

# TENTATIVE BUDGET 2026



Investing in Today,  
Building for Tomorrow

**HCFORWARD**  
one city. one vision.



# TABLE OF CONTENTS

---

**Fund Summaries** ..... **3**

    All Funds ..... 4

    General Fund ..... 20

    Other Governmental Funds ..... 52

        LEET FUND ..... 61

        Police Impact Fee Fund ..... 65

        Fire Impact Fee Fund ..... 69

        Transportation Impact Fee Fund ..... 70

        Recreation Impact Fee Fund ..... 74

        Library Impact Fee Fund ..... 78

    CRA Fund ..... 82

    Water & Sewer Fund ..... 95

    Stormwater Fund ..... 108

    Other Enterprise Funds ..... 117

        Water Impact Fee Fund ..... 127

        Sewer Impact Fee Fund ..... 132



---

# **FUND SUMMARIES**

---



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

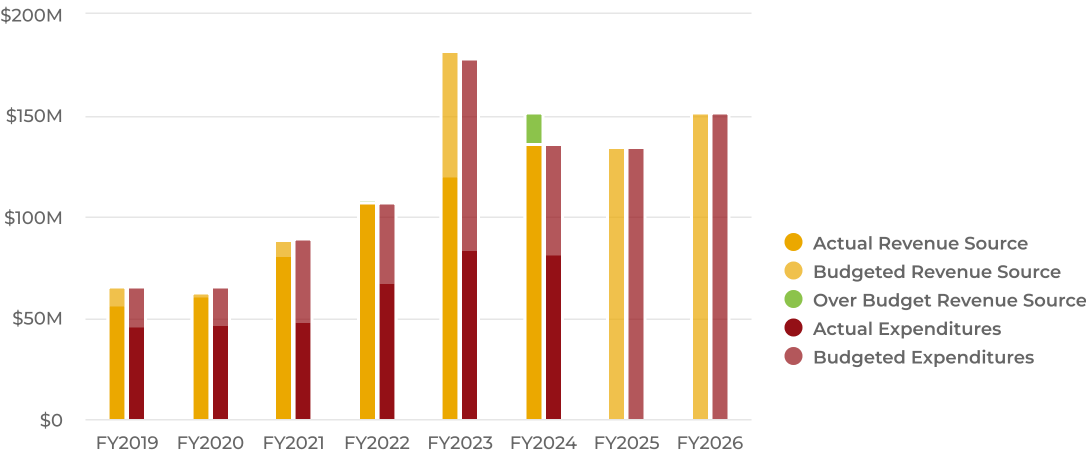


### All Funds

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

### Summary

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





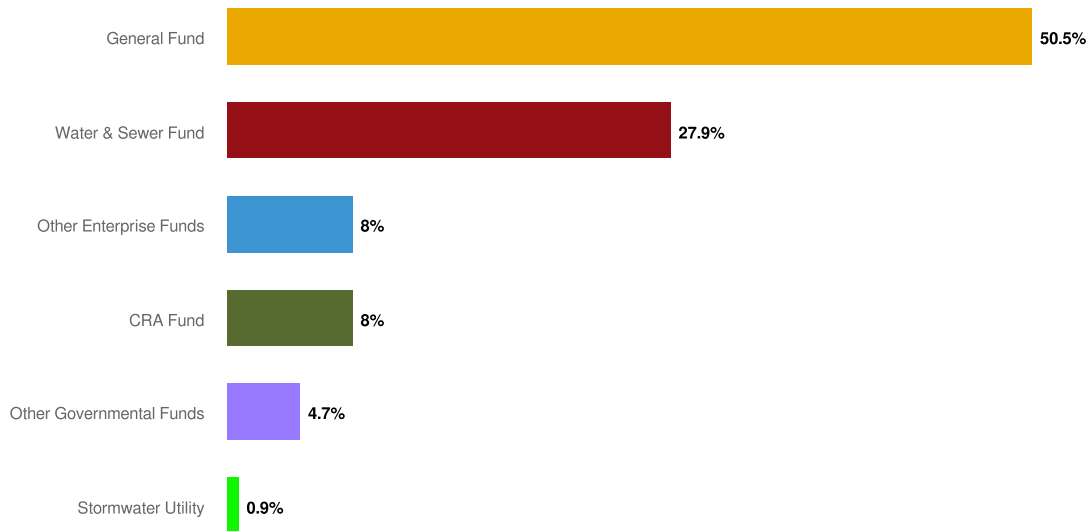
## All Funds Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>				
<b>Revenues</b>				
Taxes	\$37,298,267	\$36,207,000	\$41,960,000	\$47,442,260
Permits, Fees, and Special Assessments	\$39,212,575	\$29,309,000	\$33,540,000	\$37,677,500
Intergovernmental Revenue	\$8,941,276	\$15,514,183	\$5,260,500	\$5,679,500
Charges for Services	\$38,002,827	\$31,697,500	\$37,571,500	\$42,128,500
Judgements, Fines and Forefeits	\$2,949,925	\$2,530,000	\$2,515,000	\$2,740,000
Misc Revenues	\$11,700,865	\$1,964,500	\$4,704,500	\$6,747,740
Other Sources	\$13,427,223	\$19,156,458	\$9,276,285	\$9,169,791
<b>Total Revenues:</b>	<b>\$151,532,958</b>	<b>\$136,378,641</b>	<b>\$134,827,785</b>	<b>\$151,585,291</b>
<b>Expenditures</b>				
Personnel Services	\$26,050,004	\$30,039,910	\$33,583,390	\$38,669,741
Operating Expenditures	\$25,492,254	\$27,653,786	\$33,216,076	\$37,512,481
Capital Outlays	\$19,563,601	\$63,435,779	\$45,793,000	\$50,813,500
Debt Service	\$1,020,803	\$1,491,282	\$2,631,947	\$5,987,794
Grants and Aids	\$1,334,626	\$1,617,165	\$4,127,165	\$5,447,165
Other Uses	\$9,046,088	\$12,140,719	\$15,251,207	\$13,154,610
<b>Total Expenditures:</b>	<b>\$82,507,376</b>	<b>\$136,378,641</b>	<b>\$134,602,785</b>	<b>\$151,585,291</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$69,025,581</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>				<b>N/A</b>

