



# PROPOSED ANNUAL BUDGET 2024 -2025

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# **FUND SUMMARIES**

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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:

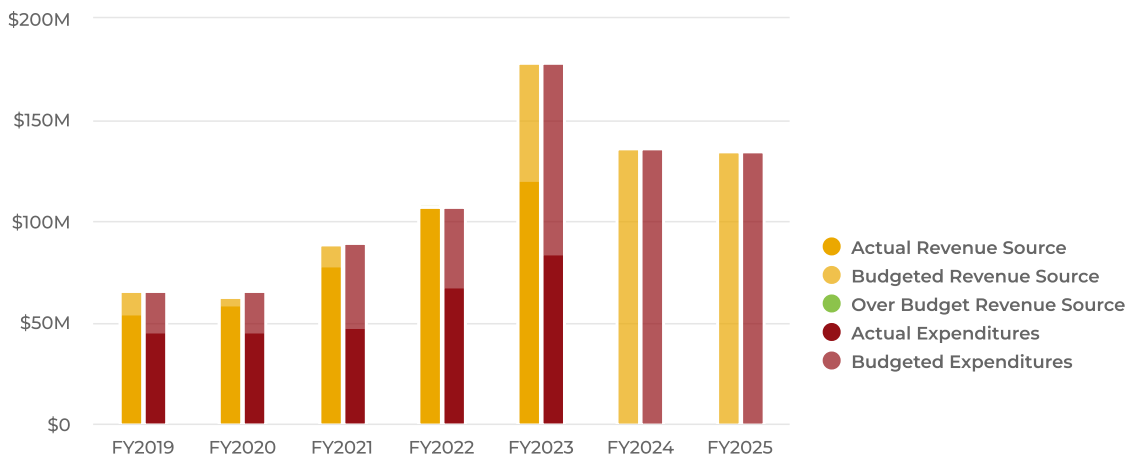


## All Funds

- **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.



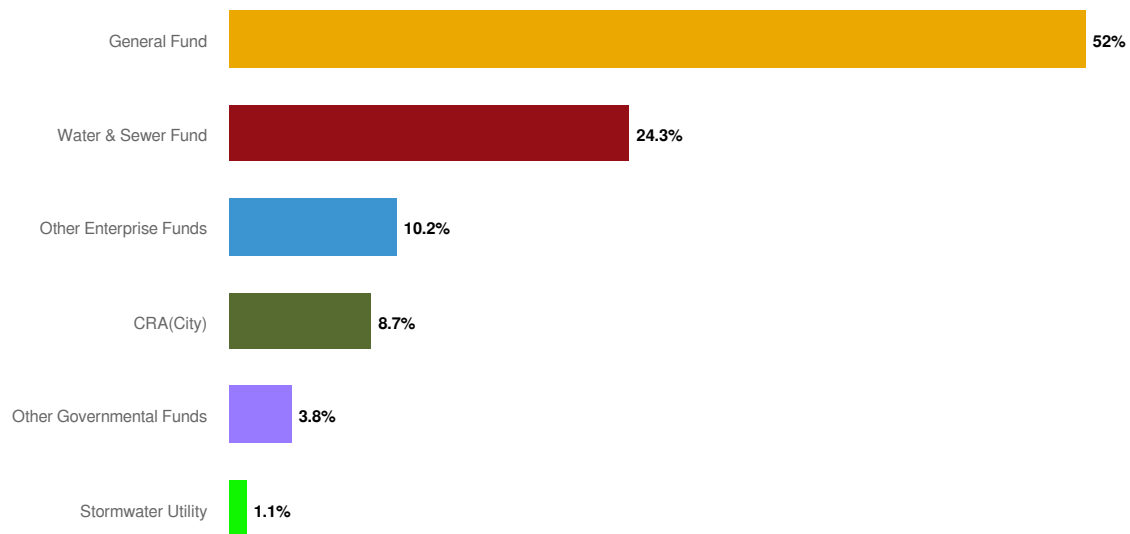
## All Funds Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$65,346,155</b>	<b>\$71,901,154</b>	<b>\$132,726,608</b>	<b>\$132,726,608</b>	<b>\$171,313,347</b>	<b>N/A</b>
<b>Revenues</b>						
Taxes	\$18,424,328	\$21,347,966	\$29,933,132	\$24,623,500	\$36,207,000	\$41,960,000
Permits, Fees, and Special Assessments	\$24,827,358	\$32,047,659	\$31,880,140	\$20,063,000	\$29,309,000	\$33,540,000
Intergovernmental Revenue	\$3,968,319	\$19,422,732	\$12,282,108	\$7,527,558	\$15,514,183	\$5,260,500
Charges for Services	\$25,048,413	\$28,429,027	\$30,326,516	\$25,562,500	\$31,697,500	\$37,571,500
Judgements, Fines and Forfeits	\$2,562,091	\$2,658,586	\$2,644,602	\$2,305,500	\$2,530,000	\$2,515,000
Misc Revenues	\$1,287,168	\$681,425	\$6,396,201	\$2,482,064	\$1,964,500	\$4,704,500
Other Sources	\$2,522,975	\$4,590,858	\$7,264,465	\$95,610,085	\$19,156,458	\$9,276,285
<b>Total Revenues:</b>	<b>\$78,640,651</b>	<b>\$109,178,252</b>	<b>\$120,727,165</b>	<b>\$178,174,207</b>	<b>\$136,378,641</b>	<b>\$134,827,785</b>
<b>Expenditures</b>						
Personnel Services	\$18,700,791	\$20,860,370	\$24,382,957	\$27,711,570	\$30,039,910	\$33,583,390
Operating Expenditures	\$15,392,295	\$18,943,057	\$21,792,166	\$22,213,904	\$27,653,786	\$33,216,076
Capital Outlays	\$4,939,342	\$22,844,325	\$25,478,244	\$115,772,538	\$63,435,779	\$46,018,000
Debt Service	\$165,514	\$141,688	\$106,953	\$1,494,019	\$1,491,282	\$2,631,947
Grants and Aids	\$952,098	\$692,190	\$890,644	\$991,390	\$1,617,165	\$4,127,165
Other Uses	\$7,688,031	\$4,944,554	\$11,985,601	\$9,990,786	\$12,140,719	\$15,251,207
<b>Total Expenditures:</b>	<b>\$47,838,071</b>	<b>\$68,426,182</b>	<b>\$84,636,565</b>	<b>\$178,174,207</b>	<b>\$136,378,641</b>	<b>\$134,827,785</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$30,802,581</b>	<b>\$40,752,070</b>	<b>\$36,090,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$96,148,736</b>	<b>\$112,653,224</b>	<b>\$168,817,208</b>	<b>\$132,726,608</b>	<b>\$171,313,347</b>	<b>N/A</b>

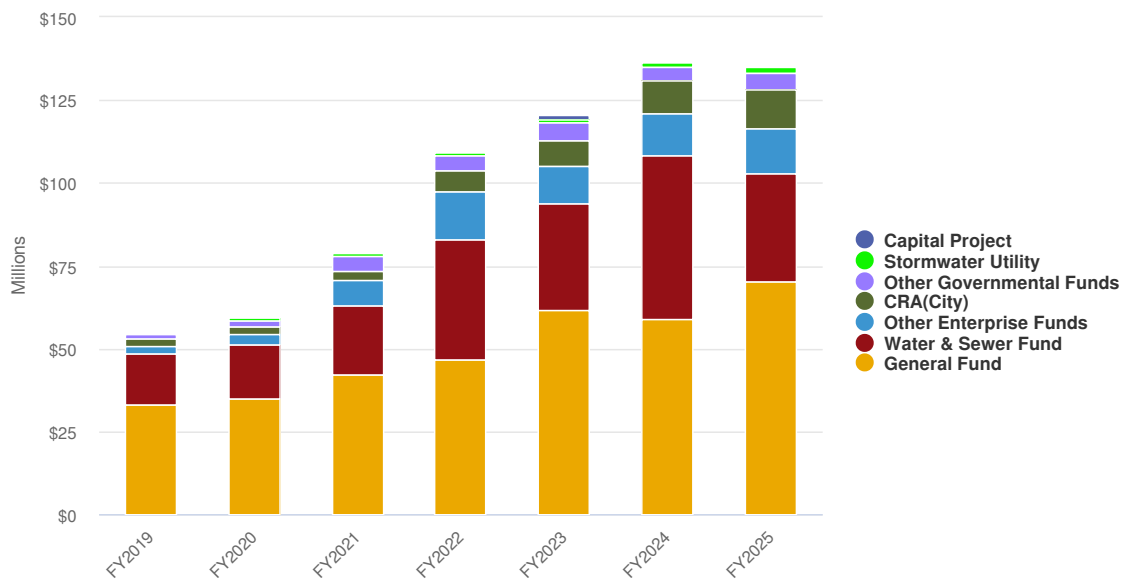


# Revenue by Fund

## 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund

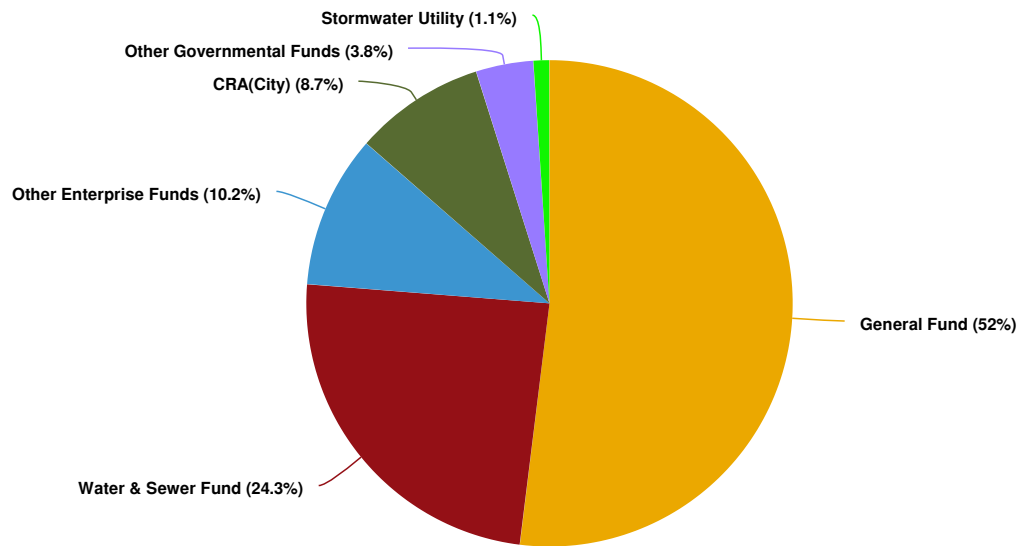


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
General Fund	\$42,155,766	\$46,836,687	\$61,449,619	\$46,814,384	\$58,967,500	\$70,048,800	18.8%
Other Governmental Funds							
LEET	\$19,391	\$20,176	\$18,188	\$15,050	\$20,500	\$16,500	-19.5%
Confiscated Property	\$9,272	\$518	\$14,566	\$0	\$0	\$0	0%
Confiscated Property (Pgi)	\$140	\$84	\$1,578	\$0	\$0	\$0	0%
Police Impact Fees	\$548,732	\$528,224	\$656,297	\$350,000	\$415,000	\$650,000	56.6%
Fire Impact Fees	\$409,190	\$404,986	\$529,126	\$407,685	\$335,000	\$535,000	59.7%
Transportation Impact Fees	\$2,099,858	\$2,120,535	\$2,560,508	\$1,250,000	\$2,010,000	\$2,010,000	0%
Recreation Impact Fees	\$1,021,315	\$974,649	\$1,148,154	\$600,000	\$865,000	\$1,405,000	62.4%
Library Impact Fees	\$469,664	\$448,709	\$535,215	\$65,850	\$393,500	\$535,500	36.1%
<b>Total Other Governmental Funds:</b>	<b>\$4,577,563</b>	<b>\$4,497,880</b>	<b>\$5,463,632</b>	<b>\$2,688,585</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>27.6%</b>
Capital Project	\$0	\$0	\$1,583,782	\$60,000,000	\$0	\$0	0%
CRA(City)	\$2,720,683	\$6,410,855	\$7,426,010	\$7,953,275	\$10,086,000	\$11,702,535	16%
Water & Sewer Fund	\$20,812,298	\$36,074,304	\$32,560,312	\$45,027,165	\$49,460,983	\$32,772,000	-33.7%
Other Enterprise Funds							
Water Impact Fees	\$1,764,566	\$4,167,612	\$3,149,148	\$1,241,643	\$3,319,500	\$3,700,500	11.5%
Sewer Impact Fees	\$6,032,720	\$10,409,278	\$8,202,344	\$13,482,320	\$9,346,208	\$10,025,000	7.3%
<b>Total Other Enterprise Funds:</b>	<b>\$7,797,286</b>	<b>\$14,576,890</b>	<b>\$11,351,492</b>	<b>\$14,723,963</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>8.4%</b>
Stormwater Utility	\$577,054	\$781,637	\$892,318	\$966,835	\$1,159,450	\$1,426,950	23.1%
<b>Total:</b>	<b>\$78,640,651</b>	<b>\$109,178,252</b>	<b>\$120,727,165</b>	<b>\$178,174,207</b>	<b>\$136,378,641</b>	<b>\$134,827,785</b>	<b>-1.1%</b>

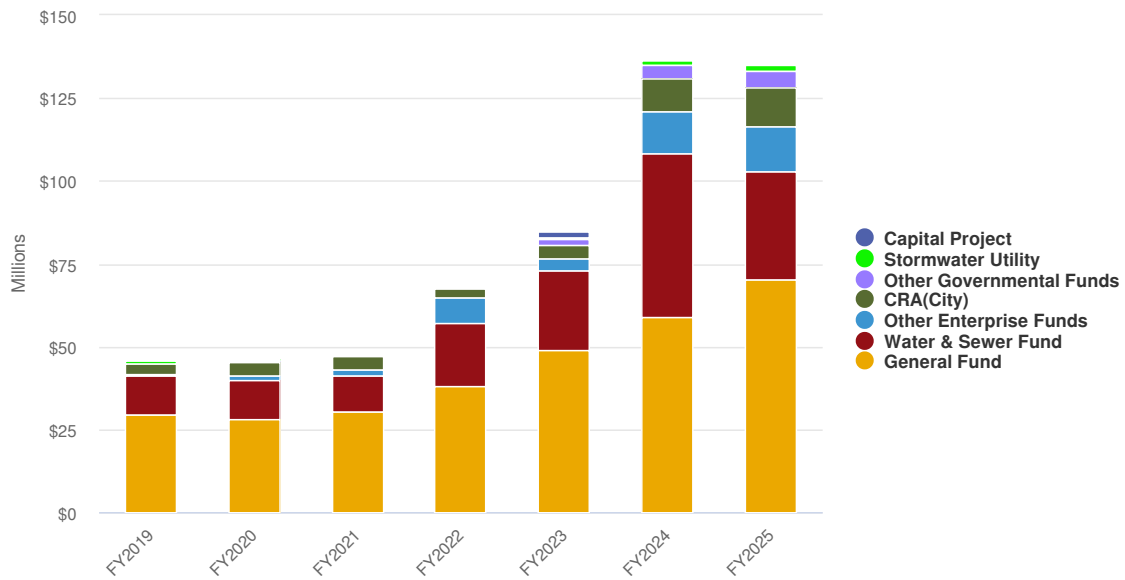


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



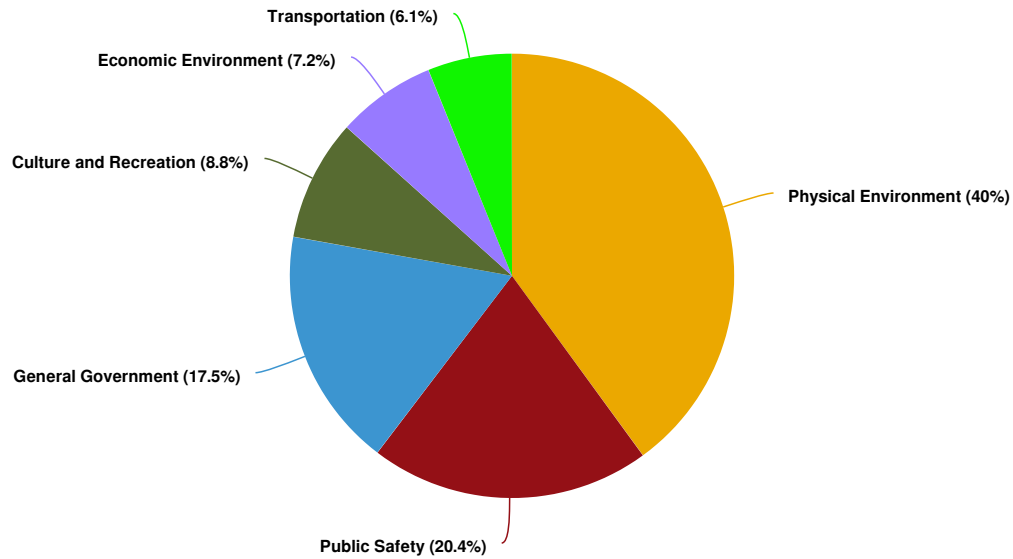


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
General Fund	\$30,312,865	\$37,851,236	\$49,112,539	\$46,814,384	\$58,967,500	\$70,048,800	18.8%
Other Governmental Funds							
LEET	\$0	\$0	\$0	\$15,050	\$20,500	\$16,500	-19.5%
Confiscated Property	\$0	\$10,800	\$5,000	\$0	\$0	\$0	0%
Police Impact Fees	\$0	\$0	\$0	\$350,000	\$415,000	\$650,000	56.6%
Fire Impact Fees	\$21,882	\$11,774	\$11,873	\$407,685	\$335,000	\$535,000	59.7%
Transportation Impact Fees	\$26,610	\$361,202	\$1,656,598	\$1,250,000	\$2,010,000	\$2,010,000	0%
Recreation Impact Fees	\$216,175	\$48,668	\$0	\$600,000	\$865,000	\$1,405,000	62.4%
Library Impact Fees	\$0	\$0	\$0	\$65,850	\$393,500	\$535,500	36.1%
<b>Total Other Governmental Funds:</b>	<b>\$264,668</b>	<b>\$432,444</b>	<b>\$1,673,471</b>	<b>\$2,688,585</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>27.6%</b>
Capital Project	\$0	\$0	\$1,583,782	\$60,000,000	\$0	\$0	0%
CRA(City)	\$3,914,837	\$2,698,206	\$4,228,950	\$7,953,275	\$10,086,000	\$11,702,535	16%
Water & Sewer Fund	\$10,759,671	\$19,314,556	\$23,976,297	\$45,027,165	\$49,460,983	\$32,772,000	-33.7%
Other Enterprise Funds							
Water Impact Fees	\$211,599	\$0	\$0	\$1,241,643	\$3,319,500	\$3,700,500	11.5%
Sewer Impact Fees	\$1,900,882	\$7,660,595	\$3,404,064	\$13,482,320	\$9,346,208	\$10,025,000	7.3%
<b>Total Other Enterprise Funds:</b>	<b>\$2,112,481</b>	<b>\$7,660,595</b>	<b>\$3,404,064</b>	<b>\$14,723,963</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>8.4%</b>
Stormwater Utility	\$473,549	\$469,145	\$657,463	\$966,835	\$1,159,450	\$1,426,950	23.1%
<b>Total:</b>	<b>\$47,838,071</b>	<b>\$68,426,182</b>	<b>\$84,636,565</b>	<b>\$178,174,207</b>	<b>\$136,378,641</b>	<b>\$134,827,785</b>	<b>-1.1%</b>



# Expenditures by Function

## Budgeted Expenditures by Function

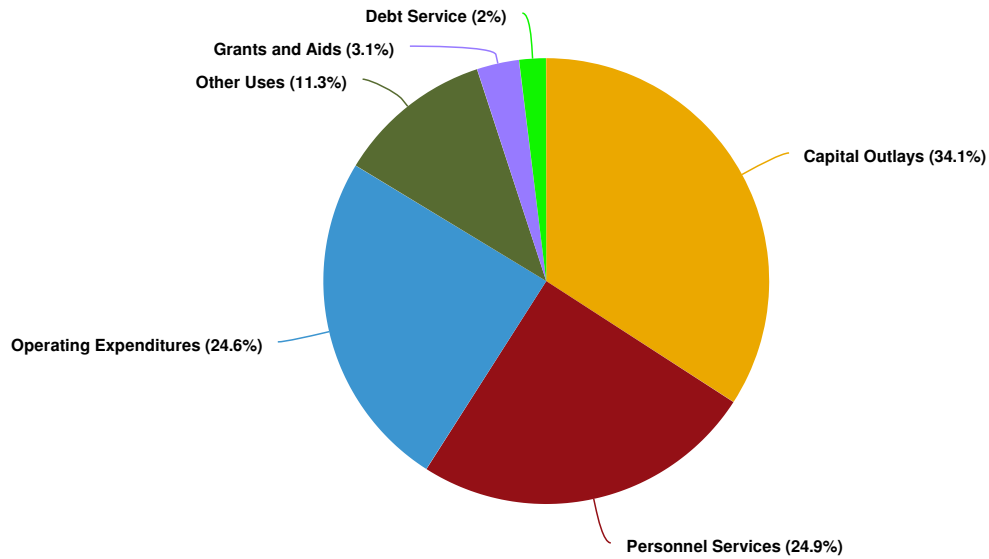


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Expenditures							
General Government	\$8,985,202	\$13,133,121	\$21,421,278	\$35,962,395	\$18,885,961	\$23,539,750	24.6%
Public Safety	\$13,229,433	\$14,420,954	\$17,813,178	\$35,642,174	\$24,734,289	\$27,499,080	11.2%
Physical Environment	\$16,357,543	\$30,894,312	\$31,275,267	\$63,277,588	\$67,005,216	\$53,890,875	-19.6%
Transportation	\$932,181	\$1,738,723	\$3,520,089	\$3,189,335	\$6,557,250	\$8,263,250	26%
Economic Environment	\$2,685,892	\$2,619,897	\$2,274,098	\$3,659,907	\$8,645,625	\$9,727,500	12.5%
Culture and Recreation	\$5,647,820	\$5,619,175	\$8,332,655	\$36,442,808	\$10,550,300	\$11,907,330	12.9%
<b>Total Expenditures:</b>	<b>\$47,838,071</b>	<b>\$68,426,182</b>	<b>\$84,636,565</b>	<b>\$178,174,207</b>	<b>\$136,378,641</b>	<b>\$134,827,785</b>	<b>-1.1%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Expense Objects							
Personnel Services	\$18,700,791	\$20,860,370	\$24,382,957	\$27,711,570	\$30,039,910	\$33,583,390	11.8%
Operating Expenditures	\$15,392,295	\$18,943,057	\$21,792,166	\$22,213,904	\$27,653,786	\$33,216,076	20.1%
Capital Outlays	\$4,939,342	\$22,844,325	\$25,478,244	\$115,772,538	\$63,435,779	\$46,018,000	-27.5%
Debt Service	\$165,514	\$141,688	\$106,953	\$1,494,019	\$1,491,282	\$2,631,947	76.5%
Grants and Aids	\$952,098	\$692,190	\$890,644	\$991,390	\$1,617,165	\$4,127,165	155.2%
Other Uses	\$7,688,031	\$4,944,554	\$11,985,601	\$9,990,786	\$12,140,719	\$15,251,207	25.6%
<b>Total Expense Objects:</b>	<b>\$47,838,071</b>	<b>\$68,426,182</b>	<b>\$84,636,565</b>	<b>\$178,174,207</b>	<b>\$136,378,641</b>	<b>\$134,827,785</b>	<b>-1.1%</b>



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

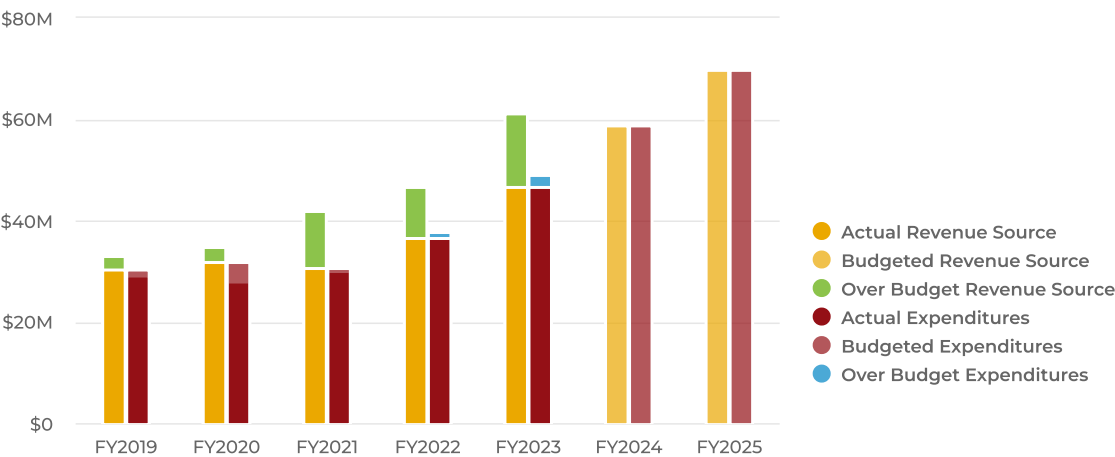


**General Fund**

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

**Summary**

The City of Haines City is projecting \$70.05M of revenue in FY2025, which represents a 18.8% increase over the prior year. Budgeted expenditures are projected to increase by 18.8% or \$11.08M to \$70.05M in FY2025.



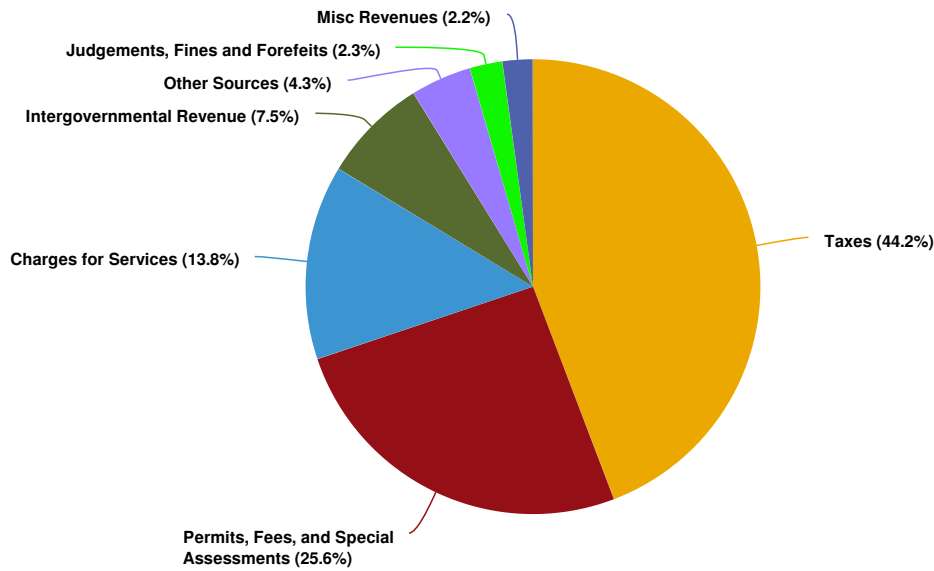
## General Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$31,333,479</b>	<b>\$37,170,770</b>	<b>\$44,290,019</b>	<b>\$44,290,019</b>	<b>\$55,180,358</b>	<b>N/A</b>
<b>Revenues</b>						
Taxes	\$15,705,624	\$18,325,314	\$22,750,738	\$20,975,750	\$26,480,000	\$30,965,000
Permits, Fees, and Special Assessments	\$12,484,281	\$14,368,515	\$17,401,572	\$12,069,500	\$14,579,500	\$17,959,500
Intergovernmental Revenue	\$3,440,237	\$4,287,600	\$10,120,177	\$3,389,000	\$6,964,500	\$5,260,500
Charges for Services	\$5,603,404	\$6,413,768	\$6,386,276	\$5,505,500	\$6,645,500	\$9,694,500
Judgements, Fines and Forefeits	\$1,896,739	\$1,881,769	\$1,695,080	\$1,740,500	\$1,760,000	\$1,625,000
Misc Revenues	\$706,227	\$528,924	\$3,055,276	\$617,500	\$1,127,500	\$1,512,500
Other Sources	\$2,319,255	\$1,030,798	\$40,500	\$2,516,634	\$1,410,500	\$3,031,800
<b>Total Revenues:</b>	<b>\$42,155,766</b>	<b>\$46,836,687</b>	<b>\$61,449,619</b>	<b>\$46,814,384</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>
<b>Expenditures</b>						
Personnel Services	\$14,924,308	\$16,977,972	\$19,453,989	\$21,293,015	\$24,003,425	\$26,513,405
Operating Expenditures	\$10,324,457	\$12,522,736	\$13,279,206	\$12,739,680	\$15,894,086	\$21,554,883
Capital Outlays	\$622,536	\$4,352,704	\$4,128,626	\$7,354,700	\$9,094,465	\$7,969,500
Debt Service	\$0	\$0	\$0	\$0	\$0	\$685,000
Grants and Aids	\$163,190	\$163,002	\$500,109	\$383,890	\$517,165	\$577,165
Other Uses	\$4,278,374	\$3,834,823	\$11,750,610	\$5,043,099	\$9,458,359	\$12,748,847
<b>Total Expenditures:</b>	<b>\$30,312,865</b>	<b>\$37,851,236</b>	<b>\$49,112,539</b>	<b>\$46,814,384</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$11,842,902</b>	<b>\$8,985,451</b>	<b>\$12,337,080</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$43,176,381</b>	<b>\$46,156,221</b>	<b>\$56,627,099</b>	<b>\$44,290,019</b>	<b>\$55,180,358</b>	<b>N/A</b>

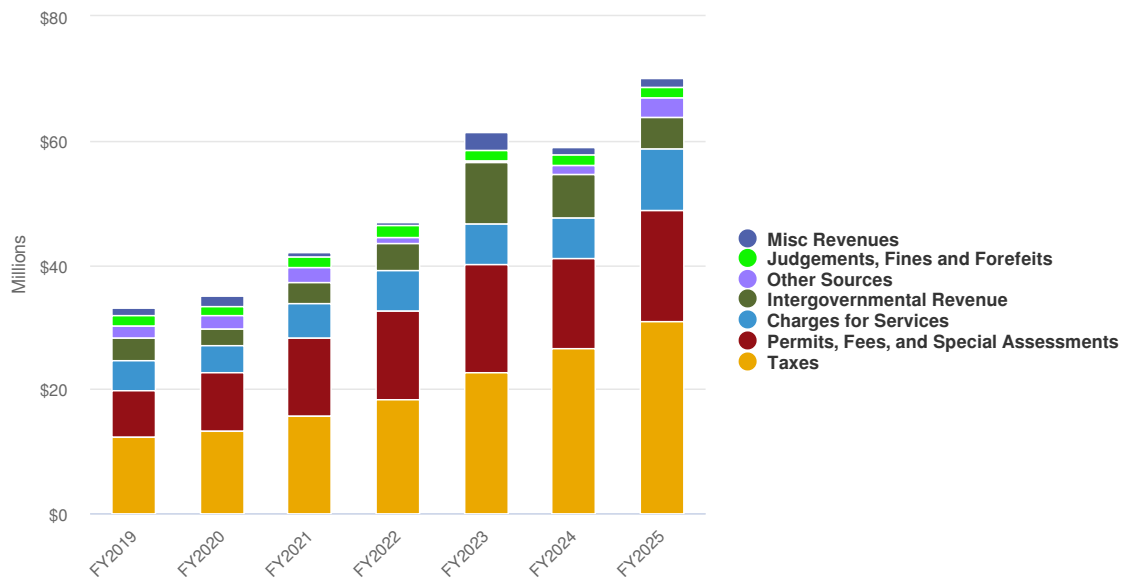


# Revenues by Source

## Projected 2025 Revenues by Source



## Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Revenue Source</b>							
<b>Taxes</b>							
CURRENT AD VALOREM TAXES	\$10,628,750	\$12,485,307	\$16,202,344	\$16,050,750	\$20,590,000	\$24,550,000	19.2%
CD 9 CENT VOTED FUEL TAX	\$108,791	\$113,111	\$119,836	\$100,000	\$110,000	\$120,000	9.1%
LOCAL OPTION GAS TAX	\$605,433	\$634,210	\$667,988	\$585,000	\$600,000	\$700,000	16.7%
NEW LOCAL OPTION GAS TAX	\$382,635	\$400,265	\$423,542	\$365,000	\$380,000	\$425,000	11.8%
ELECTRICITY	\$2,491,234	\$2,996,012	\$3,470,556	\$2,400,000	\$3,200,000	\$3,400,000	6.3%
WATER	\$631,186	\$799,650	\$853,870	\$675,000	\$775,000	\$850,000	9.7%
UTILITY TAX GAS	\$86,963	\$85,155	\$124,978	\$85,000	\$85,000	\$100,000	17.6%
UTILITY TAX PROPANE	\$89,684	\$48,904	\$51,859	\$40,000	\$50,000	\$55,000	10%
LOCAL COMMUNICATIONS SVCS TAX	\$605,354	\$646,582	\$679,399	\$600,000	\$615,000	\$645,000	4.9%
LOCAL BUSINESS TAX	\$51,898	\$89,888	\$123,794	\$60,000	\$60,000	\$90,000	50%
LOCAL BUSINESS TAX - COUNTY COLLECT	\$23,696	\$26,229	\$32,571	\$15,000	\$15,000	\$30,000	100%
<b>Total Taxes:</b>	<b>\$15,705,624</b>	<b>\$18,325,314</b>	<b>\$22,750,738</b>	<b>\$20,975,750</b>	<b>\$26,480,000</b>	<b>\$30,965,000</b>	<b>16.9%</b>
<b>Permits, Fees, and Special Assessments</b>							
BUILDING PERMITS	\$4,777,518	\$5,047,278	\$6,517,179	\$4,250,000	\$4,500,000	\$6,500,000	44.4%
RADON SURCHARGE	\$0	\$0	-\$28	\$0	\$0	\$0	0%
FRANCHISE FEES - ELECTRICITY	\$2,067,268	\$2,384,491	\$2,743,728	\$1,950,000	\$2,650,000	\$2,650,000	0%
FRANCHISE FEES - GAS	\$61,722	\$218,860	\$318,570	\$120,000	\$200,000	\$250,000	25%
FRANCHISE FEES - SOLID WASTE	\$301,518	\$332,977	\$367,704	\$295,000	\$350,000	\$400,000	14.3%
SPECIAL ASSESSMENTS - SVC CHARGES	\$2,266,709	\$2,870,673	\$3,405,522	\$3,100,000	\$3,900,000	\$4,450,000	14.1%
OTHER LIC FEE PERMIT	\$2,883,158	\$3,364,505	\$3,892,502	\$2,250,000	\$2,850,000	\$3,550,000	24.6%
ADMINISTRATIVE FEE	\$120,318	\$141,900	\$147,820	\$100,000	\$125,000	\$155,000	24%
ADMIN COSTS - LOT CLEAN UP/DEMO	\$600	\$750	\$831	\$1,000	\$1,000	\$1,000	0%
ADMIN FEES - CODE COMPLIANCE	\$5,468	\$7,081	\$7,746	\$3,500	\$3,500	\$3,500	0%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$12,484,281</b>	<b>\$14,368,515</b>	<b>\$17,401,572</b>	<b>\$12,069,500</b>	<b>\$14,579,500</b>	<b>\$17,959,500</b>	<b>23.2%</b>
<b>Intergovernmental Revenue</b>							
PUBLIC SAFETY	\$0	\$16,830	\$21,667	\$16,000	\$16,000	\$0	-100%
FIRE OPERATIONS	\$0	\$41,050	\$0	\$0	\$0	\$0	0%
CDBG URBAN DEV ACTION	\$0	\$0	\$0	\$0	\$750,000	\$0	-100%
OTHER FINANCIAL ASSISTANCE - ARPA	\$0	\$0	\$5,620,068	\$0	\$0	\$0	0%
STATE GRANT	\$0	\$0	\$0	\$0	\$2,000,000	\$900,000	-55%
FEMA - STATE	\$0	\$48,808	\$0	\$0	\$0	\$0	0%
STATE REVENUE SHARING	\$1,075,494	\$1,435,253	\$1,566,268	\$1,075,000	\$1,475,000	\$1,575,000	6.8%
ST REV SHAR MOBILE H LIC	\$65,046	\$68,053	\$63,907	\$65,000	\$65,000	\$65,000	0%
ST REV SH ALCOHOLIC RV LIC	\$14,638	\$11,435	\$12,879	\$11,000	\$11,000	\$11,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
1/2 SALES TAX ST SHARED	\$1,933,832	\$2,281,937	\$2,427,110	\$1,835,000	\$2,250,000	\$2,250,000	0%
FIREFIGHTERS SUPP	\$9,275	\$6,170	\$8,503	\$10,000	\$5,000	\$5,000	0%
OTHER TRANS REBATE VEHIC	\$6,231	\$8,185	\$15,603	\$7,000	\$7,500	\$9,500	26.7%
CONTRIBUTIONS POLK COUNTY	\$25,307	\$0	\$0	\$0	\$0	\$0	0%
POLK CO LIB COOPERATIVE	\$310,415	\$369,878	\$384,171	\$370,000	\$385,000	\$445,000	15.6%
<b>Total Intergovernmental Revenue:</b>	<b>\$3,440,237</b>	<b>\$4,287,600</b>	<b>\$10,120,177</b>	<b>\$3,389,000</b>	<b>\$6,964,500</b>	<b>\$5,260,500</b>	<b>-24.5%</b>
<b>Charges for Services</b>							
SCHOOL RES OFFICER SUPP	\$324,387	\$254,526	\$403,547	\$335,000	\$435,000	\$0	-100%
PROTECTIVE INSPECTION FEES	\$4,090	\$2,035	\$2,295	\$5,000	\$5,000	\$5,000	0%
PUB SAFETY RIGHT OF WAY	\$20,671	\$30,427	\$24,404	\$20,000	\$20,000	\$24,000	20%
SVC CHG - RED LIGHT CAMERA	\$5,499	\$5,575	\$6,601	\$2,500	\$2,500	\$2,500	0%
GARBAGE/SOLID WASTE REV	\$4,090,024	\$4,781,573	\$4,555,490	\$4,200,000	\$5,000,000	\$8,400,000	68%
GARBAGE/TRASH/SPECIAL	\$892	\$1,684	\$351	\$500	\$500	\$500	0%
CEMETERY FEES	\$195,955	\$151,230	\$157,502	\$125,000	\$125,000	\$125,000	0%
OTHER TRANSPORTATION REVENUE	\$160,275	\$187,638	\$152,499	\$125,000	\$215,000	\$185,000	-14%
SERVICE CHARGE - LIBRARIES	\$696	\$1,699	\$3,006	\$1,000	\$1,000	\$5,000	400%
PROG ACT FEES RECREATION	\$216,500	\$322,293	\$323,547	\$225,000	\$325,000	\$325,000	0%
CONCESSIONS	\$53,256	\$60,247	\$83,674	\$35,000	\$35,000	\$9,000	-74.3%
SWIMMING POOLS	\$158,805	\$201,947	\$234,536	\$150,000	\$200,000	\$225,000	12.5%
SUMMER CAMP - CHAPERONES	\$190	\$365	\$1,722	\$0	\$0	\$0	0%
TENNIS LESSONS	\$32,075	\$29,055	\$30,434	\$30,000	\$30,000	\$35,000	16.7%
OTHER GEN GOVT CHARGES AND FEES	\$0	\$0	\$100	\$0	\$0	\$0	0%
OTHER CHARGES FOR SERVICES	\$229,940	\$241,880	\$281,140	\$150,000	\$150,000	\$250,000	66.7%
OTH CHGS FOR SVCS-PERMIT SURCHARGE	-\$826	\$3,792	\$23,836	\$1,500	\$1,500	\$3,500	133.3%
OTHER CHARGES FOR SVCS-LIEN SEARCH	\$110,976	\$137,802	\$101,592	\$100,000	\$100,000	\$100,000	0%
<b>Total Charges for Services:</b>	<b>\$5,603,404</b>	<b>\$6,413,768</b>	<b>\$6,386,276</b>	<b>\$5,505,500</b>	<b>\$6,645,500</b>	<b>\$9,694,500</b>	<b>45.9%</b>
<b>Judgements, Fines and Forefeits</b>							
COURT FINES	\$142,224	\$62,911	\$100,076	\$120,000	\$60,000	\$75,000	25%
JUDGMENTS/FINES-CIRCUIT CT CRIMINAL	\$60	\$0	\$250	\$0	\$0	\$0	0%
OTHER CHARGES FOR SVCS- BREATHALYZER	\$670	\$550	\$560	\$0	\$0	\$0	0%
POLICE EDUCATION \$1.00	\$0	\$0	\$1,136	\$0	\$0	\$0	0%
LIBRARY FINES	\$6,963	\$6,840	\$5,996	\$10,500	\$7,500	\$7,500	0%
VIOLATIONS CODE ENF CITATIONS	\$0	\$0	\$4,448	\$0	\$2,500	\$2,500	0%
VIOLATION SOLID WASTE ORD	\$35,970	\$31,250	\$38,420	\$10,000	\$30,000	\$30,000	0%
VIOLATION RED LIGHT CAMERA ORD	\$1,614,410	\$1,714,989	\$1,450,680	\$1,500,000	\$1,600,000	\$1,450,000	-9.4%
CODE ENFORCEMENT	\$96,442	\$65,229	\$93,515	\$100,000	\$60,000	\$60,000	0%





