

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:

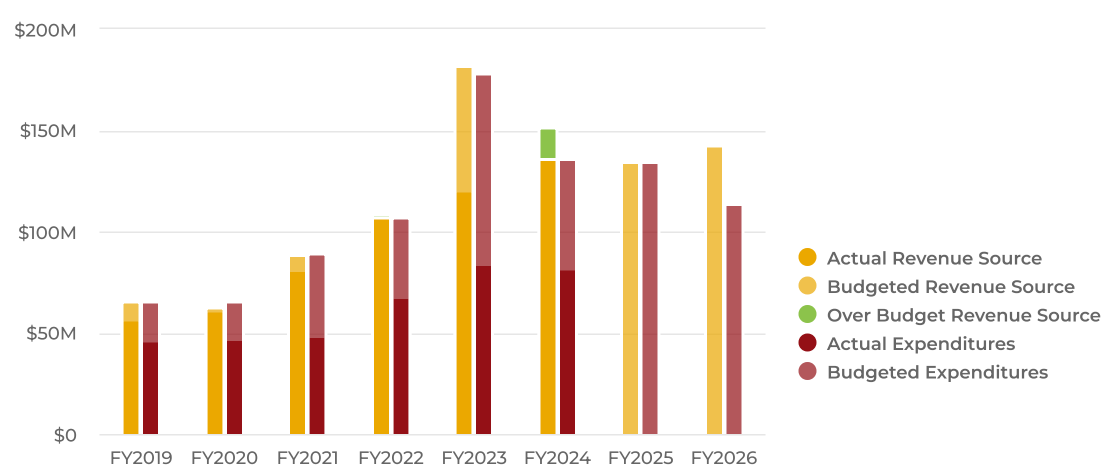


All Funds

- **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.

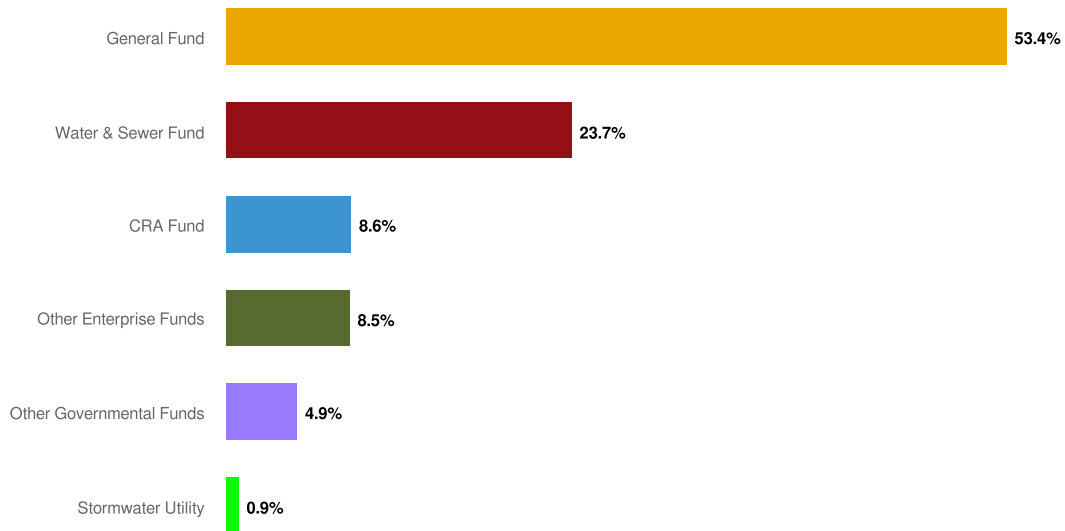


All Funds Comprehensive Summary

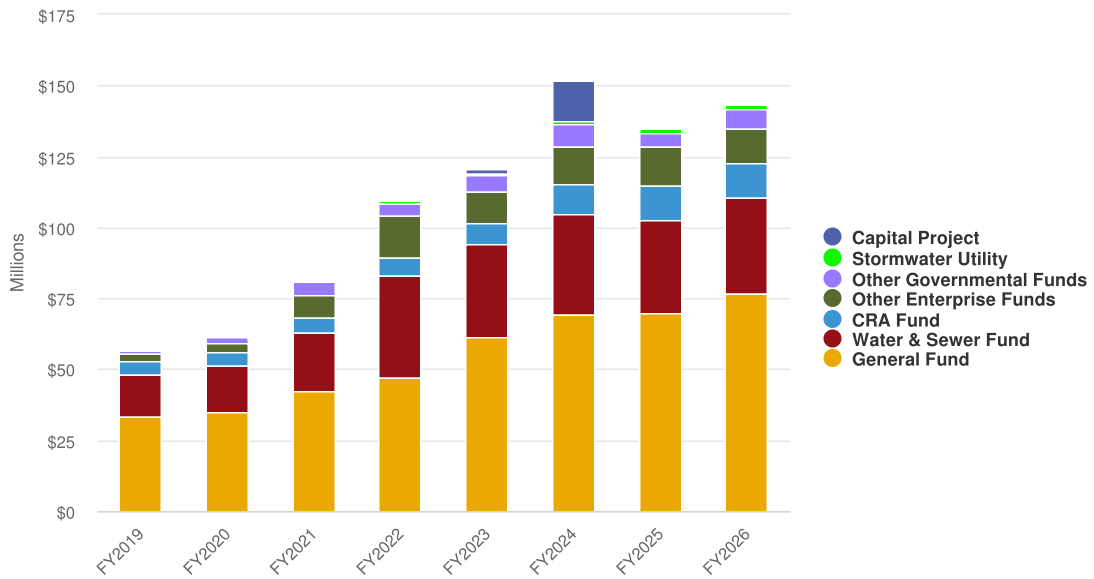
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$176,021,617	\$176,021,617	\$262,869,909	N/A
Revenues				
Taxes	\$37,298,267	\$36,207,000	\$41,960,000	\$47,993,127
Permits, Fees, and Special Assessments	\$39,212,575	\$29,309,000	\$33,540,000	\$37,677,500
Intergovernmental 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
Total Revenues:	\$151,532,958	\$136,378,641	\$134,827,785	\$143,123,504
Expenditures				
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
Total Expenditures:	\$82,507,376	\$136,378,641	\$134,602,785	\$114,255,171
Total Revenues Less Expenditures:	\$69,025,581	\$0	\$225,000	\$28,868,334
Ending Fund Balance:	\$245,047,198	\$176,021,617	\$263,094,909	N/A

Revenue by Fund

2026 Revenue by Fund



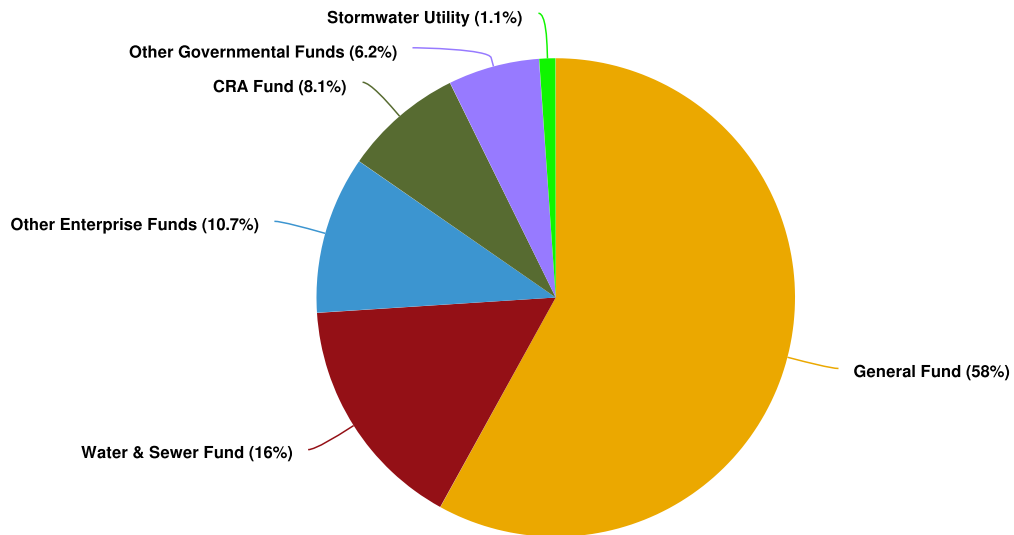
Budgeted and Historical 2026 Revenue by Fund



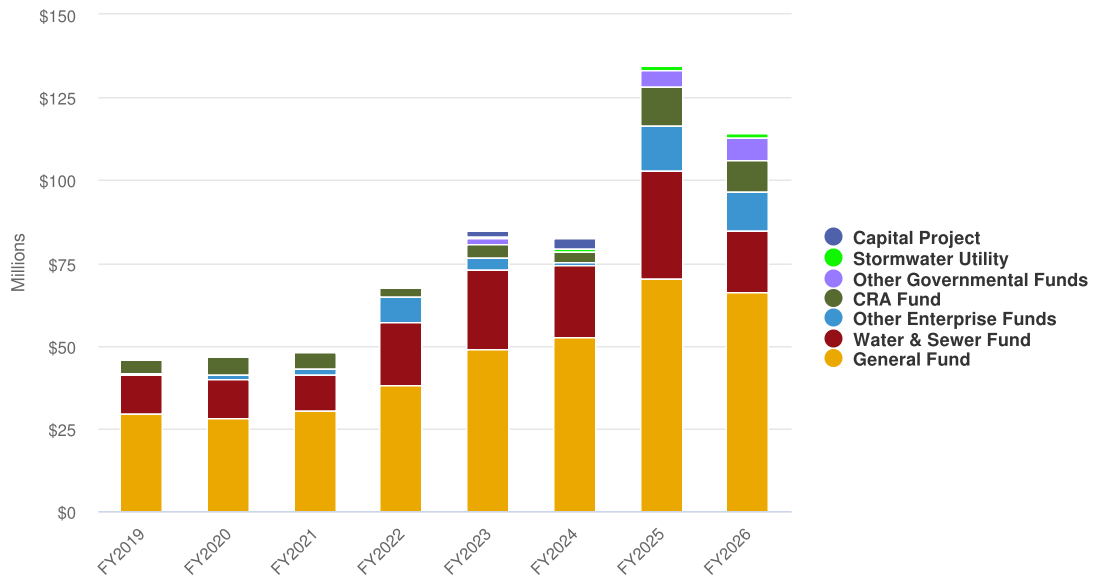
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
General Fund	\$69,119,229	\$58,967,500	\$70,048,800	\$72,162,400	\$76,424,000	9.1%
Other Governmental Funds						
LEET	\$22,681	\$20,500	\$16,500	\$19,700	\$19,500	18.2%
Confiscated Property	\$9,955	\$0	\$0	\$29,300	\$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%
Total Other Governmental Funds:	\$7,767,289	\$4,039,000	\$5,152,000	\$7,250,000	\$7,059,500	37%
Capital Project						
Capital Project	\$14,061,880	\$0	\$0	\$0	\$0	0%
Total Capital Project:	\$14,061,880	\$0	\$0	\$0	\$0	0%
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
Total CRA Fund:	\$10,420,540	\$10,086,000	\$11,702,535	\$11,445,775	\$12,311,554	5.2%
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%
Total Other Enterprise Funds:	\$13,441,989	\$12,665,708	\$13,725,500	\$12,525,000	\$12,175,000	-11.3%
Stormwater Utility						
Stormwater Utility	\$994,823	\$1,159,450	\$1,426,950	\$1,030,000	\$1,256,450	-11.9%
Total Stormwater Utility:	\$994,823	\$1,159,450	\$1,426,950	\$1,030,000	\$1,256,450	-11.9%
Total:	\$151,532,958	\$136,378,641	\$134,827,785	\$139,957,175	\$143,123,504	6.2%

Expenditures by Fund

2026 Expenditures by Fund



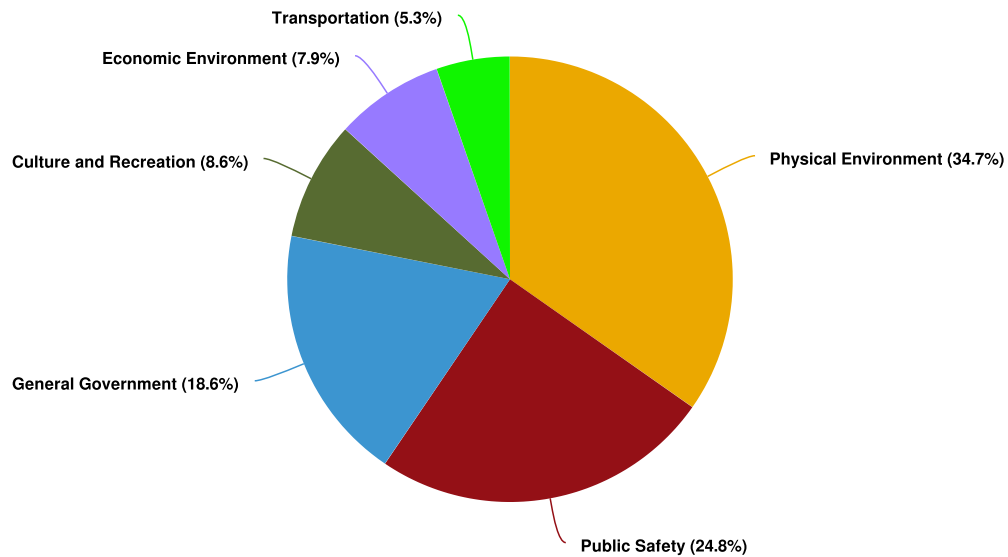
Budgeted and Historical 2026 Expenditures by Fund



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%
Total General Fund:	\$52,749,052	\$58,967,500	\$70,048,800	\$66,304,786	-5.3%
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%
Total Other Governmental Funds:	\$34,448	\$4,039,000	\$5,152,000	\$7,059,500	37%
Capital Project					
Capital Project	\$3,254,325	\$0	\$0	\$0	0%
Total Capital Project:	\$3,254,325	\$0	\$0	\$0	0%
CRA Fund					
CRA - District 327	\$0	\$0	\$0	\$360,000	N/A
Total CRA Fund:	\$3,119,061	\$10,086,000	\$11,477,535	\$9,226,485	-19.6%
Water & Sewer Fund					
Water & Sewer Fund	\$21,465,888	\$49,460,983	\$32,772,000	\$18,232,950	-44.4%
Total Water & Sewer Fund:	\$21,465,888	\$49,460,983	\$32,772,000	\$18,232,950	-44.4%
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%
Total Other Enterprise Funds:	\$1,158,365	\$12,665,708	\$13,725,500	\$12,175,000	-11.3%
Stormwater Utility					
Stormwater Utility	\$726,236	\$1,159,450	\$1,426,950	\$1,256,450	-11.9%
Total Stormwater Utility:	\$726,236	\$1,159,450	\$1,426,950	\$1,256,450	-11.9%
Total:	\$82,507,376	\$136,378,641	\$134,602,785	\$114,255,171	-15.1%

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%
Total City Commission:	\$337,989	\$283,750	\$265,370	\$275,020	\$272,100	2.5%
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%
Total Finance Department:	\$954,164	\$947,800	\$1,103,600	\$1,072,800	\$1,153,950	4.6%
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%
Total Other General Government:	\$15,551,701	\$10,044,515	\$11,443,790	\$24,240,365	\$12,012,790	5%
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%
Total City Clerk:	\$515,504	\$513,150	\$571,360	\$592,090	\$592,890	3.8%
Development Services - Planning						
Personnel Services	\$7,560	\$0	\$0	\$0	\$0	0%
Operating Expenditures	\$3,967	\$0	\$0	\$0	\$0	0%
Total Development Services - Planning:	\$11,527	\$0	\$0	\$0	\$0	0%
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%
Total Human Resources:	\$479,737	\$492,720	\$538,560	\$543,083	\$538,560	0%
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%
Total Facilities Maintenance:	\$1,380,810	\$1,020,250	\$1,113,350	\$1,132,125	\$1,124,050	1%
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%
Total Public Works - Fleet Maintenance:	\$502,055	\$558,575	\$707,075	\$505,875	\$540,575	-23.5%
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%
Total Information Technology:	\$1,117,135	\$1,810,926	\$2,709,670	\$1,986,020	\$1,793,008	-33.8%
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%
Total CRA - Branding, Marketing & Communications:	\$906,540	\$845,500	\$815,500	\$659,500	\$492,750	-39.6%
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%
Total Finance - Utility Billing:	\$853,202	\$1,030,875	\$2,797,375	\$3,539,665	\$1,279,625	-54.3%
Personnel Services	\$888,105	\$1,021,500	\$1,142,500	\$1,072,500	\$1,142,500	0%
Total Personnel Services:	\$888,105	\$1,021,500	\$1,142,500	\$1,072,500	\$1,142,500	0%
Operating Expenditures	\$354,453	\$316,400	\$331,600	\$316,000	\$347,600	4.8%
Total Operating Expenditures:	\$354,453	\$316,400	\$331,600	\$316,000	\$347,600	4.8%
Total General Government:	\$23,852,921	\$18,885,961	\$23,539,750	\$35,935,043	\$21,290,398	-9.6%
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%
Total Police Department:	\$10,202,464	\$11,641,025	\$12,206,840	\$13,822,101	\$11,526,095	-5.6%
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%
Total Fire Department:	\$4,093,744	\$7,377,914	\$6,652,190	\$6,505,225	\$6,788,412	2%
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%
Total Development Services - Building & Inspections:	\$2,148,555	\$4,650,850	\$7,100,550	\$6,787,800	\$7,964,050	12.2%
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
Total CRA - Community Policing:	\$167,935	\$294,000	\$338,000	\$365,300	\$338,000	0%
LEET						
Operating Expenditures	\$10,600	\$20,500	\$16,500	\$8,000	\$19,500	18.2%
Total LEET:	\$10,600	\$20,500	\$16,500	\$8,000	\$19,500	18.2%
Confiscated Property						
Operating Expenditures	\$5,000	\$0	\$0	\$5,000	\$0	0%
Total Confiscated Property:	\$5,000	\$0	\$0	\$5,000	\$0	0%
Police Impact Fees						
Capital Outlays	\$0	\$415,000	\$650,000	\$0	\$875,000	34.6%
Total Police Impact Fees:	\$0	\$415,000	\$650,000	\$0	\$875,000	34.6%
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%
Total Fire Impact Fees:	\$11,959	\$335,000	\$535,000	\$10,000	\$775,000	44.9%
Other General Government						
Capital Outlays	\$1,292,776	\$0	\$0	\$0	\$0	0%
Total Other General Government:	\$1,292,776	\$0	\$0	\$0	\$0	0%
Total Public Safety:	\$17,933,033	\$24,734,289	\$27,499,080	\$27,503,426	\$28,286,057	2.9%
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%
Total Public Works - Sanitation:	\$6,795,694	\$4,749,950	\$8,763,800	\$8,737,000	\$9,041,300	3.2%
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%
Total Utilities - Water Operations:	\$3,524,816	\$3,973,192	\$9,920,775	\$4,093,575	\$3,032,275	-69.4%
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%
Total Utilities - Wastewater Operations:	\$6,920,086	\$16,957,146	\$6,231,550	\$5,918,000	\$4,447,250	-28.6%
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%
Total Utilities - Utilities Maintenance:	\$9,191,330	\$23,918,488	\$8,716,500	\$5,270,900	\$4,368,000	-49.9%
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%
Total Utilities - General Services:	\$976,453	\$3,581,282	\$5,105,800	\$3,156,947	\$5,105,800	0%
Water Impact Fees						
Capital Outlays	\$0	\$3,319,500	\$3,700,500	\$950,000	\$4,150,000	12.1%
Total Water Impact Fees:	\$0	\$3,319,500	\$3,700,500	\$950,000	\$4,150,000	12.1%
General Services						
Other Uses	\$484,568	\$0	\$0	\$0	\$0	0%
Total General Services:	\$484,568	\$0	\$0	\$0	\$0	0%
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%
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%
Total Public Works - Stormwater:	\$726,236	\$1,159,450	\$1,426,950	\$1,298,400	\$1,256,450	-11.9%
Cemetery						
Personnel Services	\$0	\$0	\$0	\$0	\$240,000	N/A
Operating Expenditures	\$0	\$0	\$0	\$14,000	\$20,000	N/A
Total Cemetery:	\$0	\$0	\$0	\$14,000	\$260,000	N/A
Total Physical Environment:	\$29,292,981	\$67,005,216	\$53,890,875	\$29,638,822	\$39,686,075	-26.4%
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%
Total Public Works - Transportation:	\$2,193,702	\$4,547,250	\$6,253,250	\$2,724,550	\$2,566,405	-59%
Public Works - Fleet Maintenance						
Personnel Services	\$1,185	\$0	\$0	\$0	\$0	0%

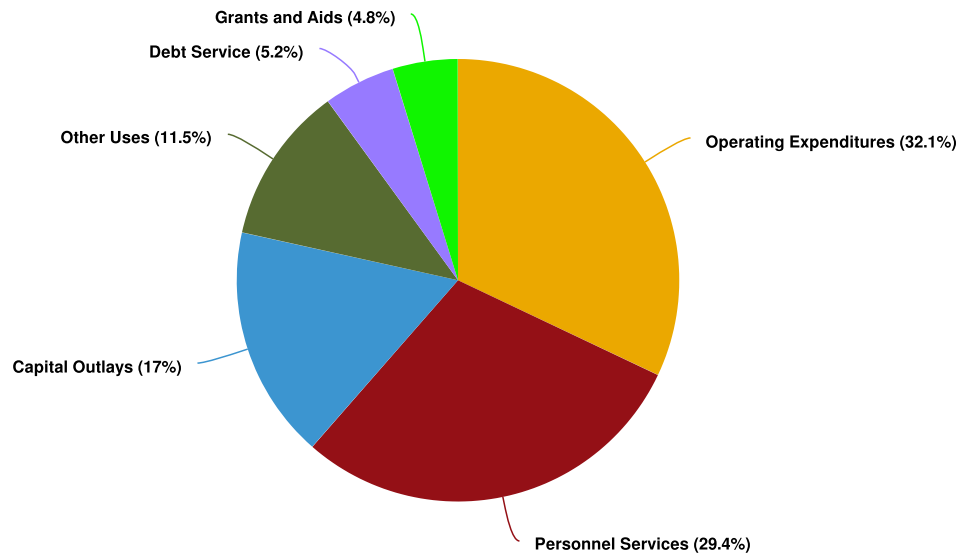
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Operating Expenditures	\$6,895	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$105	\$0	\$0	\$0	\$0	0%
Total Public Works - Fleet Maintenance:	\$8,185	\$0	\$0	\$0	\$0	0%
Transportation Impact Fees						
Operating Expenditures	\$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%
Total Transportation Impact Fees:	\$6,889	\$2,010,000	\$2,010,000	\$95,000	\$3,525,000	75.4%
Total Transportation:	\$2,208,776	\$6,557,250	\$8,263,250	\$2,819,550	\$6,091,405	-26.3%
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%
Total Development Services - Planning:	\$795,719	\$913,750	\$778,090	\$777,790	\$1,141,090	46.7%
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
Total CRA - Other Economic Development:	\$0	\$0	\$0	\$80,000	\$360,000	N/A
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%
Total CRA - Economic Development Operations:	\$497,891	\$2,431,260	\$2,594,410	\$2,574,650	\$2,669,110	2.9%
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%
Total CRA - District 46:	\$714,493	\$4,975,615	\$5,730,000	\$882,250	\$4,855,000	-15.3%
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%
Total CRA - District 47:	\$83,061	\$325,000	\$400,000	\$0	\$0	-100%
Total Economic Environment:	\$2,091,165	\$8,645,625	\$9,502,500	\$4,314,690	\$9,025,200	-5%

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%
Total Parks & Recreation - Library:	\$1,020,432	\$1,346,680	\$1,443,780	\$1,348,990	\$1,447,880	0.3%
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%
Total Parks & Recreation - Parks:	\$2,804,473	\$3,237,340	\$3,698,660	\$3,127,640	\$3,107,456	-16%
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%
Total Parks & Recreation - Aquatics:	\$792,834	\$1,054,700	\$1,047,810	\$834,635	\$812,950	-22.4%
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%
Total Parks & Recreation - Recreation:	\$1,761,621	\$2,438,455	\$2,176,955	\$1,952,980	\$2,131,125	-2.1%
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%
Total CRA - Parks & Streetscape Maintenance:	\$374,194	\$835,500	\$1,060,500	\$1,905,500	\$60,500	-94.3%
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%
Total CRA - Banquet Hall:	\$374,947	\$379,125	\$539,125	\$429,700	\$451,125	-16.3%
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%
Total Personnel Services:	\$26,050,004	\$30,039,910	\$33,583,390	\$33,589,490	0%
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%
Total Operating Expenditures:	\$25,492,254	\$27,653,786	\$33,216,076	\$36,621,112	10.3%
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%
Total Capital Outlays:	\$19,563,601	\$63,435,779	\$45,793,000	\$19,455,000	-57.5%
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
Total Debt Service:	\$1,020,803	\$1,491,282	\$2,631,947	\$5,987,794	127.5%
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%
Total Grants and Aids:	\$1,334,626	\$1,617,165	\$4,127,165	\$5,447,165	32%
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%
Total Other Uses:	\$9,046,088	\$12,140,719	\$15,251,207	\$13,154,610	-13.7%
Total Expense Objects:	\$82,507,376	\$136,378,641	\$134,602,785	\$114,255,171	-15.1%

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

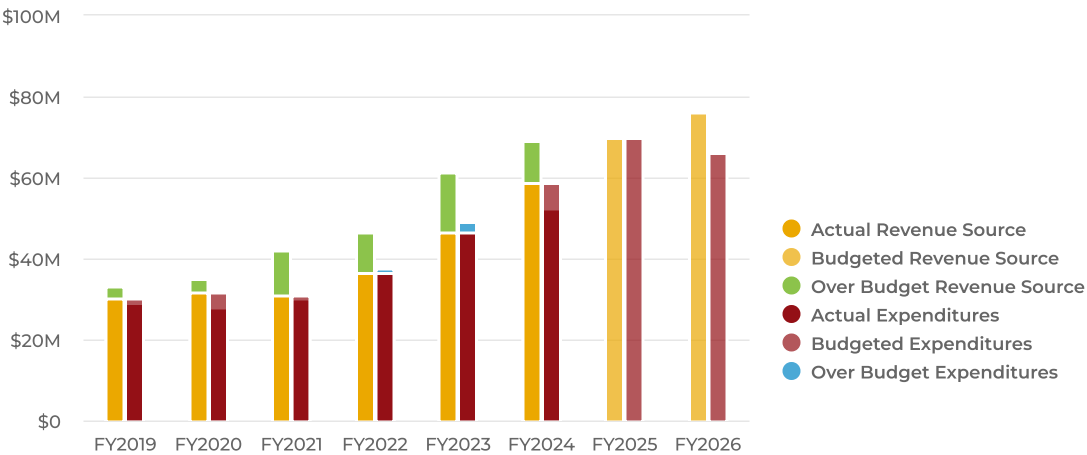
The City continues to see extreme growth in the Building and Permit area as we are the fastest growing City in Polk County. The City adopted the same millage rate as last fiscal year. Revenue increases in property tax growth provide adequate funding to absorb the bulk of the economic inflation in both 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
Revenues				
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
Total Revenues:	\$69,119,229	\$58,967,500	\$70,048,800	\$76,424,000
Expenditures				
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
Total Expenditures:	\$52,749,052	\$58,967,500	\$70,048,800	\$66,304,786
Total Revenues Less Expenditures:	\$16,370,176	\$0	\$0	\$10,119,215
Ending Fund Balance:	\$72,472,045	\$56,101,869	\$89,665,553	N/A

REVENUES

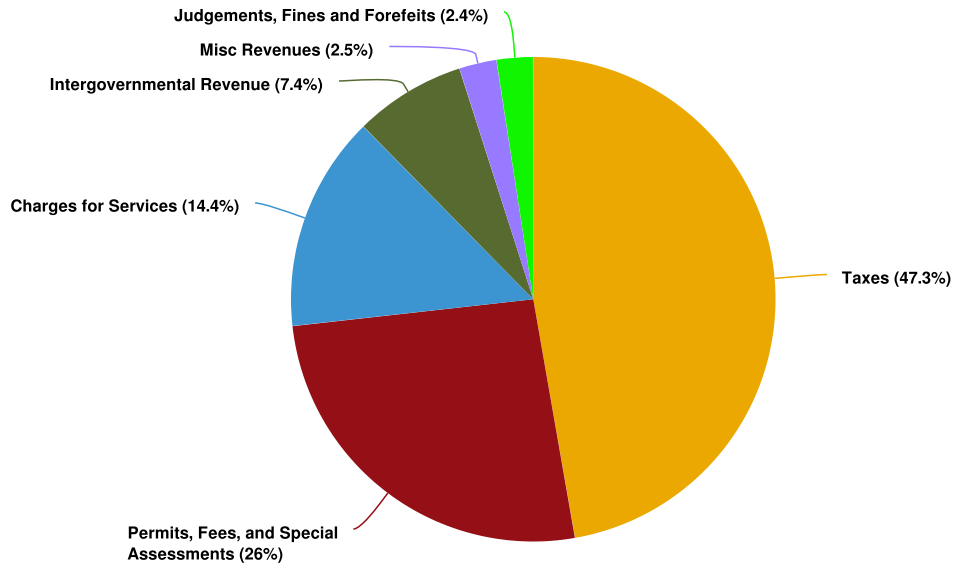
Ad Valorem: Proposed to maintain the millage at 7.5895. Due to the increase taxable values and new construction, the overall increase is projected to be \$4,426,470.

