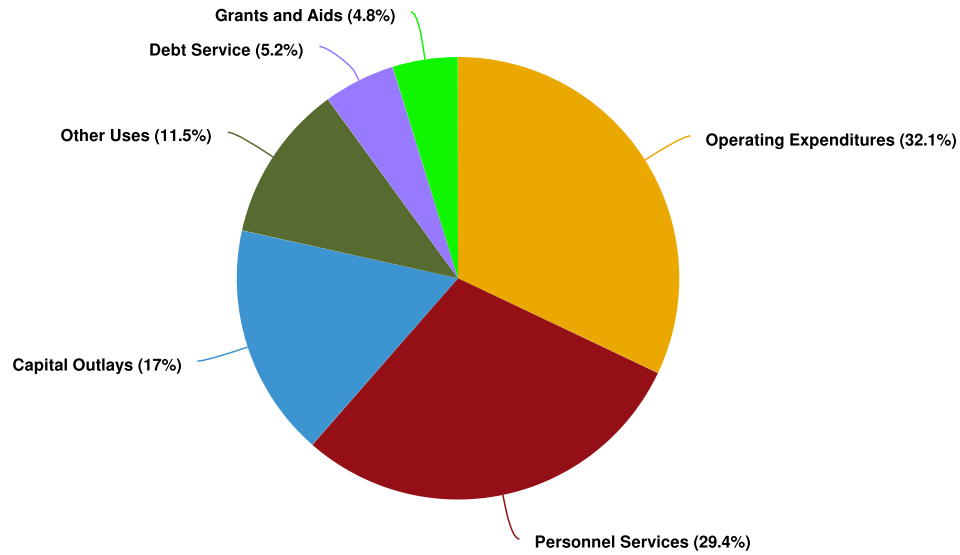
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Culture and Recreation						
Parks & Recreation - Library						
Personnel Services	\$823,237	\$845,850	\$924,850	\$904,700	\$924,850	0%
Operating Expenditures	\$122,298	\$165,130	\$169,430	\$123,290	\$173,530	2.4%
Capital Outlays	\$115,650	\$96,200	\$110,000	\$105,000	\$110,000	0%
Debt Service	-\$40,753	\$0	\$0	\$216,000	\$239,500	N/A
Other Uses	\$0	\$239,500	\$239,500	\$0	\$0	-100%
<b>Total Parks &amp; Recreation - Library:</b>	<b>\$1,020,432</b>	<b>\$1,346,680</b>	<b>\$1,443,780</b>	<b>\$1,348,990</b>	<b>\$1,447,880</b>	<b>0.3%</b>
Parks & Recreation - Parks						
Personnel Services	\$1,934,147	\$2,426,500	\$2,682,500	\$2,262,500	\$2,547,000	-5.1%
Operating Expenditures	\$526,974	\$492,840	\$537,660	\$514,140	\$560,456	4.2%
Capital Outlays	\$343,353	\$318,000	\$478,500	\$351,000	\$0	-100%
<b>Total Parks &amp; Recreation - Parks:</b>	<b>\$2,804,473</b>	<b>\$3,237,340</b>	<b>\$3,698,660</b>	<b>\$3,127,640</b>	<b>\$3,107,456</b>	<b>-16%</b>
Parks & Recreation - Aquatics						
Personnel Services	\$402,383	\$588,950	\$630,450	\$454,750	\$630,450	0%
Operating Expenditures	\$170,387	\$179,750	\$182,360	\$153,885	\$182,500	0.1%
Capital Outlays	\$220,065	\$286,000	\$235,000	\$226,000	\$0	-100%
<b>Total Parks &amp; Recreation - Aquatics:</b>	<b>\$792,834</b>	<b>\$1,054,700</b>	<b>\$1,047,810</b>	<b>\$834,635</b>	<b>\$812,950</b>	<b>-22.4%</b>
Parks & Recreation - Recreation						
Personnel Services	\$1,042,723	\$1,152,875	\$1,253,375	\$1,184,050	\$1,253,375	0%
Operating Expenditures	\$665,752	\$831,080	\$877,580	\$714,930	\$877,750	0%
Capital Outlays	\$53,146	\$454,500	\$46,000	\$54,000	\$0	-100%
<b>Total Parks &amp; Recreation - Recreation:</b>	<b>\$1,761,621</b>	<b>\$2,438,455</b>	<b>\$2,176,955</b>	<b>\$1,952,980</b>	<b>\$2,131,125</b>	<b>-2.1%</b>
CRA - Parks & Streetscape Maintenance						
Personnel Services	-\$2,783	\$0	\$0	\$0	\$0	0%
Operating Expenditures	\$21,816	\$60,500	\$60,500	\$55,500	\$60,500	0%
Capital Outlays	\$355,161	\$775,000	\$1,000,000	\$1,850,000	\$0	-100%
<b>Total CRA - Parks &amp; Streetscape Maintenance:</b>	<b>\$374,194</b>	<b>\$835,500</b>	<b>\$1,060,500</b>	<b>\$1,905,500</b>	<b>\$60,500</b>	<b>-94.3%</b>
CRA - Banquet Hall						
Personnel Services	\$269,335	\$347,625	\$354,625	\$260,200	\$354,625	0%
Operating Expenditures	\$105,611	\$31,500	\$96,500	\$81,500	\$96,500	0%
Capital Outlays	\$0	\$0	\$88,000	\$88,000	\$0	-100%
<b>Total CRA - Banquet Hall:</b>	<b>\$374,947</b>	<b>\$379,125</b>	<b>\$539,125</b>	<b>\$429,700</b>	<b>\$451,125</b>	<b>-16.3%</b>
Recreation Impact Fees						
Operating Expenditures	\$0	\$865,000	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$1,405,000	\$0	\$1,265,000	-10%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Total Recreation Impact Fees:	\$0	\$865,000	\$1,405,000	\$0	\$1,265,000	-10%
Library Impact Fees						
Operating Expenditures	\$0	\$393,500	\$535,500	\$535,500	\$600,000	12%
Total Library Impact Fees:	\$0	\$393,500	\$535,500	\$535,500	\$600,000	12%
Total Culture and Recreation:	\$7,128,500	\$10,550,300	\$11,907,330	\$10,134,945	\$9,876,036	-17.1%
Total:	\$82,507,376	\$136,378,641	\$134,602,785	\$110,346,476	\$114,255,171	-15.1%



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Personnel Services					
General Government	\$4,863,825	\$5,288,885	\$5,982,035	\$5,982,035	0%
Public Safety	\$11,367,866	\$13,534,550	\$14,843,080	\$14,843,080	0%
Physical Environment	\$4,022,239	\$4,492,625	\$5,184,425	\$5,412,925	4.4%
Transportation	\$540,489	\$558,900	\$729,900	\$643,000	-11.9%
Economic Environment	\$786,544	\$803,150	\$998,150	\$998,150	0%
Culture and Recreation	\$4,469,041	\$5,361,800	\$5,845,800	\$5,710,300	-2.3%
<b>Total Personnel Services:</b>	<b>\$26,050,004</b>	<b>\$30,039,910</b>	<b>\$33,583,390</b>	<b>\$33,589,490</b>	<b>0%</b>
Operating Expenditures					
General Government	\$3,306,288	\$4,152,276	\$4,932,925	\$5,569,323	12.9%
Public Safety	\$3,850,225	\$4,047,250	\$4,495,778	\$5,350,755	19%
Physical Environment	\$14,868,271	\$13,700,610	\$18,088,003	\$19,661,203	8.7%
Transportation	\$1,301,546	\$1,994,350	\$2,572,350	\$2,423,405	-5.8%
Economic Environment	\$553,087	\$740,000	\$667,490	\$1,065,190	59.6%
Culture and Recreation	\$1,612,837	\$3,019,300	\$2,459,530	\$2,551,236	3.7%
<b>Total Operating Expenditures:</b>	<b>\$25,492,254</b>	<b>\$27,653,786</b>	<b>\$33,216,076</b>	<b>\$36,621,112</b>	<b>10.3%</b>
Capital Outlays					
General Government	\$5,697,122	\$1,703,000	\$3,737,500	\$500,000	-86.6%
Public Safety	\$2,517,806	\$4,337,765	\$2,635,500	\$1,640,000	-37.8%
Physical Environment	\$9,810,489	\$47,320,699	\$28,671,500	\$12,665,000	-55.8%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Transportation	\$331,249	\$4,004,000	\$4,961,000	\$3,025,000	-39%
Economic Environment	\$119,559	\$4,140,615	\$2,425,000	\$250,000	-89.7%
Culture and Recreation	\$1,087,375	\$1,929,700	\$3,362,500	\$1,375,000	-59.1%
<b>Total Capital Outlays:</b>	<b>\$19,563,601</b>	<b>\$63,435,779</b>	<b>\$45,793,000</b>	<b>\$19,455,000</b>	<b>-57.5%</b>
Debt Service					
General Government	\$944,590	\$0	\$685,000	\$1,569,125	129.1%
Public Safety	\$9,552			\$2,232,222	N/A
Physical Environment	\$107,414	\$1,491,282	\$1,946,947	\$1,946,947	0%
Culture and Recreation	-\$40,753			\$239,500	N/A
<b>Total Debt Service:</b>	<b>\$1,020,803</b>	<b>\$1,491,282</b>	<b>\$2,631,947</b>	<b>\$5,987,794</b>	<b>127.5%</b>
Grants and Aids					
General Government	\$491,536	\$517,165	\$537,165	\$557,165	3.7%
Public Safety	\$175,624	\$0	\$40,000	\$40,000	0%
Transportation	\$35,491			\$0	N/A
Economic Environment	\$631,975	\$1,100,000	\$3,550,000	\$4,850,000	36.6%
<b>Total Grants and Aids:</b>	<b>\$1,334,626</b>	<b>\$1,617,165</b>	<b>\$4,127,165</b>	<b>\$5,447,165</b>	<b>32%</b>
Other Uses					
General Government	\$8,549,561	\$7,224,635	\$7,665,125	\$7,112,750	-7.2%
Public Safety	\$11,959	\$2,814,724	\$5,484,722	\$4,180,000	-23.8%
Physical Environment	\$484,568	\$0	\$0	\$0	0%
Economic Environment		\$1,861,860	\$1,861,860	\$1,861,860	0%
Culture and Recreation		\$239,500	\$239,500	\$0	-100%
<b>Total Other Uses:</b>	<b>\$9,046,088</b>	<b>\$12,140,719</b>	<b>\$15,251,207</b>	<b>\$13,154,610</b>	<b>-13.7%</b>
<b>Total Expense Objects:</b>	<b>\$82,507,376</b>	<b>\$136,378,641</b>	<b>\$134,602,785</b>	<b>\$114,255,171</b>	<b>-15.1%</b>

The General Fund is the City's main operating fund and is used to account for all financial resources traditionally associated with government except those required to be accounted for in another fund (i.e. enterprise funds and special revenue funds).



## **General Fund**

The City continues to see extreme growth in the Building and Permit area as we are the fastest growing City in Polk County. The City adopted the same millage rate as last fiscal year. Revenue increases in property tax growth provide adequate funding to absorb the bulk of the economic inflation in both consumerism and the labor market.

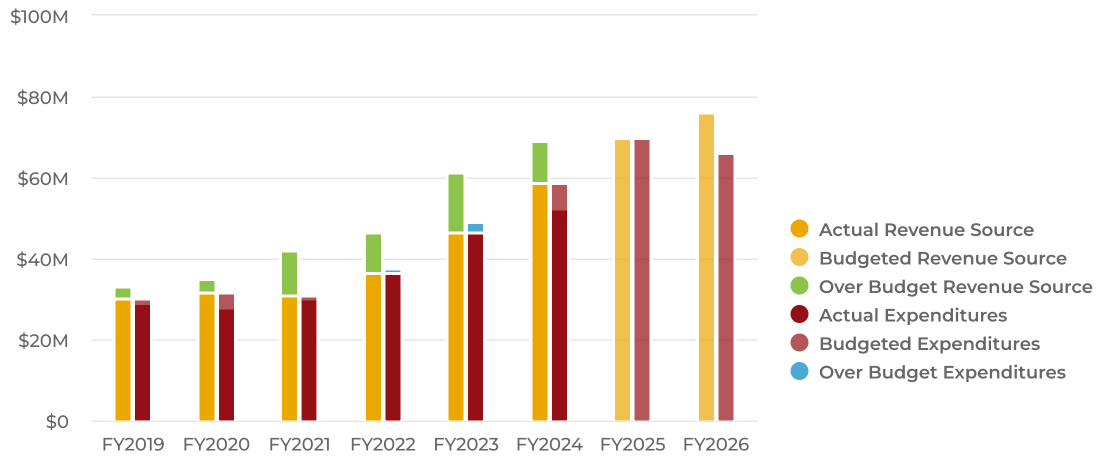
# GENERAL FUND





## Summary

The City of Haines City is projecting \$76.42M of revenue in FY2026, which represents a 9.1% increase over the prior year. Budgeted expenditures are projected to decrease by 5.3% or \$3.74M to \$66.3M in FY2026.



## General Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$56,101,869	\$56,101,869	\$89,665,553	N/A
<b>Revenues</b>				
Taxes	\$27,635,200	\$26,480,000	\$30,965,000	\$36,115,000
Permits, Fees, and Special Assessments	\$19,873,458	\$14,579,500	\$17,959,500	\$19,852,500
Intergovernmental Revenue	\$5,487,202	\$6,964,500	\$5,260,500	\$5,679,500
Charges for Services	\$9,552,954	\$6,645,500	\$9,694,500	\$11,016,500
Judgements, Fines and Forefeits	\$1,842,235	\$1,760,000	\$1,625,000	\$1,850,000
Misc Revenues	\$4,566,847	\$1,127,500	\$1,512,500	\$1,910,500
Other Sources	\$161,333	\$1,410,500	\$3,031,800	\$0
<b>Total Revenues:</b>	<b>\$69,119,229</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$76,424,000</b>
<b>Expenditures</b>				
Personnel Services	\$20,918,576	\$24,003,425	\$26,513,405	\$26,519,505
Operating Expenditures	\$16,560,979	\$15,894,086	\$21,554,883	\$23,697,269
Capital Outlays	\$6,010,436	\$9,094,465	\$7,969,500	\$610,000
Debt Service	\$913,389	\$0	\$685,000	\$4,040,847
Grants and Aids	\$702,652	\$517,165	\$577,165	\$597,165
Other Uses	\$7,643,020	\$9,458,359	\$12,748,847	\$10,840,000
<b>Total Expenditures:</b>	<b>\$52,749,052</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$66,304,786</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$16,370,176</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,119,215</b>
<b>Ending Fund Balance:</b>	<b>\$72,472,045</b>	<b>\$56,101,869</b>	<b>\$89,665,553</b>	<b>N/A</b>

### **REVENUES**

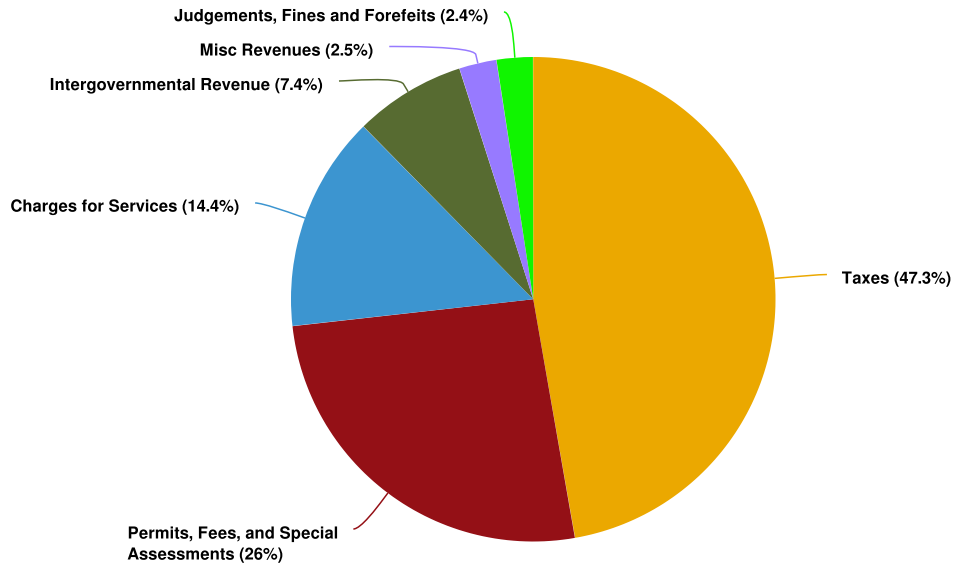
**Ad Valorem:** Proposed to maintain the millage at 7.5895. Due to the increase taxable values and new construction, the overall increase is projected to be \$4,426,470.

**Non Ad Valorem:** No Proposed Increases to Fire. Projected Increased Revenues of \$850,000 for a Total Expected Revenue amount of \$5,275,000.

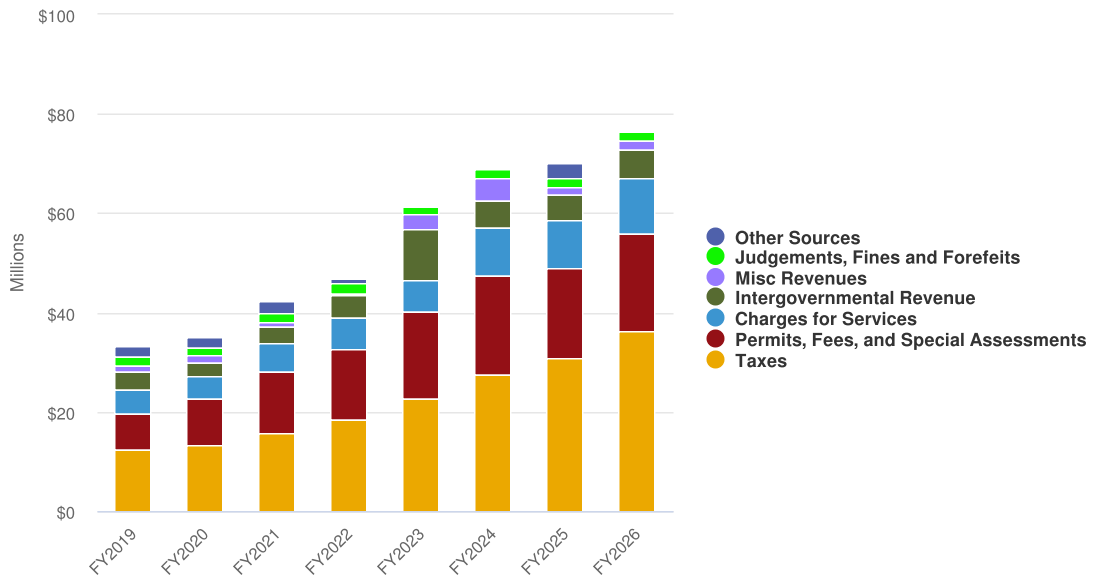
**Building Permits:** For budget purposes, the assumption is that permits will be consistent with prior year permits. We have not seen a reduction in demand and continue to monitor potential impacts of economic pressures such as the FED increasing interest rates.

# Revenues by Source

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Revenue Source</b>						
<b>Taxes</b>						
CURRENT AD VALOREM TAXES	\$20,603,761	\$20,590,000	\$24,550,000	\$24,450,000	\$28,550,000	16.3%
CD 9 CENT VOTED FUEL TAX	\$127,304	\$110,000	\$120,000	\$130,000	\$135,000	12.5%
LOCAL OPTION GAS TAX	\$707,561	\$600,000	\$700,000	\$715,000	\$725,000	3.6%
NEW LOCAL OPTION GAS TAX	\$453,010	\$380,000	\$425,000	\$460,000	\$460,000	8.2%
UTILITY TAX - ELECTRICITY	\$3,746,612	\$3,200,000	\$3,400,000	\$3,900,000	\$4,000,000	17.6%
WATER	\$1,017,718	\$775,000	\$850,000	\$1,100,000	\$1,200,000	41.2%
UTILITY TAX GAS	\$71,862	\$85,000	\$100,000	\$80,000	\$85,000	-15%
UTILITY TAX PROPANE	\$55,207	\$50,000	\$55,000	\$40,000	\$45,000	-18.2%
LOCAL COMMUNICATIONS SVCS TAX	\$749,514	\$615,000	\$645,000	\$790,000	\$800,000	24%
LOCAL BUSINESS TAX	\$71,296	\$60,000	\$90,000	\$80,000	\$85,000	-5.6%
LOCAL BUSINESS TAX - COUNTY COLLECT	\$31,355	\$15,000	\$30,000	\$30,000	\$30,000	0%
<b>Total Taxes:</b>	<b>\$27,635,200</b>	<b>\$26,480,000</b>	<b>\$30,965,000</b>	<b>\$31,775,000</b>	<b>\$36,115,000</b>	<b>16.6%</b>
<b>Permits, Fees, and Special Assessments</b>						
BUILDING PERMITS	\$7,392,973	\$4,500,000	\$6,500,000	\$6,800,000	\$6,800,000	4.6%
FRANCHISE FEES - ELECTRICITY	\$3,048,973	\$2,650,000	\$2,650,000	\$3,200,000	\$3,250,000	22.6%
FRANCHISE FEES - GAS	\$224,774	\$200,000	\$250,000	\$210,000	\$225,000	-10%
FRANCHISE FEES - SOLID WASTE	\$414,323	\$350,000	\$400,000	\$710,000	\$725,000	81.3%
SPECIAL ASSESSMENTS - SVC CHARGES	\$4,174,111	\$3,900,000	\$4,450,000	\$4,685,000	\$5,275,000	18.5%
OTHER LIC FEE PERMIT	\$4,444,051	\$2,850,000	\$3,550,000	\$3,380,000	\$3,400,000	-4.2%
ADMINISTRATIVE FEE	\$167,606	\$125,000	\$155,000	\$170,000	\$170,000	9.7%
ADMIN COSTS - LOT CLEAN UP/DEMO	\$150	\$1,000	\$1,000	\$150	\$0	-100%
ADMIN FEES - CODE COMPLIANCE	\$6,497	\$3,500	\$3,500	\$9,500	\$7,500	114.3%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$19,873,458</b>	<b>\$14,579,500</b>	<b>\$17,959,500</b>	<b>\$19,164,650</b>	<b>\$19,852,500</b>	<b>10.5%</b>
<b>Intergovernmental Revenue</b>						
PUBLIC SAFETY	\$152,153	\$16,000	\$0	\$0	\$0	0%
FIRE OPERATIONS	\$78,359	\$0	\$0	\$0	\$0	0%
FEMA - FEDERAL	\$316,277	\$0	\$0	\$0	\$0	0%
CDBG URBAN DEV ACTION	\$35,491	\$750,000	\$0	\$0	\$0	0%
STATE GRANT	\$0	\$2,000,000	\$900,000	\$705,000	\$900,000	0%
GARBAGE/SOLID WASTE	\$80	\$0	\$0	\$0	\$0	0%
ST GRANT - CULTURE/RECREATION	\$36,422	\$0	\$0	\$18,500	\$0	0%
STATE REVENUE SHARING	\$1,581,379	\$1,475,000	\$1,575,000	\$1,560,000	\$1,575,000	0%
ST REV SHAR MOBILE H LIC	\$66,659	\$65,000	\$65,000	\$65,000	\$65,000	0%
ST REV SH ALCOHOLIC RV LIC	\$12,830	\$11,000	\$11,000	\$12,500	\$11,000	0%
1/2 SALES TAX ST SHARED	\$2,561,906	\$2,250,000	\$2,250,000	\$2,600,000	\$2,600,000	15.6%
FIREFIGHTERS SUPP	\$3,574	\$5,000	\$5,000	\$5,000	\$5,000	0%
OTHER TRANS REBATE VEHIC	\$13,051	\$7,500	\$9,500	\$13,500	\$13,500	42.1%
GRANTS - LOCAL UNITS/PHYSICAL ENV	\$200,000	\$0	\$0	\$0	\$0	0%

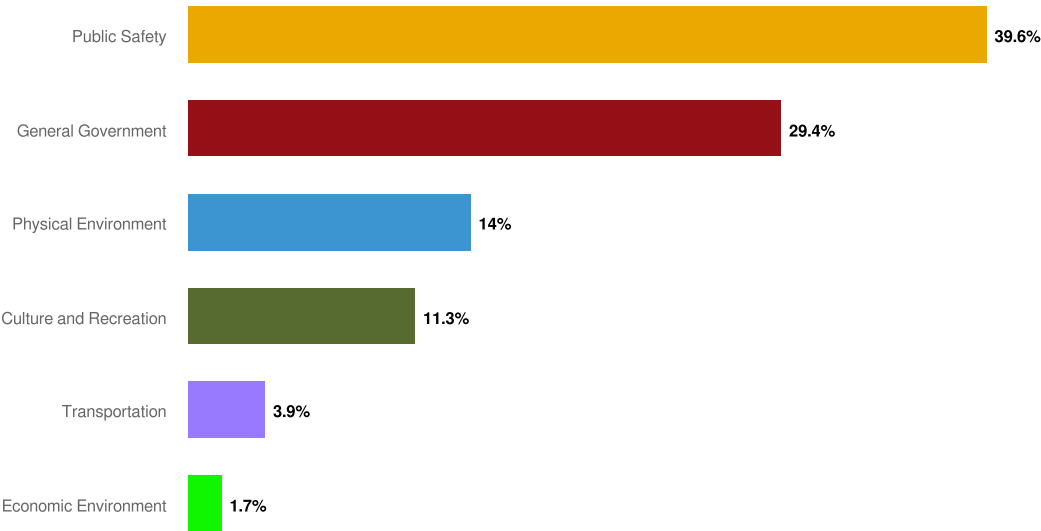
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
POLK CO LIBRARY COOPERATIVE	\$429,021	\$385,000	\$445,000	\$495,000	\$510,000	14.6%
<b>Total Intergovernmental Revenue:</b>	<b>\$5,487,202</b>	<b>\$6,964,500</b>	<b>\$5,260,500</b>	<b>\$5,474,500</b>	<b>\$5,679,500</b>	<b>8%</b>
<b>Charges for Services</b>						
OTHER GEN GOVT CHARGES AND FEES	\$11,195	\$0	\$0	\$1,000	\$0	0%
SCHOOL RES OFFICER SUPP	\$338,540	\$435,000	\$0	\$0	\$0	0%
PROTECTIVE INSPECTION FEES	\$1,715	\$5,000	\$5,000	\$1,500	\$1,500	-70%
PUB SAFETY RIGHT OF WAY	\$18,444	\$20,000	\$24,000	\$18,000	\$20,000	-16.7%
SVC CHG - RED LIGHT CAMERA	\$6,000	\$2,500	\$2,500	\$5,750	\$6,000	140%
GARBAGE/SOLID WASTE REV	\$7,692,738	\$5,000,000	\$8,400,000	\$9,400,000	\$9,700,000	15.5%
GARBAGE/TRASH/SPECIAL	\$335	\$500	\$500	\$500	\$500	0%
CEMETERY FEES	\$122,050	\$125,000	\$125,000	\$112,500	\$125,000	0%
OTHER TRANSPORTATION REVENUE	\$287,468	\$215,000	\$185,000	\$225,000	\$225,000	21.6%
SERVICE CHARGE - LIBRARIES	\$3,952	\$1,000	\$5,000	\$5,000	\$5,000	0%
RECREATION RENTAL REVENUE	\$305,262	\$325,000	\$325,000	\$325,000	\$325,000	0%
CONCESSIONS	\$4,582	\$35,000	\$9,000	\$0	\$0	-100%
SWIMMING POOLS	\$260,880	\$200,000	\$225,000	\$212,000	\$225,000	0%
SUMMER CAMP - CHAPERONES	-\$610	\$0	\$0	\$0	\$0	0%
TENNIS LESSONS	\$35,605	\$30,000	\$35,000	\$28,000	\$30,000	-14.3%
OTHER CHARGES FOR SERVICES	\$336,601	\$150,000	\$250,000	\$250,000	\$250,000	0%
OTH CHGS FOR SVCS-PERMIT SURCHARGE	\$31,501	\$1,500	\$3,500	\$35,000	\$3,500	0%
OTHER CHARGES FOR SVCS-LIEN SEARCH	\$96,696	\$100,000	\$100,000	\$79,000	\$100,000	0%
<b>Total Charges for Services:</b>	<b>\$9,552,954</b>	<b>\$6,645,500</b>	<b>\$9,694,500</b>	<b>\$10,698,250</b>	<b>\$11,016,500</b>	<b>13.6%</b>
<b>Judgements, Fines and Forefeits</b>						
COURT FINES	\$101,335	\$60,000	\$75,000	\$115,000	\$115,000	53.3%
JUDGMENTS/FINES-CIRCUIT CT CRIMINAL	\$1,188	\$0	\$0	\$0	\$0	0%
OTHER CHARGES FOR SVCS- BREATHALYZER	\$200	\$0	\$0	\$0	\$0	0%
LIBRARY FINES	\$5,807	\$7,500	\$7,500	\$6,000	\$7,500	0%
VIOLATIONS CODE ENF CITATIONS	\$0	\$2,500	\$2,500	\$2,500	\$2,500	0%
VIOLATION SOLID WASTE ORD	\$19,160	\$30,000	\$30,000	\$4,500	\$15,000	-50%
VIOLATION RED LIGHT CAMERA ORD	\$1,658,176	\$1,600,000	\$1,450,000	\$1,650,000	\$1,650,000	13.8%
CODE ENFORCEMENT	\$56,368	\$60,000	\$60,000	\$157,000	\$60,000	0%
<b>Total Judgements, Fines and Forefeits:</b>	<b>\$1,842,235</b>	<b>\$1,760,000</b>	<b>\$1,625,000</b>	<b>\$1,935,000</b>	<b>\$1,850,000</b>	<b>13.8%</b>
<b>Misc Revenues</b>						
INTEREST ON INVESTMENTS - G/F	\$1,993,000	\$650,000	\$1,257,000	\$2,100,000	\$1,650,000	31.3%
NET INCREASE (DECREASE) IN FAIR VALUE OF INVESTMENTS	\$1,794,071	\$0	\$0	\$0	\$0	0%
RENTS & ROYALTIES	\$78,725	\$50,000	\$78,000	\$80,000	\$78,000	0%
DISPOSITION FIXED ASSETS	\$91,904	\$0	\$0	\$0	\$0	0%
SALE/SURP MATERIAL SCRAP	\$0	\$2,500	\$2,500	\$2,500	\$2,500	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
CONT/DON RIDGE LEAGUE	\$1,446	\$5,000	\$5,000	\$12,000	\$10,000	100%
GIFTS/DONATIONS MISC	\$13,531	\$0	\$0	\$0	\$0	0%
GIFTS/DONATIONS PARKS & REC	\$0	\$60,000	\$60,000	\$0	\$0	-100%
EMP CHRISTMAS PARTY	\$2,822	\$0	\$0	\$0	\$0	0%
GIFTS & DONATIONS - LIBRARY	\$471	\$0	\$0	\$0	\$0	0%
DONATIONS - SPECIAL EVENTS	\$103,867	\$60,000	\$60,000	\$115,000	\$120,000	100%
MISC REV INSURANCE PROC	\$423,186	\$250,000	\$0	\$125,000	\$0	0%
MISC REV FIRE DEPARTMENT	\$70	\$0	\$0	\$0	\$0	0%
OTHER MISC REVENUE	\$63,958	\$50,000	\$50,000	\$50,000	\$50,000	0%
OVERAGE & SHORTAGE	-\$240	\$0	\$0	\$0	\$0	0%
COURT OF HONOR PAVERS	\$35	\$0	\$0	\$0	\$0	0%
<b>Total Misc Revenues:</b>	<b>\$4,566,847</b>	<b>\$1,127,500</b>	<b>\$1,512,500</b>	<b>\$2,484,500</b>	<b>\$1,910,500</b>	<b>26.3%</b>
<b>Other Sources</b>						
INTERFUND TRANSFER	\$0	\$810,500	\$630,500	\$630,500	\$0	-100%
DEBT PROCEEDS	\$65,293	\$0	\$0	\$0	\$0	0%
TRANSFER FROM CRA	\$96,040	\$0	\$0	\$0	\$0	0%
UNDESIGNATED FUND BALANCE	\$0	\$600,000	\$2,401,300	\$0	\$0	-100%
<b>Total Other Sources:</b>	<b>\$161,333</b>	<b>\$1,410,500</b>	<b>\$3,031,800</b>	<b>\$630,500</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Revenue Source:</b>	<b>\$69,119,229</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$72,162,400</b>	<b>\$76,424,000</b>	<b>9.1%</b>

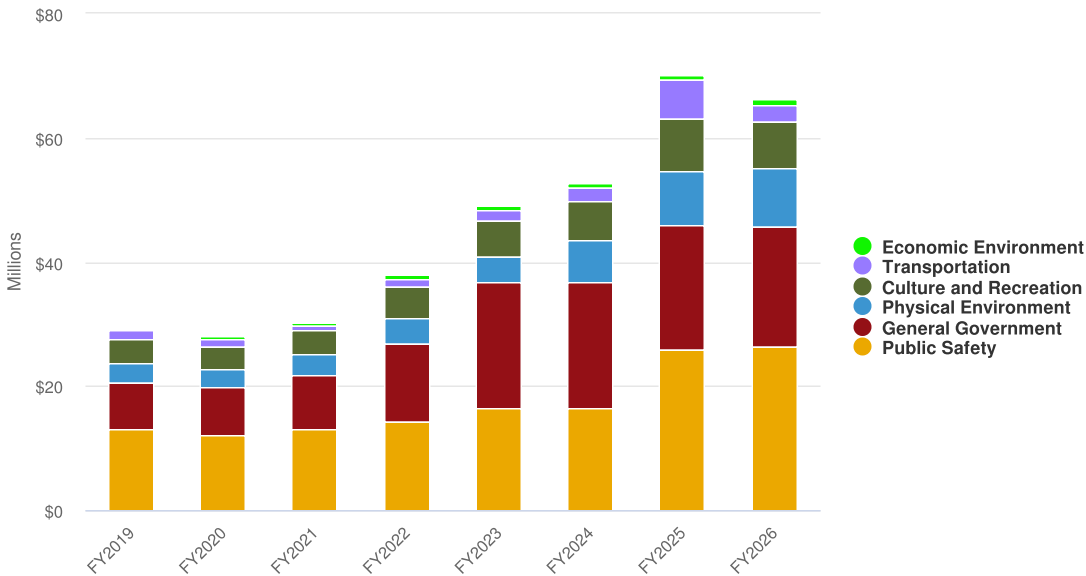
# Expenditures by Function

As depicted in the Budget Overview, expenditures have remained mostly static year over year.

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Expenditures</b>						
<b>General Government</b>						
<b>City Administration</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$677,845	\$780,000	\$850,000	\$755,000	\$850,000	0%
INCENTIVE	\$13,820	\$0	\$16,000	\$13,000	\$16,000	0%
FICA TAXES	\$50,163	\$60,000	\$65,000	\$55,000	\$65,000	0%
RETIREMENT	\$104,851	\$120,000	\$165,000	\$200,000	\$165,000	0%
LIFE & HEALTH INSURANCE	\$40,025	\$60,000	\$45,000	\$48,000	\$45,000	0%
WORKERS COMPENSATION	\$1,401	\$1,500	\$1,500	\$1,500	\$1,500	0%
<b>Total Personnel Services:</b>	<b>\$888,105</b>	<b>\$1,021,500</b>	<b>\$1,142,500</b>	<b>\$1,072,500</b>	<b>\$1,142,500</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$6,965	\$1,000	\$1,000	\$250	\$10,000	900%
OTHER SERVICES	\$13,205	\$1,000	\$1,000	\$0	\$1,000	0%
TRAVEL & PER DIEM	\$4,049	\$7,500	\$7,500	\$3,500	\$7,500	0%
COMMUNICATIONS	\$4,450	\$4,500	\$5,000	\$6,000	\$7,000	40%
FREIGHT & POSTAGE SERVICES	\$74	\$150	\$150	\$150	\$150	0%
RENTALS & LEASES	\$525	\$26,000	\$26,000	\$20,000	\$26,000	0%
REPAIR & MAINTENANCE	\$22,212	\$500	\$4,500	\$12,000	\$4,500	0%
PRINTING & BINDING	\$38	\$4,000	\$4,000	\$150	\$4,000	0%
PROMOTIONAL ACTIVITIES	\$38,842	\$20,000	\$27,200	\$32,400	\$27,200	0%
OTHER CURRENT CHARGES OB	\$36	\$2,500	\$1,000	\$0	\$1,000	0%
OFFICE SUPPLIES	\$1,102	\$2,500	\$2,500	\$1,500	\$2,500	0%
OPERATING SUPPLIES	\$3,663	\$5,000	\$5,000	\$3,500	\$5,000	0%
GAS & OIL	\$2,980	\$3,500	\$3,500	\$3,500	\$3,500	0%
UNIFORMS	\$0	\$750	\$750	\$750	\$750	0%
BOOKS, PUBS SUBS MEMBERSHIP	\$7,081	\$6,000	\$6,000	\$8,000	\$6,000	0%
TRAINING	\$3,389	\$6,500	\$6,500	\$3,300	\$6,500	0%
PROFESSIONAL SERVICES	\$238,663	\$225,000	\$225,000	\$210,000	\$225,000	0%
PROFESSIONAL SERVICES - CRA LEGAL	\$7,180	\$0	\$5,000	\$11,000	\$10,000	100%
<b>Total Operating Expenditures:</b>	<b>\$354,453</b>	<b>\$316,400</b>	<b>\$331,600</b>	<b>\$316,000</b>	<b>\$347,600</b>	<b>4.8%</b>
<b>Total City Administration:</b>	<b>\$1,242,557</b>	<b>\$1,337,900</b>	<b>\$1,474,100</b>	<b>\$1,388,500</b>	<b>\$1,490,100</b>	<b>1.1%</b>
<b>City Commission</b>						
<b>City Commission</b>						
<b>Personnel Services</b>						
EXECUTIVE SALARIES	\$114,000	\$115,000	\$115,000	\$115,000	\$115,000	0%
FICA TAXES SS MATCHING	\$8,709	\$8,750	\$8,750	\$8,100	\$8,750	0%
LIFE & HEALTH INSURANCE	\$23,844	\$50,000	\$25,000	\$42,000	\$25,000	0%
WORKERS COMPENSATION	\$187	\$200	\$250	\$250	\$250	0%
<b>Total Personnel Services:</b>	<b>\$146,739</b>	<b>\$173,950</b>	<b>\$149,000</b>	<b>\$165,350</b>	<b>\$149,000</b>	<b>0%</b>



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Operating Expenditures</b>						
TRAVEL & PER DIEM	\$23,347	\$20,000	\$37,000	\$42,200	\$39,730	7.4%
COMMUNICATIONS	\$5,059	\$5,000	\$4,000	\$6,600	\$4,000	0%
FREIGHT & POSTAGE SERVICES	\$201	\$2,500	\$500	\$200	\$500	0%
REPAIR & MAINTENANCE SERV	\$0	\$0	\$2,500	\$0	\$2,500	0%
PRINTING & BINDING	\$1,781	\$4,000	\$1,500	\$1,500	\$1,500	0%
PROMOTIONAL ACTIVITIES	\$25,198	\$17,500	\$15,000	\$12,500	\$16,000	6.7%
OTHER CURRENT CHARGES OB	\$31,969	\$22,500	\$25,000	\$15,500	\$28,000	12%
OFFICE SUPPLIES	\$639	\$500	\$500	\$500	\$500	0%
OPERATING SUPPLIES	\$17,917	\$7,300	\$8,800	\$11,800	\$8,800	0%
BOOKS, PUBS SUBS MEMBERSHIPS	\$9,412	\$9,500	\$11,570	\$9,370	\$11,570	0%
TRAINING	\$10,434	\$10,000	\$10,000	\$9,500	\$10,000	0%
<b>Total Operating Expenditures:</b>	<b>\$125,957</b>	<b>\$98,800</b>	<b>\$116,370</b>	<b>\$109,670</b>	<b>\$123,100</b>	<b>5.8%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$65,293	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$0	\$11,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$65,293</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total City Commission:</b>	<b>\$337,989</b>	<b>\$283,750</b>	<b>\$265,370</b>	<b>\$275,020</b>	<b>\$272,100</b>	<b>2.5%</b>
<b>Total City Commission:</b>	<b>\$337,989</b>	<b>\$283,750</b>	<b>\$265,370</b>	<b>\$275,020</b>	<b>\$272,100</b>	<b>2.5%</b>
<b>Finance Department</b>						
<b>Finance Department</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$499,048	\$505,000	\$585,000	\$545,000	\$585,000	0%
OVERTIME	\$152	\$8,000	\$0	\$500	\$0	0%
INCENTIVE	\$8,797	\$0	\$8,000	\$12,000	\$8,000	0%
FICA TAXES	\$37,690	\$40,500	\$45,500	\$42,000	\$45,500	0%
RETIREMENT	\$78,529	\$75,500	\$105,500	\$127,000	\$105,500	0%
LIFE & HEALTH INSURANCE	\$71,456	\$75,500	\$95,500	\$85,000	\$95,500	0%
WORKERS COMPENSATION	\$700	\$750	\$750	\$650	\$750	0%
<b>Total Personnel Services:</b>	<b>\$696,373</b>	<b>\$705,250</b>	<b>\$840,250</b>	<b>\$812,150</b>	<b>\$840,250</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$33,093	\$25,000	\$25,000	\$40,000	\$40,000	60%
ACCOUNTING/AUDITING	\$62,200	\$45,000	\$65,000	\$55,000	\$65,000	0%
OTHER CONTRACTUAL SERVICES	\$32,419	\$38,500	\$38,500	\$34,000	\$63,500	64.9%
TRAVEL & PER DIEM	\$5,564	\$6,000	\$6,000	\$5,600	\$7,500	25%
COMMUNICATIONS	\$4,801	\$8,000	\$8,000	\$5,800	\$8,000	0%
FREIGHT & POSTAGE SERVICES	\$4,757	\$13,000	\$13,000	\$11,500	\$13,000	0%
RENTALS & LEASES	\$7,199	\$10,000	\$10,000	\$9,750	\$10,000	0%
REPAIR MAINTENANCE SERV	\$1,453	\$500	\$500	\$500	\$500	0%
PRINTING & BINDING	\$3,248	\$2,500	\$2,500	\$6,500	\$6,500	160%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
OTHER CURRENT CHARGES OB	\$24,009	\$16,500	\$18,800	\$18,600	\$18,800	0%
OFFICE SUPPLIES	\$3,883	\$2,500	\$3,500	\$3,500	\$3,500	0%
OPERATING SUPPLIES	\$9,457	\$10,000	\$10,000	\$11,200	\$10,000	0%
FINANCE - WELLNESS	\$53,652	\$50,000	\$50,000	\$46,000	\$50,000	0%
GAS & OIL	\$1,312	\$0	\$2,500	\$2,500	\$2,500	0%
UNIFORMS	\$317	\$1,050	\$1,050	\$1,400	\$1,400	33.3%
BOOKS PUBS SUBS MEMBERSHIP	\$2,770	\$1,500	\$1,500	\$2,400	\$3,500	133.3%
TRAINING	\$2,658	\$7,500	\$7,500	\$6,400	\$10,000	33.3%
<b>Total Operating Expenditures:</b>	<b>\$252,791</b>	<b>\$237,550</b>	<b>\$263,350</b>	<b>\$260,650</b>	<b>\$313,700</b>	<b>19.1%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY- TECH	\$5,000	\$5,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Finance Department:</b>	<b>\$954,164</b>	<b>\$947,800</b>	<b>\$1,103,600</b>	<b>\$1,072,800</b>	<b>\$1,153,950</b>	<b>4.6%</b>
<b>Total Finance Department:</b>	<b>\$954,164</b>	<b>\$947,800</b>	<b>\$1,103,600</b>	<b>\$1,072,800</b>	<b>\$1,153,950</b>	<b>4.6%</b>
<b>Other General Government</b>						
<b>Other General Government</b>						
<b>Personnel Services</b>						
LIFE & HEALTH INSURANCE	\$42,687	\$0	\$0	\$0	\$0	0%
UNEMPLOYMENT	\$1,650	\$25,000	\$25,000	\$175	\$25,000	0%
<b>Total Personnel Services:</b>	<b>\$44,337</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$175</b>	<b>\$25,000</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$223,906	\$100,000	\$131,400	\$106,400	\$131,400	0%
COMMUNICATION	\$2,992	\$3,000	\$3,000	\$3,100	\$3,500	16.7%
FREIGHT & POSTAGE SERVICES	\$3,513	\$2,500	\$3,500	\$3,500	\$3,500	0%
UTILITY SERVICES	\$70,320	\$70,500	\$72,500	\$70,000	\$72,500	0%
INSURANCE	\$1,129,760	\$1,000,000	\$1,500,000	\$1,055,750	\$1,500,000	0%
REPAIR MAINTENANCE SERV	\$11,867	\$25,000	\$10,000	\$10,000	\$10,000	0%
PROMOTIONAL ACTIVITIES	\$530	\$0	\$0	\$5,000	\$0	0%
OTHER CURRENT CHARGES OB	\$0	\$100,000	\$100,000	\$0	\$100,000	0%
CONTINGENCY - G/F	\$0	\$770,000	\$770,000	\$0	\$770,000	0%
Hurricane Expenses	\$3,580	\$0	\$0	\$0	\$0	0%
OPERATING SUPPLIES	\$11,352	\$10,500	\$10,500	\$6,500	\$10,500	0%
TRAINING	\$0	\$15,715	\$15,100	\$15,100	\$15,100	0%
TRAINING - EDUCATION REIMBURSEMENT	\$16,303	\$75,000	\$75,000	\$25,000	\$75,000	0%
<b>Total Operating Expenditures:</b>	<b>\$1,474,122</b>	<b>\$2,172,215</b>	<b>\$2,691,000</b>	<b>\$1,300,350</b>	<b>\$2,691,500</b>	<b>0%</b>
<b>Capital Outlays</b>						
LAND	\$10,257	\$0	\$0	\$150,000	\$0	0%
BUILDINGS	\$867,050	\$0	\$0	\$0	\$0	0%
IMP OTHER THAN BUILDINGS	\$2,588,739	\$0	\$0	\$1,675,000	\$0	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
CAPITAL OUTLAY- TECH	\$0	\$1,250,000	\$471,000	\$325,000	\$500,000	6.2%
<b>Total Capital Outlays:</b>	<b>\$3,466,046</b>	<b>\$1,250,000</b>	<b>\$471,000</b>	<b>\$2,150,000</b>	<b>\$500,000</b>	<b>6.2%</b>
<b>Debt Service</b>						
OTHER DEBT SERVICE COSTS	\$0	\$0	\$685,000	\$585,000	\$685,000	0%
TRANSFER TO DEBT SERVICE	\$577,346	\$960,000	\$960,000	\$960,000	\$960,000	0%
TRANSFER OUT (RZEDB INT REBATE)	-\$59,930	-\$75,875	-\$75,875	-\$55,875	-\$75,875	0%
<b>Total Debt Service:</b>	<b>\$517,416</b>	<b>\$0</b>	<b>\$685,000</b>	<b>\$1,489,125</b>	<b>\$1,569,125</b>	<b>129.1%</b>
<b>Grants and Aids</b>						
AIDS TO GOVERNMENT AGENCIES	\$75,000	\$75,000	\$95,000	\$95,000	\$115,000	21.1%
AIDS TO PRIVATE ORGANIZATIONS	\$416,536	\$442,165	\$442,165	\$417,165	\$442,165	0%
<b>Total Grants and Aids:</b>	<b>\$491,536</b>	<b>\$517,165</b>	<b>\$537,165</b>	<b>\$512,165</b>	<b>\$557,165</b>	<b>3.7%</b>
<b>Other Uses</b>						
INTER-FUND GROUP TRANSFER	\$7,643,020	\$0	\$361,950	\$0	\$0	-100%
TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$13,000,000	\$0	0%
INTER-FUND GROUP TRANSFERS (CRA)	\$0	\$5,196,010	\$5,788,550	\$5,788,550	\$6,670,000	15.2%
<b>Total Other Uses:</b>	<b>\$7,643,020</b>	<b>\$6,080,135</b>	<b>\$7,034,625</b>	<b>\$18,788,550</b>	<b>\$6,670,000</b>	<b>-5.2%</b>
<b>Total Other General Government:</b>	<b>\$13,636,476</b>	<b>\$10,044,515</b>	<b>\$11,443,790</b>	<b>\$24,240,365</b>	<b>\$12,012,790</b>	<b>5%</b>
<b>Total Other General Government:</b>	<b>\$13,636,476</b>	<b>\$10,044,515</b>	<b>\$11,443,790</b>	<b>\$24,240,365</b>	<b>\$12,012,790</b>	<b>5%</b>
<b>City Clerk</b>						
<b>City Clerk</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$285,203	\$290,000	\$315,000	\$328,000	\$315,000	0%
OVERTIME	\$170	\$3,500	\$0	\$50	\$0	0%
INCENTIVE	\$5,710	\$0	\$7,500	\$5,850	\$7,500	0%
FICA TAXES	\$22,038	\$22,500	\$24,500	\$25,500	\$24,500	0%
RETIREMENT	\$39,589	\$37,150	\$47,150	\$66,700	\$47,150	0%
LIFE & HEALTH INSURANCE	\$40,193	\$40,000	\$47,000	\$44,100	\$47,000	0%
WORKERS COMPENSATION	\$467	\$500	\$500	\$500	\$500	0%
<b>Total Personnel Services:</b>	<b>\$393,370</b>	<b>\$393,650</b>	<b>\$441,650</b>	<b>\$470,700</b>	<b>\$441,650</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$330	\$1,500	\$1,500	\$0	\$1,500	0%
OTHER CONTRACTUAL SERVICES	\$35,733	\$53,400	\$72,060	\$69,060	\$98,540	36.7%
TRAVEL & PER DIEM	\$6,848	\$5,000	\$9,100	\$5,800	\$9,900	8.8%
COMMUNICATIONS	\$2,179	\$2,400	\$2,400	\$3,400	\$4,800	100%
FREIGHT & POSTAGE SERVICES	\$2,064	\$2,500	\$2,500	\$1,800	\$1,500	-40%
RENTALS & LEASES	\$2,549	\$5,000	\$5,400	\$2,400	\$3,600	-33.3%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
REPAIR & MAINTENANCE	\$2,409	\$2,500	\$2,500	\$0	\$2,500	0%
PRINTING & BINDING	\$4,065	\$5,000	\$2,500	\$4,600	\$2,500	0%
PROMOTIONAL ACTIVITIES	\$7,624	\$1,000	\$1,000	\$0	\$1,000	0%
CEMETERY	\$12,367	\$15,000	\$10,000	\$14,000	\$0	-100%
OTHER CURRENT CHARGES OB	\$2,157	\$2,500	\$2,500	\$1,200	\$2,500	0%
OFFICE SUPPLIES	\$3,849	\$4,500	\$3,000	\$4,000	\$3,000	0%
OPERATING SUPPLIES	\$8,347	\$5,000	\$5,500	\$7,000	\$7,500	36.4%
GAS & OIL	\$128	\$0	\$500	\$480	\$1,000	100%
UNIFORMS	\$687	\$700	\$700	\$0	\$700	0%
BOOKS, PUBS SUBS MEMBERSHIP	\$1,890	\$3,000	\$3,000	\$3,000	\$3,000	0%
TRAINING	\$5,921	\$5,500	\$5,550	\$4,650	\$7,700	38.7%
<b>Total Operating Expenditures:</b>	<b>\$99,147</b>	<b>\$114,500</b>	<b>\$129,710</b>	<b>\$121,390</b>	<b>\$151,240</b>	<b>16.6%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY- TECH	\$22,988	\$5,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$22,988</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total City Clerk:</b>	<b>\$515,504</b>	<b>\$513,150</b>	<b>\$571,360</b>	<b>\$592,090</b>	<b>\$592,890</b>	<b>3.8%</b>
<b>Total City Clerk:</b>	<b>\$515,504</b>	<b>\$513,150</b>	<b>\$571,360</b>	<b>\$592,090</b>	<b>\$592,890</b>	<b>3.8%</b>
<b>Development Services - Planning</b>						
<b>Development Services - Planning</b>						
<b>Personnel Services</b>						
INCENTIVE	\$7,560	\$0	\$0	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>\$7,560</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Operating Expenditures</b>						
OTHER CONTRACTUAL SERVICES	\$3,967	\$0	\$0	\$0	\$0	0%
<b>Total Operating Expenditures:</b>	<b>\$3,967</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Development Services - Planning:</b>	<b>\$11,527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Development Services - Planning:</b>	<b>\$11,527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Human Resources</b>						
<b>Human Resources</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$307,661	\$303,000	\$330,000	\$330,000	\$330,000	0%
OVERTIME	\$0	\$8,000	\$0	\$0	\$0	0%
INCENTIVE	\$10,878	\$0	\$8,500	\$12,000	\$8,500	0%
FICA TAXES	\$23,359	\$23,750	\$26,750	\$25,250	\$26,750	0%
RETIREMENT	\$49,605	\$46,150	\$56,150	\$80,523	\$56,150	0%
LIFE & HEALTH INSURANCE	\$43,232	\$45,000	\$55,000	\$51,000	\$55,000	0%
WORKERS COMPENSATION	\$467	\$500	\$500	\$550	\$500	0%
<b>Total Personnel Services:</b>	<b>\$435,203</b>	<b>\$426,400</b>	<b>\$476,900</b>	<b>\$499,323</b>	<b>\$476,900</b>	<b>0%</b>