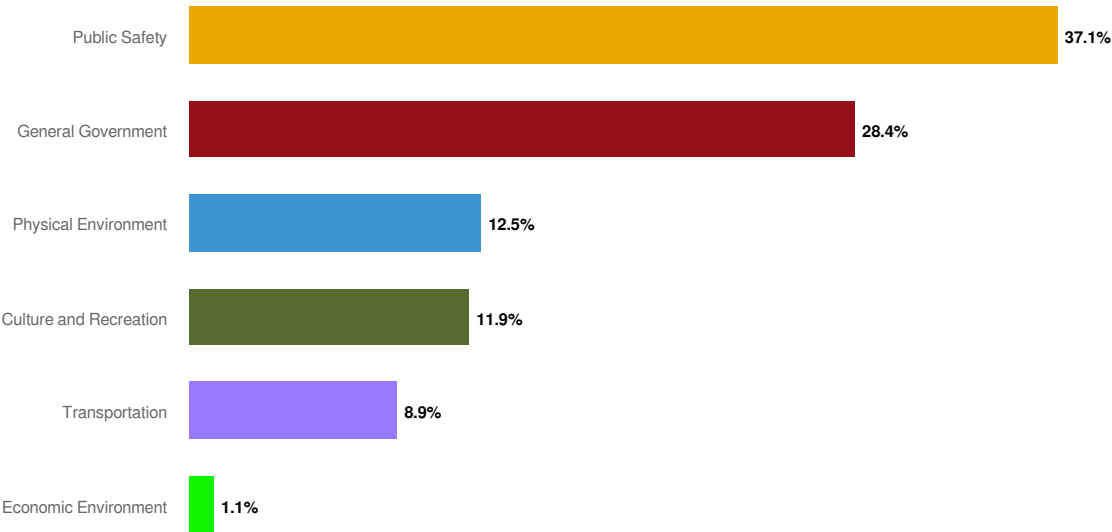
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Total Judgements, Fines and Forefeits:</b>	<b>\$1,896,739</b>	<b>\$1,881,769</b>	<b>\$1,695,080</b>	<b>\$1,740,500</b>	<b>\$1,760,000</b>	<b>\$1,625,000</b>	<b>-7.7%</b>
<b>Misc Revenues</b>							
INTEREST ON INVESTMENTS - G/F	\$74,830	\$180,567	\$941,312	\$450,000	\$650,000	\$1,257,000	93.4%
NET INCREASE (DECREASE) IN FAIR VALUE OF INVESTMENTS	\$0	-\$189,431	\$1,433,439	\$0	\$0	\$0	0%
INTEREST ON INVESTMENTS - MAUS	\$45	\$0	\$0	\$0	\$0	\$0	0%
RENTS & ROYALTIES	\$43,229	\$54,016	\$53,035	\$50,000	\$50,000	\$78,000	56%
DISPOSITION FIXED ASSETS	\$46,800	\$0	\$74,900	\$0	\$0	\$0	0%
SALE/SURP MATERIAL SCRAP	\$384	\$236	\$0	\$2,500	\$2,500	\$2,500	0%
JUNETEENTH DONATIONS	-\$5,937	\$20,483	\$0	\$0	\$0	\$0	0%
GLITTER, GLISTEN & SNOW	\$3,950	\$1,000	-\$244	\$0	\$0	\$0	0%
CONT/DON RIDGE LEAGUE	\$7,589	\$0	\$13,530	\$5,000	\$5,000	\$5,000	0%
GIFTS/DONATIONS MISC	\$0	\$25,000	\$14,710	\$0	\$0	\$0	0%
GIFTS/DONATIONS PARKS & REC	\$0	\$0	\$2,700	\$0	\$60,000	\$60,000	0%
DONATIONS AQUATIC LK EVA	\$760	\$0	\$0	\$0	\$0	\$0	0%
POLICE DONATIONS - SPECIAL PROJECTS TEAM	\$0	-\$1,990	\$0	\$0	\$0	\$0	0%
DONATIONS FIRE DEPARTMENT	\$50	\$0	\$0	\$0	\$0	\$0	0%
SHOP WITH A COP OR FIREFIGHTER	\$0	\$10,000	\$5,100	\$0	\$0	\$0	0%
DONATIONS POLICE DEPT	-\$858	-\$205	\$15,106	\$0	\$0	\$0	0%
EMP CHRISTMAS PARTY	\$728	\$1,899	\$2,462	\$0	\$0	\$0	0%
GIFTS & DONATIONS - LIBRARY	\$386	\$277	\$1,774	\$0	\$0	\$0	0%
DONATIONS - 4TH OF JULY	\$38,437	\$110,868	\$156,601	\$60,000	\$60,000	\$60,000	0%
MISC REV INSURANCE PROC	\$361,054	\$255,618	\$280,993	\$0	\$250,000	\$0	-100%
OTHER MISC REVENUE	\$134,761	\$60,229	\$62,542	\$50,000	\$50,000	\$50,000	0%
OVERAGE & SHORTAGE	-\$16	-\$166	-\$2,683	\$0	\$0	\$0	0%
COURT OF HONOR PAVERS	\$35	\$525	\$0	\$0	\$0	\$0	0%
<b>Total Misc Revenues:</b>	<b>\$706,227</b>	<b>\$528,924</b>	<b>\$3,055,276</b>	<b>\$617,500</b>	<b>\$1,127,500</b>	<b>\$1,512,500</b>	<b>34.1%</b>
<b>Other Sources</b>							
INTERFUND TRANSFER	\$0	\$0	\$0	\$0	\$810,500	\$630,500	-22.2%
CONT FROM ENTP FUND W/S	\$2,300,000	\$0	\$0	\$0	\$0	\$0	0%
INSTALL PURCHASE PROCEEDS	\$0	\$1,001,179	\$0	\$0	\$0	\$0	0%
TRANSFER IN FROM DEBT SERVICE	\$0	\$29,619	\$0	\$0	\$0	\$0	0%
SALE OF GENERAL CAPITAL ASSETS	\$19,255	\$0	\$40,500	\$0	\$0	\$0	0%
UNDESIGNATED FUND BALANCE	\$0	\$0	\$0	\$2,516,634	\$600,000	\$2,401,300	300.2%
<b>Total Other Sources:</b>	<b>\$2,319,255</b>	<b>\$1,030,798</b>	<b>\$40,500</b>	<b>\$2,516,634</b>	<b>\$1,410,500</b>	<b>\$3,031,800</b>	<b>114.9%</b>
<b>Total Revenue Source:</b>	<b>\$42,155,766</b>	<b>\$46,836,687</b>	<b>\$61,449,619</b>	<b>\$46,814,384</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>18.8%</b>



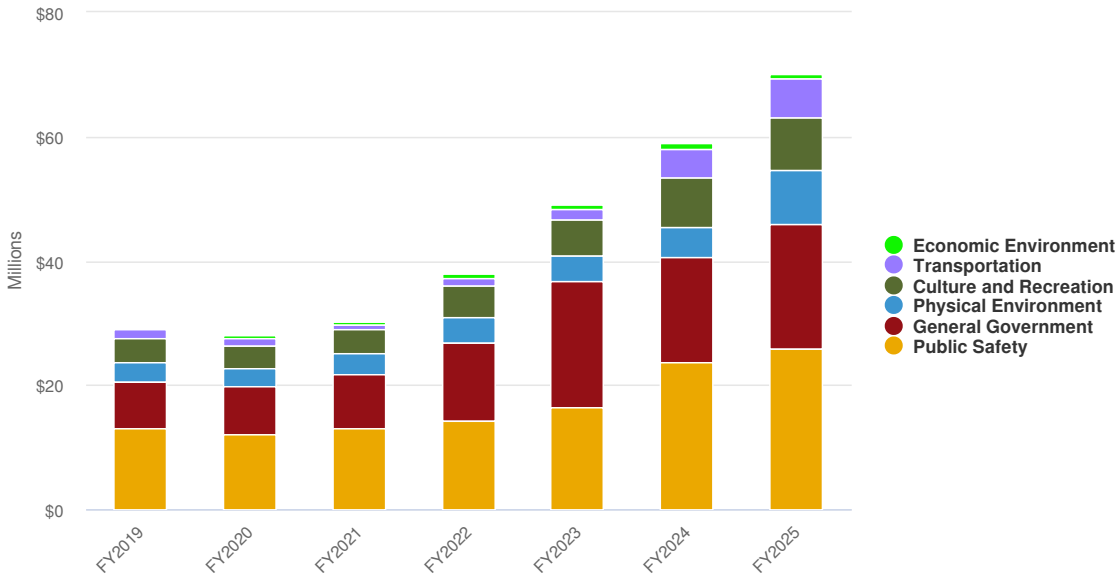
# Expenditures by Function

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

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Expenditures</b>							
<b>General Government</b>							
<b>City Administration</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$414,177	\$494,313	\$782,334	\$632,500	\$780,000	\$850,000	9%
INCENTIVE	\$0	\$0	\$14,255	\$0	\$0	\$16,000	N/A
FICA TAXES	\$29,277	\$39,396	\$55,567	\$48,500	\$60,000	\$65,000	8.3%
RETIREMENT	\$54,283	\$86,839	\$125,443	\$71,250	\$120,000	\$165,000	37.5%
LIFE & HEALTH INSURANCE	\$28,583	\$28,849	\$46,922	\$41,000	\$60,000	\$45,000	-25%
WORKERS COMPENSATION	\$901	\$1,153	\$781	\$1,025	\$1,500	\$1,500	0%
<b>Total Personnel Services:</b>	<b>\$527,220</b>	<b>\$650,550</b>	<b>\$1,025,302</b>	<b>\$794,275</b>	<b>\$1,021,500</b>	<b>\$1,142,500</b>	<b>11.8%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$450	\$0	\$0	\$1,000	\$1,000	\$1,000	0%
OTHER CONTRACTUAL SERVICES	\$0	\$0	\$12,890	\$1,000	\$1,000	\$1,000	0%
TRAVEL & PER DIEM	\$1,356	\$5,911	\$6,917	\$7,500	\$7,500	\$7,500	0%
COMMUNICATIONS	\$2,930	\$3,562	\$4,154	\$4,500	\$4,500	\$5,000	11.1%
FREIGHT & POSTAGE SERVICES	\$1	\$74	-\$119	\$150	\$150	\$150	0%
RENTALS & LEASES	\$10,660	\$10,907	\$1,603	\$26,000	\$26,000	\$26,000	0%
REPAIR & MAINTENANCE	\$75	\$871	\$2,936	\$500	\$500	\$4,500	800%
PRINTING & BINDING	\$159	\$1,303	-\$2,836	\$4,000	\$4,000	\$4,000	0%
PROMOTIONAL ACTIVITIES	\$11,560	\$10,107	\$17,256	\$20,000	\$20,000	\$27,200	36%
OTHER CURRENT CHARGES OB	\$5,869	\$6,761	\$10,893	\$2,500	\$2,500	\$1,000	-60%
OFFICE SUPPLIES	\$981	\$2,942	\$1,891	\$2,500	\$2,500	\$2,500	0%
OPERATING SUPPLIES	\$4,760	\$8,850	\$17,058	\$5,000	\$5,000	\$5,000	0%
GAS & OIL	\$0	\$396	\$4,788	\$2,500	\$3,500	\$3,500	0%
UNIFORMS	\$0	\$1,856	\$734	\$750	\$750	\$750	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$4,764	\$1,968	\$7,254	\$6,000	\$6,000	\$6,000	0%
TRAINING	\$500	\$732	-\$2,941	\$6,500	\$6,500	\$6,500	0%
PROFESSIONAL SERVICES	\$176,657	\$211,064	\$183,449	\$225,000	\$225,000	\$225,000	0%
PROFESSIONAL SERVICES - CRA LEGAL	\$0	\$0	\$4,795	\$0	\$0	\$5,000	N/A
<b>Total Operating Expenditures:</b>	<b>\$220,722</b>	<b>\$267,304</b>	<b>\$270,721</b>	<b>\$315,400</b>	<b>\$316,400</b>	<b>\$331,600</b>	<b>4.8%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY	\$0	\$834	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$0	\$0	\$1,290	\$1,000	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$834</b>	<b>\$1,290</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total City Administration:</b>	<b>\$747,942</b>	<b>\$918,688</b>	<b>\$1,297,313</b>	<b>\$1,110,675</b>	<b>\$1,337,900</b>	<b>\$1,474,100</b>	<b>10.2%</b>
<b>City Commission</b>							



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Personnel Services</b>							
EXECUTIVE SALARIES	\$60,218	\$62,633	\$86,011	\$65,000	\$115,000	\$115,000	0%
FICA TAXES	\$4,608	\$4,791	\$6,572	\$5,165	\$8,750	\$8,750	0%
LIFE & HEALTH INSURANCE	\$27	\$22	\$6,733	\$0	\$50,000	\$25,000	-50%
WORKERS COMPENSATION	\$139	\$165	\$84	\$110	\$200	\$250	25%
<b>Total Personnel Services:</b>	<b>\$64,991</b>	<b>\$67,612</b>	<b>\$99,400</b>	<b>\$70,275</b>	<b>\$173,950</b>	<b>\$149,000</b>	<b>-14.3%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$4,640	\$0	\$0	\$0	\$0	\$0	0%
TRAVEL & PER DIEM	\$6,041	\$12,370	\$13,966	\$20,000	\$20,000	\$37,000	85%
COMMUNICATIONS	\$2,055	\$3,586	\$1,536	\$5,000	\$5,000	\$4,000	-20%
FREIGHT & POSTAGE SERVICES	\$20	\$80	\$120	\$250	\$2,500	\$500	-80%
REPAIR & MAINTENANCE SERV	\$0	\$0	\$0	\$0	\$0	\$2,500	N/A
PRINTING & BINDING	\$160	\$540	\$934	\$1,500	\$4,000	\$1,500	-62.5%
PROMOTIONAL ACTIVITIES	\$71	\$9,769	\$6,695	\$7,500	\$17,500	\$15,000	-14.3%
OTHER CURRENT CHARGES OB	\$7,107	\$2,630	\$24,224	\$1,000	\$22,500	\$25,000	11.1%
OFFICE SUPPLIES	\$98	\$48	\$219	\$250	\$500	\$500	0%
OPERATING SUPPLIES	\$6,343	\$5,564	\$15,184	\$6,500	\$7,300	\$8,800	20.5%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$6,747	\$6,825	\$9,377	\$8,500	\$9,500	\$11,570	21.8%
TRAINING	\$938	\$9,006	\$4,194	\$5,000	\$10,000	\$10,000	0%
<b>Total Operating Expenditures:</b>	<b>\$34,220</b>	<b>\$50,418</b>	<b>\$76,449</b>	<b>\$55,500</b>	<b>\$98,800</b>	<b>\$116,370</b>	<b>17.8%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY	\$4,300	\$1,009	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$1,417	\$0	\$0	\$0	\$11,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$5,716</b>	<b>\$1,009</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total City Commission:</b>	<b>\$104,927</b>	<b>\$119,038</b>	<b>\$175,849</b>	<b>\$125,775</b>	<b>\$283,750</b>	<b>\$265,370</b>	<b>-6.5%</b>
<b>Finance Department</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$336,665	\$385,307	\$461,769	\$458,600	\$505,000	\$585,000	15.8%
OVERTIME	\$4	\$20,836	\$2,123	\$1,000	\$8,000	\$0	-100%
INCENTIVE	\$0	\$0	\$7,822	\$0	\$0	\$8,000	N/A
FICA TAXES	\$25,746	\$29,484	\$35,129	\$35,750	\$40,500	\$45,500	12.3%
RETIREMENT	\$31,295	\$39,518	\$71,614	\$51,850	\$75,500	\$105,500	39.7%
LIFE & HEALTH INSURANCE	\$39,507	\$50,887	\$68,610	\$68,500	\$75,500	\$95,500	26.5%
WORKERS COMPENSATION	\$797	\$1,021	\$682	\$895	\$750	\$750	0%
<b>Total Personnel Services:</b>	<b>\$434,014</b>	<b>\$527,052</b>	<b>\$647,748</b>	<b>\$616,595</b>	<b>\$705,250</b>	<b>\$840,250</b>	<b>19.1%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$17,955	\$53,492	\$6,583	\$22,000	\$25,000	\$25,000	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
ACCOUNTING/AUDITING	\$32,000	\$37,600	\$40,950	\$40,000	\$45,000	\$65,000	44.4%
OTHER CONTRACTUAL SERVICES	\$26,099	\$0	\$29,054	\$8,500	\$38,500	\$38,500	0%
TRAVEL & PER DIEM	-\$8	\$1,602	\$1,721	\$6,000	\$6,000	\$6,000	0%
COMMUNICATIONS	\$4,752	\$7,846	\$5,602	\$6,500	\$8,000	\$8,000	0%
FREIGHT & POSTAGE SERVICES	\$3,284	\$4,377	\$9,084	\$6,000	\$13,000	\$13,000	0%
RENTALS & LEASES	\$8,896	\$8,947	\$6,664	\$10,000	\$10,000	\$10,000	0%
REPAIR & MAINTENANCE	\$7,690	\$8,882	\$0	\$500	\$500	\$500	0%
PRINTING & BINDING	\$811	\$748	\$1,741	\$2,500	\$2,500	\$2,500	0%
OTHER CURRENT CHARGES OB	\$21,512	\$23,728	\$31,955	\$16,500	\$16,500	\$18,800	13.9%
OFFICE SUPPLIES	\$1,607	\$29,833	\$4,259	\$2,500	\$2,500	\$3,500	40%
OPERATING SUPPLIES	\$8,993	\$8,195	\$10,624	\$10,000	\$10,000	\$10,000	0%
WELLNESS	\$0	\$0	\$0	\$0	\$50,000	\$50,000	0%
GAS & OIL	\$0	\$0	\$0	\$0	\$0	\$2,500	N/A
UNIFORMS	\$0	\$0	\$1,194	\$1,050	\$1,050	\$1,050	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$295	\$3,328	\$1,108	\$1,500	\$1,500	\$1,500	0%
TRAINING	\$2,575	\$1,072	\$2,679	\$7,500	\$7,500	\$7,500	0%
<b>Total Operating Expenditures:</b>	<b>\$136,461</b>	<b>\$189,651</b>	<b>\$153,217</b>	<b>\$141,050</b>	<b>\$237,550</b>	<b>\$263,350</b>	<b>10.9%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY	\$0	\$1,260	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY- TECH	\$0	\$0	\$10,057	\$32,000	\$5,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$1,260</b>	<b>\$10,057</b>	<b>\$32,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Finance Department:</b>	<b>\$570,474</b>	<b>\$717,963</b>	<b>\$811,022</b>	<b>\$789,645</b>	<b>\$947,800</b>	<b>\$1,103,600</b>	<b>16.4%</b>
<b>Other General Government</b>							
<b>Personnel Services</b>							
LIFE & HEALTH INSURANCE	\$0	\$0	\$29,022	\$0	\$0	\$0	0%
UNEMPLOYMENT	\$205	\$17,349	\$5,279	\$35,000	\$25,000	\$25,000	0%
<b>Total Personnel Services:</b>	<b>\$205</b>	<b>\$17,349</b>	<b>\$34,301</b>	<b>\$35,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$34,740	\$180,937	\$82,668	\$50,000	\$100,000	\$131,400	31.4%
OTHER CONTRACTUAL SERVICES	\$0	\$0	\$14,285	\$9,000	\$0	\$0	0%
COMMUNICATIONS	\$2,562	\$3,745	\$2,659	\$2,500	\$3,000	\$3,000	0%
FREIGHT & POSTAGE SERVICES	\$4,170	-\$4,169	\$2,493	\$2,500	\$2,500	\$3,500	40%
UTILITY SERVICES	\$49,950	\$62,132	\$69,562	\$56,500	\$70,500	\$72,500	2.8%
INSURANCE	\$621,919	\$718,992	\$821,496	\$740,000	\$1,000,000	\$1,500,000	50%
REPAIR & MAINTENANCE	\$7,861	\$13,366	\$14,634	\$25,000	\$25,000	\$10,000	-60%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
OTHER CURRENT CHARGES OB	\$26,699	\$7,384	\$2,152	\$100,000	\$100,000	\$100,000	0%
CONTINGENCY	\$0	\$0	\$0	\$400,000	\$770,000	\$770,000	0%
HURRICANE EXPENSES	\$0	\$39,169	\$68,834	\$0	\$0	\$0	0%
OPERATING SUPPLIES	\$5,169	\$12,994	\$7,949	\$10,000	\$10,500	\$10,500	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$179,000	\$177,025	\$2,000	\$2,000	\$0	\$0	0%
TRAINING	\$0	\$0	\$0	\$12,715	\$15,715	\$15,100	-3.9%
TRAINING - EDUCATION REIMBURSEMENT	\$21,185	\$50,357	\$12,672	\$75,000	\$75,000	\$75,000	0%
<b>Total Operating Expenditures:</b>	<b>\$953,255</b>	<b>\$1,261,932</b>	<b>\$1,101,403</b>	<b>\$1,485,215</b>	<b>\$2,172,215</b>	<b>\$2,691,000</b>	<b>23.9%</b>
<b>Capital Outlays</b>							
LAND	\$2,553	\$1,941,313	\$192,467	\$0	\$0	\$0	0%
BUILDINGS	\$0	\$0	\$767,273	\$400,000	\$0	\$0	0%
IMP OTHER THAN BUILDINGS	\$0	\$0	\$378,978	\$2,850,000	\$0	\$0	0%
CAPITAL OUTLAY	\$80,239	\$53	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY- TECH	\$0	\$0	\$0	\$0	\$1,250,000	\$471,000	-62.3%
<b>Total Capital Outlays:</b>	<b>\$82,793</b>	<b>\$1,941,366</b>	<b>\$1,338,718</b>	<b>\$3,250,000</b>	<b>\$1,250,000</b>	<b>\$471,000</b>	<b>-62.3%</b>
<b>Debt Service</b>							
OTHER DEBT SERVICE COSTS	\$0	\$0	\$0	\$0	\$0	\$685,000	N/A
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$685,000</b>	<b>N/A</b>
<b>Grants and Aids</b>							
AIDS TO GOVERNMENT AGENCIES	\$55,890	\$55,890	\$75,000	\$75,000	\$75,000	\$95,000	26.7%
AIDS TO PRIVATE ORGANIZATIONS	\$107,300	\$107,112	\$398,740	\$308,890	\$442,165	\$442,165	0%
<b>Total Grants and Aids:</b>	<b>\$163,190</b>	<b>\$163,002</b>	<b>\$473,740</b>	<b>\$383,890</b>	<b>\$517,165</b>	<b>\$537,165</b>	<b>3.9%</b>
<b>Other Uses</b>							
INTER-FUND GROUP TRANSFER	\$2,986,190	\$3,371,300	\$10,851,600	\$3,647,750	\$0	\$361,950	N/A
TRANSFER TO DEBT SERVICE	\$588,632	\$571,328	\$574,579	\$960,000	\$960,000	\$960,000	0%
TRANSFER OUT (RZEDB INT REBATE)	-\$64,266	-\$54,779	-\$53,811	-\$88,875	-\$75,875	-\$75,875	0%
INTER-FUND GROUP TRANSFERS (CRA)	\$0	\$0	\$0	\$0	\$5,196,010	\$5,788,550	11.4%
<b>Total Other Uses:</b>	<b>\$3,510,556</b>	<b>\$3,887,849</b>	<b>\$11,372,368</b>	<b>\$4,518,875</b>	<b>\$6,080,135</b>	<b>\$7,034,625</b>	<b>15.7%</b>
<b>Total Other General Government:</b>	<b>\$4,709,998</b>	<b>\$7,271,497</b>	<b>\$14,320,531</b>	<b>\$9,672,980</b>	<b>\$10,044,515</b>	<b>\$11,443,790</b>	<b>13.9%</b>
<b>City Clerk</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$197,487	\$213,159	\$230,200	\$253,000	\$290,000	\$315,000	8.6%
OVERTIME	\$222	\$357	\$342	\$1,500	\$3,500	\$0	-100%
INCENTIVE	\$0	\$0	\$2,228	\$0	\$0	\$7,500	N/A



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
FICA TAXES	\$14,861	\$16,288	\$18,035	\$19,500	\$22,500	\$24,500	8.9%
RETIREMENT	\$16,076	\$19,064	\$26,433	\$21,750	\$37,150	\$47,150	26.9%
LIFE & HEALTH INSURANCE	\$25,497	\$32,555	\$31,606	\$40,950	\$40,000	\$47,000	17.5%
WORKERS COMPENSATION	\$416	\$590	\$343	\$450	\$500	\$500	0%
<b>Total Personnel Services:</b>	<b>\$254,559</b>	<b>\$282,014</b>	<b>\$309,188</b>	<b>\$337,150</b>	<b>\$393,650</b>	<b>\$441,650</b>	<b>12.2%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$3,717	\$26,301	\$1,710	\$1,500	\$1,500	\$1,500	0%
OTHER CONTRACTUAL SERVICES	\$1,965	\$3,703	\$49,315	\$17,500	\$53,400	\$72,060	34.9%
TRAVEL & PER DIEM	\$1,848	\$3,467	\$3,922	\$5,000	\$5,000	\$9,100	82%
COMMUNICATIONS	\$1,603	\$1,820	\$1,797	\$2,400	\$2,400	\$2,400	0%
FREIGHT & POSTAGE SERVICES	\$2,388	\$2,658	\$803	\$5,000	\$2,500	\$2,500	0%
RENTALS & LEASES	\$1,721	\$9,407	-\$45	\$14,000	\$5,000	\$5,400	8%
REPAIR & MAINTENANCE	\$6,954	\$1,190	\$7	\$2,500	\$2,500	\$2,500	0%
PRINTING & BINDING	\$20,464	\$13,581	\$2,287	\$21,000	\$5,000	\$2,500	-50%
PROMOTIONAL ACTIVITIES	\$0	\$0	\$951	\$1,000	\$1,000	\$1,000	0%
CEMETERY	\$15,946	\$9,011	\$6,805	\$15,000	\$15,000	\$10,000	-33.3%
OTHER CURRENT CHARGES OB	\$12,122	\$17,890	\$4,942	\$2,500	\$2,500	\$2,500	0%
OFFICE SUPPLIES	\$900	\$2,323	\$4,480	\$4,500	\$4,500	\$3,000	-33.3%
OPERATING SUPPLIES	\$2,302	\$10,716	\$15,425	\$5,000	\$5,000	\$5,500	10%
GAS & OIL	\$0	\$0	\$143	\$2,500	\$0	\$500	N/A
UNIFORMS	\$0	\$923	\$442	\$700	\$700	\$700	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$1,480	\$2,847	\$2,008	\$2,525	\$3,000	\$3,000	0%
TRAINING	\$2,759	\$1,434	\$4,307	\$5,500	\$5,500	\$5,550	0.9%
<b>Total Operating Expenditures:</b>	<b>\$76,169</b>	<b>\$107,269</b>	<b>\$99,299</b>	<b>\$108,125</b>	<b>\$114,500</b>	<b>\$129,710</b>	<b>13.3%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY	\$0	\$3,918	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY- TECH	\$0	\$0	\$20,257	\$22,000	\$5,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$3,918</b>	<b>\$20,257</b>	<b>\$22,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total City Clerk:</b>	<b>\$330,729</b>	<b>\$393,200</b>	<b>\$428,744</b>	<b>\$467,275</b>	<b>\$513,150</b>	<b>\$571,360</b>	<b>11.3%</b>
<b>Development Services - Planning</b>							
<b>Personnel Services</b>							
INCENTIVE	\$0	\$0	\$6,609	\$0	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,609</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Operating Expenditures</b>							
OTHER CONTRACTUAL SERVICES	\$0	\$0	\$3,277	\$0	\$0	\$0	0%
<b>Total Operating Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,277</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Capital Outlays</b>							
LAND	\$0	\$10,665	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$10,665</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Development Services - Planning:</b>	<b>\$0</b>	<b>\$10,665</b>	<b>\$9,886</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Human Resources</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$182,887	\$208,138	\$177,993	\$284,000	\$303,000	\$330,000	8.9%
OVERTIME	\$297	\$2,975	\$0	\$0	\$8,000	\$0	-100%
INCENTIVE	\$0	\$0	\$5,653	\$0	\$0	\$8,500	N/A
FICA TAXES	\$14,209	\$15,214	\$13,623	\$21,750	\$23,750	\$26,750	12.6%
RETIREMENT	\$42,491	\$23,421	\$29,359	\$34,000	\$46,150	\$56,150	21.7%
LIFE & HEALTH INSURANCE	\$25,900	\$30,530	\$28,317	\$46,500	\$45,000	\$55,000	22.2%
WORKERS COMPENSATION	\$416	\$712	\$1,964	\$485	\$500	\$500	0%
<b>Total Personnel Services:</b>	<b>\$266,199</b>	<b>\$280,990</b>	<b>\$256,908</b>	<b>\$386,735</b>	<b>\$426,400</b>	<b>\$476,900</b>	<b>11.8%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$750	\$5,232	\$0	\$2,500	\$2,500	\$7,000	180%
OTHER CONTRACTUAL SERVICES	\$0	\$49	\$0	\$5,000	\$5,000	\$5,000	0%
INVESTIGATIONS	\$0	\$0	\$0	\$1,000	\$5,000	\$1,000	-80%
TRAVEL & PER DIEM	\$50	\$3,124	\$1,311	\$4,000	\$4,000	\$4,000	0%
COMMUNICATIONS	\$1,067	\$815	\$897	\$2,000	\$2,000	\$2,000	0%
FREIGHT & POSTAGE SERVICES	\$85	\$389	\$404	\$400	\$1,000	\$1,000	0%
RENTALS & LEASES	\$0	\$0	\$150	\$1,500	\$2,000	\$2,000	0%
REPAIR & MAINTENANCE	\$3,234	\$3,300	\$3,505	\$1,000	\$2,000	\$3,960	98%
PRINTING & BINDING	\$0	\$89	\$104	\$2,500	\$2,500	\$1,000	-60%
PROMOTIONAL ACTIVITIES	\$4,811	\$2,685	\$13,706	\$11,500	\$11,500	\$12,400	7.8%
OTHER CURRENT CHARGES OB	\$4,173	\$12,549	\$581	\$1,500	\$1,500	\$500	-66.7%
OFFICE SUPPLIES	\$1,367	\$3,551	\$3,488	\$3,500	\$5,000	\$4,500	-10%
OPERATING SUPPLIES	\$2,546	\$6,303	\$7,462	\$8,150	\$7,220	\$7,500	3.9%
UNIFORMS	\$0	\$0	\$456	\$600	\$600	\$600	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$4,642	\$10,824	\$2,065	\$3,500	\$3,500	\$4,700	34.3%
TRAINING	\$3,443	\$5,186	\$7,156	\$7,500	\$6,000	\$4,500	-25%
<b>Total Operating Expenditures:</b>	<b>\$26,167</b>	<b>\$54,096</b>	<b>\$41,285</b>	<b>\$56,150</b>	<b>\$61,320</b>	<b>\$61,660</b>	<b>0.6%</b>
<b>Capital Outlays</b>							
MACHINERY & EQUIPMENT	\$0	\$2,270	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$0	\$0	\$442	\$1,000	\$5,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$2,270</b>	<b>\$442</b>	<b>\$1,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Human Resources:</b>	<b>\$292,366</b>	<b>\$337,356</b>	<b>\$298,636</b>	<b>\$443,885</b>	<b>\$492,720</b>	<b>\$538,560</b>	<b>9.3%</b>





Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Facilities Maintenance</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$346,077	\$424,349	\$458,025	\$482,945	\$486,500	\$522,500	7.4%
OVERTIME	\$8,273	\$13,899	\$8,121	\$10,000	\$12,000	\$12,000	0%
INCENTIVE	\$0	\$0	\$1,378	\$0	\$0	\$2,500	N/A
FICA TAXES	\$26,464	\$32,163	\$34,084	\$38,000	\$38,000	\$41,000	7.9%
RETIREMENT	\$56,131	\$54,442	\$62,167	\$55,550	\$64,000	\$80,000	25%
LIFE & HEALTH INSURANCE	\$77,356	\$91,152	\$99,260	\$102,195	\$103,000	\$120,000	16.5%
WORKERS COMPENSATION	\$12,746	\$16,328	\$14,586	\$19,145	\$18,750	\$18,750	0%
<b>Total Personnel Services:</b>	<b>\$527,045</b>	<b>\$632,331</b>	<b>\$677,621</b>	<b>\$707,835</b>	<b>\$722,250</b>	<b>\$796,750</b>	<b>10.3%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$78,253	\$40,268	\$32,980	\$0	\$0	\$0	0%
OTHER CONTRACTUAL SERVICES	\$5,000	\$0	\$20	\$5,000	\$50,000	\$50,000	0%
TRAVEL & PER DIEM	\$0	\$0	\$348	\$1,000	\$1,000	\$1,000	0%
COMMUNICATIONS	\$3,321	\$2,920	\$4,173	\$4,200	\$4,200	\$4,800	14.3%
RENTALS & LEASES	\$1,976	\$0	\$0	\$3,000	\$3,000	\$3,000	0%
REPAIR & MAINTENANCE	\$24,996	\$61,417	\$97,568	\$85,000	\$125,000	\$125,000	0%
PRINTING & BINDING	\$0	\$0	\$0	\$100	\$100	\$100	0%
OTHER CURRENT CHARGES OB	\$4,682	\$3,253	\$289	\$1,500	\$1,500	\$7,500	400%
OFFICE SUPPLIES	\$236	\$280	\$400	\$400	\$400	\$400	0%
OPERATING SUPPLIES	\$51,829	\$66,447	\$95,577	\$65,000	\$100,000	\$110,000	10%
GAS & OIL	\$0	\$25	\$8,094	\$6,000	\$6,000	\$8,000	33.3%
UNIFORMS	\$0	\$0	\$3,169	\$1,200	\$4,800	\$4,800	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	0%
TRAINING	\$636	\$0	\$600	\$1,000	\$1,000	\$1,000	0%
<b>Total Operating Expenditures:</b>	<b>\$170,929</b>	<b>\$174,611</b>	<b>\$243,219</b>	<b>\$174,400</b>	<b>\$298,000</b>	<b>\$316,600</b>	<b>6.2%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY	\$58,802	\$24,999	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY- TECH	\$0	\$0	\$1,455	\$2,600	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$58,802</b>	<b>\$24,999</b>	<b>\$1,455</b>	<b>\$2,600</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Other Uses</b>							
INTER-FUND TRANSFERS (DEBT SERVICE)	\$0	\$0	\$430,332	\$0	\$0	\$0	0%
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$430,332</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Facilities Maintenance:</b>	<b>\$756,776</b>	<b>\$831,941</b>	<b>\$1,352,626</b>	<b>\$884,835</b>	<b>\$1,020,250</b>	<b>\$1,113,350</b>	<b>9.1%</b>
<b>Public Works - Fleet Maintenance</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$213,819	\$210,669	\$231,106	\$291,750	\$291,750	\$320,750	9.9%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
OVERTIME	\$2,260	\$6,859	\$1,830	\$3,500	\$2,000	\$4,000	100%
FICA TAXES	\$16,643	\$16,672	\$17,333	\$23,150	\$22,150	\$24,150	9%
RETIREMENT	\$45,449	\$36,763	\$37,320	\$36,450	\$42,450	\$55,450	30.6%
LIFE & HEALTH INSURANCE	\$38,269	\$37,213	\$39,732	\$55,575	\$56,500	\$65,500	15.9%
WORKERS COMPENSATION	\$5,161	\$6,539	\$5,992	\$7,865	\$5,500	\$5,500	0%
<b>Total Personnel Services:</b>	<b>\$321,600</b>	<b>\$314,714</b>	<b>\$333,314</b>	<b>\$418,290</b>	<b>\$420,350</b>	<b>\$475,350</b>	<b>13.1%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000	0%
TRAVEL & PER DIEM	\$32	\$0	\$230	\$2,000	\$2,000	\$2,000	0%
COMMUNICATIONS	\$1,345	\$1,368	\$1,230	\$3,500	\$3,500	\$3,500	0%
FREIGHT & POSTAGE SERVICES	\$0	\$0	\$57	\$75	\$75	\$75	0%
UTILITY SERVICES	\$6,317	\$5,588	\$4,867	\$7,000	\$7,000	\$7,000	0%
RENTALS & LEASES	\$1,312	\$1,851	\$243	\$1,600	\$1,600	\$2,000	25%
REPAIR & MAINTENANCE	\$5,575	\$2,936	\$3,507	\$7,200	\$7,200	\$10,000	38.9%
PRINTING & BINDING	\$0	\$0	\$0	\$150	\$150	\$150	0%
OTHER CURRENT CHARGES OB	\$2,175	\$1,142	\$0	\$500	\$500	\$500	0%
OFFICE SUPPLIES	\$0	\$349	\$316	\$500	\$500	\$500	0%
OPERATING SUPPLIES	\$27,774	\$15,926	\$10,086	\$26,200	\$26,200	\$30,000	14.5%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$3,475	\$1,500	\$1,550	\$5,000	\$5,000	\$5,000	0%
TRAINING	\$79	\$0	\$88	\$3,500	\$3,500	\$3,500	0%
<b>Total Operating Expenditures:</b>	<b>\$48,083</b>	<b>\$30,661</b>	<b>\$22,174</b>	<b>\$58,225</b>	<b>\$58,225</b>	<b>\$65,225</b>	<b>12%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY	\$0	\$1,020	\$50,484	\$90,500	\$80,000	\$166,500	108.1%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$1,020</b>	<b>\$50,484</b>	<b>\$90,500</b>	<b>\$80,000</b>	<b>\$166,500</b>	<b>108.1%</b>
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$369,684</b>	<b>\$346,395</b>	<b>\$405,972</b>	<b>\$567,015</b>	<b>\$558,575</b>	<b>\$707,075</b>	<b>26.6%</b>
<b>Information Technology</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$230,762	\$286,326	\$344,393	\$452,500	\$430,000	\$470,000	9.3%
OVERTIME	\$1,681	\$9,706	\$11,096	\$5,000	\$18,500	\$18,500	0%
INCENTIVE	\$0	\$0	\$7,610	\$0	\$0	\$9,600	N/A
FICA TAXES	\$18,061	\$22,560	\$27,599	\$35,000	\$35,000	\$38,000	8.6%
RETIREMENT	\$18,996	\$28,243	\$49,090	\$45,000	\$66,500	\$86,500	30.1%
LIFE & HEALTH INSURANCE	\$25,900	\$35,757	\$44,766	\$61,250	\$60,000	\$70,000	16.7%
WORKERS' COMPENSATION	\$658	\$932	\$4,806	\$8,400	\$700	\$700	0%
<b>Total Personnel Services:</b>	<b>\$296,058</b>	<b>\$383,525</b>	<b>\$489,360</b>	<b>\$607,150</b>	<b>\$610,700</b>	<b>\$693,300</b>	<b>13.5%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$0	\$3,917	\$55,440	\$77,000	\$127,000	\$99,400	-21.7%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
OTHER CONTRACTUAL SERVICES	\$0	\$0	\$243,331	\$0	\$0	\$300,000	N/A
TRAVEL & PER DIEM	\$0	\$723	\$25	\$3,500	\$3,500	\$3,500	0%
COMMUNICATIONS	\$2,440	\$2,380	\$14,099	\$4,800	\$4,800	\$4,200	-12.5%
FREIGHT & POSTAGE SERVICES	\$0	\$0	-\$1	\$200	\$200	\$200	0%
RENTALS AND LEASES	\$0	\$0	\$1,993	\$54,000	\$253,206	\$4,000	-98.4%
REPAIR & MAINTENANCE	\$293,916	\$230,726	\$81,738	\$18,900	\$93,600	\$72,600	-22.4%
PRINTING & BINDING	\$0	\$0	\$0	\$200	\$200	\$200	0%
PROMOTIONAL ACTIVITIES	\$0	\$0	\$0	\$500	\$500	\$500	0%
OTHER CURRENT CHARGES OB	\$4,650	\$5,126	\$1,024	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$413	\$0	\$0	\$500	\$500	\$700	40%
OPERATING SUPPLIES	\$17,986	\$13,221	\$5,211	\$24,025	\$25,280	\$19,580	-22.5%
GAS & OIL	\$0	\$0	\$899	\$1,500	\$1,500	\$1,500	0%
UNIFORMS	\$0	\$0	\$0	\$750	\$750	\$750	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$200	\$480	\$340	\$650	\$650	\$700	7.7%
TRAINING	\$4,380	\$3,574	\$6,570	\$17,960	\$7,540	\$8,540	13.3%
<b>Total Operating Expenditures:</b>	<b>\$323,984</b>	<b>\$260,146</b>	<b>\$410,668</b>	<b>\$204,485</b>	<b>\$519,226</b>	<b>\$516,370</b>	<b>-0.6%</b>
<b>Capital Outlays</b>							
MACHINERY AND EQUIPMENT	\$0	\$948,786	\$183,115	\$0	\$100,000	\$1,465,000	1,365%
CAPITAL OUTLAY - TECH	\$30,235	\$32,559	\$81,725	\$175,800	\$247,000	\$35,000	-85.8%
<b>Total Capital Outlays:</b>	<b>\$30,235</b>	<b>\$981,344</b>	<b>\$264,840</b>	<b>\$175,800</b>	<b>\$347,000</b>	<b>\$1,500,000</b>	<b>332.3%</b>
<b>Other Uses</b>							
TRANSFER TO DEBT SERVICE	\$0	\$0	\$0	\$0	\$334,000	\$0	-100%
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$334,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Information Technology:</b>	<b>\$650,277</b>	<b>\$1,625,016</b>	<b>\$1,164,868</b>	<b>\$987,435</b>	<b>\$1,810,926</b>	<b>\$2,709,670</b>	<b>49.6%</b>
<b>Total General Government:</b>	<b>\$8,533,174</b>	<b>\$12,571,760</b>	<b>\$20,265,446</b>	<b>\$15,049,520</b>	<b>\$17,009,586</b>	<b>\$19,926,875</b>	<b>17.2%</b>
<b>Public Safety</b>							
<b>Police Department</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$3,632,870	\$3,916,681	\$4,306,418	\$4,840,500	\$5,000,000	\$5,350,000	7%
OVERTIME	\$174,698	\$360,146	\$349,040	\$410,000	\$350,000	\$350,000	0%
INCENTIVE PAY	\$37,330	\$38,110	\$72,967	\$76,865	\$71,000	\$75,000	5.6%
FICA TAXES	\$290,504	\$326,290	\$353,947	\$395,000	\$410,000	\$440,000	7.3%
RETIREMENT	\$689,023	\$700,465	\$662,965	\$870,000	\$790,000	\$975,000	23.4%
LIFE & HEALTH INSURANCE	\$572,266	\$620,372	\$734,029	\$896,450	\$950,000	\$1,050,000	10.5%
WORKERS COMPENSATION	\$99,749	\$126,354	\$125,710	\$165,000	\$168,500	\$168,500	0%
<b>Total Personnel Services:</b>	<b>\$5,496,440</b>	<b>\$6,088,420</b>	<b>\$6,605,076</b>	<b>\$7,653,815</b>	<b>\$7,739,500</b>	<b>\$8,408,500</b>	<b>8.6%</b>
<b>Operating Expenditures</b>							



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
PROFESSIONAL SERVICES	\$52,581	\$35,269	\$16,320	\$25,000	\$35,000	\$25,500	-27.1%
OTHER CONTRACTUAL SERVICES	\$1,016,062	\$1,061,015	\$483,745	\$495,000	\$554,645	\$553,205	-0.3%
OTHER CONTRACTUAL SERVICES - CODE E	\$20,448	\$5,893	\$98,221	\$15,000	\$15,000	\$15,000	0%
RED LIGHT CAMERA	\$0	\$372	\$549,480	\$650,000	\$625,000	\$575,000	-8%
INVESTIGATIONS	\$6,619	\$3,284	\$5,845	\$7,500	\$7,500	\$5,000	-33.3%
TRAVEL & PER DIEM	\$8,777	\$16,523	\$12,911	\$20,000	\$20,000	\$21,000	5%
COMMUNICATIONS	\$66,885	\$78,082	\$132,767	\$80,560	\$160,585	\$161,745	0.7%
FREIGHT & POSTAGE SERVICES	\$14,956	\$17,133	\$14,908	\$17,500	\$17,500	\$15,000	-14.3%
UTILITY SERVICES	\$50,927	\$61,502	\$71,945	\$65,000	\$70,000	\$75,000	7.1%
RENTALS & LEASES	\$204,212	\$326,176	\$187,959	\$666,000	\$578,245	\$405,245	-29.9%
REPAIR & MAINTENANCE	\$145,489	\$138,382	\$173,225	\$125,000	\$150,000	\$150,000	0%
PRINTING & BINDING	\$1,638	\$1,639	\$2,429	\$3,500	\$3,500	\$5,000	42.9%
PROMOTIONAL ACTIVITIES	\$371	\$1,508	\$1,421	\$2,500	\$5,000	\$5,000	0%
OTHER CURRENT CHARGES OB	\$60,372	\$54,861	\$20,996	\$25,000	\$15,000	\$25,000	66.7%
OFFICE SUPPLIES	\$9,289	\$11,755	\$14,978	\$15,000	\$20,000	\$14,000	-30%
OPERATING SUPPLIES	\$435,333	\$551,223	\$154,372	\$200,000	\$200,000	\$189,050	-5.5%
AMMUNITION	\$0	\$0	\$14,679	\$10,000	\$10,000	\$15,000	50%
GAS & OIL	\$0	\$455	\$307,075	\$265,000	\$300,000	\$322,500	7.5%
UNIFORMS	\$0	\$829	\$96,755	\$15,000	\$15,000	\$20,000	33.3%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$4,196	\$5,295	\$4,758	\$5,000	\$6,500	\$6,645	2.2%
TRAINING	\$27,396	\$10,765	\$78,434	\$25,000	\$25,000	\$25,000	0%
TRANSCRIPTION SERVICES	\$0	\$0	\$9,492	\$20,000	\$10,000	\$15,000	50%
<b>Total Operating Expenditures:</b>	<b>\$2,125,551</b>	<b>\$2,381,962</b>	<b>\$2,452,715</b>	<b>\$2,752,560</b>	<b>\$2,843,475</b>	<b>\$2,643,890</b>	<b>-7%</b>
<b>Capital Outlays</b>							
BUILDINGS	\$0	\$0	\$0	\$0	\$0	\$125,000	N/A
IMP OTHER THAN BUILDINGS	\$0	\$0	\$0	\$0	\$60,000	\$0	-100%
CAPITAL OUTLAY	\$95,814	\$633,305	\$976,558	\$340,000	\$496,000	\$791,000	59.5%
CAPITAL OUTLAY- TECH	\$71,492	\$0	\$136,644	\$262,700	\$303,600	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$167,306</b>	<b>\$633,305</b>	<b>\$1,113,202</b>	<b>\$602,700</b>	<b>\$859,600</b>	<b>\$916,000</b>	<b>6.6%</b>
<b>Grants and Aids</b>							
OTHER GRANTS & AIDS	\$0	\$0	\$26,368	\$0	\$0	\$40,000	N/A
<b>Total Grants and Aids:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,368</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,000</b>	<b>N/A</b>
<b>Other Uses</b>							
TRANSFER TO DEBT SERVICE	\$299,643	\$0	\$0	\$198,450	\$198,450	\$198,450	0%
<b>Total Other Uses:</b>	<b>\$299,643</b>	<b>\$0</b>	<b>\$0</b>	<b>\$198,450</b>	<b>\$198,450</b>	<b>\$198,450</b>	<b>0%</b>
<b>Total Police Department:</b>	<b>\$8,088,939</b>	<b>\$9,103,687</b>	<b>\$10,197,363</b>	<b>\$11,207,525</b>	<b>\$11,641,025</b>	<b>\$12,206,840</b>	<b>4.9%</b>
<b>Fire Department</b>							



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Personnel Services</b>							
REGULAR SALARY	\$1,756,374	\$1,767,966	\$1,906,054	\$2,045,500	\$2,600,000	\$2,850,000	9.6%
OVERTIME	\$154,041	\$221,726	\$178,205	\$300,000	\$300,000	\$300,000	0%
INCENTIVE PAY	\$12,470	\$11,760	\$70,963	\$65,000	\$71,000	\$65,000	-8.5%
FICA TAXES	\$148,848	\$153,915	\$160,348	\$185,000	\$230,000	\$253,800	10.3%
RETIREMENT	\$298,791	\$200,021	\$194,145	\$298,020	\$375,000	\$440,500	17.5%
LIFE & HEALTH INSURANCE	\$299,665	\$295,144	\$325,641	\$393,250	\$430,000	\$555,800	29.3%
WORKERS COMPENSATION	\$62,862	\$76,462	\$89,045	\$116,875	\$140,500	\$148,930	6%
<b>Total Personnel Services:</b>	<b>\$2,733,052</b>	<b>\$2,726,993</b>	<b>\$2,924,401</b>	<b>\$3,403,645</b>	<b>\$4,146,500</b>	<b>\$4,614,030</b>	<b>11.3%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$6,862	\$402	\$23,630	\$15,725	\$15,725	\$16,995	8.1%
FIREHOUSE DOG MEDICAL	\$0	\$0	\$0	\$1,000	\$0	\$0	0%
PROFESSIONAL SVCS - FIRE SVC ASSESS	\$0	\$0	\$25,135	\$25,000	\$25,000	\$25,000	0%
OTHER CONTRACTUAL SERVICES	\$68,686	\$67,699	\$72,559	\$69,825	\$82,825	\$86,025	3.9%
FIRE SVS CONTRACTUAL CHRGs	\$0	\$37,672	\$103,800	\$75,000	\$70,000	\$100,000	42.9%
TRAVEL & PER DIEM	\$3,349	\$1,589	\$3,017	\$5,000	\$5,000	\$5,000	0%
COMMUNICATIONS	\$24,473	\$25,148	\$27,335	\$32,250	\$30,000	\$34,020	13.4%
FREIGHT & POSTAGE SERVICES	\$67	\$6	\$536	\$550	\$550	\$1,000	81.8%
UTILITY SERVICES	\$21,304	\$25,937	\$28,552	\$23,250	\$27,600	\$28,320	2.6%
RENTALS & LEASES	\$4,919	\$13,615	\$1,149	\$33,000	\$15,600	\$9,000	-42.3%
REPAIR & MAINTENANCE	\$77,703	\$65,037	\$116,359	\$112,500	\$112,500	\$122,500	8.9%
PRINTING & BINDING	\$178	\$342	\$374	\$500	\$500	\$500	0%
OTHER CURRENT CHARGES OB	\$61,224	\$71,182	\$7,350	\$5,000	\$5,000	\$5,000	0%
FIRE SVC ASSESSMENT STATUTORY CHARG	\$99,280	\$86,086	\$0	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$1,621	\$2,153	\$1,255	\$2,500	\$2,500	\$2,500	0%
OPERATING SUPPLIES	\$125,922	\$123,841	\$89,890	\$78,000	\$86,100	\$91,100	5.8%
GAS & OIL	\$0	\$62	\$59,739	\$85,000	\$70,000	\$70,000	0%
UNIFORMS	\$0	\$61	\$39,698	\$55,000	\$10,000	\$36,353	263.5%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$4,537	\$629	\$4,991	\$5,000	\$5,000	\$6,000	20%
TRAINING	\$7,649	\$9,996	\$22,154	\$23,500	\$28,075	\$28,075	0%
<b>Total Operating Expenditures:</b>	<b>\$507,773</b>	<b>\$531,458</b>	<b>\$627,522</b>	<b>\$647,600</b>	<b>\$591,975</b>	<b>\$667,388</b>	<b>12.7%</b>
<b>Capital Outlays</b>							
BUILDINGS	\$0	\$891	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY	\$25,965	\$301,741	\$846,299	\$2,501,000	\$2,514,065	\$220,000	-91.2%
CAPITAL OUTLAY- TECH	\$0	\$0	\$48,016	\$69,100	\$19,100	\$44,500	133%
<b>Total Capital Outlays:</b>	<b>\$25,965</b>	<b>\$302,632</b>	<b>\$894,315</b>	<b>\$2,570,100</b>	<b>\$2,533,165</b>	<b>\$264,500</b>	<b>-89.6%</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Other Uses</b>							
TRANSFER TO DEBT SERVICE	\$255,124	-\$15,776	-\$15,498	\$121,860	\$121,860	\$1,121,860	820.6%
TRANSFER OUT (RZEDB INT REBATE)	-\$18,509	\$0	\$0	-\$25,586	-\$15,586	-\$15,588	0%
<b>Total Other Uses:</b>	<b>\$236,615</b>	<b>-\$15,776</b>	<b>-\$15,498</b>	<b>\$96,274</b>	<b>\$106,274</b>	<b>\$1,106,272</b>	<b>941%</b>
<b>Total Fire Department:</b>	<b>\$3,503,405</b>	<b>\$3,545,306</b>	<b>\$4,430,741</b>	<b>\$6,717,619</b>	<b>\$7,377,914</b>	<b>\$6,652,190</b>	<b>-9.8%</b>
<b>Development Services - Building &amp; Inspections</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$621,808	\$733,984	\$810,035	\$1,047,500	\$1,000,000	\$1,060,000	6%
OVERTIME	\$15,581	\$9,240	\$5,914	\$0	\$14,000	\$0	-100%
INCENTIVE	\$0	\$0	\$13,184	\$0	\$0	\$17,000	N/A
FICA TAXES	\$48,674	\$56,977	\$62,918	\$77,945	\$77,500	\$82,500	6.5%
RETIREMENT	\$91,089	\$94,334	\$119,285	\$107,025	\$150,000	\$185,000	23.3%
LIFE & HEALTH INSURANCE	\$98,307	\$107,756	\$122,745	\$152,000	\$150,550	\$175,550	16.6%
WORKERS COMPENSATION	\$9,178	\$16,134	\$11,314	\$14,850	\$12,500	\$12,500	0%
<b>Total Personnel Services:</b>	<b>\$884,637</b>	<b>\$1,018,426</b>	<b>\$1,145,395</b>	<b>\$1,399,320</b>	<b>\$1,404,550</b>	<b>\$1,532,550</b>	<b>9.1%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$417,225	\$434,816	\$488,744	\$270,000	\$420,000	\$996,000	137.1%
OTHER CONTRACTUAL SERVICES	\$0	\$2,791	\$17,866	\$31,200	\$37,200	\$25,200	-32.3%
INVESTIGATIONS	\$0	\$0	\$0	\$1,000	\$0	\$0	0%
TRAVEL & PER DIEM	\$2,790	\$2,189	\$2,400	\$7,500	\$7,500	\$7,500	0%
COMMUNICATIONS	\$5,226	\$4,422	\$5,788	\$9,900	\$7,500	\$7,500	0%
FREIGHT & POSTAGE SERVICES	\$251	\$261	\$727	\$1,000	\$1,000	\$1,000	0%
UTILITY SERVICES	\$3,413	\$3,900	\$1,905	\$4,500	\$4,500	\$2,500	-44.4%
RENTALS & LEASES	\$8,436	\$4,902	\$5,612	\$9,500	\$9,500	\$15,000	57.9%
REPAIR & MAINTENANCE	\$2,173	\$4,939	\$581	\$5,000	\$4,000	\$4,000	0%
PRINTING & BINDING	\$668	\$445	\$9,503	\$500	\$1,000	\$10,000	900%
PROMOTIONAL ACTIVITIES	\$0	\$0	\$0	\$100	\$100	\$300	200%
OTHER CURRENT CHARGES OB	\$27,336	\$35,071	\$12,833	\$2,500	\$2,500	\$500	-80%
OFFICE SUPPLIES	\$965	\$757	\$1,484	\$1,500	\$1,500	\$3,000	100%
OPERATING SUPPLIES	\$37,234	\$31,970	\$6,866	\$25,000	\$25,000	\$25,000	0%
GAS & OIL	\$0	\$0	\$6,805	\$7,500	\$7,500	\$7,500	0%
UNIFORMS	\$0	\$0	\$3,714	\$2,250	\$2,500	\$3,000	20%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$4,501	\$1,329	\$642	\$5,000	\$5,000	\$5,000	0%
TRAINING	\$6,891	\$3,698	\$2,107	\$5,000	\$5,000	\$5,000	0%
<b>Total Operating Expenditures:</b>	<b>\$517,110</b>	<b>\$531,489</b>	<b>\$567,578</b>	<b>\$388,950</b>	<b>\$541,300</b>	<b>\$1,118,000</b>	<b>106.5%</b>
<b>Capital Outlays</b>							
BUILDINGS	\$117,640	\$133,166	\$0	\$0	\$0	\$280,000	N/A



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$200,000	\$0	-100%
CAPITAL OUTLAY- TECH	\$13,428	\$0	\$11,679	\$1,500	\$5,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$131,068</b>	<b>\$133,166</b>	<b>\$11,679</b>	<b>\$1,500</b>	<b>\$205,000</b>	<b>\$280,000</b>	<b>36.6%</b>
<b>Other Uses</b>							
TRANSFERS OUT	\$0	\$0	\$0	\$0	\$2,500,000	\$4,170,000	66.8%
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500,000</b>	<b>\$4,170,000</b>	<b>66.8%</b>
<b>Total Development Services - Building &amp; Inspections:</b>	<b>\$1,532,815</b>	<b>\$1,683,080</b>	<b>\$1,724,652</b>	<b>\$1,789,770</b>	<b>\$4,650,850</b>	<b>\$7,100,550</b>	<b>52.7%</b>
<b>Total Public Safety:</b>	<b>\$13,125,159</b>	<b>\$14,332,073</b>	<b>\$16,352,756</b>	<b>\$19,714,914</b>	<b>\$23,669,789</b>	<b>\$25,959,580</b>	<b>9.7%</b>
<b>Physical Environment</b>							
<b>Public Works - Sanitation</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$85,245	\$76,393	\$101,699	\$113,500	\$113,500	\$120,500	6.2%
OVERTIME	\$99	\$157	\$195	\$0	\$2,000	\$2,000	0%
INCENTIVE	\$0	\$0	\$324	\$0	\$0	\$2,000	N/A
FICA TAXES	\$6,583	\$5,824	\$7,834	\$8,325	\$8,750	\$9,550	9.1%
RETIREMENT	\$17,113	\$13,222	\$17,804	\$14,500	\$17,000	\$21,000	23.5%
LIFE & HEALTH INSURANCE	\$15,194	\$14,022	\$18,575	\$20,000	\$22,000	\$26,000	18.2%
WORKERS COMPENSATION	\$1,836	\$2,235	\$2,163	\$2,825	\$1,350	\$1,350	0%
<b>Total Personnel Services:</b>	<b>\$126,070</b>	<b>\$111,853</b>	<b>\$148,594</b>	<b>\$159,150</b>	<b>\$164,600</b>	<b>\$182,400</b>	<b>10.8%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$500	\$500	\$500	0%
OTHER CONTRACTUAL SERVICES	\$3,330,569	\$3,864,098	\$3,969,100	\$3,250,000	\$4,500,000	\$8,500,000	88.9%
TRAVEL & PER DIEM	\$54	\$372	\$0	\$500	\$2,500	\$2,500	0%
COMMUNICATIONS	\$269	\$324	\$710	\$650	\$650	\$650	0%
FREIGHT & POSTAGE SERVICES	\$0	\$0	\$0	\$100	\$100	\$100	0%
REPAIR & MAINTENANCE	\$525	\$1,013	\$1,274	\$1,000	\$5,000	\$5,000	0%
PRINTING & BINDING	\$1,945	\$887	\$0	\$1,500	\$1,500	\$1,500	0%
OTHER CURRENT CHARGES OB	\$64	\$24,971	-\$507	\$1,000	\$1,000	\$1,000	0%
OFFICE SUPPLIES	\$0	\$7	\$73	\$100	\$100	\$150	50%
OPERATING SUPPLIES	\$2,035	\$7,708	\$286	\$5,000	\$4,688	\$4,688	0%
GAS & OIL	\$0	\$0	\$5,372	\$10,000	\$9,375	\$9,375	0%
UNIFORMS	\$0	\$0	\$0	\$1,000	\$938	\$938	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$0	\$0	\$170	\$2,000	\$2,000	\$2,000	0%
TRAINING	\$0	\$145	\$88	\$2,000	\$2,000	\$2,000	0%
<b>Total Operating Expenditures:</b>	<b>\$3,335,459</b>	<b>\$3,899,524</b>	<b>\$3,976,565</b>	<b>\$3,275,350</b>	<b>\$4,530,350</b>	<b>\$8,530,400</b>	<b>88.3%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY	\$0	\$0	\$0	\$38,000	\$55,000	\$51,000	-7.3%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,000</b>	<b>\$55,000</b>	<b>\$51,000</b>	<b>-7.3%</b>
<b>Total Public Works - Sanitation:</b>	<b>\$3,461,529</b>	<b>\$4,011,377</b>	<b>\$4,125,159</b>	<b>\$3,472,500</b>	<b>\$4,749,950</b>	<b>\$8,763,800</b>	<b>84.5%</b>
<b>Total Physical Environment:</b>	<b>\$3,461,529</b>	<b>\$4,011,377</b>	<b>\$4,125,159</b>	<b>\$3,472,500</b>	<b>\$4,749,950</b>	<b>\$8,763,800</b>	<b>84.5%</b>
<b>Transportation</b>							
<b>Public Works - Transportation</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$226,825	\$240,049	\$268,566	\$322,500	\$354,500	\$424,500	19.7%
OVERTIME	\$7,722	\$32,965	\$42,065	\$4,000	\$12,000	\$70,000	483.3%
INCENTIVE	\$0	\$0	\$4,883	\$0	\$0	\$5,000	N/A
FICA TAXES	\$17,917	\$20,832	\$23,758	\$25,950	\$28,500	\$34,500	21.1%
RETIREMENT	\$31,013	\$29,751	\$43,627	\$37,500	\$55,000	\$71,000	29.1%
LIFE & HEALTH INSURANCE	\$45,240	\$51,263	\$59,991	\$74,150	\$84,150	\$100,150	19%
WORKERS COMPENSATION	\$12,191	\$16,239	\$19,493	\$25,585	\$24,750	\$24,750	0%
<b>Total Personnel Services:</b>	<b>\$340,908</b>	<b>\$391,099</b>	<b>\$462,382</b>	<b>\$489,685</b>	<b>\$558,900</b>	<b>\$729,900</b>	<b>30.6%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$3,713	\$140	\$1,050	\$5,000	\$5,000	\$200,000	3,900%
OTHER CONTRACTUAL SERVICES	\$103,762	\$522,541	\$28,544	\$25,000	\$25,000	\$25,000	0%
TRAVEL & PER DIEM	\$65	\$1,317	\$475	\$2,500	\$2,500	\$2,500	0%
COMMUNICATIONS	\$4,797	\$4,380	\$5,435	\$7,500	\$7,500	\$7,500	0%
FREIGHT & POSTAGE SERVICES	\$1	\$8	\$7	\$250	\$250	\$250	0%
UTILITY SERVICES	\$273,201	\$240,350	\$269,126	\$294,000	\$294,000	\$282,000	-4.1%
RENTALS & LEASES	\$2,250	\$1,996	\$1,962	\$3,500	\$3,500	\$3,500	0%
REPAIR & MAINTENANCE	\$81,107	\$43,748	\$887,124	\$875,000	\$975,000	\$1,325,000	35.9%
PRINTING & BINDING	\$173	\$89	\$104	\$100	\$100	\$100	0%
OTHER CURRENT CHARGES OB	\$6,091	\$4,340	\$64	\$2,500	\$2,500	\$2,500	0%
OFFICE SUPPLIES	\$2,601	\$1,507	\$1,321	\$5,000	\$5,000	\$5,000	0%
OPERATING SUPPLIES	\$50,909	\$99,676	\$63,906	\$55,000	\$75,000	\$100,000	33.3%
GAS & OIL	\$0	\$3	\$29,822	\$25,000	\$25,000	\$30,000	20%
UNIFORMS	\$0	\$0	\$4,362	\$25,000	\$10,000	\$10,000	0%
ROAD MATERIAL & SUPPLIES	\$28,617	\$60,557	\$78,529	\$60,000	\$60,000	\$75,000	25%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$141	\$1,096	\$1,715	\$2,000	\$2,000	\$2,000	0%
TRAINING	\$980	\$820	\$2,623	\$2,000	\$2,000	\$2,000	0%
<b>Total Operating Expenditures:</b>	<b>\$558,406</b>	<b>\$982,568</b>	<b>\$1,376,167</b>	<b>\$1,389,350</b>	<b>\$1,494,350</b>	<b>\$2,072,350</b>	<b>38.7%</b>
<b>Capital Outlays</b>							
BUILDINGS	\$0	\$0	\$0	\$0	\$1,000,000	\$0	-100%
IMPROVEMENTS	\$0	\$0	\$0	\$0	\$1,115,000	\$3,406,000	205.5%
CAPITAL OUTLAY	\$6,256	\$3,854	\$14,900	\$38,000	\$374,000	\$45,000	-88%





Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
COMPUTERIZED SIGN EQUIPMENT	\$0	\$0	\$4,671	\$22,300	\$5,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$6,256</b>	<b>\$3,854</b>	<b>\$19,571</b>	<b>\$60,300</b>	<b>\$2,494,000</b>	<b>\$3,451,000</b>	<b>38.4%</b>
<b>Total Public Works - Transportation:</b>	<b>\$905,571</b>	<b>\$1,377,521</b>	<b>\$1,858,120</b>	<b>\$1,939,335</b>	<b>\$4,547,250</b>	<b>\$6,253,250</b>	<b>37.5%</b>
<b>Public Works - Fleet Maintenance</b>							
<b>Personnel Services</b>							
INCENTIVE	\$0	\$0	\$990	\$0	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$990</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Operating Expenditures</b>							
GAS & OIL	\$0	\$0	\$1,755	\$0	\$0	\$0	0%
UNIFORMS	\$0	\$0	\$2,404	\$0	\$0	\$0	0%
<b>Total Operating Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,159</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY- TECH	\$0	\$0	\$221	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,371</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Transportation:</b>	<b>\$905,571</b>	<b>\$1,377,521</b>	<b>\$1,863,491</b>	<b>\$1,939,335</b>	<b>\$4,547,250</b>	<b>\$6,253,250</b>	<b>37.5%</b>
<b>Economic Environment</b>							
<b>Development Services - Planning</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$178,270	\$255,978	\$329,181	\$344,500	\$344,500	\$360,500	4.6%
OVERTIME	\$0	\$0	\$0	\$0	\$7,000	\$7,000	0%
FICA TAXES	\$13,875	\$19,027	\$25,135	\$24,250	\$26,500	\$28,500	7.5%
RETIREMENT	\$22,064	\$29,190	\$45,894	\$34,500	\$51,000	\$64,000	25.5%
LIFE & HEALTH INSURANCE	\$24,691	\$33,665	\$44,766	\$42,500	\$44,000	\$51,000	15.9%
WORKERS COMPENSATION	\$970	\$2,130	\$419	\$550	\$3,150	\$3,150	0%
<b>Total Personnel Services:</b>	<b>\$239,871</b>	<b>\$339,989</b>	<b>\$445,395</b>	<b>\$446,300</b>	<b>\$476,150</b>	<b>\$514,150</b>	<b>8%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$183,496	\$203,716	\$190,099	\$180,000	\$300,000	\$211,000	-29.7%
TRAVEL & PER DIEM	\$754	\$0	\$1,159	\$5,000	\$5,000	\$5,000	0%
COMMUNICATIONS	\$3,114	\$3,011	\$3,130	\$4,800	\$5,000	\$3,840	-23.2%
FREIGHT & POSTAGE SERVICES	\$1,574	\$750	\$1,012	\$1,500	\$1,500	\$1,500	0%
RENTALS & LEASES	\$654	\$0	\$1,363	\$750	\$5,000	\$5,000	0%
REPAIR & MAINTENANCE	\$117	\$75	\$7	\$1,000	\$1,000	\$1,000	0%
PRINTING & BINDING	\$488	\$574	\$312	\$600	\$600	\$600	0%
OTHER CURRENT CHARGES OB	\$30,053	\$11,322	-\$1	\$2,500	\$2,500	\$500	-80%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
OFFICE SUPPLIES	\$1,600	\$92	\$1,314	\$2,000	\$2,000	\$2,000	0%
OPERATING SUPPLIES	\$15,219	\$12,051	\$5,871	\$36,000	\$13,000	\$13,500	3.8%
GAS & OIL	\$0	\$0	\$12	\$500	\$500	\$500	0%
UNIFORMS	\$0	\$0	\$660	\$750	\$1,500	\$2,500	66.7%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$1,819	\$2,043	\$2,862	\$5,000	\$5,000	\$5,000	0%
TRAINING	\$507	\$449	\$560	\$5,000	\$5,000	\$12,000	140%
<b>Total Operating Expenditures:</b>	<b>\$239,395</b>	<b>\$234,084</b>	<b>\$208,362</b>	<b>\$245,400</b>	<b>\$347,600</b>	<b>\$263,940</b>	<b>-24.1%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY	\$3,886	\$6,488	\$0	\$0	\$90,000	\$0	-100%
CAPITAL OUTLAY- TECH	\$0	\$0	\$1,772	\$13,500	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$3,886</b>	<b>\$6,488</b>	<b>\$1,772</b>	<b>\$13,500</b>	<b>\$90,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Development Services - Planning:</b>	<b>\$483,152</b>	<b>\$580,560</b>	<b>\$655,528</b>	<b>\$705,200</b>	<b>\$913,750</b>	<b>\$778,090</b>	<b>-14.8%</b>
<b>Total Economic Environment:</b>	<b>\$483,152</b>	<b>\$580,560</b>	<b>\$655,528</b>	<b>\$705,200</b>	<b>\$913,750</b>	<b>\$778,090</b>	<b>-14.8%</b>
<b>Culture and Recreation</b>							
<b>Parks &amp; Recreation - Library</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$429,349	\$482,954	\$549,227	\$596,500	\$626,500	\$670,500	7%
OVERTIME	\$0	\$0	\$3,325	\$750	\$13,000	\$1,000	-92.3%
INCENTIVE	\$0	\$0	\$9,405	\$0	\$0	\$12,000	N/A
FICA TAXES	\$33,253	\$37,492	\$42,330	\$45,650	\$49,000	\$52,000	6.1%
RETIREMENT	\$70,369	\$64,687	\$72,655	\$55,205	\$72,350	\$90,350	24.9%
LIFE & HEALTH INSURANCE	\$56,799	\$58,590	\$68,882	\$86,235	\$81,500	\$95,500	17.2%
WORKERS COMPENSATION	\$3,221	\$1,203	\$3,714	\$4,875	\$3,500	\$3,500	0%
<b>Total Personnel Services:</b>	<b>\$592,990</b>	<b>\$644,925</b>	<b>\$749,538</b>	<b>\$789,215</b>	<b>\$845,850</b>	<b>\$924,850</b>	<b>9.3%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$0	\$120	\$120	\$1,000	\$1,000	\$1,000	0%
OTHER CONTRACTUAL SERVICES	\$0	\$0	\$1,821	\$3,000	\$3,000	\$3,600	20%
TRAVEL & PER DIEM	\$260	\$168	\$80	\$400	\$400	\$400	0%
COMMUNICATIONS	\$17,871	\$15,316	\$13,275	\$20,580	\$20,580	\$20,580	0%
FREIGHT & POSTAGE SERVICES	\$30	\$73	\$55	\$200	\$200	\$200	0%
UTILITY SERVICES	\$47,231	\$70,058	\$67,795	\$75,000	\$75,000	\$75,000	0%
RENTALS & LEASES	\$4,777	\$6,253	\$1,858	\$7,500	\$7,500	\$7,500	0%
REPAIR & MAINTENANCE	\$5,798	\$7,650	\$130,239	\$10,000	\$10,000	\$15,000	50%
PRINTING & BINDING	\$168	\$0	\$269	\$400	\$400	\$400	0%
PROMOTIONAL ACTIVITIES	\$1,003	\$970	\$980	\$1,250	\$2,250	\$2,250	0%
OTHER CURRENT CHARGES OB	\$17,505	\$11,122	\$608	\$1,500	\$1,500	\$0	-100%
OFFICE SUPPLIES	\$1,520	\$2,107	\$1,915	\$2,500	\$2,500	\$2,500	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
OPERATING SUPPLIES	\$25,148	\$25,871	\$30,046	\$35,000	\$35,000	\$35,000	0%
UNIFORMS	\$0	\$0	\$1,258	\$1,400	\$1,800	\$2,000	11.1%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$1,631	\$1,908	\$1,443	\$2,000	\$2,000	\$2,000	0%
TRAINING	\$844	\$120	\$100	\$5,200	\$2,000	\$2,000	0%
<b>Total Operating Expenditures:</b>	<b>\$123,786</b>	<b>\$141,735</b>	<b>\$251,863</b>	<b>\$166,930</b>	<b>\$165,130</b>	<b>\$169,430</b>	<b>2.6%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY	\$1,066	\$6,176	\$65	\$0	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$0	\$0	\$10,668	\$17,800	\$5,000	\$0	-100%
BOOKS PUBS LIB MATERIALS	\$85,348	\$77,910	\$89,534	\$90,200	\$91,200	\$110,000	20.6%
<b>Total Capital Outlays:</b>	<b>\$86,414</b>	<b>\$84,086</b>	<b>\$100,267</b>	<b>\$108,000</b>	<b>\$96,200</b>	<b>\$110,000</b>	<b>14.3%</b>
<b>Other Uses</b>							
TRANSFER TO DEBT SERVICE	\$261,778	-\$37,250	-\$36,591	\$290,000	\$290,000	\$290,000	0%
TRANSFER OUT (RZEDB INT REBATE)	-\$43,701	\$0	\$0	-\$60,500	-\$50,500	-\$50,500	0%
<b>Total Other Uses:</b>	<b>\$218,077</b>	<b>-\$37,250</b>	<b>-\$36,591</b>	<b>\$229,500</b>	<b>\$239,500</b>	<b>\$239,500</b>	<b>0%</b>
<b>Total Parks &amp; Recreation - Library:</b>	<b>\$1,021,267</b>	<b>\$833,496</b>	<b>\$1,065,076</b>	<b>\$1,293,645</b>	<b>\$1,346,680</b>	<b>\$1,443,780</b>	<b>7.2%</b>
<b>Parks &amp; Recreation - Parks</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$667,695	\$876,460	\$1,015,574	\$980,850	\$1,565,000	\$1,665,000	6.4%
OVERTIME	\$23,252	\$53,541	\$38,737	\$30,000	\$40,000	\$40,000	0%
INCENTIVE	\$0	\$0	\$8,899	\$0	\$0	\$14,000	N/A
FICA TAXES	\$52,858	\$70,893	\$80,385	\$77,355	\$124,500	\$131,500	5.6%
RETIREMENT	\$94,170	\$112,297	\$155,601	\$114,550	\$235,000	\$300,000	27.7%
LIFE & HEALTH INSURANCE	\$169,061	\$208,967	\$254,023	\$242,350	\$405,000	\$475,000	17.3%
WORKERS COMPENSATION	\$22,894	\$36,440	\$30,894	\$40,550	\$57,000	\$57,000	0%
<b>Total Personnel Services:</b>	<b>\$1,029,930</b>	<b>\$1,358,598</b>	<b>\$1,584,113</b>	<b>\$1,485,655</b>	<b>\$2,426,500</b>	<b>\$2,682,500</b>	<b>10.6%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$10,000	\$89,866	\$60,605	\$1,000	\$25,000	\$25,000	0%
OTHER CONTRACTUAL SERVICES	\$0	\$0	\$1,160	\$5,000	\$5,000	\$0	-100%
TRAVEL & PER DIEM	\$154	\$304	\$115	\$1,500	\$1,500	\$1,500	0%
COMMUNICATIONS	\$4,323	\$3,464	\$4,652	\$6,000	\$6,000	\$6,000	0%
FREIGHT & POSTAGE SERVICES	\$0	\$0	\$37	\$40	\$40	\$40	0%
UTILITY SERVICES	\$114,323	\$159,945	\$146,802	\$108,000	\$144,000	\$163,800	13.8%
RENTALS & LEASES	\$1,181	\$1,932	\$402	\$2,000	\$2,000	\$2,000	0%
REPAIR & MAINTENANCE	\$64,409	\$53,768	\$67,285	\$75,000	\$75,000	\$85,000	13.3%
PRINTING & BINDING	\$0	\$0	\$0	\$100	\$100	\$100	0%
OTHER CURRENT CHARGES OB	\$27,175	\$10,714	\$4,757	\$7,500	\$7,500	\$7,500	0%
OFFICE SUPPLIES	\$445	\$213	\$626	\$800	\$800	\$800	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
OPERATING SUPPLIES	\$155,836	\$244,325	\$138,701	\$135,000	\$140,000	\$140,000	0%
GAS & OIL	\$0	\$0	\$61,510	\$65,000	\$65,000	\$65,000	0%
UNIFORMS	\$0	\$0	\$16,339	\$3,500	\$16,900	\$36,920	118.5%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$498	\$320	\$0	\$1,000	\$1,000	\$1,000	0%
TRAINING	\$2,968	\$825	\$693	\$3,000	\$3,000	\$3,000	0%
<b>Total Operating Expenditures:</b>	<b>\$381,312</b>	<b>\$565,675</b>	<b>\$503,682</b>	<b>\$414,440</b>	<b>\$492,840</b>	<b>\$537,660</b>	<b>9.1%</b>
<b>Capital Outlays</b>							
IMP OTHER THAN BLDGS	\$0	\$4,350	\$0	\$0	\$0	\$25,000	N/A
CAPITAL OUTLAY	\$12,175	\$142,526	\$50,901	\$0	\$150,000	\$304,500	103%
CAPITAL OUTLAY - TECH	\$0	\$0	\$0	\$0	\$168,000	\$149,000	-11.3%
<b>Total Capital Outlays:</b>	<b>\$12,175</b>	<b>\$146,876</b>	<b>\$50,901</b>	<b>\$0</b>	<b>\$318,000</b>	<b>\$478,500</b>	<b>50.5%</b>
<b>Other Uses</b>							
TRANSFER TO DEBT SERVICE	\$13,484	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Other Uses:</b>	<b>\$13,484</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Parks &amp; Recreation - Parks:</b>	<b>\$1,436,902</b>	<b>\$2,071,149</b>	<b>\$2,138,695</b>	<b>\$1,900,095</b>	<b>\$3,237,340</b>	<b>\$3,698,660</b>	<b>14.2%</b>
<b>Parks &amp; Recreation - Aquatics</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$10	\$219,857	\$311,315	\$434,500	\$510,000	\$540,000	5.9%
OVERTIME	\$0	\$3,716	\$6,756	\$0	\$2,000	\$2,000	0%
INCENTIVE	\$0	\$0	\$1,765	\$0	\$0	\$2,500	N/A
FICA TAXES	\$1	\$17,253	\$24,162	\$33,425	\$39,000	\$41,000	5.1%
RETIREMENT	\$0	\$6,054	\$12,392	\$7,775	\$14,000	\$18,000	28.6%
LIFE & HEALTH INSURANCE	\$0	\$11,117	\$16,895	\$20,450	\$20,450	\$23,450	14.7%
WORKERS COMPENSATION	\$0	\$11,279	\$13,333	\$17,500	\$3,500	\$3,500	0%
<b>Total Personnel Services:</b>	<b>\$11</b>	<b>\$269,275</b>	<b>\$386,619</b>	<b>\$513,650</b>	<b>\$588,950</b>	<b>\$630,450</b>	<b>7%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$0	\$750	\$0	\$0	\$0	\$0	0%
TRAVEL & PER DIEM	\$0	\$846	\$1,034	\$2,000	\$2,000	\$2,000	0%
COMMUNICATIONS	\$0	\$2,601	\$2,107	\$1,250	\$2,000	\$2,000	0%
FREIGHT & POSTAGE SERVICES	\$0	\$472	\$54	\$100	\$100	\$100	0%
UTILITY SERVICES	\$0	\$38,911	\$43,882	\$46,200	\$46,200	\$47,520	2.9%
RENTALS & LEASES	\$0	\$3,759	\$3,575	\$4,200	\$4,500	\$5,040	12%
REPAIR & MAINTENANCE	\$0	\$21,045	\$32,071	\$45,250	\$45,250	\$45,250	0%
PROMOTIONAL ACTIVITIES	\$0	\$500	\$260	\$500	\$1,000	\$1,000	0%
OTHER CURRENT CHARGES OB	\$0	\$7,795	\$6,838	\$5,000	\$5,000	\$5,000	0%
OFFICE SUPPLIES	\$0	\$1,173	\$754	\$1,200	\$1,200	\$1,200	0%
OPERATING SUPPLIES	\$0	\$58,987	\$63,275	\$65,000	\$66,000	\$63,000	-4.5%
GAS & OIL	\$0	\$0	\$13	\$0	\$500	\$500	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
UNIFORMS	\$0	\$0	\$0	\$1,000	\$1,000	\$4,000	300%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$0	\$2,181	\$1,848	\$3,000	\$2,500	\$3,000	20%
TRAINING	\$0	\$1,874	\$2,087	\$2,500	\$2,500	\$2,750	10%
<b>Total Operating Expenditures:</b>	<b>\$0</b>	<b>\$140,893</b>	<b>\$157,797</b>	<b>\$177,200</b>	<b>\$179,750</b>	<b>\$182,360</b>	<b>1.5%</b>
<b>Capital Outlays</b>							
IMP OTHER THAN BUILDINGS	\$0	\$45,237	\$35,271	\$0	\$0	\$0	0%
CAPITAL OUTLAY	\$0	\$1,253	\$52,737	\$78,000	\$236,000	\$235,000	-0.4%
CAPITAL OUTLAY- TECH	\$0	\$0	\$28,979	\$76,000	\$50,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$46,490</b>	<b>\$116,987</b>	<b>\$154,000</b>	<b>\$286,000</b>	<b>\$235,000</b>	<b>-17.8%</b>
<b>Total Parks &amp; Recreation - Aquatics:</b>	<b>\$11</b>	<b>\$456,658</b>	<b>\$661,403</b>	<b>\$844,850</b>	<b>\$1,054,700</b>	<b>\$1,047,810</b>	<b>-0.7%</b>
<b>Parks &amp; Recreation - Recreation</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$533,017	\$571,703	\$728,159	\$640,500	\$725,000	\$765,000	5.5%
REGULAR SALARY	\$29,259	\$41,678	\$41,617	\$61,050	\$75,000	\$80,000	6.7%
OVERTIME	\$6,700	\$19,770	\$22,043	\$30,000	\$50,000	\$50,000	0%
OVERTIME	\$38	\$2,413	\$290	\$0	\$0	\$0	0%
INCENTIVE	\$0	\$0	\$11,836	\$0	\$0	\$12,500	N/A
FICA TAXES	\$41,902	\$45,609	\$57,784	\$49,500	\$60,000	\$63,000	5%
FICA TAXES	\$2,241	\$3,373	\$3,206	\$4,775	\$6,000	\$6,000	0%
RETIREMENT	\$69,672	\$68,870	\$101,785	\$59,000	\$96,000	\$116,000	20.8%
LIFE & HEALTH INSURANCE	\$90,819	\$97,569	\$136,521	\$110,175	\$116,500	\$136,500	17.2%
WORKERS COMPENSATION	\$13,265	\$19,611	\$17,638	\$23,150	\$24,375	\$24,375	0%
WORKERS COMPENSATION	\$1,593	\$1,661	\$857	\$1,125	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>\$788,507</b>	<b>\$872,257</b>	<b>\$1,121,736</b>	<b>\$979,275</b>	<b>\$1,152,875</b>	<b>\$1,253,375</b>	<b>8.7%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$500	\$500	\$500	0%
PROFESSIONAL SERVICES	\$26,998	\$44,313	\$31,210	\$35,000	\$40,250	\$45,250	12.4%
OTHER CONTRACTUAL SER	\$0	\$0	\$1,716	\$0	\$0	\$2,500	N/A
TRAVEL & PER DIEM	\$3,746	\$3,387	\$3,791	\$5,000	\$5,000	\$5,000	0%
COMMUNICATIONS	\$19,646	\$19,295	\$20,489	\$21,000	\$22,000	\$22,000	0%
FREIGHT & POSTAGE SERVICES	\$1,002	\$1,279	\$405	\$1,200	\$1,200	\$1,200	0%
UTILITY SERVICES	\$168,640	\$213,486	\$166,949	\$214,800	\$236,280	\$236,280	0%
RENTALS & LEASES	\$1,460	\$684	-\$2,704	\$0	\$0	\$0	0%
RENTALS & LEASES	\$16,025	\$22,025	\$6,726	\$21,000	\$21,000	\$22,500	7.1%
REPAIR & MAINTENANCE	\$42,388	\$61,440	\$70,595	\$74,000	\$74,000	\$74,000	0%
REPAIR & MAINTENANCE	\$0	\$0	\$0	\$350	\$350	\$350	0%
PRINTING & BINDING	\$0	\$0	\$0	\$0	\$1,500	\$1,500	0%
PRINTING & BINDING	\$447	\$1,460	\$1,500	\$1,500	\$0	\$0	0%
PROMOTIONAL ACTIVITIES	\$3,087	\$1,758	\$1,649	\$3,000	\$3,000	\$3,000	0%

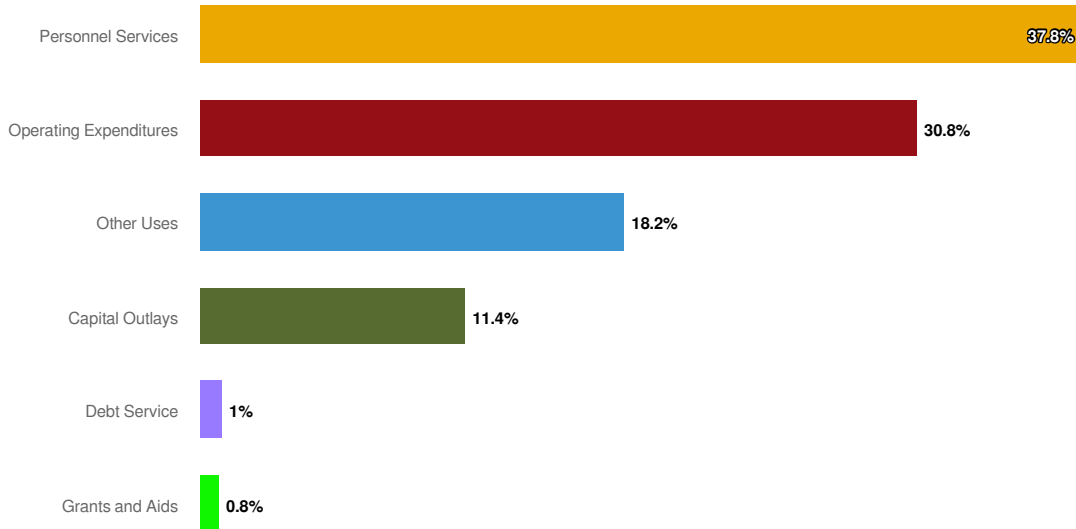


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
SPECIAL EVENTS	\$84,682	\$120,566	\$174,401	\$150,000	\$200,000	\$200,000	0%
OTHER CURR CHGS - XMAS PARADE	\$962	\$1,179	\$1,791	\$0	\$0	\$0	0%
JUNETEENTH	\$0	\$33,595	\$2,927	\$0	\$0	\$0	0%
RIDGE LEAGUE	\$0	\$0	\$33,010	\$0	\$20,000	\$20,000	0%
OTHER CURRENT CHARGES OB	\$19,413	\$23,023	\$21,441	\$7,500	\$20,000	\$25,000	25%
OTHER CURRENT CHARGES OB	\$3,725	\$1,909	\$0	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$5,102	\$4,981	\$5,400	\$5,500	\$6,500	\$6,500	0%
OPERATING SUPPLIES	\$44,841	\$47,781	\$67,139	\$35,000	\$50,000	\$50,000	0%
OPERATING SUPPLIES	\$65,479	\$54,848	\$54,290	\$55,000	\$60,000	\$65,000	8.3%
GAS & OIL	\$0	\$0	\$7,089	\$5,000	\$5,000	\$7,500	50%
UNIFORMS	\$0	\$0	\$4,101	\$2,500	\$3,000	\$3,000	0%
OPERATING SUPPLIES	\$32,776	\$52,409	\$48,599	\$35,000	\$50,000	\$75,000	50%
GAS & OIL	\$0	\$0	\$549	\$0	\$0	\$0	0%
UNIFORMS	\$0	\$0	\$0	\$0	\$1,000	\$1,000	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$2,118	\$3,185	\$4,034	\$4,000	\$4,000	\$4,000	0%
TRAINING	\$3,135	\$4,660	\$3,985	\$6,500	\$6,500	\$6,500	0%
<b>Total Operating Expenditures:</b>	<b>\$545,673</b>	<b>\$717,262</b>	<b>\$731,081</b>	<b>\$683,350</b>	<b>\$831,080</b>	<b>\$877,580</b>	<b>5.6%</b>
<b>Capital Outlays</b>							
IMPROVEMENTS	\$0	\$0	\$0	\$0	\$75,000	\$0	-100%
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$0	\$30,000	N/A
CAPITAL OUTLAY - TECH	\$0	\$0	\$522	\$0	\$0	\$16,000	N/A
CAPITAL OUTLAY	\$11,921	\$27,124	\$96,117	\$124,500	\$334,500	\$0	-100%
CAPITAL OUTLAY- TECH	\$0	\$0	\$35,530	\$107,200	\$45,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$11,921</b>	<b>\$27,124</b>	<b>\$132,168</b>	<b>\$231,700</b>	<b>\$454,500</b>	<b>\$46,000</b>	<b>-89.9%</b>
<b>Total Parks &amp; Recreation - Recreation:</b>	<b>\$1,346,101</b>	<b>\$1,616,642</b>	<b>\$1,984,985</b>	<b>\$1,894,325</b>	<b>\$2,438,455</b>	<b>\$2,176,955</b>	<b>-10.7%</b>
<b>Total Culture and Recreation:</b>	<b>\$3,804,281</b>	<b>\$4,977,945</b>	<b>\$5,850,160</b>	<b>\$5,932,915</b>	<b>\$8,077,175</b>	<b>\$8,367,205</b>	<b>3.6%</b>
<b>Total Expenditures:</b>	<b>\$30,312,865</b>	<b>\$37,851,236</b>	<b>\$49,112,539</b>	<b>\$46,814,384</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>18.8%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

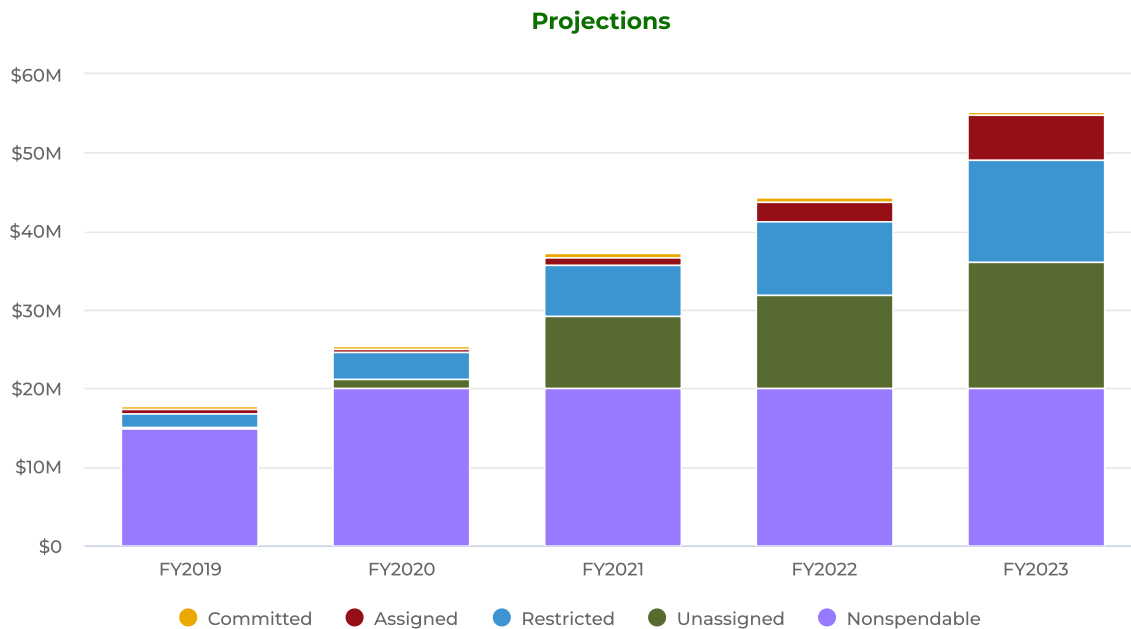


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Expense Objects							
Personnel Services	\$14,924,308	\$16,977,972	\$19,453,989	\$21,293,015	\$24,003,425	\$26,513,405	10.5%
Operating Expenditures	\$10,324,457	\$12,522,736	\$13,279,206	\$12,739,680	\$15,894,086	\$21,554,883	35.6%
Capital Outlays	\$622,536	\$4,352,704	\$4,128,626	\$7,354,700	\$9,094,465	\$7,969,500	-12.4%
Debt Service	\$0	\$0	\$0	\$0	\$0	\$685,000	N/A
Grants and Aids	\$163,190	\$163,002	\$500,109	\$383,890	\$517,165	\$577,165	11.6%
Other Uses	\$4,278,374	\$3,834,823	\$11,750,610	\$5,043,099	\$9,458,359	\$12,748,847	34.8%
<b>Total Expense Objects:</b>	<b>\$30,312,865</b>	<b>\$37,851,236</b>	<b>\$49,112,539</b>	<b>\$46,814,384</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>18.8%</b>



## Fund Balance

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



Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$190,499	\$1,117,846	\$9,248,352	\$11,839,234	\$16,058,956	\$4,219,722
Assigned	\$500,000	\$349,610	\$943,505	\$2,516,634	\$5,684,636	\$3,168,002
Committed	\$487,388	\$507,549	\$539,394	\$495,154	\$310,589	\$-184,565
Restricted	\$1,626,373	\$3,472,468	\$6,439,519	\$9,438,997	\$13,126,177	\$3,687,180
Nonspendable	\$15,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$20,000,000	\$0
<b>Total Fund Balance:</b>	<b>\$17,804,260</b>	<b>\$25,447,473</b>	<b>\$37,170,770</b>	<b>\$44,290,019</b>	<b>\$55,180,358</b>	<b>\$10,890,339</b>





## General Fund Capital

FY 2024-2025

DEPT	Capital Request (Category)	FY25 Capital - Requested	FY25 Capital - Proposed	FY25 Capital - FINAL
Aquatics	Pool Floor Membrane Replacement - Lake Eva Aquatic Center (Repairs/Improvements)	220,000	220,000	220,000
Aquatics	Pumps - Aquatics (Equipment)	6,000	-	-
Aquatics	Stainless Steel Frames - Kiddie Feature at LEAC (Other)	15,000	15,000	15,000
BUILDING	Fiber City Hall Annex	280,000	280,000	280,000
Commission	Replacement Program - A/V (Equipment)	100,000	100,000	-
Fire	Fire Station 1 Rehab (Repairs/Improvements)	35,000	-	-
Fire	Fire Station 2 New Build (Construction/Maintenance)	7,000,000	-	-
Fire	Gear Extractor/Dryers (Equipment)	18,000	-	-
Fire	Wildland/Extrication Fire Gear (Equipment)	10,000	-	-
Fire	New Technology (Computers, iPads, Laptops, Phones) (Equipment)	12,500	12,500	12,500
Fire	SCBA and Cylinders (Equipment)	12,000	-	-
Fire	Security Upgrades (Other)	32,000	32,000	32,000
Fire	Response Apparatus - New Fleet (Vehicle Cost)	220,000	220,000	220,000
Fleet	Diagnostic Scanner (Equipment)	6,500	6,500	6,500
Fleet	Fleet Maintenance Vehicle Replacement (Vehicle Cost)	160,000	160,000	160,000
Fleet	Storage Building (Construction/Maintenance)	50,000	-	-
Fleet	Vehicle - 3/4 Ton 4x4 with Lift Gate (Vehicle Cost)	62,000	-	-
FMD	Chevy Equinox/Toyota Rav 4 SUV (Vehicle Cost)	30,000	-	-
Gneral Gov't	Replacement Program - Network, GG (Equipment)	30,000	30,000	30,000
Gneral Gov't	Replacement Program - PCs, GG (Equipment)	230,000	230,000	230,000
Gneral Gov't	Replacement Program - Scanners, GG (Equipment)	8,000	8,000	8,000
Gneral Gov't	Replacement Program - Security, GG (Equipment)	12,000	12,000	12,000
Gneral Gov't	Replacement Program - Servers, GG (Equipment)	75,000	50,000	50,000
Gneral Gov't	Replacement Program - Surveillance, GG (Equipment)	101,000	101,000	101,000
Gneral Gov't	Replacement Program - Telephony, GG (Equipment) -2 ROUTERS	30,000	30,000	30,000
Gneral Gov't	Replacement Program - UPS (Equipment)	10,000	10,000	10,000
Library	Library Books/Supplies (Equipment)	100,000	110,000	110,000
Parks	Lake Eva Park Pavilion Rust Restoration (Other)	15,000	15,000	15,000
Parks	Larry Parrish Concession Building Soffit Replacement (Repairs/Improvements)	31,000	-	-
Parks	Mason Family Park (Other)	250,000	-	-
Parks	Storage Unit - Holiday Tree/Light Displays (Construction/Maintenance)	10,000	10,000	10,000
Parks	Ford F-250 Service Body (Vehicle Cost)	63,000	63,000	63,000
Parks	Holiday Angels (Other)	15,000	15,000	15,000
Parks	John Deere Gator Work Series Utility Vehicle (Vehicle Cost)	26,500	26,500	26,500
Parks	Kubota MX5400 HSTC Tractor Purchase (Vehicle Cost) -WITH ATTACHMENTS	55,000	55,000	55,000
Parks	Mower - 54" Hustler Mower Replacement Program (Equipment)	25,000	25,000	25,000
Parks	30' Panel Christmas Tree (Other)	40,000	40,000	40,000
Parks	Vehicles - Chevy 2500 4x4 Replacement Program (Vehicle Cost)	55,000	55,000	55,000
Parks	A/V New - Lake Eva Park - Band Shell (Equipment)	29,000	20,000	20,000
Parks	Head Start Building - Computer Purchases (Equipment) -FOR NEW COMPUTER LAB	19,000	19,000	19,000
Parks	IT New - Mason Family Park (Equipment)	32,000	-	-
Parks	IT New - MWF (Equipment)	22,000	22,000	22,000
Parks	Lake Eva Community Center - Audio Visual Additions (Equipment)	18,000	18,000	18,000
Parks	Lake Eva Park - Projector/Screen Install at Band Shell (Equipment)	29,000	20,000	-
Parks	Larry Parrish Baseball Complex - Surveillance (Equipment)	30,000	30,000	30,000
Parks	Myers & Wiley Field - Surveillance (Equipment)	10,000	10,000	10,000
Parks	Oakland Neighborhood Center - Innovation Lab, Audio/Visual Upgrades (Equipment)	18,000	18,000	18,000
Parks	Surveillance New - MWF (Equipment)	10,000	10,000	-
Parks	Security New - Lake Eva Park (Equipment)	12,000	12,000	12,000
Parks	Fiber New - Larry Parrish (Construction/Maintenance) *Push to align with Construction	480,000	-	-
Police	Defensive Tactics Room @ PD (Other)	10,000	10,000	10,000
Police	Replacement Evidence Lockers for PD (Other)	20,000	20,000	20,000
Police	Sandblast and paint exterior of Police Department (Other)	95,000	95,000	95,000
Police	Guns - Transition to 9 mm with Red Dot Optics (Equipment)	105,700	105,000	105,000
Police	Tasers - Replace Damaged and Non-functioning Tasers (Other)	12,000	12,000	12,000
Police	BODY ARMOR UPGRADE - WANT PATROL ONLY	79,200	79,000	79,000
Police	Vehicles - Police Patrol Vehicles (Vehicle Cost)	595,000	595,000	595,000
Police	IT Renovations - PDHQ (Equipment)	10,000	-	-
Police	Public Safety Complex for Police Department (Construction/Maintenance)	1,000,000	-	-
Police	Roof Repair for Police Department (Other)	30,000	-	-
Police	Security New - COPS (Equipment)	12,000	-	-
Recreation	Lake Eva Event Center Round Table Purchase (72") (Vehicle Cost)	15,000	15,000	-
Recreation	Lightning Detection Hardware (Equipment)	18,000	18,000	18,000
Recreation	Replacement Treadmills for Lake Eva and Oakland Fitness Centers (Equipment)	12,000	12,000	12,000
Recreation	Security New - ONC (Equipment)	16,000	16,000	16,000
Sanitation	IT Inventory - A/V (Equipment)	5,000	-	-
Sanitation	IT Inventory - Computers (Equipment)	16,000	-	-
Sanitation	IT Inventory - Network (Equipment)	18,000	-	-
Sanitation	IT Inventory - Security (Equipment)	9,000	-	-
Sanitation	IT Inventory - Telephony (Equipment)	3,000	-	-

## General Fund Capital

FY 2024-2025

Solid Waste	Vehicle Purchase	51,000	51,000	51,000
TMD	CIC - Fiber - Larry Parrish to Fire Station No. 1 (Installation)	240,000	-	-
TMD	Fiber New - Mason Family Park (Equipment) *Moved until Project Completion	60,000	-	-
TMD	Fiber New - MWF (Equipment)	30,000	-	-
TMD	Fiber Resiliency Appropriation	1,465,000	1,465,000	1,465,000
TMD	Network New - FirePower Management Center (Equipment)	15,000	15,000	15,000
TMD	Security New - ONC MWF (Equipment)	38,000	-	-
TMD	Software New - GIS (Software)	25,000	-	-
TMD	Software New - Server Monitoring (Equipment)	10,000	10,000	10,000
TMD	Software Renewal - Cybersecurity Grant Program (Software)	250,000	-	-
TMD	Telephony New - Queueing (Software)	10,000	10,000	10,000
TMD	Telephony New - Redundancy, Utility (Equipment)	5,000	-	-
Transportation	PCI Masterplan (Other)	200,000	-	-
Transportation	Public Works Compound Renovations (Construction/Maintenance)	3,100,000	-	-
Transportatio	Cypress Ave Renovations (Planning)	10,000	10,000	10,000
Transportation	Cypress Ave Renovations (Design)	75,000	75,000	75,000
Transportation	Cypress Ave Renovations (Engineering)	100,000	100,000	100,000
Transportation	Cypress Ave Renovations (Construction)	2,600,000	2,600,000	2,600,000
Transportation	Public Works Compound Renovations (Design)	175,000	-	-
Transportation	Public Works Compound Renovations (Engineering)	175,000	-	-
Transportation	Public Works Compound Renovations (Planning)	50,000	-	-
Transportation	Main Street Sidewalk (Planning)	175,000	175,000	175,000
Transportation	Sign Shop A/C (Construction/Maintenance)	51,000	51,000	51,000
Transportation	Transportation Lighting Upgrades (Construction/Maintenance)	275,000	275,000	275,000
Transportation	Transportation Sidewalk Improvements (Construction/Maintenance)	120,000	120,000	120,000
Transportation	Mower - 54" Scag Zero-Turn (Equipment)	13,000	-	-
Transportation	Sidewalk Project - Safe Roads to School - Boone Middle/HCHS - FDOT/COHC	50,000	-	-
Transportation	Sidewalk Project - Safe Roads to School - Boone Middle/HCHS - FDOT/COHC (Other)	50,000	-	-
Transportation	Transportation UTV (Vehicle Cost)	45,000	45,000	45,000
Transportation	Vehicles - 3/4 Ton 4x4 Super Crew Cab - Transportation (Vehicle Cost) -OLD	60,000	-	-
Transportation	CIC - A/V for New Public Works Building (Equipment)	70,000	-	-
Transportation	CIC - Access Control - Public Works (Equipment)	45,000	-	-
Transportation	CIC - LED Sign (Equipment)	60,000	-	-
Transportation	CIC - Network & Wireless (Equipment)	240,000	-	-
Transportation	CIC - Surveillance - Public Works Building (Equipment)	20,000	-	-
<b>TOTAL</b>		<b>22,198,400</b>	<b>8,089,500</b>	<b>7,944,500</b>



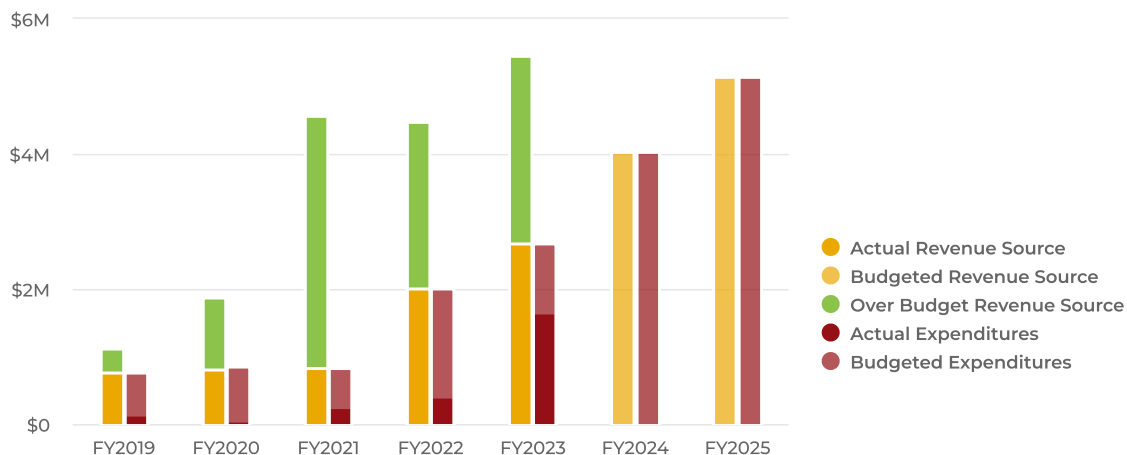
## Other Governmental Funds

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

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

## Summary

The City of Haines City is projecting \$5.15M of revenue in FY2025, which represents a 27.6% increase over the prior year. Budgeted expenditures are projected to increase by 27.6% or \$1.11M to \$5.15M in FY2025.