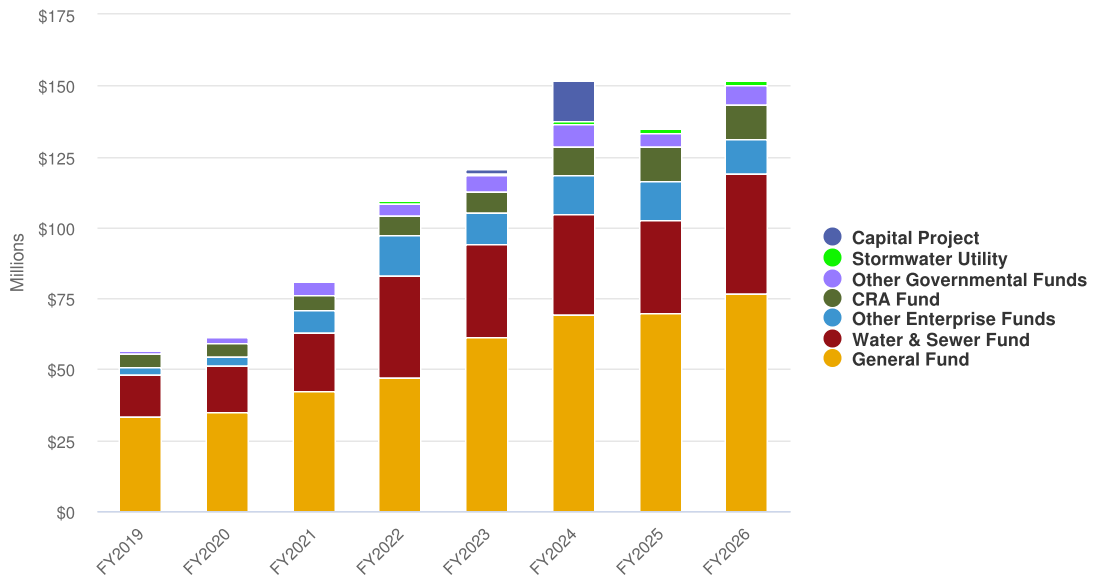


# Revenue by Fund

## 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund

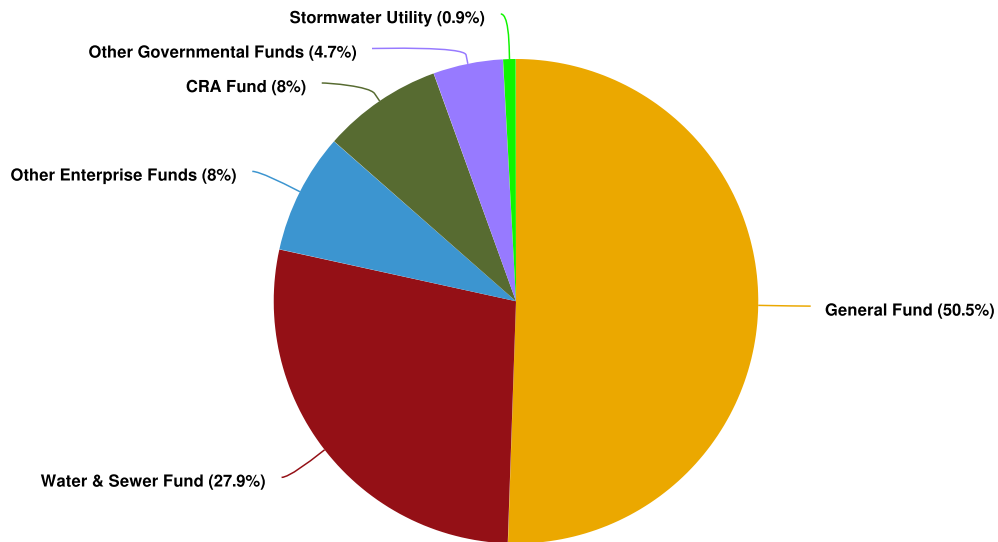


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
General Fund	\$69,119,229	\$58,967,500	\$70,048,800	\$72,162,400	\$76,612,106	9.4%
Other Governmental Funds						
LEET	\$22,681	\$20,500	\$16,500	\$19,700	\$19,500	18.2%
Confiscated Property	\$9,955	\$0	\$0	\$29,300	\$0	0%
Confiscated Property (Pgi)	\$2,843	\$0	\$0	\$2,500	\$0	0%
Police Impact Fees	\$814,352	\$415,000	\$650,000	\$885,000	\$875,000	34.6%
Fire Impact Fees	\$641,137	\$335,000	\$535,000	\$793,500	\$775,000	44.9%
Transportation Impact Fees	\$4,128,983	\$2,010,000	\$2,010,000	\$3,625,000	\$3,525,000	75.4%
Recreation Impact Fees	\$1,462,055	\$865,000	\$1,405,000	\$1,265,000	\$1,265,000	-10%
Library Impact Fees	\$685,284	\$393,500	\$535,500	\$630,000	\$600,000	12%
<b>Total Other Governmental Funds:</b>	<b>\$7,767,289</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>\$7,250,000</b>	<b>\$7,059,500</b>	<b>37%</b>
Capital Project						
Capital Project	\$14,061,880	\$0	\$0	\$0	\$0	0%