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$0	\$2,500	\$7,000	\$1,500	\$7,000	0%
OTHER CONTRACTUAL SERVICES	\$2,622	\$5,000	\$5,000	\$250	\$5,000	0%
INVESTIGATIONS	\$0	\$5,000	\$1,000	\$0	\$1,000	0%
TRAVEL & PER DIEM	\$1,966	\$4,000	\$4,000	\$2,100	\$4,000	0%
COMMUNICATIONS	\$1,248	\$2,000	\$2,000	\$1,650	\$2,000	0%
FREIGHT & POSTAGE SERVICES	\$260	\$1,000	\$1,000	\$250	\$1,000	0%
RENTALS & LEASES	\$2,079	\$2,000	\$2,000	\$2,700	\$2,000	0%
REPAIR & MAINTENANCE	\$3,714	\$2,000	\$3,960	\$3,960	\$3,960	0%
PRINTING & BINDING	\$104	\$2,500	\$1,000	\$1,000	\$1,000	0%
PROMOTIONAL ACTIVITIES	\$16,756	\$11,500	\$12,400	\$13,000	\$12,400	0%
OTHER CURRENT CHARGES	\$286	\$1,500	\$500	\$500	\$500	0%
OFFICE SUPPLIES	\$2,251	\$5,000	\$4,500	\$2,750	\$4,500	0%
OPERATING EXPENSES	\$4,034	\$7,220	\$7,500	\$5,500	\$7,500	0%
UNIFORMS	\$286	\$600	\$600	\$600	\$600	0%
BOOKS, PUBS SUBS MEMBERSHIP	\$2,632	\$3,500	\$4,700	\$3,500	\$4,700	0%
TRAINING	\$3,461	\$6,000	\$4,500	\$4,500	\$4,500	0%
<b>Total Operating Expenditures:</b>	<b>\$41,698</b>	<b>\$61,320</b>	<b>\$61,660</b>	<b>\$43,760</b>	<b>\$61,660</b>	<b>0%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY - TECH	\$2,835	\$5,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$2,835</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Human Resources:</b>	<b>\$479,737</b>	<b>\$492,720</b>	<b>\$538,560</b>	<b>\$543,083</b>	<b>\$538,560</b>	<b>0%</b>
<b>Total Human Resources:</b>	<b>\$479,737</b>	<b>\$492,720</b>	<b>\$538,560</b>	<b>\$543,083</b>	<b>\$538,560</b>	<b>0%</b>
<b>Facilities Maintenance</b>						
<b>Facilities Maintenance</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$459,520	\$486,500	\$522,500	\$480,000	\$522,500	0%
OVERTIME	\$7,069	\$12,000	\$12,000	\$12,000	\$12,000	0%
INCENTIVE	\$1,140	\$0	\$2,500	\$1,150	\$2,500	0%
FICA TAXES	\$34,754	\$38,000	\$41,000	\$37,000	\$41,000	0%
RETIREMENT	\$59,764	\$64,000	\$80,000	\$98,000	\$80,000	0%
LIFE & HEALTH INSURANCE	\$100,268	\$103,000	\$120,000	\$115,000	\$120,000	0%
WORKERS' COMP	\$17,508	\$18,750	\$18,750	\$16,000	\$18,750	0%
<b>Total Personnel Services:</b>	<b>\$680,023</b>	<b>\$722,250</b>	<b>\$796,750</b>	<b>\$759,150</b>	<b>\$796,750</b>	<b>0%</b>
<b>Operating Expenditures</b>						
OTHER CONTRACTUAL SERVICES	\$12,259	\$50,000	\$50,000	\$32,000	\$50,000	0%
TRAVEL & PER DIEM	\$15	\$1,000	\$1,000	\$25	\$1,000	0%
COMMUNICATIONS	\$3,693	\$4,200	\$4,800	\$4,000	\$4,800	0%
RENTALS & LEASES	\$0	\$3,000	\$3,000	\$0	\$3,000	0%
REPAIR & MAINTENANCE	\$92,105	\$125,000	\$125,000	\$150,000	\$125,000	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
PRINTING & BINDING	\$0	\$100	\$100	\$0	\$0	-100%
OTHER CURRENT CHARGES	\$844	\$1,500	\$7,500	\$1,250	\$7,500	0%
OFFICE SUPPLIES	\$96	\$400	\$400	\$300	\$400	0%
OPERATING SUPPLIES	\$101,108	\$100,000	\$110,000	\$110,000	\$120,000	9.1%
GAS & OIL	\$8,538	\$6,000	\$8,000	\$8,400	\$8,000	0%
UNIFORMS	\$4,757	\$4,800	\$4,800	\$6,000	\$5,600	16.7%
BOOKS, PUBS SUBS MEMBERSHIPS	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0%
TRAINING	\$0	\$1,000	\$1,000	\$0	\$1,000	0%
<b>Total Operating Expenditures:</b>	<b>\$223,415</b>	<b>\$298,000</b>	<b>\$316,600</b>	<b>\$312,975</b>	<b>\$327,300</b>	<b>3.4%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$50,198	\$0	\$0	\$60,000	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$50,198</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$0</b>	<b>0%</b>
<b>Debt Service</b>						
INTER-FUND TRANSFERS (DEBT SERVICE)	\$427,174	\$0	\$0	\$0	\$0	0%
<b>Total Debt Service:</b>	<b>\$427,174</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Facilities Maintenance:</b>	<b>\$1,380,810</b>	<b>\$1,020,250</b>	<b>\$1,113,350</b>	<b>\$1,132,125</b>	<b>\$1,124,050</b>	<b>1%</b>
<b>Total Facilities Maintenance:</b>	<b>\$1,380,810</b>	<b>\$1,020,250</b>	<b>\$1,113,350</b>	<b>\$1,132,125</b>	<b>\$1,124,050</b>	<b>1%</b>
<b>Public Works - Fleet Maintenance</b>						
<b>Public Works - Fleet Maintenance</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$260,360	\$291,750	\$320,750	\$295,000	\$320,750	0%
OVERTIME	\$1,636	\$2,000	\$4,000	\$4,500	\$4,000	0%
FICA TAXES SS MATCHING	\$19,417	\$22,150	\$24,150	\$22,000	\$24,150	0%
RETIREMENT	\$38,508	\$42,450	\$55,450	\$65,000	\$55,450	0%
LIFE & HEALTH INSURANCE	\$47,028	\$56,500	\$65,500	\$65,500	\$65,500	0%
WORKERS COMPENSATION	\$5,136	\$5,500	\$5,500	\$4,500	\$5,500	0%
<b>Total Personnel Services:</b>	<b>\$372,085</b>	<b>\$420,350</b>	<b>\$475,350</b>	<b>\$456,500</b>	<b>\$475,350</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$0	\$1,000	\$1,000	\$0	\$1,000	0%
TRAVEL & PER DIEM	\$100	\$2,000	\$2,000	\$150	\$2,000	0%
COMMUNICATIONS	\$954	\$3,500	\$3,500	\$4,750	\$3,500	0%
FREIGHT & POSTAGE SERVICES	\$0	\$75	\$75	\$0	\$75	0%
UTILITY SERVICE	\$3,105	\$7,000	\$7,000	\$5,400	\$7,000	0%
RENTALS & LEASES	\$301	\$1,600	\$2,000	\$1,600	\$2,000	0%
REPAIR MAINTENANCE SERV	\$1,808	\$7,200	\$10,000	\$2,000	\$10,000	0%
PRINTING & BINDING	\$0	\$150	\$150	\$0	\$150	0%
OTHER CURRENT CHARGES	\$225	\$500	\$500	\$275	\$500	0%
OFFICE SUPPLIES	\$297	\$500	\$500	\$0	\$500	0%
OPERATING SUPPLIES	\$14,504	\$26,200	\$30,000	\$27,000	\$30,000	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
BOOKS, PUBS, SUBS MEMBERSHIPS	\$1,550	\$5,000	\$5,000	\$3,200	\$5,000	0%
TRAINING	\$0	\$3,500	\$3,500	\$0	\$3,500	0%
<b>Total Operating Expenditures:</b>	<b>\$22,843</b>	<b>\$58,225</b>	<b>\$65,225</b>	<b>\$44,375</b>	<b>\$65,225</b>	<b>0%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$107,127	\$80,000	\$166,500	\$5,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$107,127</b>	<b>\$80,000</b>	<b>\$166,500</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$502,055</b>	<b>\$558,575</b>	<b>\$707,075</b>	<b>\$505,875</b>	<b>\$540,575</b>	<b>-23.5%</b>
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$502,055</b>	<b>\$558,575</b>	<b>\$707,075</b>	<b>\$505,875</b>	<b>\$540,575</b>	<b>-23.5%</b>
<b>Information Technology</b>						
<b>Information Technology</b>						
<b>Personnel Services</b>						
REGULAR SALARIES AND WAGES	\$414,128	\$430,000	\$470,000	\$470,000	\$470,000	0%
OVERTIME	\$8,969	\$18,500	\$18,500	\$10,500	\$18,500	0%
INCENTIVE	\$7,732	\$0	\$9,600	\$9,600	\$9,600	0%
FICA TAXES	\$31,913	\$35,000	\$38,000	\$36,500	\$38,000	0%
RETIREMENT CONTRIBUTIONS	\$57,946	\$66,500	\$86,500	\$99,500	\$86,500	0%
LIFE AND HEALTH INSURANCE	\$59,111	\$60,000	\$70,000	\$80,100	\$70,000	0%
WORKERS' COMPENSATION	\$654	\$700	\$700	\$500	\$700	0%
<b>Total Personnel Services:</b>	<b>\$580,452</b>	<b>\$610,700</b>	<b>\$693,300</b>	<b>\$706,700</b>	<b>\$693,300</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$89,645	\$127,000	\$99,400	\$99,400	\$316,000	217.9%
OTHER CONTRACTUAL SERVICES	\$338,638	\$0	\$300,000	\$380,000	\$640,600	113.5%
TRAVEL AND PER DIEM	\$915	\$3,500	\$3,500	\$2,500	\$3,000	-14.3%
COMMUNICATIONS SERVICES	\$3,524	\$4,800	\$4,200	\$4,200	\$4,700	11.9%
FREIGHT & POSTAGE SERVICES	\$0	\$200	\$200	\$50	\$200	0%
RENTALS AND LEASES	\$3,134	\$253,206	\$4,000	\$3,000	\$3,200	-20%
REPAIR AND MAINTENANCE SERVICES	\$18,666	\$93,600	\$72,600	\$12,400	\$70,000	-3.6%
PRINTING & BINDING	\$0	\$200	\$200	\$0	\$1,000	400%
PROMOTIONAL ACTIVITIES	\$0	\$500	\$500	\$0	\$0	-100%
OTHER CURRENT CHARGES	\$968	\$0	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$168	\$500	\$700	\$500	\$800	14.3%
OPERATING SUPPLIES	\$13,680	\$25,280	\$19,580	\$9,580	\$15,458	-21.1%
GAS & OIL	\$469	\$1,500	\$1,500	\$850	\$8,000	433.3%
UNIFORMS	\$0	\$750	\$750	\$200	\$0	-100%
BOOKS PUBS SUBS AND MEMS	\$678	\$650	\$700	\$500	\$700	0%
TRAINING	\$3,787	\$7,540	\$8,540	\$6,140	\$36,050	322.1%
<b>Total Operating Expenditures:</b>	<b>\$474,272</b>	<b>\$519,226</b>	<b>\$516,370</b>	<b>\$519,320</b>	<b>\$1,099,708</b>	<b>113%</b>

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Capital Outlays</b>						
MACHINERY AND EQUIPMENT	\$0	\$100,000	\$1,465,000	\$745,000	\$0	-100%
CAPITAL OUTLAY - TECH	\$62,412	\$247,000	\$35,000	\$15,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$62,412</b>	<b>\$347,000</b>	<b>\$1,500,000</b>	<b>\$760,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Other Uses</b>						
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$334,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Information Technology:</b>	<b>\$1,117,135</b>	<b>\$1,810,926</b>	<b>\$2,709,670</b>	<b>\$1,986,020</b>	<b>\$1,793,008</b>	<b>-33.8%</b>
<b>Total Information Technology:</b>	<b>\$1,117,135</b>	<b>\$1,810,926</b>	<b>\$2,709,670</b>	<b>\$1,986,020</b>	<b>\$1,793,008</b>	<b>-33.8%</b>
<b>Total General Government:</b>	<b>\$20,177,954</b>	<b>\$17,009,586</b>	<b>\$19,926,875</b>	<b>\$31,735,878</b>	<b>\$19,518,023</b>	<b>-2.1%</b>
<b>Public Safety</b>						
<b>Police Department</b>						
<b>Police Department</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$4,673,976	\$5,000,000	\$5,350,000	\$4,825,000	\$5,350,000	0%
OVERTIME	\$330,630	\$350,000	\$350,000	\$420,000	\$350,000	0%
SPECIAL (INCENTIVE) PAY	\$74,773	\$71,000	\$75,000	\$78,000	\$75,000	0%
FICA TAXES	\$380,478	\$410,000	\$440,000	\$405,000	\$440,000	0%
RETIREMENT	\$645,234	\$790,000	\$975,000	\$745,000	\$975,000	0%
LIFE & HEALTH INSURANCE	\$778,209	\$950,000	\$1,050,000	\$855,000	\$1,050,000	0%
WORKERS COMPENSATION	\$157,343	\$168,500	\$168,500	\$140,000	\$168,500	0%
<b>Total Personnel Services:</b>	<b>\$7,040,643</b>	<b>\$7,739,500</b>	<b>\$8,408,500</b>	<b>\$7,468,000</b>	<b>\$8,408,500</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$18,383	\$35,000	\$25,500	\$19,500	\$35,500	39.2%
TRANSCRIPTIONS	\$14,761	\$10,000	\$15,000	\$16,615	\$16,000	6.7%
OTHER CONTRACTUAL SERVICES	\$433,742	\$554,645	\$553,205	\$644,960	\$625,480	13.1%
OTHER CONTRACTUAL SERVICES - CODE ENF	\$22,065	\$15,000	\$15,000	\$33,000	\$30,000	100%
RED LIGHT CAMERA	\$661,863	\$625,000	\$575,000	\$665,000	\$675,000	17.4%
INVESTIGATIONS	\$3,024	\$7,500	\$5,000	\$5,000	\$5,000	0%
TRAVEL & PER DIEM	\$14,103	\$20,000	\$21,000	\$17,000	\$21,000	0%
COMMUNICATION	\$158,984	\$160,585	\$161,745	\$180,745	\$180,225	11.4%
FREIGHT & POSTAGE SERVICES	\$13,799	\$17,500	\$15,000	\$15,000	\$15,000	0%
UTILITY SERVICES	\$66,156	\$70,000	\$75,000	\$60,000	\$75,000	0%
RENTALS & LEASES	\$216,696	\$578,245	\$405,245	\$405,245	\$411,745	1.6%
REPAIR MAINTENANCE SERV	\$153,404	\$150,000	\$150,000	\$162,500	\$150,000	0%
REPAIR MAINTENANCE - COLLISIONS	\$106,699	\$0	\$0	\$130,000	\$0	0%
PRINTING & BINDING	\$3,482	\$3,500	\$5,000	\$2,000	\$5,000	0%
PROMOTIONAL ACTIVITIES	\$1,704	\$5,000	\$5,000	\$3,500	\$5,000	0%
OTHER CURRENT CHARGES OB	\$19,892	\$15,000	\$25,000	\$23,500	\$27,000	8%
PD SPONSORSHIP	\$45,096	\$0	\$0	\$195,000	\$0	0%
OFFICE SUPPLIES	\$13,884	\$20,000	\$14,000	\$11,500	\$14,000	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
OPERATING SUPPLIES	\$143,880	\$200,000	\$189,050	\$199,050	\$189,050	0%
AMMUNITIONS	\$8,384	\$10,000	\$15,000	\$25,000	\$20,000	33.3%
GAS & OIL	\$276,412	\$300,000	\$322,500	\$305,000	\$322,500	0%
UNIFORMS	\$28,841	\$15,000	\$20,000	\$35,500	\$25,000	25%
BOOKS, PUBS SUBS MEMBERSHIPS	\$5,946	\$6,500	\$6,645	\$7,545	\$6,645	0%
TRAINING	\$36,954	\$25,000	\$25,000	\$25,000	\$25,000	0%
<b>Total Operating Expenditures:</b>	<b>\$2,468,152</b>	<b>\$2,843,475</b>	<b>\$2,643,890</b>	<b>\$3,187,160</b>	<b>\$2,879,145</b>	<b>8.9%</b>
<b>Capital Outlays</b>						
BUILDINGS	\$0	\$0	\$125,000	\$81,000	\$0	-100%
IMP OTHER THAN BUILDINGS	\$970	\$60,000	\$0	\$0	\$0	0%
CAPITAL OUTLAY	\$437,421	\$496,000	\$791,000	\$714,000	\$0	-100%
CAPITAL OUTLAY- TECH	\$130,155	\$303,600	\$0	\$107,500	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$568,545</b>	<b>\$859,600</b>	<b>\$916,000</b>	<b>\$902,500</b>	<b>\$0</b>	<b>-100%</b>
<b>Debt Service</b>						
TRANSFER TO DEBT SERVICE	\$0	\$198,450	\$198,450	\$2,129,441	\$198,450	0%
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,129,441</b>	<b>\$198,450</b>	<b>N/A</b>
<b>Grants and Aids</b>						
OTHER GRANTS & AIDS	\$125,123	\$0	\$40,000	\$135,000	\$40,000	0%
<b>Total Grants and Aids:</b>	<b>\$125,123</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$135,000</b>	<b>\$40,000</b>	<b>0%</b>
<b>Other Uses</b>						
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$198,450</b>	<b>\$198,450</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Police Department:</b>	<b>\$10,202,464</b>	<b>\$11,641,025</b>	<b>\$12,206,840</b>	<b>\$13,822,101</b>	<b>\$11,526,095</b>	<b>-5.6%</b>
<b>Total Police Department:</b>	<b>\$10,202,464</b>	<b>\$11,641,025</b>	<b>\$12,206,840</b>	<b>\$13,822,101</b>	<b>\$11,526,095</b>	<b>-5.6%</b>
<b>Fire Department</b>						
<b>Fire Department</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$1,940,103	\$2,600,000	\$2,850,000	\$2,250,000	\$2,850,000	0%
OVERTIME	\$223,580	\$300,000	\$300,000	\$225,000	\$300,000	0%
SPECIAL (INCENTIVE) PAY	\$46,761	\$71,000	\$65,000	\$32,000	\$65,000	0%
FICA TAXES	\$164,223	\$230,000	\$253,800	\$185,000	\$253,800	0%
RETIREMENT	\$165,788	\$375,000	\$440,500	\$205,000	\$440,500	0%
LIFE & HEALTH INSURANCE	\$338,076	\$430,000	\$555,800	\$435,000	\$555,800	0%
WORKERS COMPENSATION	\$131,197	\$140,500	\$148,930	\$120,000	\$148,930	0%
<b>Total Personnel Services:</b>	<b>\$3,009,727</b>	<b>\$4,146,500</b>	<b>\$4,614,030</b>	<b>\$3,452,000</b>	<b>\$4,614,030</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$87,225	\$15,725	\$16,995	\$71,995	\$37,780	122.3%
PROFESSIONAL SVCS - FIRE SVC ASSESSMENT	\$0	\$25,000	\$25,000	\$25,366	\$25,000	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
OTHER CONTRACTUAL SERVICES	\$73,366	\$82,825	\$86,025	\$75,590	\$147,015	70.9%
FIRE SVC CONRTRACTUAL CHARGES	\$134,184	\$70,000	\$100,000	\$135,000	\$140,000	40%
TRAVEL & PER DIEM	\$458	\$5,000	\$5,000	\$1,000	\$11,000	120%
COMMUNICATION	\$33,499	\$30,000	\$34,020	\$37,020	\$39,520	16.2%
FREIGHT & POSTAGE SERVICES	\$775	\$550	\$1,000	\$150	\$1,100	10%
UTILITY SERVICES	\$26,822	\$27,600	\$28,320	\$26,320	\$55,440	95.8%
RENTALS & LEASES	\$1,465	\$15,600	\$9,000	\$14,000	\$21,600	140%
REPAIR MAINTENANCE SERV	\$102,185	\$112,500	\$122,500	\$112,500	\$169,800	38.6%
PRINTING & BINDING	\$304	\$500	\$500	\$500	\$500	0%
OTHER CURRENT CHARGES OB	\$22,890	\$5,000	\$5,000	\$55,000	\$125,000	2,400%
FD SPONSORSHIP	\$46,578	\$0	\$0	\$54,500	\$0	0%
OFFICE SUPPLIES	\$947	\$2,500	\$2,500	\$1,400	\$5,000	100%
OPERATING SUPPLIES	\$48,206	\$86,100	\$91,100	\$56,100	\$107,700	18.2%
GAS & OIL	\$51,862	\$70,000	\$70,000	\$53,000	\$87,500	25%
UNIFORMS	\$25,571	\$10,000	\$36,353	\$24,000	\$58,155	60%
BOOKS, PUBS SUBS MEMBERSHIPS	\$2,067	\$5,000	\$6,000	\$4,500	\$6,000	0%
TRAINING	\$18,724	\$28,075	\$28,075	\$12,500	\$30,000	6.9%
<b>Total Operating Expenditures:</b>	<b>\$677,128</b>	<b>\$591,975</b>	<b>\$667,388</b>	<b>\$760,441</b>	<b>\$1,068,110</b>	<b>60%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$309,752	\$2,514,065	\$220,000	\$205,000	\$0	-100%
CAPITAL OUTLAY- TECH	\$37,084	\$19,100	\$44,500	\$14,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$346,836</b>	<b>\$2,533,165</b>	<b>\$264,500</b>	<b>\$219,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Debt Service</b>						
TRANSFER OUT (RZEDB INT REBATE)	\$9,552	\$121,860	\$1,121,860	\$107,978	\$1,121,860	0%
TRANSFER OUT (RZEDB INT REBATE)	\$0	-\$15,586	-\$15,588	-\$16,444	-\$15,588	0%
<b>Total Debt Service:</b>	<b>\$9,552</b>	<b>\$0</b>	<b>\$0</b>	<b>\$91,534</b>	<b>\$1,106,272</b>	<b>N/A</b>
<b>Grants and Aids</b>						
OTHER GRANS & AIDS	\$50,501	\$0	\$0	\$1,982,250	\$0	0%
<b>Total Grants and Aids:</b>	<b>\$50,501</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,982,250</b>	<b>\$0</b>	<b>0%</b>
<b>Other Uses</b>						
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$106,274</b>	<b>\$1,106,272</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Fire Department:</b>	<b>\$4,093,744</b>	<b>\$7,377,914</b>	<b>\$6,652,190</b>	<b>\$6,505,225</b>	<b>\$6,788,412</b>	<b>2%</b>
<b>Total Fire Department:</b>	<b>\$4,093,744</b>	<b>\$7,377,914</b>	<b>\$6,652,190</b>	<b>\$6,505,225</b>	<b>\$6,788,412</b>	<b>2%</b>
<b>Development Services - Building &amp; Inspections</b>						
<b>Development Services - Building &amp; Inspections</b>						

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Personnel Services</b>						
REGULAR SALARY	\$878,020	\$1,000,000	\$1,060,000	\$943,000	\$1,060,000	0%
OVERTIME	\$15,045	\$14,000	\$0	\$6,500	\$0	0%
INCENTIVE	\$20,304	\$0	\$17,000	\$21,550	\$17,000	0%
FICA TAXES	\$69,056	\$77,500	\$82,500	\$75,000	\$82,500	0%
RETIREMENT	\$126,598	\$150,000	\$185,000	\$185,000	\$185,000	0%
LIFE & HEALTH INSURANCE	\$130,964	\$150,550	\$175,550	\$155,000	\$175,550	0%
WORKERS COMPENSATION	\$11,672	\$12,500	\$12,500	\$10,150	\$12,500	0%
<b>Total Personnel Services:</b>	<b>\$1,251,659</b>	<b>\$1,404,550</b>	<b>\$1,532,550</b>	<b>\$1,396,200</b>	<b>\$1,532,550</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$615,144	\$420,000	\$996,000	\$646,000	\$1,200,000	20.5%
OTHER CONTRACTUAL SERVICES	\$13,215	\$37,200	\$25,200	\$35,200	\$37,200	47.6%
TRAVEL & PER DIEM	\$2,979	\$7,500	\$7,500	\$1,400	\$7,500	0%
COMMUNICATION	\$4,606	\$7,500	\$7,500	\$4,900	\$7,500	0%
FREIGHT & POSTAGE SERVICES	\$660	\$1,000	\$1,000	\$550	\$1,000	0%
UTILITY SERVICES	\$1,255	\$4,500	\$2,500	\$1,400	\$2,500	0%
RENTALS & LEASES	\$6,021	\$9,500	\$15,000	\$17,500	\$15,000	0%
REPAIR & MAINT SERV	\$2,640	\$4,000	\$4,000	\$2,500	\$4,000	0%
PRINTING & BINDING	\$2,327	\$1,000	\$10,000	\$3,500	\$10,000	0%
PROMOTIONAL ACTIVITIES	\$0	\$100	\$300	\$0	\$300	0%
OTHER CURRENT CHARGES	\$3,285	\$2,500	\$500	\$2,000	\$500	0%
OFFICE SUPPLIES	\$1,625	\$1,500	\$3,000	\$800	\$3,000	0%
OPERATING SUPPLIES	\$21,657	\$25,000	\$25,000	\$275,000	\$25,000	0%
GAS & OIL	\$7,032	\$7,500	\$7,500	\$7,500	\$7,500	0%
UNIFORMS	\$2,500	\$2,500	\$3,000	\$2,300	\$3,000	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$2,296	\$5,000	\$5,000	\$1,750	\$5,000	0%
TRAINING	\$1,861	\$5,000	\$5,000	\$2,300	\$5,000	0%
<b>Total Operating Expenditures:</b>	<b>\$689,104</b>	<b>\$541,300</b>	<b>\$1,118,000</b>	<b>\$1,004,600</b>	<b>\$1,334,000</b>	<b>19.3%</b>
<b>Capital Outlays</b>						
BUILDINGS	\$0	\$0	\$280,000	\$0	\$0	-100%
CAPITAL OUTLAY	\$198,476	\$200,000	\$0	\$0	\$0	0%
CAPITAL OUTLAY- TECH	\$9,315	\$5,000	\$0	\$2,000	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$207,791</b>	<b>\$205,000</b>	<b>\$280,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Debt Service</b>						
Additional Transfer	\$0	\$0	\$0	\$685,000	\$927,500	N/A
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$685,000</b>	<b>\$927,500</b>	<b>N/A</b>
<b>Other Uses</b>						
TRANSFERS OUT	\$0	\$2,500,000	\$4,170,000	\$3,700,000	\$4,170,000	0%
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$4,170,000</b>	<b>\$3,700,000</b>	<b>\$4,170,000</b>	<b>0%</b>

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Total Development Services - Building &amp; Inspections:</b>	\$2,148,555	\$4,650,850	\$7,100,550	\$6,787,800	\$7,964,050	12.2%
<b>Total Development Services - Building &amp; Inspections:</b>	\$2,148,555	\$4,650,850	\$7,100,550	\$6,787,800	\$7,964,050	12.2%
<b>Total Public Safety:</b>	\$16,444,763	\$23,669,789	\$25,959,580	\$27,115,126	\$26,278,557	1.2%
<b>Physical Environment</b>						
<b>Public Works - Sanitation</b>						
<b>Public Works - Sanitation</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$114,011	\$113,500	\$120,500	\$120,500	\$111,750	-7.3%
OVERTIME	\$259	\$2,000	\$2,000	\$2,000	\$2,200	10%
INCENTIVE	\$525	\$0	\$2,000	\$2,000	\$500	-75%
FICA TAXES SS MATCHING	\$8,770	\$8,750	\$9,550	\$9,550	\$8,800	-7.9%
RETIREMENT	\$17,566	\$17,000	\$21,000	\$21,000	\$26,000	23.8%
LIFE & HEALTH INSURANCE	\$20,238	\$22,000	\$26,000	\$26,000	\$20,500	-21.2%
WORKERS COMPENSATION	\$1,261	\$1,350	\$1,350	\$1,350	\$1,150	-14.8%
<b>Total Personnel Services:</b>	\$162,629	\$164,600	\$182,400	\$182,400	\$170,900	-6.3%
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$0	\$500	\$500	\$500	\$500	0%
OTHER CONTRACTUAL SERV	\$6,477,530	\$4,500,000	\$8,500,000	\$8,500,000	\$8,840,000	4%
TRAVEL & PER DIEM	\$144	\$2,500	\$2,500	\$150	\$2,500	0%
COMMUNICATIONS	\$180	\$650	\$650	\$150	\$650	0%
FREIGHT & POSTAGE SERVICES	\$0	\$100	\$100	\$100	\$100	0%
REPAIR MAINTENANCE SERV	\$1,288	\$5,000	\$5,000	\$800	\$5,000	0%
PRINTING & BINDING	\$1,179	\$1,500	\$1,500	\$1,500	\$1,500	0%
OTHER CURRENT CHARGES	\$53,824	\$1,000	\$1,000	\$0	\$1,000	0%
OFFICE SUPPLIES	\$99	\$100	\$150	\$0	\$150	0%
OPERATING SUPPLIES	\$1,087	\$4,688	\$4,688	\$1,500	\$4,688	0%
GAS & OIL	\$1,967	\$9,375	\$9,375	\$150	\$9,375	0%
UNIFORMS	\$360	\$938	\$938	\$250	\$938	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$120	\$2,000	\$2,000	\$0	\$2,000	0%
TRAINING	\$169	\$2,000	\$2,000	\$0	\$2,000	0%
<b>Total Operating Expenditures:</b>	\$6,537,947	\$4,530,350	\$8,530,400	\$8,505,100	\$8,870,400	4%
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$95,119	\$55,000	\$51,000	\$49,500	\$0	-100%
<b>Total Capital Outlays:</b>	\$95,119	\$55,000	\$51,000	\$49,500	\$0	-100%
<b>Total Public Works - Sanitation:</b>	\$6,795,694	\$4,749,950	\$8,763,800	\$8,737,000	\$9,041,300	3.2%
<b>Total Public Works - Sanitation:</b>	\$6,795,694	\$4,749,950	\$8,763,800	\$8,737,000	\$9,041,300	3.2%
<b>Cemetery</b>						
<b>Cemetery</b>						

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Personnel Services</b>						
REGULAR SALARY	\$0	\$0	\$0	\$0	\$150,000	N/A
FICA TAXES	\$0	\$0	\$0	\$0	\$12,000	N/A
RETIREMENT	\$0	\$0	\$0	\$0	\$25,000	N/A
LIFE HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$47,500	N/A
WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$5,500	N/A
<b>Total Personnel Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$240,000</b>	<b>N/A</b>
<b>Operating Expenditures</b>						
OTHER CURRENT CHARGES OB	\$0	\$0	\$0	\$14,000	\$20,000	N/A
<b>Total Operating Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$20,000</b>	<b>N/A</b>
<b>Total Cemetery:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$260,000</b>	<b>N/A</b>
<b>Total Cemetery:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$260,000</b>	<b>N/A</b>
<b>Total Physical Environment:</b>	<b>\$6,795,694</b>	<b>\$4,749,950</b>	<b>\$8,763,800</b>	<b>\$8,751,000</b>	<b>\$9,301,300</b>	<b>6.1%</b>
<b>Transportation</b>						
<b>Public Works - Transportation</b>						
<b>Public Works - Transportation</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$301,000	\$354,500	\$424,500	\$424,500	\$345,000	-18.7%
OVERTIME	\$69,848	\$12,000	\$70,000	\$70,000	\$81,000	15.7%
INCENTIVE	\$4,241	\$0	\$5,000	\$5,000	\$5,000	0%
FICA TAXES SS MATCHING	\$27,793	\$28,500	\$34,500	\$34,500	\$32,000	-7.2%
RETIREMENT	\$45,241	\$55,000	\$71,000	\$71,000	\$77,750	9.5%
LIFE & HEALTH INSURANCE	\$68,070	\$84,150	\$100,150	\$100,150	\$81,250	-18.9%
WORKERS COMPENSATION	\$23,111	\$24,750	\$24,750	\$24,750	\$21,000	-15.2%
<b>Total Personnel Services:</b>	<b>\$539,304</b>	<b>\$558,900</b>	<b>\$729,900</b>	<b>\$729,900</b>	<b>\$643,000</b>	<b>-11.9%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$1,266	\$5,000	\$200,000	\$0	\$0	-100%
OTHER CONTRACTUAL SERV	\$36,622	\$25,000	\$25,000	\$40,000	\$44,480	77.9%
TRAVEL & PER DIEM	\$410	\$2,500	\$2,500	\$750	\$2,500	0%
COMMUNICATIONS	\$4,430	\$7,500	\$7,500	\$5,500	\$7,500	0%
FREIGHT & POSTAGE SERVICES	\$0	\$250	\$250	\$0	\$250	0%
UTILITY SERVICES	\$255,007	\$294,000	\$282,000	\$262,000	\$282,000	0%
RENTALS & LEASES	\$1,503	\$3,500	\$3,500	\$3,200	\$3,500	0%
REPAIR MAINTENANCE SERV	\$825,620	\$975,000	\$1,325,000	\$1,285,000	\$1,325,000	0%
PRINTING & BINDING	\$0	\$100	\$100	\$100	\$100	0%
OTHER CURRENT CHARGES OB	\$613	\$2,500	\$2,500	\$1,200	\$2,500	0%
OFFICE SUPPLIES	\$1,816	\$5,000	\$5,000	\$3,300	\$5,000	0%
OPERATING SUPPLIES	\$73,039	\$75,000	\$100,000	\$65,000	\$100,000	0%
GAS & OIL	\$34,709	\$25,000	\$30,000	\$35,000	\$30,000	0%
UNIFORMS	\$5,323	\$10,000	\$10,000	\$8,000	\$15,000	50%
ROAD MATERIAL & SUPPLIES	\$52,549	\$60,000	\$75,000	\$86,000	\$100,000	33.3%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
BOOKS, PUBS, SUBS MEMBERSHIPS	\$834	\$2,000	\$2,000	\$1,700	\$3,500	75%
TRAINING	\$913	\$2,000	\$2,000	\$1,900	\$2,075	3.8%
<b>Total Operating Expenditures:</b>	<b>\$1,294,651</b>	<b>\$1,494,350</b>	<b>\$2,072,350</b>	<b>\$1,798,650</b>	<b>\$1,923,405</b>	<b>-7.2%</b>
<b>Capital Outlays</b>						
BUILDINGS	\$0	\$1,000,000	\$0	\$0	\$0	0%
IMPROVEMENTS	\$3,888	\$1,115,000	\$3,406,000	\$115,000	\$0	-100%
CAPITAL OUTLAY	\$320,367	\$374,000	\$45,000	\$26,000	\$0	-100%
CAPITAL OUTLAY - TECH	\$0	\$5,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$324,255</b>	<b>\$2,494,000</b>	<b>\$3,451,000</b>	<b>\$141,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Grants and Aids</b>						
OTHER GRANTS & AIDS	\$35,491	\$0	\$0	\$55,000	\$0	0%
<b>Total Grants and Aids:</b>	<b>\$35,491</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Works - Transportation:</b>	<b>\$2,193,702</b>	<b>\$4,547,250</b>	<b>\$6,253,250</b>	<b>\$2,724,550</b>	<b>\$2,566,405</b>	<b>-59%</b>
<b>Total Public Works - Transportation:</b>	<b>\$2,193,702</b>	<b>\$4,547,250</b>	<b>\$6,253,250</b>	<b>\$2,724,550</b>	<b>\$2,566,405</b>	<b>-59%</b>
<b>Public Works - Fleet Maintenance</b>						
<b>Public Works - Fleet Maintenance</b>						
<b>Personnel Services</b>						
INCENTIVE	\$1,185	\$0	\$0	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>\$1,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Operating Expenditures</b>						
GAS & OIL	\$4,911	\$0	\$0	\$0	\$0	0%
UNIFORMS	\$1,983	\$0	\$0	\$0	\$0	0%
<b>Total Operating Expenditures:</b>	<b>\$6,895</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY- TECH	\$105	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$105</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$8,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$8,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Transportation:</b>	<b>\$2,201,886</b>	<b>\$4,547,250</b>	<b>\$6,253,250</b>	<b>\$2,724,550</b>	<b>\$2,566,405</b>	<b>-59%</b>
<b>Economic Environment</b>						
<b>Development Services - Planning</b>						
<b>Development Services - Planning</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$344,984	\$344,500	\$360,500	\$355,000	\$360,500	0%
OVERTIME	\$0	\$7,000	\$7,000	\$9,600	\$7,000	0%
FICA TAXES	\$26,671	\$26,500	\$28,500	\$28,000	\$28,500	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
RETIREMENT	\$47,440	\$51,000	\$64,000	\$69,000	\$64,000	0%
LIFE & HEALTH INSURANCE	\$44,655	\$44,000	\$51,000	\$50,000	\$51,000	0%
WORKERS COMPENSATION	\$2,941	\$3,150	\$3,150	\$26,000	\$3,150	0%
<b>Total Personnel Services:</b>	<b>\$466,692</b>	<b>\$476,150</b>	<b>\$514,150</b>	<b>\$537,600</b>	<b>\$514,150</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$292,437	\$300,000	\$211,000	\$206,000	\$572,000	171.1%
TRAVEL/PER DIEM	\$950	\$5,000	\$5,000	\$500	\$5,000	0%
COMMUNICATION	\$3,629	\$5,000	\$3,840	\$3,940	\$3,840	0%
FREIGHT & POSTAGE SERVICES	\$865	\$1,500	\$1,500	\$1,200	\$1,500	0%
RENTALS & LEASES	\$619	\$5,000	\$5,000	\$6,000	\$5,000	0%
REPAIR & MAINTENANCE	\$0	\$1,000	\$1,000	\$50	\$1,000	0%
PRINTING & BINDING	\$398	\$600	\$600	\$0	\$600	0%
OTHER CURRENT CHARGES	\$5,493	\$2,500	\$500	\$500	\$500	0%
OFFICE SUPPLIES	\$1,789	\$2,000	\$2,000	\$700	\$2,000	0%
OPERATING SUPPLIES	\$18,197	\$13,000	\$13,500	\$13,200	\$15,500	14.8%
GAS & OIL	\$15	\$500	\$500	\$50	\$500	0%
UNIFORMS	\$1,278	\$1,500	\$2,500	\$850	\$2,500	0%
BOOKS SUBS PUBS MBRS	\$1,604	\$5,000	\$5,000	\$3,000	\$5,000	0%
TRAINING	\$1,755	\$5,000	\$12,000	\$4,200	\$12,000	0%
<b>Total Operating Expenditures:</b>	<b>\$329,028</b>	<b>\$347,600</b>	<b>\$263,940</b>	<b>\$240,190</b>	<b>\$626,940</b>	<b>137.5%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$0	\$90,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Development Services - Planning:</b>	<b>\$795,719</b>	<b>\$913,750</b>	<b>\$778,090</b>	<b>\$777,790</b>	<b>\$1,141,090</b>	<b>46.7%</b>
<b>Total Development Services - Planning:</b>	<b>\$795,719</b>	<b>\$913,750</b>	<b>\$778,090</b>	<b>\$777,790</b>	<b>\$1,141,090</b>	<b>46.7%</b>
<b>Total Economic Environment:</b>	<b>\$795,719</b>	<b>\$913,750</b>	<b>\$778,090</b>	<b>\$777,790</b>	<b>\$1,141,090</b>	<b>46.7%</b>
<b>Culture and Recreation</b>						
<b>Parks &amp; Recreation - Library</b>						
<b>Parks &amp; Recreation - Library</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$615,802	\$626,500	\$670,500	\$640,000	\$670,500	0%
OVERTIME	\$67	\$13,000	\$1,000	\$1,300	\$1,000	0%
INCENTIVE	\$10,987	\$0	\$12,000	\$13,500	\$12,000	0%
FICA TAXES	\$47,324	\$49,000	\$52,000	\$50,000	\$52,000	0%
RETIREMENT	\$72,289	\$72,350	\$90,350	\$114,000	\$90,350	0%
LIFE & HEALTH INSURANCE	\$73,500	\$81,500	\$95,500	\$83,000	\$95,500	0%
WORKERS COMPENSATION	\$3,268	\$3,500	\$3,500	\$2,900	\$3,500	0%
<b>Total Personnel Services:</b>	<b>\$823,237</b>	<b>\$845,850</b>	<b>\$924,850</b>	<b>\$904,700</b>	<b>\$924,850</b>	<b>0%</b>
<b>Operating Expenditures</b>						

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
PROFESSIONAL SERVICES	\$180	\$1,000	\$1,000	\$150	\$500	-50%
OTHER CONTRACTUAL SERVICES	\$3,422	\$3,000	\$3,600	\$2,500	\$3,600	0%
TRAVEL & PER DIEM	\$188	\$400	\$400	\$0	\$500	25%
COMMUNICATIONS	\$15,539	\$20,580	\$20,580	\$16,200	\$20,580	0%
FREIGHT & POSTAGE SERVICES	\$99	\$200	\$200	\$50	\$200	0%
UTILITY SERVICES	\$64,985	\$75,000	\$75,000	\$63,000	\$77,500	3.3%
RENTALS & LEASES	\$1,666	\$7,500	\$7,500	\$1,150	\$7,500	0%
REPAIR MAINTENANCE SERV	\$7,476	\$10,000	\$15,000	\$5,500	\$15,000	0%
PRINTING & BINDING	\$0	\$400	\$400	\$400	\$400	0%
PROMOTIONAL ACTIVITIES	\$452	\$2,250	\$2,250	\$0	\$2,250	0%
OTHER CURRENT CHARGES	\$566	\$1,500	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$1,369	\$2,500	\$2,500	\$2,500	\$3,000	20%
OPERATING SUPPLIES	\$24,400	\$35,000	\$35,000	\$30,000	\$37,500	7.1%
UNIFORMS	\$1,376	\$1,800	\$2,000	\$1,400	\$2,500	25%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$580	\$2,000	\$2,000	\$440	\$2,000	0%
TRAINING	\$0	\$2,000	\$2,000	\$0	\$500	-75%
<b>Total Operating Expenditures:</b>	<b>\$122,298</b>	<b>\$165,130</b>	<b>\$169,430</b>	<b>\$123,290</b>	<b>\$173,530</b>	<b>2.4%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$23,654	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$2,475	\$5,000	\$0	\$0	\$0	0%
BOOKS PUBS LIB MATERIALS	\$89,521	\$91,200	\$110,000	\$105,000	\$110,000	0%
<b>Total Capital Outlays:</b>	<b>\$115,650</b>	<b>\$96,200</b>	<b>\$110,000</b>	<b>\$105,000</b>	<b>\$110,000</b>	<b>0%</b>
<b>Debt Service</b>						
TRANSFER OUT (RZEDB INT REBATE)	-\$40,753	\$290,000	\$290,000	\$255,000	\$290,000	0%
TRANSFER OUT (RZEDB INT REBATE)	\$0	-\$50,500	-\$50,500	-\$39,000	-\$50,500	0%
<b>Total Debt Service:</b>	<b>-\$40,753</b>	<b>\$0</b>	<b>\$0</b>	<b>\$216,000</b>	<b>\$239,500</b>	<b>N/A</b>
<b>Other Uses</b>						
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$239,500</b>	<b>\$239,500</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Parks &amp; Recreation - Library:</b>	<b>\$1,020,432</b>	<b>\$1,346,680</b>	<b>\$1,443,780</b>	<b>\$1,348,990</b>	<b>\$1,447,880</b>	<b>0.3%</b>
<b>Total Parks &amp; Recreation - Library:</b>	<b>\$1,020,432</b>	<b>\$1,346,680</b>	<b>\$1,443,780</b>	<b>\$1,348,990</b>	<b>\$1,447,880</b>	<b>0.3%</b>
<b>Parks &amp; Recreation - Parks</b>						
<b>Parks &amp; Recreation - Parks</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$1,238,305	\$1,565,000	\$1,665,000	\$1,360,000	\$1,595,000	-4.2%
OVERTIME	\$36,522	\$40,000	\$40,000	\$50,000	\$40,000	0%
INCENTIVE	\$9,183	\$0	\$14,000	\$9,000	\$14,000	0%
FICA TAXES	\$96,841	\$124,500	\$131,500	\$107,000	\$120,500	-8.4%
RETIREMENT	\$186,843	\$235,000	\$300,000	\$310,500	\$275,000	-8.3%



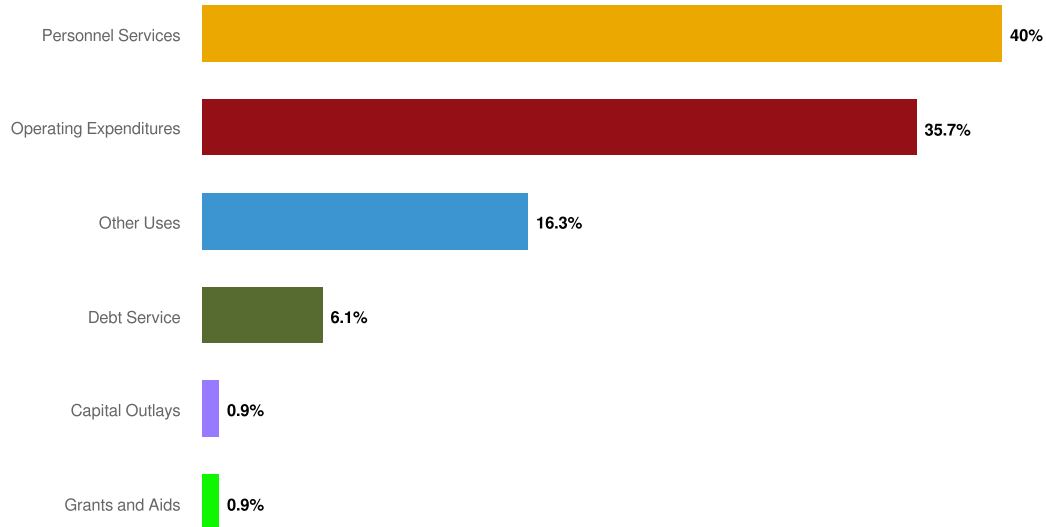
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
LIFE & HEALTH INSURANCE	\$313,228	\$405,000	\$475,000	\$380,000	\$450,000	-5.3%
WORKERS COMPENSATION	\$53,226	\$57,000	\$57,000	\$46,000	\$52,500	-7.9%
<b>Total Personnel Services:</b>	<b>\$1,934,147</b>	<b>\$2,426,500</b>	<b>\$2,682,500</b>	<b>\$2,262,500</b>	<b>\$2,547,000</b>	<b>-5.1%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$10,575	\$25,000	\$25,000	\$8,000	\$25,000	0%
OTHER CONTRACTUAL SERVICES	\$450	\$5,000	\$0	\$0	\$0	0%
TRAVEL & PER DIEM	\$475	\$1,500	\$1,500	\$1,250	\$2,000	33.3%
COMMUNICATIONS	\$4,390	\$6,000	\$6,000	\$4,600	\$6,000	0%
FREIGHT & POSTAGE SERVICES	\$0	\$40	\$40	\$40	\$0	-100%
UTILITY SERVICES	\$178,190	\$144,000	\$163,800	\$173,800	\$183,456	12%
RENTALS & LEASES	\$883	\$2,000	\$2,000	\$4,000	\$4,000	100%
REPAIR MAINTENANCE SERV	\$74,479	\$75,000	\$85,000	\$74,000	\$85,000	0%
PRINTING & BINDING	\$0	\$100	\$100	\$100	\$0	-100%
OTHER CURRENT CHGS	\$8,228	\$7,500	\$7,500	\$6,600	\$7,500	0%
OFFICE SUPPLIES	\$695	\$800	\$800	\$750	\$800	0%
OPERATING SUPPLIES	\$140,366	\$140,000	\$140,000	\$140,000	\$140,000	0%
GAS & OIL	\$72,269	\$65,000	\$65,000	\$65,000	\$65,000	0%
UNIFORMS	\$34,598	\$16,900	\$36,920	\$34,000	\$37,700	2.1%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$0	\$1,000	\$1,000	\$0	\$1,000	0%
TRAINING	\$1,375	\$3,000	\$3,000	\$2,000	\$3,000	0%
<b>Total Operating Expenditures:</b>	<b>\$526,974</b>	<b>\$492,840</b>	<b>\$537,660</b>	<b>\$514,140</b>	<b>\$560,456</b>	<b>4.2%</b>
<b>Capital Outlays</b>						
IMP OTHER THAN BLDGS	\$11,725	\$0	\$25,000	\$0	\$0	-100%
CAPITAL OUTLAY	\$277,253	\$150,000	\$304,500	\$330,000	\$0	-100%
CAPITAL OUTLAY - TECH	\$8,049	\$168,000	\$149,000	\$21,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$297,028</b>	<b>\$318,000</b>	<b>\$478,500</b>	<b>\$351,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Parks &amp; Recreation - Parks:</b>	<b>\$2,758,148</b>	<b>\$3,237,340</b>	<b>\$3,698,660</b>	<b>\$3,127,640</b>	<b>\$3,107,456</b>	<b>-16%</b>
<b>Total Parks &amp; Recreation - Parks:</b>	<b>\$2,758,148</b>	<b>\$3,237,340</b>	<b>\$3,698,660</b>	<b>\$3,127,640</b>	<b>\$3,107,456</b>	<b>-16%</b>
<b>Parks &amp; Recreation - Aquatics</b>						
<b>Parks &amp; Recreation - Aquatics</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$336,219	\$510,000	\$540,000	\$375,000	\$540,000	0%
OVERTIME	\$119	\$2,000	\$2,000	\$2,000	\$2,000	0%
INCENTIVE	\$1,520	\$0	\$2,500	\$2,100	\$2,500	0%
FICA TAXES	\$25,760	\$39,000	\$41,000	\$26,000	\$41,000	0%
RETIREMENT	\$15,325	\$14,000	\$18,000	\$24,000	\$18,000	0%
LIFE & HEALTH INSURANCE	\$20,172	\$20,450	\$23,450	\$22,750	\$23,450	0%
WORKERS COMPENSATION	\$3,268	\$3,500	\$3,500	\$2,900	\$3,500	0%
<b>Total Personnel Services:</b>	<b>\$402,383</b>	<b>\$588,950</b>	<b>\$630,450</b>	<b>\$454,750</b>	<b>\$630,450</b>	<b>0%</b>