## Other Governmental Funds Comprehensive Summary

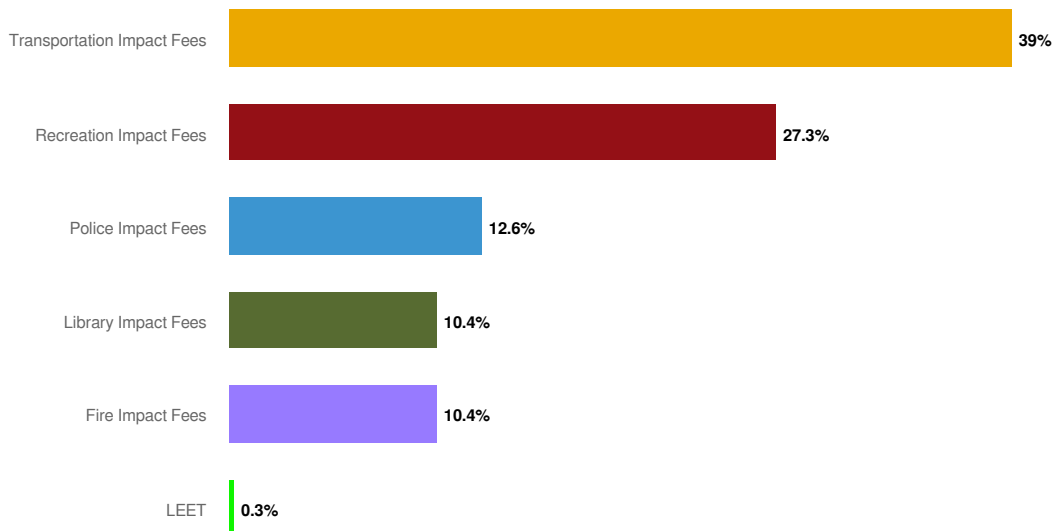
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$7,205,535	\$6,288,654	\$15,588,388	\$15,588,388	\$19,402,192	N/A
<b>Revenues</b>						
Permits, Fees, and Special Assessments	\$4,525,595	\$4,457,403	\$4,917,729	\$2,468,000	\$3,905,000	\$4,755,000
Judgements, Fines and Forefeits	\$28,465	\$20,477	\$26,562	\$15,000	\$20,000	\$15,000
Misc Revenues	\$23,503	\$20,001	\$519,341	\$3,900	\$114,000	\$382,000
Other Sources	\$0	\$0	\$0	\$201,685	\$0	\$0
<b>Total Revenues:</b>	<b>\$4,577,563</b>	<b>\$4,497,880</b>	<b>\$5,463,632</b>	<b>\$2,688,585</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>
<b>Expenditures</b>						
Operating Expenditures	\$254,405	\$32,858	\$5,000	\$1,040,900	\$1,779,000	\$1,052,000
Capital Outlays	\$0	\$387,812	\$1,656,598	\$1,636,995	\$2,250,000	\$4,090,000
Other Uses	\$10,262	\$11,774	\$11,873	\$10,690	\$10,000	\$10,000
<b>Total Expenditures:</b>	<b>\$264,668</b>	<b>\$432,444</b>	<b>\$1,673,471</b>	<b>\$2,688,585</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$4,312,895</b>	<b>\$4,065,436</b>	<b>\$3,790,160</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$11,518,430</b>	<b>\$10,354,090</b>	<b>\$19,378,549</b>	<b>\$15,588,388</b>	<b>\$19,402,192</b>	<b>N/A</b>



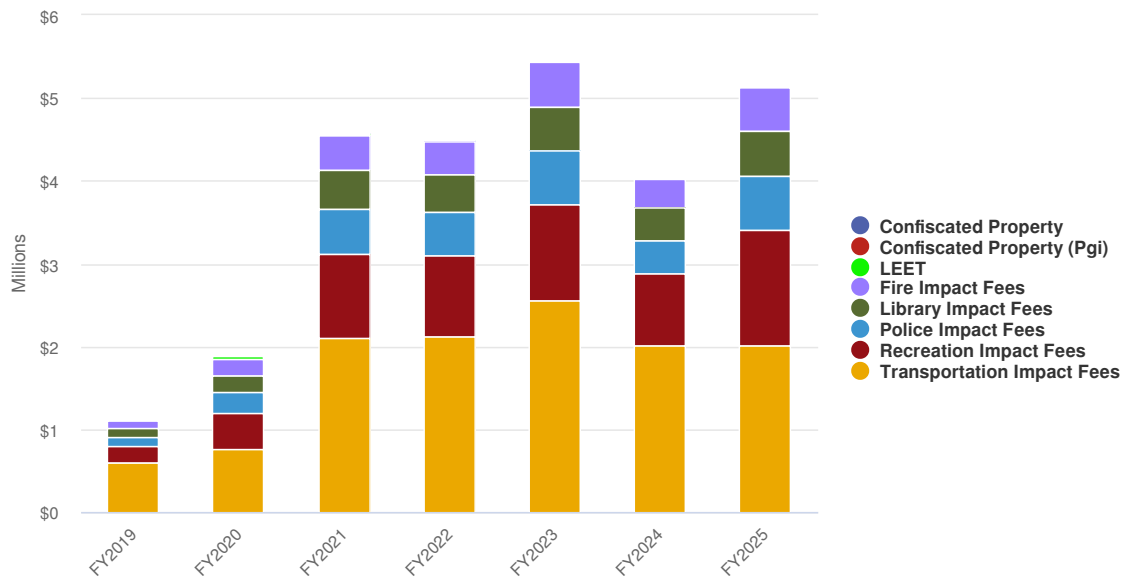
## Revenue by Fund

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

### 2025 Revenue by Fund



## Budgeted and Historical 2025 Revenue by Fund

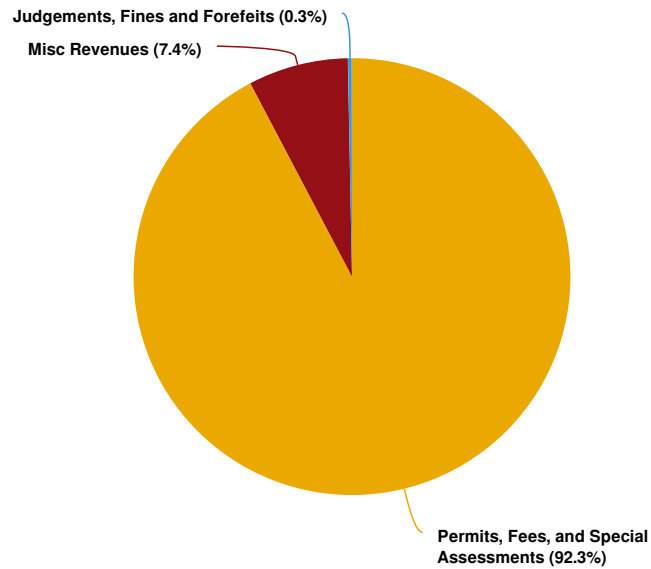


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
LEET	\$19,391	\$20,176	\$18,188	\$15,050	\$20,500	\$16,500	-19.5%
Confiscated Property	\$9,272	\$518	\$14,566	\$0	\$0	\$0	0%
Confiscated Property (Pgi)	\$140	\$84	\$1,578	\$0	\$0	\$0	0%
Police Impact Fees	\$548,732	\$528,224	\$656,297	\$350,000	\$415,000	\$650,000	56.6%
Fire Impact Fees	\$409,190	\$404,986	\$529,126	\$407,685	\$335,000	\$535,000	59.7%
Transportation Impact Fees	\$2,099,858	\$2,120,535	\$2,560,508	\$1,250,000	\$2,010,000	\$2,010,000	0%
Recreation Impact Fees	\$1,021,315	\$974,649	\$1,148,154	\$600,000	\$865,000	\$1,405,000	62.4%
Library Impact Fees	\$469,664	\$448,709	\$535,215	\$65,850	\$393,500	\$535,500	36.1%
<b>Total:</b>	<b>\$4,577,563</b>	<b>\$4,497,880</b>	<b>\$5,463,632</b>	<b>\$2,688,585</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>27.6%</b>



# Revenues by Source

## Projected 2025 Revenues by Source

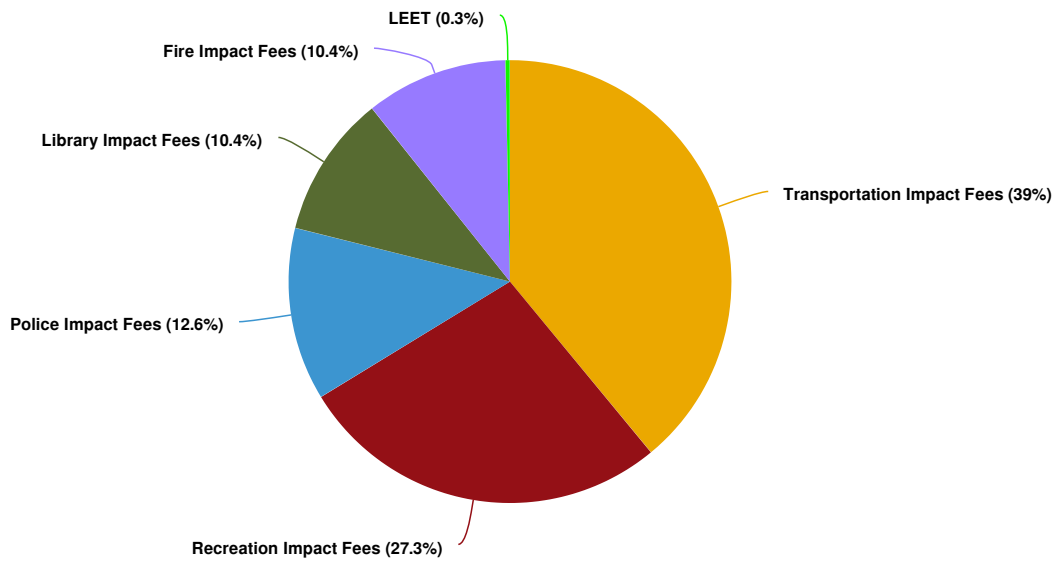


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Revenue Source							
Permits, Fees, and Special Assessments	\$4,525,595	\$4,457,403	\$4,917,729	\$2,468,000	\$3,905,000	\$4,755,000	21.8%
Judgements, Fines and Forefeits	\$28,465	\$20,477	\$26,562	\$15,000	\$20,000	\$15,000	-25%
Misc Revenues	\$23,503	\$20,001	\$519,341	\$3,900	\$114,000	\$382,000	235.1%
Other Sources	\$0	\$0	\$0	\$201,685	\$0	\$0	0%
<b>Total Revenue Source:</b>	<b>\$4,577,563</b>	<b>\$4,497,880</b>	<b>\$5,463,632</b>	<b>\$2,688,585</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>27.6%</b>

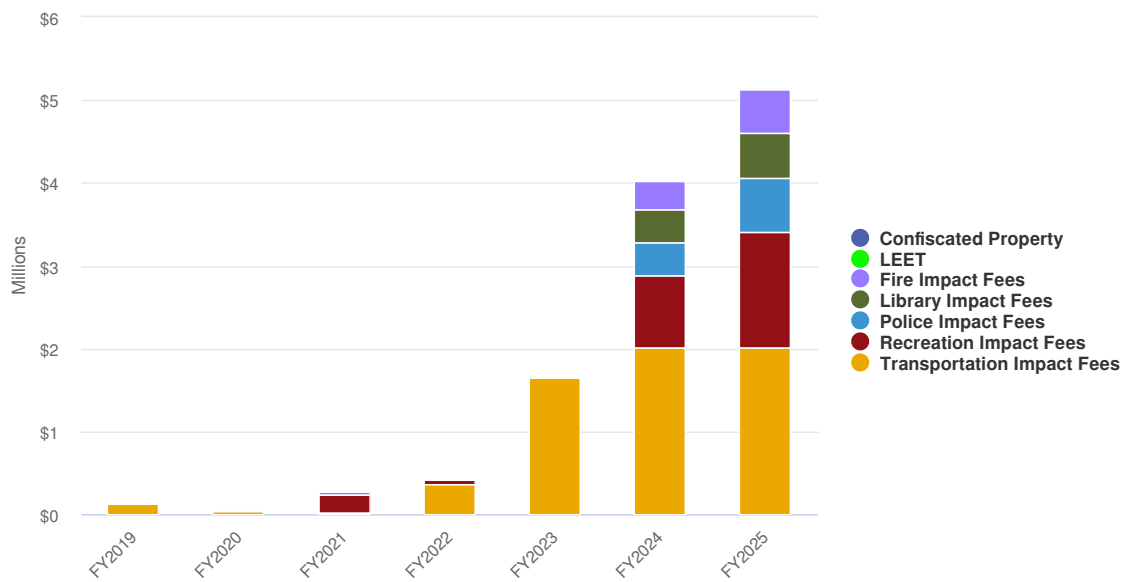


# Expenditures by Fund

## 2025 Expenditures by Fund



## Budgeted and Historical 2025 Expenditures by Fund



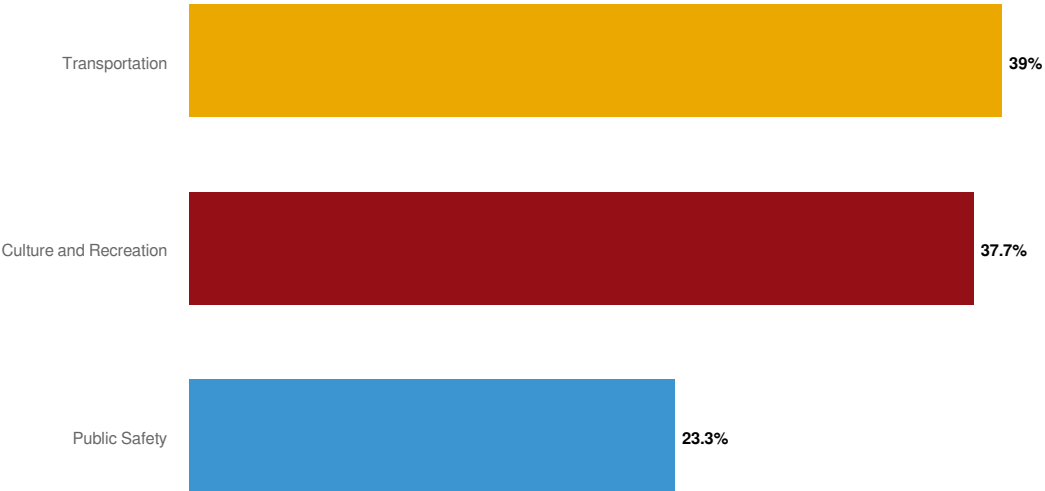


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
LEET							
Operating Expenditures	\$0	\$0	\$0	\$15,050	\$20,500	\$16,500	-19.5%
<b>Total LEET:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,050</b>	<b>\$20,500</b>	<b>\$16,500</b>	<b>-19.5%</b>
Confiscated Property							
Operating Expenditures	\$0	\$10,800	\$5,000	\$0	\$0	\$0	0%
<b>Total Confiscated Property:</b>	<b>\$0</b>	<b>\$10,800</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Police Impact Fees							
Capital Outlays	\$0	\$0	\$0	\$350,000	\$415,000	\$650,000	56.6%
<b>Total Police Impact Fees:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>	<b>\$415,000</b>	<b>\$650,000</b>	<b>56.6%</b>
Fire Impact Fees							
Operating Expenditures	\$11,620	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$0	\$396,995	\$325,000	\$525,000	61.5%
Other Uses	\$10,262	\$11,774	\$11,873	\$10,690	\$10,000	\$10,000	0%
<b>Total Fire Impact Fees:</b>	<b>\$21,882</b>	<b>\$11,774</b>	<b>\$11,873</b>	<b>\$407,685</b>	<b>\$335,000</b>	<b>\$535,000</b>	<b>59.7%</b>
Transportation Impact Fees							
Operating Expenditures	\$26,610	-\$26,610	\$0	\$360,000	\$500,000	\$500,000	0%
Capital Outlays	\$0	\$387,812	\$1,656,598	\$890,000	\$1,510,000	\$1,510,000	0%
<b>Total Transportation Impact Fees:</b>	<b>\$26,610</b>	<b>\$361,202</b>	<b>\$1,656,598</b>	<b>\$1,250,000</b>	<b>\$2,010,000</b>	<b>\$2,010,000</b>	<b>0%</b>
Recreation Impact Fees							
Operating Expenditures	\$216,175	\$48,668	\$0	\$600,000	\$865,000	\$0	-100%
Capital Outlays	\$0	\$0	\$0	\$0	\$0	\$1,405,000	N/A
<b>Total Recreation Impact Fees:</b>	<b>\$216,175</b>	<b>\$48,668</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$865,000</b>	<b>\$1,405,000</b>	<b>62.4%</b>
Library Impact Fees							
Operating Expenditures	\$0	\$0	\$0	\$65,850	\$393,500	\$535,500	36.1%
<b>Total Library Impact Fees:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,850</b>	<b>\$393,500</b>	<b>\$535,500</b>	<b>36.1%</b>
<b>Total:</b>	<b>\$264,668</b>	<b>\$432,444</b>	<b>\$1,673,471</b>	<b>\$2,688,585</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>27.6%</b>



# Expenditures by Function

## Budgeted Expenditures by Function

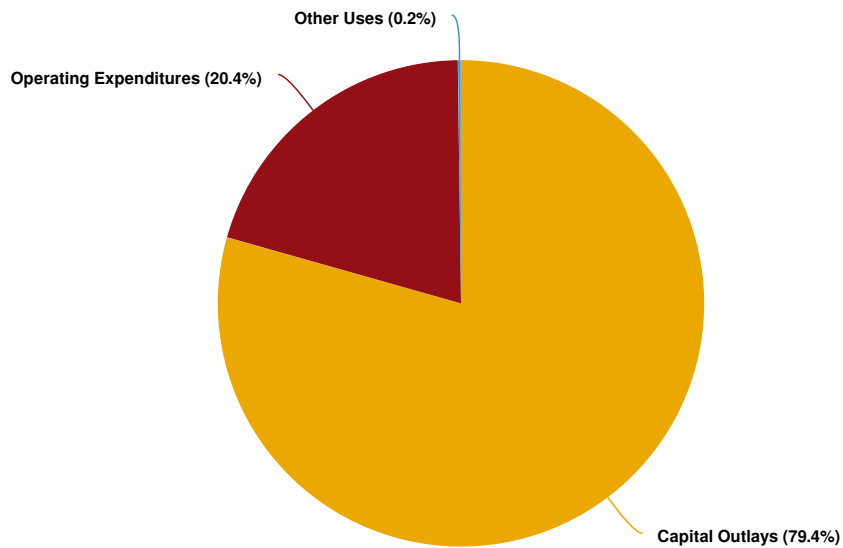


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Expenditures							
Public Safety	\$21,882	\$22,574	\$16,873	\$772,735	\$770,500	\$1,201,500	55.9%
Transportation	\$26,610	\$361,202	\$1,656,598	\$1,250,000	\$2,010,000	\$2,010,000	0%
Culture and Recreation	\$216,175	\$48,668	\$0	\$665,850	\$1,258,500	\$1,940,500	54.2%
<b>Total Expenditures:</b>	<b>\$264,668</b>	<b>\$432,444</b>	<b>\$1,673,471</b>	<b>\$2,688,585</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>27.6%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Expense Objects							
Operating Expenditures	\$254,405	\$32,858	\$5,000	\$1,040,900	\$1,779,000	\$1,052,000	-40.9%
Capital Outlays	\$0	\$387,812	\$1,656,598	\$1,636,995	\$2,250,000	\$4,090,000	81.8%
Other Uses	\$10,262	\$11,774	\$11,873	\$10,690	\$10,000	\$10,000	0%
<b>Total Expense Objects:</b>	<b>\$264,668</b>	<b>\$432,444</b>	<b>\$1,673,471</b>	<b>\$2,688,585</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>27.6%</b>





**2025**

# **PROPOSED BUDGET**

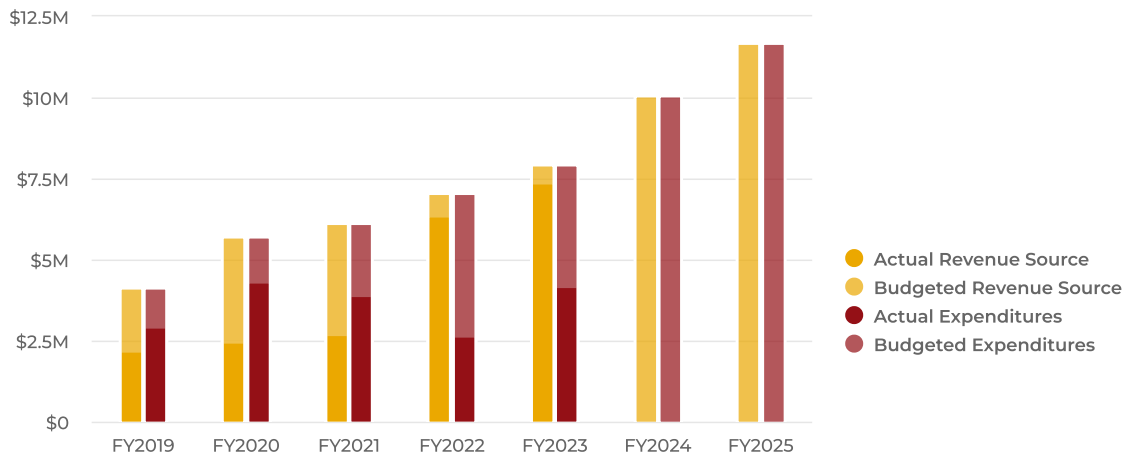


## CRA Fund

Used to account for proceeds from certain specific revenue sources, this fund is 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 CRA Fund accounts for revenues received primarily from the tax increment of the special taxing district established for the purpose of revitalizing the CRA area.

### Summary

The City of Haines City is projecting \$11.7M of revenue in FY2025, which represents a 16.0% increase over the prior year. Budgeted expenditures are projected to increase by 16.0% or \$1.62M to \$11.7M in FY2025.



## CRA Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$2,836,923</b>	<b>\$5,787,528</b>	<b>\$5,787,528</b>	<b>\$7,375,359</b>	<b>N/A</b>
<b>Revenues</b>					
Taxes	\$3,022,652	\$7,182,395	\$3,647,750	\$9,727,000	\$10,995,000
Charges for Services	\$0	\$22,250	\$0	\$0	\$0
Misc Revenues	\$16,903	\$221,367	\$5,000	\$125,000	\$425,000
Other Sources	\$3,371,300	-\$2	\$4,300,525	\$234,000	\$282,535
<b>Total Revenues:</b>	<b>\$6,410,855</b>	<b>\$7,426,010</b>	<b>\$7,953,275</b>	<b>\$10,086,000</b>	<b>\$11,702,535</b>
<b>Expenditures</b>					
Personnel Services	\$534,881	\$666,560	\$1,472,370	\$918,625	\$1,126,625
Operating Expenditures	\$186,391	\$493,931	\$337,353	\$569,400	\$795,550
Capital Outlays	\$349,789	\$2,454,805	\$3,674,100	\$4,825,615	\$3,738,000
Grants and Aids	\$529,188	\$390,535	\$607,500	\$1,100,000	\$3,550,000
Other Uses	\$1,097,957	\$223,118	\$1,861,952	\$2,672,360	\$2,492,360
<b>Total Expenditures:</b>	<b>\$2,698,206</b>	<b>\$4,228,950</b>	<b>\$7,953,275</b>	<b>\$10,086,000</b>	<b>\$11,702,535</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$3,712,649</b>	<b>\$3,197,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$6,549,572</b>	<b>\$8,984,588</b>	<b>\$5,787,528</b>	<b>\$7,375,359</b>	<b>N/A</b>



## **2024-2025 Budget Highlights**

### Revenues

With the continued growth in residential housing, the 2024 CRA tax increment revenues are projected to increase by \$1,268,000 bringing the total CRA Tax Increment Revenues to \$10,995,000.

- State District Renumbering:
  - District 46 converted to District #328
  - District 47 converted to District #327

Estimated Interest Income increase of \$300,000 due to safe and strategic investments by Staff.

Prior year reserves in the amount of \$282,535 utilize to balance the budget.

### Expenditures

#### ***New Personnel***

- \$72,500 allocated for additional personnel

#### ***Departmental Highlights***

##### Branding, Marketing, & Communications

- \$150,000 allocation in Professional Services for Website Updates
- 2nd Year of Recommended 4-Year Parks Labor Phase-Out which began in FY24 Budget
- General Fund Administrative Transfer to Cover 10% of Executive Director, Finance, IT, & City Clerk

##### District 46 (New District 328).

- \$2.275 Million Increase to Grants & Aids Programs which includes the Residential Rehab & Repair Program, as well as, Commercial Structural Improvement Grant Program
- \$500,000 in Connectivity Funds for Sidewalk and Transportation
- \$1,250,000 for Johnson Ave Project in connection with Workplan Objective #8 (Transportation)

##### CRA Parks & Streetscape

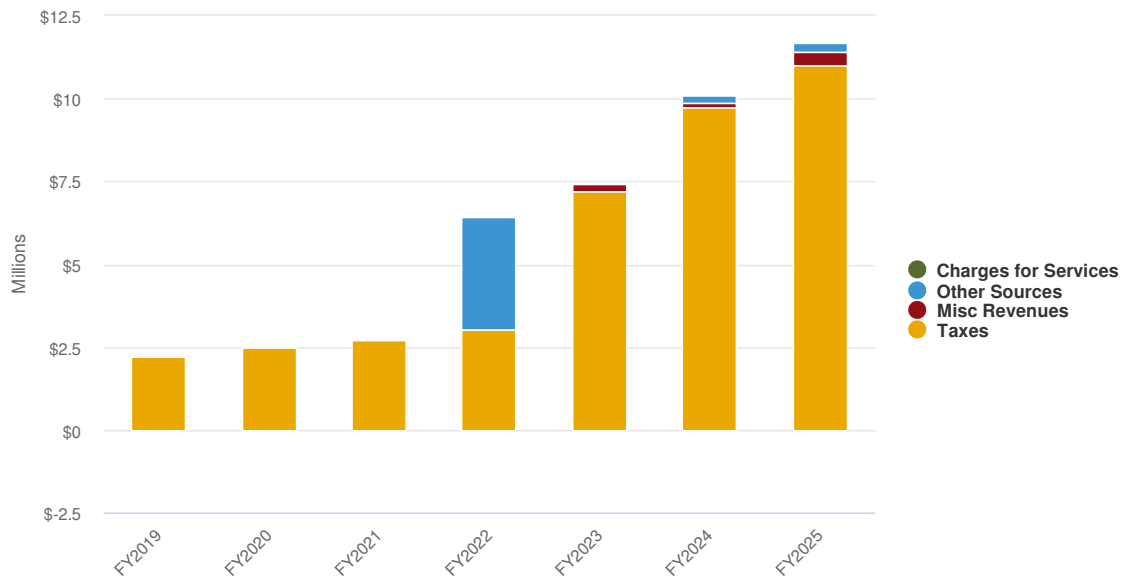
- \$1 Million allocated for Mason Family Park Project





## Revenues by Source

### Budgeted and Historical 2025 Revenues by Source



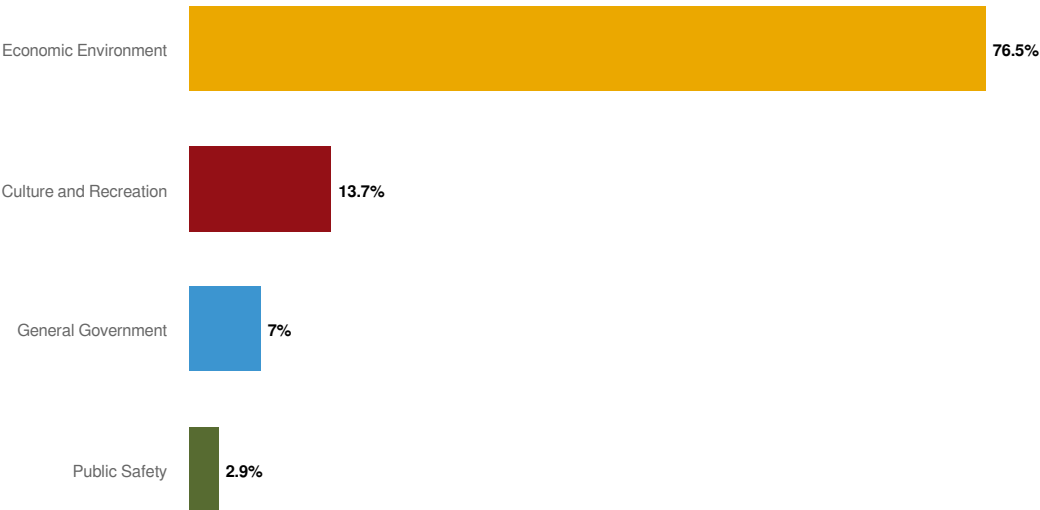


Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Revenue Source</b>						
<b>Taxes</b>						
<b>Ad Valorem Taxes</b>						
CURRENT AD VALOREM TAXES	\$3,022,652	\$0	\$3,647,750	\$0	\$0	0%
AD VALOREM - DISTRICT 46	\$0	\$6,904,230	\$0	\$9,410,000	\$10,675,000	13.4%
AD VALOREM - DISTRICT 47	\$0	\$278,165	\$0	\$317,000	\$320,000	0.9%
<b>Total Ad Valorem Taxes:</b>	<b>\$3,022,652</b>	<b>\$7,182,395</b>	<b>\$3,647,750</b>	<b>\$9,727,000</b>	<b>\$10,995,000</b>	<b>13%</b>
<b>Total Taxes:</b>	<b>\$3,022,652</b>	<b>\$7,182,395</b>	<b>\$3,647,750</b>	<b>\$9,727,000</b>	<b>\$10,995,000</b>	<b>13%</b>
<b>Charges for Services</b>						
LATIN EXPO	\$0	\$22,250	\$0	\$0	\$0	0%
<b>Total Charges for Services:</b>	<b>\$0</b>	<b>\$22,250</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Misc Revenues</b>						
INTEREST ON INVESTMENTS	\$6,903	\$220,767	\$5,000	\$125,000	\$425,000	240%
GIFTS & DONATIONS	\$0	\$600	\$0	\$0	\$0	0%
CONTRIBUTIONS/DONATIONS - MAIN ST	\$10,000	\$0	\$0	\$0	\$0	0%
<b>Total Misc Revenues:</b>	<b>\$16,903</b>	<b>\$221,367</b>	<b>\$5,000</b>	<b>\$125,000</b>	<b>\$425,000</b>	<b>240%</b>
<b>Other Sources</b>						
TRANSFER FROM G/F	\$3,371,300	-\$2	\$3,800,525	\$0	\$0	0%
PRIOR YEARS REVENUES	\$0	\$0	\$500,000	\$234,000	\$282,535	20.7%
<b>Total Other Sources:</b>	<b>\$3,371,300</b>	<b>-\$2</b>	<b>\$4,300,525</b>	<b>\$234,000</b>	<b>\$282,535</b>	<b>20.7%</b>
<b>Total Revenue Source:</b>	<b>\$6,410,855</b>	<b>\$7,426,010</b>	<b>\$7,953,275</b>	<b>\$10,086,000</b>	<b>\$11,702,535</b>	<b>16%</b>

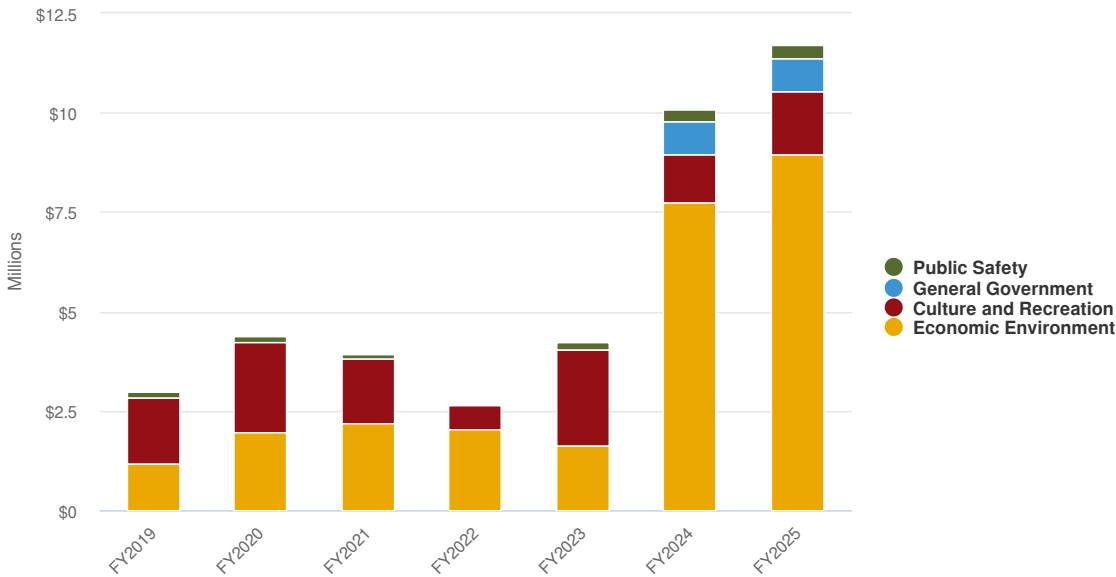


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Expenditures</b>						
<b>General Government</b>						
<b>CRA - Branding, Marketing &amp; Communications</b>						
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$150,000	N/A
COMMUNICATIONS	\$0	\$0	\$0	\$25,000	\$25,000	0%
PROMOTIONAL ACTIVITIES	\$0	\$0	\$0	\$10,000	\$10,000	0%
TRANSFER TO GENERAL FUND	\$0	\$0	\$0	\$810,500	\$630,500	-22.2%
<b>Total CRA - Branding, Marketing &amp; Communications:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$845,500</b>	<b>\$815,500</b>	<b>-3.5%</b>
<b>Total General Government:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$845,500</b>	<b>\$815,500</b>	<b>-3.5%</b>
<b>Public Safety</b>						
<b>CRA - Community Policing</b>						
REGULAR SALARY	\$40,916	\$136,703	\$99,000	\$160,000	\$190,000	18.8%
OVERTIME	\$1,905	\$4,622	\$5,000	\$0	\$0	0%
INCENTIVE PAY	\$240	\$1,656	\$0	\$3,000	\$3,000	0%
FICA TAXES	\$2,569	\$10,832	\$8,075	\$12,500	\$15,500	24%
RETIREMENT	\$7,213	\$18,214	\$18,500	\$24,000	\$35,000	45.8%
LIFE & HEALTH INSURANCE	\$10,186	\$24,303	\$20,500	\$40,000	\$40,000	0%
WORKERS COMPENSATION	\$3,278	\$2,629	\$3,450	\$4,500	\$4,500	0%
OPERATING	\$0	\$390	\$0	\$0	\$40,000	N/A
GAS & OIL	\$0	\$0	\$0	\$35,000	\$5,000	-85.7%
UNIFORMS	\$0	\$0	\$0	\$15,000	\$5,000	-66.7%
<b>Total CRA - Community Policing:</b>	<b>\$66,307</b>	<b>\$199,349</b>	<b>\$154,525</b>	<b>\$294,000</b>	<b>\$338,000</b>	<b>15%</b>
<b>Total Public Safety:</b>	<b>\$66,307</b>	<b>\$199,349</b>	<b>\$154,525</b>	<b>\$294,000</b>	<b>\$338,000</b>	<b>15%</b>
<b>Economic Environment</b>						
<b>CRA - Economic Development Operations</b>						
REGULAR SALARY	\$132,762	\$174,841	\$154,500	\$230,000	\$330,000	43.5%
OVERTIME	\$0	\$296	\$0	\$3,000	\$3,000	0%
INCENTIVE	\$0	\$2,050	\$0	\$0	\$3,000	N/A
FICA TAXES	\$10,217	\$13,502	\$13,955	\$17,500	\$25,500	45.7%
RETIREMENT	\$14,976	\$27,033	\$18,150	\$34,000	\$60,000	76.5%
LIFE & HEALTH INSURANCE	\$16,210	\$28,988	\$33,250	\$40,000	\$60,000	50%
WORKERS COMPENSATION	\$0	\$5,714	\$7,500	\$2,500	\$2,500	0%
PROFESSIONAL SERVICES	\$102,251	\$118,717	\$100,000	\$125,000	\$125,000	0%
OTHER CONTRACTUAL SERVICES	\$0	\$4,076	\$5,000	\$5,000	\$5,000	0%
TRAVEL & PER DIEM	\$80	\$987	\$4,000	\$4,000	\$4,000	0%
COMMUNICATION SERVICES	\$2,845	\$1,666	\$2,000	\$2,000	\$2,000	0%
FREIGHT & POSTAGE SERVICES	\$18	\$299	\$300	\$300	\$300	0%
UTILITY SERVICES	\$102	\$5,205	\$7,500	\$7,500	\$7,500	0%
RENTALS & LEASES	\$1,800	\$3,664	\$2,500	\$2,500	\$5,000	100%
REPAIR & MAINTENANCE	\$0	\$10,687	\$500	\$500	\$500	0%