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

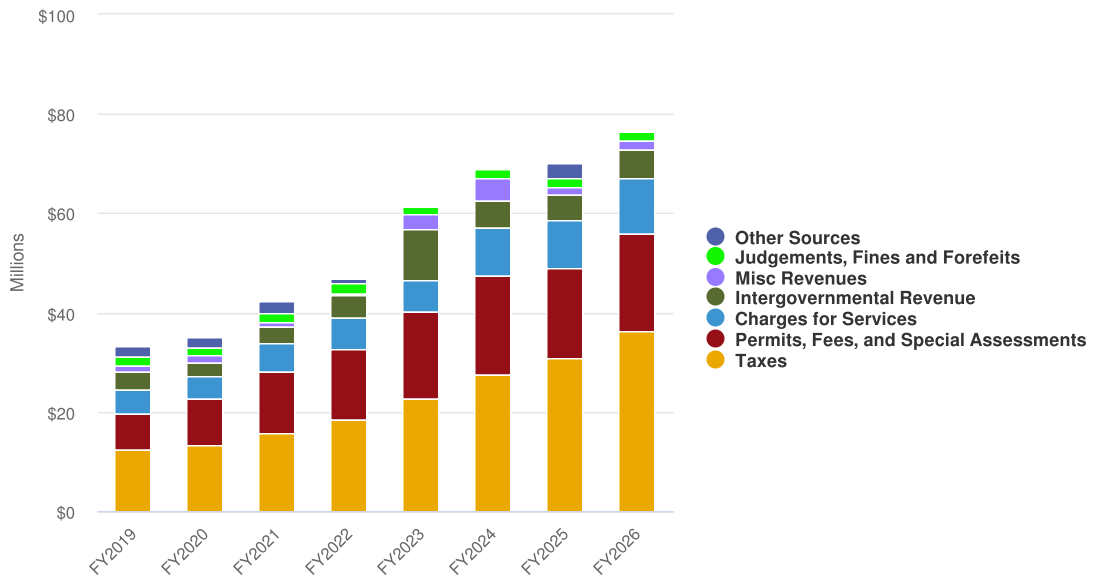
Building Permits: For budget purposes, the assumption is that permits will be consistent with prior year permits. We have not seen a reduction in demand and continue to monitor potential impacts of economic pressures such as the FED increasing interest rates.

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
Revenue Source						
Taxes						
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%
Total Taxes:	\$27,635,200	\$26,480,000	\$30,965,000	\$31,775,000	\$36,115,000	16.6%
Permits, Fees, and Special Assessments						
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%
Total Permits, Fees, and Special Assessments:	\$19,873,458	\$14,579,500	\$17,959,500	\$19,164,650	\$19,852,500	10.5%
Intergovernmental Revenue						
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%

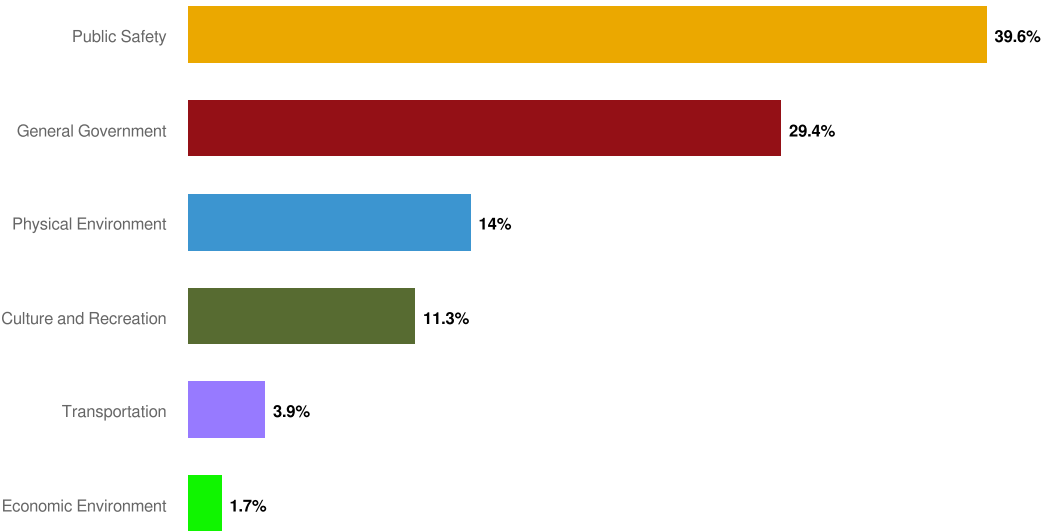
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
POLK CO LIBRARY COOPERATIVE	\$429,021	\$385,000	\$445,000	\$495,000	\$510,000	14.6%
Total Intergovernmental Revenue:	\$5,487,202	\$6,964,500	\$5,260,500	\$5,474,500	\$5,679,500	8%
Charges for Services						
OTHER 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%
Total Charges for Services:	\$9,552,954	\$6,645,500	\$9,694,500	\$10,698,250	\$11,016,500	13.6%
Judgements, Fines and Forefeits						
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%
Total Judgements, Fines and Forefeits:	\$1,842,235	\$1,760,000	\$1,625,000	\$1,935,000	\$1,850,000	13.8%
Misc Revenues						
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%
Total Misc Revenues:	\$4,566,847	\$1,127,500	\$1,512,500	\$2,484,500	\$1,910,500	26.3%
Other Sources						
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%
Total Other Sources:	\$161,333	\$1,410,500	\$3,031,800	\$630,500	\$0	-100%
Total Revenue Source:	\$69,119,229	\$58,967,500	\$70,048,800	\$72,162,400	\$76,424,000	9.1%

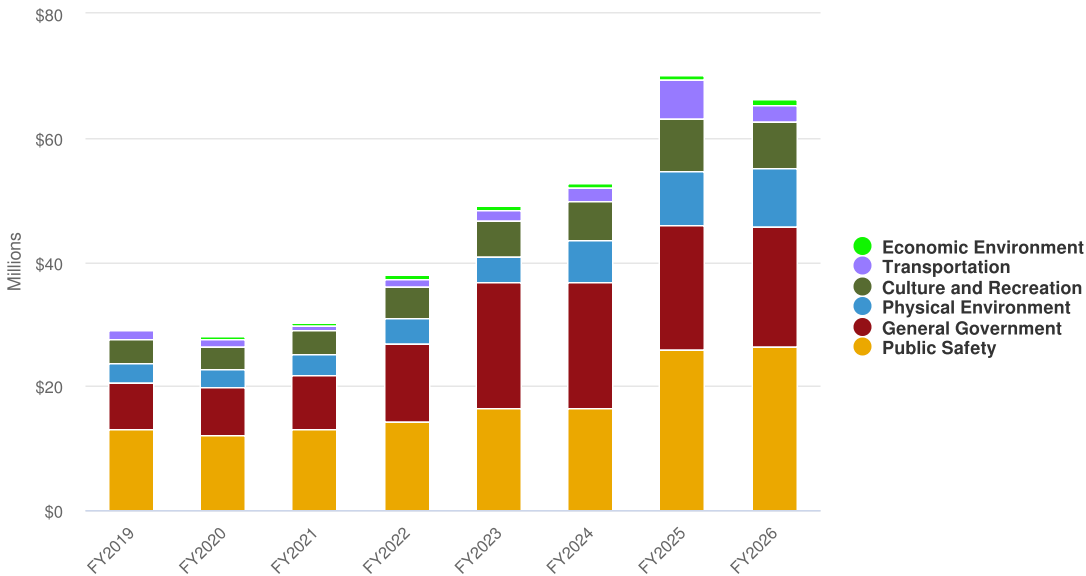
Expenditures by Function

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
Expenditures						
General Government						
City Administration						
Personnel Services						
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%
Total Personnel Services:	\$888,105	\$1,021,500	\$1,142,500	\$1,072,500	\$1,142,500	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$354,453	\$316,400	\$331,600	\$316,000	\$347,600	4.8%
Total City Administration:	\$1,242,557	\$1,337,900	\$1,474,100	\$1,388,500	\$1,490,100	1.1%
City Commission						
City Commission						
Personnel Services						
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%
Total Personnel Services:	\$146,739	\$173,950	\$149,000	\$165,350	\$149,000	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Operating Expenditures						
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%
Total Operating Expenditures:	\$125,957	\$98,800	\$116,370	\$109,670	\$123,100	5.8%
Capital Outlays						
CAPITAL OUTLAY	\$65,293	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$0	\$11,000	\$0	\$0	\$0	0%
Total Capital Outlays:	\$65,293	\$11,000	\$0	\$0	\$0	0%
Total City Commission:	\$337,989	\$283,750	\$265,370	\$275,020	\$272,100	2.5%
Total City Commission:	\$337,989	\$283,750	\$265,370	\$275,020	\$272,100	2.5%
Finance Department						
Finance Department						
Personnel Services						
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%
Total Personnel Services:	\$696,373	\$705,250	\$840,250	\$812,150	\$840,250	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$252,791	\$237,550	\$263,350	\$260,650	\$313,700	19.1%
Capital Outlays						
CAPITAL OUTLAY- TECH	\$5,000	\$5,000	\$0	\$0	\$0	0%
Total Capital Outlays:	\$5,000	\$5,000	\$0	\$0	\$0	0%
Total Finance Department:	\$954,164	\$947,800	\$1,103,600	\$1,072,800	\$1,153,950	4.6%
Total Finance Department:	\$954,164	\$947,800	\$1,103,600	\$1,072,800	\$1,153,950	4.6%
Other General Government						
Other General Government						
Personnel Services						
LIFE & HEALTH INSURANCE	\$42,687	\$0	\$0	\$0	\$0	0%
UNEMPLOYMENT	\$1,650	\$25,000	\$25,000	\$175	\$25,000	0%
Total Personnel Services:	\$44,337	\$25,000	\$25,000	\$175	\$25,000	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$1,474,122	\$2,172,215	\$2,691,000	\$1,300,350	\$2,691,500	0%
Capital Outlays						
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%
Total Capital Outlays:	\$3,466,046	\$1,250,000	\$471,000	\$2,150,000	\$500,000	6.2%
Debt Service						
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%
Total Debt Service:	\$517,416	\$0	\$685,000	\$1,489,125	\$1,569,125	129.1%
Grants and Aids						
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%
Total Grants and Aids:	\$491,536	\$517,165	\$537,165	\$512,165	\$557,165	3.7%
Other Uses						
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%
Total Other Uses:	\$7,643,020	\$6,080,135	\$7,034,625	\$18,788,550	\$6,670,000	-5.2%
Total Other General Government:	\$13,636,476	\$10,044,515	\$11,443,790	\$24,240,365	\$12,012,790	5%
Total Other General Government:	\$13,636,476	\$10,044,515	\$11,443,790	\$24,240,365	\$12,012,790	5%
City Clerk						
City Clerk						
Personnel Services						
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%
Total Personnel Services:	\$393,370	\$393,650	\$441,650	\$470,700	\$441,650	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$99,147	\$114,500	\$129,710	\$121,390	\$151,240	16.6%
Capital Outlays						
CAPITAL OUTLAY- TECH	\$22,988	\$5,000	\$0	\$0	\$0	0%
Total Capital Outlays:	\$22,988	\$5,000	\$0	\$0	\$0	0%
Total City Clerk:	\$515,504	\$513,150	\$571,360	\$592,090	\$592,890	3.8%
Total City Clerk:	\$515,504	\$513,150	\$571,360	\$592,090	\$592,890	3.8%
Development Services - Planning						
Development Services - Planning						
Personnel Services						
INCENTIVE	\$7,560	\$0	\$0	\$0	\$0	0%
Total Personnel Services:	\$7,560	\$0	\$0	\$0	\$0	0%
Operating Expenditures						
OTHER CONTRACTUAL SERVICES	\$3,967	\$0	\$0	\$0	\$0	0%
Total Operating Expenditures:	\$3,967	\$0	\$0	\$0	\$0	0%
Total Development Services - Planning:	\$11,527	\$0	\$0	\$0	\$0	0%
Total Development Services - Planning:	\$11,527	\$0	\$0	\$0	\$0	0%
Human Resources						
Human Resources						
Personnel Services						
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%
Total Personnel Services:	\$435,203	\$426,400	\$476,900	\$499,323	\$476,900	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Operating Expenditures						
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%
Total Operating Expenditures:	\$41,698	\$61,320	\$61,660	\$43,760	\$61,660	0%
Capital Outlays						
CAPITAL OUTLAY - TECH	\$2,835	\$5,000	\$0	\$0	\$0	0%
Total Capital Outlays:	\$2,835	\$5,000	\$0	\$0	\$0	0%
Total Human Resources:	\$479,737	\$492,720	\$538,560	\$543,083	\$538,560	0%
Total Human Resources:	\$479,737	\$492,720	\$538,560	\$543,083	\$538,560	0%
Facilities Maintenance						
Facilities Maintenance						
Personnel Services						
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%
Total Personnel Services:	\$680,023	\$722,250	\$796,750	\$759,150	\$796,750	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$223,415	\$298,000	\$316,600	\$312,975	\$327,300	3.4%
Capital Outlays						
CAPITAL OUTLAY	\$50,198	\$0	\$0	\$60,000	\$0	0%
Total Capital Outlays:	\$50,198	\$0	\$0	\$60,000	\$0	0%
Debt Service						
INTER-FUND TRANSFERS (DEBT SERVICE)	\$427,174	\$0	\$0	\$0	\$0	0%
Total Debt Service:	\$427,174	\$0	\$0	\$0	\$0	0%
Total Facilities Maintenance:	\$1,380,810	\$1,020,250	\$1,113,350	\$1,132,125	\$1,124,050	1%
Total Facilities Maintenance:	\$1,380,810	\$1,020,250	\$1,113,350	\$1,132,125	\$1,124,050	1%
Public Works - Fleet Maintenance						
Public Works - Fleet Maintenance						
Personnel Services						
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%
Total Personnel Services:	\$372,085	\$420,350	\$475,350	\$456,500	\$475,350	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$22,843	\$58,225	\$65,225	\$44,375	\$65,225	0%
Capital Outlays						
CAPITAL OUTLAY	\$107,127	\$80,000	\$166,500	\$5,000	\$0	-100%
Total Capital Outlays:	\$107,127	\$80,000	\$166,500	\$5,000	\$0	-100%
Total Public Works - Fleet Maintenance:	\$502,055	\$558,575	\$707,075	\$505,875	\$540,575	-23.5%
Total Public Works - Fleet Maintenance:	\$502,055	\$558,575	\$707,075	\$505,875	\$540,575	-23.5%
Information Technology						
Information Technology						
Personnel Services						
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%
Total Personnel Services:	\$580,452	\$610,700	\$693,300	\$706,700	\$693,300	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$474,272	\$519,226	\$516,370	\$519,320	\$1,099,708	113%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Capital Outlays						
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%
Total Capital Outlays:	\$62,412	\$347,000	\$1,500,000	\$760,000	\$0	-100%
Other Uses						
Total Other Uses:	\$0	\$334,000	\$0	\$0	\$0	0%
Total Information Technology:	\$1,117,135	\$1,810,926	\$2,709,670	\$1,986,020	\$1,793,008	-33.8%
Total Information Technology:	\$1,117,135	\$1,810,926	\$2,709,670	\$1,986,020	\$1,793,008	-33.8%
Total General Government:	\$20,177,954	\$17,009,586	\$19,926,875	\$31,735,878	\$19,518,023	-2.1%
Public Safety						
Police Department						
Police Department						
Personnel Services						
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%
Total Personnel Services:	\$7,040,643	\$7,739,500	\$8,408,500	\$7,468,000	\$8,408,500	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$2,468,152	\$2,843,475	\$2,643,890	\$3,187,160	\$2,879,145	8.9%
Capital Outlays						
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%
Total Capital Outlays:	\$568,545	\$859,600	\$916,000	\$902,500	\$0	-100%
Debt Service						
TRANSFER TO DEBT SERVICE	\$0	\$198,450	\$198,450	\$2,129,441	\$198,450	0%
Total Debt Service:	\$0	\$0	\$0	\$2,129,441	\$198,450	N/A
Grants and Aids						
OTHER GRANTS & AIDS	\$125,123	\$0	\$40,000	\$135,000	\$40,000	0%
Total Grants and Aids:	\$125,123	\$0	\$40,000	\$135,000	\$40,000	0%
Other Uses						
Total Other Uses:	\$0	\$198,450	\$198,450	\$0	\$0	-100%
Total Police Department:	\$10,202,464	\$11,641,025	\$12,206,840	\$13,822,101	\$11,526,095	-5.6%
Total Police Department:	\$10,202,464	\$11,641,025	\$12,206,840	\$13,822,101	\$11,526,095	-5.6%
Fire Department						
Fire Department						
Personnel Services						
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%
Total Personnel Services:	\$3,009,727	\$4,146,500	\$4,614,030	\$3,452,000	\$4,614,030	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$677,128	\$591,975	\$667,388	\$760,441	\$1,068,110	60%
Capital Outlays						
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%
Total Capital Outlays:	\$346,836	\$2,533,165	\$264,500	\$219,000	\$0	-100%
Debt Service						
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%
Total Debt Service:	\$9,552	\$0	\$0	\$91,534	\$1,106,272	N/A
Grants and Aids						
OTHER GRANS & AIDS	\$50,501	\$0	\$0	\$1,982,250	\$0	0%
Total Grants and Aids:	\$50,501	\$0	\$0	\$1,982,250	\$0	0%
Other Uses						
Total Other Uses:	\$0	\$106,274	\$1,106,272	\$0	\$0	-100%
Total Fire Department:	\$4,093,744	\$7,377,914	\$6,652,190	\$6,505,225	\$6,788,412	2%
Total Fire Department:	\$4,093,744	\$7,377,914	\$6,652,190	\$6,505,225	\$6,788,412	2%
Development Services - Building & Inspections						
Development Services - Building & Inspections						

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Personnel Services						
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%
Total Personnel Services:	\$1,251,659	\$1,404,550	\$1,532,550	\$1,396,200	\$1,532,550	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$689,104	\$541,300	\$1,118,000	\$1,004,600	\$1,334,000	19.3%
Capital Outlays						
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%
Total Capital Outlays:	\$207,791	\$205,000	\$280,000	\$2,000	\$0	-100%
Debt Service						
Additional Transfer	\$0	\$0	\$0	\$685,000	\$927,500	N/A
Total Debt Service:	\$0	\$0	\$0	\$685,000	\$927,500	N/A
Other Uses						
TRANSFERS OUT	\$0	\$2,500,000	\$4,170,000	\$3,700,000	\$4,170,000	0%
Total Other Uses:	\$0	\$2,500,000	\$4,170,000	\$3,700,000	\$4,170,000	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Total Development Services - Building & Inspections:	\$2,148,555	\$4,650,850	\$7,100,550	\$6,787,800	\$7,964,050	12.2%
Total Development Services - Building & Inspections:	\$2,148,555	\$4,650,850	\$7,100,550	\$6,787,800	\$7,964,050	12.2%
Total Public Safety:	\$16,444,763	\$23,669,789	\$25,959,580	\$27,115,126	\$26,278,557	1.2%
Physical Environment						
Public Works - Sanitation						
Public Works - Sanitation						
Personnel Services						
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%
Total Personnel Services:	\$162,629	\$164,600	\$182,400	\$182,400	\$170,900	-6.3%
Operating Expenditures						
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%
Total Operating Expenditures:	\$6,537,947	\$4,530,350	\$8,530,400	\$8,505,100	\$8,870,400	4%
Capital Outlays						
CAPITAL OUTLAY	\$95,119	\$55,000	\$51,000	\$49,500	\$0	-100%
Total Capital Outlays:	\$95,119	\$55,000	\$51,000	\$49,500	\$0	-100%
Total Public Works - Sanitation:	\$6,795,694	\$4,749,950	\$8,763,800	\$8,737,000	\$9,041,300	3.2%
Total Public Works - Sanitation:	\$6,795,694	\$4,749,950	\$8,763,800	\$8,737,000	\$9,041,300	3.2%
Cemetery						
Cemetery						

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Personnel Services						
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
Total Personnel Services:	\$0	\$0	\$0	\$0	\$240,000	N/A
Operating Expenditures						
OTHER CURRENT CHARGES OB	\$0	\$0	\$0	\$14,000	\$20,000	N/A
Total Operating Expenditures:	\$0	\$0	\$0	\$14,000	\$20,000	N/A
Total Cemetery:	\$0	\$0	\$0	\$14,000	\$260,000	N/A
Total Cemetery:	\$0	\$0	\$0	\$14,000	\$260,000	N/A
Total Physical Environment:	\$6,795,694	\$4,749,950	\$8,763,800	\$8,751,000	\$9,301,300	6.1%
Transportation						
Public Works - Transportation						
Public Works - Transportation						
Personnel Services						
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%
Total Personnel Services:	\$539,304	\$558,900	\$729,900	\$729,900	\$643,000	-11.9%
Operating Expenditures						
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%
Total Operating Expenditures:	\$1,294,651	\$1,494,350	\$2,072,350	\$1,798,650	\$1,923,405	-7.2%
Capital Outlays						
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%
Total Capital Outlays:	\$324,255	\$2,494,000	\$3,451,000	\$141,000	\$0	-100%
Grants and Aids						
OTHER GRANTS & AIDS	\$35,491	\$0	\$0	\$55,000	\$0	0%
Total Grants and Aids:	\$35,491	\$0	\$0	\$55,000	\$0	0%
Total Public Works - Transportation:	\$2,193,702	\$4,547,250	\$6,253,250	\$2,724,550	\$2,566,405	-59%
Total Public Works - Transportation:	\$2,193,702	\$4,547,250	\$6,253,250	\$2,724,550	\$2,566,405	-59%
Public Works - Fleet Maintenance						
Public Works - Fleet Maintenance						
Personnel Services						
INCENTIVE	\$1,185	\$0	\$0	\$0	\$0	0%
Total Personnel Services:	\$1,185	\$0	\$0	\$0	\$0	0%
Operating Expenditures						
GAS & OIL	\$4,911	\$0	\$0	\$0	\$0	0%
UNIFORMS	\$1,983	\$0	\$0	\$0	\$0	0%
Total Operating Expenditures:	\$6,895	\$0	\$0	\$0	\$0	0%
Capital Outlays						
CAPITAL OUTLAY- TECH	\$105	\$0	\$0	\$0	\$0	0%
Total Capital Outlays:	\$105	\$0	\$0	\$0	\$0	0%
Total Public Works - Fleet Maintenance:	\$8,185	\$0	\$0	\$0	\$0	0%
Total Public Works - Fleet Maintenance:	\$8,185	\$0	\$0	\$0	\$0	0%
Total Transportation:	\$2,201,886	\$4,547,250	\$6,253,250	\$2,724,550	\$2,566,405	-59%
Economic Environment						
Development Services - Planning						
Development Services - Planning						
Personnel Services						
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%
Total Personnel Services:	\$466,692	\$476,150	\$514,150	\$537,600	\$514,150	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$329,028	\$347,600	\$263,940	\$240,190	\$626,940	137.5%
Capital Outlays						
CAPITAL OUTLAY	\$0	\$90,000	\$0	\$0	\$0	0%
Total Capital Outlays:	\$0	\$90,000	\$0	\$0	\$0	0%
Total Development Services - Planning:	\$795,719	\$913,750	\$778,090	\$777,790	\$1,141,090	46.7%
Total Development Services - Planning:	\$795,719	\$913,750	\$778,090	\$777,790	\$1,141,090	46.7%
Total Economic Environment:	\$795,719	\$913,750	\$778,090	\$777,790	\$1,141,090	46.7%
Culture and Recreation						
Parks & Recreation - Library						
Parks & Recreation - Library						
Personnel Services						
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%
Total Personnel Services:	\$823,237	\$845,850	\$924,850	\$904,700	\$924,850	0%
Operating Expenditures						