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Operating Expenditures</b>						
TRAVEL & PER DIEM	\$890	\$2,000	\$2,000	\$1,500	\$2,000	0%
COMMUNICATIONS	\$2,824	\$2,000	\$2,000	\$2,190	\$2,240	12%
FREIGHT & POSTAGE SERVICES	\$54	\$100	\$100	\$75	\$0	-100%
UTILITY SERVICES	\$42,347	\$46,200	\$47,520	\$45,520	\$47,520	0%
RENTALS & LEASES	\$4,184	\$4,500	\$5,040	\$4,750	\$5,040	0%
REPAIR MAINTENANCE SERV	\$39,630	\$45,250	\$45,250	\$39,000	\$45,250	0%
PROMOTIONAL ACTIVITIES	\$819	\$1,000	\$1,000	\$750	\$1,000	0%
OTHER CURRENT CHARGES	\$6,068	\$5,000	\$5,000	\$5,000	\$5,000	0%
OFFICE SUPPLIES	\$735	\$1,200	\$1,200	\$900	\$1,200	0%
OPERATING SUPPLIES	\$64,835	\$66,000	\$63,000	\$45,000	\$63,000	0%
GAS & OIL	\$16	\$500	\$500	\$0	\$500	0%
UNIFORMS	\$765	\$1,000	\$4,000	\$3,200	\$4,000	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$2,233	\$2,500	\$3,000	\$2,900	\$3,000	0%
TRAINING	\$4,987	\$2,500	\$2,750	\$3,100	\$2,750	0%
<b>Total Operating Expenditures:</b>	<b>\$170,387</b>	<b>\$179,750</b>	<b>\$182,360</b>	<b>\$153,885</b>	<b>\$182,500</b>	<b>0.1%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$195,724	\$236,000	\$235,000	\$190,000	\$0	-100%
CAPITAL OUTLAY- TECH	\$24,341	\$50,000	\$0	\$36,000	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$220,065</b>	<b>\$286,000</b>	<b>\$235,000</b>	<b>\$226,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Parks &amp; Recreation - Aquatics:</b>	<b>\$792,834</b>	<b>\$1,054,700</b>	<b>\$1,047,810</b>	<b>\$834,635</b>	<b>\$812,950</b>	<b>-22.4%</b>
<b>Total Parks &amp; Recreation - Aquatics:</b>	<b>\$792,834</b>	<b>\$1,054,700</b>	<b>\$1,047,810</b>	<b>\$834,635</b>	<b>\$812,950</b>	<b>-22.4%</b>
<b>Parks &amp; Recreation - Recreation</b>						
<b>Parks &amp; Recreation - Recreation</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$679,089	\$725,000	\$765,000	\$730,000	\$765,000	0%
OVERTIME	\$11,869	\$50,000	\$50,000	\$19,300	\$50,000	0%
INCENTIVE	\$9,191	\$0	\$12,500	\$8,000	\$12,500	0%
FICA TAXES	\$52,836	\$60,000	\$63,000	\$58,000	\$63,000	0%
RETIREMENT	\$84,672	\$96,000	\$116,000	\$141,000	\$116,000	0%
LIFE & HEALTH INSURANCE	\$116,422	\$116,500	\$136,500	\$142,000	\$136,500	0%
WORKERS COMPENSATION	\$22,761	\$24,375	\$24,375	\$20,000	\$24,375	0%
REGULAR SALARY	\$60,909	\$75,000	\$80,000	\$61,000	\$80,000	0%
OVERTIME	\$294	\$0	\$0	\$0	\$0	0%
FICA TAXES	\$4,682	\$6,000	\$6,000	\$4,750	\$6,000	0%
<b>Total Personnel Services:</b>	<b>\$1,042,723</b>	<b>\$1,152,875</b>	<b>\$1,253,375</b>	<b>\$1,184,050</b>	<b>\$1,253,375</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$0	\$500	\$500	\$0	\$500	0%
RENTALS & LEASES	-\$2,704	\$0	\$0	\$0	\$0	0%
PRINTING & BINDING	\$0	\$1,500	\$1,500	\$0	\$1,500	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
SPECIAL EVENTS	\$195,235	\$200,000	\$200,000	\$190,000	\$200,000	0%
OTHER CURRENT CHARGES and OBLIGATIONS	\$410	\$0	\$0	\$0	\$0	0%
RIDGE LEAGUE	\$0	\$20,000	\$20,000	\$22,750	\$20,000	0%
OPERATING SUPPLIES/ CONCESSIONS	\$1,190	\$50,000	\$50,000	\$2,000	\$50,000	0%
PROFESSIONAL SERVICES	\$34,724	\$40,250	\$45,250	\$36,000	\$45,250	0%
OTHER CONTRACTUAL SER	\$1,114	\$0	\$2,500	\$13,000	\$2,500	0%
TRAVEL & PER DIEM	\$3,106	\$5,000	\$5,000	\$3,400	\$5,000	0%
COMMUNICATIONS	\$20,123	\$22,000	\$22,000	\$20,500	\$22,020	0.1%
FREIGHT & POSTAGE SERVICES	\$139	\$1,200	\$1,200	\$150	\$1,200	0%
UTILITY SERVICES	\$175,573	\$236,280	\$236,280	\$177,280	\$236,280	0%
RENTALS & LEASES	\$8,587	\$21,000	\$22,500	\$9,500	\$22,500	0%
REPAIR MAINTENANCE SERV	\$71,941	\$74,000	\$74,000	\$74,000	\$74,000	0%
PRINTING & BINDING	\$0	\$0	\$0	\$1,000	\$0	0%
PROMOTIONAL ACTIVITIES	\$74	\$3,000	\$3,000	\$3,000	\$3,000	0%
OTHER CURRENT CHARGES OB	\$21,715	\$20,000	\$25,000	\$22,000	\$25,000	0%
OFFICE SUPPLIES	\$5,837	\$6,500	\$6,500	\$8,500	\$6,500	0%
OPERATING SUPPLIES	\$59,528	\$60,000	\$65,000	\$38,000	\$65,000	0%
GAS & OIL	\$4,949	\$5,000	\$7,500	\$5,000	\$7,500	0%
UNIFORMS	\$1,866	\$3,000	\$3,000	\$3,000	\$3,500	16.7%
BOOKS, PUBS SUBS MEMBERSHIPS	\$4,000	\$4,000	\$4,000	\$3,600	\$4,000	0%
TRAINING	\$2,451	\$6,500	\$6,500	\$5,900	\$6,500	0%
REPAIR MAINTENANCE SERV	\$0	\$350	\$350	\$350	\$0	-100%
OPERATING SUPPLIES	\$55,266	\$50,000	\$75,000	\$75,000	\$75,000	0%
GAS & OIL	\$630	\$0	\$0	\$0	\$0	0%
UNIFORMS	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0%
<b>Total Operating Expenditures:</b>	<b>\$665,752</b>	<b>\$831,080</b>	<b>\$877,580</b>	<b>\$714,930</b>	<b>\$877,750</b>	<b>0%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$0	\$0	\$30,000	\$18,000	\$0	-100%
CAPITAL OUTLAY - TECH	\$0	\$0	\$16,000	\$36,000	\$0	-100%
IMPROVEMENTS	\$0	\$75,000	\$0	\$0	\$0	0%
CAPITAL OUTLAY	\$4,313	\$334,500	\$0	\$0	\$0	0%
CAPITAL OUTLAY- TECH	\$48,832	\$45,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$53,146</b>	<b>\$454,500</b>	<b>\$46,000</b>	<b>\$54,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Parks &amp; Recreation - Recreation:</b>	<b>\$1,761,621</b>	<b>\$2,438,455</b>	<b>\$2,176,955</b>	<b>\$1,952,980</b>	<b>\$2,131,125</b>	<b>-2.1%</b>
<b>Total Parks &amp; Recreation - Recreation:</b>	<b>\$1,761,621</b>	<b>\$2,438,455</b>	<b>\$2,176,955</b>	<b>\$1,952,980</b>	<b>\$2,131,125</b>	<b>-2.1%</b>
<b>Total Culture and Recreation:</b>	<b>\$6,333,035</b>	<b>\$8,077,175</b>	<b>\$8,367,205</b>	<b>\$7,264,245</b>	<b>\$7,499,411</b>	<b>-10.4%</b>
<b>Total Expenditures:</b>	<b>\$52,749,052</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$78,368,589</b>	<b>\$66,304,786</b>	<b>-5.3%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



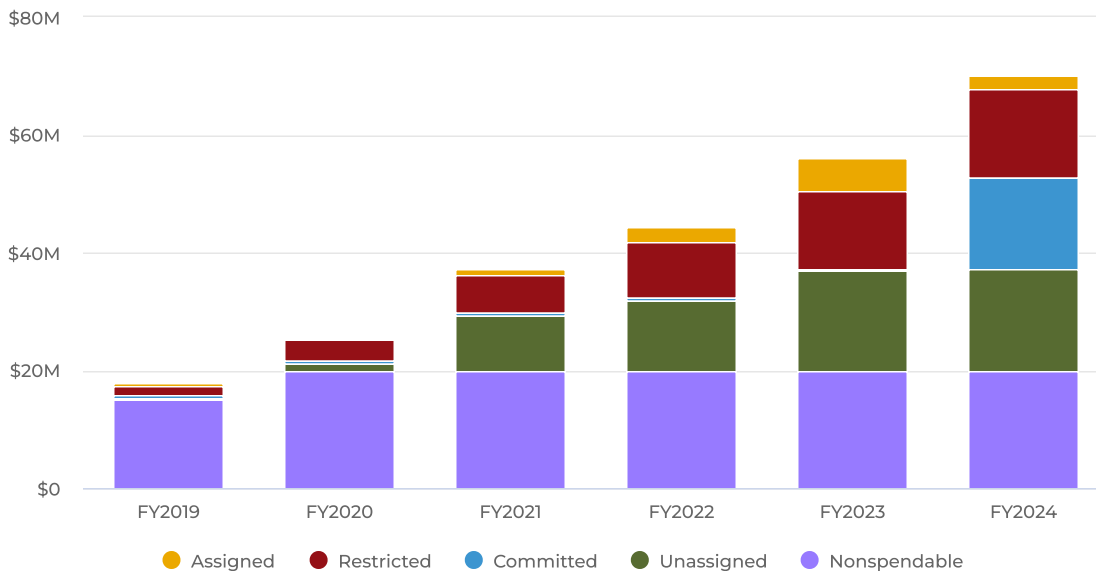
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Personnel Services					
General Government	\$4,244,247	\$4,499,050	\$5,040,700	\$5,040,700	0%
Public Safety	\$11,302,030	\$13,290,550	\$14,555,080	\$14,555,080	0%
Physical Environment	\$162,629	\$164,600	\$182,400	\$410,900	125.3%
Transportation	\$540,489	\$558,900	\$729,900	\$643,000	-11.9%
Economic Environment	\$466,692	\$476,150	\$514,150	\$514,150	0%
Culture and Recreation	\$4,202,489	\$5,014,175	\$5,491,175	\$5,355,675	-2.5%
<b>Total Personnel Services:</b>	<b>\$20,918,576</b>	<b>\$24,003,425</b>	<b>\$26,513,405</b>	<b>\$26,519,505</b>	<b>0%</b>
Operating Expenditures					
General Government	\$3,072,664	\$3,876,236	\$4,491,885	\$5,181,033	15.3%
Public Safety	\$3,834,385	\$3,976,750	\$4,429,278	\$5,281,255	19.2%
Physical Environment	\$6,537,947	\$4,530,350	\$8,530,400	\$8,890,400	4.2%
Transportation	\$1,301,546	\$1,494,350	\$2,072,350	\$1,923,405	-7.2%
Economic Environment	\$329,028	\$347,600	\$263,940	\$626,940	137.5%
Culture and Recreation	\$1,485,410	\$1,668,800	\$1,767,030	\$1,794,236	1.5%
<b>Total Operating Expenditures:</b>	<b>\$16,560,979</b>	<b>\$15,894,086</b>	<b>\$21,554,883</b>	<b>\$23,697,269</b>	<b>9.9%</b>
Capital Outlays					
General Government	\$3,781,897	\$1,703,000	\$2,137,500	\$500,000	-76.6%
Public Safety	\$1,123,172	\$3,597,765	\$1,460,500	\$0	-100%
Physical Environment	\$95,119	\$55,000	\$51,000	\$0	-100%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Transportation	\$324,360	\$2,494,000	\$3,451,000	\$0	-100%
Economic Environment	\$0	\$90,000	\$0	\$0	0%
Culture and Recreation	\$685,888	\$1,154,700	\$869,500	\$110,000	-87.3%
<b>Total Capital Outlays:</b>	<b>\$6,010,436</b>	<b>\$9,094,465</b>	<b>\$7,969,500</b>	<b>\$610,000</b>	<b>-92.3%</b>
Debt Service					
General Government	\$944,590	\$0	\$685,000	\$1,569,125	129.1%
Public Safety	\$9,552	\$0	\$0	\$2,232,222	N/A
Culture and Recreation	-\$40,753	\$0	\$0	\$239,500	N/A
<b>Total Debt Service:</b>	<b>\$913,389</b>	<b>\$0</b>	<b>\$685,000</b>	<b>\$4,040,847</b>	<b>489.9%</b>
Grants and Aids					
General Government	\$491,536	\$517,165	\$537,165	\$557,165	3.7%
Public Safety	\$175,624	\$0	\$40,000	\$40,000	0%
Transportation	\$35,491	\$0	\$0	\$0	0%
<b>Total Grants and Aids:</b>	<b>\$702,652</b>	<b>\$517,165</b>	<b>\$577,165</b>	<b>\$597,165</b>	<b>3.5%</b>
Other Uses					
General Government	\$7,643,020	\$6,414,135	\$7,034,625	\$6,670,000	-5.2%
Public Safety	\$0	\$2,804,724	\$5,474,722	\$4,170,000	-23.8%
Culture and Recreation	\$0	\$239,500	\$239,500	\$0	-100%
<b>Total Other Uses:</b>	<b>\$7,643,020</b>	<b>\$9,458,359</b>	<b>\$12,748,847</b>	<b>\$10,840,000</b>	<b>-15%</b>
<b>Total Expense Objects:</b>	<b>\$52,749,052</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$66,304,786</b>	<b>-5.3%</b>

## Fund Balance

There are no major changes in fund balances expected. The General Fund continues to hold a strong fund balance, well above its requirement. The City has adequate financial resources to deploy its practice of using fund balance to often times assist in funding one-time capital expenditures. In subsequent budget years, discussions concerning fund balance must be an item during every budget session. The City Commission has adopted a financial policy requiring the City to maintain a fund balance of 17% in the General Fund, or three months of operating expenses (Aprox. \$12M), in order to mitigate potential catastrophes during any given year. This resolution is an important part of good governance in fiscal stewardship, and every year this organization continues to improve its financial conditions by adopting strategies to lessen the fiscal burdens on both the organization and its service recipients.

### Projections



Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	—	—	
Unassigned	\$190,499	\$1,117,846	\$9,248,352	\$11,839,234	\$16,980,467	\$17,188,993	1.2%
Assigned	\$500,000	\$349,610	\$943,505	\$2,516,634	\$5,684,636	\$2,401,300	-57.8%
Committed	\$487,388	\$507,549	\$539,394	\$495,154	\$310,589	\$15,524,563	%
Restricted	\$1,626,373	\$3,472,468	\$6,439,519	\$9,438,997	\$13,126,177	\$14,960,404	14%
Nonspendable	\$15,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	0%
<b>Total Fund Balance:</b>	<b>\$17,804,260</b>	<b>\$25,447,473</b>	<b>\$37,170,770</b>	<b>\$44,290,019</b>	<b>\$56,101,869</b>	<b>\$70,075,260</b>	<b>24.9%</b>



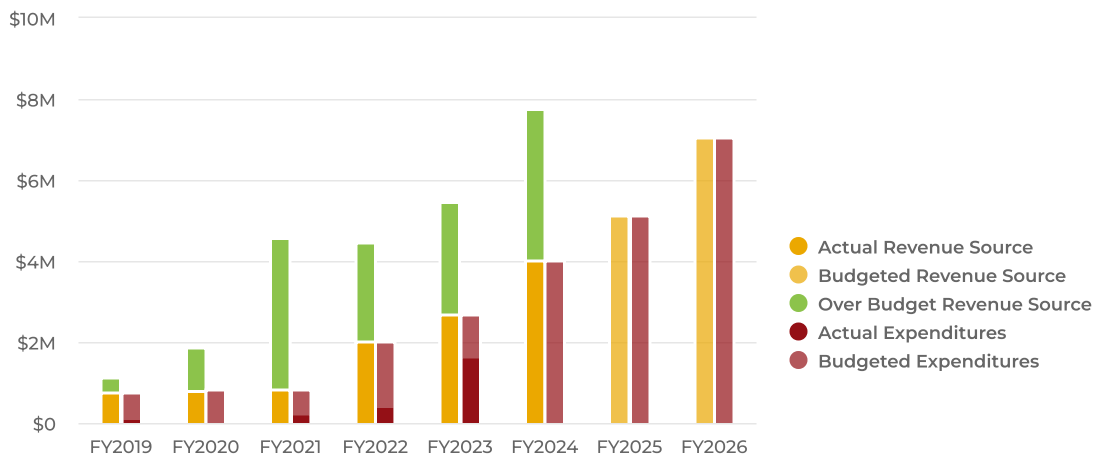
## Other Governmental Funds

Used to account for proceeds from certain specific revenue sources; these funds are recorded separately as directed by legal requirements, regulatory provisions, or administrative action. As with the General Fund, the primary accounting focus is on the sources of available funds and the financial activity is reported using the modified accrual basis accounting. The General Impact Fee Funds account for impact fees collected for transportation, law enforcement, fire protection, library and parks and recreation. The purpose of impact fees is to assign, to the extent practical, growth-related capital costs to new development. To the extent new development requires capital investments necessary to provide new capacity, modern capital funding practices support the use of capacity or impact fees to recover the cost of such investments. Most municipalities and other utilities have recognized this strategy as being an appropriate method of funding the capital requirements that are a result of providing service capacity for new development.

An impact fee is a charge imposed on new users of real property to help finance the capital cost of constructing public facilities necessary to serve new residents. The purpose of an impact fee is to assign, to the extent practical, growth-related capital costs to those new residents or users responsible for such additional costs. The impact fee can be considered to be a new user's contribution to those facilities or capital costs that are required in order to provide a comparable level of service to that which is being provided to existing customers.

## Summary

The City of Haines City is projecting \$7.06M of revenue in FY2026, which represents a 37.0% increase over the prior year. Budgeted expenditures are projected to increase by 37.0% or \$1.91M to \$7.06M in FY2026.



## Other Governmental Funds Comprehensive Summary

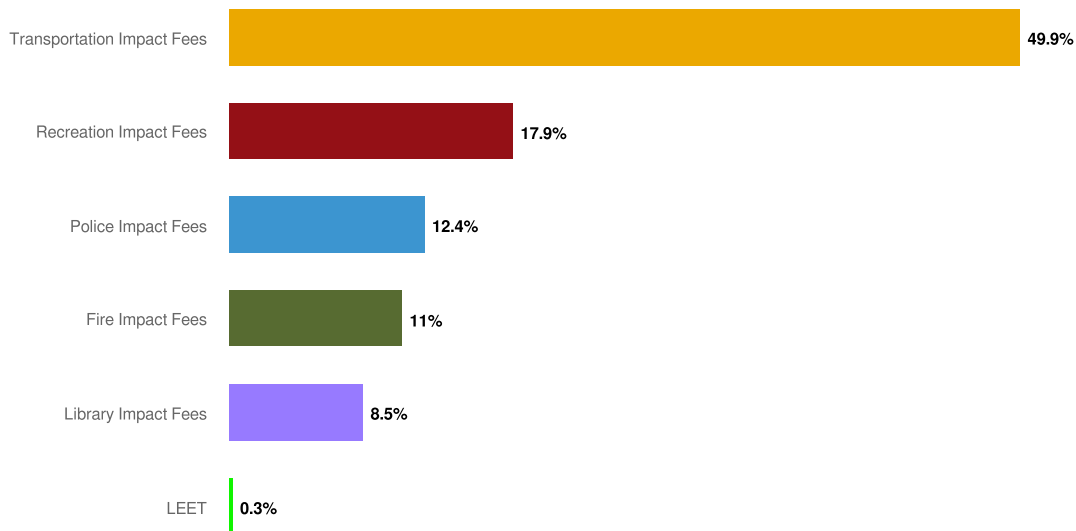
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$19,407,192	\$19,407,192	\$27,141,946	N/A
Revenues				
Permits, Fees, and Special Assessments	\$6,606,777	\$3,905,000	\$4,755,000	\$6,120,000
Judgements, Fines and Forefeits	\$20,765	\$20,000	\$15,000	\$15,000
Misc Revenues	\$1,139,746	\$114,000	\$382,000	\$924,500
<b>Total Revenues:</b>	<b>\$7,767,289</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>\$7,059,500</b>
Expenditures				
Operating Expenditures	\$15,600	\$1,779,000	\$1,052,000	\$1,119,500
Capital Outlays	\$6,889	\$2,250,000	\$4,090,000	\$5,930,000
Other Uses	\$11,959	\$10,000	\$10,000	\$10,000
<b>Total Expenditures:</b>	<b>\$34,448</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>\$7,059,500</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$7,732,840</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$27,140,032</b>	<b>\$19,407,192</b>	<b>\$27,141,946</b>	<b>N/A</b>



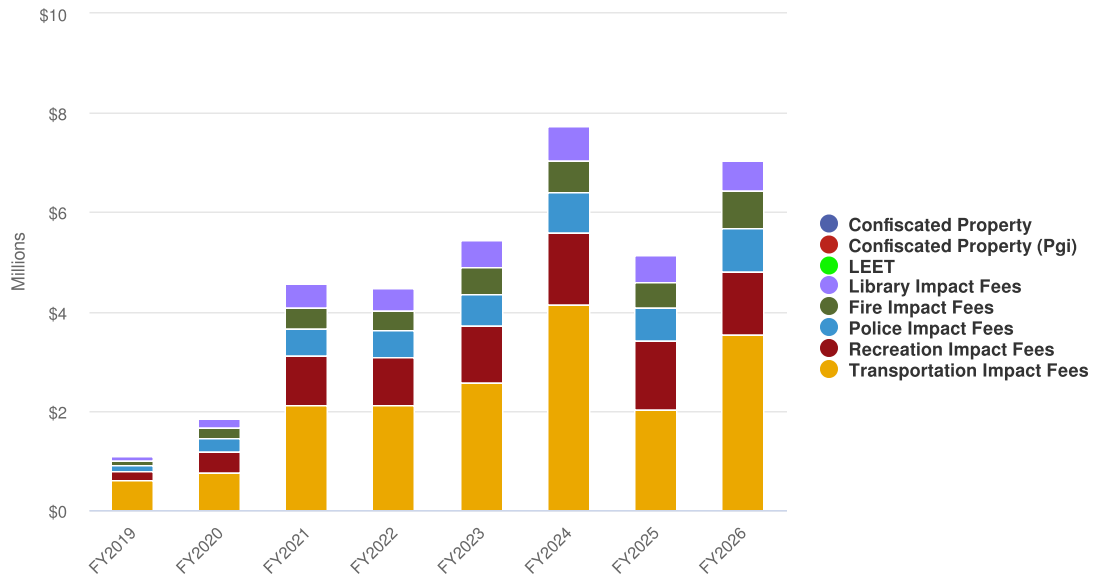
## Revenue by Fund

Within the State of Florida, the legislature has adopted a statute that authorizes the use of impact fees. The statute was generally developed based on case law before the Florida courts and broad grants of power including the home rule power of Florida counties and municipalities. Section 163.31801 of the Florida Statutes was created on June 14, 2006 and is referred to as the “Florida Impact Fee Act.” The Florida Impact Fee Act has been updated several times with the most recent update taking effect on July 1, 2020. Within this section, the Legislature finds that impact fees are an important source of revenue for local government to use in funding the infrastructure necessitated by new growth.

### 2026 Revenue by Fund



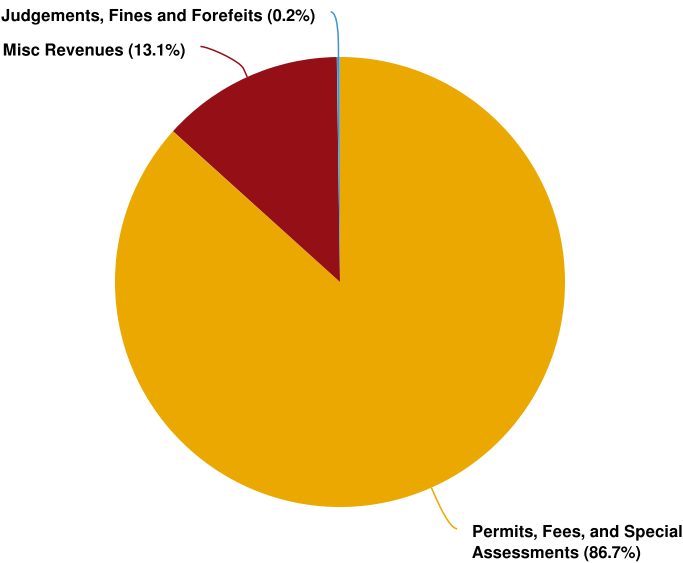
## Budgeted and Historical 2026 Revenue by Fund



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
LEET	\$22,681	\$20,500	\$16,500	\$19,500	18.2%
Confiscated Property	\$9,955	\$0	\$0	\$0	0%
Confiscated Property (Pgi)	\$2,843	\$0	\$0	\$0	0%
Police Impact Fees	\$814,352	\$415,000	\$650,000	\$875,000	34.6%
Fire Impact Fees	\$641,137	\$335,000	\$535,000	\$775,000	44.9%
Transportation Impact Fees	\$4,128,983	\$2,010,000	\$2,010,000	\$3,525,000	75.4%
Recreation Impact Fees	\$1,462,055	\$865,000	\$1,405,000	\$1,265,000	-10%
Library Impact Fees	\$685,284	\$393,500	\$535,500	\$600,000	12%
<b>Total:</b>	<b>\$7,767,289</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>\$7,059,500</b>	<b>37%</b>

# Revenues by Source

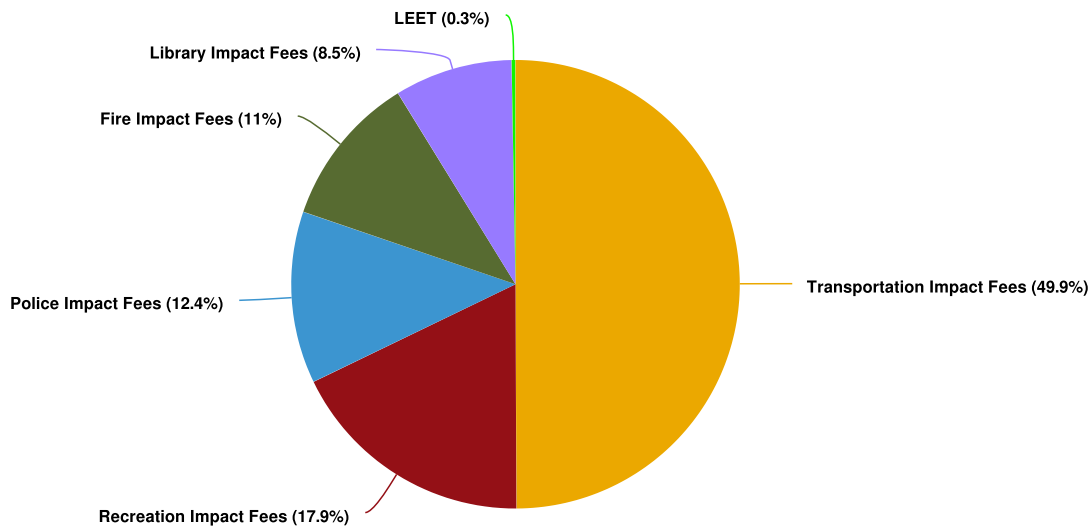
## Projected 2026 Revenues by Source



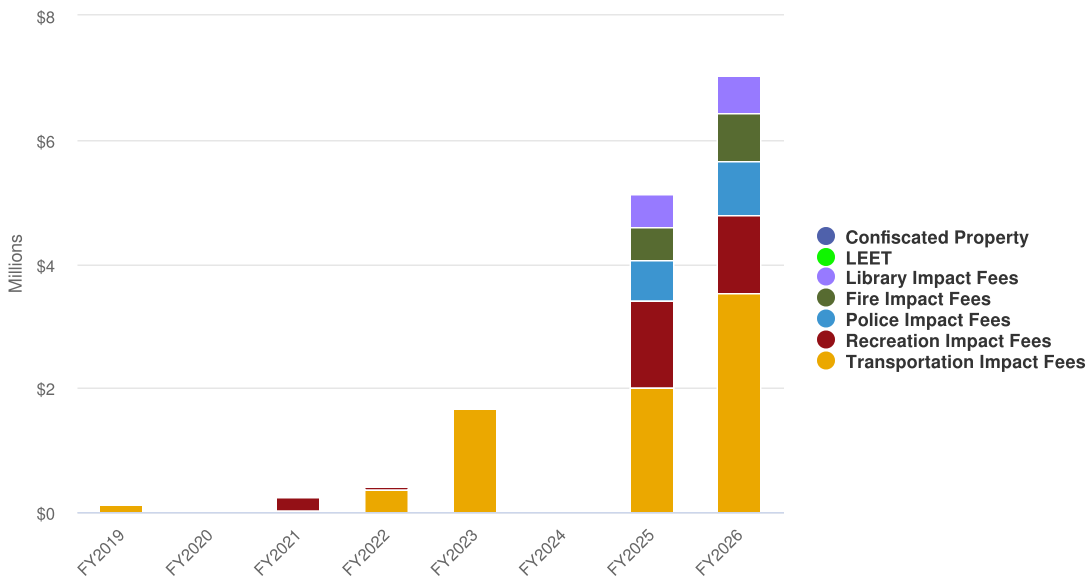
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments	\$6,606,777	\$3,905,000	\$4,755,000	\$6,120,000	28.7%
Judgements, Fines and Forefeits	\$20,765	\$20,000	\$15,000	\$15,000	0%
Misc Revenues	\$1,139,746	\$114,000	\$382,000	\$924,500	142%
Total Revenue Source:	\$7,767,289	\$4,039,000	\$5,152,000	\$7,059,500	37%

## Expenditures by Fund

### 2026 Expenditures by Fund



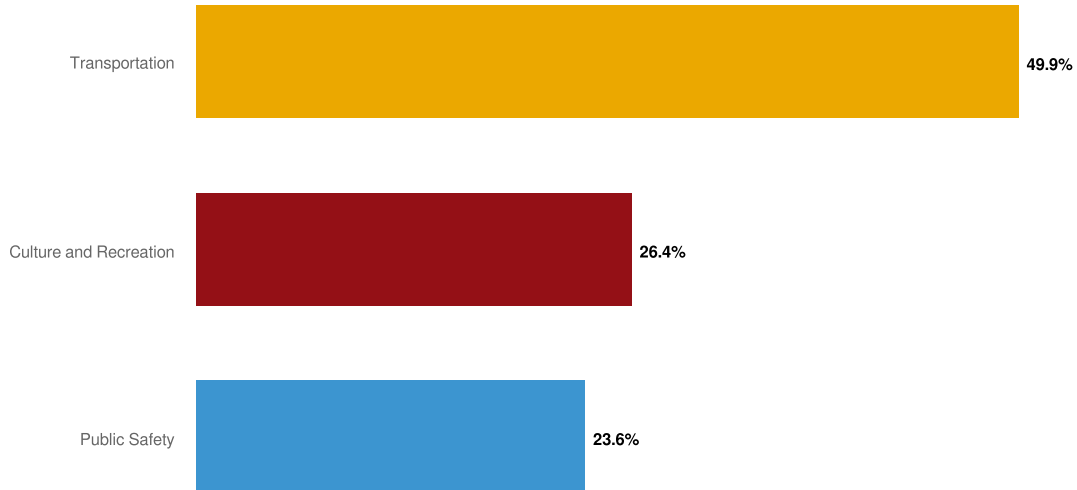
### Budgeted and Historical 2026 Expenditures by Fund



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
LEET						
Operating Expenditures	\$10,600	\$20,500	\$16,500	\$8,000	\$19,500	18.2%
<b>Total LEET:</b>	<b>\$10,600</b>	<b>\$20,500</b>	<b>\$16,500</b>	<b>\$8,000</b>	<b>\$19,500</b>	<b>18.2%</b>
Confiscated Property						
Operating Expenditures	\$5,000	\$0	\$0	\$5,000	\$0	0%
<b>Total Confiscated Property:</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0%</b>
Police Impact Fees						
Capital Outlays	\$0	\$415,000	\$650,000	\$0	\$875,000	34.6%
<b>Total Police Impact Fees:</b>	<b>\$0</b>	<b>\$415,000</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$875,000</b>	<b>34.6%</b>
Fire Impact Fees						
Capital Outlays	\$0	\$325,000	\$525,000	\$0	\$765,000	45.7%
Other Uses	\$11,959	\$10,000	\$10,000	\$10,000	\$10,000	0%
<b>Total Fire Impact Fees:</b>	<b>\$11,959</b>	<b>\$335,000</b>	<b>\$535,000</b>	<b>\$10,000</b>	<b>\$775,000</b>	<b>44.9%</b>
Transportation Impact Fees						
Operating Expenditures	\$0	\$500,000	\$500,000	\$0	\$500,000	0%
Capital Outlays	\$6,889	\$1,510,000	\$1,510,000	\$95,000	\$3,025,000	100.3%
<b>Total Transportation Impact Fees:</b>	<b>\$6,889</b>	<b>\$2,010,000</b>	<b>\$2,010,000</b>	<b>\$95,000</b>	<b>\$3,525,000</b>	<b>75.4%</b>
Recreation Impact Fees						
Operating Expenditures	\$0	\$865,000	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$1,405,000	\$0	\$1,265,000	-10%
<b>Total Recreation Impact Fees:</b>	<b>\$0</b>	<b>\$865,000</b>	<b>\$1,405,000</b>	<b>\$0</b>	<b>\$1,265,000</b>	<b>-10%</b>
Library Impact Fees						
Operating Expenditures	\$0	\$393,500	\$535,500	\$535,500	\$600,000	12%
<b>Total Library Impact Fees:</b>	<b>\$0</b>	<b>\$393,500</b>	<b>\$535,500</b>	<b>\$535,500</b>	<b>\$600,000</b>	<b>12%</b>
<b>Total:</b>	<b>\$34,448</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>\$653,500</b>	<b>\$7,059,500</b>	<b>37%</b>

# Expenditures by Function

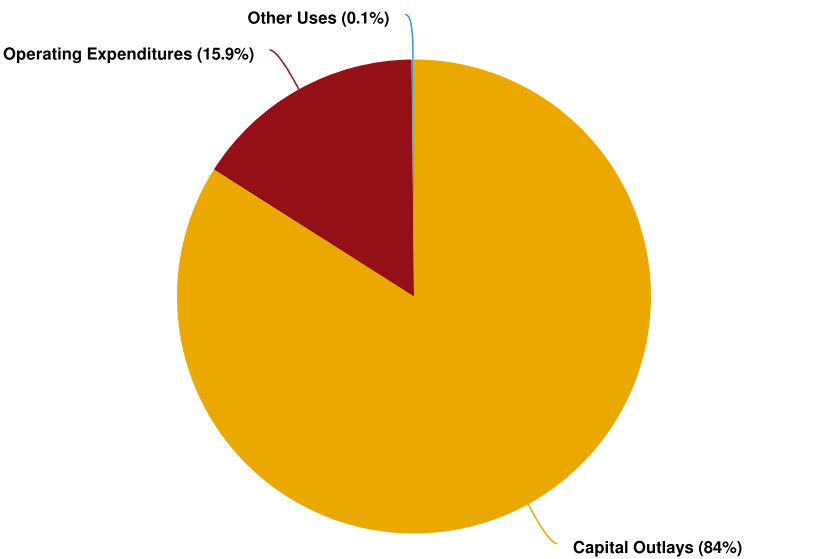
## Budgeted Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expenditures					
Public Safety					
LEET	\$10,600	\$20,500	\$16,500	\$19,500	18.2%
Confiscated Property	\$5,000	\$0	\$0	\$0	0%
Police Impact Fees	\$0	\$415,000	\$650,000	\$875,000	34.6%
Fire Impact Fees	\$11,959	\$335,000	\$535,000	\$775,000	44.9%
<b>Total Public Safety:</b>	<b>\$27,559</b>	<b>\$770,500</b>	<b>\$1,201,500</b>	<b>\$1,669,500</b>	<b>39%</b>
Transportation					
Transportation Impact Fees	\$6,889	\$2,010,000	\$2,010,000	\$3,525,000	75.4%
<b>Total Transportation:</b>	<b>\$6,889</b>	<b>\$2,010,000</b>	<b>\$2,010,000</b>	<b>\$3,525,000</b>	<b>75.4%</b>
Culture and Recreation					
Recreation Impact Fees	\$0	\$865,000	\$1,405,000	\$1,265,000	-10%
Library Impact Fees	\$0	\$393,500	\$535,500	\$600,000	12%
<b>Total Culture and Recreation:</b>	<b>\$0</b>	<b>\$1,258,500</b>	<b>\$1,940,500</b>	<b>\$1,865,000</b>	<b>-3.9%</b>
<b>Total Expenditures:</b>	<b>\$34,448</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>\$7,059,500</b>	<b>37%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

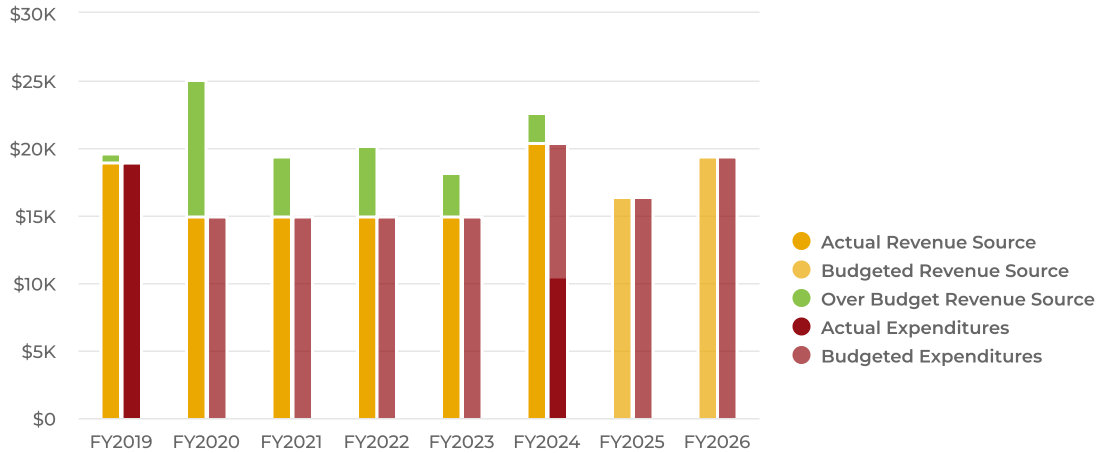


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Operating Expenditures	\$15,600	\$1,779,000	\$1,052,000	\$1,119,500	6.4%
Capital Outlays	\$6,889	\$2,250,000	\$4,090,000	\$5,930,000	45%
Other Uses	\$11,959	\$10,000	\$10,000	\$10,000	0%
Total Expense Objects:	\$34,448	\$4,039,000	\$5,152,000	\$7,059,500	37%



## Summary

The City of Haines City is projecting \$19.5K of revenue in FY2026, which represents a 18.2% increase over the prior year. Budgeted expenditures are projected to increase by 18.2% or \$3K to \$19.5K in FY2026.



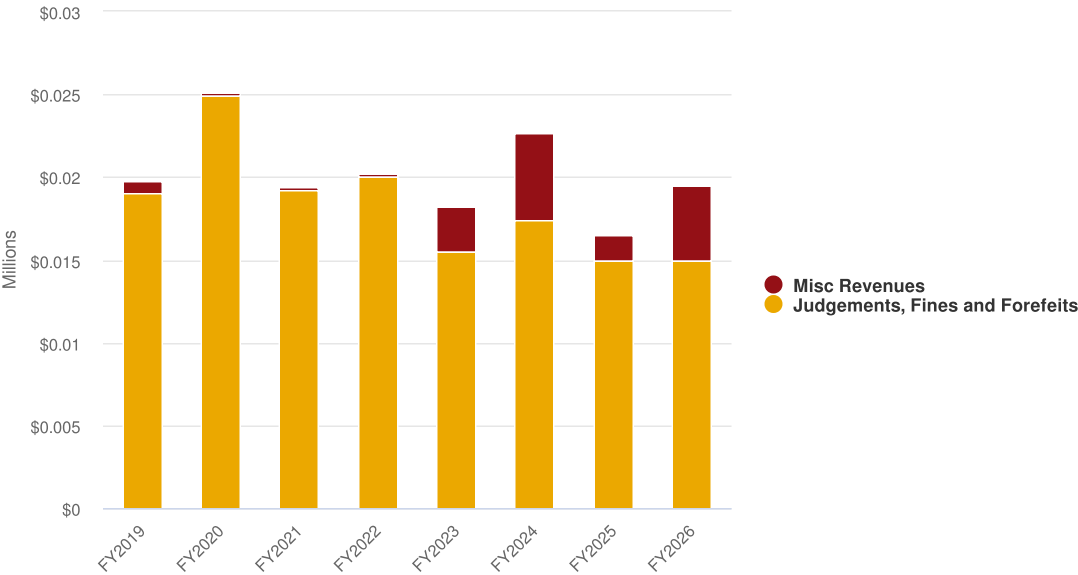
## LEET FUND Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$108,989	\$108,989	\$121,069	\$121,069	N/A
<b>Revenues</b>					
Judgements, Fines and Forefeits	\$17,371	\$20,000	\$15,000	\$15,000	\$15,000
Misc Revenues	\$5,310	\$500	\$1,500	\$4,700	\$4,500
<b>Total Revenues:</b>	<b>\$22,681</b>	<b>\$20,500</b>	<b>\$16,500</b>	<b>\$19,700</b>	<b>\$19,500</b>
<b>Expenditures</b>					
Operating Expenditures	\$10,600	\$20,500	\$16,500	\$8,000	\$19,500
<b>Total Expenditures:</b>	<b>\$10,600</b>	<b>\$20,500</b>	<b>\$16,500</b>	<b>\$8,000</b>	<b>\$19,500</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$12,081</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,700</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$121,070</b>	<b>\$108,989</b>	<b>\$121,069</b>	<b>\$132,769</b>	<b>N/A</b>

## Revenues by Source



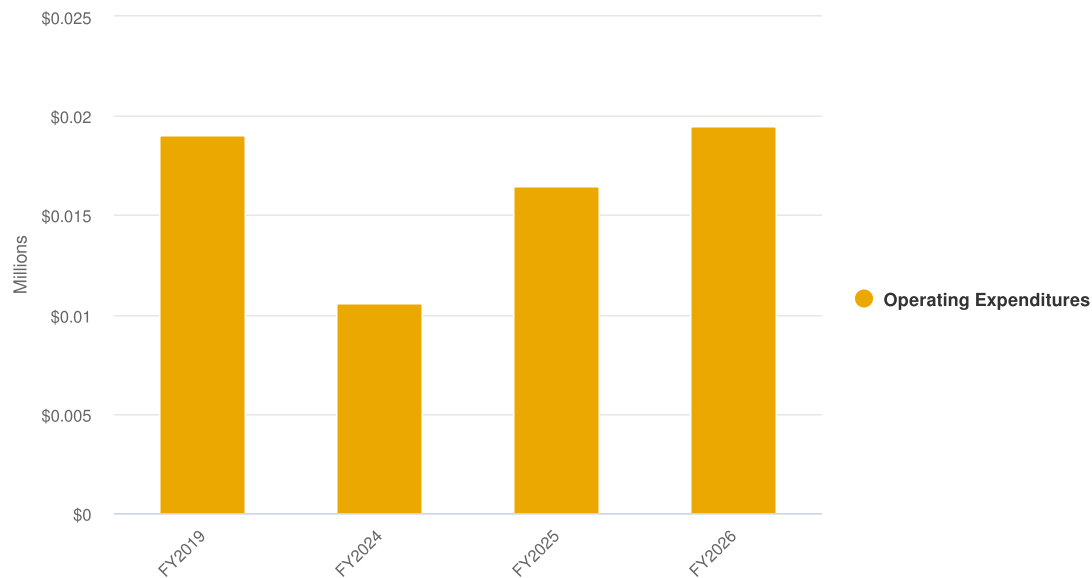
Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Judgements, Fines and Forefeits					
POLICE EDUCATION \$1.00	\$17,371	\$20,000	\$15,000	\$15,000	0%
Total Judgements, Fines and Forefeits:	\$17,371	\$20,000	\$15,000	\$15,000	0%
Misc Revenues					
INTEREST ON INVESTMENTS	\$5,310	\$500	\$1,500	\$4,500	200%
Total Misc Revenues:	\$5,310	\$500	\$1,500	\$4,500	200%
Total Revenue Source:	\$22,681	\$20,500	\$16,500	\$19,500	18.2%

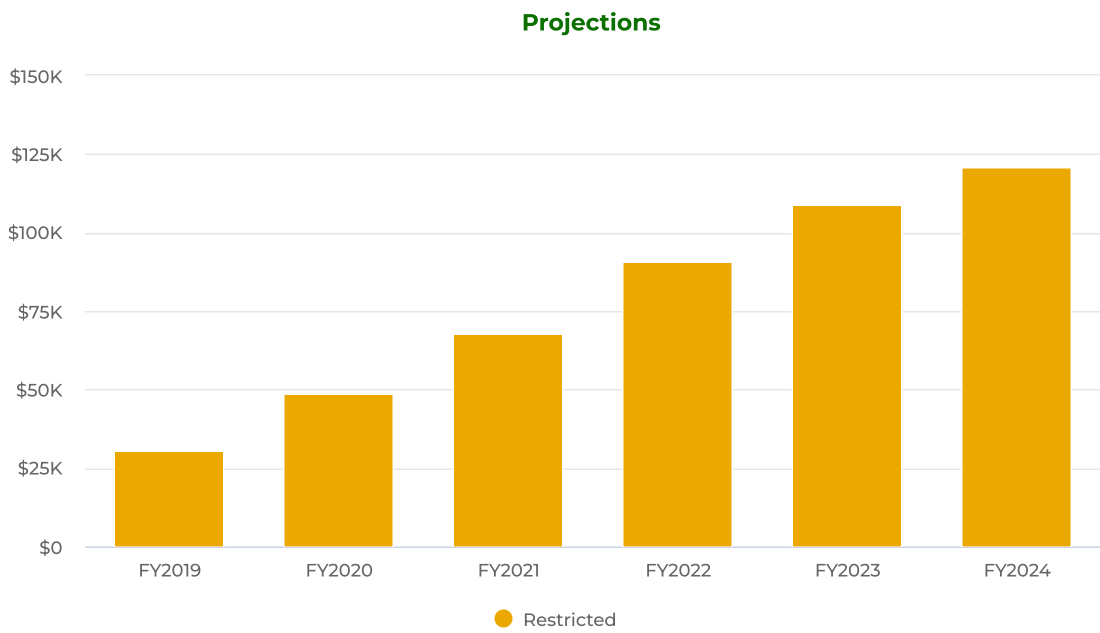
# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Operating Expenditures					
Public Safety					
TRAVEL & PER DIEM	\$0	\$5,000	\$5,000	\$5,000	0%
TRAINING	\$10,600	\$15,500	\$11,500	\$14,500	26.1%
Total Public Safety:	\$10,600	\$20,500	\$16,500	\$19,500	18.2%
Total Operating Expenditures:	\$10,600	\$20,500	\$16,500	\$19,500	18.2%
Total Expense Objects:	\$10,600	\$20,500	\$16,500	\$19,500	18.2%

Fund Balance



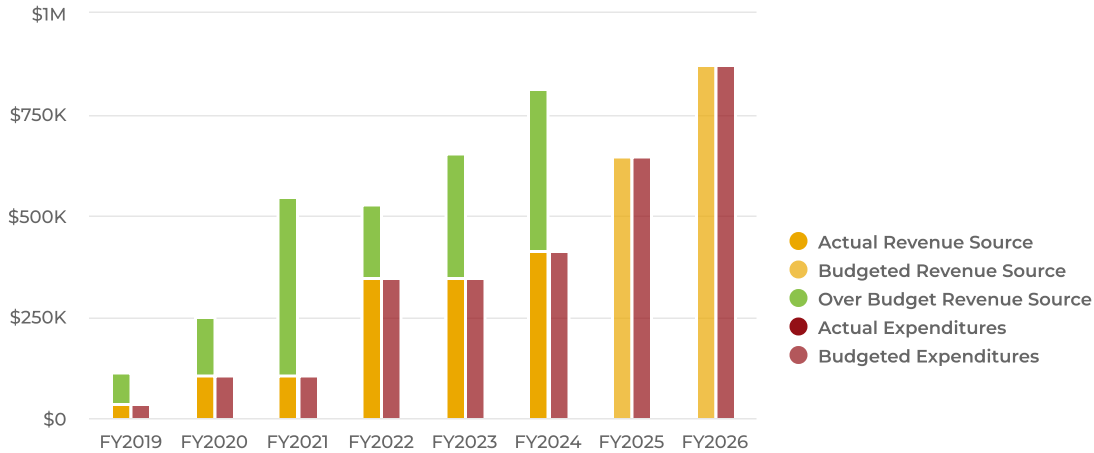
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	\$30,368	\$48,582	\$67,619	\$90,800	\$108,989	\$121,069	11.1%
Total Fund Balance:	\$30,368	\$48,582	\$67,619	\$90,800	\$108,989	\$121,069	11.1%



## Police Impact Fee Fund

### Summary

The City of Haines City is projecting \$875K of revenue in FY2026, which represents a 34.6% increase over the prior year. Budgeted expenditures are projected to increase by 34.6% or \$225K to \$875K in FY2026.