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
PRINTING & BINDING	\$193	\$133	\$200	\$200	\$200	0%
PROMOTIONAL ACTIVITIES	\$1,327	\$2,556	\$1,000	\$1,000	\$2,500	150%
OTHER CURRENT CHARGES OB	\$3,116	\$129,964	\$18,250	\$18,250	\$18,250	0%
CONTINGENCY	\$0	\$0	\$50,000	\$50,000	\$50,000	0%
LATIN EXPO	\$0	\$13,578	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$992	\$11,904	\$1,000	\$1,000	\$2,000	100%
OPERATING SUPPLIES	\$9,318	\$51,052	\$50,000	\$10,000	\$15,000	50%
GAS & OIL	\$0	\$828	\$2,500	\$2,500	\$2,500	0%
UNIFORMS	\$0	\$684	\$650	\$650	\$800	23.1%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$1,414	\$2,972	\$3,000	\$3,000	\$3,000	0%
TRAINING	\$260	\$7,194	\$9,000	\$9,000	\$5,000	-44.4%
LAND	-\$185	\$0	\$0	\$0	\$0	0%
IMPROVEMENTS OTHER THAN BUILDINGS	\$114,496	\$383,183	\$0	\$0	\$0	0%
CAPITAL OUTLAY- TECH	\$0	\$3,142	\$500	\$0	\$0	0%
AIDS TO PRIVATE ORGANIZATIONS	\$529,188	\$390,535	\$607,500	\$0	\$0	0%
TRANSFER TO DEBT SERVICE	\$1,097,957	\$223,118	\$1,861,952	\$1,861,860	\$1,861,860	0%
<b>Total CRA - Economic Development Operations:</b>	<b>\$2,039,337</b>	<b>\$1,618,569</b>	<b>\$2,954,707</b>	<b>\$2,431,260</b>	<b>\$2,594,410</b>	<b>6.7%</b>
<b>CRA - District 46</b>						
OPERATING SUPPLIES	\$0	\$0	\$0	\$50,000	\$55,000	10%
ART & BEAUTIFICATION	\$0	\$0	\$0	\$75,000	\$75,000	0%
LAND	\$0	\$0	\$0	\$500,000	\$500,000	0%
AFFORDABLE HOUSING	\$0	\$0	\$0	\$0	\$225,000	N/A
IMPROVEMENTS	\$0	\$0	\$0	\$1,850,615	\$1,250,000	-32.5%
CONNECTIVITY & PUBLIC SPACES	\$0	\$0	\$0	\$500,000	\$500,000	0%
WAYFINDING & GATEWAY SIGNAGE	\$0	\$0	\$0	\$1,200,000	\$100,000	-91.7%
GRANT & AID PROGRAMS	\$0	\$0	\$0	\$600,000	\$3,000,000	400%
DEVELOPMENT INCENTIVES	\$0	\$0	\$0	\$200,000	\$250,000	25%
<b>Total CRA - District 46:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,975,615</b>	<b>\$5,955,000</b>	<b>19.7%</b>
<b>CRA - District 47</b>						
ART & BEAUTIFICATION	\$0	\$0	\$0	\$25,000	\$25,000	0%
CONNECTIVITY & PUBLIC SPACES	\$0	\$0	\$0	\$0	\$75,000	N/A
GRANT & AID PROGRAMS	\$0	\$0	\$0	\$100,000	\$100,000	0%
DEVELOPMENT INCENTIVES	\$0	\$0	\$0	\$200,000	\$200,000	0%
<b>Total CRA - District 47:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$325,000</b>	<b>\$400,000</b>	<b>23.1%</b>
<b>Total Economic Environment:</b>	<b>\$2,039,337</b>	<b>\$1,618,569</b>	<b>\$2,954,707</b>	<b>\$7,731,875</b>	<b>\$8,949,410</b>	<b>15.7%</b>
<b>Culture and Recreation</b>						
<b>CRA - Parks &amp; Streetscape Maintenance</b>						
REGULAR SALARY	\$87,021	\$58,948	\$473,500	\$0	\$0	0%
OVERTIME	\$4,496	\$1,444	\$5,000	\$0	\$0	0%

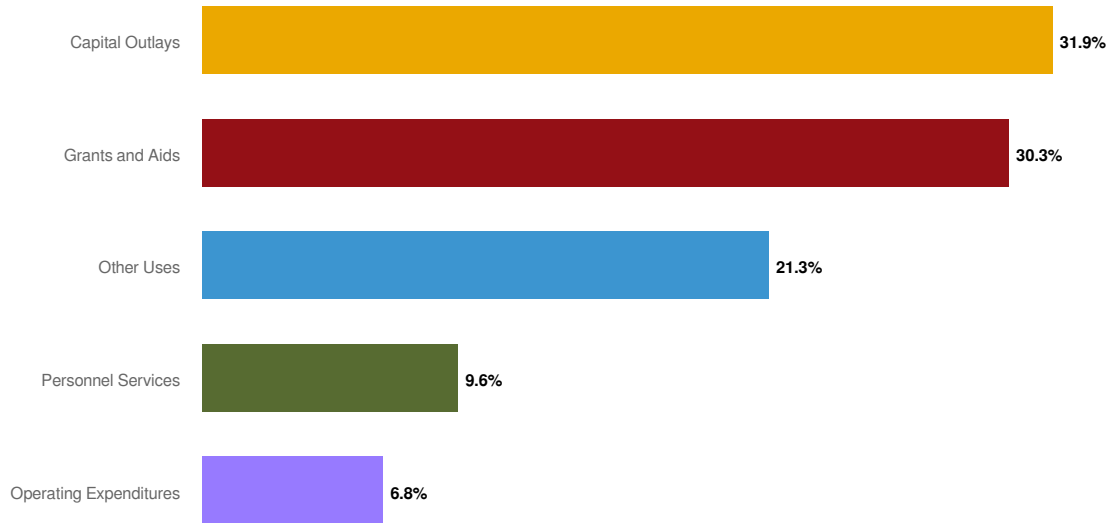


Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
FICA TAXES	\$6,937	\$4,588	\$37,000	\$0	\$0	0%
RETIREMENT	\$9,152	\$7,652	\$50,000	\$0	\$0	0%
HEALTH & LIFE INSURANCE	\$28,013	\$17,906	\$143,100	\$0	\$0	0%
WORKERS COMPENSATION	\$3,051	\$23,047	\$30,250	\$0	\$0	0%
REPAIRS AND MAINTENANCE	\$8,395	\$1,277	\$50,000	\$50,000	\$50,000	0%
OTHER CURRENT CHARGES OB	\$32,597	\$589	\$2,953	\$5,000	\$5,000	0%
OPERATING SUPPLIES	\$0	\$0	\$500	\$500	\$500	0%
GAS & OIL	\$0	\$0	\$5,000	\$5,000	\$5,000	0%
IMPROVEMENTS OTHER THAN BUILDINGS	\$200,301	\$1,635,114	\$2,650,000	\$775,000	\$1,000,000	29%
MACHINERY & EQUIPMENT	\$30,648	\$415,249	\$948,500	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$0	\$18,117	\$67,100	\$0	\$0	0%
<b>Total CRA - Parks &amp; Streetscape Maintenance:</b>	<b>\$410,611</b>	<b>\$2,183,932</b>	<b>\$4,462,903</b>	<b>\$835,500</b>	<b>\$1,060,500</b>	<b>26.9%</b>
<b>CRA - Aquatics</b>						
UTILITY SERVICES	\$367	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY	\$4,528	\$0	\$0	\$0	\$0	0%
<b>Total CRA - Aquatics:</b>	<b>\$4,895</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>CRA - Banquet Hall</b>						
REGULAR SALARY	\$96,823	\$59,600	\$236,795	\$225,000	\$225,000	0%
OVERTIME	\$9,137	\$7,569	\$5,000	\$2,500	\$2,500	0%
INCENTIVE	\$0	\$550	\$0	\$0	\$5,000	N/A
FICA TAXES	\$8,173	\$5,162	\$18,295	\$17,500	\$17,500	0%
RETIREMENT	\$10,601	\$6,632	\$20,450	\$33,000	\$35,000	6.1%
LIFE & HEALTH INSURANCE	\$23,849	\$14,632	\$61,325	\$61,325	\$61,325	0%
WORKERS' COMPENSATION	\$7,157	\$7,447	\$9,775	\$8,300	\$8,300	0%
UTILITY SERVICES	\$0	\$105,566	\$0	\$0	\$45,000	N/A
REPAIR & MAINTENANCE	\$19,996	\$19,941	\$20,000	\$30,000	\$40,000	33.3%
OTHER CURRENT CHARGES OB	\$1,320	\$0	\$1,500	\$1,500	\$1,500	0%
OPERATING SUPPLIES	\$0	\$0	\$0	\$0	\$10,000	N/A
IMP OTHER THAN BUILDINGS	\$0	\$0	\$0	\$0	\$40,000	N/A
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$22,000	N/A
CAPITAL OUTLAY - TECH	\$0	\$0	\$0	\$0	\$26,000	N/A
CAPITAL OUTLAY- TECH	\$0	\$0	\$8,000	\$0	\$0	0%
<b>Total CRA - Banquet Hall:</b>	<b>\$177,056</b>	<b>\$227,099</b>	<b>\$381,140</b>	<b>\$379,125</b>	<b>\$539,125</b>	<b>42.2%</b>
<b>Total Culture and Recreation:</b>	<b>\$592,562</b>	<b>\$2,411,031</b>	<b>\$4,844,043</b>	<b>\$1,214,625</b>	<b>\$1,599,625</b>	<b>31.7%</b>
<b>Total Expenditures:</b>	<b>\$2,698,206</b>	<b>\$4,228,950</b>	<b>\$7,953,275</b>	<b>\$10,086,000</b>	<b>\$11,702,535</b>	<b>16%</b>



# Expenditures by Expense Type

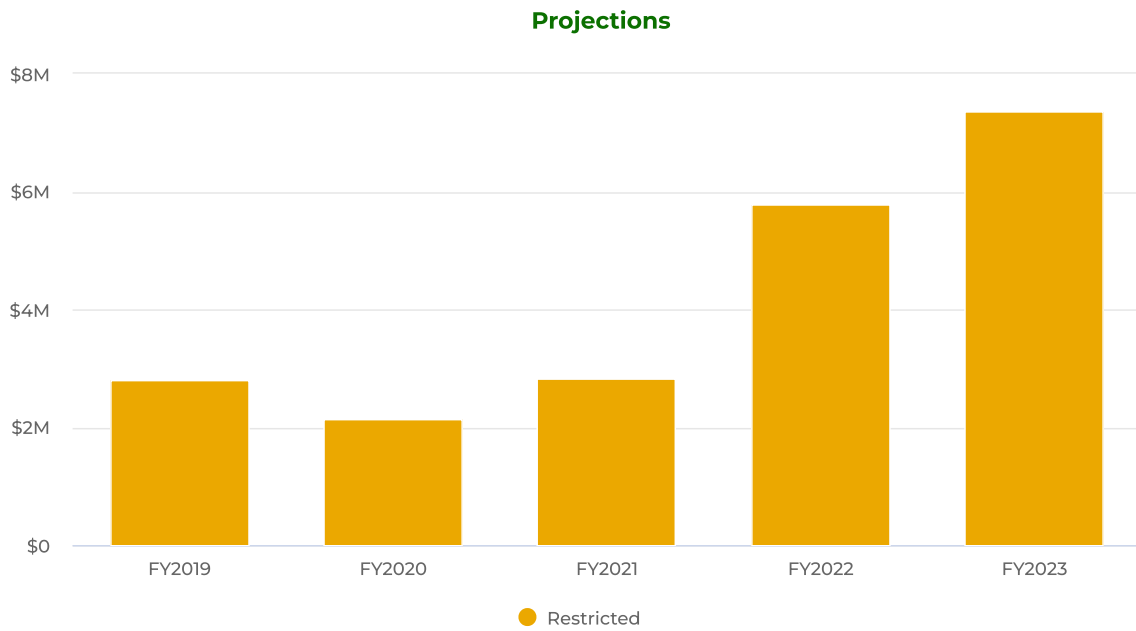
## Budgeted Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Expense Objects						
Personnel Services						
Public Safety	\$66,307	\$198,959	\$154,525	\$244,000	\$288,000	18%
Economic Environment	\$174,164	\$252,424	\$227,355	\$327,000	\$484,000	48%
Culture and Recreation	\$294,410	\$215,178	\$1,090,490	\$347,625	\$354,625	2%
<b>Total Personnel Services:</b>	<b>\$534,881</b>	<b>\$666,560</b>	<b>\$1,472,370</b>	<b>\$918,625</b>	<b>\$1,126,625</b>	<b>22.6%</b>
Operating Expenditures						
General Government	\$0	\$0	\$0	\$35,000	\$185,000	428.6%
Public Safety	\$0	\$390	\$0	\$50,000	\$50,000	0%
Economic Environment	\$123,716	\$366,167	\$257,400	\$392,400	\$403,550	2.8%
Culture and Recreation	\$62,675	\$127,373	\$79,953	\$92,000	\$157,000	70.7%
<b>Total Operating Expenditures:</b>	<b>\$186,391</b>	<b>\$493,931</b>	<b>\$337,353</b>	<b>\$569,400</b>	<b>\$795,550</b>	<b>39.7%</b>
Capital Outlays						
Economic Environment	\$114,311	\$386,325	\$500	\$4,050,615	\$2,650,000	-34.6%
Culture and Recreation	\$235,477	\$2,068,480	\$3,673,600	\$775,000	\$1,088,000	40.4%
<b>Total Capital Outlays:</b>	<b>\$349,789</b>	<b>\$2,454,805</b>	<b>\$3,674,100</b>	<b>\$4,825,615</b>	<b>\$3,738,000</b>	<b>-22.5%</b>
Grants and Aids						
Economic Environment	\$529,188	\$390,535	\$607,500	\$1,100,000	\$3,550,000	222.7%
<b>Total Grants and Aids:</b>	<b>\$529,188</b>	<b>\$390,535</b>	<b>\$607,500</b>	<b>\$1,100,000</b>	<b>\$3,550,000</b>	<b>222.7%</b>
Other Uses						
General Government	\$0	\$0	\$0	\$810,500	\$630,500	-22.2%
Economic Environment	\$1,097,957	\$223,118	\$1,861,952	\$1,861,860	\$1,861,860	0%
<b>Total Other Uses:</b>	<b>\$1,097,957</b>	<b>\$223,118</b>	<b>\$1,861,952</b>	<b>\$2,672,360</b>	<b>\$2,492,360</b>	<b>-6.7%</b>
<b>Total Expense Objects:</b>	<b>\$2,698,206</b>	<b>\$4,228,950</b>	<b>\$7,953,275</b>	<b>\$10,086,000</b>	<b>\$11,702,535</b>	<b>16%</b>



## Fund Balance



Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Restricted	\$2,810,199	\$2,131,749	\$2,836,923	\$5,787,528	\$7,375,359	\$1,587,831
<b>Total Fund Balance:</b>	<b>\$2,810,199</b>	<b>\$2,131,749</b>	<b>\$2,836,923</b>	<b>\$5,787,528</b>	<b>\$7,375,359</b>	<b>\$1,587,831</b>





## CRA - FY2024-25 Capital & Major Program Listing

### Economic Growth Through Redevelopment

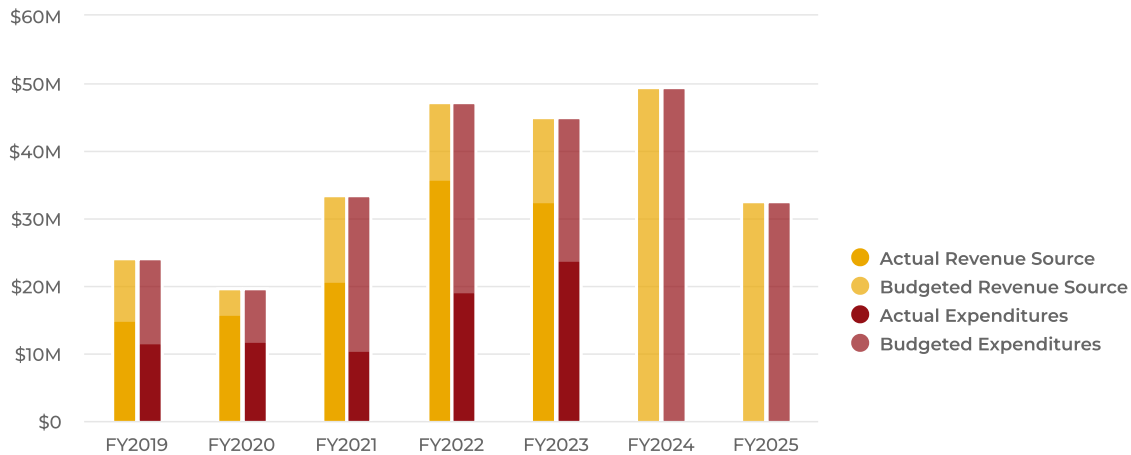
	FY25 Request	FY25 Proposed
<b>District 46 (Now District 328)</b>	<b>\$ 4,250,000</b>	<b>\$ 5,475,000</b>
<b>Grants &amp; Aids Program</b>	<b>725,000</b>	<b>3,000,000</b>
<i>Residential Roofing &amp; Rehab Program</i>	675,000	2,950,000
<i>Commercial Structural Rehab Grant Program</i>	50,000	50,000
<b>Land &amp; Property Acquisitions</b>	<b>500,000</b>	<b>500,000</b>
<b>Affordable Housing Construction or Incentives</b>	<b>500,000</b>	<b>225,000</b>
<b>Development Incentives</b>	<b>250,000</b>	<b>250,000</b>
<b>Neighborhood Retail and Revitalization Consultant</b>	<b>200,000</b>	-
<b>Connectivity &amp; Public Spaces &amp; Improvements</b>	<b>2,325,000</b>	<b>1,750,000</b>
<i>District 46 - Sidewalks</i>	500,000	500,000
<i>Hinson Crossing Bridge from 5th, 6th, or 7th St to Lake Eva</i>	500,000	0
<i>Johnson Ave Construction &amp; Sidewalks</i>	1,250,000	1,250,000
<b>District 47 (NOW DISTRICT 327)</b>	<b>\$ 375,000</b>	<b>\$ 375,000</b>
<b>Grants &amp; Aids Program</b>	<b>100,000</b>	<b>100,000</b>
<i>Commercial Structural Rehab Grant Program</i>	100,000	100,000
<b>Development Incentives</b>	<b>200,000</b>	<b>200,000</b>
<b>Connectivity &amp; Public Spaces</b>	<b>75,000</b>	<b>75,000</b>
<i>District 47 - 8th Street / Railroad Avenue Multi-use Path</i>	75,000	75,000
<b>Parks &amp; Streetscape</b>	<b>\$ 3,000,000</b>	<b>\$ 1,000,000</b>
<b>Special Projects</b>	<b>3,000,000</b>	<b>1,000,000</b>
<i>Mason Family Park</i>	\$3,000,000	1,000,000
<i>Langston Avenue Complete Streets</i>	TBD	\$0
<b>Banquet Hall</b>	<b>\$ 88,000</b>	<b>\$ 88,000</b>
<b>Special Projects</b>	<b>88,000</b>	<b>88,000</b>
<i>Mens Bathroom Renovation</i>	40,000	40,000
<i>Lake Eva A/V Upgrades</i>	22,000	22,000
<i>Security Upgrades</i>	26,000	26,000
<b>Arts, Beautification, and Other</b>	<b>\$ 245,000</b>	<b>\$ 245,000</b>
Outdoor Sculpture Installation	\$75,000	Included in Arts
Downtown Events	\$50,000	Included in Promo
Business Attraction - Solicitation Campaign	\$35,000	Included in Development
Railroad Ave / CSX Beautification Project	\$35,000	Included in Arts
Downtown Parking Study	TBD	
Business Development Programming	50,000	Included in Development



## **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.

## Summary



## Water & Sewer Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$15,715,167	\$25,604,807	\$45,224,796	\$45,224,796	\$57,851,044	N/A
<b>Revenues</b>						
Intergovernmental Revenue	\$0	\$13,026,702	\$173,939	\$1,482,350	\$5,968,475	\$0
Charges for Services	\$19,445,003	\$22,015,259	\$23,917,977	\$20,057,000	\$25,052,000	\$27,877,000
Judgements, Fines and Forefeits	\$636,888	\$756,340	\$922,960	\$550,000	\$750,000	\$875,000
Misc Revenues	\$526,688	\$87,242	\$1,905,251	\$80,000	\$400,000	\$1,420,000
Other Sources	\$203,720	\$188,760	\$5,640,186	\$22,857,815	\$17,290,508	\$2,600,000
<b>Total Revenues:</b>	<b>\$20,812,298</b>	<b>\$36,074,304</b>	<b>\$32,560,312</b>	<b>\$45,027,165</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>
<b>Expenditures</b>						
Personnel Services	\$2,806,884	\$3,125,031	\$3,869,279	\$4,501,300	\$4,649,360	\$5,440,360
Operating Expenditures	\$4,437,049	\$6,012,565	\$7,885,018	\$7,855,021	\$9,170,350	\$9,560,693
Capital Outlays	\$1,068,236	\$10,035,272	\$12,115,046	\$31,176,825	\$34,149,991	\$15,824,000
Debt Service	\$165,514	\$141,688	\$106,953	\$1,494,019	\$1,491,282	\$1,946,947
Other Uses	\$2,281,988	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures:</b>	<b>\$10,759,671</b>	<b>\$19,314,556</b>	<b>\$23,976,297</b>	<b>\$45,027,165</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$10,052,628</b>	<b>\$16,759,748</b>	<b>\$8,584,016</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$25,767,795</b>	<b>\$42,364,555</b>	<b>\$53,808,812</b>	<b>\$45,224,796</b>	<b>\$57,851,044</b>	<b>N/A</b>

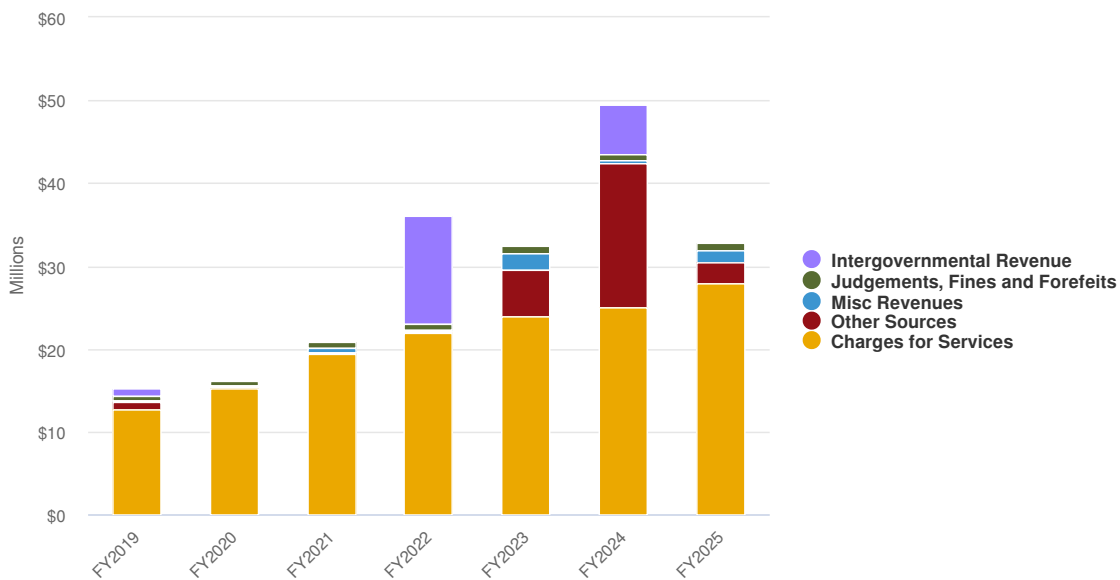


## Revenues by Source

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

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

### Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Revenue Source</b>							
<b>Intergovernmental Revenue</b>							
OTHER FINANCIAL ASSISTANCE - ARPA	\$0	\$13,026,702	\$173,939	\$0	\$0	\$0	0%
STATE GRANT - SW/WW	\$0	\$0	\$0	\$1,482,350	\$5,968,475	\$0	-100%
<b>Total Intergovernmental Revenue:</b>	<b>\$0</b>	<b>\$13,026,702</b>	<b>\$173,939</b>	<b>\$1,482,350</b>	<b>\$5,968,475</b>	<b>\$0</b>	<b>-100%</b>
<b>Charges for Services</b>							
WATER UTILITY REVENUE	\$6,761,861	\$8,750,684	\$9,733,428	\$7,200,000	\$10,500,000	\$12,000,000	14.3%
ACCRUED GUARANTEED REV FEES - WATER	\$235,363	\$117,904	\$183,255	\$190,000	\$125,000	\$125,000	0%
OTHER WATER CHARGES/FEES	\$108,922	\$153,692	\$126,050	\$75,000	\$125,000	\$125,000	0%
OTHER INCOME WATER TAPS	\$754,725	\$907,737	\$670,438	\$650,000	\$650,000	\$700,000	7.7%
FIRE HYDRANTS & TAP	\$0	\$0	-\$1,500	\$0	\$0	\$0	0%
RECLAIMED WATER USERS FEE	\$2,000	\$0	\$0	\$2,000	\$2,000	\$2,000	0%
SEWER UTILITY REVENUE	\$10,034,510	\$11,436,096	\$12,090,214	\$10,800,000	\$12,750,000	\$14,000,000	9.8%
ACCRUED GUARANTEED REV FEES - SEWER	\$1,162,242	\$198,654	\$369,632	\$1,000,000	\$250,000	\$250,000	0%
INDUSTRIAL WASTE PERMIT & INSP FEE	\$56,821	\$43,829	\$64,935	\$50,000	\$50,000	\$75,000	50%
OTHER INCOME SEWER TAPS	\$267,779	\$83,458	\$57,230	\$50,000	\$50,000	\$50,000	0%
OTHER PHYSICAL ENV REVENUE	\$60,780	\$323,206	\$624,295	\$40,000	\$550,000	\$550,000	0%
<b>Total Charges for Services:</b>	<b>\$19,445,003</b>	<b>\$22,015,259</b>	<b>\$23,917,977</b>	<b>\$20,057,000</b>	<b>\$25,052,000</b>	<b>\$27,877,000</b>	<b>11.3%</b>
<b>Judgements, Fines and Forefeits</b>							
FINES - LOCAL ORDINANCE VIOLATIONS	\$636,888	\$756,340	\$922,960	\$550,000	\$750,000	\$875,000	16.7%
<b>Total Judgements, Fines and Forefeits:</b>	<b>\$636,888</b>	<b>\$756,340</b>	<b>\$922,960</b>	<b>\$550,000</b>	<b>\$750,000</b>	<b>\$875,000</b>	<b>16.7%</b>
<b>Misc Revenues</b>							
INTEREST ON INVESTMENTS	\$42,913	\$128,599	\$824,883	\$75,000	\$375,000	\$1,415,000	277.3%
INT ON INVEST 91 BD RESV	\$0	-\$121,372	\$990,019	\$0	\$0	\$0	0%
DISPOSITION FIXED ASSETS	\$5,900	\$0	\$8,400	\$0	\$0	\$0	0%
SALES OF SURPLUS MAT & SCRAP	\$0	\$5,619	\$0	\$0	\$0	\$0	0%
MISC REV INSURANCE PROCE	\$92,186	\$48,697	\$73,493	\$0	\$0	\$0	0%
OTHER MISC REVENUE	\$385,485	\$25,302	\$7,865	\$5,000	\$25,000	\$5,000	-80%
MISC REV - CO PUBLIC SVC TAX	\$203	\$398	\$591	\$0	\$0	\$0	0%
<b>Total Misc Revenues:</b>	<b>\$526,688</b>	<b>\$87,242</b>	<b>\$1,905,251</b>	<b>\$80,000</b>	<b>\$400,000</b>	<b>\$1,420,000</b>	<b>255%</b>
<b>Other Sources</b>							
TRANSFER IN - ARPA	\$0	\$0	\$5,620,068	\$0	\$0	\$0	0%
INTERFUND TRANSFERS	\$0	\$0	\$0	\$3,075,045	\$0	\$0	0%
DEBT PROCEEDS	\$0	\$0	\$0	\$11,928,108	\$7,951,693	\$0	-100%

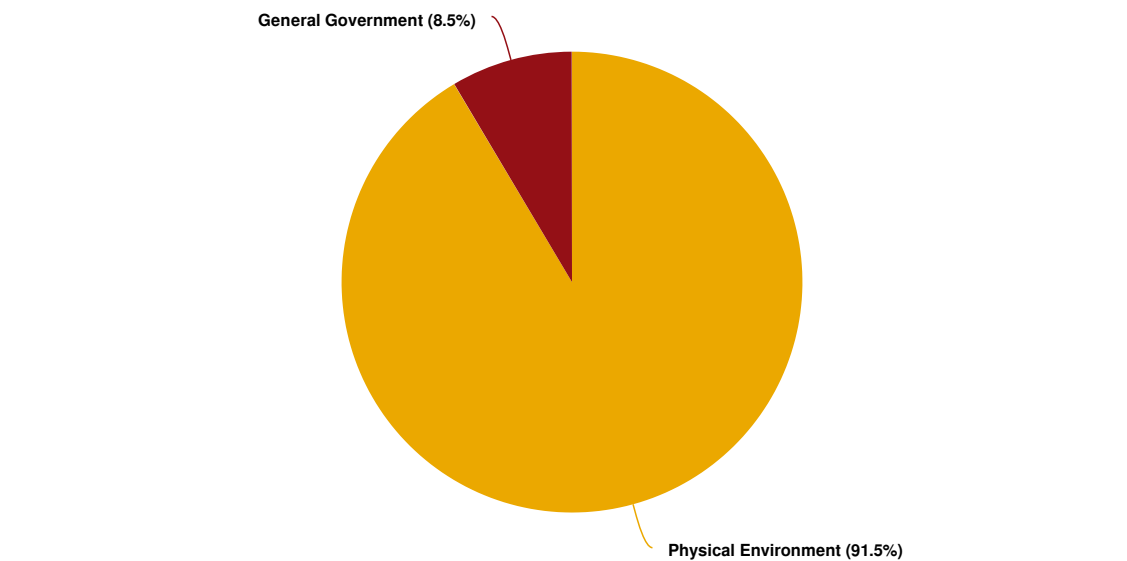


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
CAPITAL CONT FROM PRIVATE SOURCE	\$203,720	\$188,760	\$20,117	\$0	\$0	\$0	0%
OTHER NON REVENUES (RESERVES)	\$0	\$0	\$0	\$2,640,000	\$7,538,525	\$0	-100%
PRIOR YEARS RETAINED EARNINGS	\$0	\$0	\$0	\$5,214,662	\$1,800,290	\$2,600,000	44.4%
<b>Total Other Sources:</b>	<b>\$203,720</b>	<b>\$188,760</b>	<b>\$5,640,186</b>	<b>\$22,857,815</b>	<b>\$17,290,508</b>	<b>\$2,600,000</b>	<b>-85%</b>
<b>Total Revenue Source:</b>	<b>\$20,812,298</b>	<b>\$36,074,304</b>	<b>\$32,560,312</b>	<b>\$45,027,165</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>-33.7%</b>

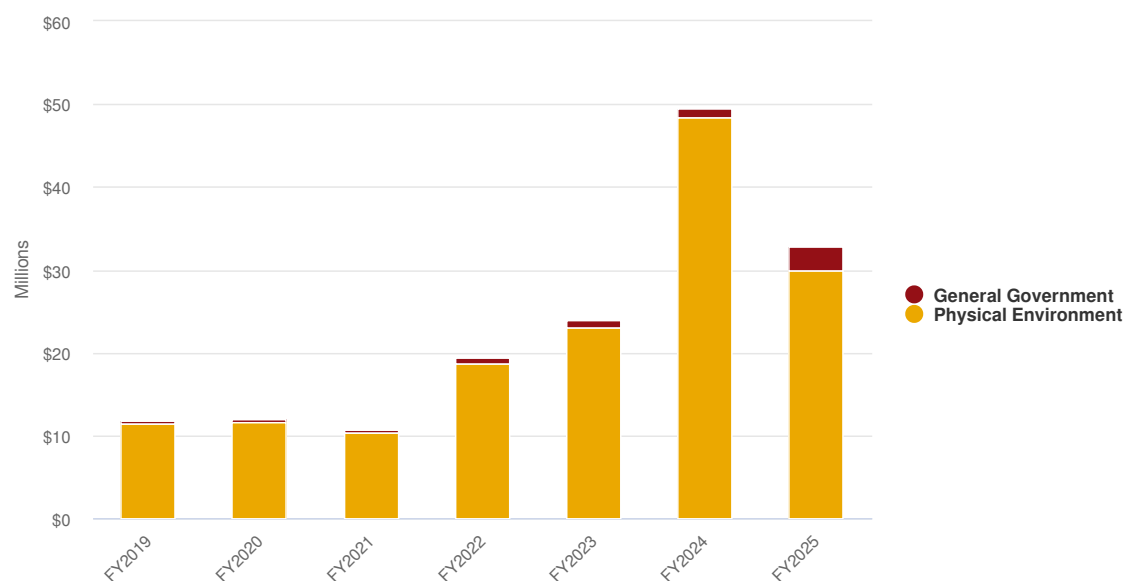


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Expenditures</b>							
<b>Finance - Utility Billing</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$231,768	\$300,903	\$496,345	\$561,250	\$561,250	\$640,250	14.1%
OVERTIME	\$67	\$1,077	\$123	\$1,000	\$8,000	\$4,000	-50%
INCENTIVE	\$0	\$0	\$4,357	\$0	\$0	\$4,500	N/A
FICA TAXES	\$17,738	\$23,020	\$37,769	\$42,565	\$42,565	\$50,565	18.8%
RETIREMENT	\$55,245	\$52,590	\$70,294	\$70,000	\$83,500	\$110,500	32.3%
LIFE & HEALTH INSURANCE	\$45,550	\$52,048	\$78,374	\$93,545	\$93,545	\$130,545	39.6%
WORKERS COMPENSATION	\$554	\$850	\$743	\$975	\$975	\$975	0%
<b>Total Personnel Services:</b>	<b>\$350,922</b>	<b>\$430,487</b>	<b>\$688,005</b>	<b>\$769,335</b>	<b>\$789,835</b>	<b>\$941,335</b>	<b>19.2%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$9,749	\$5,611	\$0	\$5,000	\$5,000	\$5,000	0%
ACCOUNTING/AUDITING	\$0	\$0	\$0	\$0	\$40,000	\$45,000	12.5%
OTHER CONTRACTUAL SERVICES	\$7,270	\$1,675	\$17,958	\$7,000	\$17,000	\$27,000	58.8%
TRAVEL & PER DIEM	\$0	\$78	\$185	\$2,500	\$2,500	\$2,500	0%
COMMUNICATIONS	\$1,040	\$1,245	\$1,069	\$1,500	\$1,500	\$1,500	0%
FREIGHT & POSTAGE SERVICES	\$64,444	\$75,504	\$100,594	\$78,000	\$102,000	\$102,000	0%
RENTALS & LEASES	\$1,757	\$2,050	\$1,734	\$3,900	\$3,900	\$3,900	0%
REPAIR & MAINTENANCE	\$2,515	\$1,494	\$9,049	\$3,640	\$3,640	\$3,640	0%
PRINTING & BINDING	\$24,181	\$32,212	\$31,641	\$27,250	\$37,250	\$37,250	0%
OTHER CURRENT CHARGES OB	\$2,276	\$2,150	\$16,764	\$2,500	\$14,500	\$14,500	0%
OFFICE SUPPLIES	\$1,104	\$138	\$971	\$2,500	\$2,500	\$2,500	0%
OPERATING SUPPLIES	\$2,441	\$6,277	\$17,688	\$3,500	\$7,500	\$7,500	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$0	\$0	\$0	\$1,250	\$1,250	\$1,250	0%
TRAINING	\$0	\$0	\$510	\$2,500	\$2,500	\$2,500	0%
<b>Total Operating Expenditures:</b>	<b>\$116,777</b>	<b>\$128,434</b>	<b>\$198,162</b>	<b>\$141,040</b>	<b>\$241,040</b>	<b>\$256,040</b>	<b>6.2%</b>
<b>Capital Outlays</b>							
CAPITAL OUTLAY	\$0	\$2,440	\$0	\$0	\$0	\$1,600,000	N/A
CAPITAL OUTLAY- TECH	\$0	\$0	\$1,548	\$2,500	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$2,440</b>	<b>\$1,548</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$1,600,000</b>	<b>N/A</b>
<b>Other Uses</b>							
TRANSFER	-\$18,012	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Other Uses:</b>	<b>-\$18,012</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Finance - Utility Billing:</b>	<b>\$449,687</b>	<b>\$561,361</b>	<b>\$887,715</b>	<b>\$912,875</b>	<b>\$1,030,875</b>	<b>\$2,797,375</b>	<b>171.4%</b>
<b>Utilities - Water Operations</b>							
<b>Personnel Services</b>							





Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
REGULAR SALARY	\$326,659	\$328,697	\$292,395	\$312,250	\$353,000	\$450,000	27.5%
OVERTIME	\$33,066	\$41,816	\$28,628	\$15,000	\$20,000	\$20,000	0%
INCENTIVE	\$0	\$0	\$440	\$0	\$0	\$3,500	N/A
FICA TAXES	\$27,387	\$28,208	\$24,600	\$25,775	\$28,775	\$35,775	24.3%
RETIREMENT	\$62,380	\$53,229	\$45,013	\$40,775	\$55,000	\$80,000	45.5%
LIFE & HEALTH INSURANCE	\$56,359	\$54,352	\$47,697	\$63,000	\$64,000	\$78,000	21.9%
WORKERS COMPENSATION	\$10,425	\$14,716	\$7,653	\$10,045	\$8,500	\$8,500	0%
<b>Total Personnel Services:</b>	<b>\$516,276</b>	<b>\$521,019</b>	<b>\$446,425</b>	<b>\$466,845</b>	<b>\$529,275</b>	<b>\$675,775</b>	<b>27.7%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$376,037	\$409,572	\$477,452	\$269,250	\$369,250	\$150,000	-59.4%
OTHER CONTRACTUAL SERVICES	\$1,931	\$220	\$52,588	\$50,000	\$50,000	\$6,000	-88%
TRAVEL & PER DIEM	\$1,192	\$700	\$1,517	\$2,500	\$2,500	\$2,500	0%
COMMUNICATIONS	\$6,476	\$6,893	\$10,588	\$10,000	\$10,000	\$12,000	20%
FREIGHT & POSTAGE SERVICES	\$68	\$82	\$20	\$500	\$500	\$500	0%
UTILITY SERVICES	\$315,643	\$403,900	\$425,124	\$330,500	\$430,500	\$480,500	11.6%
RENTALS & LEASES	\$5,666	\$7,230	\$2,195	\$7,500	\$7,500	\$8,000	6.7%
REPAIR & MAINTENANCE	\$211,238	\$176,460	\$265,990	\$275,000	\$275,000	\$200,000	-27.3%
PRINTING & BINDING	\$0	\$0	\$0	\$1,850	\$1,850	\$0	-100%
PROMOTIONAL ACTIVITIES	\$5,073	\$21,505	\$19,249	\$50,000	\$50,000	\$10,000	-80%
OTHER CURRENT CHARGES OB	\$1,727	\$1,775	\$226	\$2,500	\$2,500	\$0	-100%
OFFICE SUPPLIES	\$663	\$310	\$435	\$2,950	\$2,950	\$2,500	-15.3%
OPERATING SUPPLIES	\$231,533	\$332,034	\$119,972	\$200,000	\$50,000	\$50,000	0%
GAS & OIL	\$0	\$0	\$40,027	\$20,000	\$40,000	\$45,000	12.5%
UNIFORMS	\$0	\$0	\$1,139	\$3,500	\$3,500	\$4,000	14.3%
CHEMICALS	\$0	\$0	\$294,816	\$0	\$300,000	\$480,000	60%
ROAD MATERIALS & SUPPLIES	\$0	\$0	\$0	\$2,500	\$2,500	\$100,000	3,900%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$1,015	\$50	\$1,074	\$2,200	\$2,200	\$1,500	-31.8%
TRAINING	\$1,359	\$2,171	\$589	\$2,795	\$2,795	\$2,500	-10.6%
<b>Total Operating Expenditures:</b>	<b>\$1,159,621</b>	<b>\$1,362,900</b>	<b>\$1,713,000</b>	<b>\$1,233,545</b>	<b>\$1,603,545</b>	<b>\$1,555,000</b>	<b>-3%</b>
<b>Capital Outlays</b>							
BUILDINGS	\$9,580	\$1,148,174	\$3,185,214	\$4,070,833	\$272,578	\$0	-100%
IMPROVEMENTS OTHER THAN BUILDINGS	\$0	\$1,145,791	\$245,899	\$79,395	\$1,045,910	\$7,690,000	635.2%
CAPITAL OUTLAY	\$14,309	\$116,702	\$0	\$1,657,000	\$368,000	\$0	-100%
CAPITAL OUTLAY - TECH	\$0	\$0	\$82,313	\$289,701	\$153,884	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$23,889</b>	<b>\$2,410,667</b>	<b>\$3,513,426</b>	<b>\$6,096,929</b>	<b>\$1,840,372</b>	<b>\$7,690,000</b>	<b>317.9%</b>
<b>Total Utilities - Water Operations:</b>	<b>\$1,699,786</b>	<b>\$4,294,586</b>	<b>\$5,672,850</b>	<b>\$7,797,319</b>	<b>\$3,973,192</b>	<b>\$9,920,775</b>	<b>149.7%</b>
<b>Utilities - Wastewater Operations</b>							



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Personnel Services</b>							
REGULAR SALARY	\$521,255	\$581,498	\$663,742	\$739,250	\$755,250	\$855,250	13.2%
OVERTIME	\$32,593	\$47,828	\$49,930	\$30,000	\$30,000	\$50,000	66.7%
INCENTIVE	\$0	\$0	\$1,320	\$0	\$0	\$5,000	N/A
FICA TAXES	\$40,977	\$46,807	\$53,304	\$58,400	\$60,500	\$70,500	16.5%
RETIREMENT	\$55,928	\$67,098	\$93,592	\$85,895	\$116,000	\$150,000	29.3%
LIFE & HEALTH INSURANCE	\$114,241	\$117,286	\$133,537	\$157,250	\$157,250	\$185,250	17.8%
WORKERS COMPENSATION	\$15,239	\$18,789	\$14,342	\$18,825	\$17,250	\$17,250	0%
<b>Total Personnel Services:</b>	<b>\$780,233</b>	<b>\$879,306</b>	<b>\$1,009,767</b>	<b>\$1,089,620</b>	<b>\$1,136,250</b>	<b>\$1,333,250</b>	<b>17.3%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$231,261	\$289,033	\$126,176	\$270,000	\$270,000	\$150,000	-44.4%
PROFESSIONAL SERVICES - IND PRET	\$4,987	\$3,109	-\$17,535	\$8,950	\$8,950	\$0	-100%
OTHER CONTRIBUTING SERVICES	\$396,787	\$288,363	\$899,593	\$650,000	\$50,000	\$6,300	-87.4%
OTHER SERVICES - PRETREATMENT	\$501	\$0	\$24,240	\$0	\$0	\$0	0%
TRAVEL & PER DIEM	\$1,333	\$2,536	\$570	\$4,000	\$4,000	\$4,000	0%
COMMUNICATIONS	\$7,843	\$8,488	\$9,558	\$8,900	\$9,000	\$15,000	66.7%
FREIGHT & POSTAGE SERVICES	\$572	\$166	\$1,313	\$800	\$1,500	\$1,500	0%
UTILITY SERVICES	\$351,193	\$456,552	\$467,755	\$375,000	\$385,000	\$475,000	23.4%
RENTALS & LEASES	\$4,199	\$2,792	\$502	\$7,350	\$7,350	\$5,000	-32%
REPAIR & MAINTENANCE	\$201,119	\$138,376	\$457,301	\$1,325,000	\$1,325,000	\$850,000	-35.8%
REPAIR & MAINT - IND PRETREATMENT	\$0	\$930	\$0	\$0	\$0	\$0	0%
PRINTING & BINDING	\$0	\$0	\$0	\$300	\$300	\$0	-100%
PROMOTIONAL ACTIVITIES	\$362	\$0	\$0	\$2,000	\$2,000	\$0	-100%
OTHER CURRENT CHARGES OB	\$2,605	\$3,331	\$14,817	\$10,000	\$10,000	\$2,500	-75%
OFFICE SUPPLIES	\$679	\$1,173	\$564	\$2,100	\$2,100	\$2,000	-4.8%
OPERATING SUPPLIES	\$251,213	\$420,811	\$364,278	\$250,000	\$100,000	\$100,000	0%
OPERATING EXP - IND PRETREATMENT	\$0	\$262	\$19,927	\$15,000	\$15,000	\$15,000	0%
UNIFORMS	\$0	\$0	\$6,061	\$0	\$5,000	\$15,000	200%
CHEMICALS	\$0	\$0	\$295,868	\$0	\$300,000	\$650,000	116.7%
SLUDGE HAULING	\$0	\$0	\$0	\$0	\$850,000	\$650,000	-23.5%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$3,080	\$1,301	\$2,532	\$3,100	\$3,100	\$3,000	-3.2%
TRAINING	\$2,917	\$2,760	\$3,818	\$6,000	\$6,000	\$4,000	-33.3%
<b>Total Operating Expenditures:</b>	<b>\$1,460,651</b>	<b>\$1,619,983</b>	<b>\$2,677,337</b>	<b>\$2,938,500</b>	<b>\$3,354,300</b>	<b>\$2,948,300</b>	<b>-12.1%</b>
<b>Capital Outlays</b>							
LAND	\$2,500	\$4,533,446	\$0	\$1,400,000	\$0	\$0	0%
BUILDINGS	\$0	\$0	\$5,765	\$105,000	\$0	\$0	0%



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
IMPROVEMENTS OTHER THAN BUILDINGS	\$332,174	\$2,214,020	\$4,378,250	\$8,861,195	\$11,317,889	\$1,945,000	-82.8%
CAPITAL OUTLAY	\$389,961	\$314,813	\$392,130	\$744,000	\$65,000	\$0	-100%
CAPITAL OUTLAY	\$0	\$0	\$9,894	\$2,774,900	\$1,083,707	\$5,000	-99.5%
<b>Total Capital Outlays:</b>	<b>\$724,636</b>	<b>\$7,062,279</b>	<b>\$4,786,039</b>	<b>\$13,885,095</b>	<b>\$12,466,596</b>	<b>\$1,950,000</b>	<b>-84.4%</b>
<b>Total Utilities - Wastewater Operations:</b>	<b>\$2,965,519</b>	<b>\$9,561,567</b>	<b>\$8,473,144</b>	<b>\$17,913,215</b>	<b>\$16,957,146</b>	<b>\$6,231,550</b>	<b>-63.3%</b>
<b>Utilities - Utilities Maintenance</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$697,018	\$739,689	\$1,048,815	\$1,398,000	\$1,390,000	\$1,535,000	10.4%
OVERTIME	\$110,933	\$177,953	\$177,889	\$100,000	\$100,000	\$100,000	0%
INCENTIVE	\$0	\$0	\$1,935	\$0	\$0	\$5,000	N/A
FICA TAXES	\$61,222	\$69,407	\$93,259	\$114,250	\$114,250	\$125,250	9.6%
RETIREMENT	\$107,926	\$111,849	\$156,479	\$190,750	\$219,250	\$280,250	27.8%
LIFE & HEALTH INSURANCE	\$148,445	\$151,167	\$216,801	\$333,250	\$326,500	\$400,500	22.7%
WORKERS COMPENSATION	\$33,908	\$44,154	\$29,904	\$39,250	\$44,000	\$44,000	0%
<b>Total Personnel Services:</b>	<b>\$1,159,452</b>	<b>\$1,294,219</b>	<b>\$1,725,082</b>	<b>\$2,175,500</b>	<b>\$2,194,000</b>	<b>\$2,490,000</b>	<b>13.5%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$2,052	\$14,463	\$0	\$25,000	\$25,000	\$15,000	-40%
OTHER CONTRIBUTING SERVICES	\$9,390	\$39,709	\$14,252	\$20,000	\$20,000	\$15,000	-25%
TRAVEL & PER DIEM	-\$15	\$1,428	\$526	\$5,750	\$5,750	\$5,000	-13%
COMMUNICATIONS	\$16,344	\$16,566	\$26,122	\$20,550	\$24,550	\$35,000	42.6%
FREIGHT & POSTAGE SERVICES	\$127	\$135	\$211	\$3,000	\$3,000	\$500	-83.3%
UTILITY SERVICES	\$166,591	\$225,832	\$294,605	\$175,500	\$275,500	\$280,000	1.6%
RENTALS & LEASES	\$47,019	\$181,879	\$559,138	\$50,000	\$50,000	\$75,000	50%
REPAIR & MAINTENANCE	\$482,278	\$836,734	\$874,396	\$700,000	\$900,000	\$700,000	-22.2%
PRINTING & BINDING	\$534	\$89	\$145	\$1,100	\$1,100	\$1,000	-9.1%
OTHER CURRENT CHARGES OB	\$6,215	\$3,396	\$1,399	\$4,500	\$4,500	\$500	-88.9%
OFFICE SUPPLIES	\$1,376	\$836	\$1,006	\$3,100	\$3,100	\$1,500	-51.6%
OPERATING SUPPLIES	\$650,788	\$1,065,705	\$958,398	\$410,000	\$300,000	\$275,000	-8.3%
GAS & OIL	\$0	\$84	\$168,430	\$95,000	\$195,000	\$175,000	-10.3%
UNIFORMS	\$0	\$0	\$10,728	\$2,500	\$12,500	\$25,000	100%
CHEMICALS	\$0	\$0	\$0	\$0	\$50,000	\$30,000	-40%
ROAD MATERIALS & SUPPLIES	\$461	\$14,939	\$0	\$3,500	\$0	\$0	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$708	\$279	\$495	\$4,845	\$4,845	\$2,500	-48.4%
TRAINING	\$1,123	\$1,586	\$5,823	\$6,620	\$6,620	\$6,500	-1.8%
<b>Total Operating Expenditures:</b>	<b>\$1,384,990</b>	<b>\$2,403,658</b>	<b>\$2,915,673</b>	<b>\$1,530,965</b>	<b>\$1,881,465</b>	<b>\$1,642,500</b>	<b>-12.7%</b>
<b>Capital Outlays</b>							



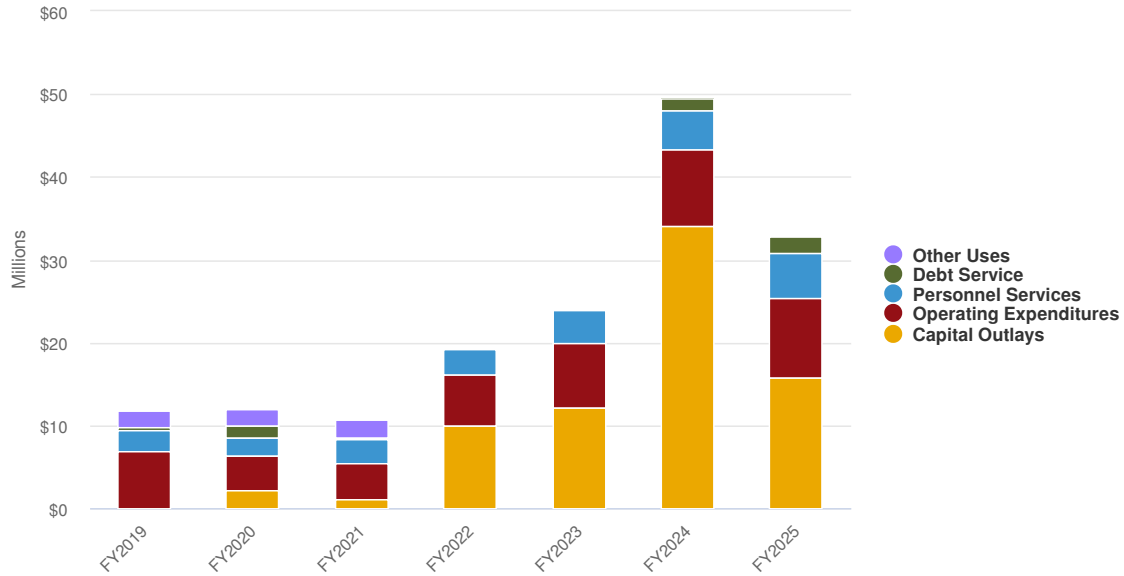
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
BUILDINGS	\$0	\$0	\$0	\$40,000	\$0	\$0	0%
IMPROVEMENTS OTHER THAN BUILDINGS	\$25,245	\$298,806	\$127,282	\$2,259,375	\$3,956,800	\$4,479,000	13.2%
NE WATER MAIN & LOOPING	\$0	\$0	\$136,589	\$1,640,000	\$1,300,000	\$0	-100%
CAPITAL OUTLAY	\$294,467	\$261,081	\$3,546,238	\$3,912,546	\$14,571,693	\$100,000	-99.3%
REPLACEMENT METERS	\$0	\$0	\$3,923	\$40,380	\$14,530	\$5,000	-65.6%
NEW METERS	\$0	\$0	\$0	\$3,300,000	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$319,712</b>	<b>\$559,886</b>	<b>\$3,814,032</b>	<b>\$11,192,301</b>	<b>\$19,843,023</b>	<b>\$4,584,000</b>	<b>-76.9%</b>
<b>Total Utilities - Utilities Maintenance:</b>	<b>\$2,864,153</b>	<b>\$4,257,763</b>	<b>\$8,454,787</b>	<b>\$14,898,766</b>	<b>\$23,918,488</b>	<b>\$8,716,500</b>	<b>-63.6%</b>
<b>Utilities - General Services</b>							
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$12,015	\$4,250	\$0	\$15,000	\$15,000	\$15,000	0%
ACCOUNTING/AUDITING	\$32,000	\$32,600	\$35,950	\$40,000	\$0	\$0	0%
OTHER CONTRACTUAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$183,000	N/A
TRAVEL & PER DIEM	\$150	-\$20	\$0	\$0	\$0	\$0	0%
FREIGHT & POSTAGE SERVICES	\$108	\$0	\$0	\$0	\$0	\$0	0%
RENTALS & LEASES	\$1,543	\$0	\$289	\$0	\$0	\$0	0%
INSURANCE	\$273,785	\$297,231	\$347,558	\$315,000	\$435,000	\$495,000	13.8%
OTHER CURRENT CHARGES OB	-\$12,390	\$163,439	-\$2,950	\$75,000	\$75,000	\$75,000	0%
OTH CUR CHGS CONTINGENCY	\$0	\$0	\$0	\$315,971	\$315,000	\$390,853	24.1%
OTHER CURRENT CHGS - R & R	\$0	\$0	\$0	\$1,250,000	\$1,250,000	\$1,250,000	0%
OFFICE SUPPLIES	\$1,436	\$0	\$0	\$0	\$0	\$0	0%
OPERATING EXPENSES	\$3,554	\$90	\$0	\$0	\$0	\$750,000	N/A
BOOKS, PUBS, SUBS MEMBERSHIPS	\$1,940	\$0	\$0	\$0	\$0	\$0	0%
TRAINING	\$870	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Operating Expenditures:</b>	<b>\$315,011</b>	<b>\$497,590</b>	<b>\$380,847</b>	<b>\$2,010,971</b>	<b>\$2,090,000</b>	<b>\$3,158,853</b>	<b>51.1%</b>
<b>Debt Service</b>							
PRINCIPAL DEBT SERVICE	\$0	\$105	\$8,000	\$1,371,281	\$1,371,282	\$1,825,000	33.1%
INTEREST DEBT SERVICE	\$165,514	\$141,583	\$98,953	\$122,738	\$120,000	\$121,947	1.6%
<b>Total Debt Service:</b>	<b>\$165,514</b>	<b>\$141,688</b>	<b>\$106,953</b>	<b>\$1,494,019</b>	<b>\$1,491,282</b>	<b>\$1,946,947</b>	<b>30.6%</b>
<b>Other Uses</b>							
INTER-FUND GROUP TRANSFER	\$2,300,000	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Other Uses:</b>	<b>\$2,300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Utilities - General Services:</b>	<b>\$2,780,525</b>	<b>\$639,278</b>	<b>\$487,801</b>	<b>\$3,504,990</b>	<b>\$3,581,282</b>	<b>\$5,105,800</b>	<b>42.6%</b>
<b>Total Expenditures:</b>	<b>\$10,759,671</b>	<b>\$19,314,556</b>	<b>\$23,976,297</b>	<b>\$45,027,165</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>-33.7%</b>



## Expenditures by Expense Type

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

### Budgeted and Historical Expenditures by Expense Type

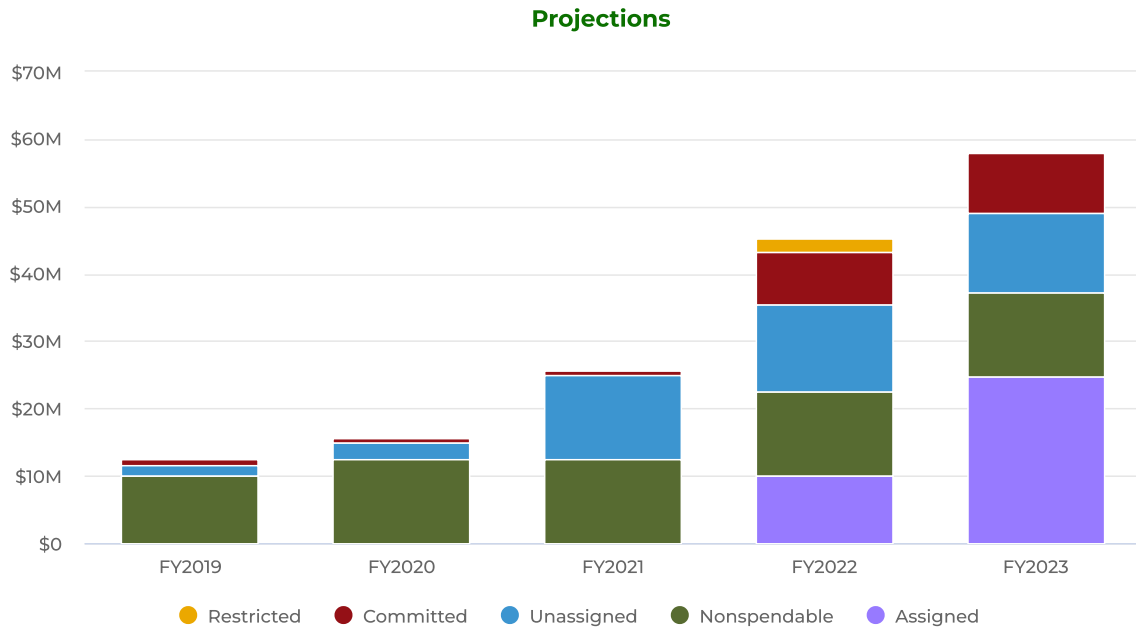


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Expense Objects							
Personnel Services	\$2,806,884	\$3,125,031	\$3,869,279	\$4,501,300	\$4,649,360	\$5,440,360	17%
Operating Expenditures	\$4,437,049	\$6,012,565	\$7,885,018	\$7,855,021	\$9,170,350	\$9,560,693	4.3%
Capital Outlays	\$1,068,236	\$10,035,272	\$12,115,046	\$31,176,825	\$34,149,991	\$15,824,000	-53.7%
Debt Service	\$165,514	\$141,688	\$106,953	\$1,494,019	\$1,491,282	\$1,946,947	30.6%
Other Uses	\$2,281,988	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$10,759,671</b>	<b>\$19,314,556</b>	<b>\$23,976,297</b>	<b>\$45,027,165</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>-33.7%</b>



## Fund Balance

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



Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	\$ Change
<b>Fund Balance</b>	—	—	—	—	—	
Unassigned	\$1,700,934	\$2,499,596	\$12,389,491	\$12,927,663	\$11,752,286	\$-1,175,377
Assigned	\$0	\$0	\$0	\$10,000,000	\$24,826,962	\$14,826,962
Committed	\$789,315	\$715,571	\$715,316	\$7,854,662	\$8,771,796	\$917,134
Restricted	\$0	\$0	\$0	\$1,942,471	\$0	\$-1,942,471
Nonspendable	\$10,000,000	\$12,500,000	\$12,500,000	\$12,500,000	\$12,500,000	\$0
<b>Total Fund Balance:</b>	<b>\$12,490,249</b>	<b>\$15,715,167</b>	<b>\$25,604,807</b>	<b>\$45,224,796</b>	<b>\$57,851,044</b>	<b>\$12,626,248</b>



## Utility Fund Capital

### FY 2024-2025

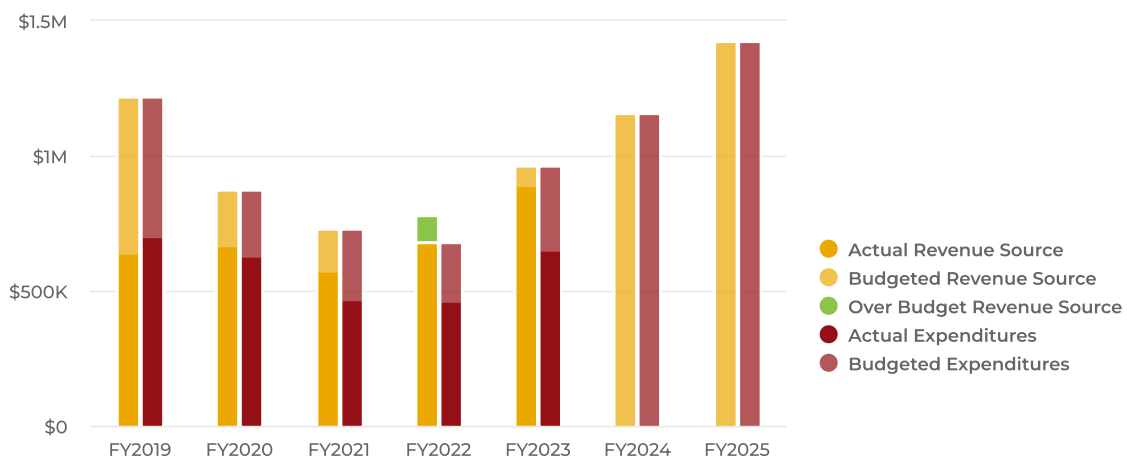
Project Description	Dept	FY25	FY25	FY25 Budget	Funding
3-Mile Force Main	UM	3,086,000	3,100,000	3,086,000	Reserves
6th Street Water Line Improvements	UM	262,479	263,000	263,000	Revenue
Crosswinds Reclaimed Water Line	UM	330,000	330,000	330,000	Revenue
Lift Station No. 1 Replacement	UM	250,000	250,000	250,000	Revenue
Lift Station No. 11 Replacement	UM	250,000	250,000	250,000	Revenue
Lift Station No. 2 Upgrade	UM	500,000	-	-	
Lift Station Resiliency	UM	406,316	-	-	
LS 8 & LS 9 Forcemain Replacement	UM	1,600,000	-	-	
Mini Dump Truck	UM	100,000	-	-	
Patterson Gravity Sewer Upgrades	UM	300,000	300,000	300,000	Revenue
SR 17 Gravity Main Liner	UM	1,000,000	-	-	
Utilities Maintenance Building Repair	UM	1,000,000	-	-	
Vactor Truck	UM	500,000	-	-	
Vehicle - Trucks	UM	60,000	-	-	
Webb Properties	UM	987,600	1,176,950	-	Revenue
Vehicle - Truck 4x4 Replacement	UM	60,000	240,000	100,000	Revenue
CIC - Telephony - WW (Equipment)	UM	5,000	5,000	5,000.00	Revenue
Baker Dairy Road Water Main Replacement	Water	1,200,000	-	-	
Generators for Well #3 & Well # 10 (construction)	Water	600,000	600,000	600,000	Revenue
North US 27 Looping System	Water	1,000,000	1,000,000	1,000,000	Revenue
South US 27 & Hughes Road Looping System	Water	1,377,260	-	-	
Interconnect with Winter Haven Potable System - Originally de	Water	2,469,757	2,600,000	-	
Nola Pipeline (Potable Water)	Water	2,000,000	-	-	
Portable 600 kW Generator	Water	300,000	-	-	
Replacement of Water & Sewer Lines Citywide	Water	1,000,000	1,000,000	1,000,000	Revenue
SCADA Updates -	Water	60,000	-	-	
Scag Mower	Water	18,000	-	-	
Variable Speed Pump Replacements	Water	200,000	-	-	
20" Water Line North on Hwy 27 -	Water			1,750,000.00	Revenue
LFA/UFA Wells & Piping	Water	1,000,000	1,000,000	3,340,000	Revenue
Well Rehabilitation	Water	100,000	-	-	
WTP 2 Ground Storage Tank	Water	500,000	-	-	
WTP 2 Recoat HSP Floor	Water	50,000	-	-	
WTP Fence Replacement	Water	50,000	-	-	
10" Wastewater Line	WW	225,000	-	-	
Admin/Scale Building Upgrades	WW	250,000	-	-	
Centrifuge for Sludge Process	WW	1,000,000	1,000,000	1,000,000	Revenue
Chlorine Contact Chamber Ditch Refurbishment	WW	75,000	75,000	75,000	Revenue
Clarifier 2 Catwalk Sandblasting and Painting	WW	20,000	20,000	20,000	Revenue
Clarifier and Chlorine Contact Chamber Lights	WW	50,000	50,000	50,000	Revenue
Clarifier Arm Replacement	WW	300,000	300,000	300,000	Revenue
John Deere 6120M with Alamo Industrial Mower	WW	310,000	-	-	
Lake Eva RIBs (Robinson)	WW	2,331,422	-	-	
Reclaimed Water Customer Piping	WW	750,000	-	-	
WWTP Fencing Installation	WW	75,000	-	-	
WWTP Generator *CDBG Project	WW	659,650	659,650	500,000	Revenue
WWTP Restroom Improvements	WW	35,000	-	-	
Vehicle for Utility Billing	UB	50,000	50,000	50,000	Revenue
Fiber Resiliency - Utilities Redundant Component	UB	500,000	500,000	-	Appropriation/Revenues
Fiber Resiliency - Utilities Redundant Component	UB	550,000	550,000	550,000	Appropriation/Revenues
Replacement Program - UPS, Utility (Equipment)	GEN	6,000	6,000	6,000	Revenue
Replacement Program - Surveillance, Utility (Equipment)	GEN	35,000	35,000	35,000	Revenue
Replacement Program - PCs, Utility (Equipment)	GEN	90,000	90,000	90,000	Revenue
Replacement Program - Network, Utilities (Equipment)	GEN	27,000	27,000	27,000	Revenue
Replacement Program - Servers, Utility (Equipment)	GEN	25,000	25,000	25,000	Revenue
Meter Change Out Project	UB	1,000,000	1,000,000	1,000,000	ARPA
<b>TOTALS</b>		<b>30,986,484</b>	<b>16,502,600</b>	<b>16,002,000</b>	



## Stormwater Fund

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

### Summary





## Stormwater Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
Beginning Fund Balance:	\$159,057	N/A	\$588,819	\$588,819	\$744,126	N/A
Revenues						
Permits, Fees, and Special Assessments	\$575,739	\$740,937	\$854,988	\$725,000	\$925,000	\$1,025,000
Intergovernmental Revenue	\$0	\$39,500	\$0	\$75,000	\$0	\$0
Charges for Services	\$6	\$0	\$12	\$0	\$0	\$0
Misc Revenues	\$1,309	\$1,200	\$37,318	\$3,000	\$13,000	\$40,000
Other Sources	\$0	\$0	\$0	\$163,835	\$221,450	\$361,950
<b>Total Revenues:</b>	<b>\$577,054</b>	<b>\$781,637</b>	<b>\$892,318</b>	<b>\$966,835</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>
Expenditures						
Personnel Services	\$260,639	\$222,486	\$393,128	\$444,885	\$468,500	\$503,000
Operating Expenditures	\$161,658	\$188,507	\$129,011	\$240,950	\$240,950	\$252,950
Capital Outlays	\$51,253	\$58,152	\$135,323	\$281,000	\$450,000	\$671,000
<b>Total Expenditures:</b>	<b>\$473,549</b>	<b>\$469,145</b>	<b>\$657,463</b>	<b>\$966,835</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$103,505</b>	<b>\$312,492</b>	<b>\$234,856</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$262,562</b>	<b>N/A</b>	<b>\$823,675</b>	<b>\$588,819</b>	<b>\$744,126</b>	<b>N/A</b>

### Revenues by Source

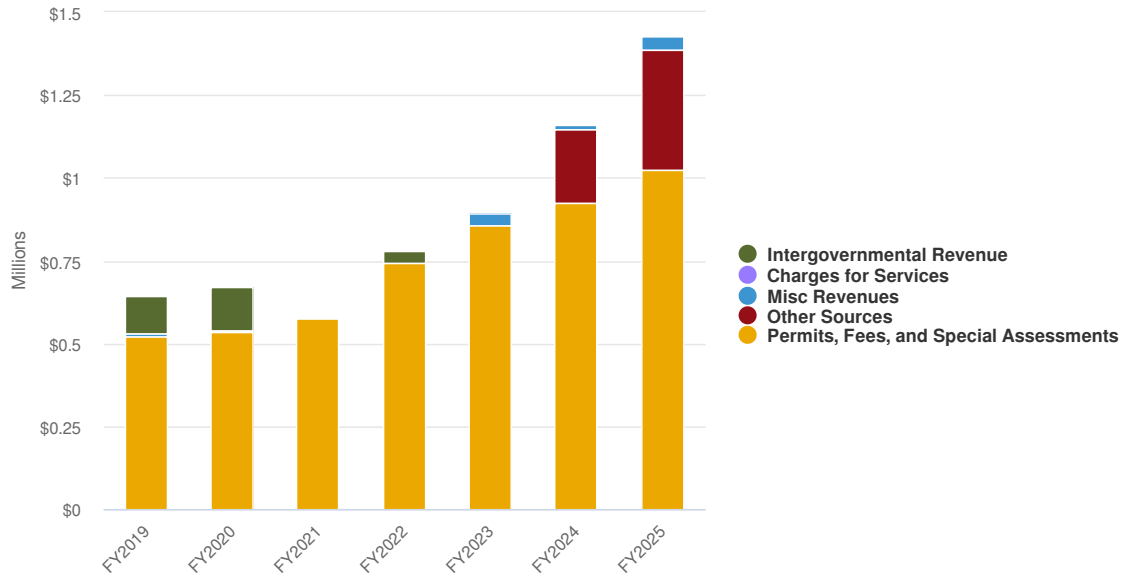
Assessments is the biggest revenue driver for this fund. The City charges a non ad valorem stormwater assessment on eligible parcels. The Calculation is as follows:

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

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



## Budgeted and Historical 2025 Revenues by Source

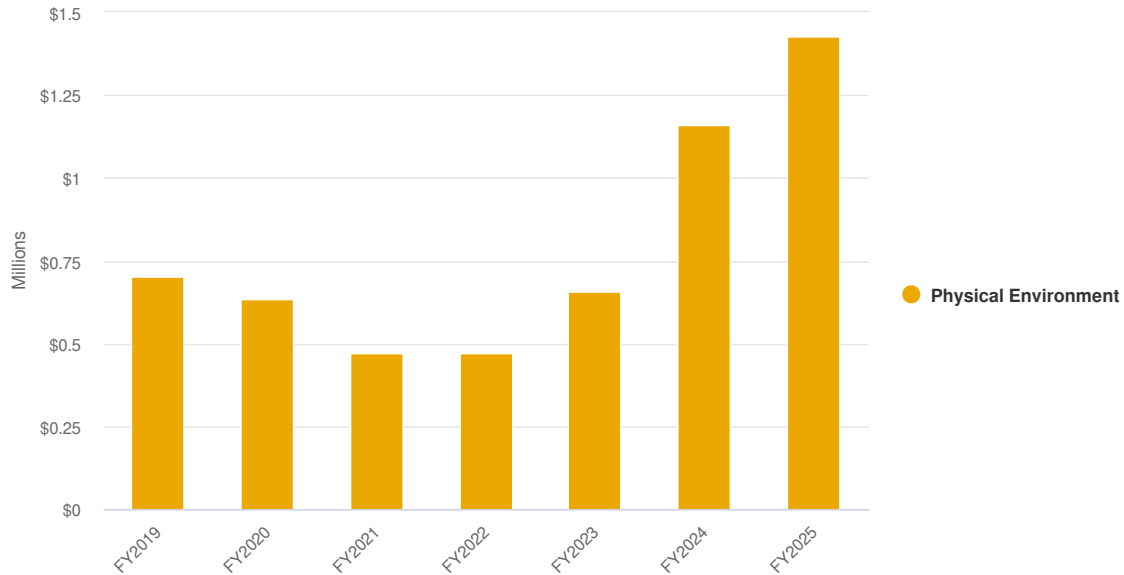


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Revenue Source							
Permits, Fees, and Special Assessments							
Special Assessments	\$575,739	\$740,937	\$854,988	\$725,000	\$925,000	\$1,025,000	10.8%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$575,739</b>	<b>\$740,937</b>	<b>\$854,988</b>	<b>\$725,000</b>	<b>\$925,000</b>	<b>\$1,025,000</b>	<b>10.8%</b>
Intergovernmental Revenue	\$0	\$39,500	\$0	\$75,000	\$0	\$0	0%
<b>Total Intergovernmental Revenue:</b>	<b>\$0</b>	<b>\$39,500</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Charges for Services	\$6	\$0	\$12	\$0	\$0	\$0	0%
<b>Total Charges for Services:</b>	<b>\$6</b>	<b>\$0</b>	<b>\$12</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Misc Revenues							
Interest and Other Earnings	\$1,309	\$1,166	\$37,318	\$3,000	\$13,000	\$40,000	207.7%
Other Misc Revenues	\$0	\$34	\$0	\$0	\$0	\$0	0%
<b>Total Misc Revenues:</b>	<b>\$1,309</b>	<b>\$1,200</b>	<b>\$37,318</b>	<b>\$3,000</b>	<b>\$13,000</b>	<b>\$40,000</b>	<b>207.7%</b>
Other Sources							
Proprietary Nonoperating Sources	\$0	\$0	\$0	\$163,835	\$221,450	\$361,950	63.4%
<b>Total Other Sources:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$163,835</b>	<b>\$221,450</b>	<b>\$361,950</b>	<b>63.4%</b>
<b>Total Revenue Source:</b>	<b>\$577,054</b>	<b>\$781,637</b>	<b>\$892,318</b>	<b>\$966,835</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>23.1%</b>



# Expenditures by Function

## Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Expenditures</b>							
<b>Personnel Services</b>							
REGULAR SALARY	\$164,551	\$135,471	\$240,526	\$298,250	\$306,500	\$320,500	4.6%
OVERTIME	\$5,003	\$16,547	\$27,086	\$3,000	\$5,000	\$5,000	0%
INCENTIVE	\$0	\$0	\$2,828	\$0	\$0	\$1,000	N/A
FICA TAXES	\$12,913	\$11,634	\$19,859	\$22,785	\$24,000	\$24,500	2.1%
RETIREMENT	\$24,293	\$17,959	\$34,851	\$33,500	\$46,000	\$55,000	19.6%
LIFE & HEALTH INSURANCE	\$40,337	\$23,091	\$49,598	\$63,225	\$66,500	\$76,500	15%
WORKERS COMPENSATION	\$13,542	\$17,784	\$18,380	\$24,125	\$20,500	\$20,500	0%
<b>Total Personnel Services:</b>	<b>\$260,639</b>	<b>\$222,486</b>	<b>\$393,128</b>	<b>\$444,885</b>	<b>\$468,500</b>	<b>\$503,000</b>	<b>7.4%</b>
<b>Operating Expenditures</b>							
PROFESSIONAL SERVICES	\$27,814	\$12,441	\$10,795	\$75,000	\$75,000	\$72,000	-4%
OTHER CONTRACTUAL SERVICES	\$26,694	\$38,546	\$34,688	\$35,200	\$35,200	\$37,200	5.7%
TRAVEL & PER DIEM	\$43	\$388	\$1,595	\$2,000	\$2,000	\$2,000	0%
COMMUNICATIONS	\$1,704	\$976	\$1,119	\$5,000	\$5,000	\$5,000	0%
FREIGHT & POSTAGE SERVICES	\$59	\$0	\$131	\$3,000	\$3,000	\$3,000	0%
RENTALS & LEASES	\$0	\$0	\$0	\$2,500	\$2,500	\$2,500	0%
REPAIR & MAINTENANCE	\$23,564	\$46,920	\$17,802	\$25,000	\$25,000	\$25,000	0%
PRINTING & BINDING	\$0	\$45	\$752	\$2,500	\$2,500	\$2,500	0%
PROMOTIONAL ACTIVITIES	\$228	\$530	\$953	\$1,000	\$1,000	\$1,000	0%
OTHER CURRENT CHARGES OB	\$18,103	\$19,177	\$18,199	\$10,000	\$10,000	\$20,000	100%

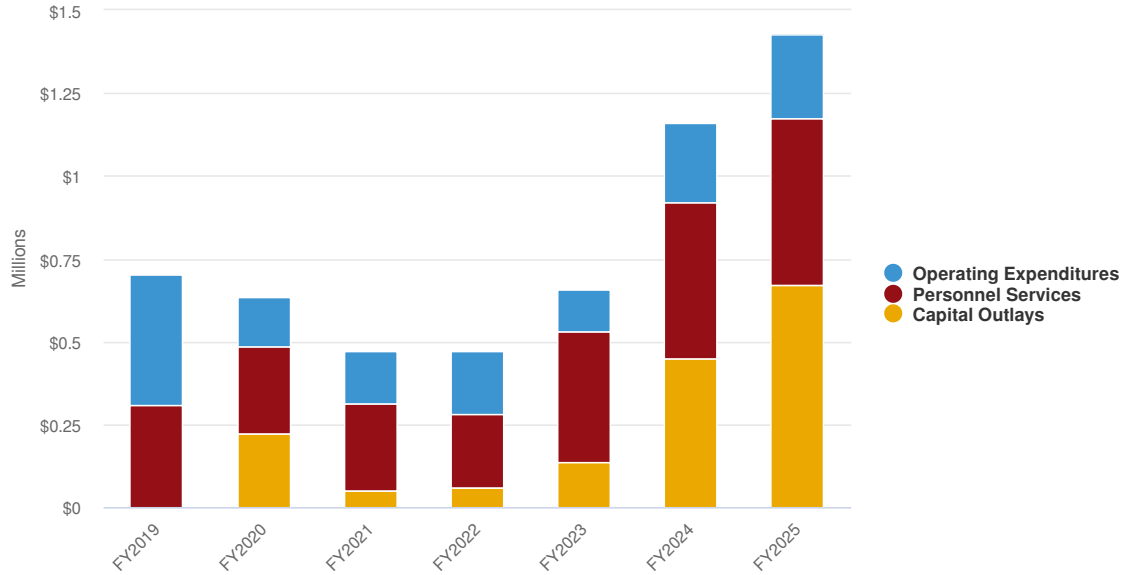


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
OFFICE SUPPLIES	\$1,159	\$809	\$900	\$5,000	\$5,000	\$5,000	0%
OPERATING SUPPLIES	\$59,573	\$66,977	\$17,193	\$50,000	\$45,000	\$39,250	-12.8%
GAS & OIL	\$0	\$18	\$16,582	\$12,250	\$12,250	\$18,000	46.9%
UNIFORMS	\$0	\$0	\$1,541	\$0	\$5,000	\$5,000	0%
ROAD MATERIALS & SUPPLIES	\$0	\$511	\$4,193	\$7,000	\$7,000	\$10,000	42.9%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$1,300	\$650	\$170	\$1,500	\$1,500	\$1,500	0%
TRAINING	\$1,418	\$520	\$2,400	\$4,000	\$4,000	\$4,000	0%
<b>Total Operating Expenditures:</b>	<b>\$161,658</b>	<b>\$188,507</b>	<b>\$129,011</b>	<b>\$240,950</b>	<b>\$240,950</b>	<b>\$252,950</b>	<b>5%</b>
<b>Capital Outlays</b>							
IMPROVEMENTS OTHER THAN BUILDINGS	\$39,037	\$28,900	\$135,323	\$281,000	\$450,000	\$580,000	28.9%
CAPITAL OUTLAY	\$12,215	\$29,251	\$0	\$0	\$0	\$91,000	N/A
<b>Total Capital Outlays:</b>	<b>\$51,253</b>	<b>\$58,152</b>	<b>\$135,323</b>	<b>\$281,000</b>	<b>\$450,000</b>	<b>\$671,000</b>	<b>49.1%</b>
<b>Total Expenditures:</b>	<b>\$473,549</b>	<b>\$469,145</b>	<b>\$657,463</b>	<b>\$966,835</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>23.1%</b>



## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type

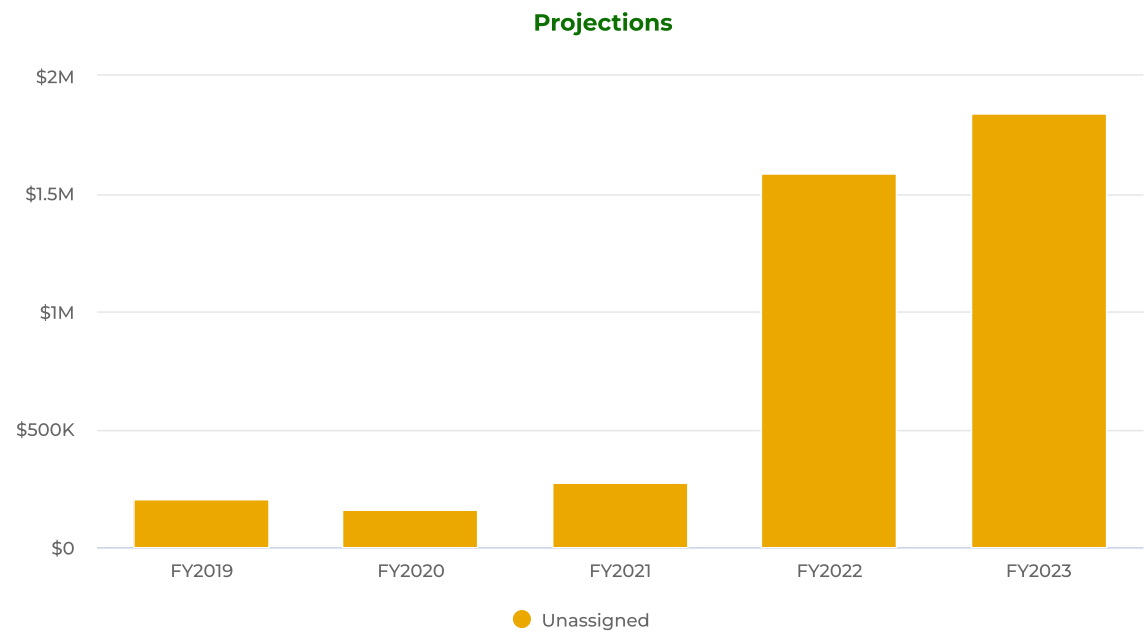


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Expense Objects							
Personnel Services	\$260,639	\$222,486	\$393,128	\$444,885	\$468,500	\$503,000	7.4%
Operating Expenditures	\$161,658	\$188,507	\$129,011	\$240,950	\$240,950	\$252,950	5%
Capital Outlays	\$51,253	\$58,152	\$135,323	\$281,000	\$450,000	\$671,000	49.1%
<b>Total Expense Objects:</b>	<b>\$473,549</b>	<b>\$469,145</b>	<b>\$657,463</b>	<b>\$966,835</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>23.1%</b>



## Fund Balance

There are no major changes in fund balances expected.



Financial Summary	FY2019	FY2020	FY2021	FY2022	FY2023	\$ Change
Fund Balance	—	—	—	—	—	
Unassigned	\$206,453	\$159,057	\$274,066	\$1,583,954	\$1,842,861	\$258,907
Total Fund Balance:	\$206,453	\$159,057	\$274,066	\$1,583,954	\$1,842,861	\$258,907



STORMWATER FUND

FY2024/2025 Capital Listing

DEPARTMENT	Capital Request (Category)	2025 Capital Costs	Revised 25 Capital
STORMWATER	Manhole refurbishment (Construction/Maintenance)	\$115,000.00	\$115,000.00
STORMWATER	Manhole refurbishment (Planning)	\$10,000.00	\$10,000.00
STORMWATER	Manhole refurbishment (Design)	\$25,000.00	\$25,000.00
STORMWATER	Infrastructure- Lake Elsie Rain Gardens (Planning)	\$50,000.00	\$0.00
STORMWATER	Infrastructure- Lake Elsie Rain Gardens (Design)	\$130,000.00	\$0.00
STORMWATER	Infrastructure- Lake Elsie Rain Gardens (Engineering)	\$150,000.00	\$150,000.00
STORMWATER	Infrastructure- Lake Elsie Rain Gardens (Construction/Maintenance)		
STORMWATER	Infrastructure-Conveyance/Outfall Upgrades (Planning)	\$25,000.00	\$25,000.00
STORMWATER	Infrastructure-Conveyance/Outfall Upgrades (Design)	\$50,000.00	\$50,000.00
STORMWATER	Infrastructure-Conveyance/Outfall Upgrades (Engineering)	\$80,000.00	\$80,000.00
STORMWATER	Infrastructure-Conveyance/Outfall Upgrades (Construction/Maintenance)	\$125,000.00	\$125,000.00
STORMWATER	Stormwater Trailer (Equipment)	\$26,000.00	\$26,000.00
STORMWATER	Stormwater Vehicle Replacement (Vehicle Cost)	\$65,000.00	\$65,000.00
Total		\$851,000.00	\$671,000.00



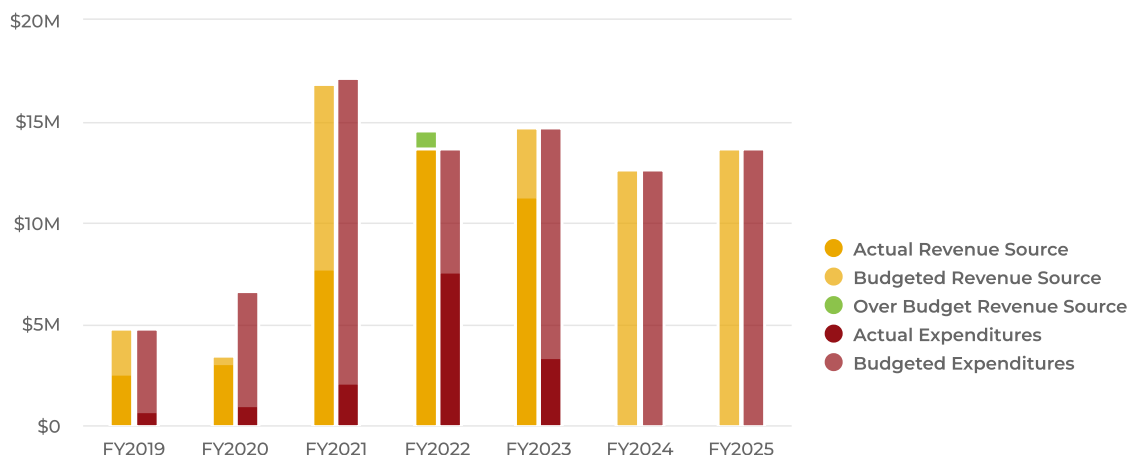
## Other Enterprise Funds

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.





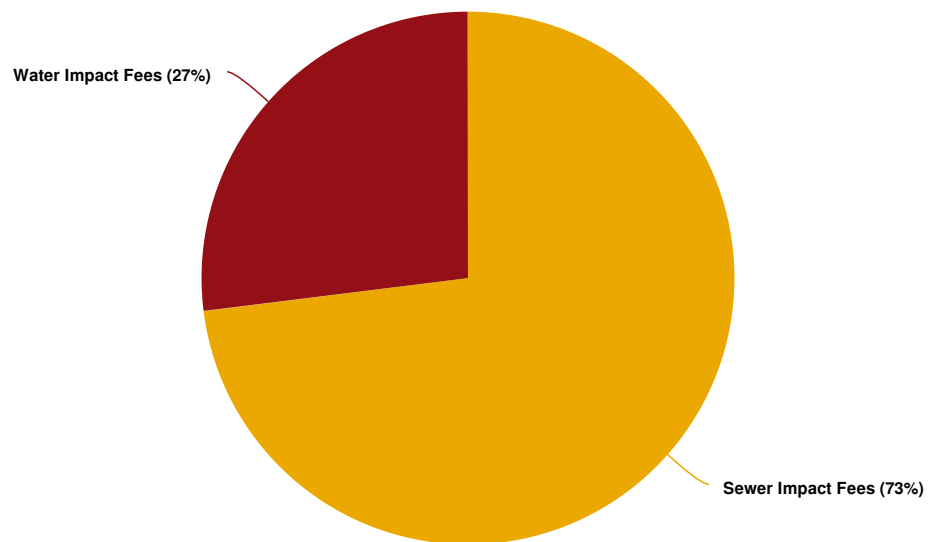
## Other Enterprise Funds Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted
<b>Beginning Fund Balance:</b>	\$8,801,168	N/A	\$21,247,058	\$21,247,058	\$29,176,486	N/A
<b>Revenues</b>						
Permits, Fees, and Special Assessments	\$7,241,743	\$12,480,805	\$8,705,852	\$4,800,500	\$9,899,500	\$9,800,500
Intergovernmental Revenue	\$528,082	\$2,068,931	\$1,987,992	\$2,581,208	\$2,581,208	\$0
Misc Revenues	\$27,461	\$27,155	\$657,648	\$22,664	\$185,000	\$925,000
Other Sources	\$0	\$0	\$0	\$7,319,591	\$0	\$3,000,000
<b>Total Revenues:</b>	<b>\$7,797,286</b>	<b>\$14,576,890</b>	<b>\$11,351,492</b>	<b>\$14,723,963</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>
<b>Expenditures</b>						
Capital Outlays	\$2,094,468	\$7,660,595	\$3,404,064	\$11,648,918	\$12,665,708	\$13,725,500
Other Uses	\$18,013	\$0	\$0	\$3,075,045	\$0	\$0
<b>Total Expenditures:</b>	<b>\$2,112,481</b>	<b>\$7,660,595</b>	<b>\$3,404,064</b>	<b>\$14,723,963</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$5,684,806</b>	<b>\$6,916,294</b>	<b>\$7,947,428</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$14,485,974</b>	<b>N/A</b>	<b>\$29,194,486</b>	<b>\$21,247,058</b>	<b>\$29,176,486</b>	<b>N/A</b>

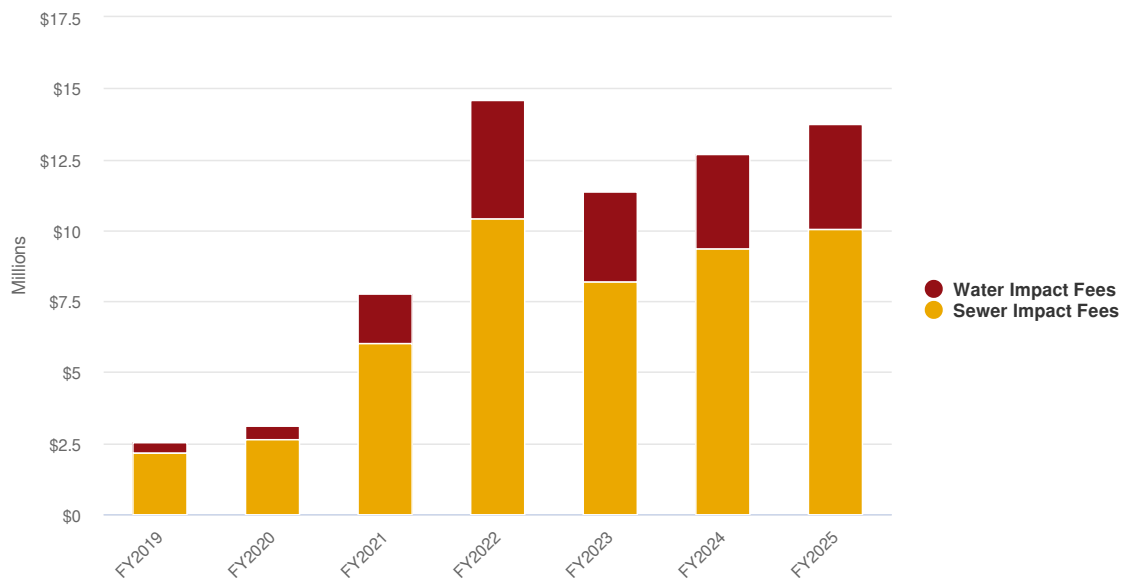


## Revenue by Fund

### 2025 Revenue by Fund



### Budgeted and Historical 2025 Revenue by Fund

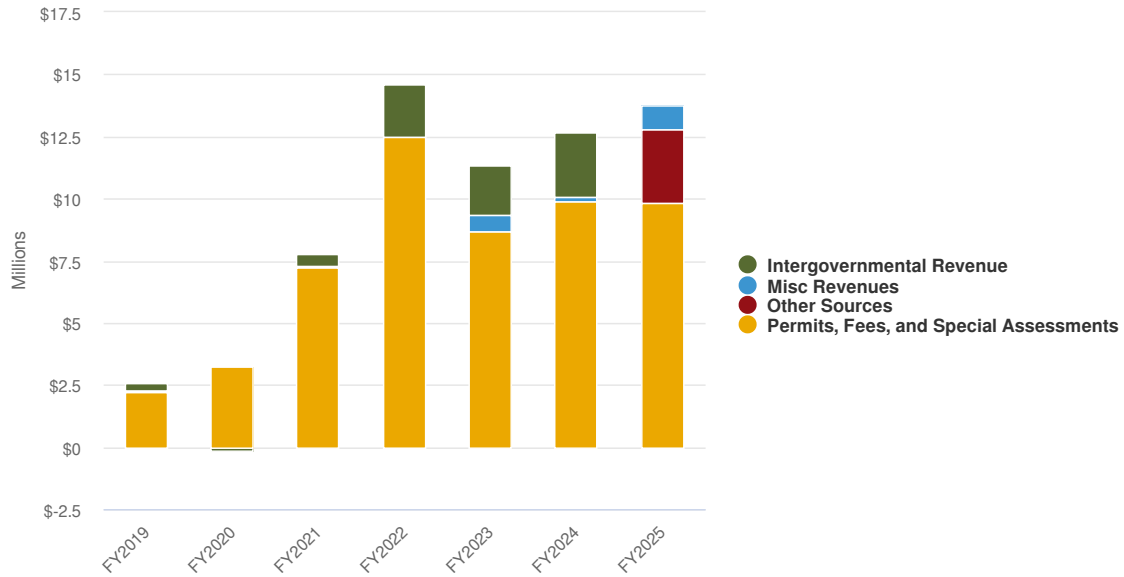


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
<b>Water Impact Fees</b>							
WATER IMPACT FEES (RESIDENTIAL)	\$2,218,354	\$4,296,983	\$2,970,154	\$1,200,000	\$3,200,000	\$3,200,000	0%
WATER IMPACT FEES (COMMERCIAL)	\$22,271	\$90,873	\$60,124	\$19,500	\$59,500	\$100,500	68.9%
DEV CREDIT-WATER IMPACT FEES (RES)	-\$481,852	-\$228,791	-\$136,435	\$0	\$0	\$0	0%
INTEREST ON INVESTMENTS	\$5,793	\$8,548	\$255,305	\$22,143	\$60,000	\$400,000	566.7%
<b>Total Water Impact Fees:</b>	<b>\$1,764,566</b>	<b>\$4,167,612</b>	<b>\$3,149,148</b>	<b>\$1,241,643</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>11.5%</b>
<b>Sewer Impact Fees</b>							
SEWER IMPACT FEES (RESIDENTIAL)	\$5,959,776	\$8,589,868	\$5,939,630	\$3,490,000	\$6,490,000	\$6,250,000	-3.7%
SEWER IMPACT FEES (COMMERCIAL)	\$69,838	\$194,360	\$148,174	\$91,000	\$150,000	\$250,000	66.7%
DEV CREDIT-SEWER IMPACT FEES (RES)	-\$546,644	-\$462,487	-\$275,795	\$0	\$0	\$0	0%
STATE GRANT - SEWER/WASTEWATER	\$0	\$0	\$0	\$2,581,208	\$2,581,208	\$0	-100%
SWFWMD Grant - Utilities	\$528,082	\$2,068,931	\$1,987,992	\$0	\$0	\$0	0%
INTEREST ON INVESTMENTS	\$21,668	\$18,607	\$402,343	\$521	\$125,000	\$525,000	320%
DEBT PROCEEDS	\$0	\$0	\$0	\$7,319,591	\$0	\$0	0%
OTHER NONOPERATING SOURCES	\$0	\$0	\$0	\$0	\$0	\$3,000,000	N/A
<b>Total Sewer Impact Fees:</b>	<b>\$6,032,720</b>	<b>\$10,409,278</b>	<b>\$8,202,344</b>	<b>\$13,482,320</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>7.3%</b>
<b>Total:</b>	<b>\$7,797,286</b>	<b>\$14,576,890</b>	<b>\$11,351,492</b>	<b>\$14,723,963</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>8.4%</b>



## Revenues by Source

### Budgeted and Historical 2025 Revenues by Source

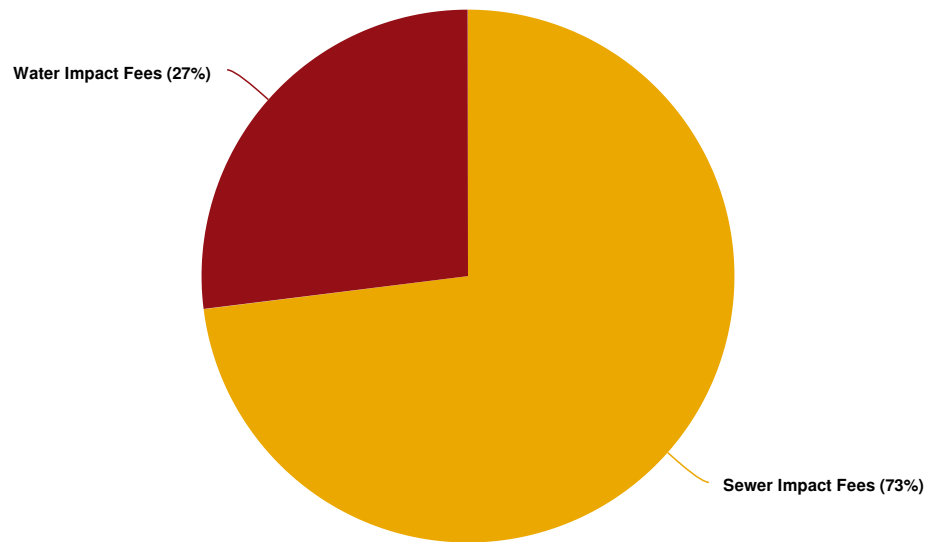


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Revenue Source							
Permits, Fees, and Special Assessments	\$7,241,743	\$12,480,805	\$8,705,852	\$4,800,500	\$9,899,500	\$9,800,500	-1%
Intergovernmental Revenue	\$528,082	\$2,068,931	\$1,987,992	\$2,581,208	\$2,581,208	\$0	-100%
Misc Revenues	\$27,461	\$27,155	\$657,648	\$22,664	\$185,000	\$925,000	400%
Other Sources	\$0	\$0	\$0	\$7,319,591	\$0	\$3,000,000	N/A
<b>Total Revenue Source:</b>	<b>\$7,797,286</b>	<b>\$14,576,890</b>	<b>\$11,351,492</b>	<b>\$14,723,963</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>8.4%</b>

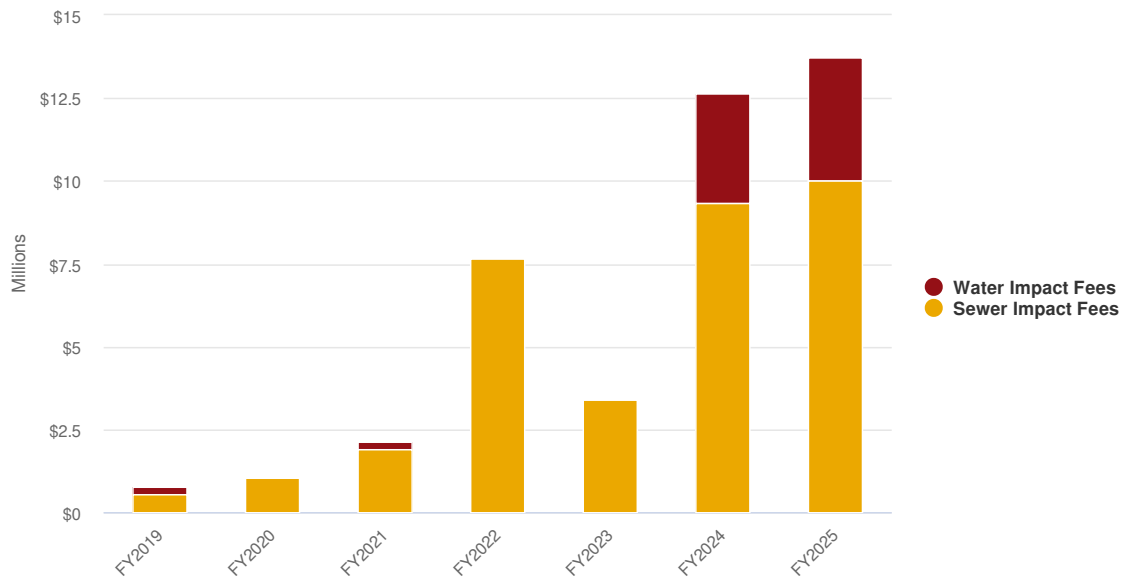


## Expenditures by Fund

### 2025 Expenditures by Fund



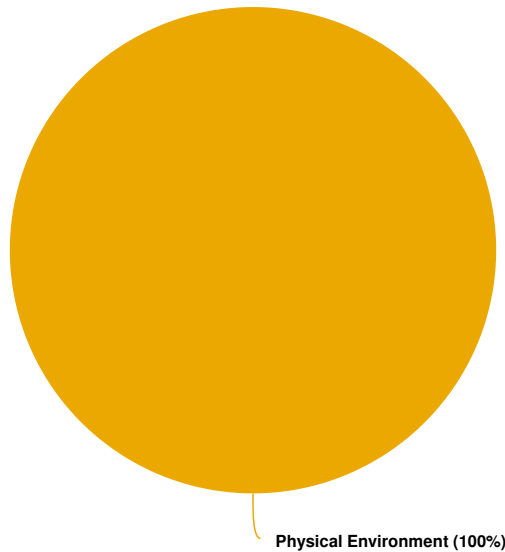
### Budgeted and Historical 2025 Expenditures by Fund



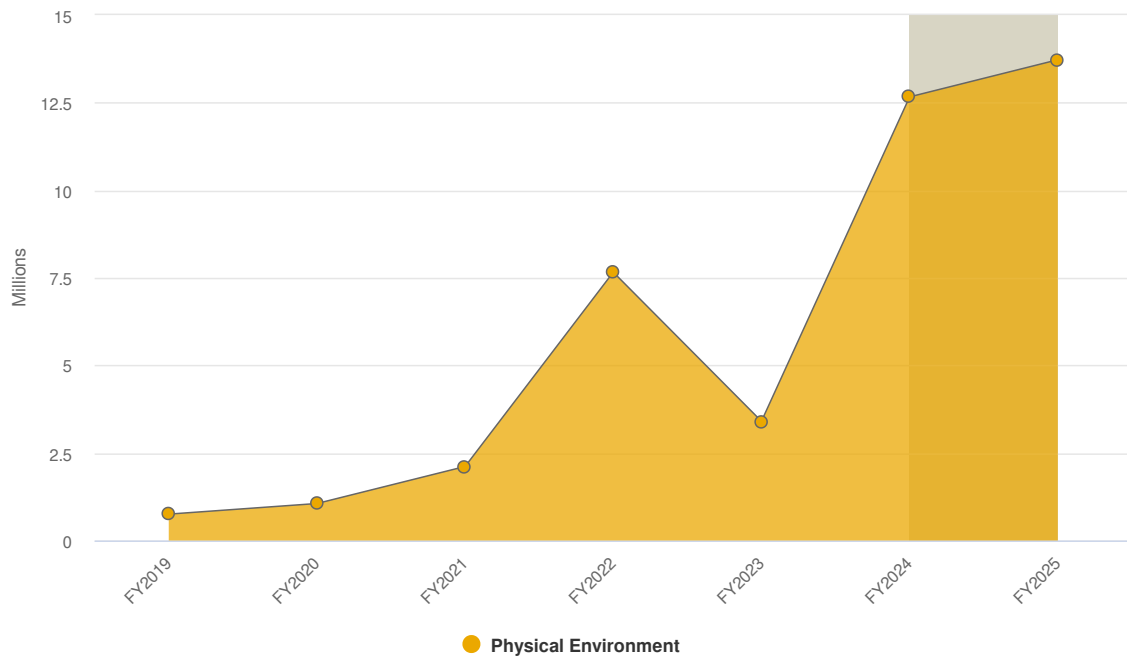
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Water Impact Fees							
Capital Outlays	\$211,599	\$0	\$0	\$1,241,643	\$3,319,500	\$3,700,500	11.5%
<b>Total Water Impact Fees:</b>	<b>\$211,599</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,241,643</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>11.5%</b>
Sewer Impact Fees							
Capital Outlays	\$1,882,870	\$7,660,595	\$3,404,064	\$10,407,275	\$9,346,208	\$10,025,000	7.3%
Other Uses	\$18,013	\$0	\$0	\$3,075,045	\$0	\$0	0%
<b>Total Sewer Impact Fees:</b>	<b>\$1,900,882</b>	<b>\$7,660,595</b>	<b>\$3,404,064</b>	<b>\$13,482,320</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>7.3%</b>
<b>Total:</b>	<b>\$2,112,481</b>	<b>\$7,660,595</b>	<b>\$3,404,064</b>	<b>\$14,723,963</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>8.4%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



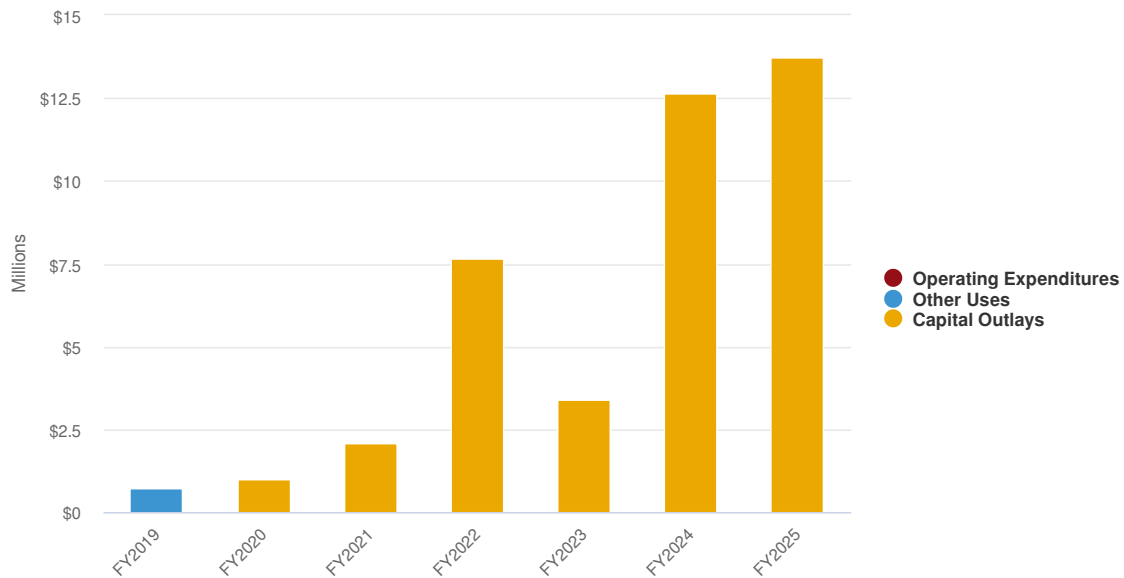
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Expenditures							
Physical Environment							
Capital Outlays	\$2,094,468	\$7,660,595	\$3,404,064	\$11,648,918	\$12,665,708	\$13,725,500	8.4%
Other Uses	\$18,013	\$0	\$0	\$3,075,045	\$0	\$0	0%
<b>Total Physical Environment:</b>	<b>\$2,112,481</b>	<b>\$7,660,595</b>	<b>\$3,404,064</b>	<b>\$14,723,963</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>8.4%</b>
<b>Total Expenditures:</b>	<b>\$2,112,481</b>	<b>\$7,660,595</b>	<b>\$3,404,064</b>	<b>\$14,723,963</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>8.4%</b>



## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2023 Budgeted	FY2024 Budgeted	FY2025 Budgeted	% Change
Expense Objects							
Capital Outlays	\$2,094,468	\$7,660,595	\$3,404,064	\$11,648,918	\$12,665,708	\$13,725,500	8.4%
Other Uses	\$18,013	\$0	\$0	\$3,075,045	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$2,112,481</b>	<b>\$7,660,595</b>	<b>\$3,404,064</b>	<b>\$14,723,963</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>8.4%</b>