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%
Total Operating Expenditures:	\$122,298	\$165,130	\$169,430	\$123,290	\$173,530	2.4%
Capital Outlays						
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%
Total Capital Outlays:	\$115,650	\$96,200	\$110,000	\$105,000	\$110,000	0%
Debt Service						
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%
Total Debt Service:	-\$40,753	\$0	\$0	\$216,000	\$239,500	N/A
Other Uses						
Total Other Uses:	\$0	\$239,500	\$239,500	\$0	\$0	-100%
Total Parks & Recreation - Library:	\$1,020,432	\$1,346,680	\$1,443,780	\$1,348,990	\$1,447,880	0.3%
Total Parks & Recreation - Library:	\$1,020,432	\$1,346,680	\$1,443,780	\$1,348,990	\$1,447,880	0.3%
Parks & Recreation - Parks						
Parks & Recreation - Parks						
Personnel Services						
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%

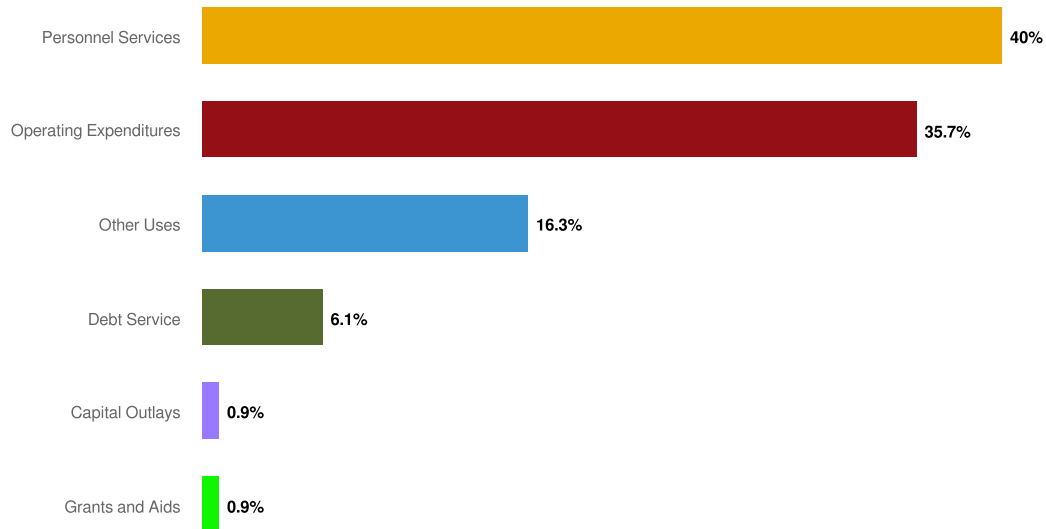
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
LIFE & HEALTH INSURANCE	\$313,228	\$405,000	\$475,000	\$380,000	\$450,000	-5.3%
WORKERS COMPENSATION	\$53,226	\$57,000	\$57,000	\$46,000	\$52,500	-7.9%
Total Personnel Services:	\$1,934,147	\$2,426,500	\$2,682,500	\$2,262,500	\$2,547,000	-5.1%
Operating Expenditures						
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%
Total Operating Expenditures:	\$526,974	\$492,840	\$537,660	\$514,140	\$560,456	4.2%
Capital Outlays						
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%
Total Capital Outlays:	\$297,028	\$318,000	\$478,500	\$351,000	\$0	-100%
Total Parks & Recreation - Parks:	\$2,758,148	\$3,237,340	\$3,698,660	\$3,127,640	\$3,107,456	-16%
Total Parks & Recreation - Parks:	\$2,758,148	\$3,237,340	\$3,698,660	\$3,127,640	\$3,107,456	-16%
Parks & Recreation - Aquatics						
Parks & Recreation - Aquatics						
Personnel Services						
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%
Total Personnel Services:	\$402,383	\$588,950	\$630,450	\$454,750	\$630,450	0%

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Operating Expenditures						
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%
Total Operating Expenditures:	\$170,387	\$179,750	\$182,360	\$153,885	\$182,500	0.1%
Capital Outlays						
CAPITAL OUTLAY	\$195,724	\$236,000	\$235,000	\$190,000	\$0	-100%
CAPITAL OUTLAY- TECH	\$24,341	\$50,000	\$0	\$36,000	\$0	0%
Total Capital Outlays:	\$220,065	\$286,000	\$235,000	\$226,000	\$0	-100%
Total Parks & Recreation - Aquatics:	\$792,834	\$1,054,700	\$1,047,810	\$834,635	\$812,950	-22.4%
Total Parks & Recreation - Aquatics:	\$792,834	\$1,054,700	\$1,047,810	\$834,635	\$812,950	-22.4%
Parks & Recreation - Recreation						
Parks & Recreation - Recreation						
Personnel Services						
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%
Total Personnel Services:	\$1,042,723	\$1,152,875	\$1,253,375	\$1,184,050	\$1,253,375	0%
Operating Expenditures						
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%
Total Operating Expenditures:	\$665,752	\$831,080	\$877,580	\$714,930	\$877,750	0%
Capital Outlays						
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%
Total Capital Outlays:	\$53,146	\$454,500	\$46,000	\$54,000	\$0	-100%
Total Parks & Recreation - Recreation:	\$1,761,621	\$2,438,455	\$2,176,955	\$1,952,980	\$2,131,125	-2.1%
Total Parks & Recreation - Recreation:	\$1,761,621	\$2,438,455	\$2,176,955	\$1,952,980	\$2,131,125	-2.1%
Total Culture and Recreation:	\$6,333,035	\$8,077,175	\$8,367,205	\$7,264,245	\$7,499,411	-10.4%
Total Expenditures:	\$52,749,052	\$58,967,500	\$70,048,800	\$78,368,589	\$66,304,786	-5.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



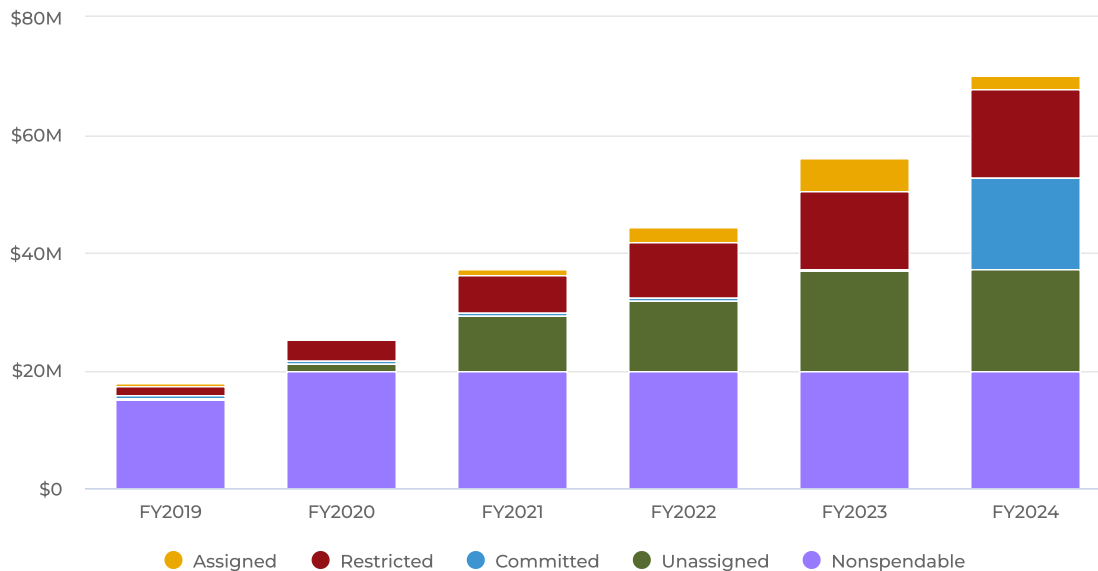
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Personnel Services					
General Government	\$4,244,247	\$4,499,050	\$5,040,700	\$5,040,700	0%
Public Safety	\$11,302,030	\$13,290,550	\$14,555,080	\$14,555,080	0%
Physical Environment	\$162,629	\$164,600	\$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%
Total Personnel Services:	\$20,918,576	\$24,003,425	\$26,513,405	\$26,519,505	0%
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%
Total Operating Expenditures:	\$16,560,979	\$15,894,086	\$21,554,883	\$23,697,269	9.9%
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%
Total Capital Outlays:	\$6,010,436	\$9,094,465	\$7,969,500	\$610,000	-92.3%
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
Total Debt Service:	\$913,389	\$0	\$685,000	\$4,040,847	489.9%
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%
Total Grants and Aids:	\$702,652	\$517,165	\$577,165	\$597,165	3.5%
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%
Total Other Uses:	\$7,643,020	\$9,458,359	\$12,748,847	\$10,840,000	-15%
Total Expense Objects:	\$52,749,052	\$58,967,500	\$70,048,800	\$66,304,786	-5.3%

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
Fund Balance	—	—	—	—	—	—	
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%
Total Fund Balance:	\$17,804,260	\$25,447,473	\$37,170,770	\$44,290,019	\$56,101,869	\$70,075,260	24.9%



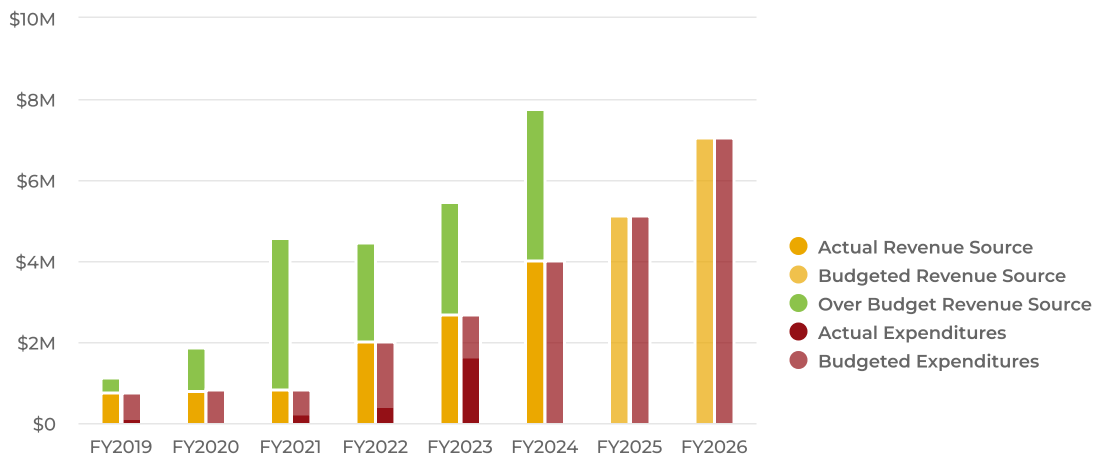
Other Governmental Funds

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.



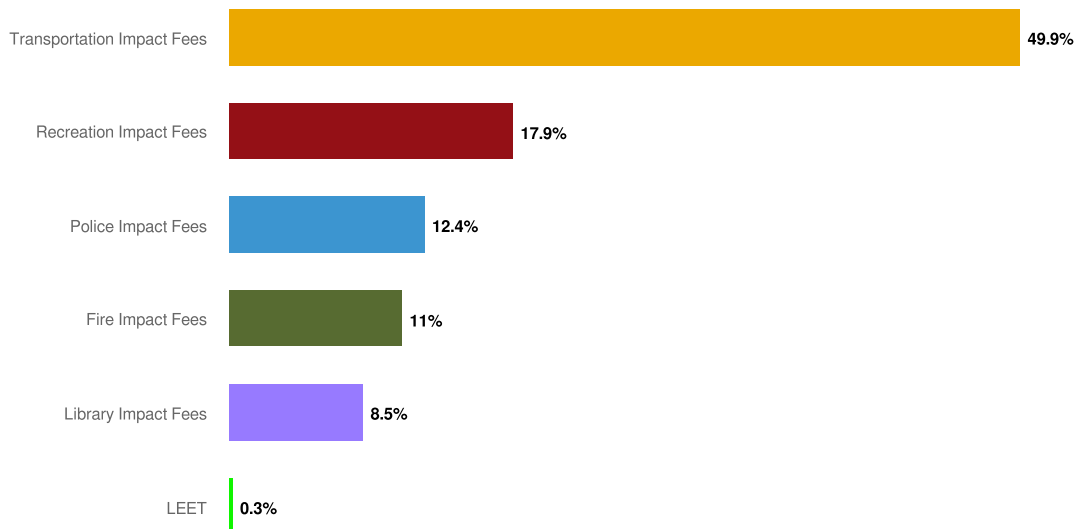
Other Governmental Funds Comprehensive Summary

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
Total Revenues:	\$7,767,289	\$4,039,000	\$5,152,000	\$7,059,500
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
Total Expenditures:	\$34,448	\$4,039,000	\$5,152,000	\$7,059,500
Total Revenues Less Expenditures:	\$7,732,840	\$0	\$0	\$0
Ending Fund Balance:	\$27,140,032	\$19,407,192	\$27,141,946	N/A

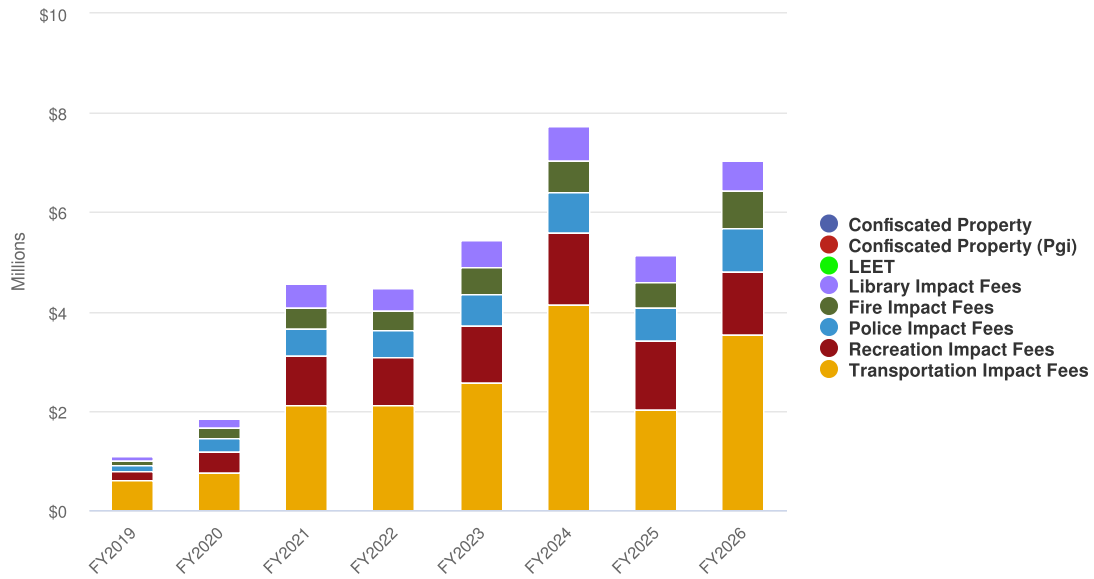
Revenue by Fund

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



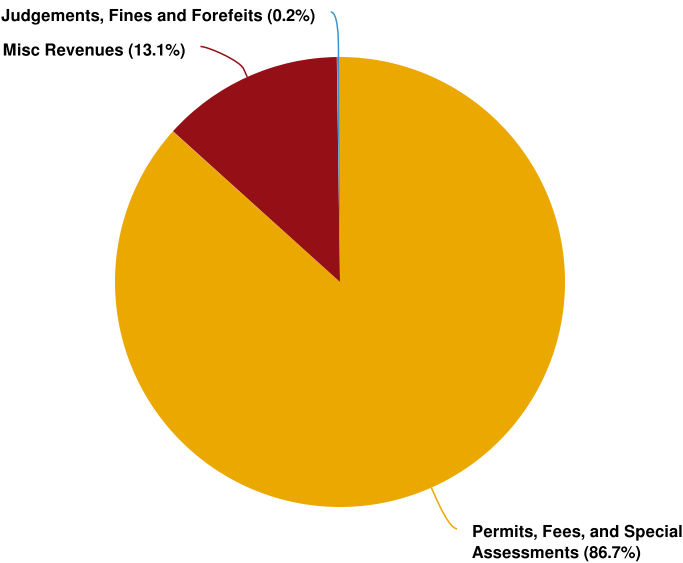
Budgeted and Historical 2026 Revenue by Fund



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%
Total:	\$7,767,289	\$4,039,000	\$5,152,000	\$7,059,500	37%

Revenues by Source

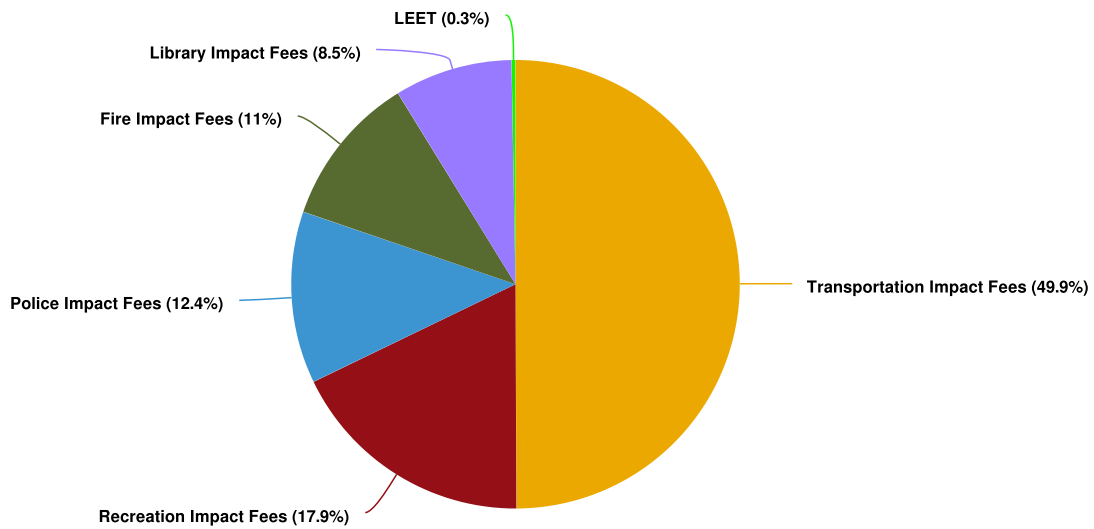
Projected 2026 Revenues by Source



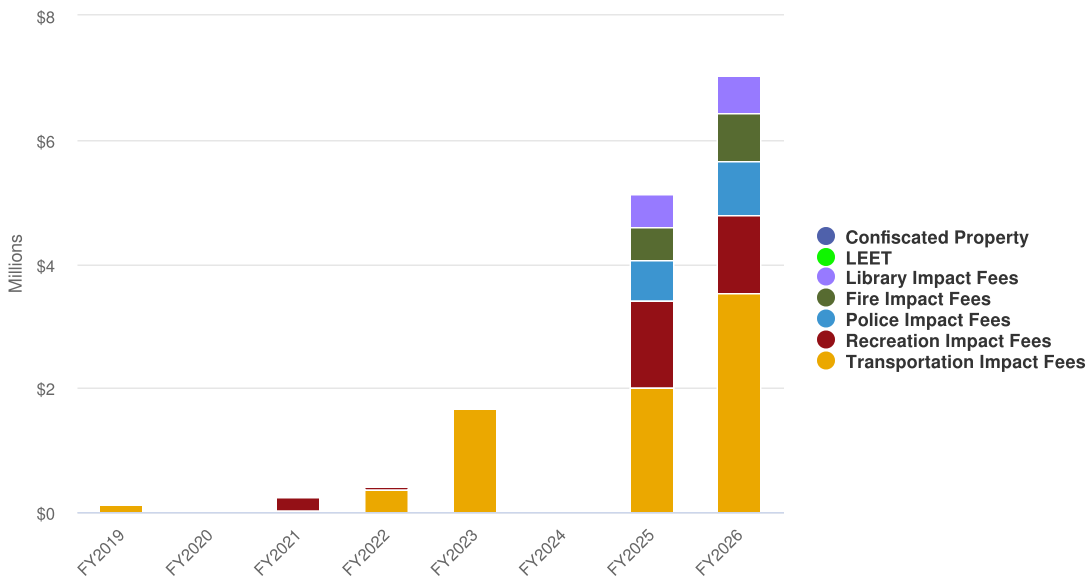
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments	\$6,606,777	\$3,905,000	\$4,755,000	\$6,120,000	28.7%
Judgements, Fines and Forefeits	\$20,765	\$20,000	\$15,000	\$15,000	0%
Misc Revenues	\$1,139,746	\$114,000	\$382,000	\$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



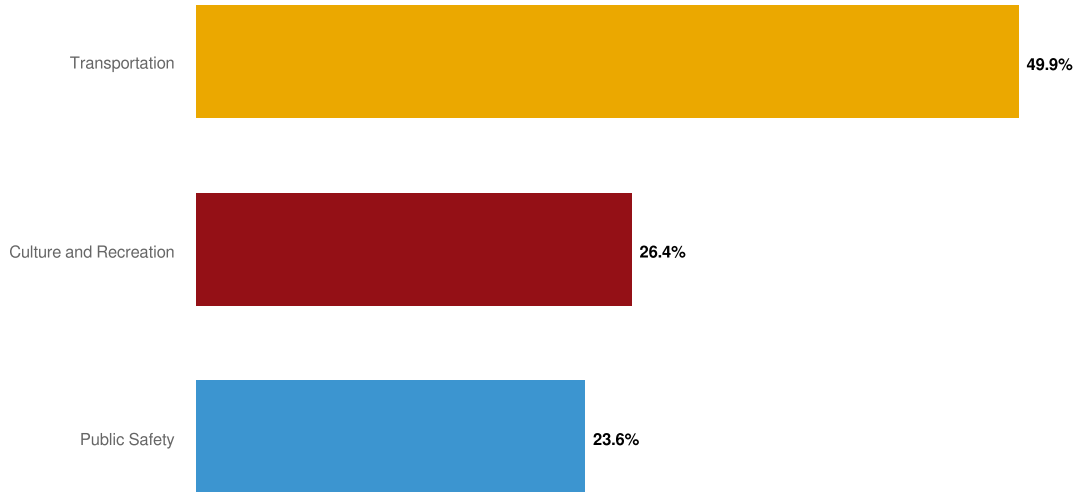
Budgeted and Historical 2026 Expenditures by Fund



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%
Total LEET:	\$10,600	\$20,500	\$16,500	\$8,000	\$19,500	18.2%
Confiscated Property						
Operating Expenditures	\$5,000	\$0	\$0	\$5,000	\$0	0%
Total Confiscated Property:	\$5,000	\$0	\$0	\$5,000	\$0	0%
Police Impact Fees						
Capital Outlays	\$0	\$415,000	\$650,000	\$0	\$875,000	34.6%
Total Police Impact Fees:	\$0	\$415,000	\$650,000	\$0	\$875,000	34.6%
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%
Total Fire Impact Fees:	\$11,959	\$335,000	\$535,000	\$10,000	\$775,000	44.9%
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%
Total Transportation Impact Fees:	\$6,889	\$2,010,000	\$2,010,000	\$95,000	\$3,525,000	75.4%
Recreation Impact Fees						
Operating Expenditures	\$0	\$865,000	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$1,405,000	\$0	\$1,265,000	-10%
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:	\$34,448	\$4,039,000	\$5,152,000	\$653,500	\$7,059,500	37%

Expenditures by Function

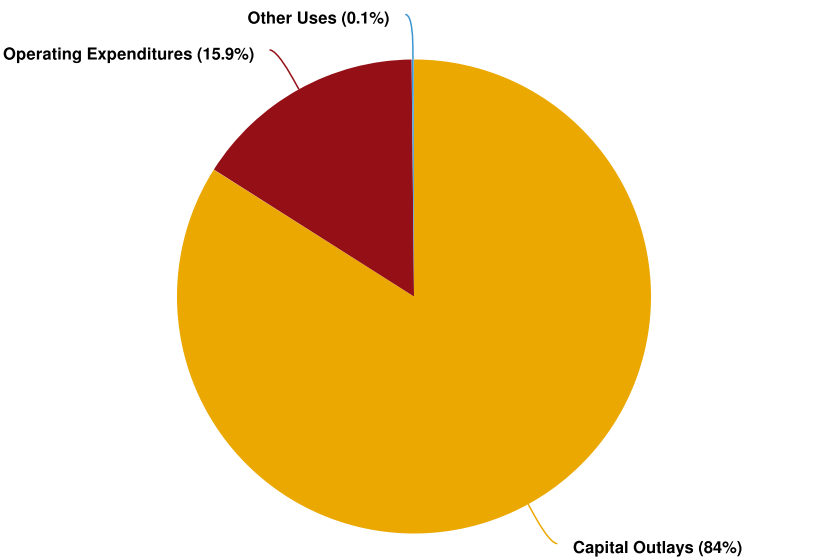
Budgeted Expenditures by Function



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%
Total Public Safety:	\$27,559	\$770,500	\$1,201,500	\$1,669,500	39%
Transportation					
Transportation Impact Fees	\$6,889	\$2,010,000	\$2,010,000	\$3,525,000	75.4%
Total Transportation:	\$6,889	\$2,010,000	\$2,010,000	\$3,525,000	75.4%
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%
Total Culture and Recreation:	\$0	\$1,258,500	\$1,940,500	\$1,865,000	-3.9%
Total Expenditures:	\$34,448	\$4,039,000	\$5,152,000	\$7,059,500	37%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



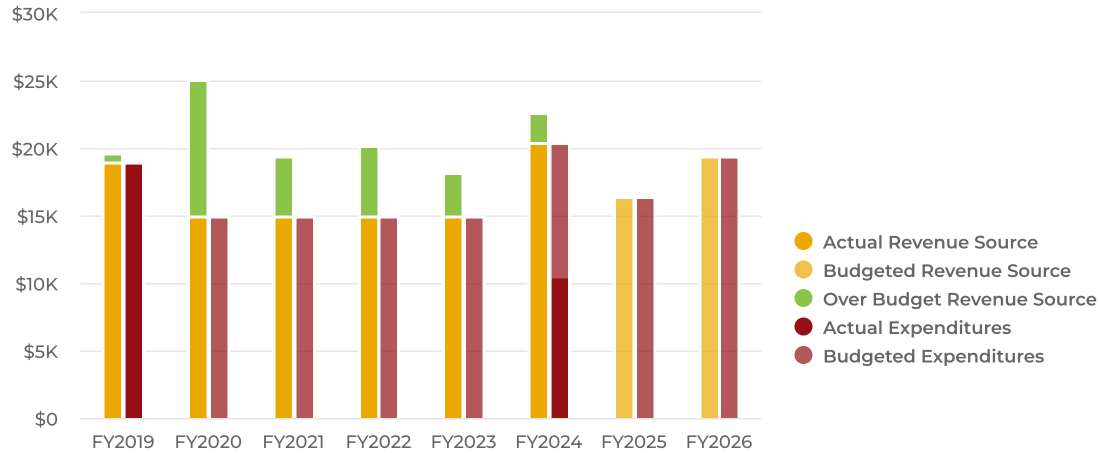
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Operating Expenditures	\$15,600	\$1,779,000	\$1,052,000	\$1,119,500	6.4%
Capital Outlays	\$6,889	\$2,250,000	\$4,090,000	\$5,930,000	45%
Other Uses	\$11,959	\$10,000	\$10,000	\$10,000	0%
Total Expense Objects: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



LEET FUND

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.