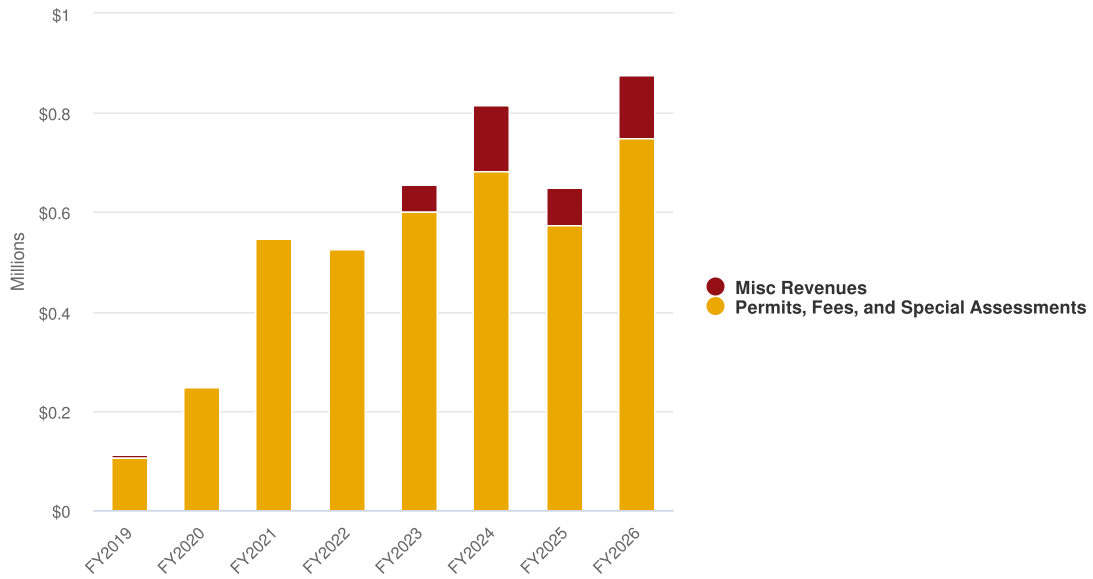


### Police Impact Fee Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$2,384,600	\$2,384,600	\$3,198,951	N/A
<b>Revenues</b>				
Permits, Fees, and Special Assessments	\$682,131	\$405,000	\$575,000	\$750,000
Misc Revenues	\$132,221	\$10,000	\$75,000	\$125,000
<b>Total Revenues:</b>	<b>\$814,352</b>	<b>\$415,000</b>	<b>\$650,000</b>	<b>\$875,000</b>
<b>Expenditures</b>				
Capital Outlays	\$0	\$415,000	\$650,000	\$875,000
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$415,000</b>	<b>\$650,000</b>	<b>\$875,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$814,352</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$3,198,952</b>	<b>\$2,384,600</b>	<b>\$3,198,951</b>	<b>N/A</b>

### Revenues by Source

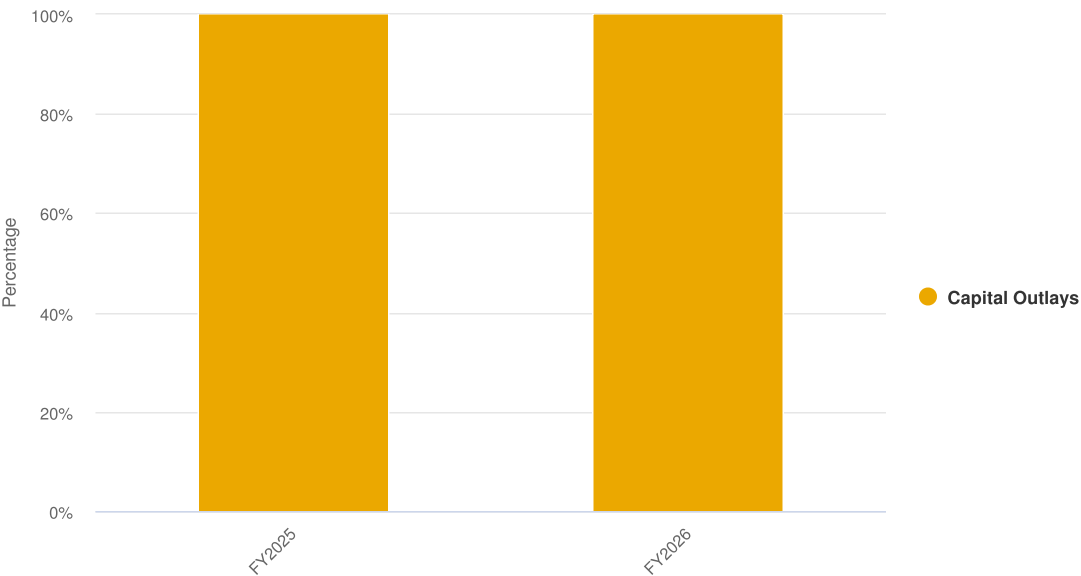
### Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Revenue Source</b>					
<b>Permits, Fees, and Special Assessments</b>					
POLICE IMPACT FEES (RESIDENTIAL)	\$656,422	\$400,000	\$550,000	\$600,000	9.1%
POLICE IMPACT FEES (COMMERCIAL)	\$25,709	\$5,000	\$25,000	\$150,000	500%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$682,131</b>	<b>\$405,000</b>	<b>\$575,000</b>	<b>\$750,000</b>	<b>30.4%</b>
<b>Misc Revenues</b>					
INTEREST ON INVESTMENTS	\$132,221	\$10,000	\$75,000	\$125,000	66.7%
<b>Total Misc Revenues:</b>	<b>\$132,221</b>	<b>\$10,000</b>	<b>\$75,000</b>	<b>\$125,000</b>	<b>66.7%</b>
<b>Total Revenue Source:</b>	<b>\$814,352</b>	<b>\$415,000</b>	<b>\$650,000</b>	<b>\$875,000</b>	<b>34.6%</b>

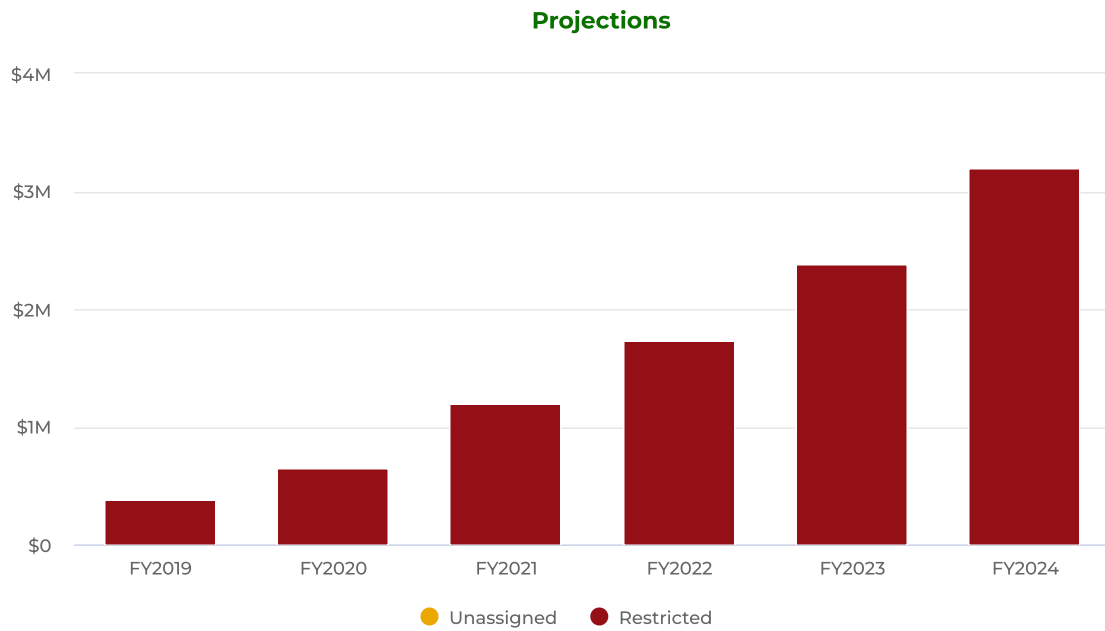
# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects				
Public Safety				
Total Public Safety:	\$0	\$0	\$0	0%
Capital Outlays				
Public Safety				
MACHINERY & EQUIPMENT	\$415,000	\$650,000	\$875,000	34.6%
Total Public Safety:	\$415,000	\$650,000	\$875,000	34.6%
Total Capital Outlays:	\$415,000	\$650,000	\$875,000	34.6%
Total Expense Objects:	\$415,000	\$650,000	\$875,000	34.6%

## Fund Balance



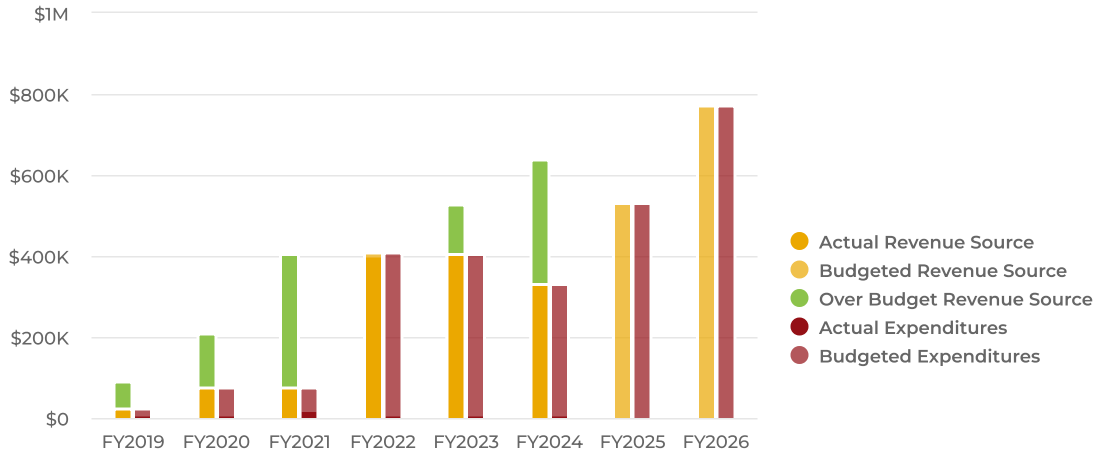
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0	0%
Restricted	\$378,184	\$651,346	\$1,200,078	\$1,728,302	\$2,384,600	\$3,198,951	34.2%
<b>Total Fund Balance:</b>	<b>\$378,184</b>	<b>\$651,346</b>	<b>\$1,200,078</b>	<b>\$1,728,302</b>	<b>\$2,384,600</b>	<b>\$3,198,951</b>	<b>34.2%</b>



## Fire Impact Fee Fund

### Summary

The City of Haines City is projecting \$775K of revenue in FY2026, which represents a 44.9% increase over the prior year. Budgeted expenditures are projected to increase by 44.9% or \$240K to \$775K in FY2026.



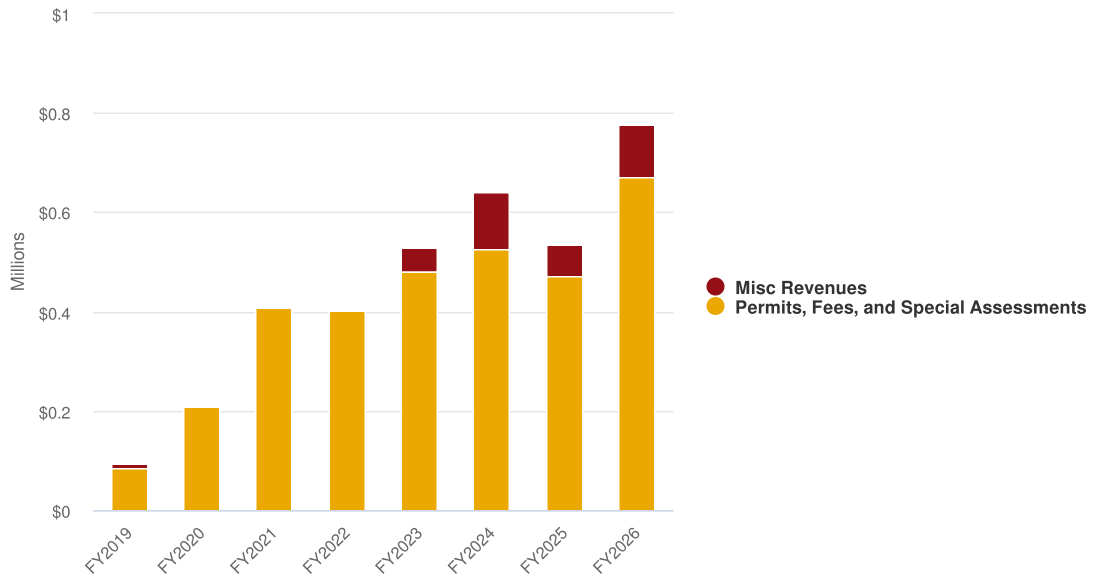
### Fire Impact Fee Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$2,114,350	\$2,114,350	\$2,745,444	N/A
Revenues				
Permits, Fees, and Special Assessments	\$526,013	\$330,000	\$470,000	\$670,000
Misc Revenues	\$115,124	\$5,000	\$65,000	\$105,000
Total Revenues:	\$641,137	\$335,000	\$535,000	\$775,000
Expenditures				
Capital Outlays	\$0	\$325,000	\$525,000	\$765,000
Other Uses	\$11,959	\$10,000	\$10,000	\$10,000
Total Expenditures:	\$11,959	\$335,000	\$535,000	\$775,000
Total Revenues Less Expenditures:	\$629,178	\$0	\$0	\$0
Ending Fund Balance:	\$2,743,528	\$2,114,350	\$2,745,444	N/A

### Revenues by Source



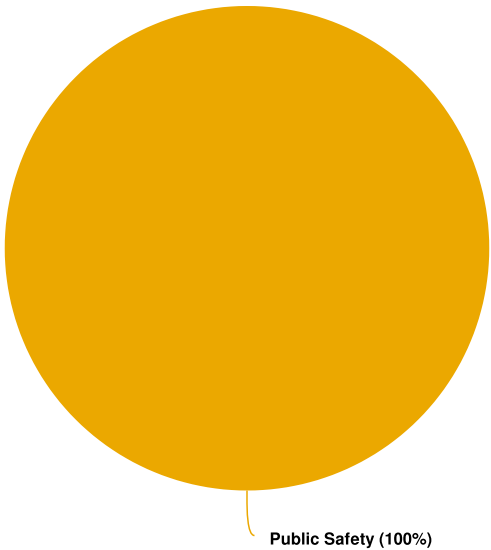
### Budgeted and Historical 2026 Revenues by Source



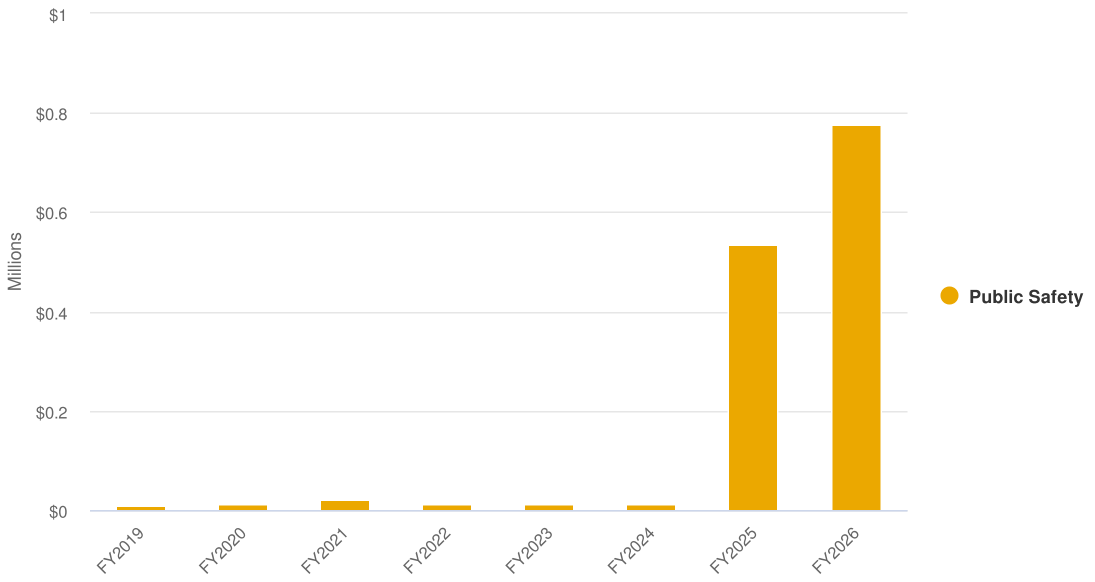
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Revenue Source</b>					
<b>Permits, Fees, and Special Assessments</b>					
FIRE IMPACT FEES (RESIDENTIAL)	\$487,450	\$325,000	\$420,000	\$420,000	0%
FIRE IMPACT FEES (COMMERCIAL)	\$38,563	\$5,000	\$50,000	\$250,000	400%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$526,013</b>	<b>\$330,000</b>	<b>\$470,000</b>	<b>\$670,000</b>	<b>42.6%</b>
<b>Misc Revenues</b>					
INTEREST ON INVESTMENTS	\$115,124	\$5,000	\$65,000	\$105,000	61.5%
<b>Total Misc Revenues:</b>	<b>\$115,124</b>	<b>\$5,000</b>	<b>\$65,000</b>	<b>\$105,000</b>	<b>61.5%</b>
<b>Total Revenue Source:</b>	<b>\$641,137</b>	<b>\$335,000</b>	<b>\$535,000</b>	<b>\$775,000</b>	<b>44.9%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



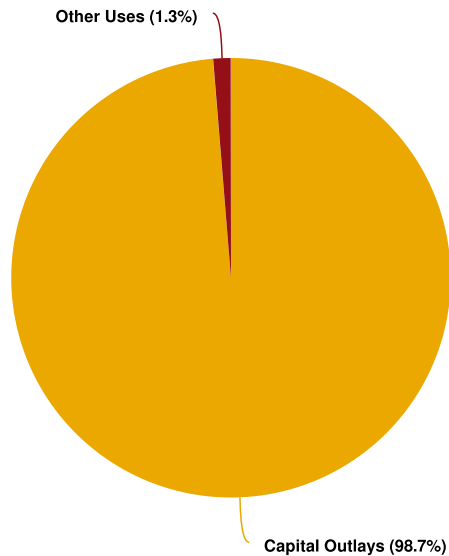
## Budgeted and Historical Expenditures by Function



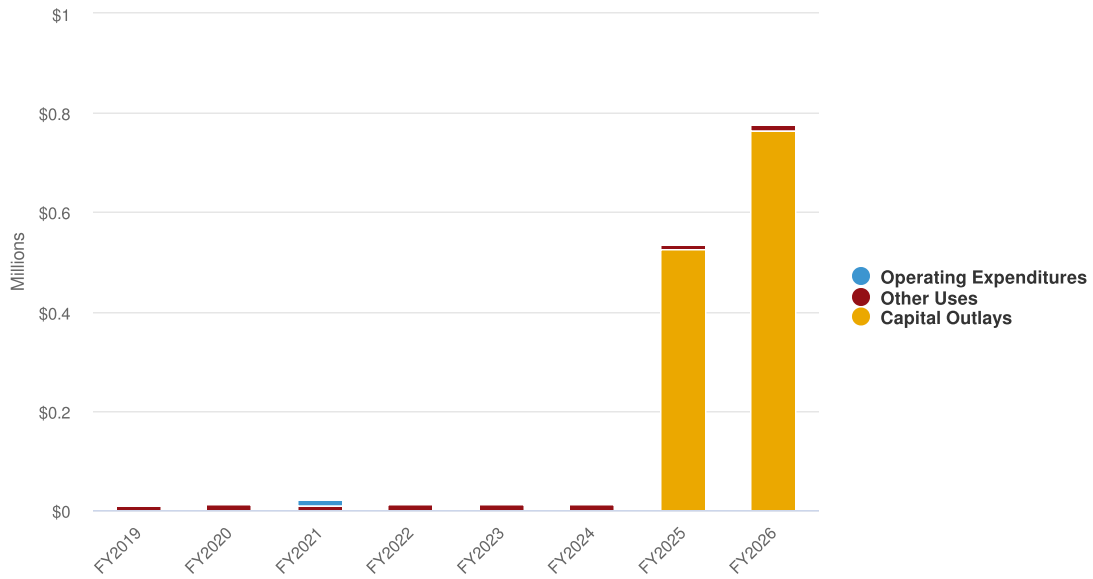
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expenditures					
Public Safety					
Fire Impact Fees					
CAPITAL OUTLAY	\$0	\$325,000	\$525,000	\$765,000	45.7%
INTER-FUND GRP TRANSFER (DEBT SVC)	\$11,959	\$13,540	\$13,540	\$13,540	0%
TRANSFER OUT (RZEDB INT REBATE)	\$0	-\$3,540	-\$3,540	-\$3,540	0%
<b>Total Fire Impact Fees:</b>	<b>\$11,959</b>	<b>\$335,000</b>	<b>\$535,000</b>	<b>\$775,000</b>	<b>44.9%</b>
<b>Total Public Safety:</b>	<b>\$11,959</b>	<b>\$335,000</b>	<b>\$535,000</b>	<b>\$775,000</b>	<b>44.9%</b>
<b>Total Expenditures:</b>	<b>\$11,959</b>	<b>\$335,000</b>	<b>\$535,000</b>	<b>\$775,000</b>	<b>44.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type

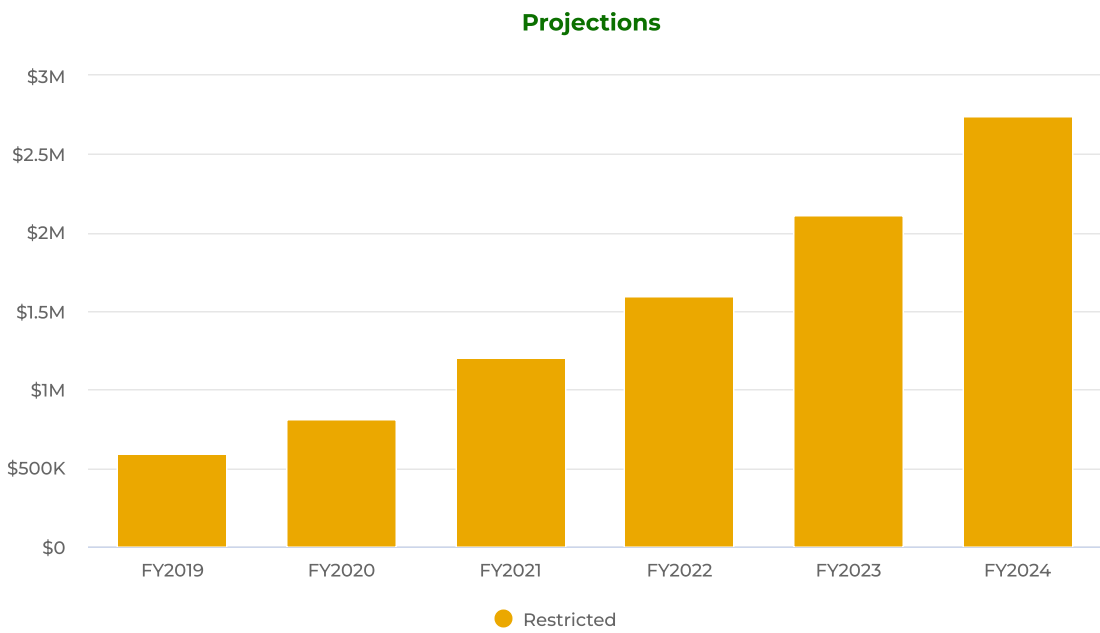


## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Expense Objects</b>					
<b>Capital Outlays</b>					
CAPITAL OUTLAY	\$0	\$325,000	\$525,000	\$765,000	45.7%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$325,000</b>	<b>\$525,000</b>	<b>\$765,000</b>	<b>45.7%</b>
<b>Other Uses</b>					
INTER-FUND GRP TRANSFER (DEBT SVC)	\$11,959	\$13,540	\$13,540	\$13,540	0%
TRANSFER OUT (RZEDB INT REBATE)	\$0	-\$3,540	-\$3,540	-\$3,540	0%
<b>Total Other Uses:</b>	<b>\$11,959</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$11,959</b>	<b>\$335,000</b>	<b>\$535,000</b>	<b>\$775,000</b>	<b>44.9%</b>

Fund Balance



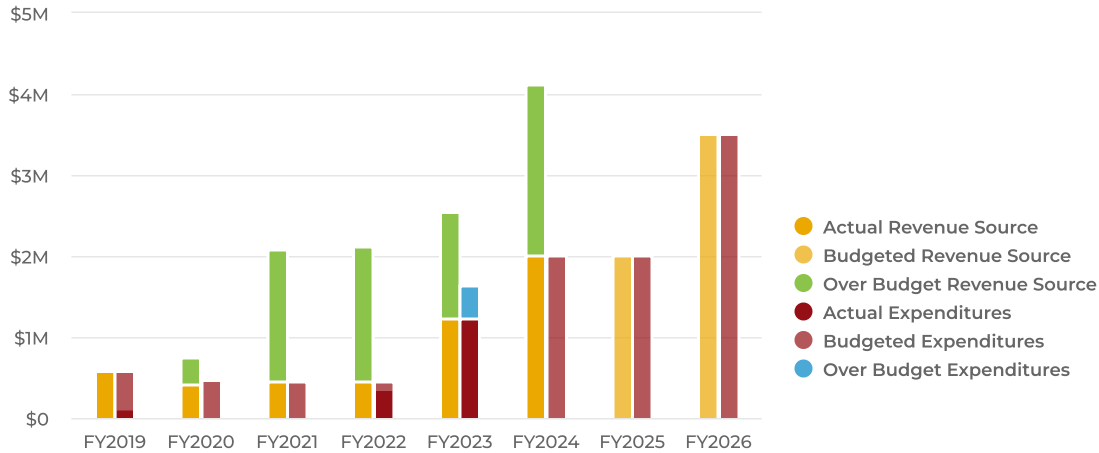
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	\$594,964	\$813,102	\$1,200,410	\$1,595,374	\$2,114,350	\$2,745,444	29.8%
Total Fund Balance:	\$594,964	\$813,102	\$1,200,410	\$1,595,374	\$2,114,350	\$2,745,444	29.8%



## Transportation Impact Fee Fund

### Summary

The City of Haines City is projecting \$3.53M of revenue in FY2026, which represents a 75.4% increase over the prior year. Budgeted expenditures are projected to increase by 75.4% or \$1.52M to \$3.53M in FY2026.

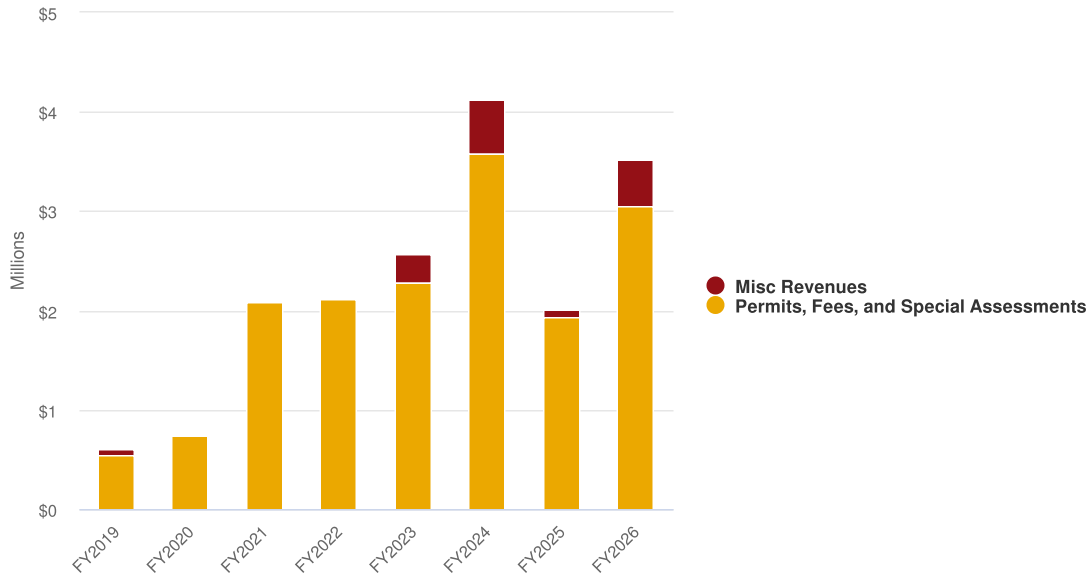


### Transportation Impact Fee Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$8,951,896	\$8,951,896	\$13,073,989	N/A
<b>Revenues</b>				
Permits, Fees, and Special Assessments	\$3,575,219	\$1,935,000	\$1,935,000	\$3,050,000
Misc Revenues	\$553,764	\$75,000	\$75,000	\$475,000
<b>Total Revenues:</b>	<b>\$4,128,983</b>	<b>\$2,010,000</b>	<b>\$2,010,000</b>	<b>\$3,525,000</b>
<b>Expenditures</b>				
Operating Expenditures	\$0	\$500,000	\$500,000	\$500,000
Capital Outlays	\$6,889	\$1,510,000	\$1,510,000	\$3,025,000
<b>Total Expenditures:</b>	<b>\$6,889</b>	<b>\$2,010,000</b>	<b>\$2,010,000</b>	<b>\$3,525,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$4,122,093</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$13,073,989</b>	<b>\$8,951,896</b>	<b>\$13,073,989</b>	<b>N/A</b>

## Revenues by Source

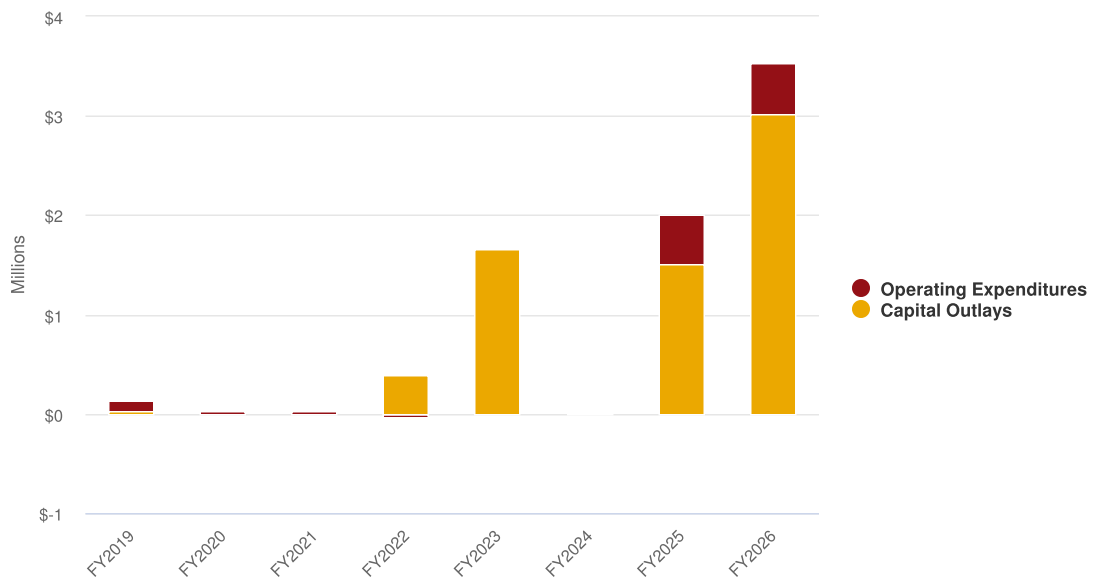
### Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments					
TRANSPORTATION IMPACT FEES (RES)	\$2,462,607	\$1,750,000	\$1,750,000	\$2,100,000	20%
TRANSPORTATION IMPACT FEES (COMM)	\$1,113,951	\$235,000	\$235,000	\$950,000	304.3%
DEV CREDIT-TRANSPORTATION IMPACT FEES (RES)	-\$1,339	-\$50,000	-\$50,000	\$0	-100%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$3,575,219</b>	<b>\$1,935,000</b>	<b>\$1,935,000</b>	<b>\$3,050,000</b>	<b>57.6%</b>
Misc Revenues					
INTEREST ON INVESTMENTS	\$553,764	\$75,000	\$75,000	\$475,000	533.3%
<b>Total Misc Revenues:</b>	<b>\$553,764</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$475,000</b>	<b>533.3%</b>
<b>Total Revenue Source:</b>	<b>\$4,128,983</b>	<b>\$2,010,000</b>	<b>\$2,010,000</b>	<b>\$3,525,000</b>	<b>75.4%</b>

## Expenditures by Expense Type

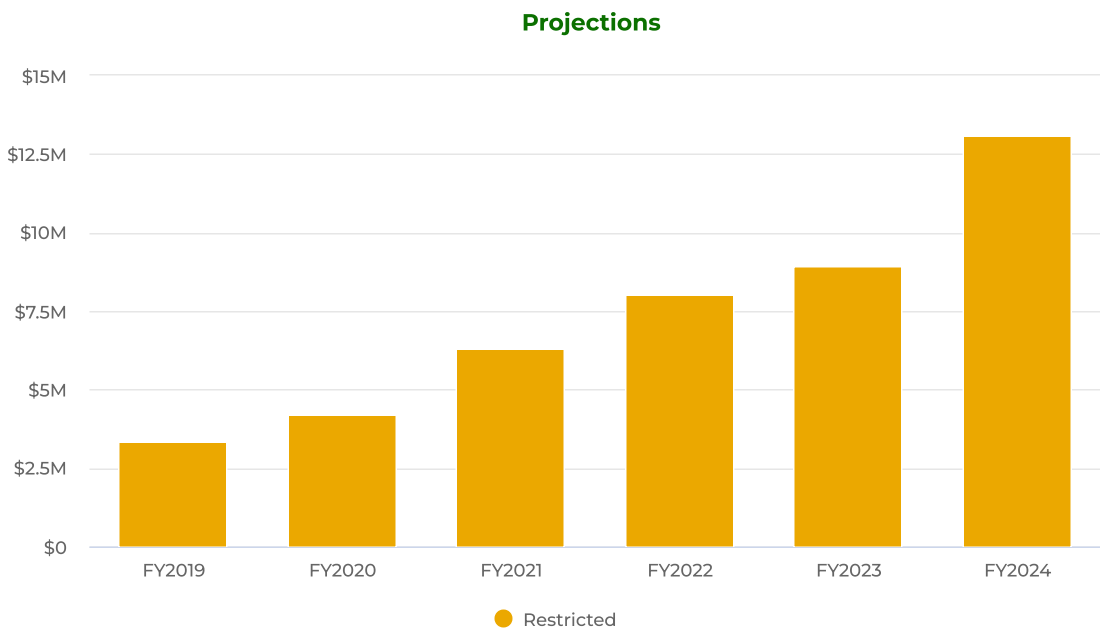
## Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Transportation					
Total Transportation:	\$0	\$500,000	\$500,000	\$500,000	0%
Transportation					
Total Transportation:	\$6,889	\$1,510,000	\$1,510,000	\$3,025,000	100.3%
Total:	\$6,889	\$2,010,000	\$2,010,000	\$3,525,000	75.4%



# Fund Balance



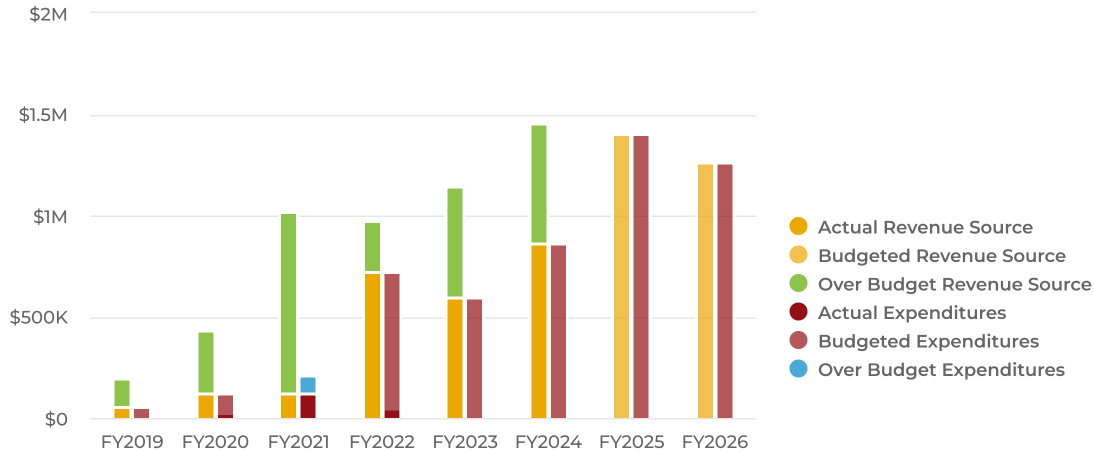
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	\$3,361,338	\$4,201,438	\$6,288,654	\$8,047,986	\$8,951,896	\$13,073,989	46%
Total Fund Balance:	\$3,361,338	\$4,201,438	\$6,288,654	\$8,047,986	\$8,951,896	\$13,073,989	46%



## Recreation Impact Fee Fund

### Summary

The City of Haines City is projecting \$1.26M of revenue in FY2026, which represents a 10.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 10.0% or \$140K to \$1.26M in FY2026.

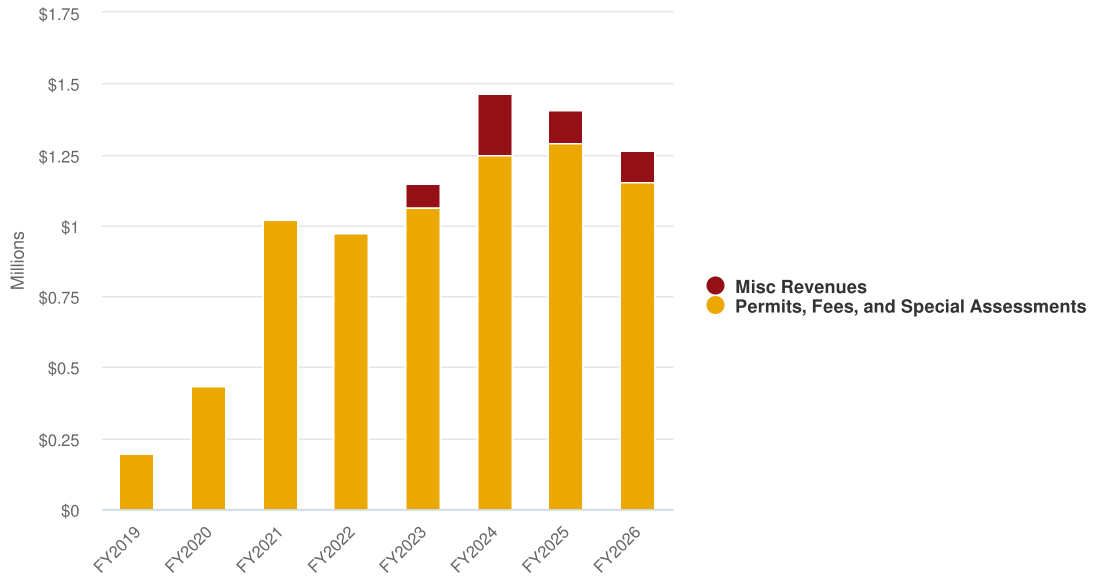


### Recreation Impact Fee Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$3,768,039	\$3,768,039	\$5,230,093	N/A
<b>Revenues</b>				
Permits, Fees, and Special Assessments	\$1,248,915	\$850,000	\$1,290,000	\$1,150,000
Misc Revenues	\$213,140	\$15,000	\$115,000	\$115,000
<b>Total Revenues:</b>	<b>\$1,462,055</b>	<b>\$865,000</b>	<b>\$1,405,000</b>	<b>\$1,265,000</b>
<b>Expenditures</b>				
Operating Expenditures	\$0	\$865,000	\$0	\$0
Capital Outlays	\$0	\$0	\$1,405,000	\$1,265,000
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$865,000</b>	<b>\$1,405,000</b>	<b>\$1,265,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,462,055</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$5,230,094</b>	<b>\$3,768,039</b>	<b>\$5,230,093</b>	<b>N/A</b>

# Revenues by Source

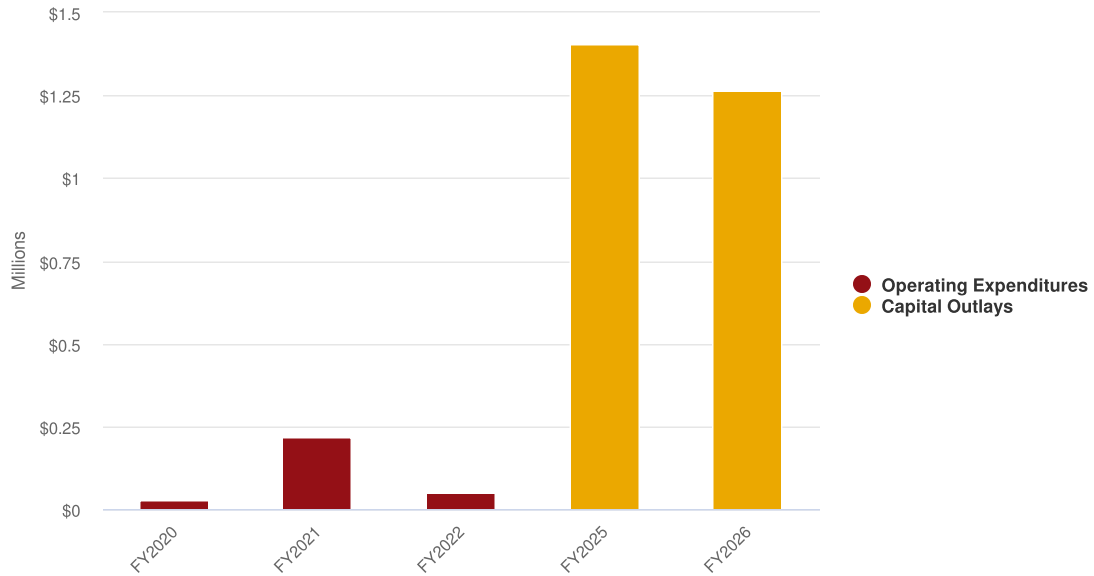
## Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments					
RECREATION IMPACT FEES (RES)	\$1,248,915	\$850,000	\$1,150,000	\$1,150,000	0%
DEV CREDIT-RECREATION IMPACT FEES	\$0	\$0	\$140,000	\$0	-100%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$1,248,915</b>	<b>\$850,000</b>	<b>\$1,290,000</b>	<b>\$1,150,000</b>	<b>-10.9%</b>
Misc Revenues					
INTEREST ON INVESTMENTS	\$213,140	\$15,000	\$115,000	\$115,000	0%
<b>Total Misc Revenues:</b>	<b>\$213,140</b>	<b>\$15,000</b>	<b>\$115,000</b>	<b>\$115,000</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$1,462,055</b>	<b>\$865,000</b>	<b>\$1,405,000</b>	<b>\$1,265,000</b>	<b>-10%</b>

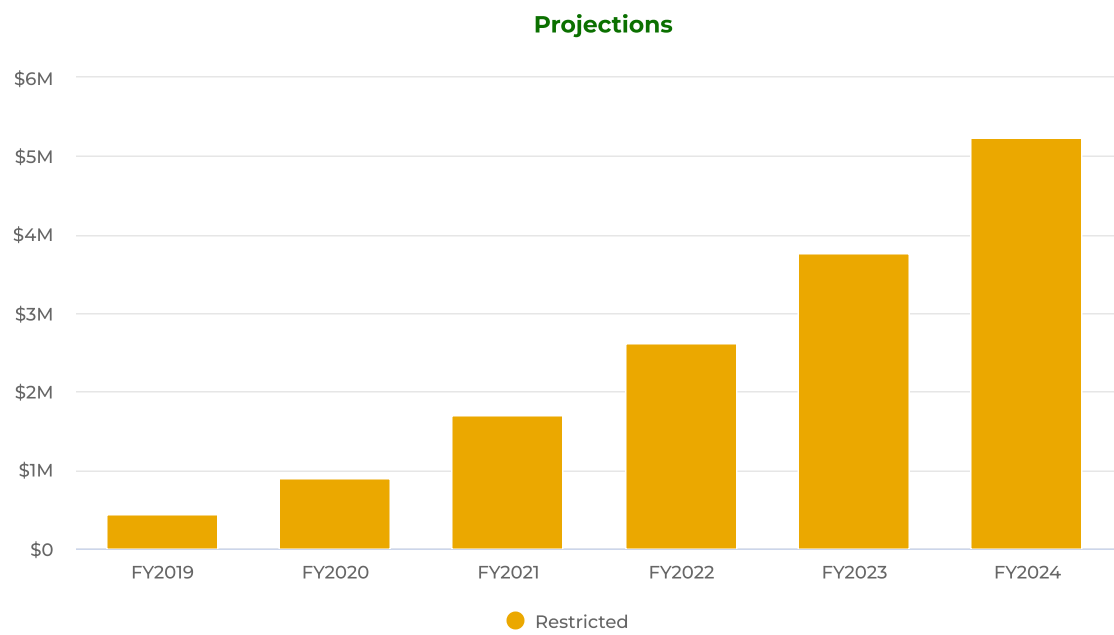
## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects				
Operating Expenditures				
Culture and Recreation				
PROFESSIONAL SERVICES	\$865,000	\$0	\$0	0%
Total Culture and Recreation:	\$865,000	\$0	\$0	0%
Total Operating Expenditures:	\$865,000	\$0	\$0	0%
Capital Outlays				
Culture and Recreation				
LAND	\$0	\$1,405,000	\$1,265,000	-10%
Total Culture and Recreation:	\$0	\$1,405,000	\$1,265,000	-10%
Total Capital Outlays:	\$0	\$1,405,000	\$1,265,000	-10%
Total Expense Objects:	\$865,000	\$1,405,000	\$1,265,000	-10%

Fund Balance



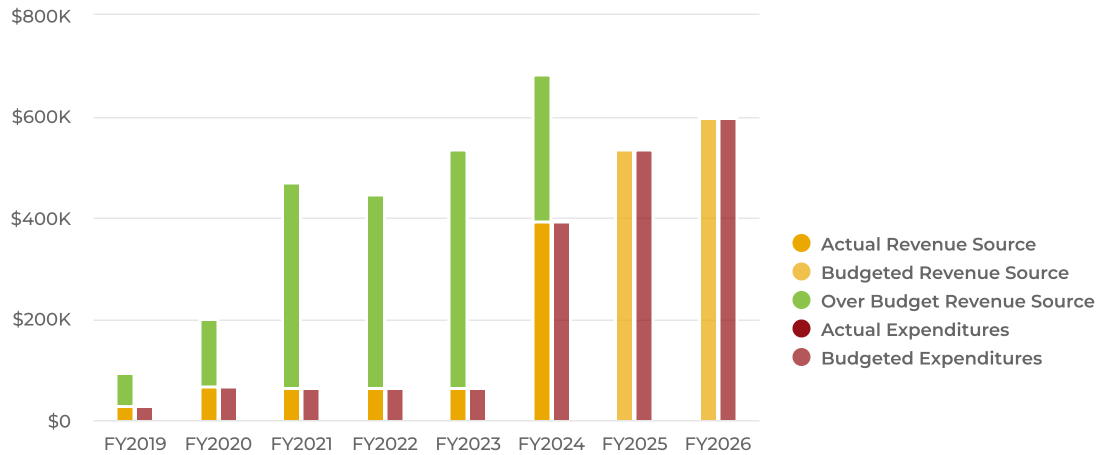
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	\$440,204	\$888,763	\$1,693,903	\$2,619,884	\$3,768,039	\$5,230,093	38.8%
Total Fund Balance:	\$440,204	\$888,763	\$1,693,903	\$2,619,884	\$3,768,039	\$5,230,093	38.8%



## Library Impact Fee Fund

### Summary

The City of Haines City is projecting \$600K of revenue in FY2026, which represents a 12.0% increase over the prior year. Budgeted expenditures are projected to increase by 12.0% or \$64.5K to \$600K in FY2026.