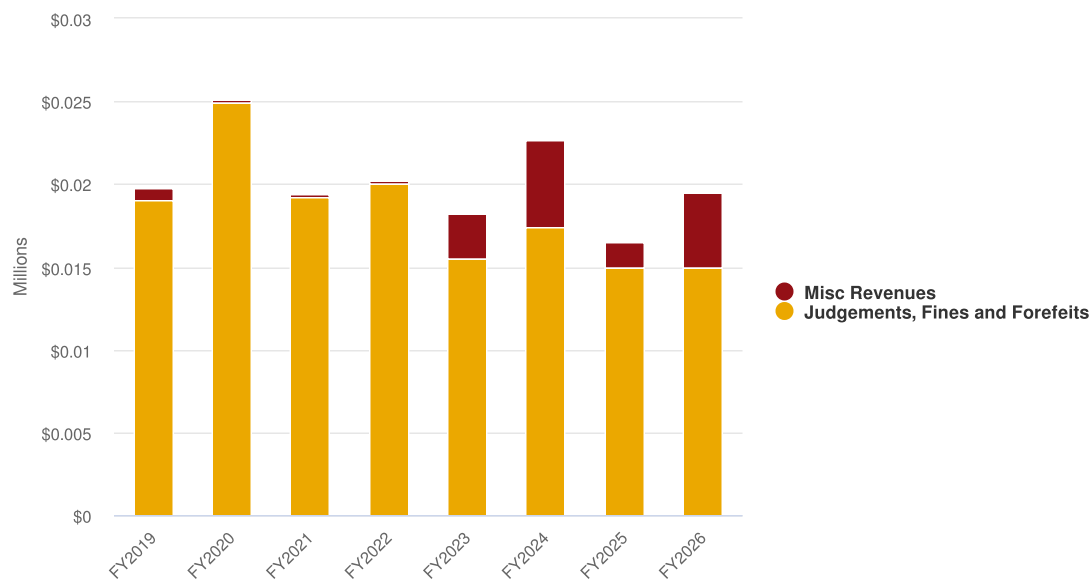


LEET FUND Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$108,989	\$108,989	\$121,069	\$121,069	N/A
Revenues					
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
Total Revenues:	\$22,681	\$20,500	\$16,500	\$19,700	\$19,500
Expenditures					
Operating Expenditures	\$10,600	\$20,500	\$16,500	\$8,000	\$19,500
Total Expenditures:	\$10,600	\$20,500	\$16,500	\$8,000	\$19,500
Total Revenues Less Expenditures:	\$12,081	\$0	\$0	\$11,700	\$0
Ending Fund Balance:	\$121,070	\$108,989	\$121,069	\$132,769	N/A

Revenues by Source

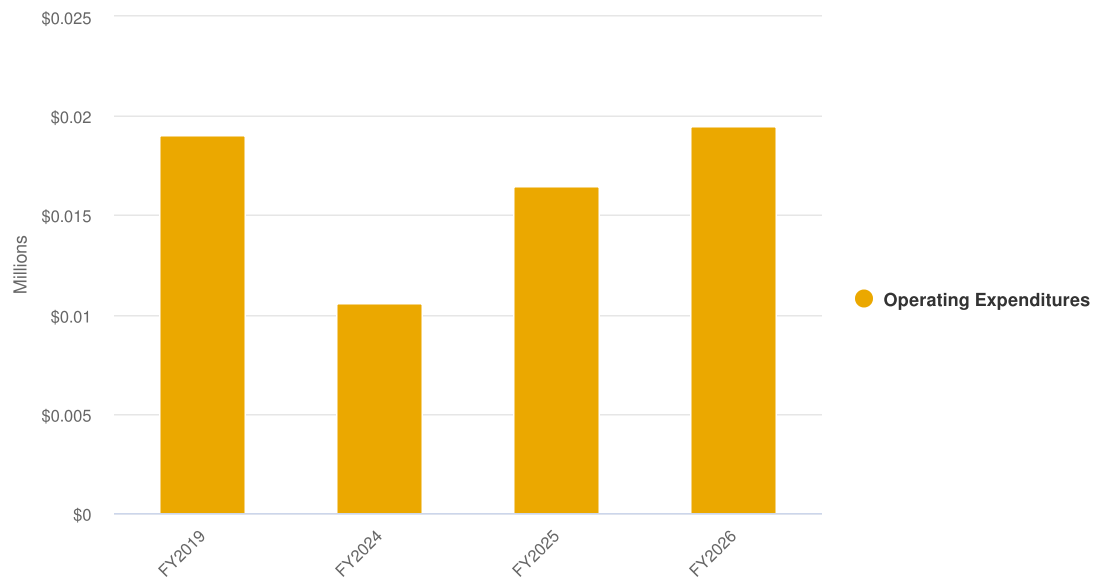
Budgeted and Historical 2026 Revenues by Source



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%

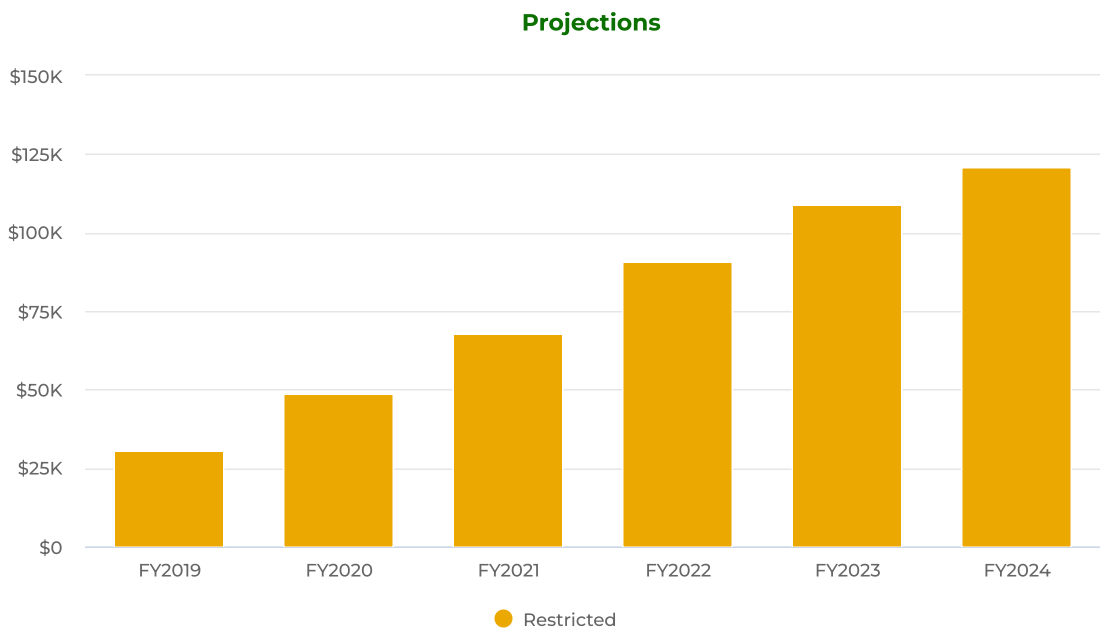
Expenditures by Expense Type

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



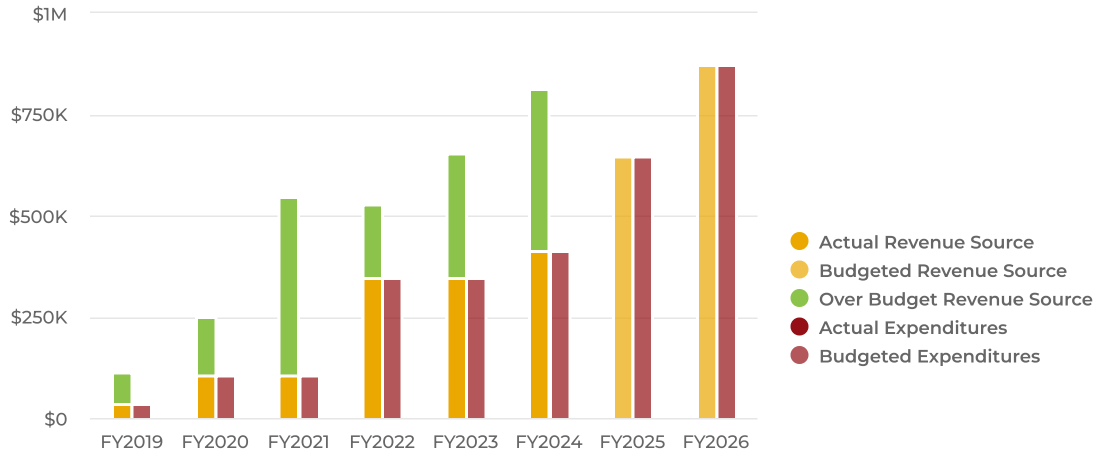
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	\$30,368	\$48,582	\$67,619	\$90,800	\$108,989	\$121,069	11.1%
Total Fund Balance:	\$30,368	\$48,582	\$67,619	\$90,800	\$108,989	\$121,069	11.1%



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.

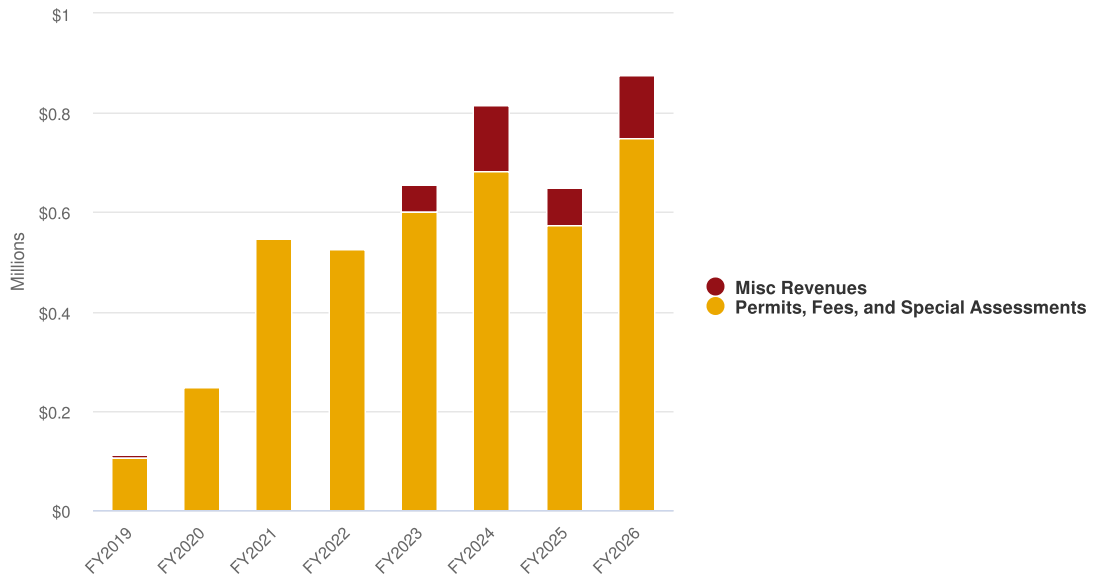


Police Impact Fee Fund Comprehensive Summary

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

Revenues by Source

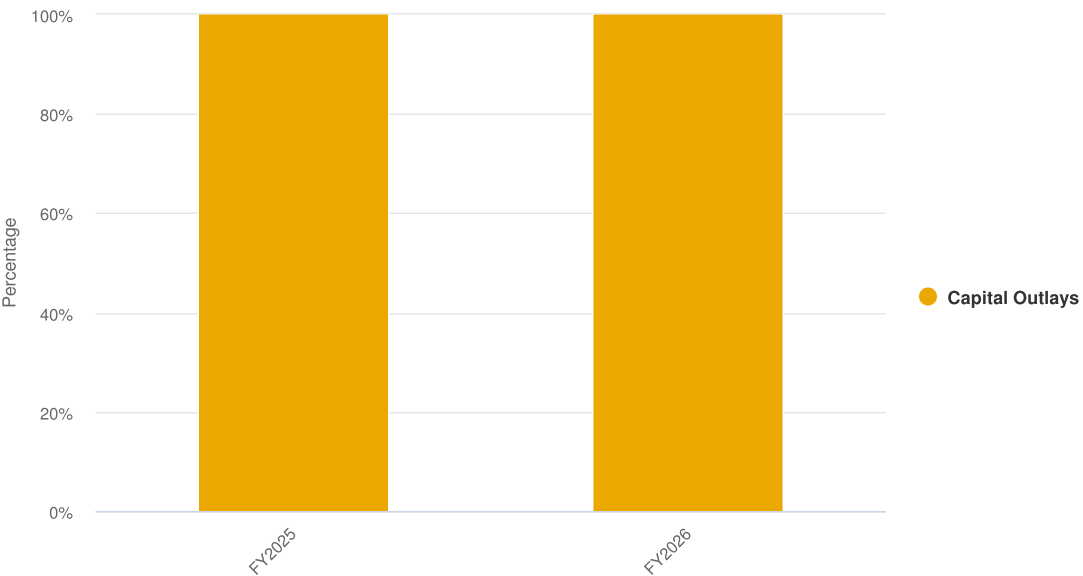
Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments					
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%
Total Permits, Fees, and Special Assessments:	\$682,131	\$405,000	\$575,000	\$750,000	30.4%
Misc Revenues					
INTEREST ON INVESTMENTS	\$132,221	\$10,000	\$75,000	\$125,000	66.7%
Total Misc Revenues:	\$132,221	\$10,000	\$75,000	\$125,000	66.7%
Total Revenue Source:	\$814,352	\$415,000	\$650,000	\$875,000	34.6%

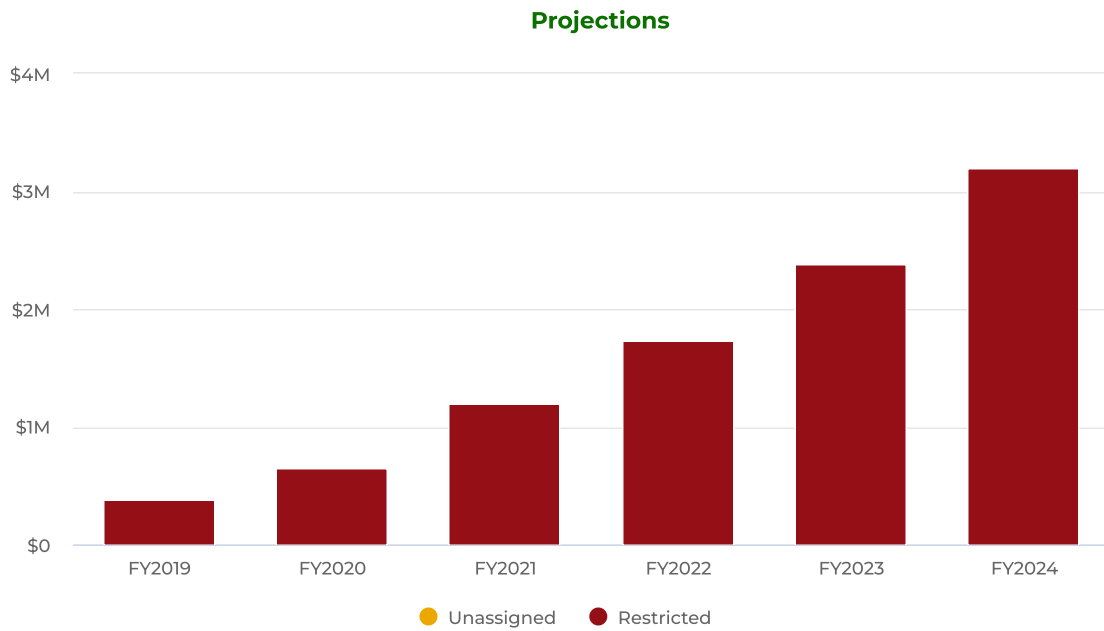
Expenditures by Expense Type

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



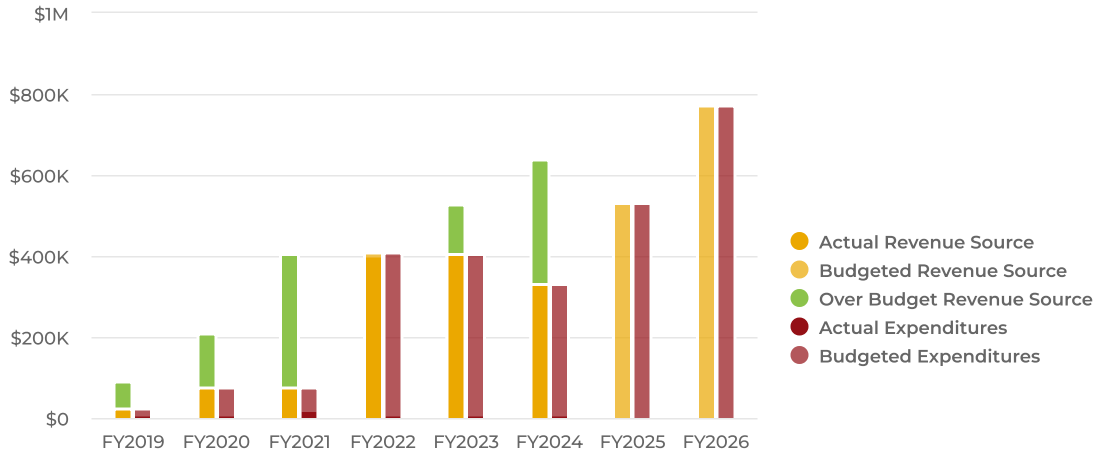
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Unassigned	\$0	\$0	\$0	\$0	\$0	\$0	0%
Restricted	\$378,184	\$651,346	\$1,200,078	\$1,728,302	\$2,384,600	\$3,198,951	34.2%
Total Fund Balance:	\$378,184	\$651,346	\$1,200,078	\$1,728,302	\$2,384,600	\$3,198,951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



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.

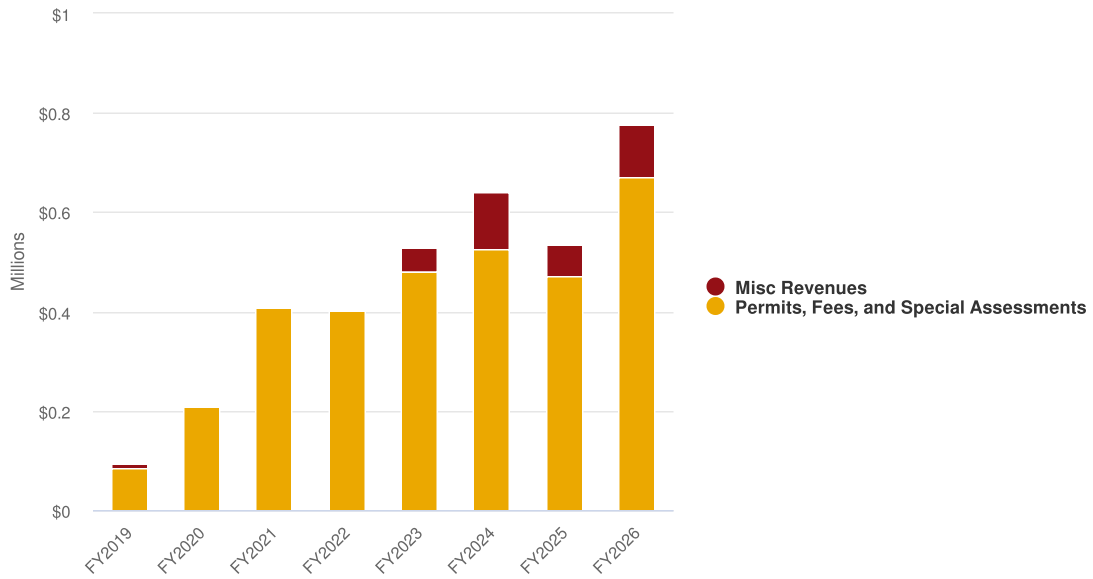


Fire Impact Fee Fund Comprehensive Summary

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

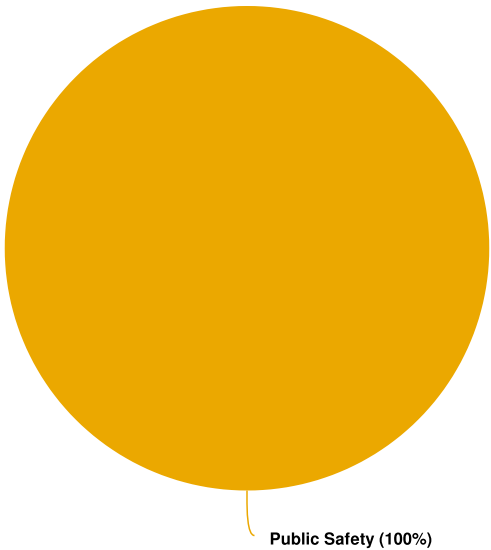
Budgeted and Historical 2026 Revenues by Source



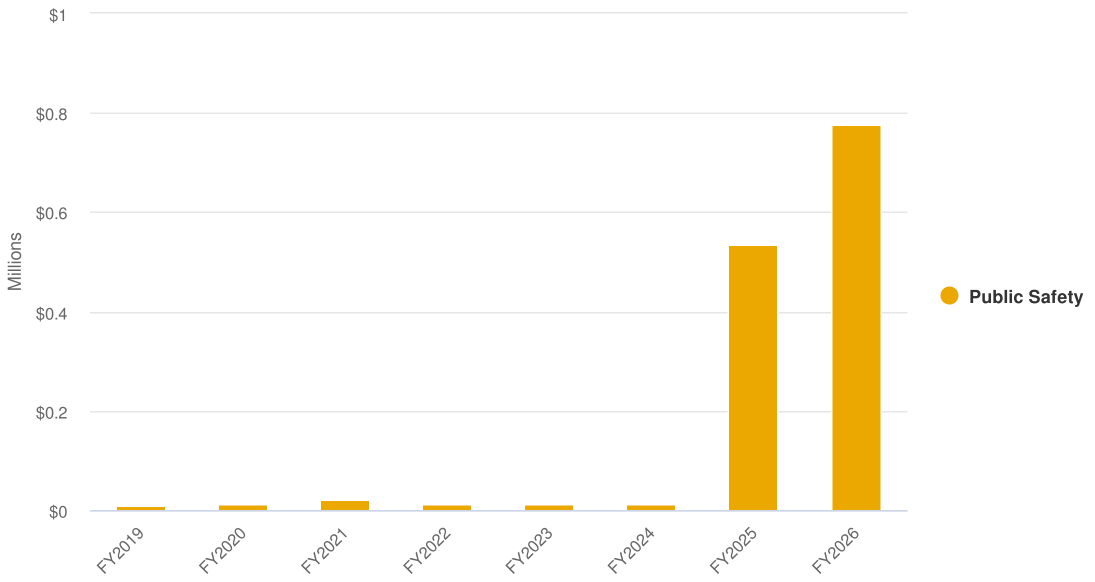
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments					
FIRE IMPACT FEES (RESIDENTIAL)	\$487,450	\$325,000	\$420,000	\$420,000	0%
FIRE IMPACT FEES (COMMERCIAL)	\$38,563	\$5,000	\$50,000	\$250,000	400%
Total Permits, Fees,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

Expenditures by Function

Budgeted Expenditures by Function



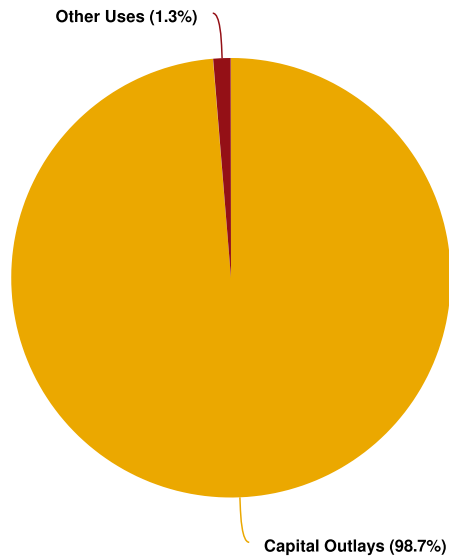
Budgeted and Historical Expenditures by Function



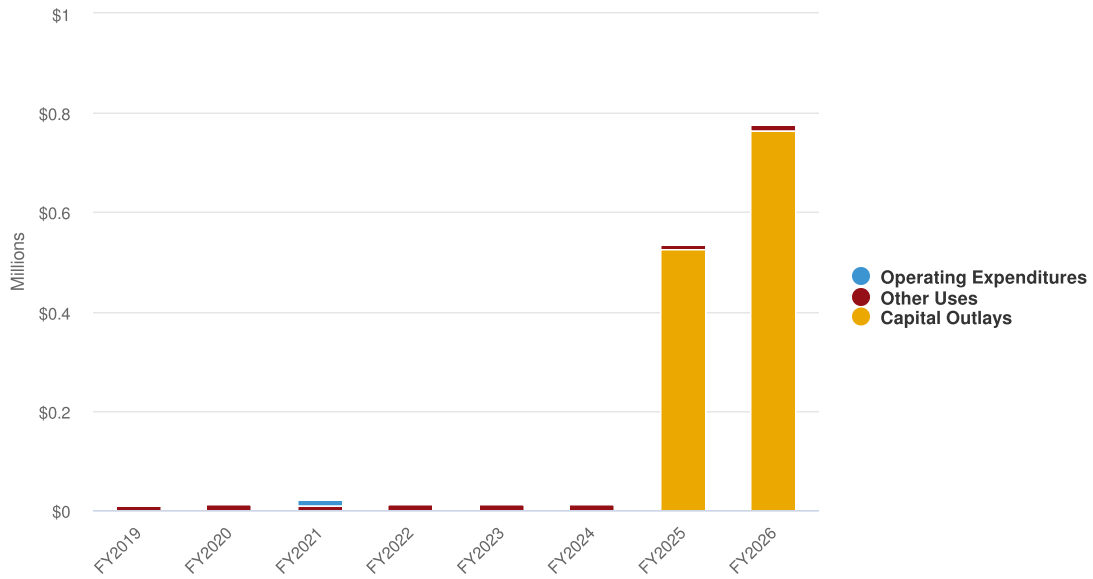
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expenditures					
Public Safety					
Fire Impact Fees					
CAPITAL OUTLAY	\$0	\$325,000	\$525,000	\$765,000	45.7%
INTER-FUND GRP TRANSFER (DEBT SVC)	\$11,959	\$13,540	\$13,540	\$13,540	0%
TRANSFER OUT (RZEDB INT REBATE)	\$0	-\$3,540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

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

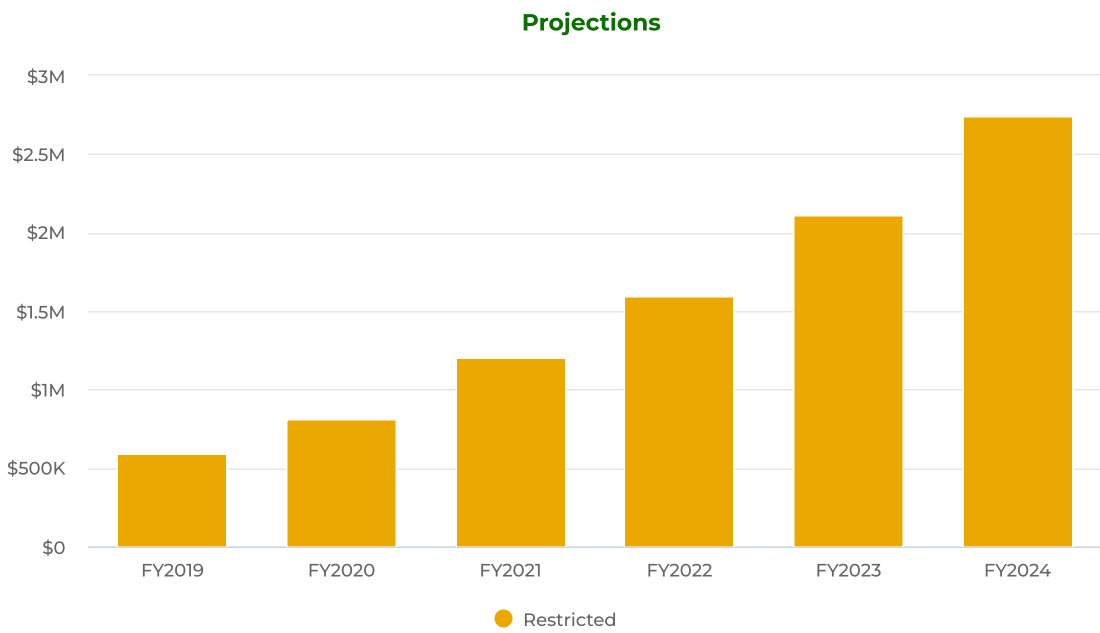


Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Capital Outlays					
CAPITAL OUTLAY	\$0	\$325,000	\$525,000	\$765,000	45.7%
Total Capital Outlays:	\$0	\$325,000	\$525,000	\$765,000	45.7%
Other Uses					
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%
Total Other Uses:	\$11,959	\$10,000	\$10,000	\$10,000	0%
Total Expense Objects:	\$11,959	\$335,000	\$535,000	\$775,000	44.9%

Fund Balance



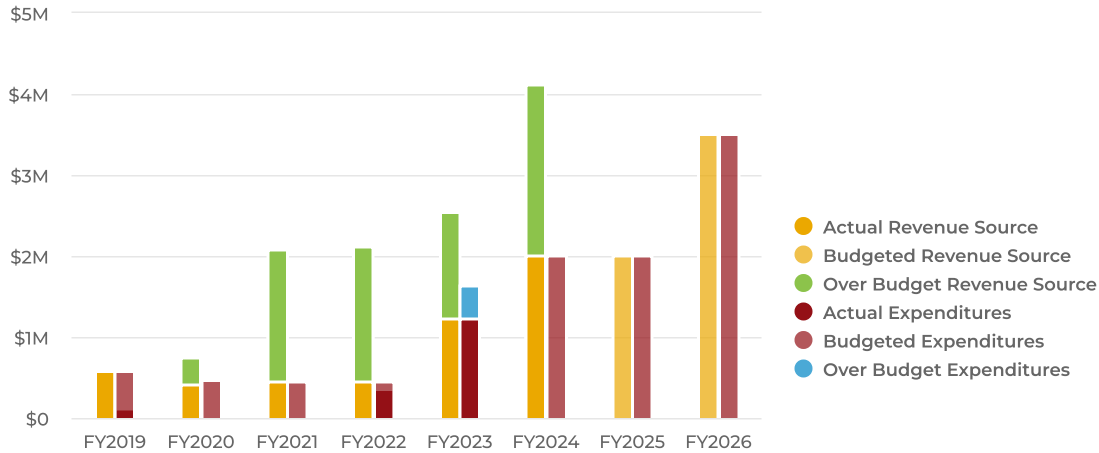
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	\$594,964	\$813,102	\$1,200,410	\$1,595,374	\$2,114,350	\$2,745,444	29.8%
Total Fund Balance:	\$594,964	\$813,102	\$1,200,410	\$1,595,374	\$2,114,350	\$2,745,444	29.8%



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.

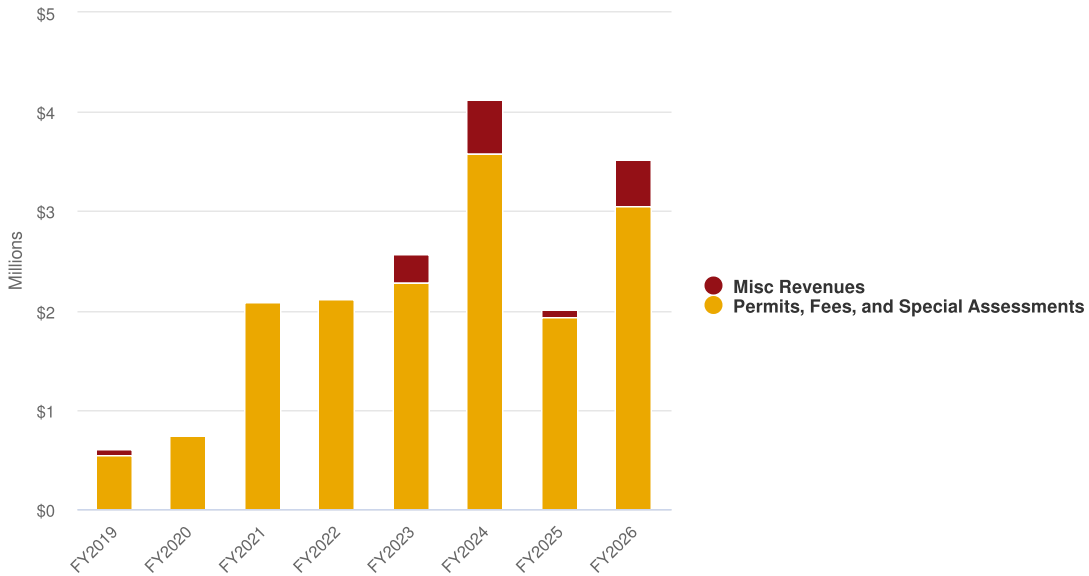


Transportation Impact Fee Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$8,951,896	\$8,951,896	\$13,073,989	N/A
Revenues				
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
Total Revenues:	\$4,128,983	\$2,010,000	\$2,010,000	\$3,525,000
Expenditures				
Operating Expenditures	\$0	\$500,000	\$500,000	\$500,000
Capital Outlays	\$6,889	\$1,510,000	\$1,510,000	\$3,025,000
Total Expenditures:	\$6,889	\$2,010,000	\$2,010,000	\$3,525,000
Total Revenues Less Expenditures:	\$4,122,093	\$0	\$0	\$0
Ending Fund Balance:	\$13,073,989	\$8,951,896	\$13,073,989	N/A

Revenues by Source

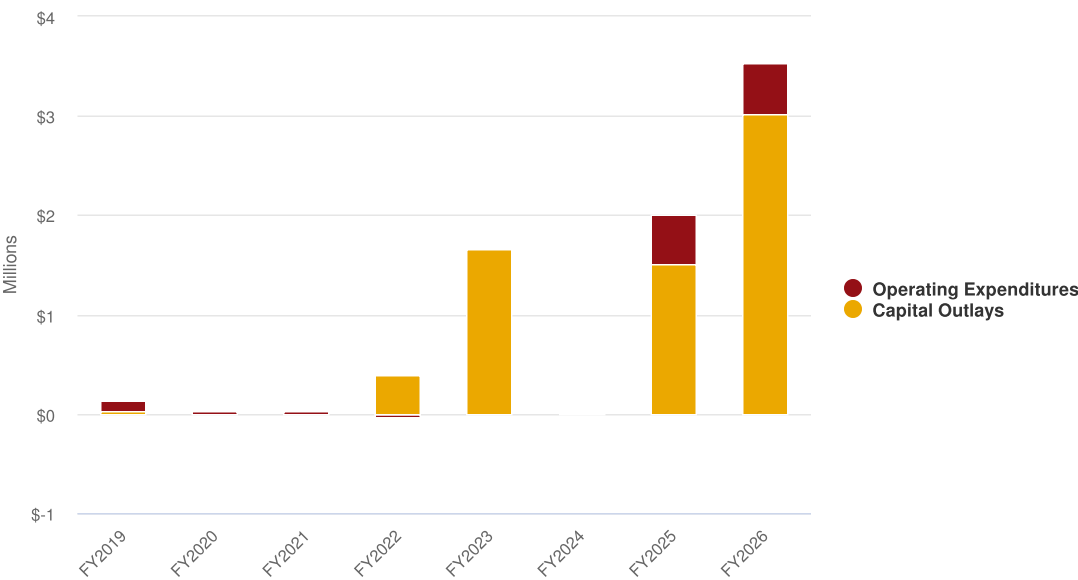
Budgeted and Historical 2026 Revenues by Source



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%
Total Permits, Fees, and Special Assessments:	\$3,575,219	\$1,935,000	\$1,935,000	\$3,050,000	57.6%
Misc Revenues					
INTEREST ON INVESTMENTS	\$553,764	\$75,000	\$75,000	\$475,000	533.3%
Total Misc Revenues:	\$553,764	\$75,000	\$75,000	\$475,000	533.3%
Total Revenue Source:	\$4,128,983	\$2,010,000	\$2,010,000	\$3,525,000	75.4%

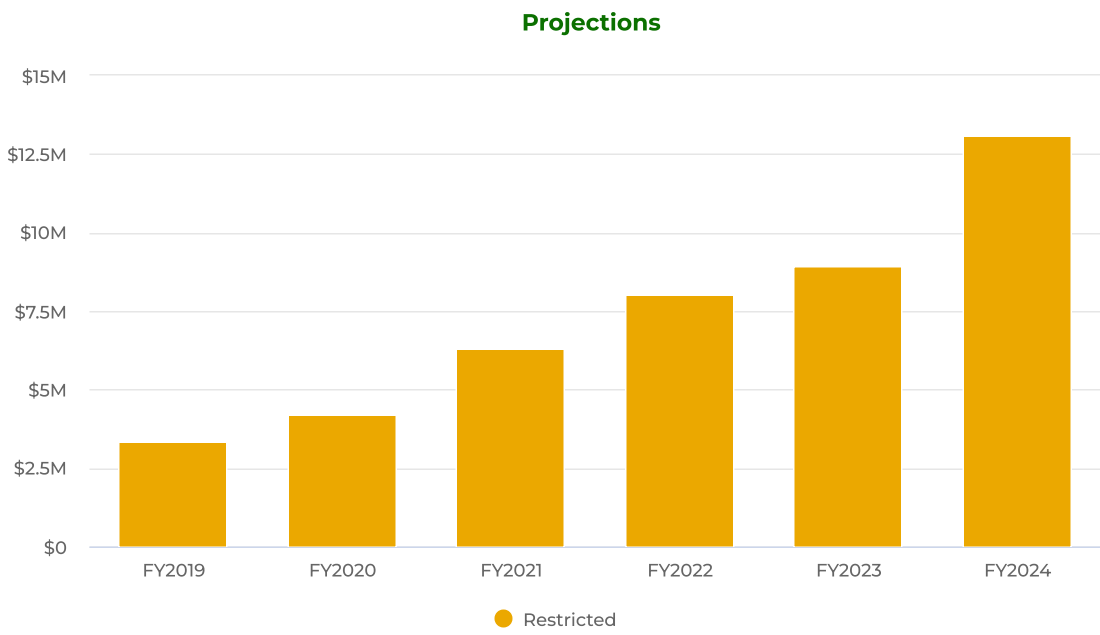
Expenditures by Expense Type

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



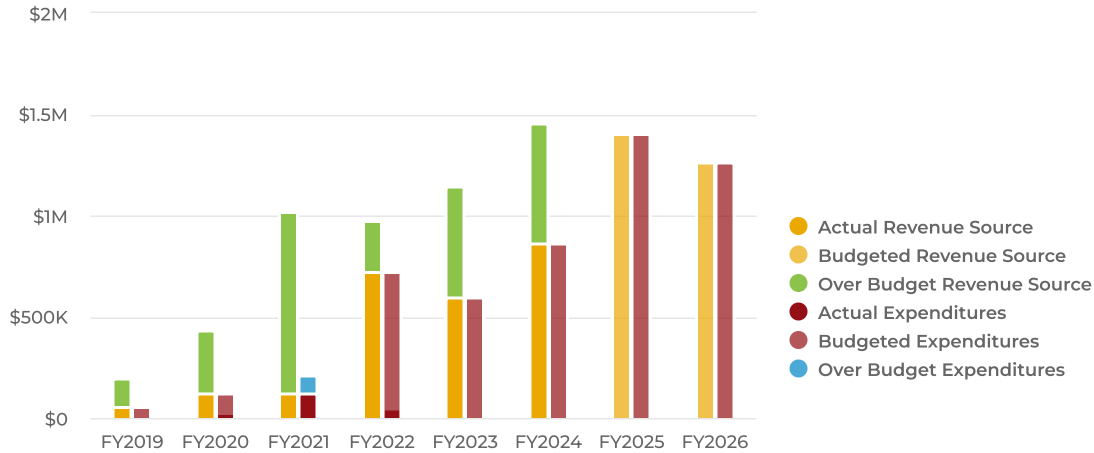
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	\$3,361,338	\$4,201,438	\$6,288,654	\$8,047,986	\$8,951,896	\$13,073,989	46%
Total Fund Balance:	\$3,361,338	\$4,201,438	\$6,288,654	\$8,047,986	\$8,951,896	\$13,073,989	46%



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.

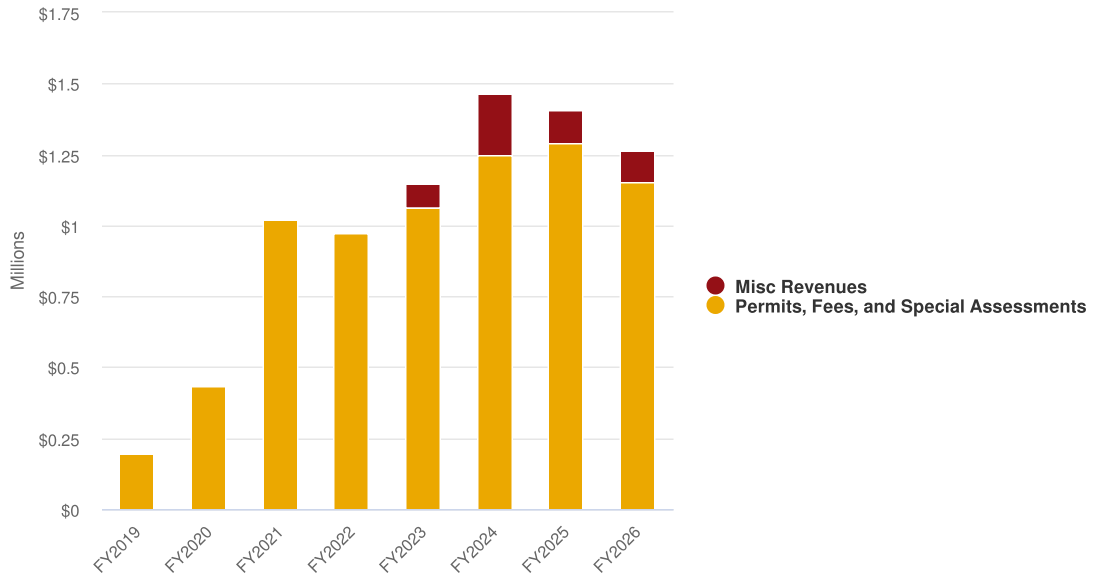


Recreation Impact Fee Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$3,768,039	\$3,768,039	\$5,230,093	N/A
Revenues				
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
Total Revenues:	\$1,462,055	\$865,000	\$1,405,000	\$1,265,000
Expenditures				
Operating Expenditures	\$0	\$865,000	\$0	\$0
Capital Outlays	\$0	\$0	\$1,405,000	\$1,265,000
Total Expenditures:	\$0	\$865,000	\$1,405,000	\$1,265,000
Total Revenues Less Expenditures:	\$1,462,055	\$0	\$0	\$0
Ending Fund Balance:	\$5,230,094	\$3,768,039	\$5,230,093	N/A

Revenues by Source

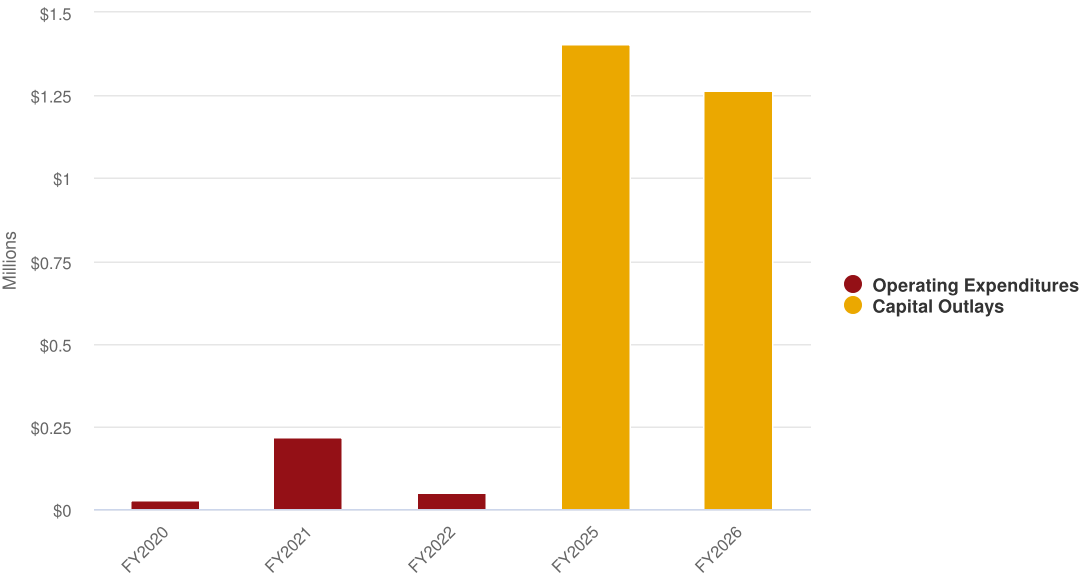
Budgeted and Historical 2026 Revenues by Source



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%
Total Permits, Fees, and Special Assessments:	\$1,248,915	\$850,000	\$1,290,000	\$1,150,000	-10.9%
Misc Revenues					
INTEREST ON INVESTMENTS	\$213,140	\$15,000	\$115,000	\$115,000	0%
Total Misc Revenues:	\$213,140	\$15,000	\$115,000	\$115,000	0%
Total Revenue Source:	\$1,462,055	\$865,000	\$1,405,000	\$1,265,000	-10%

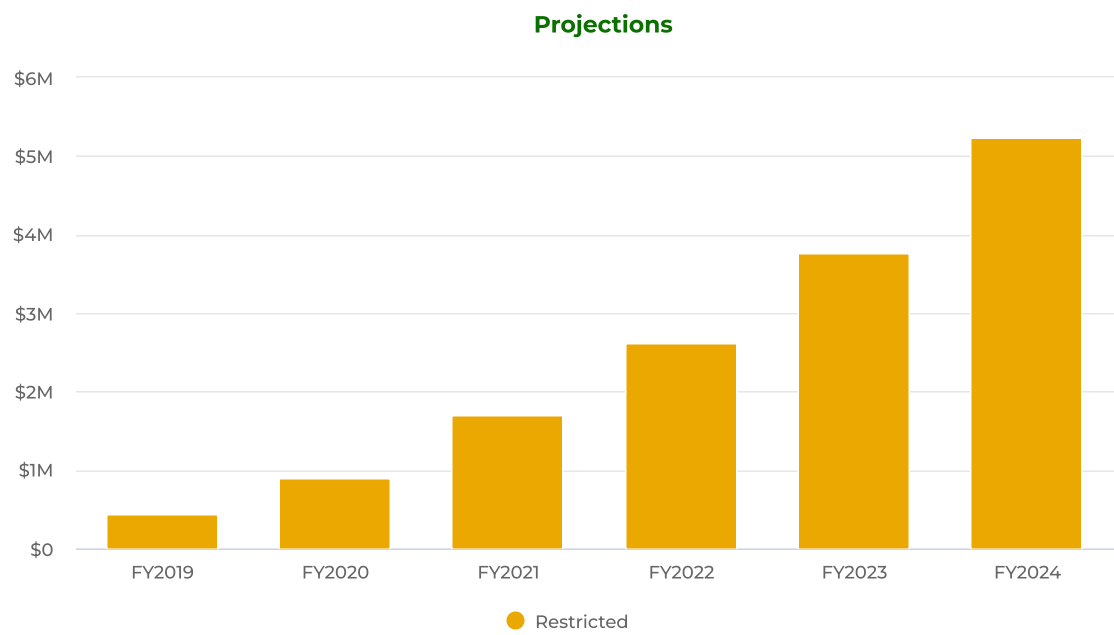
Expenditures by Expense Type

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



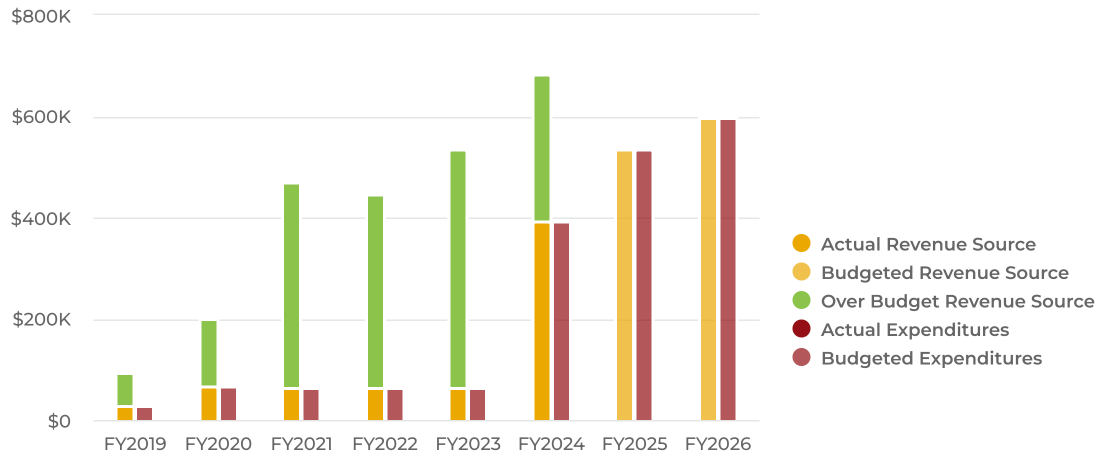
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	\$440,204	\$888,763	\$1,693,903	\$2,619,884	\$3,768,039	\$5,230,093	38.8%
Total Fund Balance:	\$440,204	\$888,763	\$1,693,903	\$2,619,884	\$3,768,039	\$5,230,093	38.8%



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.