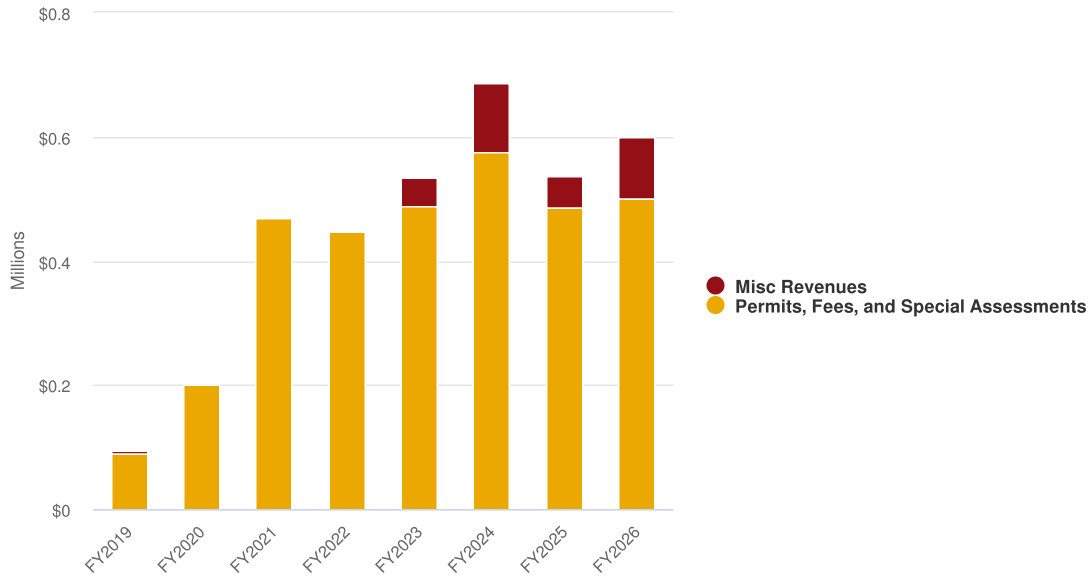


### Library Impact Fee Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$1,995,327	\$1,995,327	\$2,680,610	N/A
<b>Revenues</b>				
Permits, Fees, and Special Assessments	\$574,500	\$385,000	\$485,000	\$500,000
Misc Revenues	\$110,784	\$8,500	\$50,500	\$100,000
<b>Total Revenues:</b>	<b>\$685,284</b>	<b>\$393,500</b>	<b>\$535,500</b>	<b>\$600,000</b>
<b>Expenditures</b>				
Operating Expenditures	\$0	\$393,500	\$535,500	\$600,000
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$393,500</b>	<b>\$535,500</b>	<b>\$600,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$685,284</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$2,680,611</b>	<b>\$1,995,327</b>	<b>\$2,680,610</b>	<b>N/A</b>

## Revenues by Source

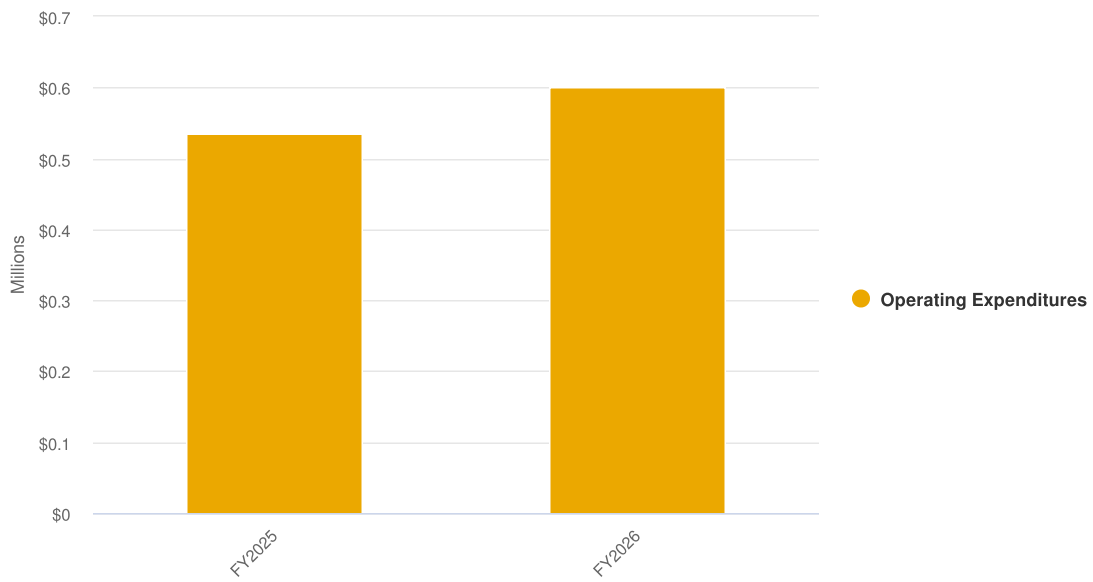
### Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments					
LIBRARY IMPACT FEES (RES)	\$574,500	\$385,000	\$485,000	\$500,000	3.1%
Total Permits, Fees, and Special Assessments:	\$574,500	\$385,000	\$485,000	\$500,000	3.1%
Misc Revenues					
INTEREST ON INVESTMENTS	\$110,784	\$8,500	\$50,500	\$100,000	98%
Total Misc Revenues:	\$110,784	\$8,500	\$50,500	\$100,000	98%
Total Revenue Source:	\$685,284	\$393,500	\$535,500	\$600,000	12%

## Expenditures by Expense Type

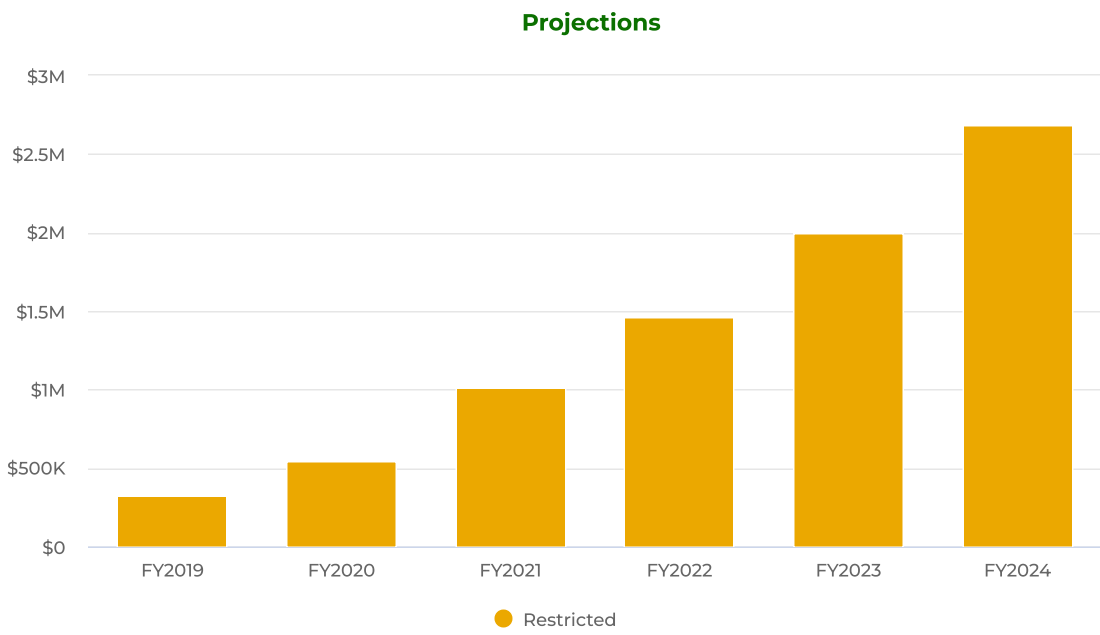
### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects				
Operating Expenditures				
Culture and Recreation				
OTHER CURRENT CHARGES	\$393,500	\$535,500	\$600,000	12%
Total Culture and Recreation:	\$393,500	\$535,500	\$600,000	12%
Total Operating Expenditures:	\$393,500	\$535,500	\$600,000	12%
Total Expense Objects:	\$393,500	\$535,500	\$600,000	12%



# Fund Balance



Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	\$321,296	\$541,739	\$1,011,402	\$1,460,111	\$1,995,327	\$2,680,610	34.3%
Total Fund Balance:	\$321,296	\$541,739	\$1,011,402	\$1,460,111	\$1,995,327	\$2,680,610	34.3%



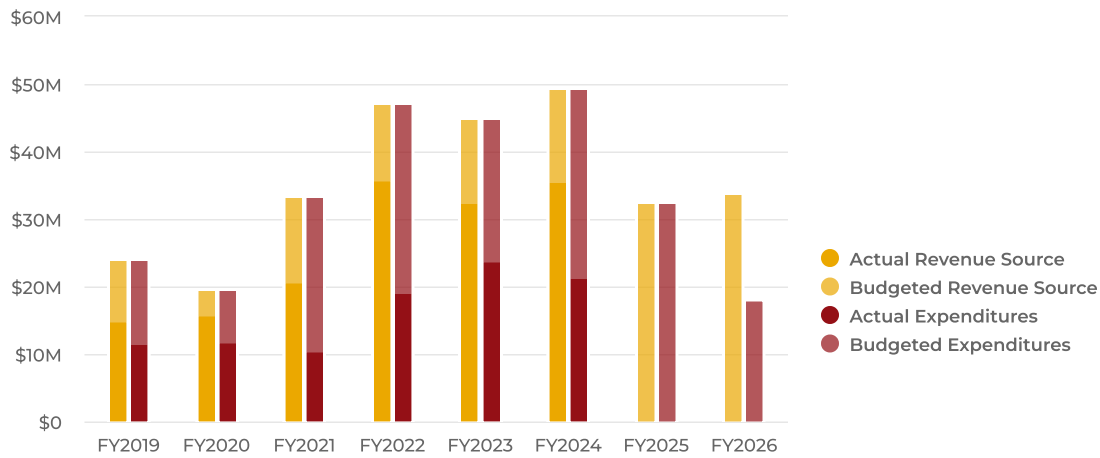
## **Water & Sewer Fund**

The Water and Sewer Fund is an Enterprise Fund for the City of Haines City's Infrastructure Department and accounts for the revenues and expenses relating to providing water and sewer to the residents and businesses in Haines City. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost of providing goods and services to the general public be financed or recovered primarily through user charges. The City of Haines City's water and wastewater utility systems, as well as other publicly owned utility systems, face increasing capital commitments necessary to expand water and wastewater system facilities to serve new growth. The utility business is capital intensive and requires the commitment of significant resources in advance of the growth in demand. In addition, System improvements and regulatory compliance also require significant capital expenditures in today's utility business environment. Further, the impact of inflation on System operating expenses and on the cost of new and replacement facilities results in upward pressure on monthly utility user rates.

# **WATER & SEWER FUND**



## Summary



## Water & Sewer Fund Comprehensive Summary

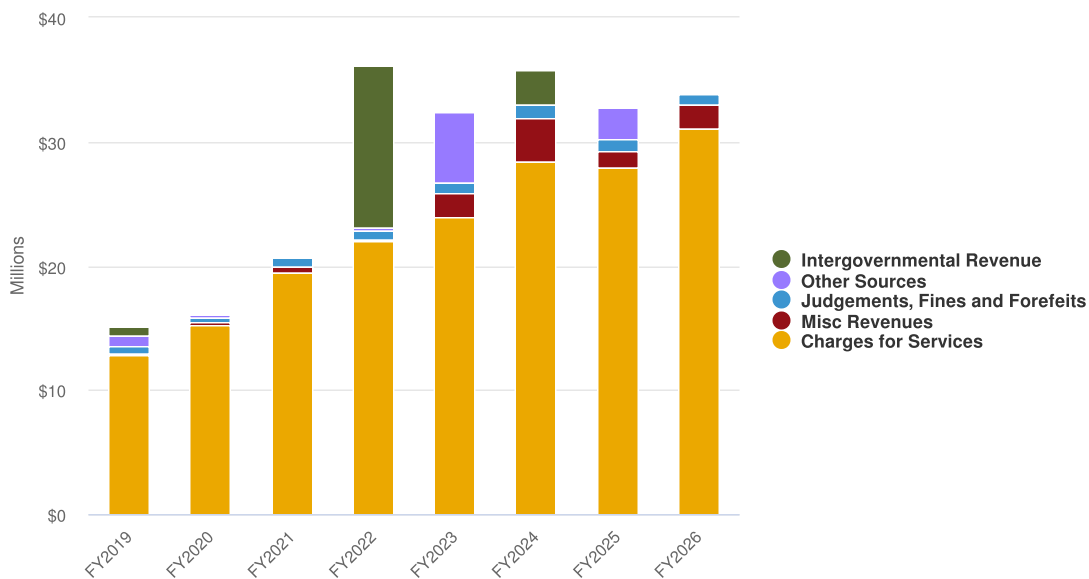
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$62,117,851	\$62,117,851	\$78,632,015	N/A
<b>Revenues</b>				
Intergovernmental Revenue	\$2,683,789	\$5,968,475	\$0	\$0
Charges for Services	\$28,444,326	\$25,052,000	\$27,877,000	\$31,112,000
Judgements, Fines and Forefeits	\$1,086,925	\$750,000	\$875,000	\$875,000
Misc Revenues	\$3,512,167	\$400,000	\$1,420,000	\$1,910,000
Other Sources	\$0	\$17,290,508	\$2,600,000	\$0
<b>Total Revenues:</b>	<b>\$35,727,207</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$33,897,000</b>
<b>Expenditures</b>				
Personnel Services	\$4,083,141	\$4,649,360	\$5,440,360	\$5,440,360
Operating Expenditures	\$8,376,848	\$9,170,350	\$9,560,693	\$10,845,643
Capital Outlays	\$8,898,486	\$34,149,991	\$15,824,000	\$0
Debt Service	\$107,414	\$1,491,282	\$1,946,947	\$1,946,947
<b>Total Expenditures:</b>	<b>\$21,465,888</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$18,232,950</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$14,261,319</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,664,050</b>
<b>Ending Fund Balance:</b>	<b>\$76,379,170</b>	<b>\$62,117,851</b>	<b>\$78,632,015</b>	<b>N/A</b>

## Revenues by Source

Other sources funding saw significant increases as the City anticipates major loans to fund its projects. Haines City operates a water and wastewater system (the “System”), which provides service to approximately 9,300 water and 8,100 wastewater customers.

Based on an analysis of recent customer bills, 93% of the System’s customers are residential while 7% of customers reflect commercial accounts. More than 10,000 properties are projected to be developed over time within the City’s service area, of which, approximately 2,800 homes are under review or construction. This growth is driving the increases displayed.

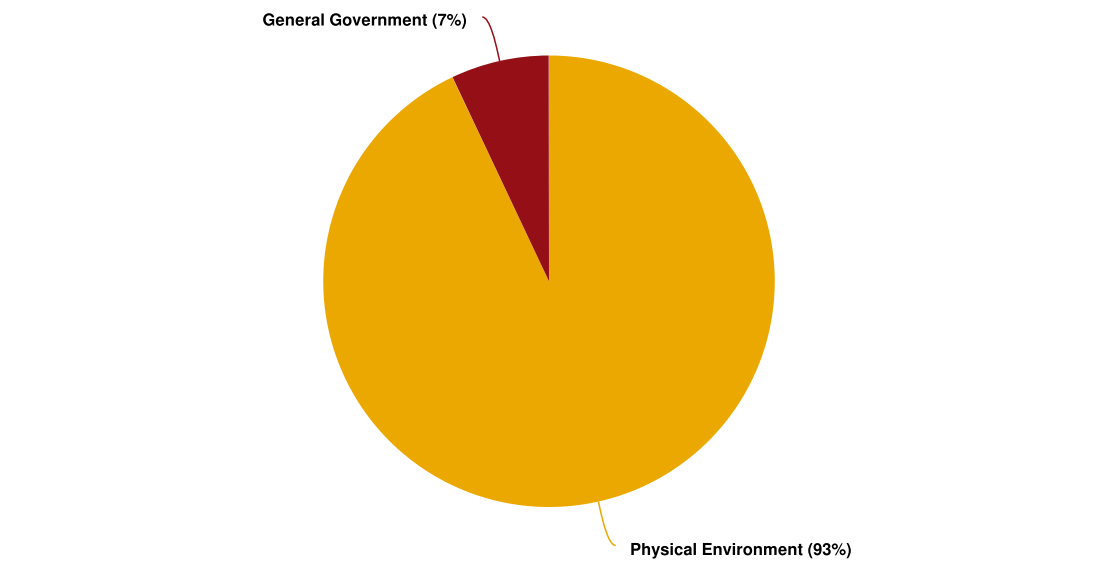
### Budgeted and Historical 2026 Revenues by Source



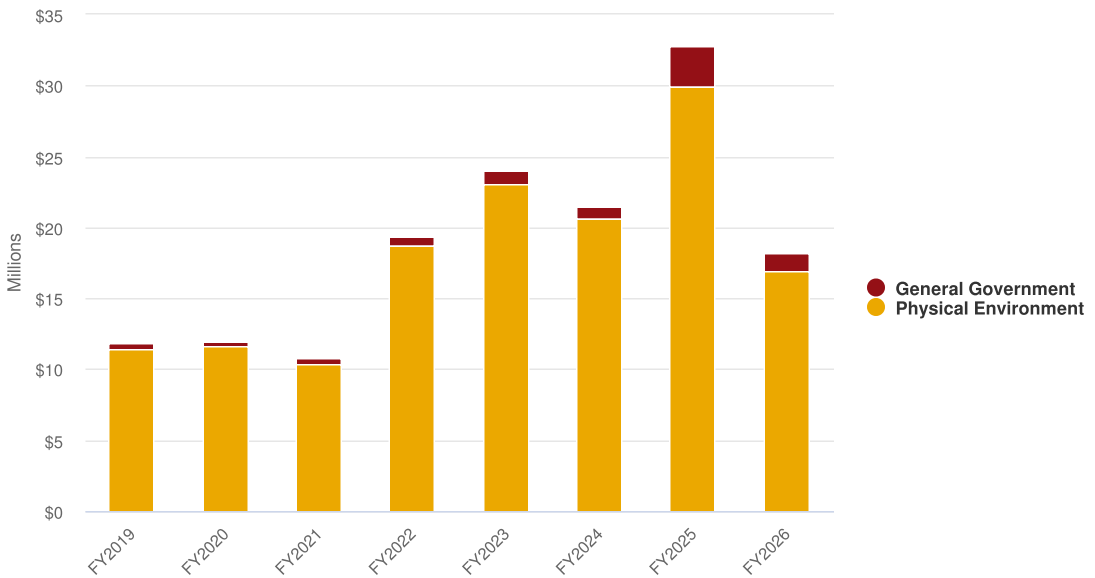
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Revenue Source</b>						
<b>Intergovernmental Revenue</b>						
CDBG URBAN DEV ACTION	\$483,204	\$0	\$0	\$0	\$0	0%
OTHER FINANCIAL ASSISTANCE - ARPA	\$79,293	\$0	\$0	\$0	\$0	0%
STATE GRANT - SW/WW	\$2,121,292	\$5,968,475	\$0	\$547,000	\$0	0%
<b>Total Intergovernmental Revenue:</b>	<b>\$2,683,789</b>	<b>\$5,968,475</b>	<b>\$0</b>	<b>\$547,000</b>	<b>\$0</b>	<b>0%</b>
<b>Charges for Services</b>						
WATER UTILITY REVENUE	\$10,922,817	\$10,500,000	\$12,000,000	\$12,000,000	\$12,000,000	0%
ACCRUED GUARANTEED REV FEES - WATER	\$347,179	\$125,000	\$125,000	\$380,000	\$350,000	180%
OTHER WATER CHARGES/FEES	\$141,503	\$125,000	\$125,000	\$140,000	\$125,000	0%
OTHER INCOME WATER TAPS	\$969,134	\$650,000	\$700,000	\$727,000	\$725,000	3.6%
RECLAIMED WATER USERS FEE	\$0	\$2,000	\$2,000	\$0	\$2,000	0%
SEWER UTILITY REVENUE	\$13,611,605	\$12,750,000	\$14,000,000	\$14,750,000	\$15,000,000	7.1%
ACCRUED GUARANTEED REV FEES - SEWER	\$704,944	\$250,000	\$250,000	\$760,000	\$725,000	190%
INDUSTRIAL WASTE PERMIT & INSP FEE	\$64,035	\$50,000	\$75,000	\$30,000	\$35,000	-53.3%
OTHER INCOME SEWER TAPS	\$65,099	\$50,000	\$50,000	\$50,000	\$50,000	0%
OTHER PHYSICAL ENV REVENUE	\$1,618,010	\$550,000	\$550,000	\$2,300,000	\$2,100,000	281.8%
<b>Total Charges for Services:</b>	<b>\$28,444,326</b>	<b>\$25,052,000</b>	<b>\$27,877,000</b>	<b>\$31,137,000</b>	<b>\$31,112,000</b>	<b>11.6%</b>
<b>Judgements, Fines and Forefeits</b>						
FINES - LOCAL ORDINANCE VIOLATIONS	\$1,086,925	\$750,000	\$875,000	\$875,000	\$875,000	0%
<b>Total Judgements, Fines and Forefeits:</b>	<b>\$1,086,925</b>	<b>\$750,000</b>	<b>\$875,000</b>	<b>\$875,000</b>	<b>\$875,000</b>	<b>0%</b>
<b>Misc Revenues</b>						
INTEREST ON INVESTMENTS	\$2,058,031	\$375,000	\$1,415,000	\$2,950,000	\$1,875,000	32.5%
INT ON INVEST 91 BD RESV	\$1,340,669	\$0	\$0	\$0	\$0	0%
MISC REV INSURANCE PROCE	\$85,285	\$0	\$0	\$0	\$0	0%
OTHER MISC REVENUE	\$27,388	\$25,000	\$5,000	\$35,000	\$35,000	600%
MISC REV - CO PUBLIC SVC TAX	\$794	\$0	\$0	\$0	\$0	0%
<b>Total Misc Revenues:</b>	<b>\$3,512,167</b>	<b>\$400,000</b>	<b>\$1,420,000</b>	<b>\$2,985,000</b>	<b>\$1,910,000</b>	<b>34.5%</b>
<b>Other Sources</b>						
DEBT PROCEEDS	\$0	\$7,951,693	\$0	\$0	\$0	0%
OTHER NON REVENUES (RESERVES)	\$0	\$7,538,525	\$0	\$0	\$0	0%
PRIOR YEARS RETAINED EARNINGS	\$0	\$1,800,290	\$2,600,000	\$0	\$0	-100%
<b>Total Other Sources:</b>	<b>\$0</b>	<b>\$17,290,508</b>	<b>\$2,600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Revenue Source:</b>	<b>\$35,727,207</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$35,544,000</b>	<b>\$33,897,000</b>	<b>3.4%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Expenditures</b>					
<b>Finance - Utility Billing</b>					
<b>Finance - Utility Billing</b>					
<b>Personnel Services</b>					
REGULAR SALARY	\$527,187	\$561,250	\$640,250	\$640,250	0%
OVERTIME	\$155	\$8,000	\$4,000	\$4,000	0%
INCENTIVE	\$4,241	\$0	\$4,500	\$4,500	0%
FICA TAXES	\$39,900	\$42,565	\$50,565	\$50,565	0%
RETIREMENT	-\$64,054	\$83,500	\$110,500	\$110,500	0%
LIFE & HEALTH INSURANCE	\$111,239	\$93,545	\$130,545	\$130,545	0%
WORKERS COMPENSATION	\$910	\$975	\$975	\$975	0%
<b>Total Personnel Services:</b>	<b>\$619,578</b>	<b>\$789,835</b>	<b>\$941,335</b>	<b>\$941,335</b>	<b>0%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$4,155	\$5,000	\$5,000	\$45,000	800%
ACCOUNTING/AUDITING	\$21,950	\$40,000	\$45,000	\$45,000	0%
OTHER CONTRACTUAL SERVICES	\$19,613	\$17,000	\$27,000	\$27,000	0%
TRAVEL & PER DIEM	\$887	\$2,500	\$2,500	\$5,000	100%
COMMUNICATIONS	\$1,027	\$1,500	\$1,500	\$1,500	0%
FREIGHT & POSTAGE SERVICES	\$113,281	\$102,000	\$102,000	\$123,000	20.6%
RENTALS & LEASES	\$551	\$3,900	\$3,900	\$8,000	105.1%
REPAIR & MAINTENANCE	\$0	\$3,640	\$3,640	\$3,640	0%
PRINTING & BINDING	\$34,484	\$37,250	\$37,250	\$40,000	7.4%
OTHER CURRENT CHARGES OB	\$27,645	\$14,500	\$14,500	\$25,000	72.4%
OFFICE SUPPLIES	\$1,855	\$2,500	\$2,500	\$2,500	0%
OPERATING SUPPLIES	\$8,166	\$7,500	\$7,500	\$7,500	0%
OPERATING SUPPLIES - METER TECH	\$10	\$0	\$0	\$0	0%
UNIFORMS	\$0	\$0	\$0	\$1,400	N/A
BOOKS PUBS SUBS MEMBERSHIP	\$0	\$1,250	\$1,250	\$1,250	0%
TRAINING	\$0	\$2,500	\$2,500	\$2,500	0%
<b>Total Operating Expenditures:</b>	<b>\$233,624</b>	<b>\$241,040</b>	<b>\$256,040</b>	<b>\$338,290</b>	<b>32.1%</b>
<b>Capital Outlays</b>					
CAPITAL OUTLAY	\$0	\$0	\$1,600,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,600,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Finance - Utility Billing:</b>	<b>\$853,202</b>	<b>\$1,030,875</b>	<b>\$2,797,375</b>	<b>\$1,279,625</b>	<b>-54.3%</b>
<b>Total Finance - Utility Billing:</b>	<b>\$853,202</b>	<b>\$1,030,875</b>	<b>\$2,797,375</b>	<b>\$1,279,625</b>	<b>-54.3%</b>
<b>Utilities - Water Operations</b>					
<b>Utilities - Water Operations</b>					
<b>Personnel Services</b>					
REGULAR SALARY	\$384,127	\$353,000	\$450,000	\$450,000	0%
OVERTIME	\$21,431	\$20,000	\$20,000	\$20,000	0%
INCENTIVE	\$858	\$0	\$3,500	\$3,500	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
FICA TAXES	\$31,010	\$28,775	\$35,775	\$35,775	0%
RETIREMENT	\$59,458	\$55,000	\$80,000	\$80,000	0%
LIFE & HEALTH INSURANCE	\$60,711	\$64,000	\$78,000	\$78,000	0%
WORKERS COMPENSATION	\$7,937	\$8,500	\$8,500	\$8,500	0%
<b>Total Personnel Services:</b>	<b>\$565,532</b>	<b>\$529,275</b>	<b>\$675,775</b>	<b>\$675,775</b>	<b>0%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$318,801	\$369,250	\$150,000	\$334,500	123%
OTHER CONTRACTUAL SERVICES	\$744	\$50,000	\$6,000	\$150,000	2,400%
TRAVEL & PER DIEM	\$3,020	\$2,500	\$2,500	\$6,000	140%
COMMUNICATIONS	\$10,672	\$10,000	\$12,000	\$15,000	25%
FREIGHT & POSTAGE SERVICES	\$49	\$500	\$500	\$500	0%
UTILITY SERVICES	\$445,724	\$430,500	\$480,500	\$455,000	-5.3%
RENTALS & LEASES	\$1,637	\$7,500	\$8,000	\$8,000	0%
REPAIR MAINTENANCE SERV	\$222,231	\$275,000	\$200,000	\$500,000	150%
PRINTING & BINDING	\$1,923	\$1,850	\$0	\$0	0%
PROMOTIONAL ACTIVITIES	\$12,934	\$50,000	\$10,000	\$10,000	0%
OTHER CURRENT CHARGES OB	\$0	\$2,500	\$0	\$0	0%
OFFICE SUPPLIES	\$365	\$2,950	\$2,500	\$2,500	0%
OPERATING SUPPLIES	\$47,742	\$50,000	\$50,000	\$25,000	-50%
GAS & OIL	\$43,487	\$40,000	\$45,000	\$45,000	0%
UNIFORMS	\$3,667	\$3,500	\$4,000	\$4,000	0%
CHEMICALS & TESTING	\$570,580	\$300,000	\$480,000	\$745,000	55.2%
ROAD MATERIALS AND SUPPLIES	\$0	\$2,500	\$100,000	\$50,000	-50%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$740	\$2,200	\$1,500	\$1,500	0%
TRAINING	\$475	\$2,795	\$2,500	\$4,500	80%
<b>Total Operating Expenditures:</b>	<b>\$1,684,791</b>	<b>\$1,603,545</b>	<b>\$1,555,000</b>	<b>\$2,356,500</b>	<b>51.5%</b>
<b>Capital Outlays</b>					
BUILDINGS	\$587,571	\$272,578	\$0	\$0	0%
IMPROVEMENTS OTHER THAN BUILDINGS	\$530,442	\$1,045,910	\$7,690,000	\$0	-100%
CAPITAL OUTLAY - TECH	\$156,481	\$0	\$0	\$0	0%
MACHINERY & EQUIPMENT	\$0	\$368,000	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$0	\$153,884	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$1,274,493</b>	<b>\$1,840,372</b>	<b>\$7,690,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Utilities - Water Operations:</b>	<b>\$3,524,816</b>	<b>\$3,973,192</b>	<b>\$9,920,775</b>	<b>\$3,032,275</b>	<b>-69.4%</b>
<b>Total Utilities - Water Operations:</b>	<b>\$3,524,816</b>	<b>\$3,973,192</b>	<b>\$9,920,775</b>	<b>\$3,032,275</b>	<b>-69.4%</b>
<b>Utilities - Wastewater Operations</b>					
<b>Utilities - Wastewater Operations</b>					
<b>Personnel Services</b>					
REGULAR SALARY	\$687,405	\$755,250	\$855,250	\$855,250	0%
OVERTIME	\$41,386	\$30,000	\$50,000	\$50,000	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
INCENTIVE	\$1,968	\$0	\$5,000	\$5,000	0%
FICA TAXES	\$54,852	\$60,500	\$70,500	\$70,500	0%
RETIREMENT	\$100,698	\$116,000	\$150,000	\$150,000	0%
LIFE & HEALTH INSURANCE	\$130,907	\$157,250	\$185,250	\$185,250	0%
WORKERS COMPENSATION	\$16,108	\$17,250	\$17,250	\$17,250	0%
<b>Total Personnel Services:</b>	<b>\$1,033,324</b>	<b>\$1,136,250</b>	<b>\$1,333,250</b>	<b>\$1,333,250</b>	<b>0%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$95,595	\$270,000	\$150,000	\$47,500	-68.3%
PROFESSIONAL SERVICES - IND PRET	\$0	\$8,950	\$0	\$0	0%
OTHER CONTRIBUTING SERVICES	\$60	\$50,000	\$6,300	\$35,000	455.6%
TRAVEL & PER DIEM	\$1,314	\$4,000	\$4,000	\$2,000	-50%
COMMUNICATIONS	\$12,957	\$9,000	\$15,000	\$15,500	3.3%
FREIGHT & POSTAGE SERVICES	\$106	\$1,500	\$1,500	\$500	-66.7%
UTILITY SERVICES	\$554,300	\$385,000	\$475,000	\$565,000	18.9%
RENTALS & LEASES	\$5,527	\$7,350	\$5,000	\$380,000	7,500%
REPAIR MAINTENANCE SERV	\$580,195	\$1,325,000	\$850,000	\$500,000	-41.2%
PRINTING & BINDING	\$181	\$300	\$0	\$0	0%
PROMOTIONAL ACTIVITIES	\$29	\$2,000	\$0	\$0	0%
OTHER CURRENT CHARGES OB	\$2,021	\$10,000	\$2,500	\$2,500	0%
OFFICE SUPPLIES	\$633	\$2,100	\$2,000	\$2,000	0%
OPERATING SUPPLIES	\$80,674	\$100,000	\$100,000	\$125,000	25%
GAS & OIL	\$24,201	\$15,000	\$15,000	\$25,000	66.7%
UNIFORMS	\$10,801	\$5,000	\$15,000	\$15,000	0%
CHEMICALS & TESTING	\$840,318	\$300,000	\$650,000	\$665,000	2.3%
SLUDGE HAULING	\$579,533	\$850,000	\$650,000	\$725,000	11.5%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$2,610	\$3,100	\$3,000	\$3,000	0%
TRAINING	\$485	\$6,000	\$4,000	\$6,000	50%
<b>Total Operating Expenditures:</b>	<b>\$2,791,539</b>	<b>\$3,354,300</b>	<b>\$2,948,300</b>	<b>\$3,114,000</b>	<b>5.6%</b>
<b>Capital Outlays</b>					
IMPROVEMENTS OTHER THAN BUILDINGS	\$2,912,477	\$11,317,889	\$1,945,000	\$0	-100%
CAPITAL OUTLAY	\$159,846	\$65,000	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$22,900	\$1,083,707	\$5,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$3,095,223</b>	<b>\$12,466,596</b>	<b>\$1,950,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Utilities - Wastewater Operations:</b>	<b>\$6,920,086</b>	<b>\$16,957,146</b>	<b>\$6,231,550</b>	<b>\$4,447,250</b>	<b>-28.6%</b>
<b>Total Utilities - Wastewater Operations:</b>	<b>\$6,920,086</b>	<b>\$16,957,146</b>	<b>\$6,231,550</b>	<b>\$4,447,250</b>	<b>-28.6%</b>
<b>Utilities - Utilities Maintenance</b>					
<b>Utilities - Utilities Maintenance</b>					
<b>Personnel Services</b>					
REGULAR SALARY	\$1,168,897	\$1,390,000	\$1,535,000	\$1,535,000	0%
OVERTIME	\$125,270	\$100,000	\$100,000	\$100,000	0%

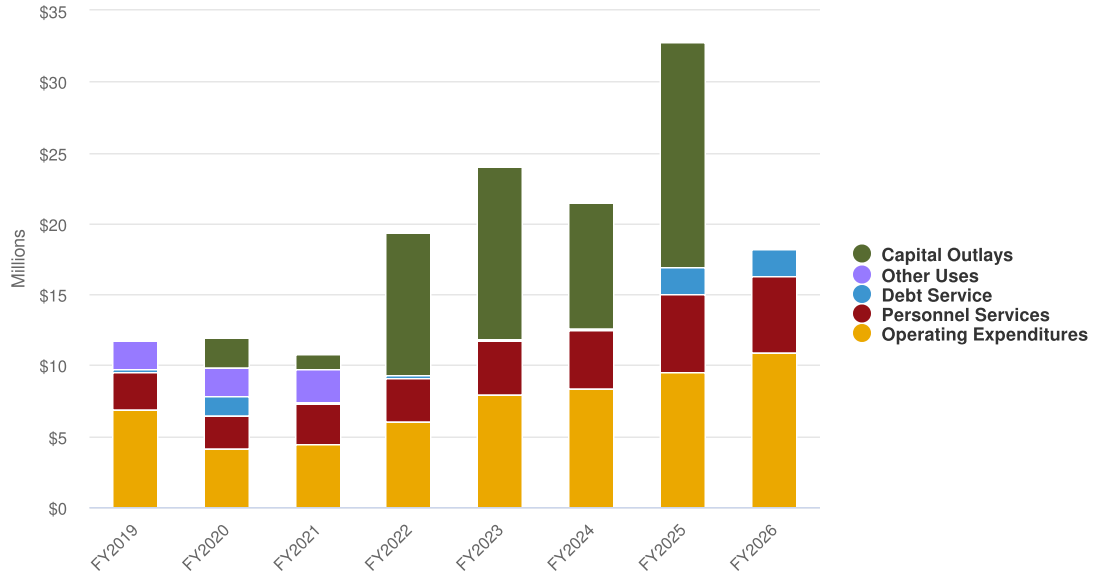
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
INCENTIVE	\$2,430	\$0	\$5,000	\$5,000	0%
FICA TAXES	\$98,033	\$114,250	\$125,250	\$125,250	0%
RETIREMENT	\$173,848	\$219,250	\$280,250	\$280,250	0%
LIFE & HEALTH INSURANCE	\$255,142	\$326,500	\$400,500	\$400,500	0%
WORKERS COMPENSATION	\$41,087	\$44,000	\$44,000	\$44,000	0%
<b>Total Personnel Services:</b>	<b>\$1,864,706</b>	<b>\$2,194,000</b>	<b>\$2,490,000</b>	<b>\$2,490,000</b>	<b>0%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$0	\$25,000	\$15,000	\$40,000	166.7%
OTHER CONTRACTUAL SERVICES	\$8,587	\$20,000	\$15,000	\$10,000	-33.3%
TRAVEL & PER DIEM	\$8,825	\$5,750	\$5,000	\$20,000	300%
COMMUNICATIONS	\$30,066	\$24,550	\$35,000	\$32,000	-8.6%
FREIGHT & POSTAGE SERVICES	\$168	\$3,000	\$500	\$500	0%
UTILITY SERVICES	\$259,645	\$275,500	\$280,000	\$280,000	0%
RENTALS & LEASES	\$412,892	\$50,000	\$75,000	\$75,000	0%
REPAIR MAINTENANCE SERV	\$748,843	\$900,000	\$700,000	\$750,000	7.1%
PRINTING & BINDING	\$1,286	\$1,100	\$1,000	\$1,000	0%
OTHER CURRENT CHARGES OB	\$1,919	\$4,500	\$500	\$4,000	700%
OFFICE SUPPLIES	\$559	\$3,100	\$1,500	\$1,500	0%
OPERATING SUPPLIES	\$1,133,726	\$300,000	\$275,000	\$300,000	9.1%
GAS & OIL	\$148,727	\$195,000	\$175,000	\$175,000	0%
UNIFORMS	\$22,045	\$12,500	\$25,000	\$30,000	20%
CHEMICALS	\$15,419	\$50,000	\$30,000	\$140,000	366.7%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$2,198	\$4,845	\$2,500	\$2,500	0%
TRAINING	\$2,949	\$6,620	\$6,500	\$16,500	153.8%
<b>Total Operating Expenditures:</b>	<b>\$2,797,854</b>	<b>\$1,881,465</b>	<b>\$1,642,500</b>	<b>\$1,878,000</b>	<b>14.3%</b>
<b>Capital Outlays</b>					
IMPROVEMENTS OTHER THAN BUILDINGS	\$242,339	\$3,956,800	\$4,479,000	\$0	-100%
NE WATER MAIN LOOPING	\$79,257	\$1,300,000	\$0	\$0	0%
CAPITAL OUTLAY	\$4,202,409	\$14,571,693	\$100,000	\$0	-100%
CAPITAL OUTLAY - TECH	\$0	\$14,530	\$5,000	\$0	-100%
NEW METERS	\$4,765	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$4,528,770</b>	<b>\$19,843,023</b>	<b>\$4,584,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Utilities - Utilities Maintenance:</b>	<b>\$9,191,330</b>	<b>\$23,918,488</b>	<b>\$8,716,500</b>	<b>\$4,368,000</b>	<b>-49.9%</b>
<b>Total Utilities - Utilities Maintenance:</b>	<b>\$9,191,330</b>	<b>\$23,918,488</b>	<b>\$8,716,500</b>	<b>\$4,368,000</b>	<b>-49.9%</b>
<b>Utilities - General Services</b>					
<b>Utilities - General Services</b>					
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$50,338	\$15,000	\$15,000	\$15,000	0%
OTHER CONTRACTUAL SERVICES	\$0	\$0	\$183,000	\$183,000	0%
INSURANCE	\$479,679	\$435,000	\$495,000	\$495,000	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
OTHER CURRENT CHARGES OB	\$339,022	\$75,000	\$75,000	\$75,000	0%
OTH CUR CHGS CONTINGENCY	\$0	\$315,000	\$390,853	\$390,853	0%
OTHER CURRENT CHGS - R & R	\$0	\$1,250,000	\$1,250,000	\$1,250,000	0%
OPERATING EXPENSES	\$0	\$0	\$750,000	\$750,000	0%
<b>Total Operating Expenditures:</b>	<b>\$869,039</b>	<b>\$2,090,000</b>	<b>\$3,158,853</b>	<b>\$3,158,853</b>	<b>0%</b>
<b>Debt Service</b>					
PRINCIPAL DEBT SERVICE	\$0	\$1,371,282	\$1,825,000	\$1,825,000	0%
INTEREST DEBT SERVICE	\$107,414	\$120,000	\$121,947	\$121,947	0%
<b>Total Debt Service:</b>	<b>\$107,414</b>	<b>\$1,491,282</b>	<b>\$1,946,947</b>	<b>\$1,946,947</b>	<b>0%</b>
<b>Total Utilities - General Services:</b>	<b>\$976,453</b>	<b>\$3,581,282</b>	<b>\$5,105,800</b>	<b>\$5,105,800</b>	<b>0%</b>
<b>Total Utilities - General Services:</b>	<b>\$976,453</b>	<b>\$3,581,282</b>	<b>\$5,105,800</b>	<b>\$5,105,800</b>	<b>0%</b>
<b>Total Expenditures:</b>	<b>\$21,465,888</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$18,232,950</b>	<b>-44.4%</b>

## Expenditures by Expense Type

Capital Outlay continues to dominate expenditures in the Water and Sewer Fund.

### Budgeted and Historical Expenditures by Expense Type

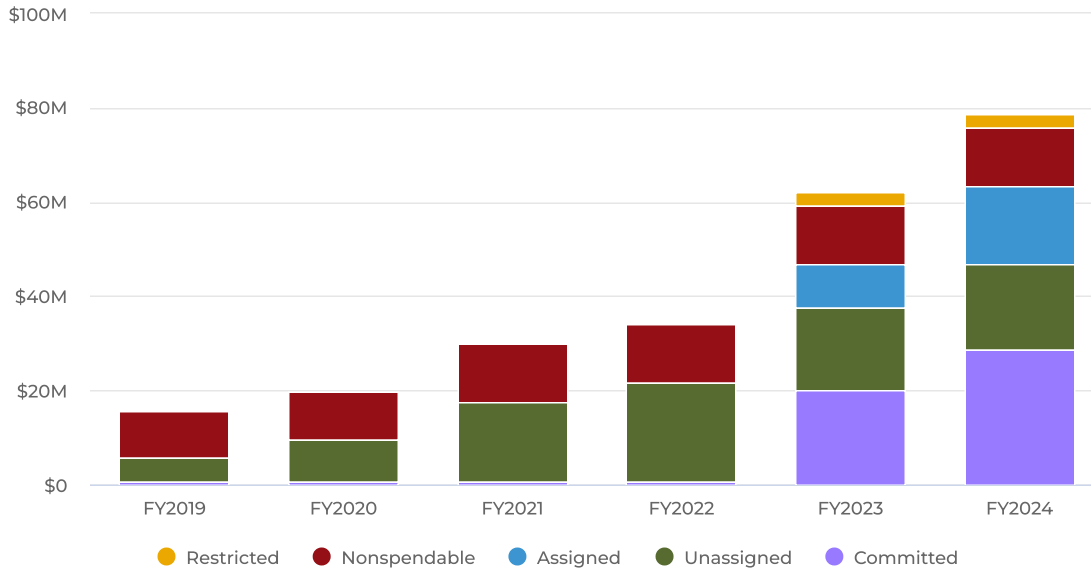


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Personnel Services	\$4,083,141	\$4,649,360	\$5,440,360	\$5,440,360	0%
Operating Expenditures	\$8,376,848	\$9,170,350	\$9,560,693	\$10,845,643	13.4%
Capital Outlays	\$8,898,486	\$34,149,991	\$15,824,000	\$0	-100%
Debt Service	\$107,414	\$1,491,282	\$1,946,947	\$1,946,947	0%
<b>Total Expense Objects:</b>	<b>\$21,465,888</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$18,232,950</b>	<b>-44.4%</b>

## Fund Balance

There are no major changes in fund balances expected. The Water and Sewer Fund continues to hold a strong fund balance, which will be needed in the near future to tackle the aggressive CIP.

### Projections



Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	—	—	
Unassigned	\$4,840,428	\$8,916,342	\$16,759,848	\$20,847,308	\$17,437,478	\$18,048,710	3.5%
Assigned	\$0	\$0	\$0	\$0	\$9,338,815	\$16,651,040	78.3%
Committed	\$785,350	\$789,315	\$715,571	\$715,316	\$20,000,000	\$28,670,000	43.3%
Restricted	\$0	\$0	\$0	\$0	\$2,841,558	\$2,762,265	-2.8%
Nonspendable	\$10,000,000	\$10,000,000	\$12,500,000	\$12,500,000	\$12,500,000	\$12,500,000	0%
<b>Total Fund Balance:</b>	<b>\$15,625,778</b>	<b>\$19,705,657</b>	<b>\$29,975,419</b>	<b>\$34,062,624</b>	<b>\$62,117,851</b>	<b>\$78,632,015</b>	<b>26.6%</b>



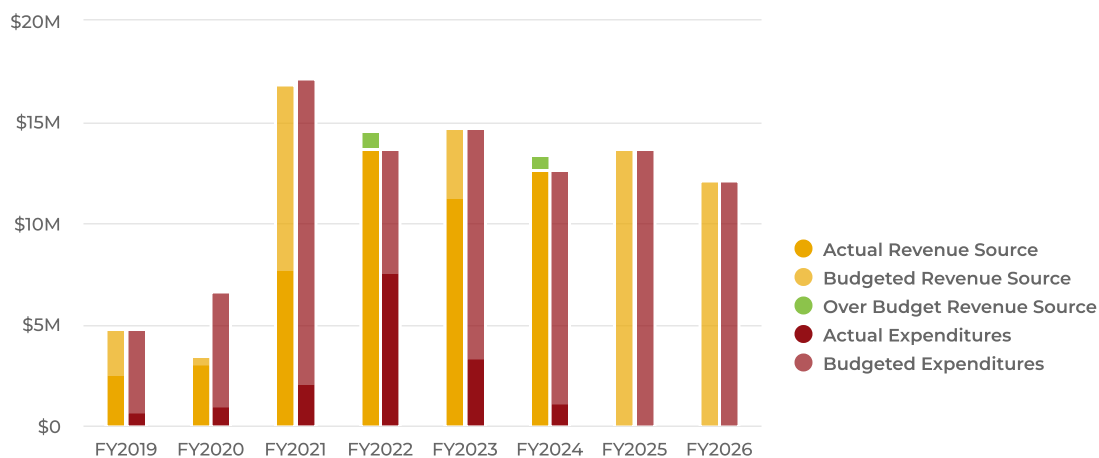
## Other Enterprise Funds

The City of Haines City's water and wastewater utility systems, as well as other publicly owned utility systems, face increasing capital commitments necessary to expand water and wastewater system facilities to serve new growth. The utility business is capital intensive and requires the commitment of significant resources in advance of the growth in demand. In addition, System improvements and regulatory compliance also require significant capital expenditures in today's utility business environment. Further, the impact of inflation on System operating expenses and on the cost of new and replacement facilities results in upward pressure on monthly utility user rates. The compelling capital needs associated with the utility business and the desire to control the increase in monthly utility user rates and charges have resulted in the use of funding alternatives such as the City's water and wastewater impact fees to finance, at least in part, the cost of System expansion. Generally, this practice has been labeled as "growth paying its own way."

The purpose of impact fees is to assign, to the extent practical, growth-related capital costs to new development. To the extent new development requires capital investments necessary to provide new capacity, modern capital funding practices support the use of capacity or impact fees to recover the cost of such investments. Most municipalities and other utilities have recognized this strategy as being an appropriate method of funding the capital requirements that are a result of providing service capacity for new development.

## Summary

The City of Haines City is projecting \$17.18M of revenue in FY2021, which represents a 381.6% increase over the prior year. Budgeted expenditures are projected to increase by 157.7% or \$10.51M to \$17.18M in FY2021.



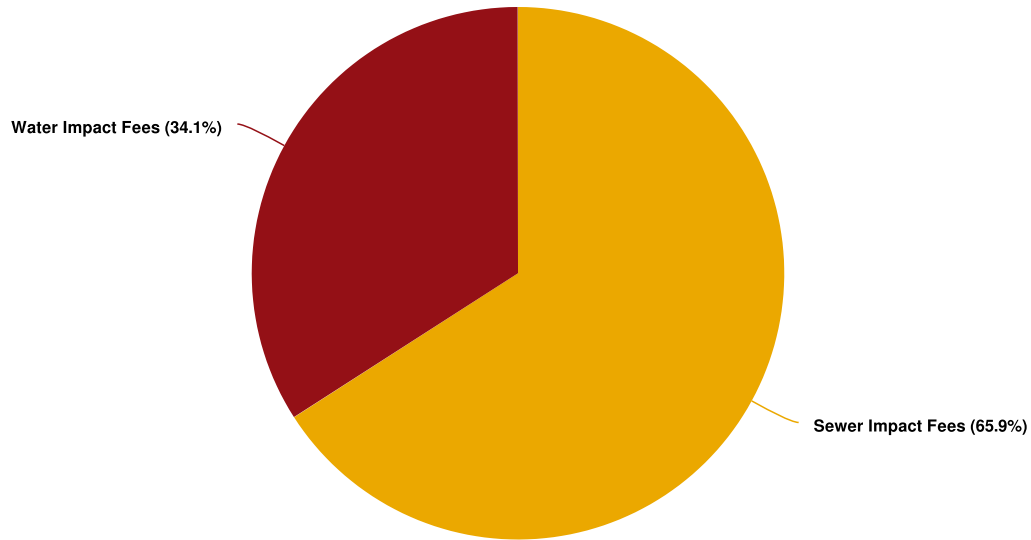
## Other Enterprise Funds Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$29,176,486	\$29,176,486	\$41,461,109	N/A
Revenues				
Permits, Fees, and Special Assessments	\$11,804,285	\$9,899,500	\$9,800,500	\$10,650,000
Intergovernmental Revenue	\$20,285	\$2,581,208	\$0	\$0
Misc Revenues	\$1,617,419	\$185,000	\$925,000	\$1,525,000
Other Sources	\$0	\$0	\$3,000,000	\$0
Total Revenues:	\$13,441,989	\$12,665,708	\$13,725,500	\$12,175,000
Expenditures				
Capital Outlays	\$673,797	\$12,665,708	\$13,725,500	\$12,175,000
Other Uses	\$484,568	\$0	\$0	\$0
Total Expenditures:	\$1,158,365	\$12,665,708	\$13,725,500	\$12,175,000
Total Revenues Less Expenditures:	\$12,283,624	\$0	\$0	\$0
Ending Fund Balance:	\$41,460,110	\$29,176,486	\$41,461,109	N/A

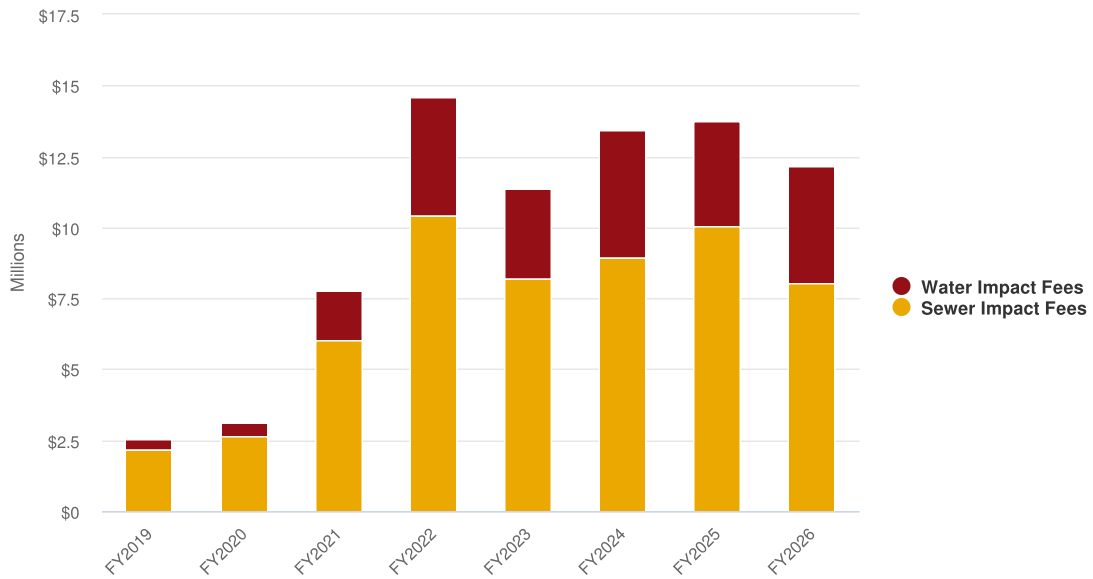


## Revenue by Fund

### 2026 Revenue by Fund



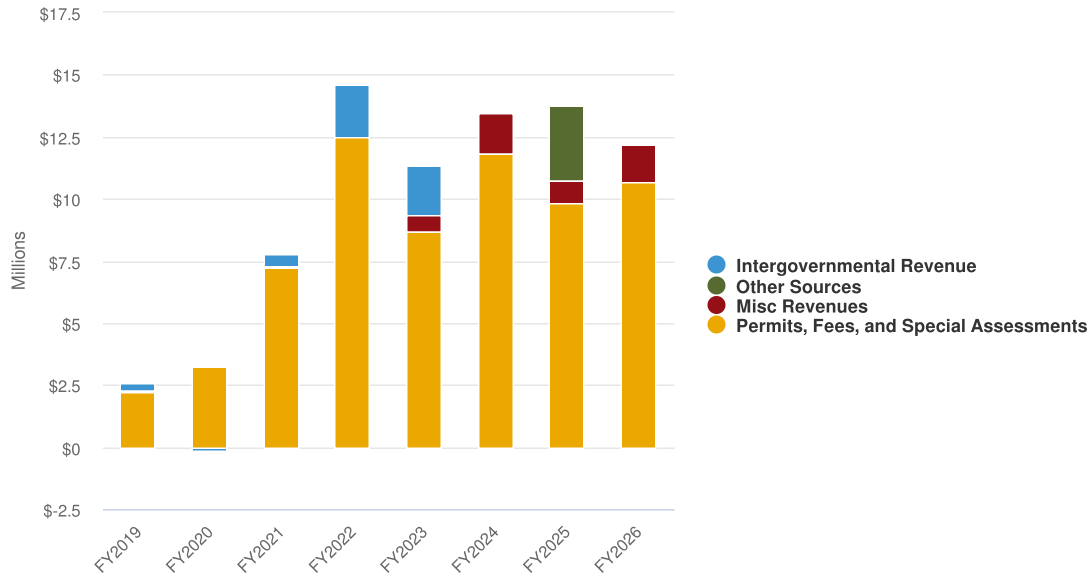
### Budgeted and Historical 2026 Revenue by Fund



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Water Impact Fees</b>						
WATER IMPACT FEES (RESIDENTIAL)	\$3,789,727	\$3,200,000	\$3,200,000	\$3,500,000	\$3,500,000	9.4%
WATER IMPACT FEES (COMMERCIAL)	\$142,732	\$59,500	\$100,500	\$150,000	\$150,000	49.3%
INTEREST ON INVESTMENTS	\$596,534	\$60,000	\$400,000	\$590,000	\$500,000	25%
<b>Total Water Impact Fees:</b>	<b>\$4,528,994</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,240,000</b>	<b>\$4,150,000</b>	<b>12.1%</b>
<b>Sewer Impact Fees</b>						
SEWER IMPACT FEES (RESIDENTIAL)	\$7,587,545	\$6,490,000	\$6,250,000	\$7,000,000	\$6,750,000	8%
SEWER IMPACT FEES (COMMERCIAL)	\$284,281	\$150,000	\$250,000	\$250,000	\$250,000	0%
STATE GRANT - SEWER/WASTEWATER	\$0	\$2,581,208	\$0	\$0	\$0	0%
SWFWMD Grant - Utilities	\$20,285	\$0	\$0	\$0	\$0	0%
INTEREST ON INVESTMENTS	\$1,020,884	\$125,000	\$525,000	\$1,035,000	\$1,025,000	95.2%
OTHER NONOPERATING SOURCES	\$0	\$0	\$3,000,000	\$0	\$0	-100%
<b>Total Sewer Impact Fees:</b>	<b>\$8,912,995</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>\$8,285,000</b>	<b>\$8,025,000</b>	<b>-20%</b>
<b>Total:</b>	<b>\$13,441,989</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>\$12,525,000</b>	<b>\$12,175,000</b>	<b>-11.3%</b>

## Revenues by Source

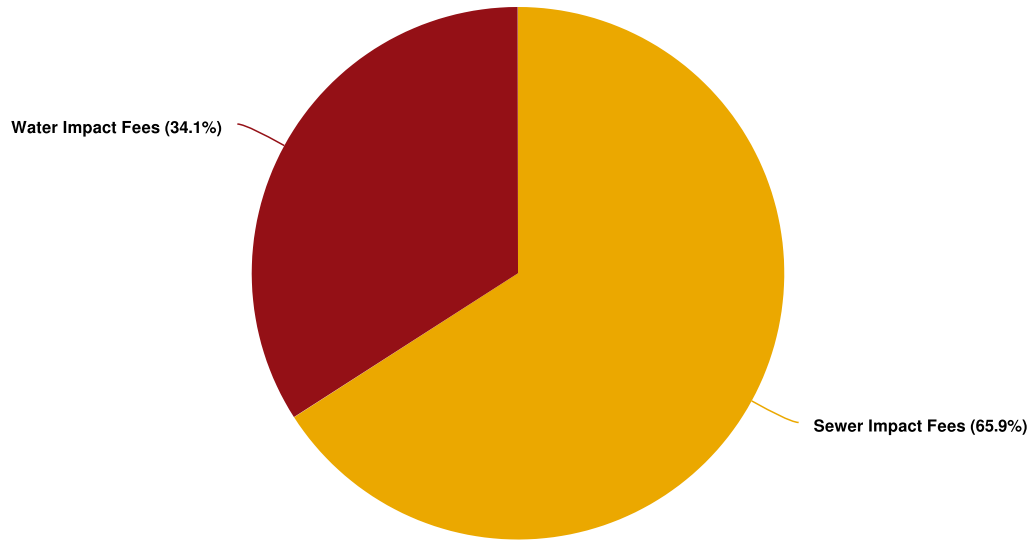
### Budgeted and Historical 2026 Revenues by Source



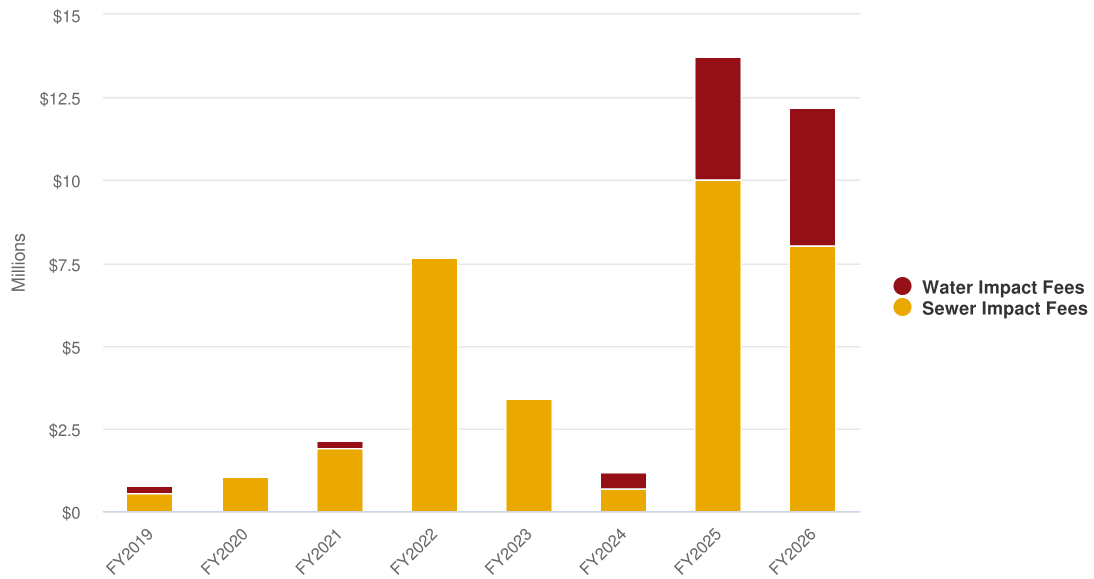
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments	\$11,804,285	\$9,899,500	\$9,800,500	\$10,650,000	8.7%
Intergovernmental Revenue	\$20,285	\$2,581,208	\$0	\$0	0%
Misc Revenues	\$1,617,419	\$185,000	\$925,000	\$1,525,000	64.9%
Other Sources	\$0	\$0	\$3,000,000	\$0	-100%
<b>Total Revenue Source:</b>	<b>\$13,441,989</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>\$12,175,000</b>	<b>-11.3%</b>

## Expenditures by Fund

### 2026 Expenditures by Fund



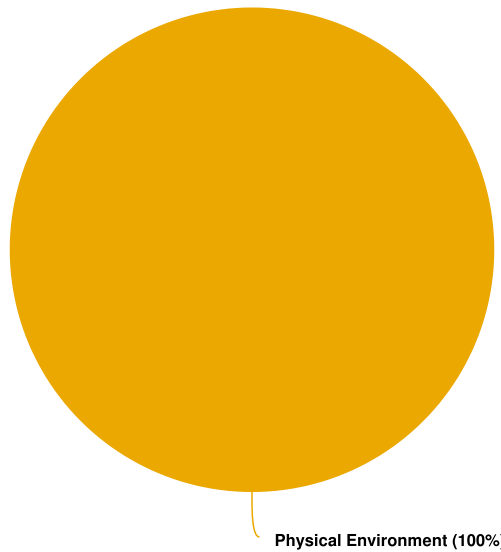
### Budgeted and Historical 2026 Expenditures by Fund



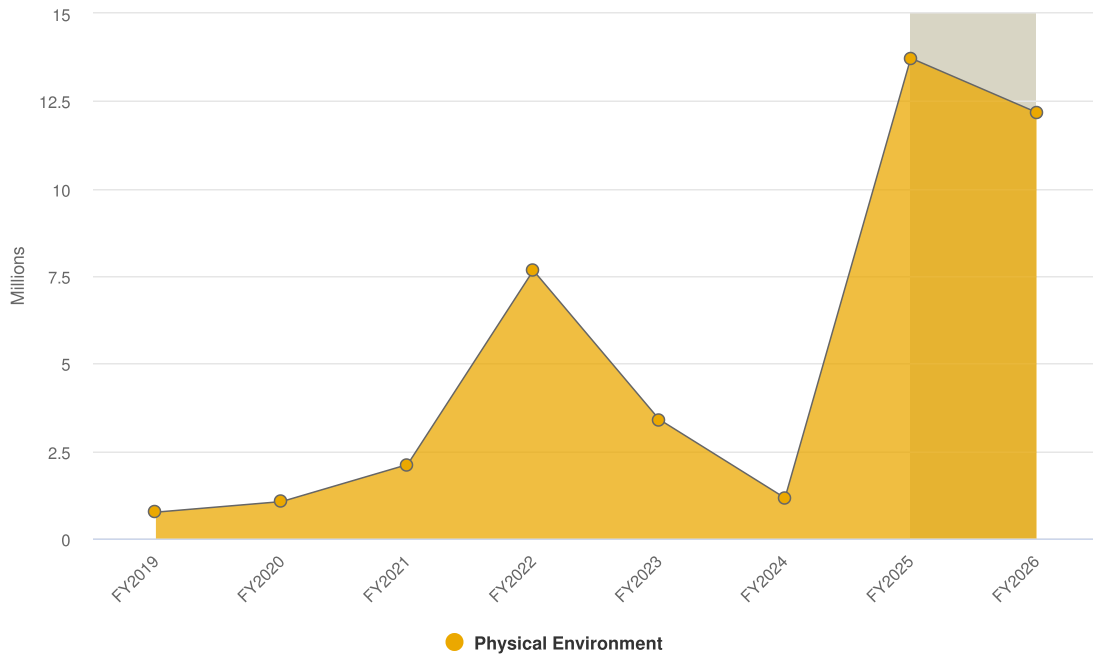
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Water Impact Fees					
Capital Outlays	\$0	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
Other Uses	\$484,568	\$0	\$0	\$0	0%
<b>Total Water Impact Fees:</b>	<b>\$484,568</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000</b>	<b>12.1%</b>
Sewer Impact Fees					
Capital Outlays	\$673,797	\$9,346,208	\$10,025,000	\$8,025,000	-20%
<b>Total Sewer Impact Fees:</b>	<b>\$673,797</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>\$8,025,000</b>	<b>-20%</b>
<b>Total:</b>	<b>\$1,158,365</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>\$12,175,000</b>	<b>-11.3%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

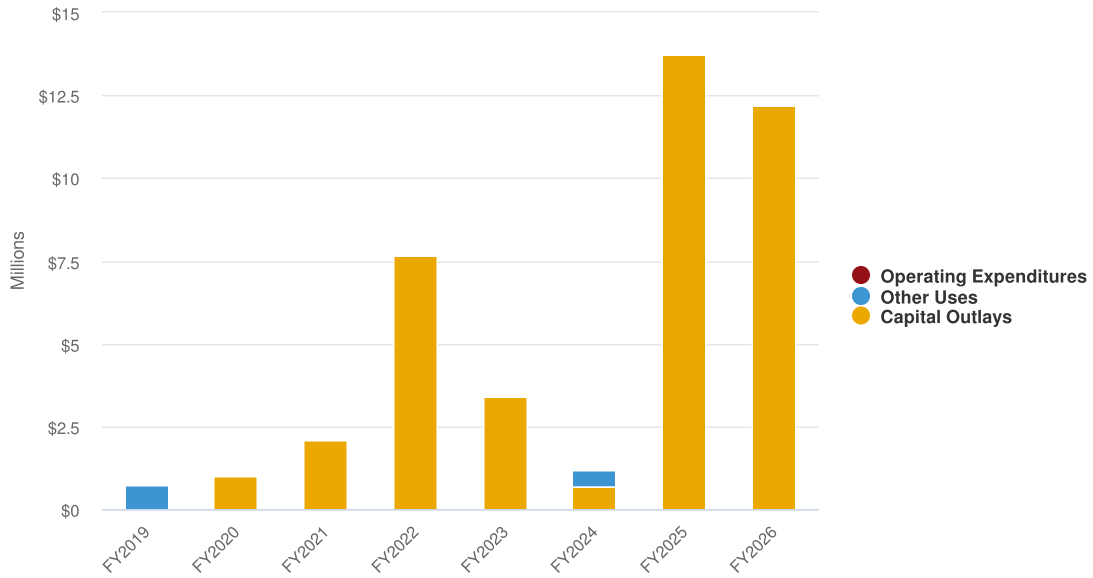


Grey background indicates budgeted figures.

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expenditures					
Physical Environment					
Water Impact Fees					
Capital Outlays	\$0	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
<b>Total Water Impact Fees:</b>	<b>\$0</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000</b>	<b>12.1%</b>
General Services					
Other Uses	\$484,568	\$0	\$0	\$0	0%
<b>Total General Services:</b>	<b>\$484,568</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Wastewater Impact Fees					
Capital Outlays	\$673,797	\$9,346,208	\$10,025,000	\$8,025,000	-20%
<b>Total Wastewater Impact Fees:</b>	<b>\$673,797</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>\$8,025,000</b>	<b>-20%</b>
<b>Total Physical Environment:</b>	<b>\$1,158,365</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>\$12,175,000</b>	<b>-11.3%</b>
<b>Total Expenditures:</b>	<b>\$1,158,365</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>\$12,175,000</b>	<b>-11.3%</b>

## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



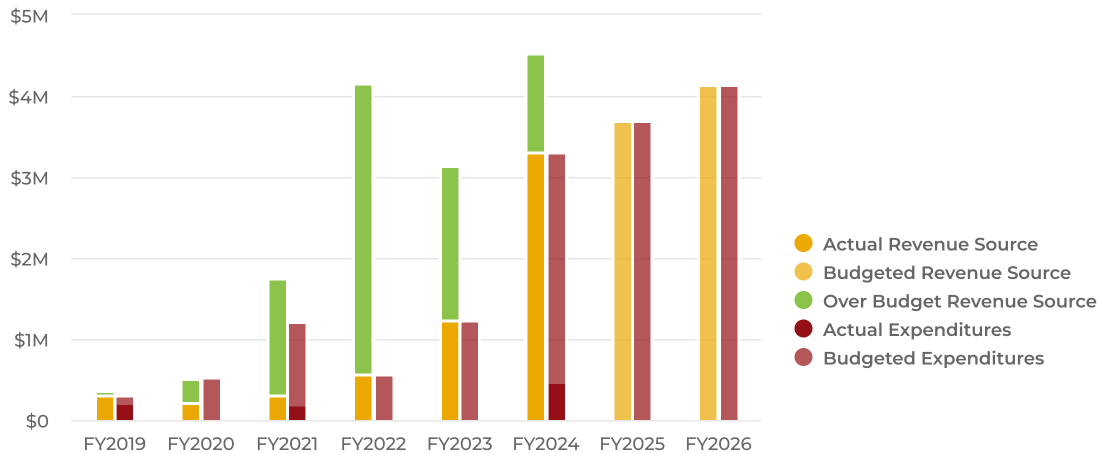
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Capital Outlays	\$673,797	\$12,665,708	\$13,725,500	\$12,175,000	-11.3%
Other Uses	\$484,568	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$1,158,365</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>\$12,175,000</b>	<b>-11.3%</b>



## Water Impact Fee Fund

### Summary

The City of Haines City is projecting \$4.15M of revenue in FY2026, which represents a 12.1% increase over the prior year. Budgeted expenditures are projected to increase by 12.1% or \$449.5K to \$4.15M in FY2026.



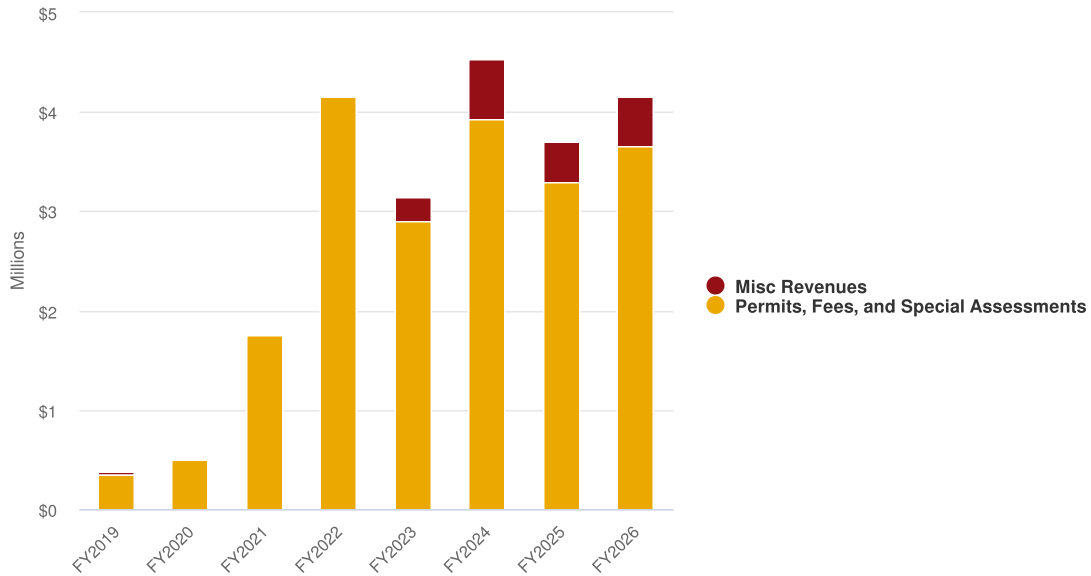
### Water Impact Fee Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$10,699,072	\$10,699,072	\$14,743,498	N/A
<b>Revenues</b>				
Permits, Fees, and Special Assessments	\$3,932,459	\$3,259,500	\$3,300,500	\$3,650,000
Misc Revenues	\$596,534	\$60,000	\$400,000	\$500,000
<b>Total Revenues:</b>	<b>\$4,528,994</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000</b>
<b>Expenditures</b>				
Capital Outlays	\$0	\$3,319,500	\$3,700,500	\$4,150,000
Other Uses	\$484,568	\$0	\$0	\$0
<b>Total Expenditures:</b>	<b>\$484,568</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$4,044,426</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$14,743,498</b>	<b>\$10,699,072</b>	<b>\$14,743,498</b>	<b>N/A</b>



## Revenues by Source

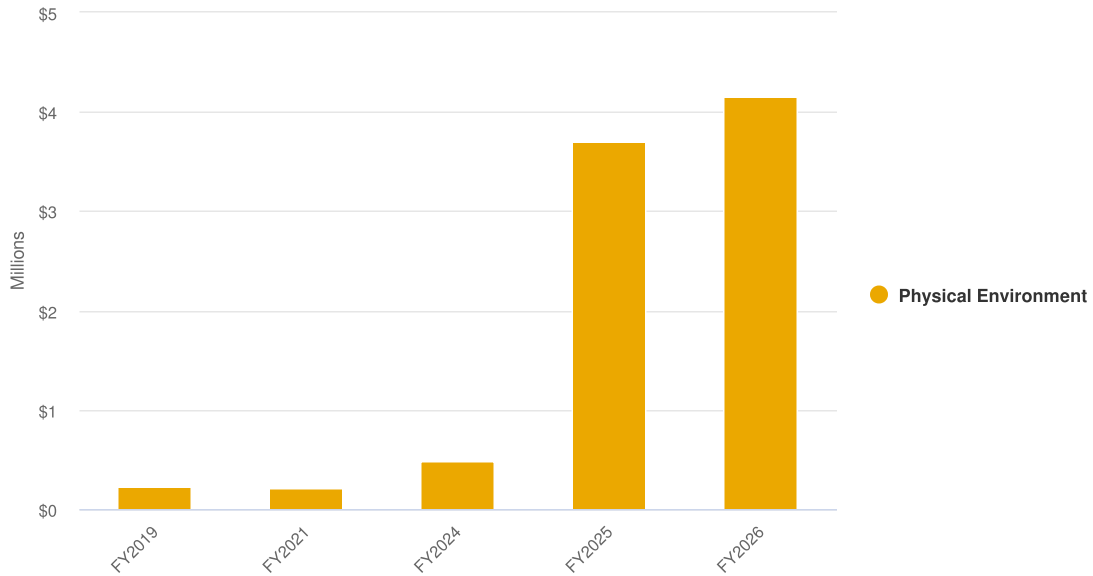
### Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Revenue Source						
Permits, Fees, and Special Assessments						
WATER IMPACT FEES (RESIDENTIAL)	\$3,789,727	\$3,200,000	\$3,200,000	\$3,500,000	\$3,500,000	9.4%
WATER IMPACT FEES (COMMERCIAL)	\$142,732	\$59,500	\$100,500	\$150,000	\$150,000	49.3%
Total Permits, Fees, and Special Assessments:	\$3,932,459	\$3,259,500	\$3,300,500	\$3,650,000	\$3,650,000	10.6%
Misc Revenues						
INTEREST ON INVESTMENTS	\$596,534	\$60,000	\$400,000	\$590,000	\$500,000	25%
Total Misc Revenues:	\$596,534	\$60,000	\$400,000	\$590,000	\$500,000	25%
Total Revenue Source:	\$4,528,994	\$3,319,500	\$3,700,500	\$4,240,000	\$4,150,000	12.1%

## Expenditures by Function

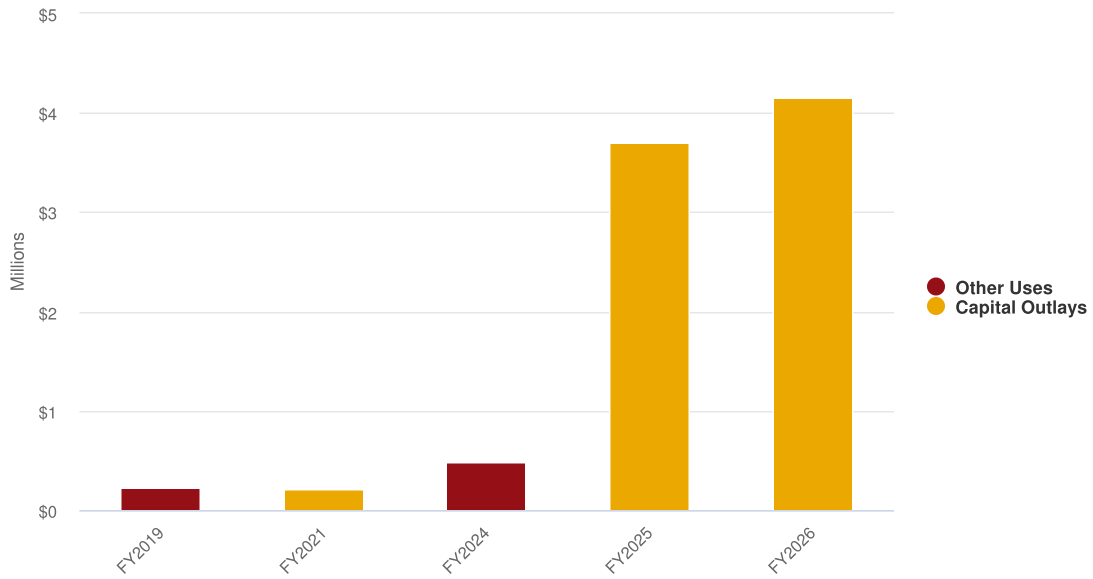
### Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expenditures					
Physical Environment					
Water Impact Fees					
Capital Outlays	\$0	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
<b>Total Water Impact Fees:</b>	<b>\$0</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000</b>	<b>12.1%</b>
General Services					
Other Uses	\$484,568	\$0	\$0	\$0	0%
<b>Total General Services:</b>	<b>\$484,568</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Physical Environment:</b>	<b>\$484,568</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000</b>	<b>12.1%</b>
<b>Total Expenditures:</b>	<b>\$484,568</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000</b>	<b>12.1%</b>

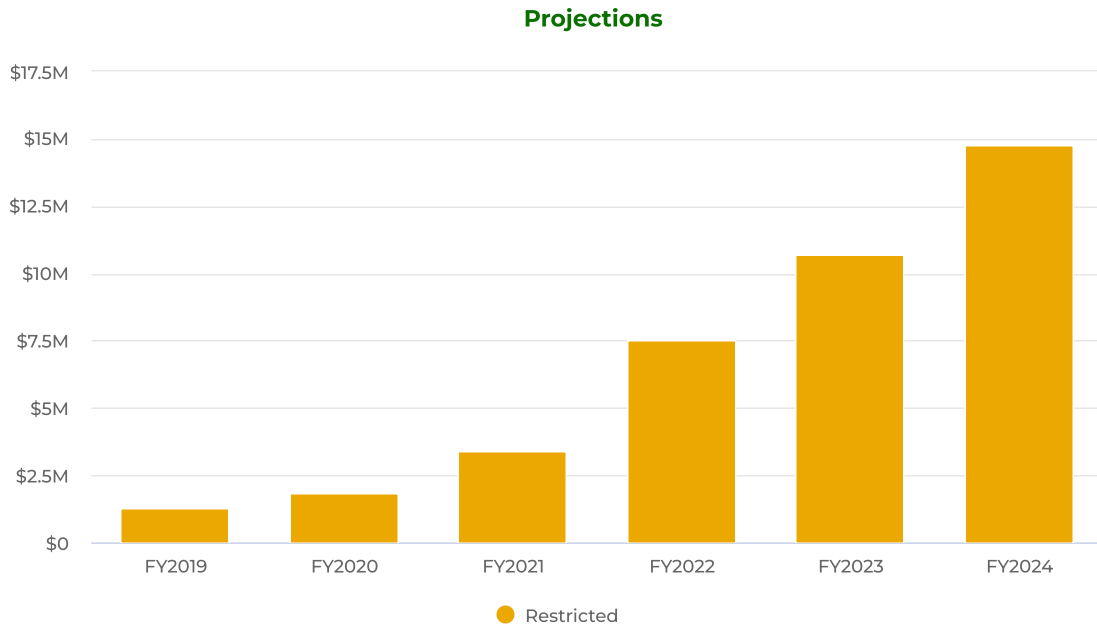
## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Expense Objects</b>					
<b>Capital Outlays</b>					
INFRASTRUCTURE	\$0	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
<i>New Water Lines</i>	\$0	\$1,000,000	\$1,000,000	\$1,000,000	0%
<i>PRWC</i>	\$0	\$2,315,000	\$2,700,500	\$3,150,000	16.6%
<i>Capital Projects</i>	\$0	\$4,500	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000</b>	<b>12.1%</b>
<b>Other Uses</b>					
TRANSFER	\$484,568	\$0	\$0	\$0	0%
<b>Total Other Uses:</b>	<b>\$484,568</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$484,568</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000</b>	<b>12.1%</b>

## Fund Balance



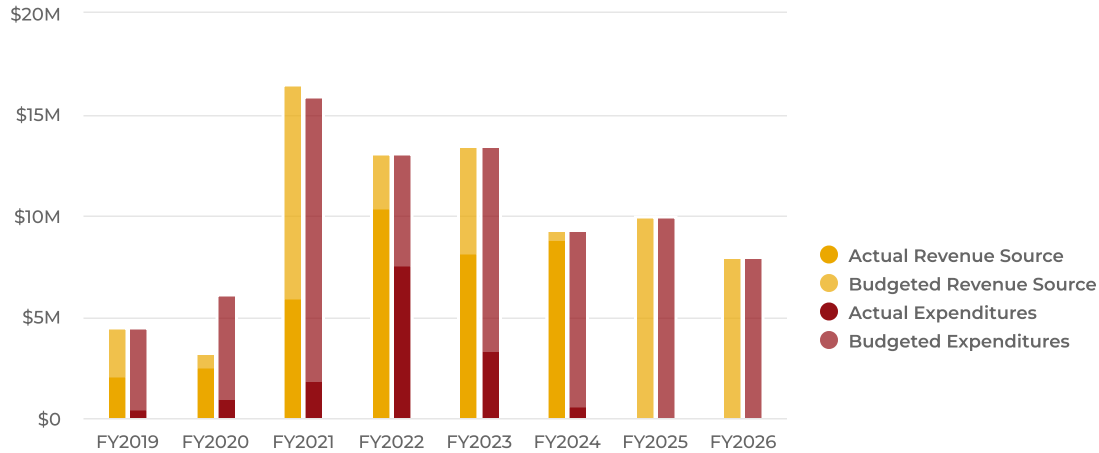
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	—	—	
Restricted	\$1,293,853	\$1,848,791	\$3,382,312	\$7,549,924	\$10,699,072	\$14,743,498	37.8%
<b>Total Fund Balance:</b>	<b>\$1,293,853</b>	<b>\$1,848,791</b>	<b>\$3,382,312</b>	<b>\$7,549,924</b>	<b>\$10,699,072</b>	<b>\$14,743,498</b>	<b>37.8%</b>



## Sewer Impact Fee Fund

### Summary

The City of Haines City is projecting \$8.03M of revenue in FY2026, which represents a 20.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 20.0% or \$2M to \$8.03M in FY2026.

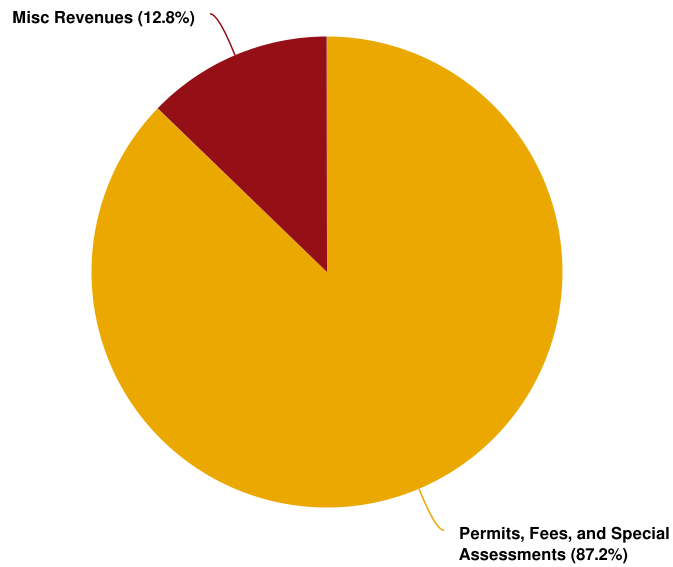


### Sewer Impact Fee Fund Comprehensive Summary

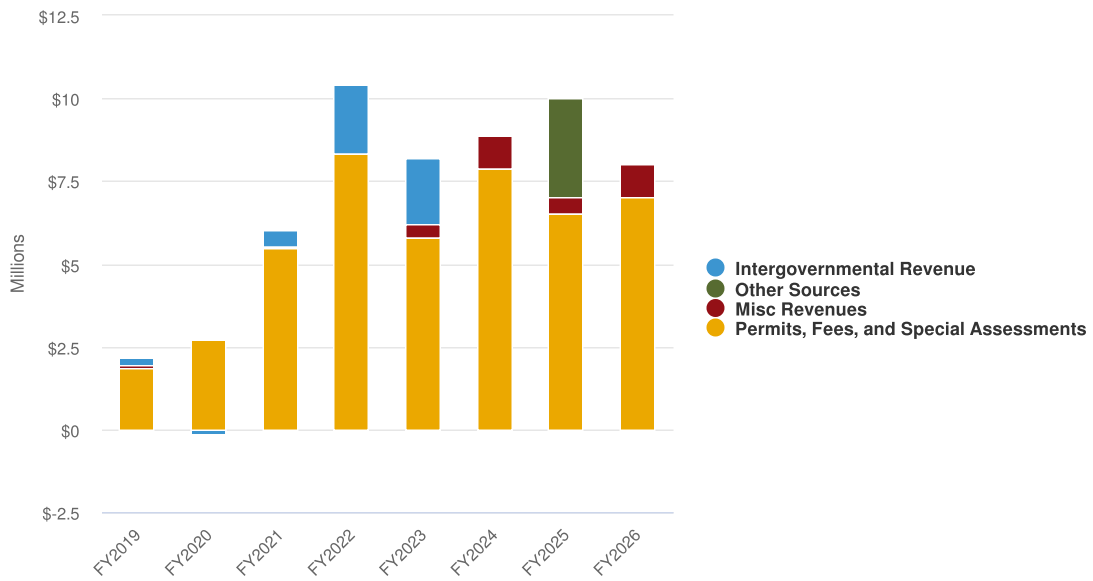
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$18,477,414	\$18,477,414	\$26,717,611	N/A
<b>Revenues</b>				
Permits, Fees, and Special Assessments	\$7,871,826	\$6,640,000	\$6,500,000	\$7,000,000
Intergovernmental Revenue	\$20,285	\$2,581,208	\$0	\$0
Misc Revenues	\$1,020,884	\$125,000	\$525,000	\$1,025,000
Other Sources	\$0	\$0	\$3,000,000	\$0
<b>Total Revenues:</b>	<b>\$8,912,995</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>\$8,025,000</b>
<b>Expenditures</b>				
Capital Outlays	\$673,797	\$9,346,208	\$10,025,000	\$8,025,000
<b>Total Expenditures:</b>	<b>\$673,797</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>\$8,025,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$8,239,198</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$26,716,612</b>	<b>\$18,477,414</b>	<b>\$26,717,611</b>	<b>N/A</b>

## Revenues by Source

### Projected 2026 Revenues by Source



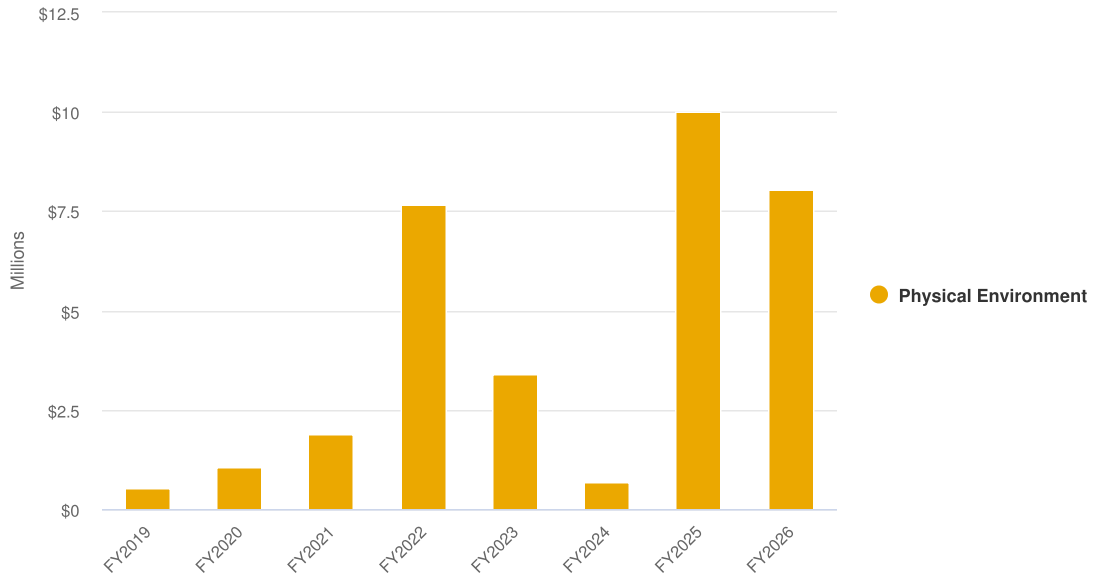
### Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Revenue Source</b>					
<b>Permits, Fees, and Special Assessments</b>					
SEWER IMPACT FEES (RESIDENTIAL)	\$7,587,545	\$6,490,000	\$6,250,000	\$6,750,000	8%
SEWER IMPACT FEES (COMMERCIAL)	\$284,281	\$150,000	\$250,000	\$250,000	0%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$7,871,826</b>	<b>\$6,640,000</b>	<b>\$6,500,000</b>	<b>\$7,000,000</b>	<b>7.7%</b>
<b>Intergovernmental Revenue</b>					
STATE GRANT - SEWER/WASTEWATER	\$0	\$2,581,208	\$0	\$0	0%
SWFWMD Grant - Utilities	\$20,285	\$0	\$0	\$0	0%
<b>Total Intergovernmental Revenue:</b>	<b>\$20,285</b>	<b>\$2,581,208</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Misc Revenues</b>					
INTEREST ON INVESTMENTS	\$1,020,884	\$125,000	\$525,000	\$1,025,000	95.2%
<b>Total Misc Revenues:</b>	<b>\$1,020,884</b>	<b>\$125,000</b>	<b>\$525,000</b>	<b>\$1,025,000</b>	<b>95.2%</b>
<b>Other Sources</b>					
OTHER NONOPERATING SOURCES	\$0	\$0	\$3,000,000	\$0	-100%
<b>Total Other Sources:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Revenue Source:</b>	<b>\$8,912,995</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>\$8,025,000</b>	<b>-20%</b>

# Expenditures by Function

## Budgeted and Historical Expenditures by Function

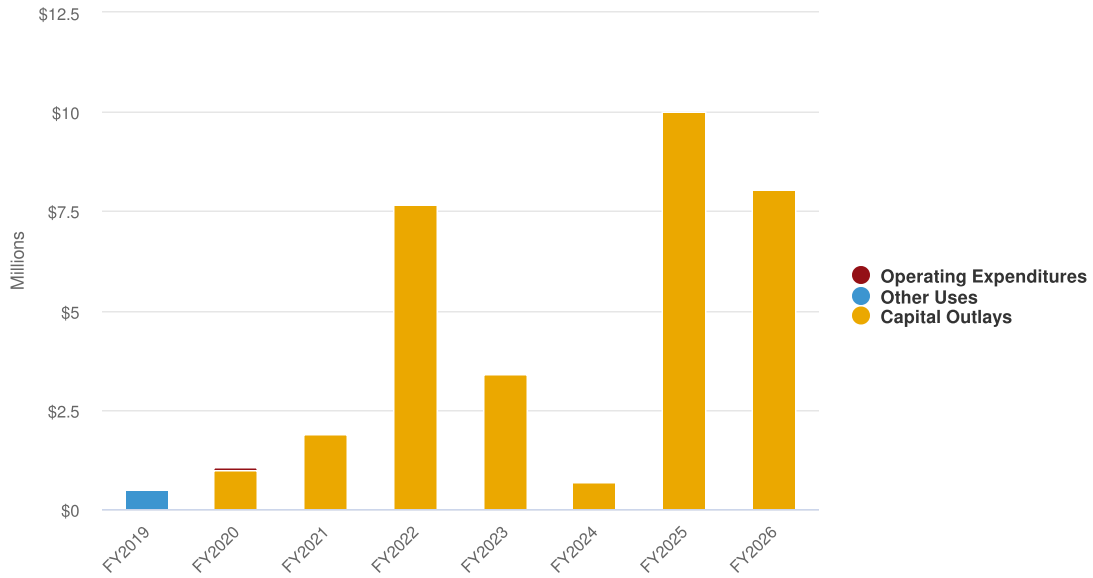


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Expenditures						
Physical Environment						
Wastewater Impact Fees						
Capital Outlays	\$673,797	\$9,346,208	\$10,025,000	\$200,000	\$8,025,000	-20%
Total Wastewater Impact Fees:	\$673,797	\$9,346,208	\$10,025,000	\$200,000	\$8,025,000	-20%
Total Physical Environment:	\$673,797	\$9,346,208	\$10,025,000	\$200,000	\$8,025,000	-20%
Total Expenditures:	\$673,797	\$9,346,208	\$10,025,000	\$200,000	\$8,025,000	-20%



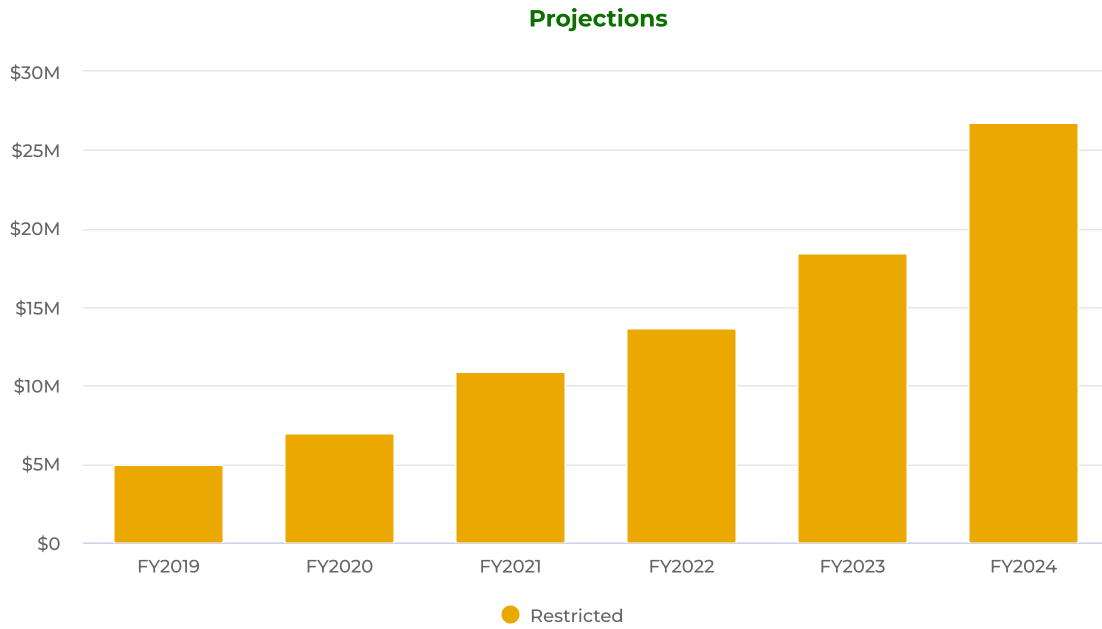
## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Capital Outlays					
INFRASTRUCTURE	\$0	\$96,208	\$0	\$0	0%
WW TREATMENT PLANT EXPANSION	\$673,797	\$9,250,000	\$10,025,000	\$8,025,000	-20%
<b>Total Capital Outlays:</b>	<b>\$673,797</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>\$8,025,000</b>	<b>-20%</b>
<b>Total Expense Objects:</b>	<b>\$673,797</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>\$8,025,000</b>	<b>-20%</b>

## Fund Balance



Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	—	—	—	—	
Restricted	\$5,014,375	\$6,952,377	\$10,930,451	\$13,697,133	\$18,477,414	\$26,717,611	44.6%
<b>Total Fund Balance:</b>	<b>\$5,014,375</b>	<b>\$6,952,377</b>	<b>\$10,930,451</b>	<b>\$13,697,133</b>	<b>\$18,477,414</b>	<b>\$26,717,611</b>	<b>44.6%</b>



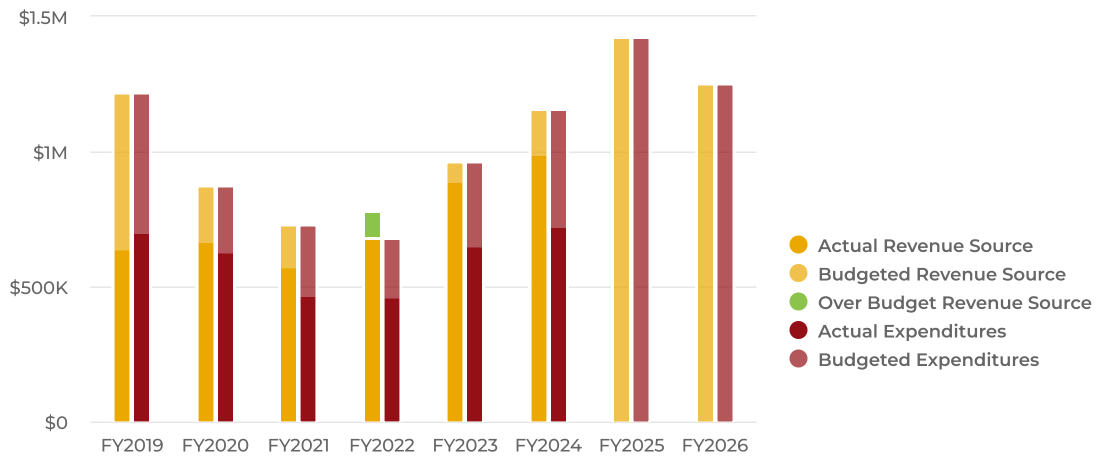
## **Stormwater Fund**

The Stormwater Fund is an Enterprise Fund for the City of Haines City and accounts for the revenues and expenses relating to managing stormwater to the residents and businesses in Haines City. Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost of providing goods and services to the general public be financed or recovered primarily through user charges. The Stormwater Fund accounts for revenues received primarily through the collection of residential and commercial non ad valorem assessments.