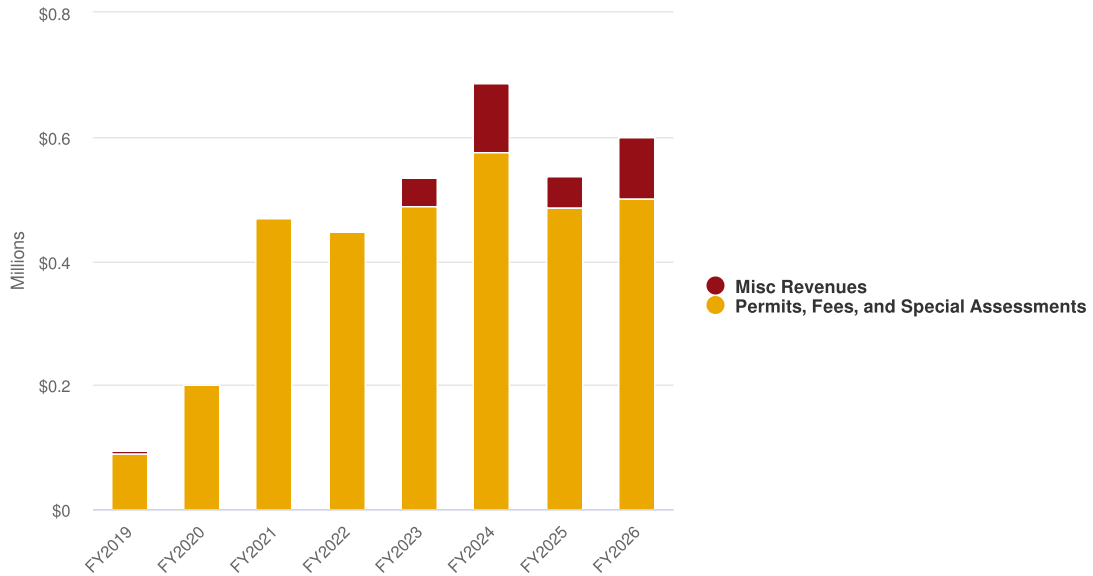


Library Impact Fee Fund Comprehensive Summary

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

Revenues by Source

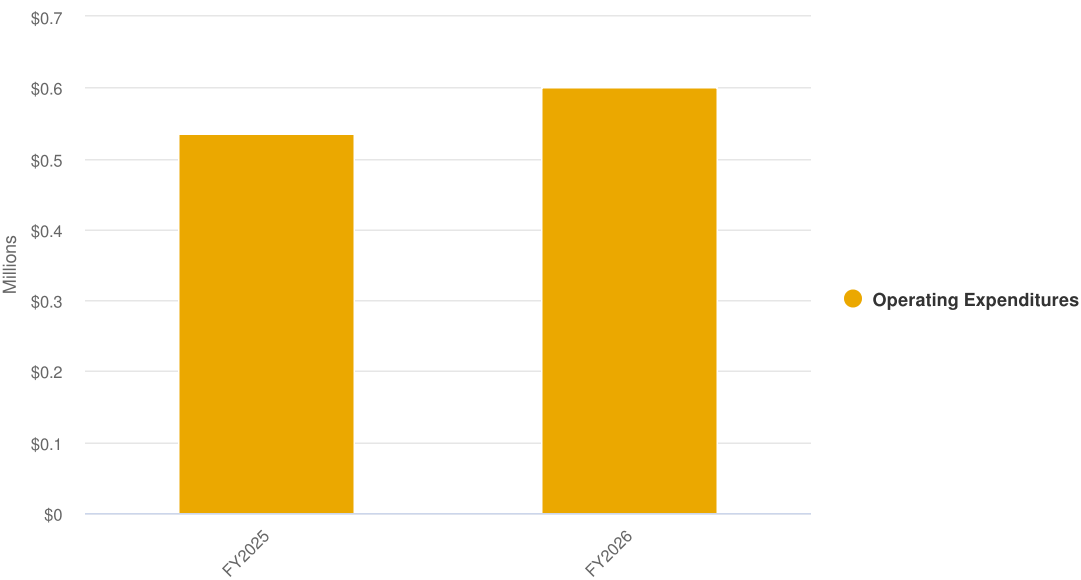
Budgeted and Historical 2026 Revenues by Source



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%

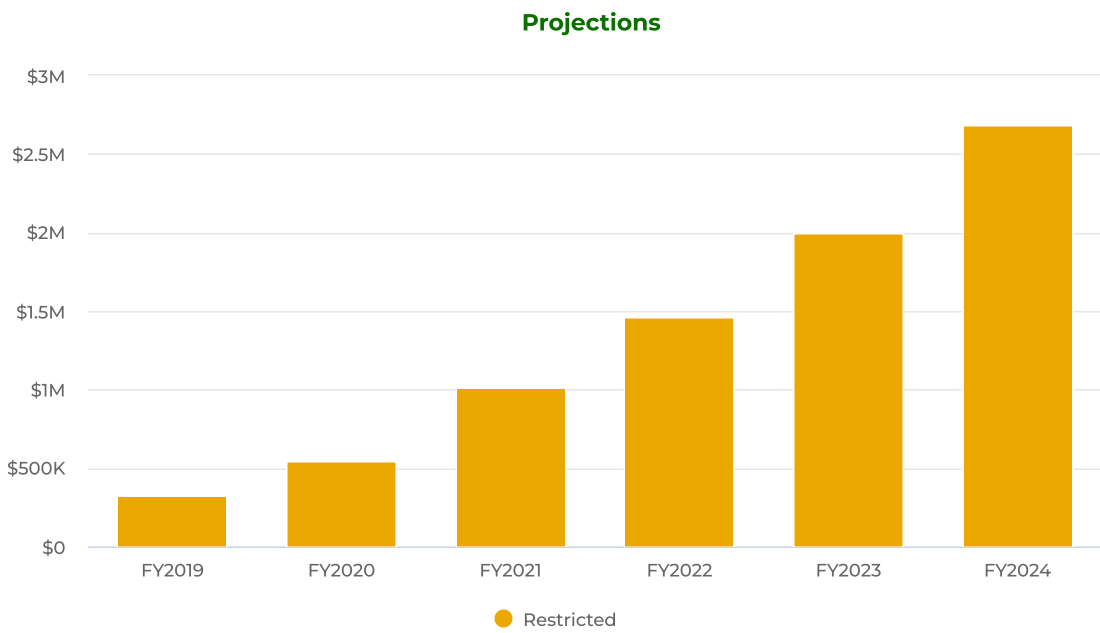
Expenditures by Expense Type

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%



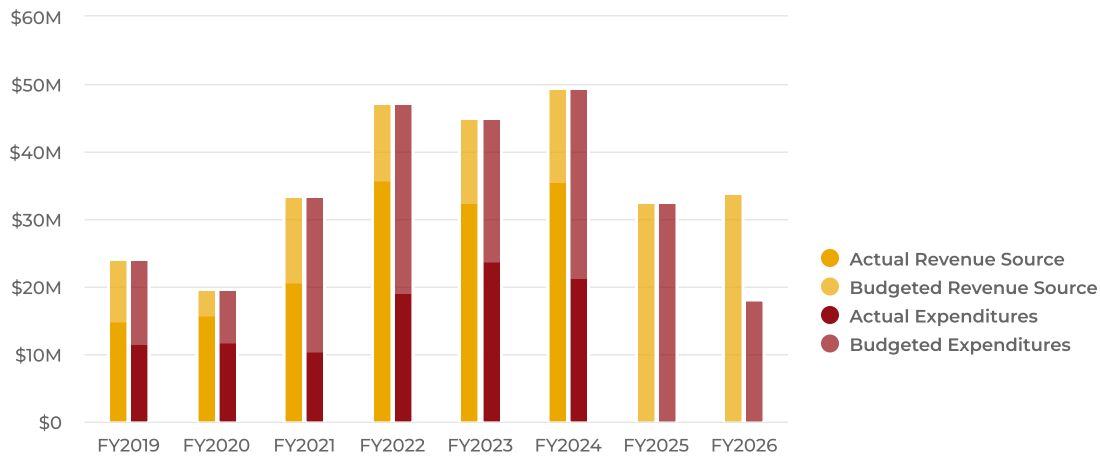
Water & Sewer Fund

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

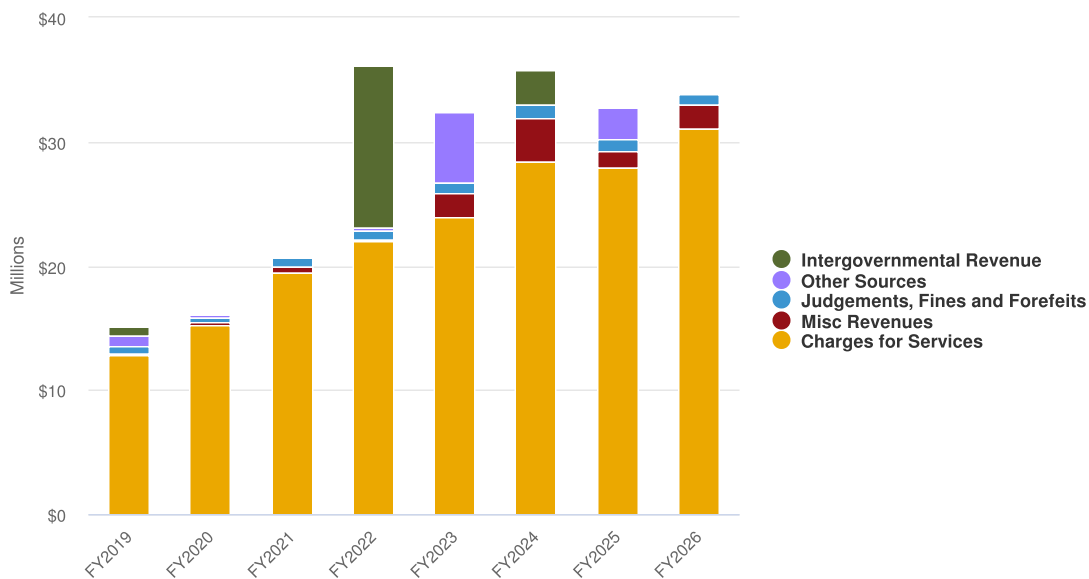
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$62,117,851	\$62,117,851	\$78,632,015	N/A
Revenues				
Intergovernmental Revenue	\$2,683,789	\$5,968,475	\$0	\$0
Charges for Services	\$28,444,326	\$25,052,000	\$27,877,000	\$31,112,000
Judgements, Fines and Forefeits	\$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
Total Revenues:	\$35,727,207	\$49,460,983	\$32,772,000	\$33,897,000
Expenditures				
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
Total Expenditures:	\$21,465,888	\$49,460,983	\$32,772,000	\$18,232,950
Total Revenues Less Expenditures:	\$14,261,319	\$0	\$0	\$15,664,050
Ending Fund Balance:	\$76,379,170	\$62,117,851	\$78,632,015	N/A

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.

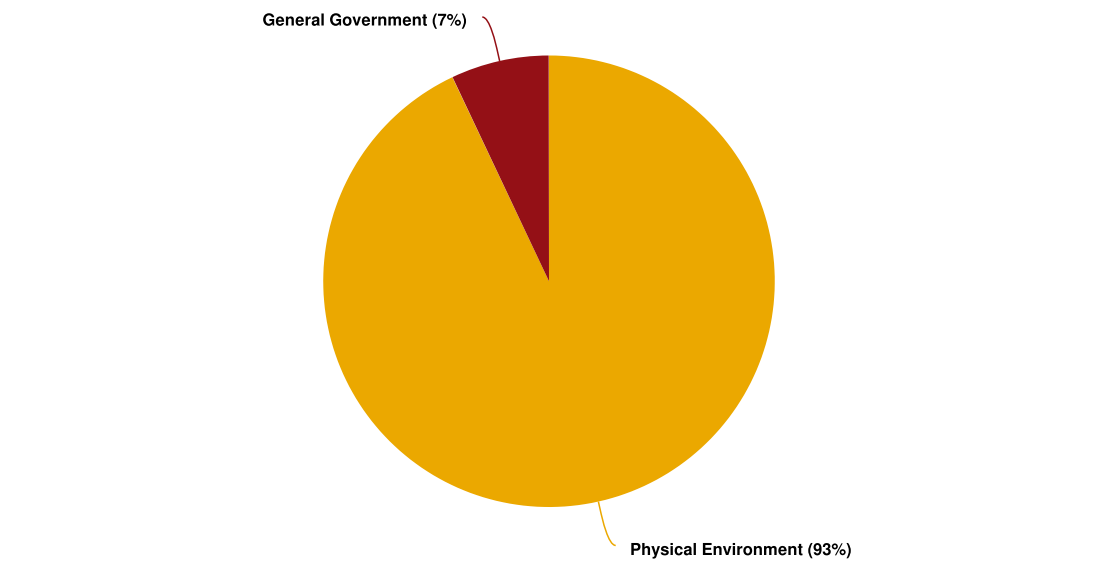
Budgeted and Historical 2026 Revenues by Source



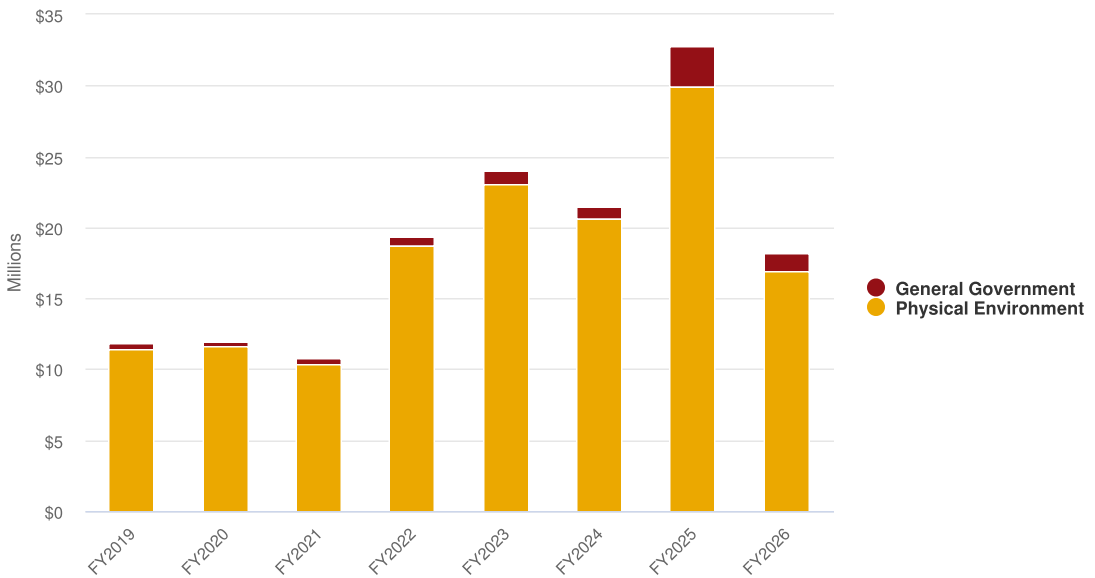
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Revenue Source						
Intergovernmental Revenue						
CDBG URBAN DEV ACTION	\$483,204	\$0	\$0	\$0	\$0	0%
OTHER FINANCIAL ASSISTANCE - ARPA	\$79,293	\$0	\$0	\$0	\$0	0%
STATE GRANT - SW/WW	\$2,121,292	\$5,968,475	\$0	\$547,000	\$0	0%
Total Intergovernmental Revenue:	\$2,683,789	\$5,968,475	\$0	\$547,000	\$0	0%
Charges for Services						
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%
Total Charges for Services:	\$28,444,326	\$25,052,000	\$27,877,000	\$31,137,000	\$31,112,000	11.6%
Judgements, Fines and Forefeits						
FINES - LOCAL ORDINANCE VIOLATIONS	\$1,086,925	\$750,000	\$875,000	\$875,000	\$875,000	0%
Total Judgements, Fines and Forefeits:	\$1,086,925	\$750,000	\$875,000	\$875,000	\$875,000	0%
Misc Revenues						
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%
Total Misc Revenues:	\$3,512,167	\$400,000	\$1,420,000	\$2,985,000	\$1,910,000	34.5%
Other Sources						
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%
Total Other Sources:	\$0	\$17,290,508	\$2,600,000	\$0	\$0	-100%
Total Revenue Source:	\$35,727,207	\$49,460,983	\$32,772,000	\$35,544,000	\$33,897,000	3.4%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expenditures					
Finance - Utility Billing					
Finance - Utility Billing					
Personnel Services					
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%
Total Personnel Services:	\$619,578	\$789,835	\$941,335	\$941,335	0%
Operating Expenditures					
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%
Total Operating Expenditures:	\$233,624	\$241,040	\$256,040	\$338,290	32.1%
Capital Outlays					
CAPITAL OUTLAY	\$0	\$0	\$1,600,000	\$0	-100%
Total Capital Outlays:	\$0	\$0	\$1,600,000	\$0	-100%
Total Finance - Utility Billing:	\$853,202	\$1,030,875	\$2,797,375	\$1,279,625	-54.3%
Total Finance - Utility Billing:	\$853,202	\$1,030,875	\$2,797,375	\$1,279,625	-54.3%
Utilities - Water Operations					
Utilities - Water Operations					
Personnel Services					
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%
Total Personnel Services:	\$565,532	\$529,275	\$675,775	\$675,775	0%
Operating Expenditures					
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%
Total Operating Expenditures:	\$1,684,791	\$1,603,545	\$1,555,000	\$2,356,500	51.5%
Capital Outlays					
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%
Total Capital Outlays:	\$1,274,493	\$1,840,372	\$7,690,000	\$0	-100%
Total Utilities - Water Operations:	\$3,524,816	\$3,973,192	\$9,920,775	\$3,032,275	-69.4%
Total Utilities - Water Operations:	\$3,524,816	\$3,973,192	\$9,920,775	\$3,032,275	-69.4%
Utilities - Wastewater Operations					
Utilities - Wastewater Operations					
Personnel Services					
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%
Total Personnel Services:	\$1,033,324	\$1,136,250	\$1,333,250	\$1,333,250	0%
Operating Expenditures					
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%
Total Operating Expenditures:	\$2,791,539	\$3,354,300	\$2,948,300	\$3,114,000	5.6%
Capital Outlays					
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%
Total Capital Outlays:	\$3,095,223	\$12,466,596	\$1,950,000	\$0	-100%
Total Utilities - Wastewater Operations:	\$6,920,086	\$16,957,146	\$6,231,550	\$4,447,250	-28.6%
Total Utilities - Wastewater Operations:	\$6,920,086	\$16,957,146	\$6,231,550	\$4,447,250	-28.6%
Utilities - Utilities Maintenance					
Utilities - Utilities Maintenance					
Personnel Services					
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%

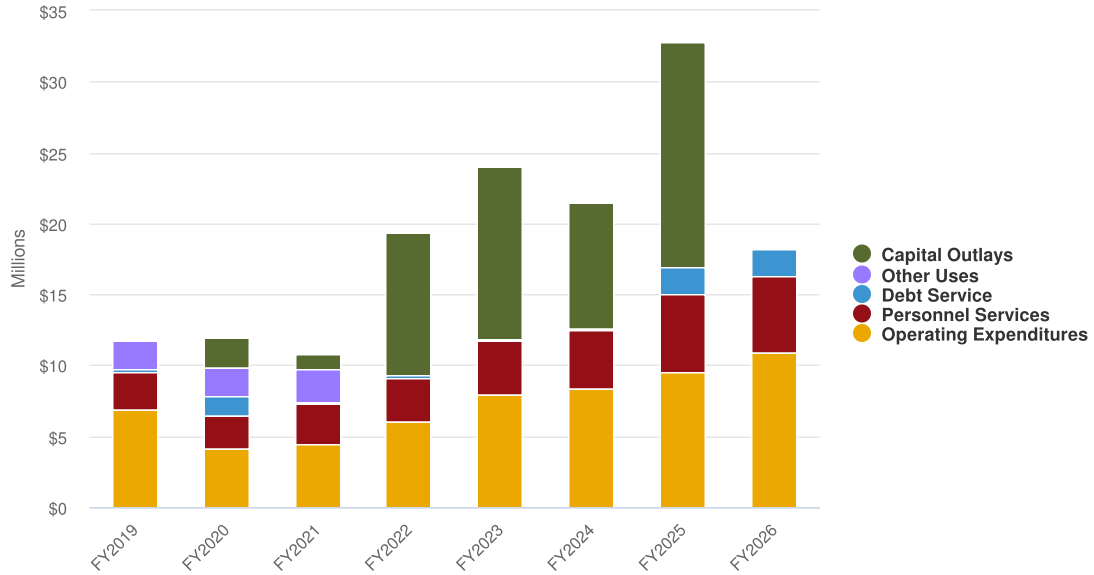
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
INCENTIVE	\$2,430	\$0	\$5,000	\$5,000	0%
FICA TAXES	\$98,033	\$114,250	\$125,250	\$125,250	0%
RETIREMENT	\$173,848	\$219,250	\$280,250	\$280,250	0%
LIFE & HEALTH INSURANCE	\$255,142	\$326,500	\$400,500	\$400,500	0%
WORKERS COMPENSATION	\$41,087	\$44,000	\$44,000	\$44,000	0%
Total Personnel Services:	\$1,864,706	\$2,194,000	\$2,490,000	\$2,490,000	0%
Operating Expenditures					
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%
Total Operating Expenditures:	\$2,797,854	\$1,881,465	\$1,642,500	\$1,878,000	14.3%
Capital Outlays					
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%
Total Capital Outlays:	\$4,528,770	\$19,843,023	\$4,584,000	\$0	-100%
Total Utilities - Utilities Maintenance:	\$9,191,330	\$23,918,488	\$8,716,500	\$4,368,000	-49.9%
Total Utilities - Utilities Maintenance:	\$9,191,330	\$23,918,488	\$8,716,500	\$4,368,000	-49.9%
Utilities - General Services					
Utilities - General Services					
Operating Expenditures					
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%
Total Operating Expenditures:	\$869,039	\$2,090,000	\$3,158,853	\$3,158,853	0%
Debt Service					
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%
Total Debt Service:	\$107,414	\$1,491,282	\$1,946,947	\$1,946,947	0%
Total Utilities - General Services:	\$976,453	\$3,581,282	\$5,105,800	\$5,105,800	0%
Total Utilities - General Services:	\$976,453	\$3,581,282	\$5,105,800	\$5,105,800	0%
Total Expenditures:	\$21,465,888	\$49,460,983	\$32,772,000	\$18,232,950	-44.4%

Expenditures by Expense Type

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

Budgeted and Historical Expenditures by Expense Type

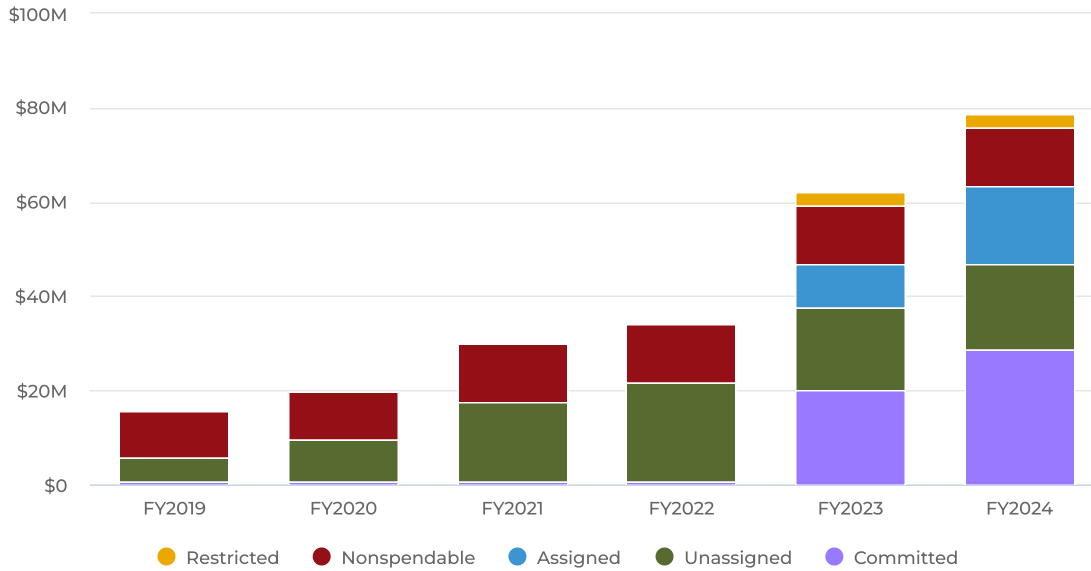


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Personnel Services	\$4,083,141	\$4,649,360	\$5,440,360	\$5,440,360	0%
Operating Expenditures	\$8,376,848	\$9,170,350	\$9,560,693	\$10,845,643	13.4%
Capital Outlays	\$8,898,486	\$34,149,991	\$15,824,000	\$0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

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
Fund Balance	—	—	—	—	—	—	
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%
Total Fund Balance:	\$15,625,778	\$19,705,657	\$29,975,419	\$34,062,624	\$62,117,851	\$78,632,015	26.6%



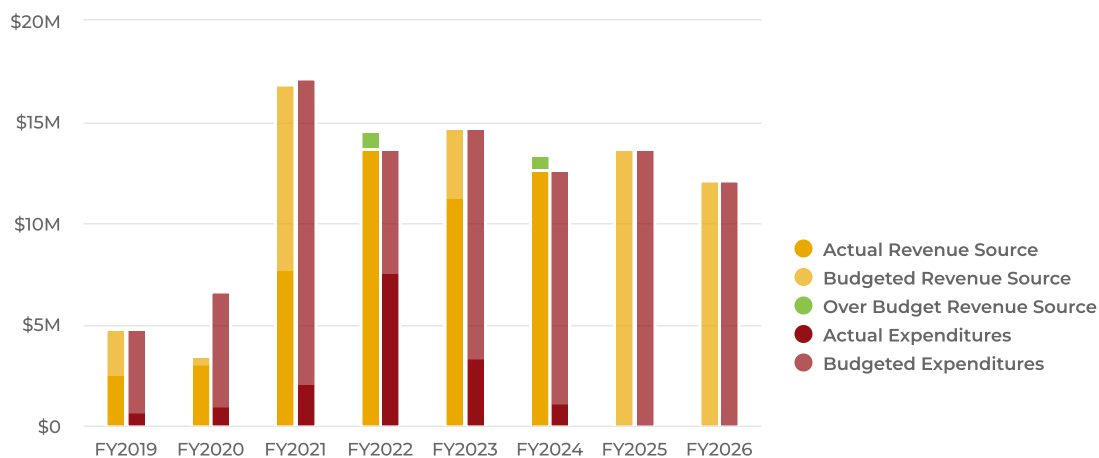
Other Enterprise Funds

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.