# STORMWATER FUND

## Summary



## Stormwater Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$1,842,861	\$1,842,861	\$2,321,514	N/A
<b>Revenues</b>				
Permits, Fees, and Special Assessments	\$928,054	\$925,000	\$1,025,000	\$1,055,000
Misc Revenues	\$66,770	\$13,000	\$40,000	\$40,000
Other Sources	\$0	\$221,450	\$361,950	\$161,450
<b>Total Revenues:</b>	<b>\$994,823</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,256,450</b>
<b>Expenditures</b>				
Personnel Services	\$396,048	\$468,500	\$503,000	\$503,000
Operating Expenditures	\$187,101	\$240,950	\$252,950	\$263,450
Capital Outlays	\$143,088	\$450,000	\$671,000	\$490,000
<b>Total Expenditures:</b>	<b>\$726,236</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,256,450</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$268,587</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$2,111,448</b>	<b>\$1,842,861</b>	<b>\$2,321,514</b>	<b>N/A</b>

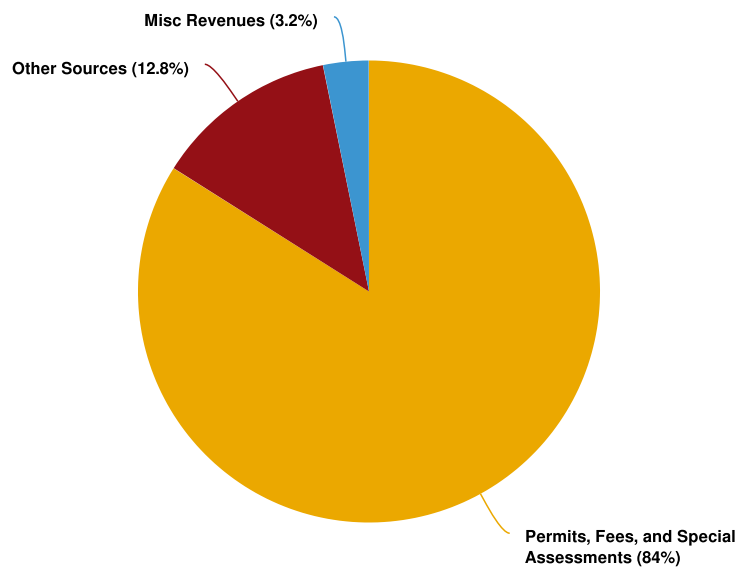
## Revenues by Source

Assessments is the biggest revenue driver for this fund. The City charges a non ad valorem stormwater assessment on eligible parcels. The Calculation is as follows:

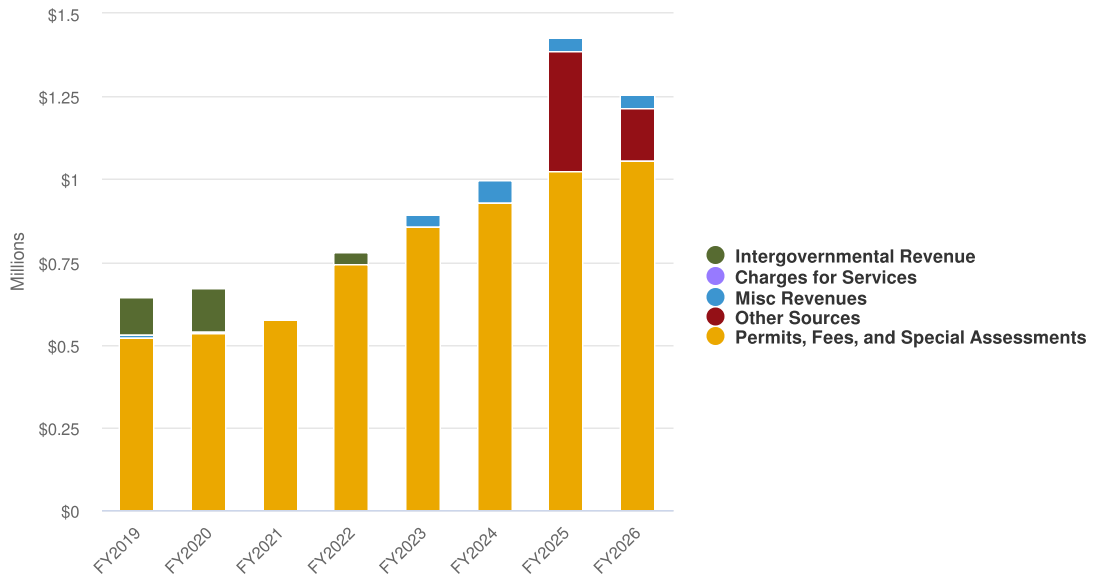
***Tier 1 - \$6.24 per Equivalent Residential Unit (ERU) –minimum of 1 ERU***

***Tier 2 - \$48.00 per Parcel***

Projected 2026 Revenues by Source



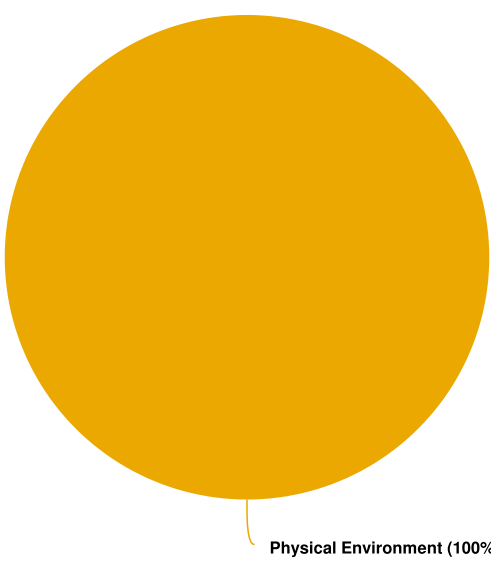
## Budgeted and Historical 2026 Revenues by Source



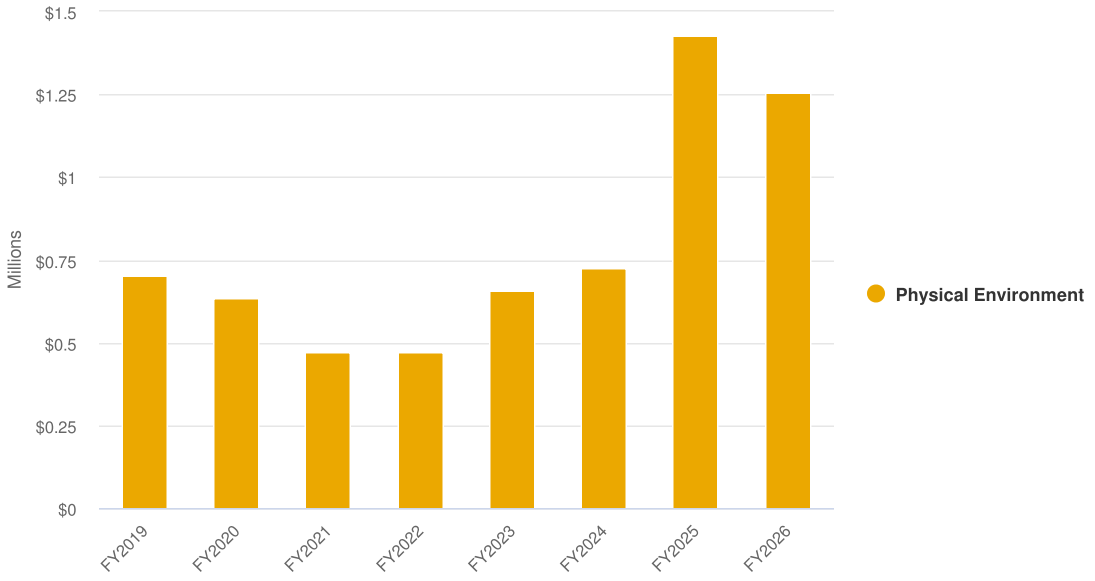
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments					
Special Assessments	\$928,054	\$925,000	\$1,025,000	\$1,055,000	2.9%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$928,054</b>	<b>\$925,000</b>	<b>\$1,025,000</b>	<b>\$1,055,000</b>	<b>2.9%</b>
Misc Revenues					
Interest and Other Earnings	\$66,770	\$13,000	\$40,000	\$40,000	0%
<b>Total Misc Revenues:</b>	<b>\$66,770</b>	<b>\$13,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>0%</b>
Other Sources					
Proprietary Nonoperating Sources	\$0	\$221,450	\$361,950	\$161,450	-55.4%
<b>Total Other Sources:</b>	<b>\$0</b>	<b>\$221,450</b>	<b>\$361,950</b>	<b>\$161,450</b>	<b>-55.4%</b>
<b>Total Revenue Source:</b>	<b>\$994,823</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,256,450</b>	<b>-11.9%</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

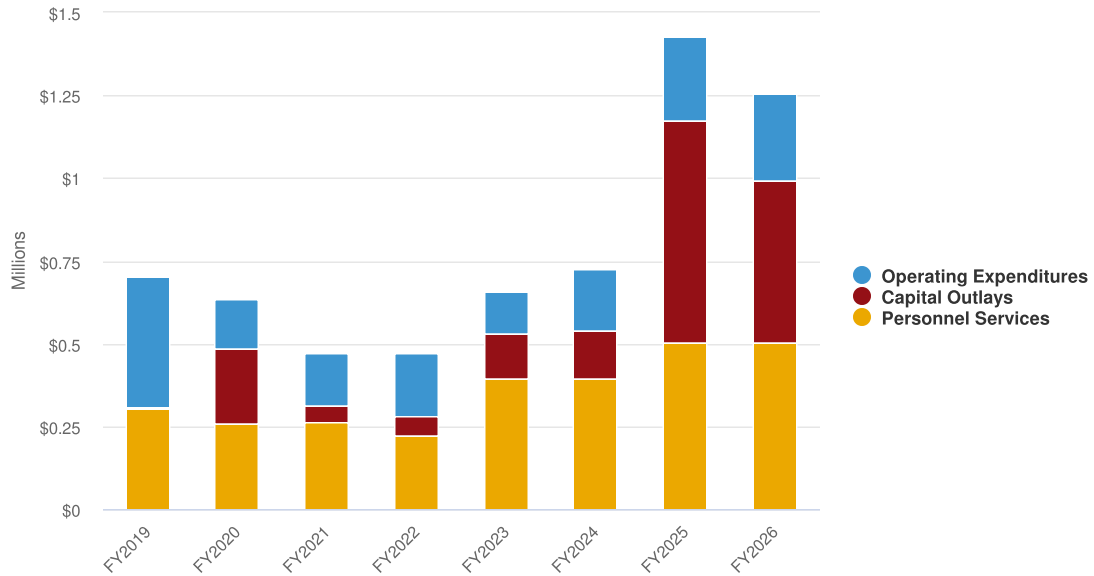




Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Public Works - Stormwater</b>					
<b>Personnel Services</b>					
REGULAR SALARY - WAGES	\$252,702	\$306,500	\$320,500	\$320,500	0%
OVERTIME	\$38,104	\$5,000	\$5,000	\$5,000	0%
INCENTIVE	\$1,814	\$0	\$1,000	\$1,000	0%
FICA TAXES	\$21,708	\$24,000	\$24,500	\$24,500	0%
RETIREMENT CONTRIBUTIONS	\$20,903	\$46,000	\$55,000	\$55,000	0%
LIFE & HEALTH INSURANCE	\$41,674	\$66,500	\$76,500	\$76,500	0%
WORKERS' COMP	\$19,143	\$20,500	\$20,500	\$20,500	0%
<b>Total Personnel Services:</b>	<b>\$396,048</b>	<b>\$468,500</b>	<b>\$503,000</b>	<b>\$503,000</b>	<b>0%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$95,528	\$75,000	\$72,000	\$72,000	0%
OTHER CONTRACTUAL SERVICES	\$10,694	\$35,200	\$37,200	\$37,200	0%
TRAVEL & PER DIEM	\$436	\$2,000	\$2,000	\$2,000	0%
COMMUNICATIONS	\$699	\$5,000	\$5,000	\$5,000	0%
FREIGHT & POSTAGE SERVICES	\$158	\$3,000	\$3,000	\$3,000	0%
RENTALS & LEASES	\$0	\$2,500	\$2,500	\$2,500	0%
REPAIR & MAINTENANCE	\$7,604	\$25,000	\$25,000	\$25,000	0%
PRINTING & BINDING	\$141	\$2,500	\$2,500	\$2,500	0%
PROMOTIONAL ACTIVITIES	\$90	\$1,000	\$1,000	\$5,000	400%
OTHER CURRENT CHARGES	\$18,603	\$10,000	\$20,000	\$20,000	0%
OFFICE SUPPLIES	\$2,898	\$5,000	\$5,000	\$5,000	0%
OPERATING EXPENSES	\$22,515	\$45,000	\$39,250	\$39,250	0%
GAS & OIL	\$16,281	\$12,250	\$18,000	\$18,000	0%
Uniforms	\$3,492	\$5,000	\$5,000	\$10,000	100%
ROAD MATERIALS	\$4,197	\$7,000	\$10,000	\$10,000	0%
BOOKS SUBS MEMS & SUBS	\$1,132	\$1,500	\$1,500	\$3,000	100%
TRAINING	\$2,634	\$4,000	\$4,000	\$4,000	0%
<b>Total Operating Expenditures:</b>	<b>\$187,101</b>	<b>\$240,950</b>	<b>\$252,950</b>	<b>\$263,450</b>	<b>4.2%</b>
<b>Capital Outlays</b>					
IMP OTHER THAN BUILDINGS	\$143,088	\$450,000	\$580,000	\$425,000	-26.7%
CAPITAL OUTLAY	\$0	\$0	\$91,000	\$65,000	-28.6%
<b>Total Capital Outlays:</b>	<b>\$143,088</b>	<b>\$450,000</b>	<b>\$671,000</b>	<b>\$490,000</b>	<b>-27%</b>
<b>Total Public Works - Stormwater:</b>	<b>\$726,236</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,256,450</b>	<b>-11.9%</b>

## Expenditures by Expense Type

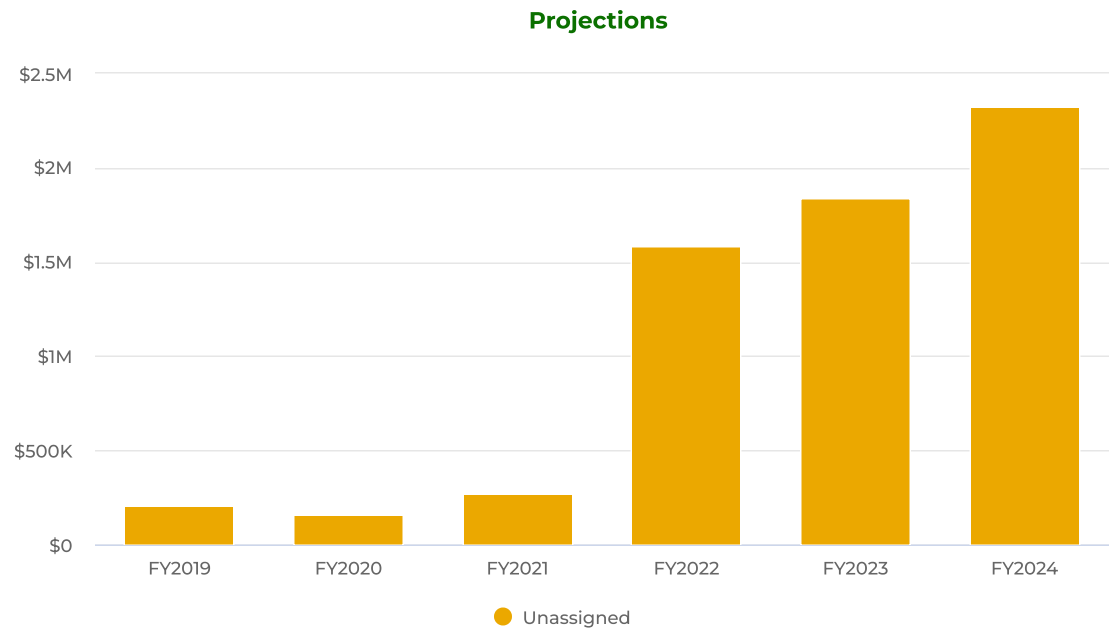
### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Expense Objects						
Personnel Services	\$396,048	\$468,500	\$503,000	\$441,050	\$503,000	0%
Operating Expenditures	\$187,101	\$240,950	\$252,950	\$198,350	\$263,450	4.2%
Capital Outlays	\$143,088	\$450,000	\$671,000	\$659,000	\$490,000	-27%
<b>Total Expense Objects:</b>	<b>\$726,236</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,298,400</b>	<b>\$1,256,450</b>	<b>-11.9%</b>

## Fund Balance

There are no major changes in fund balances expected.



Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Unassigned	\$206,453	\$159,057	\$274,066	\$1,583,954	\$1,842,861	\$2,321,514	26%
Total Fund Balance:	\$206,453	\$159,057	\$274,066	\$1,583,954	\$1,842,861	\$2,321,514	26%

# Budget Workshop Agenda 7.23.25

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## 1. Welcome & Workshop Overview

## 2. General Overview of All Funds – Supp pg3 & Budget pg1-16

## 3. GENERAL FUND DISCUSSION

### a. Personnel Review

- 2.5% Annual Step Increase per Personnel Plan – Supp pg 4-20
- Proposed Cost of Living Adjustment (COLA) Increase – Supp pg 21-22
- Review of New Position Requests – Supp pg33-35

### b. Operational Revenues Overview – Budget Book pg22-24

- Millage Rate – Supp pg23-29
- Fire Assessment – Supp pg30-41
- Other Key Revenue Sources

### c. Operational Expenses – Departmental Line Item Review – Budget Book pg26-45

- City Administration – 4.8% Increase
- City Commission – 5.8% Increase
- Finance – 19.1% Increase
- Other General – 0% Change
- City Clerk – 16.6% Increase
- Human Resources – 0% Change
- Fleet Maintenance – 0% Change
- Technology Management (IT) – 113% Increase
- Police – 8.9% Increase
- Fire – 60% Increase
- Building – 19.3% Increase
- Sanitation – 4% Increase
- Cemetery – New Division Introduction
- Transportation – 7.2% Decrease
- Planning – 137.5% Increase
- Library – 2.4% Increase
- Parks – 4.2% Increase
- Aquatics – 0.1% Increase
- Recreation – 0% Change

### d. Capital Project Review – General Fund – Supp pg35-41

- Total Capital Project Requests: \$18M
  - Original Request: \$14M
  - New Items Added: \$3.8M

#### 4. Government Impact Fee Funds Review - Budget pg49-83

- Law Enforcement (LEET) – Budget pg58-61
- Police – Budget pg62-65
- Fire – Budget pg66-71
- Transportation – Budget pg72-75
- Recreation – Budget pg76-79
- Library – Budget pg80-83

#### 5. . Water & Sewer Fund Review - Budget pg84-96

##### **a. Personnel**

- No New Personnel Requests

##### **b. Operating Revenues Review**

- No Projected Rate Increases Included

##### **c. Operational Expenses – Departmental Line Item Review**

##### **d. Capital Projects Review**

#### 6. Water & Sewer Impact Fee Funds Review - Budget pg97-117

#### 7. Stormwater Fund Review - Budget pg118-125

##### **a. Personnel**

- No New Personnel Requests

#### 8. Closing Remarks and Next Steps

- Summary of Key Takeaways
- Next Workshop or Budget Hearing Schedule



# City of Haines City

## FY2026 Budget Summary

		1 Fund	6 Funds	1 Fund	1 Fund	2 Funds	1 Fund	1 Fund	1 Fund	1 Fund
		General Fund	Other General Impact Funds		CRA Fund		Utility Fund	Other Enterprise Impact Funds		Stormwater Fund
Revenues										
Taxes		\$ 36,115,000	\$ -		\$ 11,878,127		\$ -	\$ -		\$ -
Permits, Fees, Assessments		19,852,500	-		-		-	10,650,000		1,055,000
Grants & Intergovernmental		5,679,500	-		-		-	-		-
Charges for Services		11,016,500	-		-		31,112,000	-		-
Judgements, Fines, & Forfeits		1,850,000	15,000		-		875,000	-		-
Impact Fees		-	6,120,000		-		-	-		-
Debt Proceeds		-	-		-		-	-		-
Misc Revenues		1,910,500	924,500		433,427		1,910,000	1,525,000		40,000
Total Revenues		\$ 76,424,000	\$ 7,059,500		\$ 12,311,554		\$ 33,897,000	\$ 12,175,000		\$ 1,095,000
Expenditures										
Personnel		26,519,505			1,126,625		5,440,360	-		503,000
Operating		23,697,269	1,119,500		695,250		10,845,643	-		263,450
Capital		610,000	5,930,000		250,000		13,500,000	12,175,000		490,000
Grants		597,165			4,850,000		-	-		-
Debt		4,040,847			1,861,860		2,291,282			-
Transfers & Restricted		10,840,000	10,000		442,750		1,946,947	-		-
Total Expenditures		\$ 66,304,786	\$ 7,059,500		\$ 9,226,485		\$ 34,024,232	\$ 12,175,000		\$ 1,256,450
Net Income (Loss)		\$ 10,119,214	\$ -		\$ 3,085,069		\$ (127,232)	\$ -		\$ (161,450)
Fund Balance to Balance		\$ -			\$ -		\$ -			\$ 161,450

[illegible]

COLA ADJUSTMENT						Total
2.0%	\$530,390.10	\$22,532.50	\$108,807.20	\$10,060.00	\$	671,789.80
2.5%	\$662,987.63	\$28,165.63	\$136,009.00	\$12,575.00	\$	839,737.25
3.0%	\$795,585.15	\$33,798.75	\$163,210.80	\$15,090.00	\$	1,007,684.70

# Annual Step Increase per Pay Plan - Discussion & Justification

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## Overview of Step Increase Plan

- The City's **Pay Plan** includes a **structured 2.5% annual step increase** for eligible employees.
  - Step increases are designed to **reward tenure and consistent satisfactory performance** within a defined classification.
  - This approach promotes internal equity, career progression, and predictable budgeting.
- 

## Purpose of Step Increases

- **Retention Tool:** Recognizes ongoing service and experience, helping reduce turnover.
  - **Motivational Factor:** Encourages sustained performance by rewarding employees who meet or exceed standards.
  - **Budget Predictability:** Unlike merit-based bonuses, step increases are planned and accounted for in personnel forecasts.
  - **Equity & Transparency:** Ensures consistency across departments and job classifications, reducing the risk of arbitrary pay decisions.
- 

## Eligibility & Controls

- Not automatic: Employees must meet **minimum performance standards** to be eligible.
  - **Performance Evaluations** are conducted annually to determine eligibility.
- 

## Budgetary Impact

- Estimated annual personnel impact:
    - **2.5% increase on \$33.5M payroll = ~\$840,000**
- 

## Complementary to COLA

- The **step increase** addresses **internal equity and performance-based progression**, while the **COLA** addresses **external economic pressures** such as inflation.
- Employees at the **top of their range** do not receive step increases, so **COLA helps avoid wage stagnation** for senior personnel.

# City of Haines City, Florida

## Executive Pay Plan 2024 - 2025

		ANNUAL			HOURLY EQUIVALENT		
Grade	Position Title	Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
Exec1	City Clerk*	*At Direction of City Commission \$ 92,484.08    \$ 112,682.96    \$ 133,944.51			\$ 44.4635	\$ 54.1745	\$ 64.3964
Exec2	Development Services Director Human Resources/Organization Dvlp. Director Parks & Recreation Director Public Infrastructure Director Technology Management Director	\$104,044.72	\$ 126,768.30	\$ 150,687.68	\$ 50.0215	\$ 60.9463	\$ 72.4460
Exec3	Finance Director Fire Chief Police Chief Public Safety Director Public Services Administrator	\$120,171.58	\$ 146,417.44	\$ 174,044.21	\$ 57.7748	\$ 70.3930	\$ 83.6751
Exec4	Assistant City Manager Deputy City Manager	\$126,780.99	\$ 154,470.37	\$ 183,616.58	\$ 60.9524	\$ 74.2646	\$ 88.2772
Exec5	City Manager*	*At Direction of City Commission					



# City of Haines City, Florida

## Executive

### Step Pay Plan 2024-2025

Steps	Hourly	Exec1	Hourly	Exec2	Hourly	Exec3	Hourly	Exec4
1	\$44.4635	\$ 92,484.08	\$ 50.0215	\$ 104,044.72	\$ 57.7748	\$ 120,171.58	\$ 60.9524	\$ 126,780.99
2	\$45.5751	\$ 94,796.21	\$ 51.2720	\$ 106,645.76	\$ 59.2192	\$ 123,175.94	\$ 62.4762	\$ 129,950.50
3	\$46.7145	\$ 97,166.16	\$ 52.5538	\$ 109,311.90	\$ 60.6996	\$ 126,255.17	\$ 64.0381	\$ 133,199.25
4	\$47.8824	\$ 99,595.39	\$ 53.8677	\$ 112,044.82	\$ 62.2171	\$ 129,411.57	\$ 65.6391	\$ 136,529.33
5	\$49.0794	\$ 102,085.15	\$ 55.2143	\$ 114,845.74	\$ 63.7726	\$ 132,647.01	\$ 67.2800	\$ 139,942.40
6	\$50.3064	\$ 104,637.31	\$ 56.5947	\$ 117,716.98	\$ 65.3669	\$ 135,963.15	\$ 68.9620	\$ 143,440.96
7	\$51.5641	\$ 107,253.33	\$ 58.0096	\$ 120,659.97	\$ 67.0010	\$ 139,362.08	\$ 70.6861	\$ 147,027.09
8	\$52.8532	\$ 109,934.66	\$ 59.4598	\$ 123,676.38	\$ 68.6761	\$ 142,846.29	\$ 72.4532	\$ 150,702.66
9	\$54.1745	\$ 112,682.96	\$ 60.9463	\$ 126,768.30	\$ 70.3930	\$ 146,417.44	\$ 74.2646	\$ 154,470.37
10	\$55.5289	\$ 115,500.11	\$ 62.4700	\$ 129,937.60	\$ 72.1528	\$ 150,077.82	\$ 76.1212	\$ 158,332.10
11	\$56.9171	\$ 118,387.57	\$ 64.0317	\$ 133,185.94	\$ 73.9566	\$ 153,829.73	\$ 78.0242	\$ 162,290.34
12	\$58.3400	\$ 121,347.20	\$ 65.6325	\$ 136,515.60	\$ 75.8055	\$ 157,675.44	\$ 79.9748	\$ 166,347.58
13	\$59.7985	\$ 124,380.88	\$ 67.2733	\$ 139,928.46	\$ 77.7007	\$ 161,617.46	\$ 81.9742	\$ 170,506.34
14	\$61.2935	\$ 127,490.48	\$ 68.9551	\$ 143,426.61	\$ 79.6432	\$ 165,657.86	\$ 84.0235	\$ 174,768.88
15	\$62.8258	\$ 130,677.66	\$ 70.6790	\$ 147,012.32	\$ 81.6343	\$ 169,799.34	\$ 86.1241	\$ 179,138.13



City of Haines City, Florida

Exempt Pay Plan  
2024 - 2025

Grade	Position Title	ANNUAL			HOURLY EQUIVALENT		
		Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
E1	Reserved	\$ 32,531.20	\$ 39,636.27	\$ 47,115.07	\$ 15.6400	\$ 19.0559	\$ 22.6515
E2	Reserved	\$ 35,296.35	\$ 43,005.25	\$ 51,119.82	\$ 16.9694	\$ 20.6756	\$ 24.5769
E3	Reserved	\$ 38,296.54	\$ 46,660.64	\$ 55,464.83	\$ 18.4118	\$ 22.4330	\$ 26.6658
E4	Reserved	\$ 42,030.56	\$ 51,210.22	\$ 60,872.65	\$ 20.2070	\$ 24.6203	\$ 29.2657
E5	Accreditation Manager Aquatics Supervisor Code Compliance Supervisor Event Center Supervisor Marketing & Events Specialist Online Svc. Specialist Parks Supervisor Permitting Supervisor Police Records Supervisor Recreation Administrator Recreation Supervisor Utility Billing Specialist Utility Maintenance Supervisor Youth Services Librarian	\$ 46,653.98	\$ 56,843.28	\$ 67,568.80	\$ 22.4298	\$ 27.3285	\$ 32.4850
E6	Crime Scene Supervisor Deputy City Clerk Fleet Maintenance Superintendent Human Resources Generalist Parks Superintendent Planner I Property & Evidence Supervisor Public Information Officer Recreation Superintendent Senior Executive Assistant Public Works Superintendent Wellness & Benefits Coordinator	\$ 51,319.22	\$ 62,527.50	\$ 74,325.57	\$ 24.6727	\$ 30.0613	\$ 35.7335

# City of Haines City, Florida

## Exempt Pay Plan 2024 - 2025

Grade	Position Title	ANNUAL			HOURLY EQUIVALENT		
		Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
E7	Accountant	\$ 56,451.20	\$ 68,780.19	\$ 81,758.56	\$ 27.1400	\$ 33.0674	\$ 39.3070
	Facility Maintenance Superintendent						
	Human Resources Generalist II						
	Planner II						
	Utility Analyst						
	Utility Billing Supervisor						
	Utility Maintenance Superintendent						
	Water/Wastewater Superintendent						
E8	Assistant Fire Marshal	\$ 62,096.32	\$ 75,658.34	\$ 89,933.94	\$ 29.8540	\$ 36.3742	\$ 43.2375
	Assistant to the City Manager						
	Purchasing Manager						
	Senior Accountant - Utilities						
	Senior Planner						
E9	Communications / Marketing Manager	\$ 68,305.95	\$ 83,224.13	\$ 98,927.30	\$ 32.8394	\$ 40.0116	\$ 47.5612
	Fire Marshal						
	Information Technology Manager						
	Librarian						
	Planning Manager						
	Senior Accountant						
	Special Project Manager						
	Utility Billing Manager						
E10	CRA Manager	\$ 76,844.14	\$ 93,627.04	\$ 111,293.17	\$ 36.9443	\$ 45.0130	\$ 53.5064
	Deputy Building Official						
	Human Resources Manager						
E11	Assistant Fire Chief	\$ 88,755.06	\$ 108,139.41	\$ 128,543.61	\$ 42.6707	\$ 51.9901	\$ 61.7999
	Accounting Manager						
	Deputy Director of Development Services						
	Deputy Parks & Recreation Director						
	Deputy Public Works Director						
	Deputy Utilities Director						
	Police Captain						
E12	Building Official	\$ 99,849.36	\$ 121,656.70	\$ 144,611.64	\$ 48.0045	\$ 58.4888	\$ 69.5249
	Deputy Finance Director						
	Deputy Fire Chief						
	Deputy Police Chief						

# City of Haines City, Florida

## Exempt

### Step Pay Plan 2024-2025

Steps	Hourly	E5	Hourly	E6	Hourly	E7	Hourly	E8
0	\$ 22.4298	\$ 46,653.98	\$ 24.6727	\$ 51,319.22	\$ 27.1400	\$ 56,451.20	\$ 29.8540	\$ 62,096.32
1	\$ 22.9905	\$ 47,820.24	\$ 25.2895	\$ 52,602.16	\$ 27.8185	\$ 57,862.48	\$ 30.6003	\$ 63,648.62
2	\$ 23.5653	\$ 49,015.82	\$ 25.9218	\$ 53,917.34	\$ 28.5140	\$ 59,309.12	\$ 31.3654	\$ 65,240.03
3	\$ 24.1544	\$ 50,241.15	\$ 26.5698	\$ 55,265.18	\$ 29.2268	\$ 60,791.74	\$ 32.1495	\$ 66,870.96
4	\$ 24.7583	\$ 51,497.26	\$ 27.2341	\$ 56,646.93	\$ 29.9575	\$ 62,311.60	\$ 32.9532	\$ 68,542.66
5	\$ 25.3772	\$ 52,784.58	\$ 27.9149	\$ 58,062.99	\$ 30.7064	\$ 63,869.31	\$ 33.7770	\$ 70,256.16
6	\$ 26.0116	\$ 54,104.13	\$ 28.6128	\$ 59,514.62	\$ 31.4741	\$ 65,466.13	\$ 34.6215	\$ 72,012.72
7	\$ 26.6619	\$ 55,456.75	\$ 29.3281	\$ 61,002.45	\$ 32.2609	\$ 67,102.67	\$ 35.4870	\$ 73,812.96
8	\$ 27.3285	\$ 56,843.28	\$ 30.0613	\$ 62,527.50	\$ 33.0674	\$ 68,780.19	\$ 36.3742	\$ 75,658.34
9	\$ 28.0117	\$ 58,264.34	\$ 30.8128	\$ 64,090.62	\$ 33.8941	\$ 70,499.73	\$ 37.2835	\$ 77,549.68
10	\$ 28.7120	\$ 59,720.96	\$ 31.5832	\$ 65,693.06	\$ 34.7415	\$ 72,262.32	\$ 38.2156	\$ 79,488.45
11	\$ 29.4298	\$ 61,213.98	\$ 32.3727	\$ 67,335.22	\$ 35.6100	\$ 74,068.80	\$ 39.1710	\$ 81,475.68
12	\$ 30.1655	\$ 62,744.24	\$ 33.1821	\$ 69,018.77	\$ 36.5003	\$ 75,920.62	\$ 40.1503	\$ 83,512.62
13	\$ 30.9197	\$ 64,312.98	\$ 34.0116	\$ 70,744.13	\$ 37.4128	\$ 77,818.62	\$ 41.1540	\$ 85,600.32
14	\$ 31.6926	\$ 65,920.61	\$ 34.8619	\$ 72,512.75	\$ 38.3481	\$ 79,764.05	\$ 42.1829	\$ 87,740.43
15	\$ 32.4850	\$ 67,568.80	\$ 35.7335	\$ 74,325.57	\$ 39.3070	\$ 81,758.56	\$ 43.2380	\$ 89,933.94



**HAINES CITY**  
THE HEART OF FLORIDA

# City of Haines City, Florida

## Exempt

### Step Pay Plan 2024-2025

Steps	Hourly	E9	Hourly	E10	Hourly	E11	Hourly	E12
0	\$ 32.8394	\$ 68,305.95	\$ 36.9443	\$ 76,844.14	\$ 40.6387	\$ 84,528.50	\$ 44.7026	\$ 92,981.41
1	\$ 33.6604	\$ 70,013.63	\$ 37.8679	\$ 78,765.23	\$ 41.6547	\$ 86,641.78	\$ 45.8202	\$ 95,306.02
2	\$ 34.5019	\$ 71,763.95	\$ 38.8146	\$ 80,734.37	\$ 42.6961	\$ 88,807.89	\$ 46.9657	\$ 97,688.66
3	\$ 35.3644	\$ 73,557.95	\$ 39.7850	\$ 82,752.80	\$ 43.7635	\$ 91,028.08	\$ 48.1398	\$ 100,130.78
4	\$ 36.2485	\$ 75,396.88	\$ 40.7796	\$ 84,821.57	\$ 44.8576	\$ 93,303.81	\$ 49.3433	\$ 102,634.06
5	\$ 37.1547	\$ 77,281.78	\$ 41.7991	\$ 86,942.13	\$ 45.9790	\$ 95,636.32	\$ 50.5769	\$ 105,199.95
6	\$ 38.0836	\$ 79,213.89	\$ 42.8441	\$ 89,115.73	\$ 47.1285	\$ 98,027.28	\$ 51.8413	\$ 107,829.90
7	\$ 39.0357	\$ 81,194.26	\$ 43.9152	\$ 91,343.62	\$ 48.3067	\$ 100,477.94	\$ 53.1373	\$ 110,525.58
8	\$ 40.0116	\$ 83,224.13	\$ 45.0130	\$ 93,627.04	\$ 49.5143	\$ 102,989.74	\$ 54.4658	\$ 113,288.86
9	\$ 41.0119	\$ 85,304.75	\$ 46.1384	\$ 95,967.87	\$ 50.7522	\$ 105,564.58	\$ 55.8274	\$ 116,120.99
10	\$ 42.0372	\$ 87,437.38	\$ 47.2918	\$ 98,366.94	\$ 52.0210	\$ 108,203.68	\$ 57.2231	\$ 119,024.05
11	\$ 43.0881	\$ 89,623.25	\$ 48.4741	\$ 100,826.13	\$ 53.3215	\$ 110,908.72	\$ 58.6537	\$ 121,999.70
12	\$ 44.1653	\$ 91,863.82	\$ 49.6860	\$ 103,346.88	\$ 54.6546	\$ 113,681.57	\$ 60.1200	\$ 125,049.60
13	\$ 45.2694	\$ 94,160.35	\$ 50.9281	\$ 105,930.45	\$ 56.0209	\$ 116,523.47	\$ 61.6230	\$ 128,175.84
14	\$ 46.4012	\$ 96,514.50	\$ 52.2013	\$ 108,578.70	\$ 57.4214	\$ 119,436.51	\$ 63.1636	\$ 131,380.29
15	\$ 47.5612	\$ 98,927.30	\$ 53.5064	\$ 111,293.17	\$ 58.8570	\$ 122,422.42	\$ 64.7427	\$ 134,664.80



**HAINES CITY**  
THE HEART OF FLORIDA

City of Haines City, Florida

Non-Exempt Pay Plan  
2024-2025

Grade	Position Title	ANNUAL			HOURLY EQUIVALENT		
		Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
NE1	Camp Counselor (seasonal)	\$ 31,447.10	\$ 38,315.26	\$ 45,544.64	\$ 15.1188	\$ 18.4208	\$ 21.8965
	Camp Counselor/Bus Driver (seasonal)						
	Grounds Maintenance Worker (p/t)						
	Head Camp Counselor (seasonal)						
	Head Lifeguard (seasonal)						
	Custodian (p/t)						
	Laborer (W or WW - under Utility Maintenance) (p/t)						
	Library Assistant (p/t)						
	Lifeguard (seasonal)						
	Receptionist (p/t)						
	Recreation Attendant (p/t)						
	Secretary (p/t)						
	Athletics Recreation Attendant (p/t)						
	Concession Stand Attendant (seasonal)						
NE2	Reserved	\$ 31,447.10	\$ 38,315.26	\$ 45,544.64	\$ 15.1188	\$ 18.4208	\$ 21.8965
NE3	Reserved	\$ 31,447.10	\$ 38,315.26	\$ 45,544.85	\$ 15.1188	\$ 18.4208	\$ 21.8966
NE4	Clerk (general)	\$ 32,547.84	\$ 39,656.45	\$ 47,138.95	\$ 15.6480	\$ 19.0656	\$ 22.6630
	Code Compliance Clerk						
	Custodian						
	Event Center Support Staff						
	Facility Maintenance Worker						
	Grounds Maintenance Worker						
	Grounds Maintenance Worker - Cemetery						
	Library Assistant						
	Meter Reader						
	Pipeline Repair Worker						
	Plant Maintenance Worker						
	Pump and Motor Worker						
	Records Clerk						
	Recreation Attendant						
	Solid Waste Monitor						
	Stormwater Maintenance Worker						
	Transportation Maintenance Worker						
	Utility Billing Clerk I						
	Wastewater Operator Trainee						
	Water Operator Trainee						

# City of Haines City, Florida

## Non-Exempt Pay Plan 2024-2025

Grade	Position Title	ANNUAL			HOURLY EQUIVALENT		
		Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
NE5	Community Service Officer	\$ 34,120.11	\$ 41,572.13	\$ 49,416.14	\$ 16.4039	\$ 19.9866	\$ 23.7578
	CRA Assistant						
	Facility Maintenance Technician						
	Grounds Maintenance Technician						
	Irrigation Technician						
	Lead Event Center Attendant						
	Pipeline Repair Technician						
	Police Records Specialist						
	Secretary						
	Stormwater Maintenance Technician						
	Transportation Maintenance Technician						
NE6	Athletics Coordinator	\$ 37,153.38	\$ 45,267.87	\$ 53,809.12	\$ 17.8622	\$ 21.7634	\$ 25.8698
	Aquatics Coordinator						
	Asst. Utilities Construction Inspector						
	Cataloging Specialist						
	Code Compliance Technician						
	Community Outreach Coordinator						
	CRA Project Coordinator						
	Cultural Arts Coordinator						
	Distribution Program Technician						
	Event Center Coordinator						
	Facility Coordinator (Event Center)						
	Grounds Maintenance - Cemetery Lead						
	Grounds Maintenance Applicator						
	Head Custodian						
	Industrial Compliance Coordinator						
	Inventory Specialist						
	Irrigation Lead						
	Mechanic I						
	Meter Technician						
	Permit Technician						
	Property and Evidence Technician						
	Pump & Motor Technician						
	Solid Waste Coordinator						
	Special Events Coordinator						
	Tennis Pro						
	Underground Utility Locator						
	Utility Billing Clerk II						

# City of Haines City, Florida

## Non-Exempt Pay Plan 2024-2025

Grade	Position Title	ANNUAL			HOURLY EQUIVALENT		
		Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
NE7	Accounting Specialist	\$ 40,682.93	\$ 49,568.27	\$ 58,921.02	\$ 19.5591	\$ 23.8309	\$ 28.3275
	Code Compliance Officer						
	Crime Scene Analyst						
	Executive Assistant						
	Facility Maintenance Lead						
	Human Resources Specialist						
	Mechanic II						
	Meter Lead						
	Permit Coordinator						
	Police Records Specialist						
	Stormwater Maintenance Lead						
	Transportation Maintenance Coordinator						
	Water Distribution Lead						
	Zoning Inspector						
NE8	Circulation Supervisor	\$ 44,547.78	\$ 54,277.18	\$ 64,518.48	\$ 21.4172	\$ 26.0948	\$ 31.0185
	Electronics/SCADA Technician						
	Fire Inspector						
	Industrial Compliance Officer						
	Lead Mechanic						
	Online Services Specialist						
	Payroll Specialist						
	Police Inspector						
	Public Records Manager						
	Pump & Motor Lead						
	Wastewater Collection Lead						
	Wastewater Operator C						
	Wastewater Operator C/Lab Specialist						
	Water Operator C						
NE9	Building Inspector I	\$ 48,779.95	\$ 59,433.50	\$ 70,649.28	\$ 23.4519	\$ 28.5738	\$ 33.9660
	CAD/GIS Technician						
	Lead Crime Scene Analyst						
	Staff Accountant						
	System & Network Administrator I						
	Wastewater Operator B						
	Water Operator B						
NE10	Building Inspector II	\$ 53,413.98	\$ 65,079.66	\$ 77,359.41	\$ 25.6798	\$ 31.2883	\$ 37.1921
	Fire Inspector I						
	Lead Wastewater Operator						
	Lead Water Operator						
	Purchasing Agent						
	System & Network Administrator II						



# City of Haines City, Florida

## Non-Exempt Pay Plan 2024-2025

Grade	Position Title	ANNUAL			HOURLY EQUIVALENT		
		Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
NE11	Building Inspector III	\$ 58,488.35	\$ 71,262.26	\$ 84,708.41	\$ 28.1194	\$ 34.2607	\$ 40.7252
	Fire Inspector II						
	GIS Analyst II						
	System & Nework Admin III						
NE12	Building Inspector IV	\$ 64,044.66	\$ 78,032.24	\$ 92,755.73	\$ 30.7907	\$ 37.5155	\$ 44.5941
	GIS Analyst III						
	Network Administrator						
	Technology Management Coordinator						

# City of Haines City, Florida

## Non-Exempt

### Step Pay Plan 2024-2025

Steps	Hourly	NE1	Hourly	NE4	Hourly	NE5	Hourly	NE6	Hourly	NE7
0	\$ 15.1188	\$ 31,447.10	\$ 15.6480	\$ 32,547.84	\$ 16.4039	\$ 34,120.11	\$ 17.8622	\$ 37,153.38	\$ 19.5591	\$ 40,682.93
1	\$ 15.4968	\$ 32,233.34	\$ 16.0392	\$ 33,361.54	\$ 16.8140	\$ 34,973.12	\$ 18.3088	\$ 38,082.30	\$ 20.0481	\$ 41,700.05
2	\$ 15.8842	\$ 33,039.14	\$ 16.4402	\$ 34,195.62	\$ 17.2344	\$ 35,847.55	\$ 18.7665	\$ 39,034.32	\$ 20.5493	\$ 42,742.54
3	\$ 16.2813	\$ 33,865.10	\$ 16.8512	\$ 35,050.50	\$ 17.6653	\$ 36,743.82	\$ 19.2357	\$ 40,010.26	\$ 21.0630	\$ 43,811.04
4	\$ 16.6884	\$ 34,711.87	\$ 17.2725	\$ 35,926.80	\$ 18.1069	\$ 37,662.35	\$ 19.7165	\$ 41,010.32	\$ 21.5896	\$ 44,906.37
5	\$ 17.1056	\$ 35,579.65	\$ 17.7043	\$ 36,824.94	\$ 18.5596	\$ 38,603.97	\$ 20.2095	\$ 42,035.76	\$ 22.1294	\$ 46,029.15
6	\$ 17.5332	\$ 36,469.06	\$ 18.1469	\$ 37,745.55	\$ 19.0235	\$ 39,568.88	\$ 20.7147	\$ 43,086.58	\$ 22.6826	\$ 47,179.81
7	\$ 17.9716	\$ 37,380.93	\$ 18.6006	\$ 38,689.25	\$ 19.4991	\$ 40,558.13	\$ 21.2326	\$ 44,163.81	\$ 23.2496	\$ 48,359.17
8	\$ 18.4208	\$ 38,315.26	\$ 19.0656	\$ 39,656.45	\$ 19.9866	\$ 41,572.13	\$ 21.7634	\$ 45,267.87	\$ 23.8309	\$ 49,568.27
9	\$ 18.8814	\$ 39,273.31	\$ 19.5422	\$ 40,647.78	\$ 20.4863	\$ 42,611.50	\$ 22.3075	\$ 46,399.60	\$ 24.4267	\$ 50,807.54
10	\$ 19.3534	\$ 40,255.07	\$ 20.0308	\$ 41,664.06	\$ 20.9984	\$ 43,676.67	\$ 22.8651	\$ 47,559.41	\$ 25.0373	\$ 52,077.58
11	\$ 19.8372	\$ 41,261.38	\$ 20.5315	\$ 42,705.52	\$ 21.5234	\$ 44,768.67	\$ 23.4368	\$ 48,748.54	\$ 25.6633	\$ 53,379.66
12	\$ 20.3332	\$ 42,293.06	\$ 21.0448	\$ 43,773.18	\$ 22.0615	\$ 45,887.92	\$ 24.0227	\$ 49,967.22	\$ 26.3048	\$ 54,713.98
13	\$ 20.8415	\$ 43,350.32	\$ 21.5709	\$ 44,867.47	\$ 22.6130	\$ 47,035.04	\$ 24.6233	\$ 51,216.46	\$ 26.9625	\$ 56,082.00
14	\$ 21.3625	\$ 44,434.00	\$ 22.1102	\$ 45,989.22	\$ 23.1783	\$ 48,210.86	\$ 25.2388	\$ 52,496.70	\$ 27.6365	\$ 57,483.92
15	\$ 21.8970	\$ 45,544.85	\$ 22.6630	\$ 47,138.95	\$ 23.7580	\$ 49,416.14	\$ 25.8698	\$ 53,809.12	\$ 28.3280	\$ 58,921.02



**HAINES CITY**  
THE HEART OF FLORIDA

# City of Haines City, Florida

## Non-Exempt

### Step Pay Plan 2024-2025

Steps	Hourly	NE8	Hourly	NE9	Hourly	NE10	Hourly	NE11	Hourly	NE12
0	\$ 21.4172	\$ 44,547.78	\$ 23.4519	\$ 48,779.95	\$ 25.6798	\$ 53,413.98	\$ 28.1194	\$ 58,488.35	\$ 30.7907	\$ 64,044.66
1	\$ 21.9527	\$ 45,661.62	\$ 24.0382	\$ 49,999.46	\$ 26.3218	\$ 54,749.34	\$ 28.8224	\$ 59,950.59	\$ 31.5605	\$ 65,645.84
2	\$ 22.5015	\$ 46,803.12	\$ 24.6391	\$ 51,249.33	\$ 26.9798	\$ 56,117.98	\$ 29.5429	\$ 61,449.23	\$ 32.3495	\$ 67,286.96
3	\$ 23.0640	\$ 47,973.12	\$ 25.2551	\$ 52,530.61	\$ 27.6543	\$ 57,520.94	\$ 30.2815	\$ 62,985.52	\$ 33.1582	\$ 68,969.06
4	\$ 23.6406	\$ 49,172.45	\$ 25.8865	\$ 53,843.92	\$ 28.3457	\$ 58,959.06	\$ 31.0385	\$ 64,560.08	\$ 33.9872	\$ 70,693.38
5	\$ 24.2316	\$ 50,401.73	\$ 26.5336	\$ 55,189.89	\$ 29.0543	\$ 60,432.94	\$ 31.8145	\$ 66,174.16	\$ 34.8369	\$ 72,460.75
6	\$ 24.8374	\$ 51,661.79	\$ 27.1970	\$ 56,569.76	\$ 29.7807	\$ 61,943.86	\$ 32.6098	\$ 67,828.38	\$ 35.7078	\$ 74,272.22
7	\$ 25.4584	\$ 52,953.47	\$ 27.8769	\$ 57,983.95	\$ 30.5252	\$ 63,492.42	\$ 33.4251	\$ 69,524.21	\$ 36.6005	\$ 76,129.04
8	\$ 26.0948	\$ 54,277.18	\$ 28.5738	\$ 59,433.50	\$ 31.2883	\$ 65,079.66	\$ 34.2607	\$ 71,262.26	\$ 37.5155	\$ 78,032.24
9	\$ 26.7472	\$ 55,634.18	\$ 29.2882	\$ 60,919.46	\$ 32.0705	\$ 66,706.64	\$ 35.1172	\$ 73,043.78	\$ 38.4534	\$ 79,983.07
10	\$ 27.4159	\$ 57,025.07	\$ 30.0204	\$ 62,442.43	\$ 32.8723	\$ 68,374.38	\$ 35.9952	\$ 74,870.02	\$ 39.4147	\$ 81,982.58
11	\$ 28.1013	\$ 58,450.70	\$ 30.7709	\$ 64,003.47	\$ 33.6941	\$ 70,083.73	\$ 36.8950	\$ 76,741.60	\$ 40.4001	\$ 84,032.21
12	\$ 28.8038	\$ 59,911.90	\$ 31.5401	\$ 65,603.41	\$ 34.5365	\$ 71,835.92	\$ 37.8174	\$ 78,660.19	\$ 41.4101	\$ 86,133.01
13	\$ 29.5239	\$ 61,409.71	\$ 32.3286	\$ 67,243.49	\$ 35.3999	\$ 73,631.79	\$ 38.7628	\$ 80,626.62	\$ 42.4453	\$ 88,286.22
14	\$ 30.2620	\$ 62,944.96	\$ 33.1369	\$ 68,924.75	\$ 36.2849	\$ 75,472.59	\$ 39.7319	\$ 82,642.35	\$ 43.5064	\$ 90,493.31
15	\$ 31.0185	\$ 64,518.48	\$ 33.9660	\$ 70,649.28	\$ 37.1920	\$ 77,359.41	\$ 40.7252	\$ 84,708.41	\$ 44.5941	\$ 92,755.73



**HAINES CITY**  
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# City of Haines City, Florida

## Fire Pay Plan (2912) 2024-2025

Grade	Position Title	ANNUAL			HOURLY EQUIVALENT		
		Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
FD1	Firefighter	\$ 48,429.76	\$ 57,567.62	\$ 68,429.94	\$ 16.6311	\$ 19.7691	\$ 23.4993
FD2	Firefighter - Driver/Engineer	\$ 53,081.39	\$ 63,096.92	\$ 75,002.55	\$ 18.2285	\$ 21.6679	\$ 25.7564
FD3	Fire Lieutenant	\$ 61,529.40	\$ 73,139.25	\$ 86,939.51	\$ 21.1296	\$ 25.1165	\$ 29.8556
FD4	Fire Captain	\$ 66,786.72	\$ 79,388.40	\$ 94,368.08	\$ 22.9350	\$ 27.2625	\$ 32.4067
FD5	Fire Battalion Chief	\$ 75,135.13	\$ 89,311.91	\$ 106,163.95	\$ 25.8019	\$ 30.6703	\$ 36.4574

# City of Haines City

## Fire

### Step Pay Plan 2024-2025 (2012 Hourly w/o Built In OT)

Steps	Firefighter/EMT			Driver/Engineer			Lieutenant			Reserve-Captain			Battalion Chief	
	Hourly	FD1	Hourly	FD2	Hourly	FD2	Hourly	FD3	Hourly	FD4	Hourly	FD5		
0	\$16.6311	\$ 48,429.76	\$ 18.2285	\$ 53,081.39	\$ 21.1296	\$ 61,529.40	\$ 22.9350	\$ 66,786.72	\$ 24.8845	\$ 72,463.66	\$ 74,275.22	\$ 76,132.20		
1	\$17.0469	\$ 49,640.57	\$ 18.6842	\$ 54,408.39	\$ 21.6579	\$ 63,067.80	\$ 23.5084	\$ 68,456.46	\$ 25.5066	\$ 73,720.19	\$ 75,563.20	\$ 77,452.21		
2	\$17.4730	\$ 50,881.38	\$ 19.1513	\$ 55,768.59	\$ 22.1993	\$ 64,644.36	\$ 24.0961	\$ 70,167.84	\$ 26.1443	\$ 75,563.20	\$ 77,452.21	\$ 79,986.23		
3	\$17.9099	\$ 52,153.63	\$ 19.6301	\$ 57,162.85	\$ 22.7543	\$ 66,260.52	\$ 24.6985	\$ 71,922.03	\$ 26.7979	\$ 77,452.21	\$ 79,986.23	\$ 81,985.90		
4	\$18.3576	\$ 53,457.33	\$ 20.1208	\$ 58,591.77	\$ 23.3231	\$ 67,916.87	\$ 25.3160	\$ 73,720.19	\$ 27.4678	\$ 79,986.23	\$ 81,985.90	\$ 84,035.66		
5	\$18.8165	\$ 54,793.65	\$ 20.6238	\$ 60,056.51	\$ 23.9062	\$ 69,614.85	\$ 25.9489	\$ 75,563.20	\$ 28.1545	\$ 81,985.90	\$ 84,035.66	\$ 86,136.38		
6	\$19.2869	\$ 56,163.45	\$ 21.1394	\$ 61,557.93	\$ 24.5039	\$ 71,355.36	\$ 26.5976	\$ 77,452.21	\$ 28.8584	\$ 84,035.66	\$ 86,136.38	\$ 88,289.80		
7	\$19.7691	\$ 57,567.62	\$ 21.6679	\$ 63,096.92	\$ 25.1165	\$ 73,139.25	\$ 27.2625	\$ 79,388.40	\$ 29.5798	\$ 86,136.38	\$ 88,289.80	\$ 90,497.10		
8	\$20.2633	\$ 59,006.73	\$ 22.2096	\$ 64,674.36	\$ 25.7444	\$ 74,967.69	\$ 27.9441	\$ 81,373.22	\$ 30.3193	\$ 88,289.80	\$ 90,497.10	\$ 92,759.43		
9	\$20.7699	\$ 60,481.95	\$ 22.7649	\$ 66,291.39	\$ 26.3880	\$ 76,841.86	\$ 28.6427	\$ 83,407.54	\$ 31.0773	\$ 90,497.10	\$ 92,759.43	\$ 95,078.55		
10	\$21.2892	\$ 61,994.15	\$ 23.3340	\$ 67,948.61	\$ 27.0477	\$ 78,762.90	\$ 29.3588	\$ 85,492.83	\$ 31.8542	\$ 92,759.43	\$ 95,078.55	\$ 97,455.61		
11	\$21.8220	\$ 63,544.00	\$ 23.9180	\$ 69,647.32	\$ 27.7239	\$ 80,731.97	\$ 30.0927	\$ 87,630.15	\$ 32.6506	\$ 95,078.55	\$ 97,455.61	\$ 99,891.79		
12	\$22.3670	\$ 65,132.60	\$ 24.5160	\$ 71,388.51	\$ 28.4170	\$ 82,750.27	\$ 30.8450	\$ 89,820.90	\$ 33.4669	\$ 97,455.61	\$ 99,891.79	\$ 102,389.12		
13	\$22.9270	\$ 66,760.92	\$ 25.1290	\$ 73,173.22	\$ 29.1274	\$ 84,819.03	\$ 31.6162	\$ 92,066.42	\$ 34.3035	\$ 102,389.12	\$ 104,949.06			
14	\$23.5000	\$ 68,429.94	\$ 25.7570	\$ 75,002.55	\$ 29.8556	\$ 86,939.51	\$ 32.4066	\$ 94,368.08	\$ 35.1611					
15	\$24.0870	\$ 70,140.69	\$ 26.4010	\$ 76,877.61	\$ 30.6020	\$ 89,112.99	\$ 33.2167	\$ 96,727.29	\$ 36.0402					



**HAINES CITY**  
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# City of Haines City, Florida

## Police Pay Plan (Sworn) (2184) 2024-2025

Grade	Position Title	ANNUAL			HOURLY EQUIVALENT		
		Minimum	Mid-Point	Maximum	Minimum	Mid-Point	Maximum
PD1	Police Officer - Cadet	\$ 40,991.93			\$ 18.7692		
PD1	Police Officer - Trainee	\$ 47,543.93			\$ 21.7692		
PD1	Police Detective Police Officer	\$ 53,003.93	\$ 63,005.12	\$ 74,893.29	\$ 24.2692	\$ 28.8485	\$ 34.2918
PD2	Police Corporal	\$ 58,569.42	\$ 67,922.62	\$ 76,847.97	\$ 26.8175	\$ 31.1001	\$ 35.1868
PD3	Police Sergeant	\$ 69,136.70	\$ 76,314.20	\$ 84,236.44	\$ 31.6560	\$ 34.9424	\$ 38.5698
PD4	Police Lieutenant (2080)	\$ 75,704.72	\$ 83,564.00	\$ 92,238.85	\$ 34.6634	\$ 38.2620	\$ 42.2340

# City of Haines City, Florida

## Police

### Step Pay Plan 2024-2025 (2184 Hourly w/o Built In OT) (\*2080 Hours)

Officer										Corporal			Sergeant			Lieutenant	
Steps	Hourly	PD1	Hourly	PD2	Hourly	PD2	Hourly	PD3	Hourly*	PD4*							
Cadet	\$ 18.7692	\$ 40,991.93															
Trainee	\$ 21.7692	\$ 47,543.93															
0	\$ 24.8760	\$ 54,329.18	\$ 27.4879	60,033.57	\$ 32.4474	70,865.12	\$ 37.3064	77,597.31									
1	\$ 25.4978	\$ 55,687.20	\$ 28.1751	61,534.42	\$ 33.2586	72,636.78	\$ 38.2391	79,537.33									
2	\$ 26.1353	\$ 57,079.50	\$ 28.8795	63,072.83	\$ 34.0901	74,452.78	\$ 39.1951	81,525.81									
3	\$ 26.7887	\$ 58,506.52	\$ 29.6015	64,649.68	\$ 34.9424	76,314.20	\$ 40.1750	83,564.00									
4	\$ 27.4584	\$ 59,969.15	\$ 30.3415	66,265.84	\$ 35.8159	78,221.93	\$ 41.1793	85,652.94									
5	\$ 28.1448	\$ 61,468.24	\$ 31.1001	67,922.62	\$ 36.7113	80,177.48	\$ 42.2088	87,794.30									
6	\$ 28.8485	\$ 63,005.12	\$ 31.8776	69,620.68	\$ 37.6291	82,181.95	\$ 43.2640	89,989.12									
7	\$ 29.5697	\$ 64,580.22	\$ 32.6745	71,361.11	\$ 38.5698	84,236.44	\$ 44.3456	92,238.85									
8	\$ 30.3089	\$ 66,194.64	\$ 33.4914	73,145.22	\$ 39.5341	86,342.47	\$ 45.4543	94,544.94									
9	\$ 31.0666	\$ 67,849.45	\$ 34.3286	74,973.66	\$ 40.5224	88,500.92	\$ 46.5906	96,908.45									
10	\$ 31.8433	\$ 69,545.77	\$ 35.1868	76,847.97	\$ 41.5355	90,713.53	\$ 47.7554	99,331.23									
11	\$ 32.6394	\$ 71,284.45	\$ 36.0665	78,769.24	\$ 42.5739	92,981.40	\$ 48.9493	101,814.54									
12	\$ 33.4554	\$ 73,066.59	\$ 36.9682	80,738.55	\$ 43.6382	95,305.83	\$ 50.1730	104,359.84									
13	\$ 34.2918	\$ 74,893.29	\$ 37.8924	82,757.00	\$ 44.7291	97,688.35	\$ 51.4273	106,968.78									
14	\$ 35.1490	\$ 76,765.42	\$ 38.8397	84,825.90	\$ 45.8474	100,130.72	\$ 52.7130	109,643.04									
15	\$ 36.0280	\$ 78,684.55	\$ 39.8107	86,946.55	\$ 46.8789	102,383.66	\$ 53.8991	112,110.01									



**HAINES CITY**  
THE HEART OF FLORIDA

# Cost of Living Adjustment (COLA) Discussion

## Haines City Municipal Employees – FY2026

### 1. Purpose of COLA

- A Cost of Living Adjustment (COLA) helps maintain employees' purchasing power by adjusting wages in line with inflation.
- COLAs are common in both public and private sectors as a tool to promote wage equity, retain talent, and address rising costs of living.