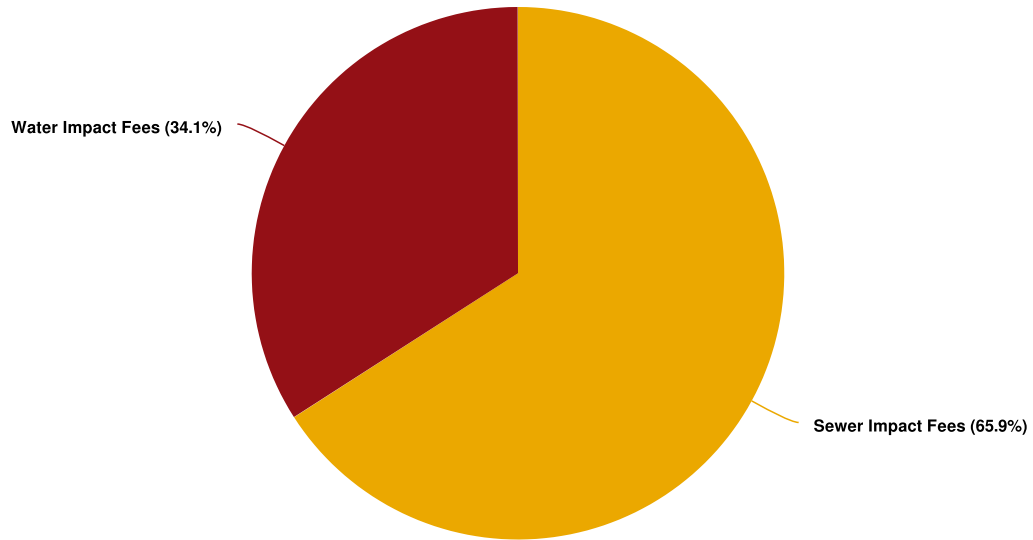


Other Enterprise Funds Comprehensive Summary

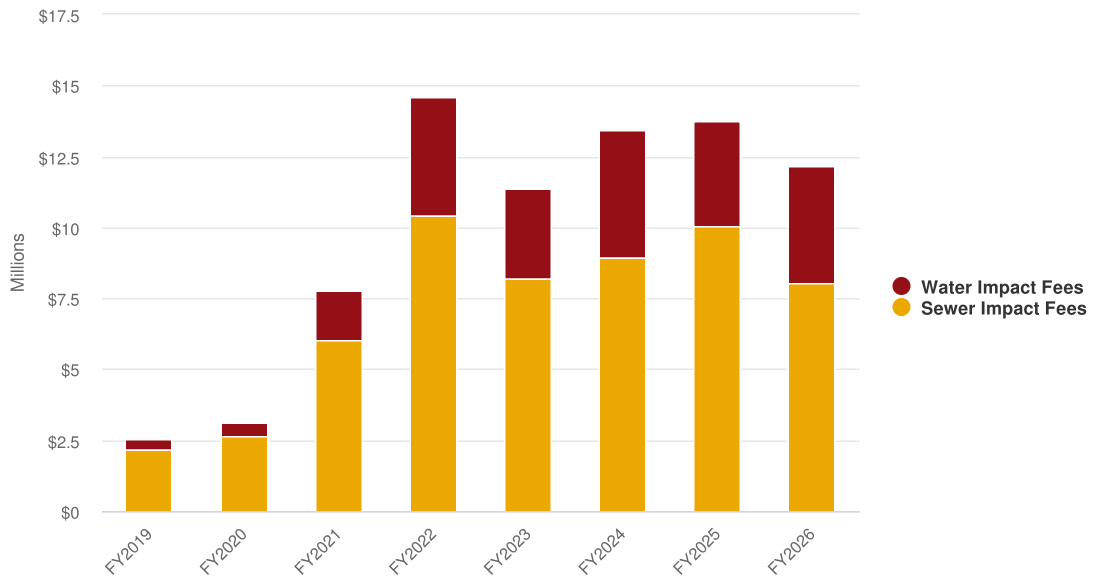
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$29,176,486	\$29,176,486	\$41,461,109	N/A
Revenues				
Permits, Fees, and Special Assessments	\$11,804,285	\$9,899,500	\$9,800,500	\$10,650,000
Intergovernmental Revenue	\$20,285	\$2,581,208	\$0	\$0
Misc Revenues	\$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



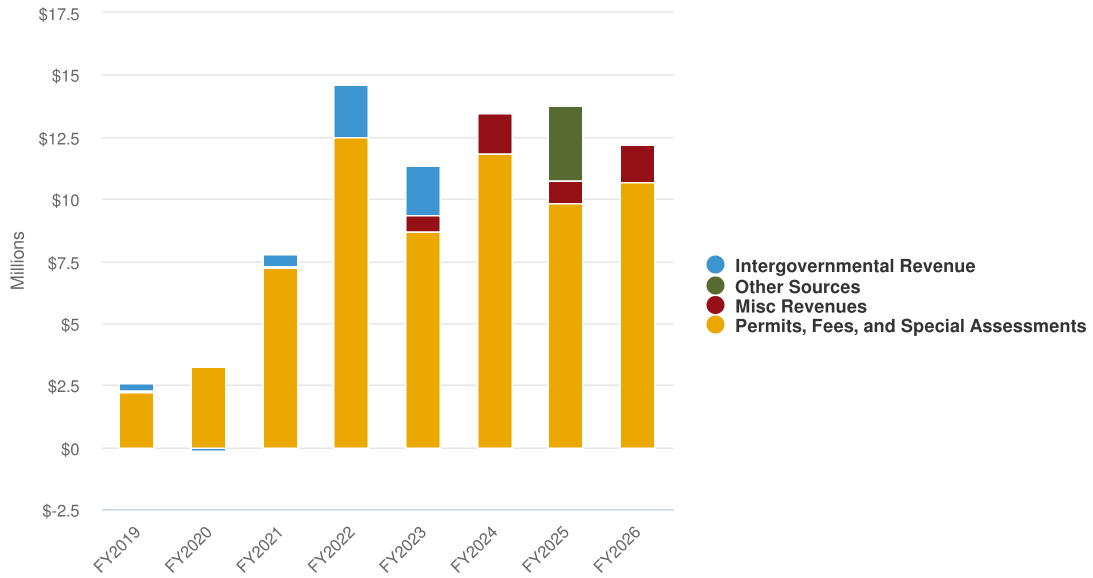
Budgeted and Historical 2026 Revenue by Fund



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Water Impact Fees						
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%
Total Water Impact Fees:	\$4,528,994	\$3,319,500	\$3,700,500	\$4,240,000	\$4,150,000	12.1%
Sewer Impact Fees						
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%
Total Sewer Impact Fees:	\$8,912,995	\$9,346,208	\$10,025,000	\$8,285,000	\$8,025,000	-20%
Total:	\$13,441,989	\$12,665,708	\$13,725,500	\$12,525,000	\$12,175,000	-11.3%

Revenues by Source

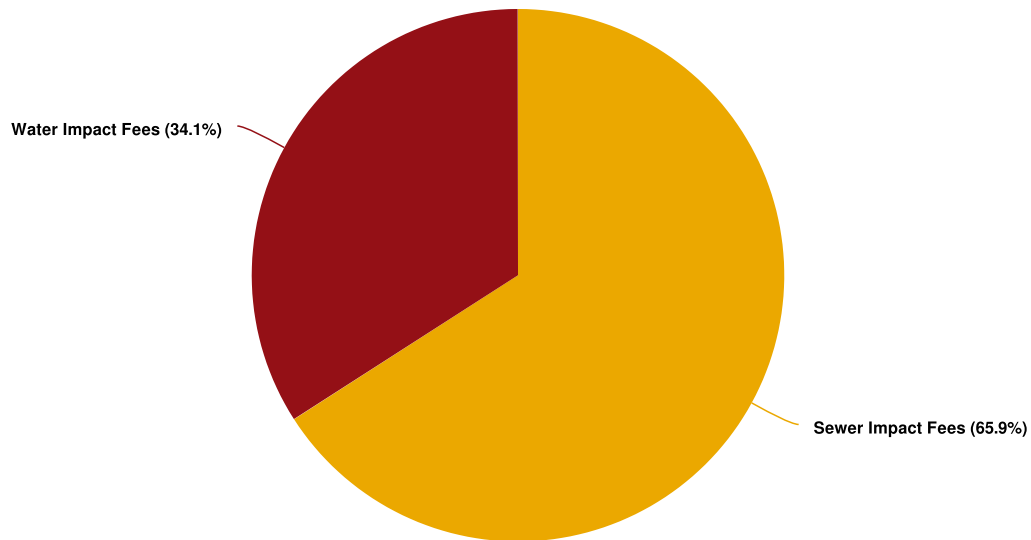
Budgeted and Historical 2026 Revenues by Source



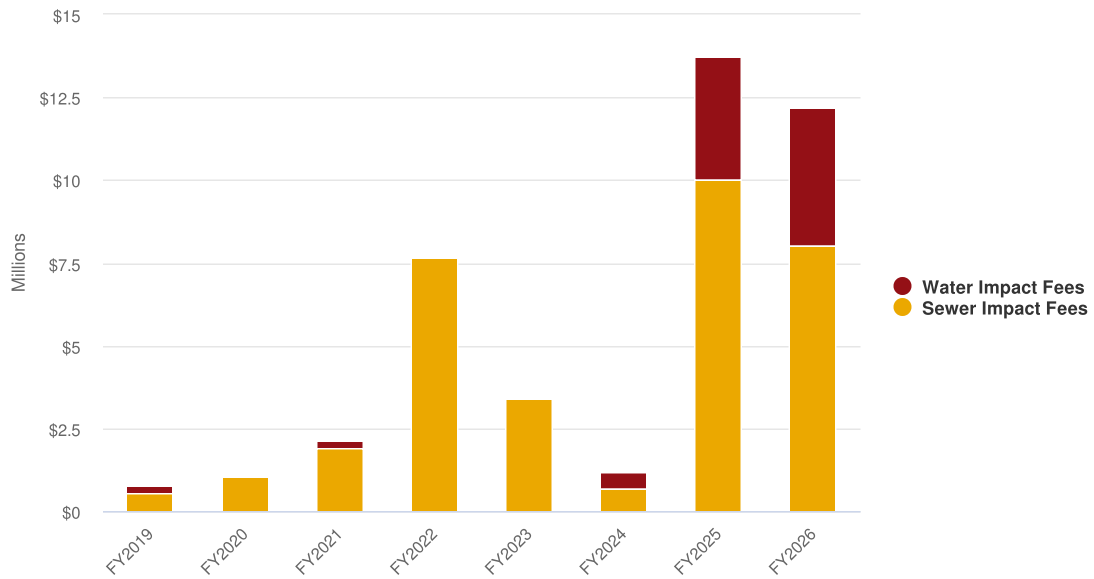
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments	\$11,804,285	\$9,899,500	\$9,800,500	\$10,650,000	8.7%
Intergovernmental Revenue	\$20,285	\$2,581,208	\$0	\$0	0%
Misc Revenues	\$1,617,419	\$185,000	\$925,000	\$1,525,000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

Expenditures by Fund

2026 Expenditures by Fund



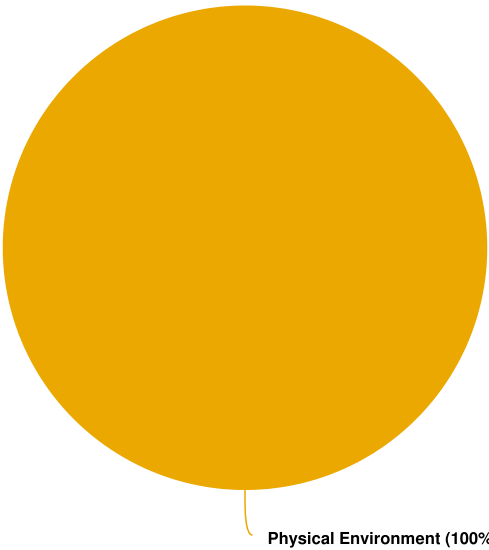
Budgeted and Historical 2026 Expenditures by Fund



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%
Total Water Impact Fees:	\$484,568	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
Sewer Impact Fees					
Capital Outlays	\$673,797	\$9,346,208	\$10,025,000	\$8,025,000	-20%
Total Sewer Impact Fees:	\$673,797	\$9,346,208	\$10,025,000	\$8,025,000	-20%
Total:	\$1,158,365	\$12,665,708	\$13,725,500	\$12,175,000	-11.3%

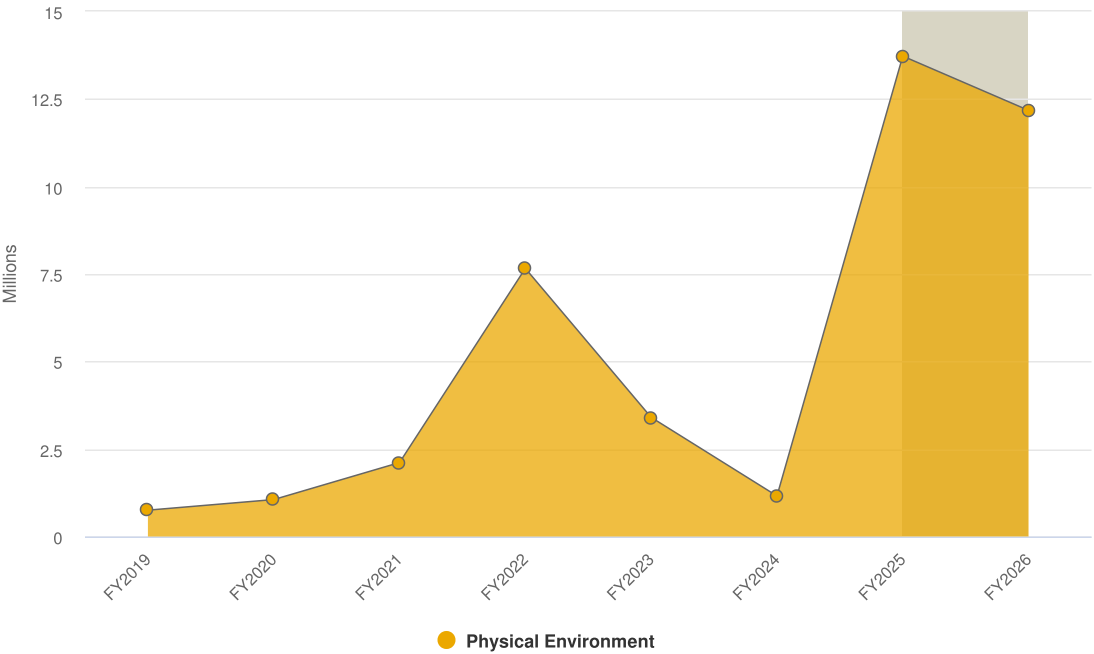
Expenditures by Function

Budgeted Expenditures by Function



Physical Environment (100%)

Budgeted and Historical Expenditures by Function

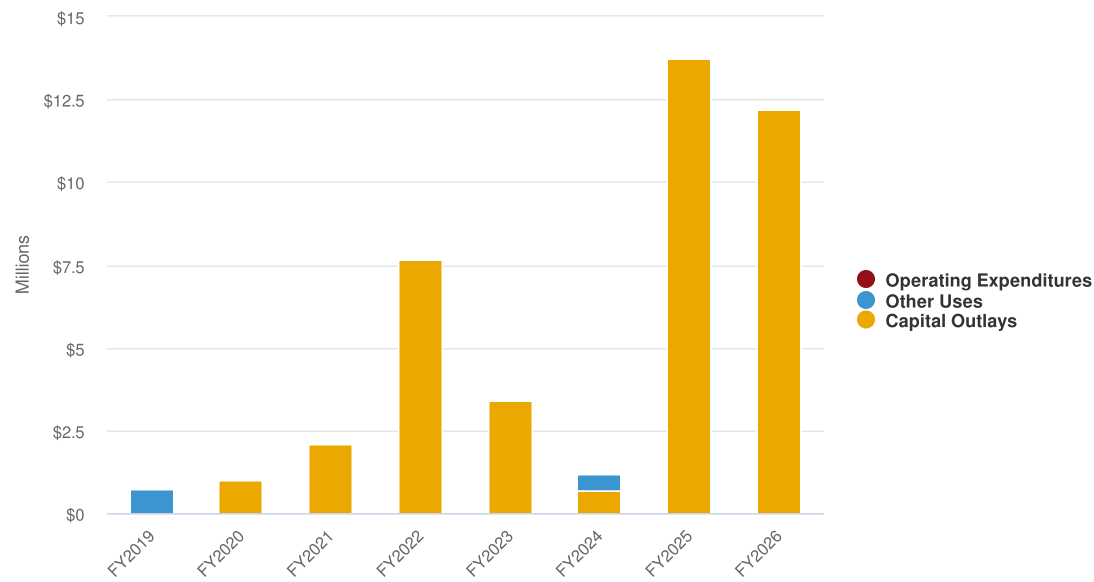


Grey background indicates budgeted figures.

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

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



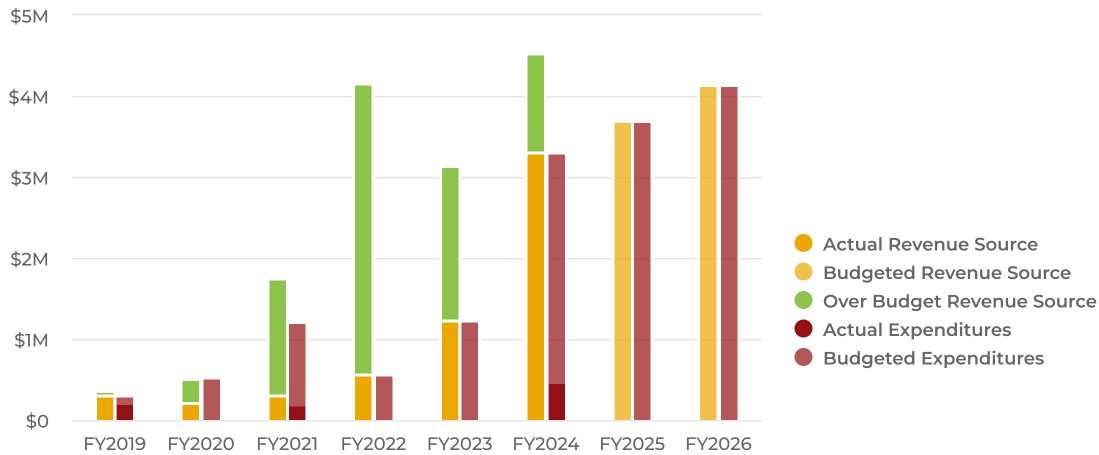
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Capital Outlays	\$673,797	\$12,665,708	\$13,725,500	\$12,175,000	-11.3%
Other Uses	\$484,568	\$0	\$0	\$0	0%
Total Expense Objects:	\$1,158,365	\$12,665,708	\$13,725,500	\$12,175,000	-11.3%



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.

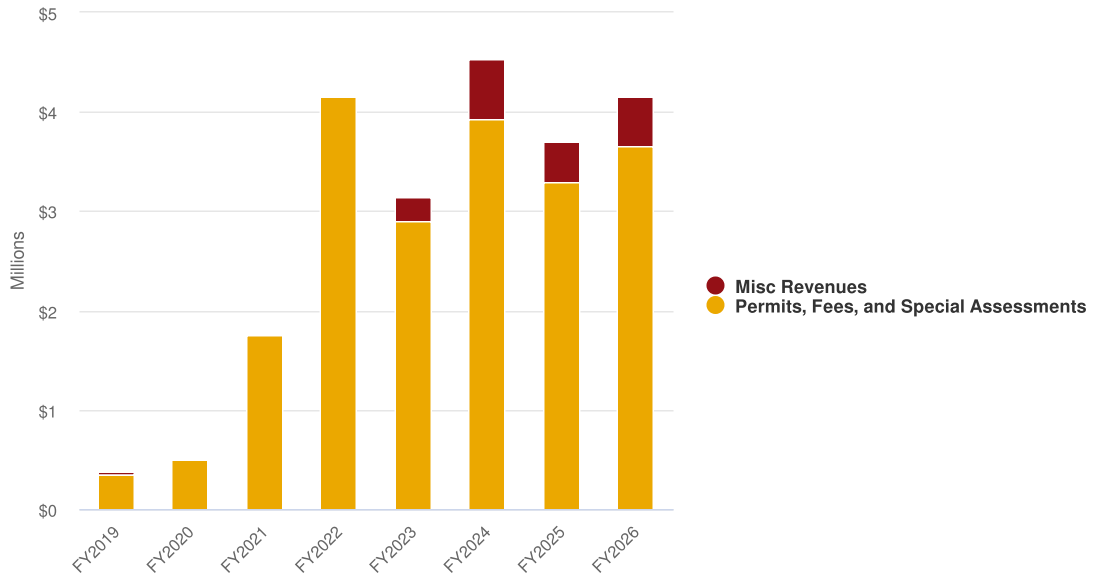


Water Impact Fee Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$10,699,072	\$10,699,072	\$14,743,498	N/A
Revenues				
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
Total Revenues:	\$4,528,994	\$3,319,500	\$3,700,500	\$4,150,000
Expenditures				
Capital Outlays	\$0	\$3,319,500	\$3,700,500	\$4,150,000
Other Uses	\$484,568	\$0	\$0	\$0
Total Expenditures:	\$484,568	\$3,319,500	\$3,700,500	\$4,150,000
Total Revenues Less Expenditures:	\$4,044,426	\$0	\$0	\$0
Ending Fund Balance:	\$14,743,498	\$10,699,072	\$14,743,498	N/A

Revenues by Source

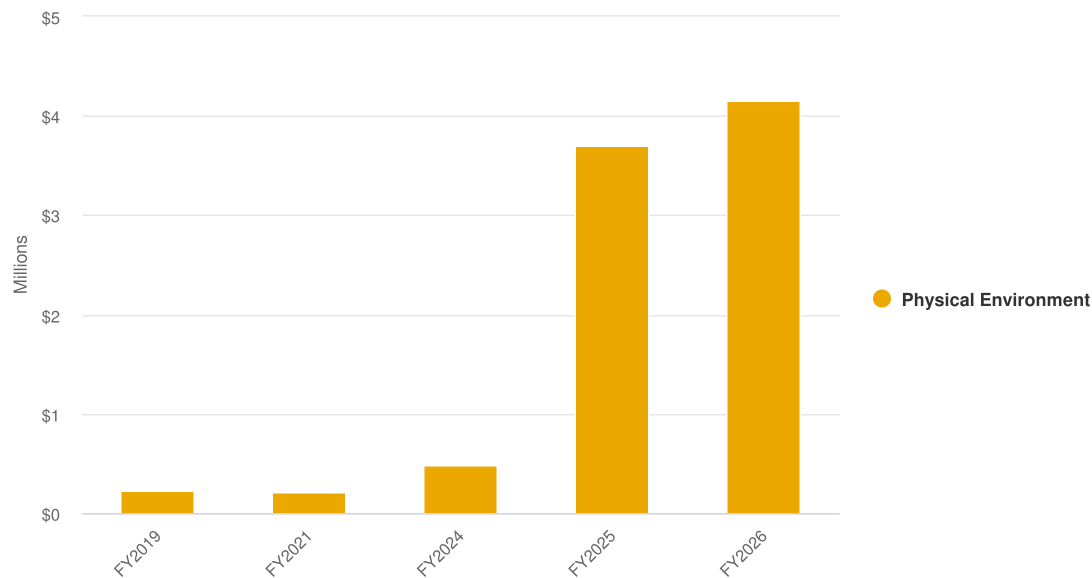
Budgeted and Historical 2026 Revenues by Source



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

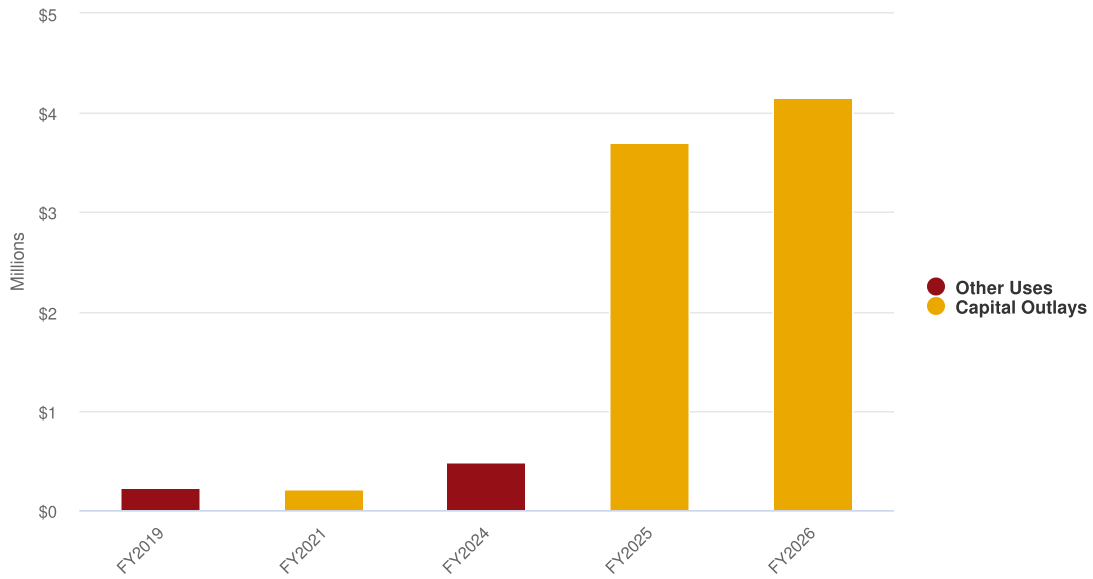
Budgeted and Historical Expenditures by Function



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%
Total Water Impact Fees:	\$0	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
General Services					
Other Uses	\$484,568	\$0	\$0	\$0	0%
Total General Services:	\$484,568	\$0	\$0	\$0	0%
Total Physical Environment:	\$484,568	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
Total Expenditures:	\$484,568	\$3,319,500	\$3,700,500	\$4,150,000	12.1%

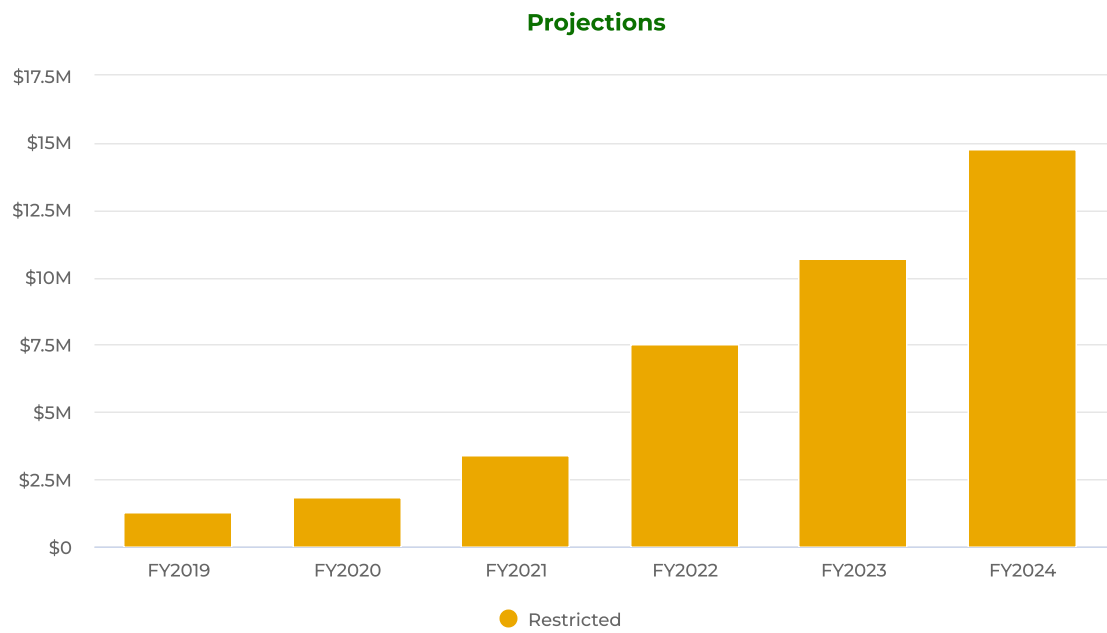
Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Capital Outlays					
INFRASTRUCTURE	\$0	\$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%
Total Capital Outlays:	\$0	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
Other Uses					
TRANSFER	\$484,568	\$0	\$0	\$0	0%
Total Other Uses:	\$484,568	\$0	\$0	\$0	0%
Total Expense Objects:	\$484,568	\$3,319,500	\$3,700,500	\$4,150,000	12.1%

Fund Balance



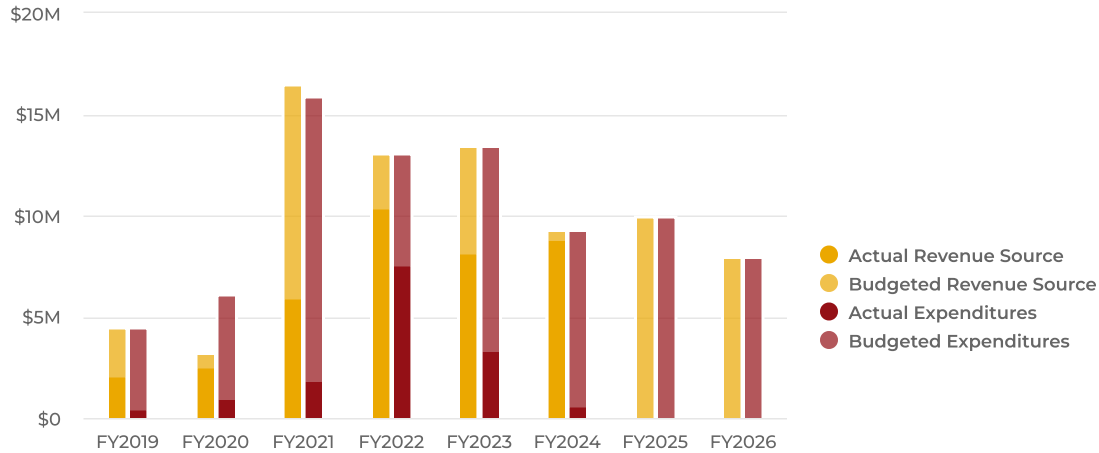
Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Fund Balance	—	—	—	—	—	—	
Restricted	\$1,293,853	\$1,848,791	\$3,382,312	\$7,549,924	\$10,699,072	\$14,743,498	37.8%
Total Fund Balance:	\$1,293,853	\$1,848,791	\$3,382,312	\$7,549,924	\$10,699,072	\$14,743,498	37.8%



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.