### 2. Economic Context

**Inflation Trends:** According to the U.S. Bureau of Labor Statistics (BLS), the national CPI increase over the past 12 months is approximately 2.7%.

The **Consumer Price Index for All Urban Consumers (CPI-U)** rose **2.7%** over the 12 months ending in June 2025.

- The **CPI excluding food and energy** (a core inflation measure) rose **2.9%** during the same period.
- Food prices increased by **3.0%**, with notable spikes in categories like nonalcoholic beverages and beef.
- Shelter costs, a major household expense, rose by **3.8%** year-over-year.

Table A. Percent changes in CPI for All Urban Consumers (CPI-U): U.S. city average

	Seasonally adjusted changes from preceding month							Un-adjusted 12-mos. ended Jun. 2025
	Dec. 2024	Jan. 2025	Feb. 2025	Mar. 2025	Apr. 2025	May 2025	Jun. 2025	
All items.....	0.4	0.5	0.2	-0.1	0.2	0.1	0.3	2.7
Food.....	0.3	0.4	0.2	0.4	-0.1	0.3	0.3	3.0
Food at home.....	0.3	0.5	0.0	0.5	-0.4	0.3	0.3	2.4
Food away from home <sup>1</sup> .....	0.3	0.2	0.4	0.4	0.4	0.3	0.4	3.8
Energy.....	2.4	1.1	0.2	-2.4	0.7	-1.0	0.9	-0.8
Energy commodities.....	3.9	1.9	-0.9	-6.1	-0.2	-2.4	1.0	-7.9
Gasoline (all types).....	4.0	1.8	-1.0	-6.3	-0.1	-2.6	1.0	-8.3
Fuel oil.....	2.1	6.2	0.8	-4.2	-1.3	0.9	1.3	-4.7
Energy services.....	0.8	0.3	1.4	1.6	1.5	0.4	0.9	7.5
Electricity.....	0.2	0.0	1.0	0.9	0.8	0.9	1.0	5.8
Utility (piped) gas service.....	2.8	1.8	2.5	3.6	3.7	-1.0	0.5	14.2
All items less food and energy.....	0.2	0.4	0.2	0.1	0.2	0.1	0.2	2.9
Commodities less food and energy commodities.....	0.0	0.3	0.2	-0.1	0.1	0.0	0.2	0.7
New vehicles.....	0.4	0.0	-0.1	0.1	0.0	-0.3	-0.3	0.2
Used cars and trucks.....	0.8	2.2	0.9	-0.7	-0.5	-0.5	-0.7	2.8
Apparel.....	0.1	-1.4	0.6	0.4	-0.2	-0.4	0.4	-0.5
Medical care commodities <sup>1</sup> .....	0.0	1.2	0.1	-1.1	0.4	0.6	0.1	0.2
Services less energy services.....	0.3	0.5	0.3	0.1	0.3	0.2	0.3	3.6
Shelter.....	0.3	0.4	0.3	0.2	0.3	0.3	0.2	3.8
Transportation services.....	0.5	1.8	-0.8	-1.4	0.1	-0.2	0.2	3.4
Medical care services.....	0.2	0.0	0.3	0.5	0.5	0.2	0.6	3.4

<sup>1</sup> Not seasonally adjusted.

BLS June 2025



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### 3. Current Compensation Structure

- Employees currently receive a **2.5% annual step increase** based on the approved step plan.
- The step increase is designed to reward tenure and performance progression but **does not account for inflationary pressure** on base wages.

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### 4. Proposed COLA Adjustment

- **Proposed Rate:** 2.0%-3.0% COLA
- **Effective Date:** Start of Fiscal Year - October 1, 2025
  - A 2.0% COLA = **\$672,000 total impact**
  - A 2.5% COLA = **\$840,000 total impact**
  - A 3.0% COLA = **\$1,008,000 total impact**
  - Impact to individual departments will be reflected in personnel cost lines.

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### 5. Justification & Benefits

- **Employee Retention:** Helps retain experienced staff by maintaining wage competitiveness.
- **Morale & Engagement:** Acknowledges employee value and responds to real economic pressures.
- **Equity:** Addresses wage compression between new and long-standing employees.
- **Cost Predictability:** A modest, planned COLA is easier to manage than reactive retention raises.

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### 6. Risks & Considerations

- Budget capacity and competing priorities (capital, equipment, etc.)
  - Long-term impact on pension liabilities and benefits tied to base salary
  - Public perception or fiscal conservatism in tight budget years
-

# Governmental Revenue Discussion

## Overview

This page reviews revenue projections based on two primary sources:

- **Millage Revenue:** Derived from property tax rates applied to taxable property values.
- **Fire Assessments:** Fees assessed on properties to fund fire protection services, with potential discounts considered.

## 1. Millage Revenue

Millage refers to the property tax rate expressed in mills (per \$1,000 of taxable value). The tax revenue generated depends heavily on the **Taxable Value** of properties within the jurisdiction and the millage rate set by the governing body.




### Key Data from Department of Revenue (DOR) Statistics

Category	Percent of Total Taxable Value	Taxable Value (\$)	Net New Taxable Value (\$)	Parcel Count	Notes
Single Family Residential	65.037%	2,846,528,625	443,909,877	14,781	Largest contributor
Vacant Residential	23.734%	214,410,271	1,510,485	5,394	Significant vacant land
Improved Commercial	<b>2.059%</b>	365,612,116	6,755,813	468	Commercial properties
Improved Industrial	0.264%	198,539,861	21,752,759	60	Industrial use

Other categories (multi-family, condos, agricultural, institutional, government, etc.) collectively contribute the remaining taxable value and parcels.

### Millage Revenue Implications

- The **Single Family Residential** category dominates taxable value and will drive the majority of millage revenue.
- Vacant residential properties, while large in count, contribute a smaller share of taxable value.
- New growth (net new taxable value) indicates potential for increased revenue year-over-year.

RESIDENCE VALUED AT:	TAX LEVY @	TAX LEVY @	TAX LEVY @	TAX LEVY @	TAX LEVY @	TAX LEVY @
	6.7418	6.7500	6.8395	7.0895	7.3395	7.5895
100,000		\$337	\$338	\$342	\$354	\$367
150,000		\$674	\$675	\$684	\$709	\$734
200,000		\$1,011	\$1,013	\$1,026	\$1,063	\$1,101
300,000		\$1,685	\$1,688	\$1,710	\$1,772	\$1,835
		\$251,255	\$1,215,426	\$1,560,599	\$2,524,770	\$3,488,941
						\$4,453,112

**CITY OF HAINES CITY**  
**FY 2025/26 ANNUAL BUDGET**  
**MILLAGE RATE ANALYSIS**

	Taxable Value	% Increase	Millage Rate	Roll Back Rate	% Increase	Tax Levy	Collectable	\$ Increase
FY 26	\$ 3,996,563,651	17.94%	7.5895	7.3068	3.87%	\$ 30,331,920	\$ 29,270,303	\$ 4,453,112
FY 25	\$ 3,388,536,237	20.52%	7.5895	7.4605	1.73%	\$ 25,717,296	\$ 24,817,190	\$ 4,226,006
FY 24	\$ 2,811,517,880	27.30%	7.5895	6.7418	12.57%	\$ 21,338,015	\$ 20,591,184	\$ 4,416,165
FY 23	2,208,535,171	30.11%	7.5895	6.7090	13.12%	16,761,678	16,175,019	3,743,114
FY 22	1,697,450,785	17.48%	7.5895	7.3014	3.95%	12,882,803	12,431,905	1,849,353
FY 21	1,444,940,384	10.34%	7.5895	7.5740	0.20%	10,966,375	10,582,552	991,363
FY 20	1,309,579,759	13.01%	7.5895	7.2816	4.23%	9,939,056	9,591,189	1,104,246
FY 19	1,158,806,082	12.11%	7.5895	7.3356	3.46%	8,794,759	8,486,942	916,939
FY 18	1,033,607,297	9.48%	7.5895	7.3368	3.44%	7,844,563	7,570,003	655,515
FY 17	944,103,405	7.56%	7.5895	7.5895	0.00%	7,165,273	6,914,488	316,402
FY 16	877,714,382	8.75%	7.7900	7.4432	4.66%	6,837,395	6,598,086	530,975
FY 15	807,081,088		7.7900	7.7070	1.08%	6,287,162	6,067,111	-

ANNUAL CITY ADVALOREM								
BASED ON APPRAISED VALUES:								
Appraised Value	100,000	Homestead Count	TAX LEVY @ 6.5000	TAX LEVY @ 6.7500	TAX LEVY @ 6.8395	TAX LEVY @ 7.0895	TAX LEVY @ 7.3395	TAX LEVY @ 7.5895
		2,575	\$325	\$338	\$342	\$354	\$367	\$379
		41%						
Appraised Value	150,000	1,221	\$650	\$675	\$684	\$709	\$734	\$759
		19%						
Appraised Value	200,000	1,245	\$975	\$1,013	\$1,026	\$1,063	\$1,101	\$1,138
		20%						
Appraised Value	300,000	1,259	\$1,625	\$1,688	\$1,710	\$1,772	\$1,835	\$1,897
		20%						
Revenue Increase		6,353	\$251,255	\$1,215,426	\$1,560,599	\$2,524,770	\$3,488,941	\$4,453,112
			-\$4,201,857	-\$3,237,686	-\$2,892,513	-\$1,928,342	-\$964,171	



Real Property by Department of Revenue Use Category

This report is real property only and does not include personal property or centrally assessed values -- values may differ from DR403V due to rounding issues. Permit Counts based on Issue Date

CATEGORY	PERCENT	JUST VALUE	TAXABLE VALUE	TAXABLE VALUE	NET NEW TAXABLE VALUE	PARCEL COUNT	TOTAL PERMIT CNT	CITY PERMIT CNT
00-VACANT RESIDENTIAL	23.734%	218,815,345	214,410,271		1,510,485	5,394	898	894
01-SINGLE FAMILY RESIDENTIAL	65.037%	3,799,153,397	2,846,528,625		443,909,877	14,781	1,945	1,928
02-MOBILE HOMES	0.026%	823,779	622,754		180,400	6	1	0
03-MULTI-FAMILY 10 OR MORE UNITS	0.088%	39,448,157	22,581,058		0	20	7	5
04-CONDOS	0.563%	18,811,000	15,636,735		0	128	0	0
06-07-RESIDENTIAL COMMON ELEMENTS/AREAS	2.658%	600	600		0	604	37	32
06-07-RETIREMENT HMS (NON-EX)	0.018%	6,953,470	6,953,470		0	4	0	0
08-MULTI-FAMILY UNDER 10 UNITS	0.880%	55,294,738	26,225,399		(9,380)	200	6	5
10-VACANT COMMERCIAL	1.448%	52,610,983	46,480,439		739,301	329	123	91
11-39-IMPROVED COMMERCIAL	2.059%	383,446,144	365,612,116		6,755,813	468	155	83
40-VACANT INDUSTRIAL	0.220%	2,441,045	2,248,286		0	50	1	0
41-49-IMPROVED INDUSTRIAL	0.264%	209,033,826	198,539,861		21,752,759	60	29	15
50-69-AGRICULTURAL	0.678%	68,226,030	6,678,455		140,394	154	8	0
70-79-INSTITUTIONAL	0.326%	106,812,226	463,545		0	74	20	17
70-79-VACANT INSTITUTIONAL	0.260%	3,155,466	300		0	59	1	0
80-89-GOVERNMENT	0.167%	125,827,616	0		0	38	17	14
80-89-VACANT GOVERNMENT	0.968%	11,888,043	71,382		0	220	14	9
91-97-MISCELLANEOUS	0.246%	2,102,692	1,704,327		341,160	56	2	0
98-CENTRALLY ASSESSED	0.022%	0	0		0	5	0	0
99-NON-AGRICULTURAL ACREAGE	0.334%	14,221,667	13,101,713		883,030	76	7	6
Totals	100.00%	5,119,066,224	3,767,859,336		476,203,839	22,726	3,271	3,099

**Net New Taxable Value:** Refers to the value of new construction plus any additions, annexations, and/or rehabilitative improvements that increase assessed value by at least 100% -- Demolitions are subtracted from the value.

**Total Permit Count:** Includes City and In-House Permits. Only excluding Permit Type of IMG OTH

**City Permit Count:** Only City permits with a Permit Type of RES NEW, RES ADDN, COM NEW, COM ADDN



Neil Combee  
Polk County Property  
Appraiser  
2025

## CITY OF HAINES CITY

New Construction by Department of Revenue Use Category			
CATEGORY	PARCEL COUNT	JUST VALUE	NEW CONSTRUCTION TAXABLE VALUE
01 - SINGLE FAMILY RESIDENTIAL	2,398	652,576,812	442,545,539
11-39 - IMPROVED COMMERCIAL	14	10,402,830	5,258,077
41-49 - IMPROVED INDUSTRIAL	6	30,649,033	21,762,299
Totals	2,418	693,628,675	469,565,915

NOTE: The parcel count includes ALL New Construction (buildings, extra features, and modifications) on any parcel within the DOR Use Category. This includes all buildings on the parcel, even those that are not consistent with the DOR Use Code.



CITY OF HAINES CITY - Top 10 Taxpayer Report

NOTE: The values on this report are directly related to the number of parcels indicated. Non-Ad Valorem assessments are not included. District Taxes are the taxes paid to this district ONLY. Total tax includes taxes paid by the taxpayer to all authorities for the parcel(s) within this district.

2025 REAL ESTATE: TAXPAYERS	JUST VALUE	ASSESSED	TAXABLE	DISTRICT TAX	TOTAL TAX	# PARCELS
ALDI	59,511,341	59,502,096	59,502,096	451,591.15	1,128,295.06	4
D R HORTON INC	30,593,305	30,593,305	30,593,305	232,188.25	603,031.87	541
MERITAGE HOMES OF FLORIDA INC	30,328,444	30,328,444	30,328,444	230,176.80	597,810.97	573
CV NLA II LP	25,958,290	25,958,290	25,958,290	197,010.44	399,245.84	1
SFR V TRANCHE 5 BORROWER LLC	23,514,430	23,514,430	23,514,430	178,462.84	463,497.83	78
RD AMERICA LLC	20,970,638	20,970,638	20,970,638	159,156.66	413,356.43	1
WJHFL LLC	20,330,794	20,330,794	20,330,794	154,300.86	400,746.15	331
ROYAL PALM VILLAGE LLC	19,844,072	16,780,370	16,780,370	127,354.62	346,986.56	3
CASCADES DAVENPORT LP	16,450,000	16,450,000	16,450,000	124,847.39	324,249.16	319
MDH F3 BAYOU EAST LLC	16,128,804	16,128,804	16,128,804	122,409.56	317,918.08	1
2025 TANGIBLE: TAXPAYERS	JUST VALUE	ASSESSED	TAXABLE	DISTRICT TAX	TOTAL TAX	# PARCELS
DUKE ENERGY	29,131,988	29,131,988	29,131,276	221,091.82	574,212.41	2
ALDI	17,990,075	17,990,075	15,871,891	120,459.71	302,732.72	2
SOFIDEL AMERICA CORP	14,526,064	14,526,064	14,501,064	110,055.83	285,833.37	1
AERCON FLORIDA LLC	13,907,713	13,907,713	13,882,713	105,362.85	273,644.93	1
TREKKER DISTRIBUTOR INC	12,168,917	12,168,917	12,143,917	92,166.26	239,371.18	1
FRONTIER	10,305,090	10,305,090	10,302,629	78,191.80	203,077.17	3
SPECTRUM SUNSHINE STATE	6,681,328	6,681,328	6,679,771	50,696.12	131,666.30	1
FLORIDA SOUTHEAST CONNECTION LLC	5,247,445	5,247,445	5,246,566	39,818.81	103,416.11	1
SIKA CORPORATION	4,722,603	4,722,603	4,693,705	35,622.88	92,518.55	2
SUN ORCHARD LLC	4,690,984	4,690,984	4,690,984	35,602.22	92,464.92	1
2025 TOP 10 COMBINED: TAXPAYERS	JUST VALUE	ASSESSED	TAXABLE	DISTRICT TAX	TOTAL TAX	# PARCELS
ALDI	77,501,416	77,492,171	75,373,987	572,050.86	1,431,027.78	6
D R HORTON INC	30,593,305	30,593,305	30,593,305	232,188.25	603,031.87	541
MERITAGE HOMES OF FLORIDA INC	30,328,444	30,328,444	30,328,444	230,176.80	597,810.97	573
DUKE ENERGY	29,189,987	29,187,180	29,186,468	221,510.69	575,315.17	6
SOFIDEL AMERICA CORP	27,616,542	27,616,542	27,591,542	209,406.02	543,862.39	6
CV NLA II LP	25,958,290	25,958,290	25,958,290	197,010.44	399,245.84	1
SFR V TRANCHE 5 BORROWER LLC	23,514,430	23,514,430	23,514,430	178,462.84	463,497.83	78
RD AMERICA LLC	20,970,638	20,970,638	20,970,638	159,156.66	413,356.43	1
WJHFL LLC	20,330,794	20,330,794	20,330,794	154,300.86	400,746.15	331
AERCON FLORIDA LLC	20,009,829	20,009,829	19,984,829	151,674.86	393,924.96	2

DATA DISCLAIMER

The Polk County Property Appraiser makes every effort to produce and publish the most current and accurate information possible. The Property Appraiser's Office assumes no responsibility for errors in the information and does not guarantee that the data is free from errors or inaccuracies. Similarly, the Property Appraiser's Office assumes no responsibility for the consequences of inappropriate uses or interpretations of the data. No warranties, expressed or implied, are provided for the data herein, its use, or its interpretation. Confidential information is redacted per [FS 119.071](#) unless the request is from a governmental agency that is authorized to have access to confidential data in furtherance of statutory duties. The initial request for confidentiality made to the Property Appraiser's Office follows the records when they are relayed to the requestor. Utilization of the data provided indicates understanding and acceptance of this statement by the user.



**Marsha M. Faux, CFA, ASA**  
Polk County Property Appraiser  
Print Date: 06/27/2025  
**2025**

**CITY OF HAINES CITY**  
**Category Count For Exempt Properties**

Properties that are Centrally Assessed Railroad (9800,9801,9802), Home Owners Association (HOA)(0900,0901,1040,4040,7050,7750) and Lands Available for Taxes are Excluded			
CATEGORY	COUNT	ASSESS VALUE	EXEMPT VALUE
00-VACANT RESIDENTIAL	1	\$5,813	\$5,813
01-SINGLE FAMILY RESIDENTIAL	335	\$77,534,172	\$77,534,172
02-MOBILE HOMES	0	\$0	\$0
03-MULTI-FAMILY 10 OR MORE UNITS	1	\$4,126,123	\$4,126,123
04-CONDOS	0	\$0	\$0
05-COOPERATIVES	0	\$0	\$0
06-07-RESIDENTIAL COMMON ELEMENTS/AREAS	0	\$0	\$0
06-07-RETIREMENT HMS (NON-EX)	0	\$0	\$0
08-MULTI-FAMILY UNDER 10 UNITS	0	\$0	\$0
10-VACANT COMMERCIAL	1	\$5,811	\$5,811
11-39-IMPROVED COMMERCIAL	0	\$0	\$0
40-VACANT INDUSTRIAL	0	\$0	\$0
41-49-IMPROVED INDUSTRIAL	0	\$0	\$0
50-69-AGRICULTURAL	1	\$206,152	\$206,152
70-79-INSTITUTIONAL	71	\$99,006,233	\$99,006,233
70-79-VACANT INSTITUTIONAL	56	\$2,061,522	\$2,061,522
80-89-GOVERNMENT	38	\$119,198,548	\$119,198,548
80-89-VACANT GOVERNMENT	216	\$10,845,697	\$10,845,697
90-LEASEHOLD INTEREST	0	\$0	\$0
91-97-MISCELLANEOUS	0	\$0	\$0
98-CENTRALLY ASSESSED	0	\$0	\$0
99-NON-AGRICULTURAL ACREAGE	2	\$27,493	\$27,493
<b>Totals</b>	<b>722</b>	<b>\$313,017,564</b>	<b>\$313,017,564</b>





Description	Total Count	Deferred Value
PROPERTIES WITH HOMESTEAD	8,549	\$425,088,105
HOMESTEAD PROPERTIES WITH ZERO TAXABLE (ASD_VAL<=25000)	24	
TOTALLY EXEMPT PROPERTIES WITH ZERO TAXABLE(ONLY PERSONAL EXEMPTIONS)	311	
HX PROPERTIES WITH DEFERRED VALUE	4,788	\$425,088,105
AVG DEFERRED	4,788	\$88,782

*NOTE: This report may contain confidential information. Confidential parcel ID's will be displayed with a 'CONF' prefix.*

Parcel with Highest Deferred Value	
272732796000000010	\$559,153

First 15 Parcels with the Lowest Deferred Values (Values shown as whole dollars)					
272721753000000490	\$20	272728769500005010	\$273	272721752500001180	\$432
272721752300003140	\$90	272716740508000120	\$306	272708727508002280	\$443
272716740508000810	\$138	272708727508001160	\$379	272708727508000130	\$443
272716740508001070	\$210	272708727508002530	\$379	272729783000015160	\$458
272721755500001070	\$258	272717741014000040	\$424	272717741012000110	\$486

Deferred Value Range	Count	Total Deferred Val	Deferred Value Range	Count	Total Deferred Val
\$1 - \$5	0		\$75,001 - \$100,000	711	\$61,785,500
\$6 - \$100	2	\$110	\$100,001 - \$125,000	610	\$68,568,093
\$101 - \$1,000	45	\$27,595	\$125,001 - \$150,000	552	\$75,321,620
\$1,001 - \$10,000	279	\$1,122,612	\$150,001 - \$175,000	456	\$73,442,755
\$10,001 - \$25,000	189	\$3,426,257	\$175,001 - \$200,000	154	\$28,523,764
\$25,001 - \$50,000	743	\$29,030,758	\$200,001 - \$500,000	106	\$25,688,335
\$50,001 - \$75,000	940	\$57,591,553	> \$500,000	1	\$559,153

COUNTYWIDE			
DISTRICT NAME	HX PROPERTIES	HX WITH DEFERRED	DEFERRED VALUE
POLK COUNTY GENERAL FUND	169,687	133,695	\$14,261,342,351
POLK COUNTY PARK / LIBRARY	102,865	84,897	\$9,347,342,027
POLK COUNTY SCHOOL BOARD	169,687	133,557	\$14,210,121,124
CITY OF AUBURNDALE	5,280	3,864	\$402,405,271
CITY OF BARTOW	4,670	3,526	\$399,082,807
CITY OF DAVENPORT	4,049	2,493	\$182,937,255
CITY OF EAGLE LAKE	1,218	603	\$55,094,047
CITY OF FORT MEADE	1,046	901	\$91,515,181
CITY OF FROSTPROOF	635	486	\$38,402,192
CITY OF HAINES CITY	8,549	4,788	\$425,088,105
CITY OF LAKE ALFRED	1,831	1,134	\$113,126,923
CITY OF LAKE WALES	3,430	2,707	\$244,463,152
CITY OF LAKELAND	20,276	16,595	\$1,876,149,425
CITY OF MULBERRY	641	476	\$39,387,094
CITY OF POLK CITY	776	652	\$65,143,875
CITY OF WINTER HAVEN	12,426	9,165	\$853,001,944
EVERGLADES CONST PROJECT	13,186	9,783	\$878,094,002
LAKE REGION LAKES MGMT DIST	15,585	12,260	\$1,274,901,481
LAKELAND DDA	1	1	\$203,892
LAKELAND MASS TRANSIT	23,684	19,396	\$2,178,994,986
OKEECHOBEE WATER MGMT DIST	13,186	9,783	\$878,094,002
POLK COUNTY STORMWATER MSTU	102,865	84,897	\$9,347,342,027
SOUTH FLA WATER MGMT DISTRICT	13,186	9,783	\$878,094,002
SOUTHWEST FLA WATER MGMT DIST	156,501	123,912	\$13,383,248,349
TOWN OF DUNDEE	1,286	919	\$76,520,911
TOWN OF HILLCREST HEIGHTS	67	62	\$7,206,492
TOWN OF LAKE HAMILTON	577	370	\$36,861,763
VILLAGE OF HIGHLAND PARK	65	57	\$7,613,887

## 2. Fire Assessments

Fire assessments are special fees levied on property owners to fund fire protection and emergency services. The expected total fire assessment base for this jurisdiction is approximately **\$5.2 million**.

### Discount Scenarios for Fire Assessments

Considering various discount rates for fire assessments helps anticipate net revenue under different policies or relief programs.

Discount %	Total Fire Assessment Expected	Discount Amount	Net Fire Assessment Revenue
0% (No discount)	\$5,200,000	\$0	\$5,200,000
10%	\$5,200,000	\$520,000	\$4,680,000
20%	\$5,200,000	\$1,040,000	\$4,160,000
30%	\$5,200,000	\$1,560,000	\$3,640,000

### Discussion Points

- Fire assessment revenue is significant and directly funds vital emergency services.
- Discounts may be used to provide relief to certain property owners (e.g., seniors, low-income households).
- Balancing discounts with revenue needs is essential for sustaining fire services.

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## 3. Summary & Recommendations

- **Millage revenue** is the largest source of general fund revenue, highly dependent on accurate property valuations and millage rate decisions.
- **Fire assessments** provide a critical, dedicated funding stream for fire protection, with flexibility in discount policy to address community needs.
- Regular review of property values, new development (net new taxable value), and economic conditions should inform adjustments to millage rates and assessment policies.
- Strategic use of discounts on fire assessments can support vulnerable populations without jeopardizing emergency service funding.

## HAINES CITY FIRE DEPARTMENT

Fire Assessment Revenue vs Annual Department Expenditures FY2014-2026

Fiscal Year	Annual Fire Assessment Revenue Collected	Fire Dept Budget	Annual Budget	Excess (Loss)	Other	Other2	Excess (Loss)2
2013-2014	\$ 1,375,927.18	\$ 2,472,250.00	\$ 2,472,250.00	\$ (1,096,322.82)			
2014-2015	\$ 2,116,848.62	\$ 3,313,565.00	\$ 3,313,565.00	\$ (1,196,716.38)			
2015-2016	\$ 1,810,362.97	\$ 2,876,800.00	\$ 2,876,800.00	\$ (1,066,437.03)			
2016-2017	\$ 1,882,040.74	\$ 3,254,040.00	\$ 3,254,040.00	\$ (1,371,999.26)			
2017-2018	\$ 1,908,268.05	\$ 3,407,370.00	\$ 3,407,370.00	\$ (1,499,101.95)			
2018-2019	\$ 1,925,787.22	\$ 3,527,695.00	\$ 3,527,695.00	\$ (1,601,907.78)			
2019-2020	\$ 2,134,579.80	\$ 3,752,515.00	\$ 3,752,515.00	\$ (1,617,935.20)			
2020-2021	\$ 2,266,709.12	\$ 3,764,115.00	\$ 3,764,115.00	\$ (1,497,405.88)			
2021-2022	\$ 2,870,673.34	\$ 4,271,825.00	\$ 4,271,825.00	\$ (1,401,151.66)	Fire Truck Grant	Fire/EOC Center	
2022-2023	\$ 3,405,521.83	\$ 4,717,619.00	\$ 4,717,619.00	\$ (1,312,097.17)	\$ 2,000,000.00	\$ 15,000,000.00	\$ (16,312,097.17)
2023-2024	\$ 4,174,110.99	\$ 5,377,914.00	\$ 5,377,914.00	\$ (1,203,803.01)			
2024-2025 YTD	\$ 4,829,036.08	\$ 6,652,190.00	\$ 6,652,190.00	\$ (1,823,153.92)			
<b>2025-2026 PROPOSED BUDGET</b>	<b>\$ 5,275,000.00</b>	<b>\$ 9,200,000.00</b>	<b>\$ 9,200,000.00</b>	<b>\$ (3,925,000.00)</b>			

# GENERAL FUND - NEW PERSONNEL REQUESTS

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## Overview

A total of **22.5 new full-time equivalent (FTE)** positions are proposed across various departments in the General Fund for FY25. These additions aim to support operational growth, improve service delivery, address compliance requirements, and enhance internal capacity across several functions.

**Total Annual Cost: \$2,210,985.24**  
(Includes wages, benefits, and equipment)

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## Department Breakdown of Requests

### Code Enforcement

- **1 FTE – Code Compliance Officer** | \$115,000
- **1 FTE – Code Compliance Clerk** | \$48,585.24  
Supports increased caseloads and ensures enforcement of city ordinances and property standards.

### Communications

- **1 FTE – Communication Specialist** | \$57,000  
Expands the City's communication capacity to manage public outreach, digital content, and emergency alerts.

### Human Resources

- **1 FTE – Executive Assistant** | \$57,000  
Supports HR operations with recruitment coordination, records, and compliance tracking.

### Finance

- **1 FTE – Purchasing Agent** | \$63,500  
Enhances procurement management, ensures policy compliance, and supports internal controls.

## Fire Department

- **1 FTE – Division Chief** | \$110,500
- **6 FTE – Captains** | \$555,000
- **4 FTE – Driver Engineers** | \$328,400
- **2 FTE – Firefighters** | \$146,000

These additions support increased demand for fire service coverage and supervisory depth, aligned with population growth and risk assessment.

## Library

- **1 FTE – Library Assistant (Full-Time)** | \$29,500

Provides front-line service and programming support in response to increased community use.

## Solid Waste

- **1 FTE – Solid Waste Coordinator** | \$90,500

Improves regulatory compliance and operational efficiency in waste management services.

## Parks & Recreation

- **2 FTE – Grounds Maintenance Technicians** | \$91,000

Maintains growing park assets and ensures public space standards are met.

## Facilities Maintenance

- **2 FTE – Facilities Maintenance Technicians** | \$101,000

Addresses workload increases and preventive maintenance for aging and expanded city facilities.

## Police Department

- **1 FTE – Accreditation Specialist** | \$53,500
- **1 FTE – Redaction Specialist** | \$63,500
- **1 FTE – Code Compliance Clerk** | \$52,000

Supports accreditation compliance, public records processing, and increased demand in enforcement documentation.

## Technology Management

- **1 FTE – Executive Assistant** | \$57,000
  - **1 FTE – GIS Analyst III** | \$76,500
  - **1 FTE – IT Manager** | \$115,500
- Expands capacity to manage increasing technology infrastructure, data mapping, and system security.
- 

## Strategic Justification

- **Public Safety Investments:** 13 new fire and police positions represent ~47% of total cost, reflecting growth and compliance needs.
  - **Operational Support Roles:** HR, Finance, Facilities, and Solid Waste roles address internal pressures and system accountability.
  - **Technology and Communication:** Investments reflect digital modernization and service transparency priorities.
- 

## Recommendation

It is recommended that the City Commission approve the proposed new positions as presented, with consideration given to:

- Long-term budgetary sustainability
- Grant or fee offset opportunities (where applicable)
- Phased implementation if needed

FY26 Capital Project - General Fund

Pg #	Request Title	FY2026	FY2027	FY2028	FY2029	Total
Facilities Maintenance						
	Lake Eva Park Pavilion Rust Restoration	Goal #6: Recreation, Culture, & Community Life				
1	Genie SGS Compact Scissor Lift	\$22,000.00			\$20,000.00	\$20,000.00
2	Utility Vehicle - John Deere Gators	\$14,000.00	\$15,000.00			\$22,000.00
3	Vehicle Replacement Program	\$95,000.00				\$29,000.00
						\$95,000.00
Total Facilities Maintenance		\$131,000.00	\$15,000.00	\$0.00	\$20,000.00	\$166,000.00
Development Services - Building						
4	Vehicles - Inspection Trucks 4x4 (4)	\$200,000.00				\$200,000.00
Total Development Services - Building		\$200,000.00	\$0.00	\$0.00	\$0.00	\$200,000.00
Other General Government						
	Boys & Girls Club			\$2,000,000.00		\$2,000,000.00
5	Digitizing City Records	\$300,000.00				\$300,000.00
6	City Hall Annex Parking Garage	\$5,000,000.00				\$5,000,000.00
7	Ember Dog Park Parking Lot - Asphalt (*Grass Alternative -\$500K)	\$1,000,000.00				\$1,000,000.00
	Public Works Facility		\$5,000,000.00			\$5,000,000.00
8	Commission A/V Upgrades	\$100,000.00				\$100,000.00
Total Other General Government		\$6,400,000.00	\$5,000,000.00	\$2,000,000.00	\$0.00	\$13,400,000.00
Fire Department						
9	Response Apparatus - New Fleet	\$1,100,000.00				\$1,100,000.00
	Response Apparatus - Replacement				\$1,120,000.00	\$1,120,000.00
10	Rescue Pickup Truck	\$65,000.00				\$65,000.00
11	Fire Station #1 - Flooring Project	\$35,000.00				\$35,000.00
12	Ballistic Vests (\$1,700 ea)	\$68,000.00				\$68,000.00
	Gear Extractor/Dryers		\$30,000.00			\$30,000.00
13	Wildland/Extrication Fire Gear	\$10,000.00	\$10,000.00	\$10,000.00		\$40,000.00
	Fire Station 4		\$500,000.00	\$7,000,000.00		\$7,500,000.00
14	Vehicles - Replace Admin Vehicles	\$55,000.00		\$55,000.00		\$110,000.00
15	New Technology (Computers, iPads, Laptops, Phones)	\$8,600.00	\$4,600.00	\$4,600.00	\$4,600.00	\$22,400.00
Total Fire Department		\$1,341,600.00	\$544,600.00	\$7,069,600.00	\$1,134,600.00	\$10,090,400.00

FY26 Capital Project - General Fund

Pg #	Request Title	FY2026	FY2027	FY2028	FY2029	Total
Technology Management						
16	New Ethernet Tester	\$21,000.00				
	Software New - GIS	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00	\$75,000.00
17	Software New - Server Monitoring	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$20,000.00
18	Server New - Redundancy	\$37,000.00			\$71,000.00	\$108,000.00
	Plotter Printer New - City Hall Annex	\$0.00				\$0.00
19	Software Renewal - Cybersecurity Grant Program	\$250,000.00	\$250,000.00	\$250,000.00	\$250,000.00	\$1,000,000.00
	Software New - Password Management		\$18,000.00			\$18,000.00
	DAS Replacement		\$50,000.00			\$50,000.00
	PC New - TMD		\$4,000.00	\$4,000.00	\$4,000.00	\$12,000.00
20	Fiber New - Public Infrastructure to City Hall	\$355,000.00				
21	Fiber New- WW to Larry Parrish	\$450,000.00				
	Fiber New - HC Trail		\$310,000.00			\$310,000.00
	Security New - City Hall				\$23,000.00	\$23,000.00
22	Backup System Upgrade	\$358,000.00				\$358,000.00
22B	Replacement Program - Backup System	\$32,000.00				\$32,000.00
23	Replacement Program - Scanners, GG	\$10,000.00	\$11,000.00	\$11,000.00	\$5,000.00	\$37,000.00
24	Replacement Program - Servers, GG	\$50,000.00	\$50,000.00	\$75,000.00	\$50,000.00	\$225,000.00
	Replacement Program - A/V		\$80,000.00			\$80,000.00
25	Replacement Program - WiFi	\$10,000.00	\$5,000.00	\$5,000.00	\$10,000.00	\$30,000.00
26	Replacement Program - Telephony, GG	\$5,000.00	\$10,000.00	\$40,000.00	\$10,000.00	\$65,000.00
	Replacement Program - Tablets, GG		\$0.00	\$10,000.00	\$10,000.00	\$20,000.00
27	Replacement Program - Surveillance, GG	\$55,000.00	\$69,000.00	\$102,000.00	\$152,000.00	\$378,000.00
	Replacement Program - Phones, GG				\$14,000.00	\$14,000.00
28	Replacement Program - PCs, GG	\$260,000.00	\$230,000.00	\$230,000.00	\$230,000.00	\$950,000.00
	Replacement Program - Hardware				\$60,000.00	\$60,000.00
	Replacement Program - Software, GG	\$0.00				\$0.00
29	Replacement Program - Security, GG	\$21,000.00				\$21,000.00
30	Replacement Program - UPS	\$20,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$50,000.00
31	Replacement Program - Network, GG	\$5,000.00		\$15,000.00	\$140,000.00	\$160,000.00
Total Information Technology		\$1,944,000.00	\$1,127,000.00	\$782,000.00	\$1,069,000.00	\$4,096,000.00



FY26 Capital Project - General Fund

Pg #	Request Title	FY2026	FY2027	FY2028	FY2029	Total
Police Department						
32	Vehicles - Police Patrol Vehicles	\$595,000.00	\$595,000.00	\$595,000.00	\$595,000.00	\$2,380,000.00
33	Taser Platform Replacement for PD	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$360,000.00
34	K-9 Purchase	\$30,000.00	\$15,000.00		\$15,000.00	\$60,000.00
35	Guns - Patrol Rifle Replacement with Optics	\$55,000.00				\$55,000.00
36	Forensics Software	\$15,000.00	\$15,000.00			\$30,000.00
37	Police Department - Flooring Project	\$200,000.00				
	Public Safety Complex for Police Department			\$1,000,000.00	\$20,000,000.00	\$21,000,000.00
38	Police - Security Door Reader	\$17,000.00				\$17,000.00
Total Police Department		\$1,002,000.00	\$715,000.00	\$1,685,000.00	\$20,700,000.00	\$23,902,000.00
Parks & Recreation - Aquatics						
39	Slide Restoration - Lake Eva Aquatic Center	\$100,000.00	\$30,000.00			\$130,000.00
40	Sand Exchange Replacement - Lake Eva Aquatic Center	\$20,000.00				\$20,000.00
41	Lifeguard Stand Replacement	\$12,000.00				\$12,000.00
42	Aquatic Blanket & Reel - JJ Smith Aquatic Center	\$20,000.00				\$20,000.00
	Lake Eva Aquatic Center - Vacuum		\$6,000.00		\$8,000.00	\$14,000.00
43	Pumps - Aquatics	\$8,000.00	\$10,000.00			\$18,000.00
	Sand Exchange Replacement - Janet J. Smith Aquatic Facility		\$15,000.00			\$15,000.00
	Reseal Deck Pavers at Lake Eva Aquatic Center			\$30,000.00		\$30,000.00
	Security New - Aquatics		\$28,000.00			\$28,000.00
	Lake Eva and Janet J. Smith Aquatic Facilities - Security Needs			\$28,000.00		\$28,000.00
Total Parks & Recreation - Aquatics		\$160,000.00	\$89,000.00	\$58,000.00	\$8,000.00	\$315,000.00
Parks & Recreation - Library						
44	Library Books/Supplies	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$400,000.00
Total Parks & Recreation - Library		\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$400,000.00

FY26 Capital Project - General Fund

Pg #	Request Title	FY2026	FY2027	FY2028	FY2029	Total
Parks & Recreation - Parks						
45	Holiday Angels	\$15,000.00	\$15,000.00	\$15,000.00		\$45,000.00
46	Larry Parrish Baseball Complex Netting, Storage & Shade	\$315,000.00				\$315,000.00
47	Lake Eva Basketball Court Resurfacing	\$65,000.00				\$65,000.00
48	Ben Graham Park - Fence Addition	\$18,000.00				\$18,000.00
	Ben Graham Park - Playground Additions		\$270,000.00			\$270,000.00
49	Soccer Field Lighting Detection	\$16,000.00				\$16,000.00
50	John Deere Gator Work Series Utility Vehicle	\$14,000.00	\$14,500.00			\$28,500.00
51	Ford F-250 Service Body	\$68,000.00	\$73,000.00			\$141,000.00
52	Vehicles - Chevy 2500 4x4 Replacement Program	\$60,000.00	\$65,000.00	\$70,000.00		\$195,000.00
53	Mower - 48 Standing Mower	\$15,000.00		\$17,000.00		\$32,000.00
54	Mower - Toro Diesel Turf Mower 3505D Triplex or Equiv.	\$40,000.00				\$40,000.00
55	Mower - 54" Hustler Mower Replacement Program	\$25,000.00	\$26,000.00			\$51,000.00
56	Lawn Trailers	\$7,000.00	\$7,500.00	\$8,000.00		\$22,500.00
	Parks Maintenance Building		\$13,000.00			\$13,000.00
	Columbarium (2) and Peace Garden - Oakland North Cemetery			\$40,000.00		\$40,000.00
	A/V New - Lake Eva Park	\$0.00	\$30,000.00			\$30,000.00
57	Fiber New - Lake Eva	\$30,000.00		\$180,000.00		\$210,000.00
58	Fiber New - MWF	\$28,000.00				\$28,000.00
59	Fiber New - Larry Parrish Baseball Complex	\$100,000.00				\$100,000.00
	Mason Family Park - WiFi	\$0.00				\$0.00
60	Boomerang Park - WiFi	\$10,000.00				\$10,000.00
61	IT New - Lake Eva Park	\$50,000.00				\$50,000.00
62	IT New - Ember Dog Park	\$16,000.00				\$16,000.00
	IT New - Boomerang Park	\$0.00				\$0.00
	Security New - Lake Eva Park			\$24,000.00		\$24,000.00
	Security New - Parks Maintenance		\$25,000.00		\$25,000.00	\$50,000.00
63	Security New - MWF	\$62,000.00				\$62,000.00
64	IT New -- Larry Parrish Park	\$39,000.00				
Total Parks & Recreation - Parks		\$993,000.00	\$539,000.00	\$329,000.00	\$50,000.00	\$1,872,000.00

FY26 Capital Project - General Fund

Pg #	Request Title	FY2026	FY2027	FY2028	FY2029	Total
Parks & Recreation - Recreation						
65	Scoreboard Replacement - Lake Eva Community Center Gymnasium	\$10,000.00				\$10,000.00
66	Scoreboard Replacement - Oakland Gymnasium	\$10,000.00				\$10,000.00
67	Paramount Ellipticals for Lake Eva and Oakland Fitness Centers	\$12,000.00		\$14,000.00		\$26,000.00
68	Vehicles - Ford F150 Replacement Program	\$50,000.00				\$50,000.00
69	Haines City Community Theatre - Carpet Upgrades	\$40,000.00				\$40,000.00
	Lake Eva Park - Projector/Screen Install at Band Shell		\$30,000.00			\$30,000.00
70	Replacement Treadmills for Lake Eva and Oakland Fitness Centers	\$12,000.00	\$16,000.00	\$20,000.00		\$48,000.00
71	IT NEW - Dolphus Howard	\$20,000.00				\$20,000.00
72	Fiber - Dolphus Howard	\$30,000.00				\$30,000.00
	Security New - ONC	\$0.00	\$10,000.00			\$10,000.00
73	Security New - Leroy & Virginia Tyler Youth Enrichment Center	\$36,000.00				\$36,000.00
74	Security New - Lake Eva Community Center	\$47,000.00				\$47,000.00
	Security New - Lake Eva Pro Shop				\$12,000.00	\$12,000.00
	Haines City Community Theatre - Security Upgrades			\$8,000.00		\$8,000.00
	Lake Eva Community Center - Security Upgrades		\$96,000.00			\$96,000.00
Total Parks & Recreation - Recreation		\$267,000.00	\$152,000.00	\$22,000.00	\$32,000.00	\$473,000.00
Public Works - Sanitation						
75	Solid Waste Vehicle Purchase	\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$100,000.00
Total Public Works - Sanitation		\$50,000.00	\$0.00	\$50,000.00	\$0.00	\$100,000.00

FY26 Capital Project - General Fund

Pg #	Request Title	FY2026	FY2027	FY2028	FY2029	Total
Public Works - Transportation						
76	Transportation Lighting Upgrades	\$225,000.00	\$275,000.00		\$300,000.00	\$800,000.00
	Cypress Ave Renovations	\$0.00				\$0.00
77	Street Sweeper Vehicle	\$315,000.00				\$315,000.00
78	Transportation Vehicle Replacement	\$196,000.00	\$69,000.00			\$265,000.00
79	Transportation Sidewalk Improvements	\$140,000.00		\$100,000.00		\$240,000.00
	Transportation UTV		\$12,000.00	\$17,500.00	\$14,000.00	\$43,500.00
80	Vermeer Brush Chipper	\$73,500.00				\$73,500.00
81	Mower - 54" Scag Zero-Turn	\$13,000.00				\$13,000.00
82	Safety Barricades	\$15,000.00				\$15,000.00
83	Field Retroreflectometer	\$15,000.00				\$15,000.00
84	Line Striper	\$30,000.00				\$30,000.00
85	Vibratory Roller	\$20,000.00				\$20,000.00
	Vehicle - Dump Truck (16-18 YD)		\$100,000.00			\$100,000.00
	Vehicles - 3/4 Ton 4x4 Super Crew Cab - Transportation		\$60,000.00			\$60,000.00
	CIC - LED Sign		\$60,000.00	\$60,000.00	\$60,000.00	\$180,000.00
	CIC - Access Control - Public Works		\$19,000.00			\$19,000.00
	CIC - Alarm System - Public Works				\$9,000.00	\$9,000.00
Total Public Works - Transportation		\$1,042,500.00	\$595,000.00	\$77,500.00	\$483,000.00	\$2,198,000.00
Public Works - Fleet Maintenance						
86	Forklift	\$50,000.00				\$50,000.00
87	Fuel System Replacement	\$425,000.00				\$425,000.00
	Vehicle - Service Truck - Fleet				\$90,000.00	\$90,000.00
Total Public Works - Fleet Maintenance		\$475,000.00	\$0.00	\$0.00	\$90,000.00	\$565,000.00

FY26 Capital Project - General Fund

Pg #	Request Title	FY2026	FY2027	FY2028	FY2029	Total
New Items Added						
88	Artificial Turf - MWF	\$1,300,000.00				
89	Artificial Turf - Soccer Complex	\$1,300,000.00				
90	Boomerang Park - Shade Structure and Bathroom	\$300,000.00				
91	Boomerang Park Lake Nature Trail	\$250,000.00				
92	Ben W Graham Park Bathroom Upgrades	\$40,000.00				
93	Boys & Girls Club Community Garden (Shade Structure and Picnic Tables)	\$200,000.00				
94	Lake Eva Park Bathroom	\$50,000.00				
95	Langston Ave - Field Lights and Bathroom	\$350,000.00				
Total New Additions		\$3,790,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Departments		\$17,896,100.00	\$8,876,600.00	\$12,173,100.00	\$23,686,600.00	\$57,777,400.00