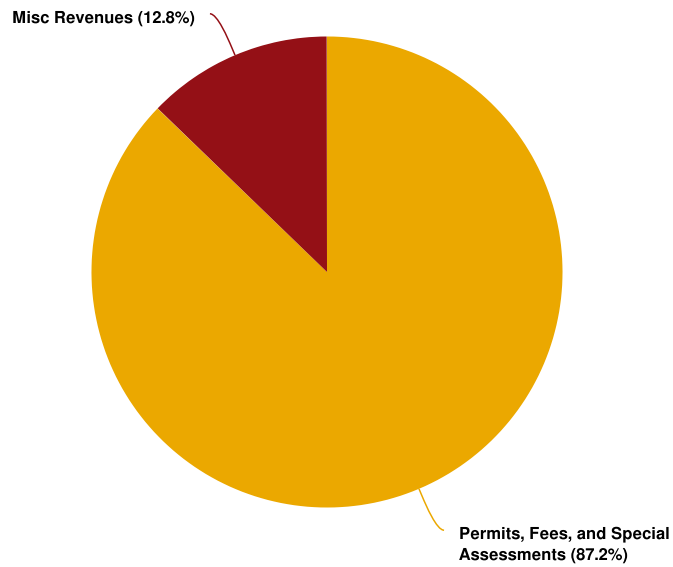


Sewer Impact Fee Fund Comprehensive Summary

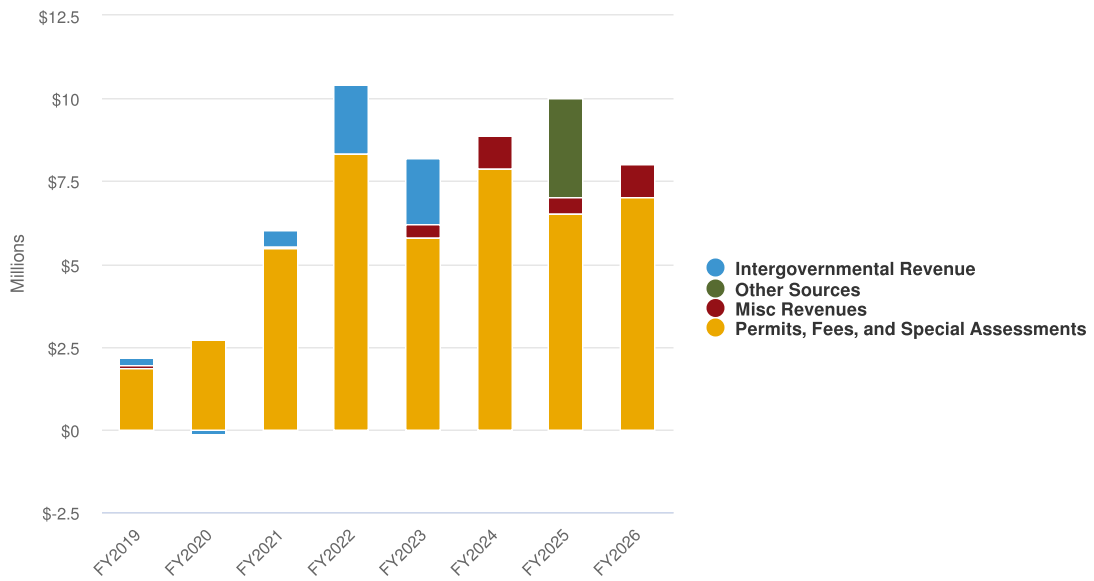
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$18,477,414	\$18,477,414	\$26,717,611	N/A
Revenues				
Permits, Fees, and Special Assessments	\$7,871,826	\$6,640,000	\$6,500,000	\$7,000,000
Intergovernmental Revenue	\$20,285	\$2,581,208	\$0	\$0
Misc Revenues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

Revenues by Source

Projected 2026 Revenues by Source



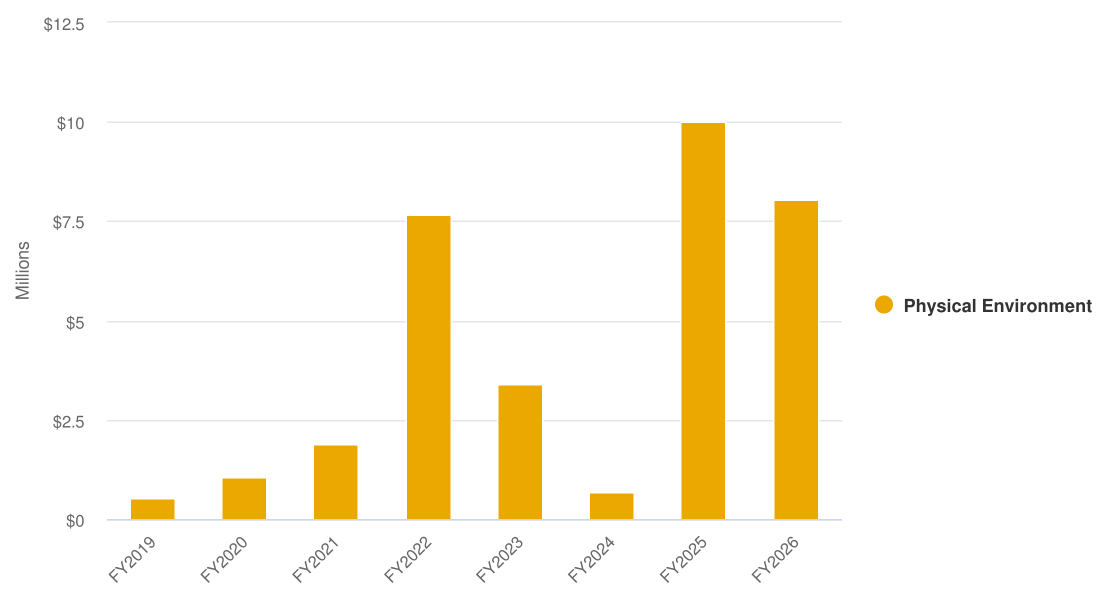
Budgeted and Historical 2026 Revenues by Source



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

Expenditures by Function

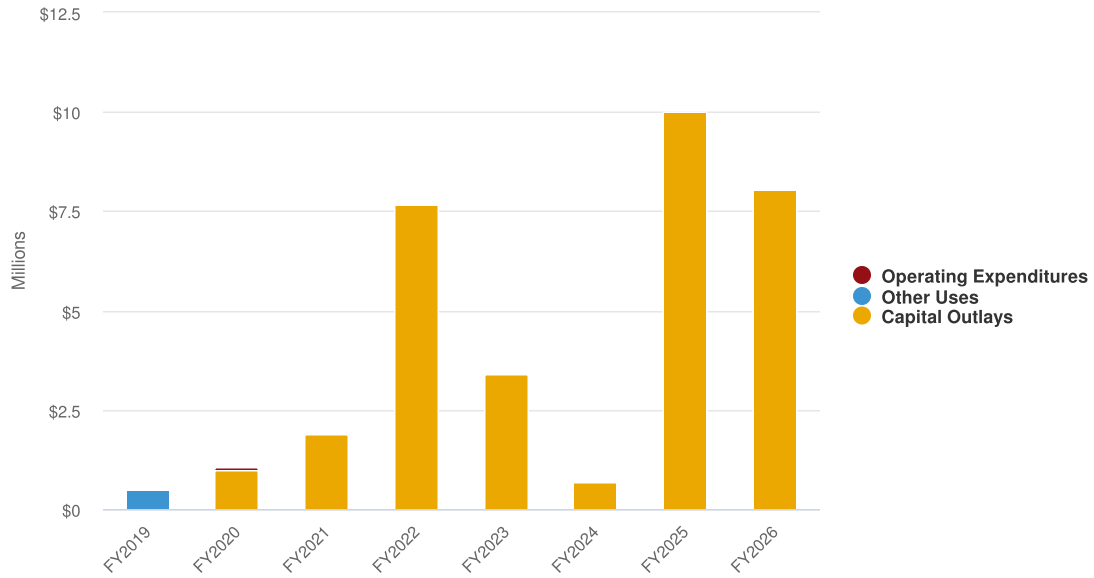
Budgeted and Historical Expenditures by Function



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%

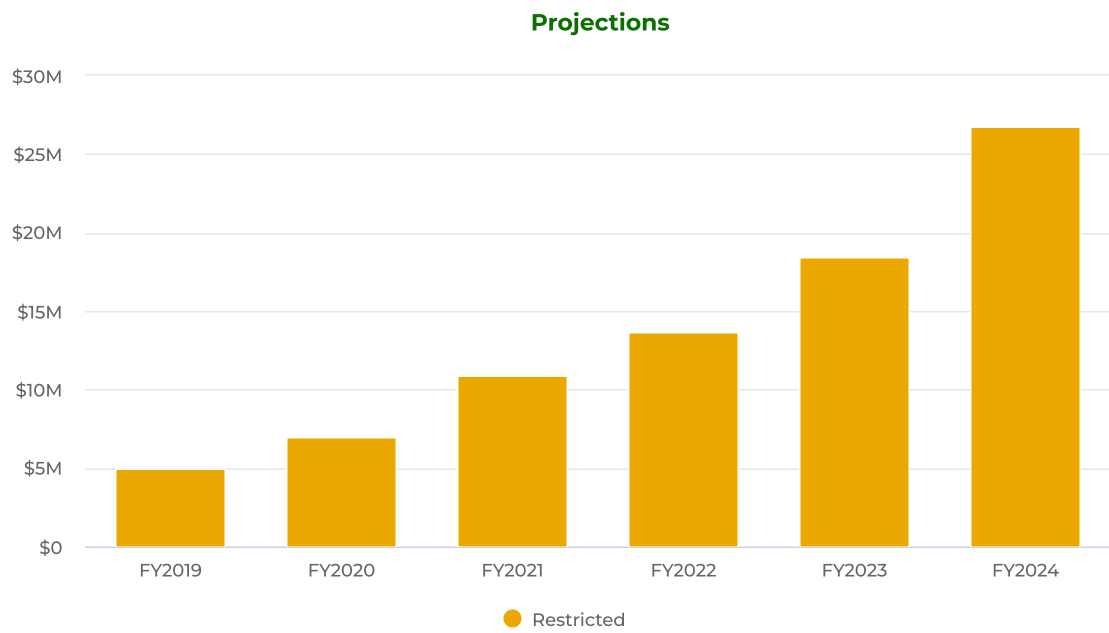
Expenditures by Expense Type

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%
Total Capital Outlays:	\$673,797	\$9,346,208	\$10,025,000	\$8,025,000	-20%
Total Expense Objects:	\$673,797	\$9,346,208	\$10,025,000	\$8,025,000	-20%

Fund Balance



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



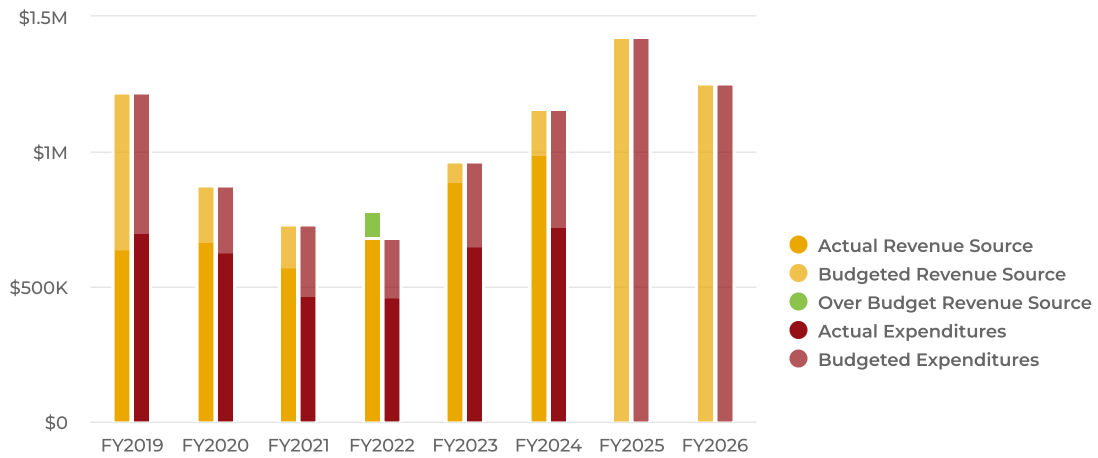
Stormwater Fund

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
Beginning Fund Balance:	\$1,842,861	\$1,842,861	\$2,321,514	N/A
Revenues				
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
Total Revenues:	\$994,823	\$1,159,450	\$1,426,950	\$1,256,450
Expenditures				
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
Total Expenditures:	\$726,236	\$1,159,450	\$1,426,950	\$1,256,450
Total Revenues Less Expenditures:	\$268,587	\$0	\$0	\$0
Ending Fund Balance:	\$2,111,448	\$1,842,861	\$2,321,514	N/A

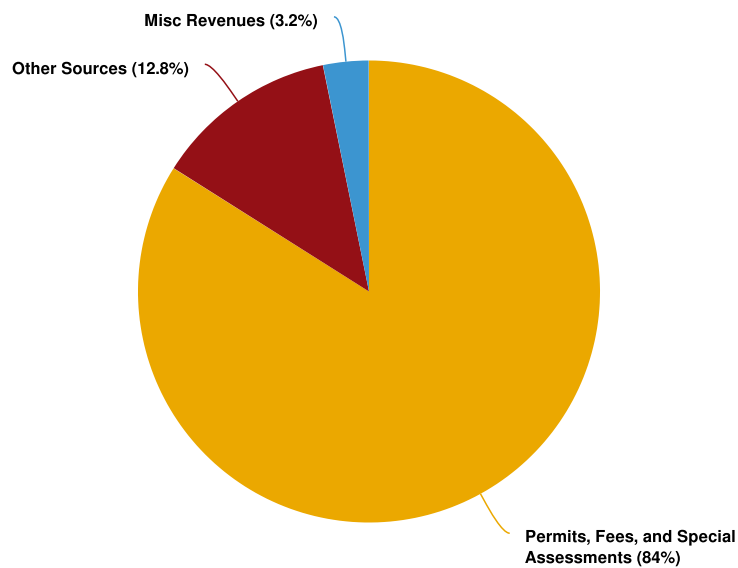
Revenues by Source

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:

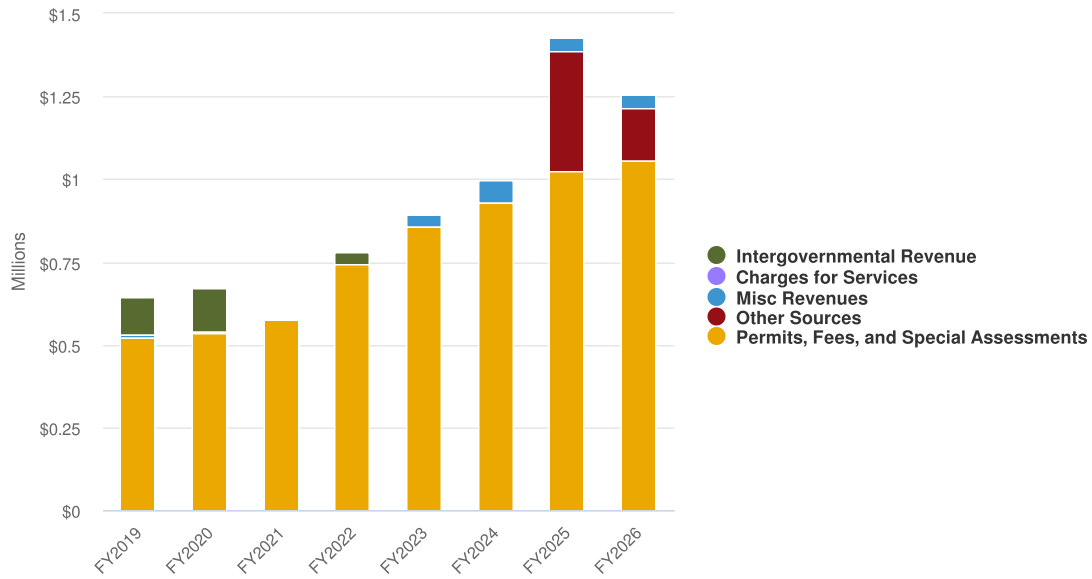
Tier 1 - \$6.24 per Equivalent Residential Unit (ERU) –minimum of 1 ERU

Tier 2 - \$48.00 per Parcel

Projected 2026 Revenues by Source



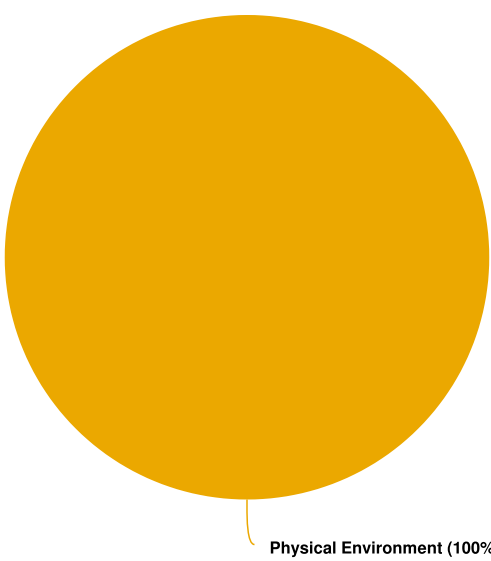
Budgeted and Historical 2026 Revenues by Source



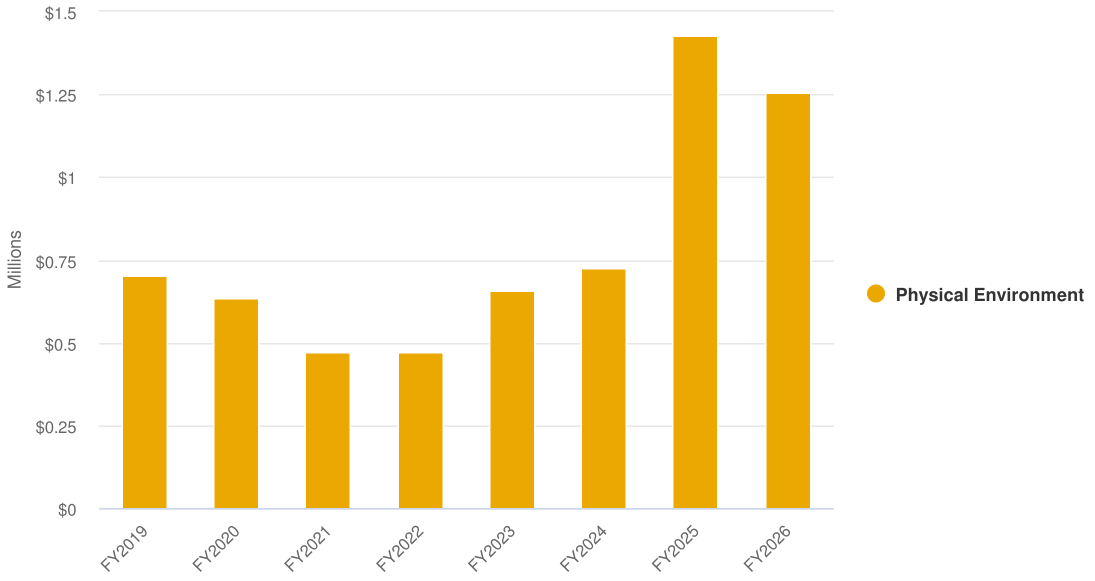
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments					
Special Assessments	\$928,054	\$925,000	\$1,025,000	\$1,055,000	2.9%
Total Permits, Fees, and Special Assessments:	\$928,054	\$925,000	\$1,025,000	\$1,055,000	2.9%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

Expenditures by Function

Budgeted Expenditures by Function



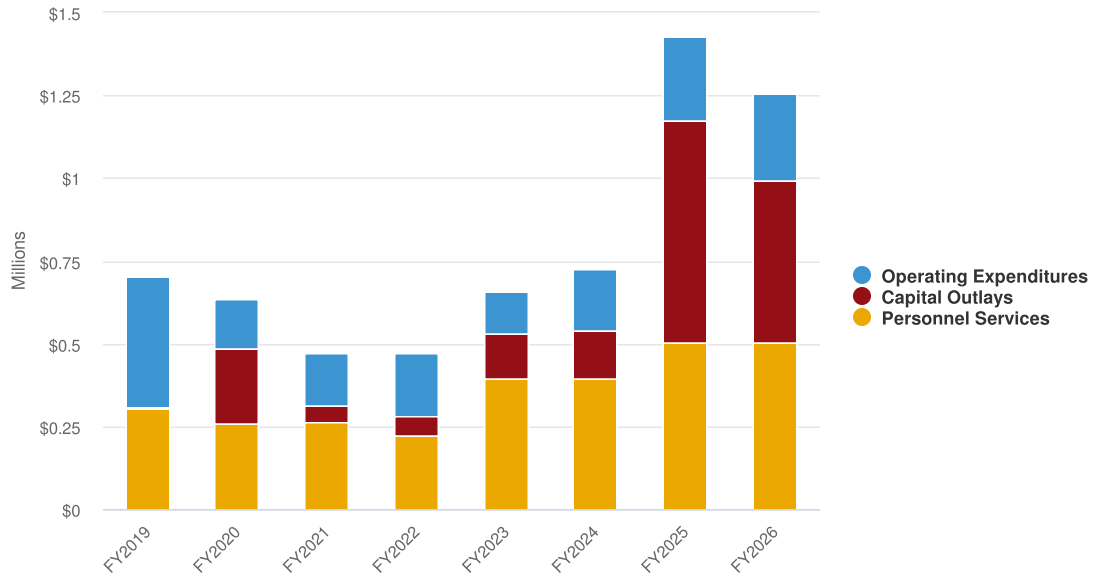
Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Public Works - Stormwater					
Personnel Services					
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%
Total Personnel Services:	\$396,048	\$468,500	\$503,000	\$503,000	0%
Operating Expenditures					
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%
Total Operating Expenditures:	\$187,101	\$240,950	\$252,950	\$263,450	4.2%
Capital Outlays					
IMP OTHER THAN BUILDINGS	\$143,088	\$450,000	\$580,000	\$425,000	-26.7%
CAPITAL OUTLAY	\$0	\$0	\$91,000	\$65,000	-28.6%
Total Capital Outlays:	\$143,088	\$450,000	\$671,000	\$490,000	-27%
Total Public Works - Stormwater:	\$726,236	\$1,159,450	\$1,426,950	\$1,256,450	-11.9%

Expenditures by Expense Type

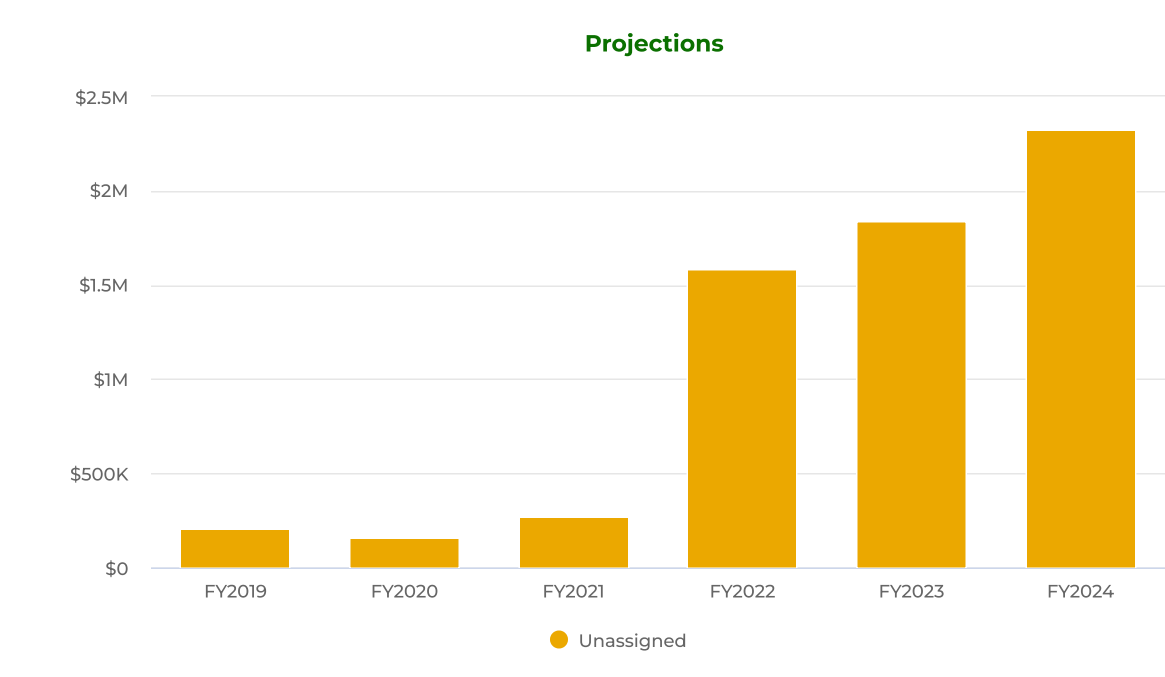
Budgeted and Historical Expenditures by Expense Type



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%
Total Expense Objects:	\$726,236	\$1,159,450	\$1,426,950	\$1,298,400	\$1,256,450	-11.9%

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%