<b>Total Capital Project:</b>	<b>\$14,061,880</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
CRA Fund						
CRA - District 328	\$10,420,540	\$10,086,000	\$11,702,535	\$11,121,600	\$11,775,235	0.6%
CRA - District 327	\$0	\$0	\$0	\$324,175	\$360,000	N/A
<b>Total CRA Fund:</b>	<b>\$10,420,540</b>	<b>\$10,086,000</b>	<b>\$11,702,535</b>	<b>\$11,445,775</b>	<b>\$12,135,235</b>	<b>3.7%</b>
Water & Sewer Fund	\$35,727,207	\$49,460,983	\$32,772,000	\$35,544,000	\$42,307,000	29.1%
Other Enterprise Funds						
Water Impact Fees	\$4,528,994	\$3,319,500	\$3,700,500	\$4,240,000	\$4,150,000	12.1%
Sewer Impact Fees	\$8,912,995	\$9,346,208	\$10,025,000	\$8,285,000	\$8,025,000	-20%
<b>Total Other Enterprise Funds:</b>	<b>\$13,441,989</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>\$12,525,000</b>	<b>\$12,175,000</b>	<b>-11.3%</b>
Stormwater Utility						
Stormwater Utility	\$994,823	\$1,159,450	\$1,426,950	\$1,030,000	\$1,296,450	-9.1%
<b>Total Stormwater Utility:</b>	<b>\$994,823</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,030,000</b>	<b>\$1,296,450</b>	<b>-9.1%</b>
<b>Total:</b>	<b>\$151,532,958</b>	<b>\$136,378,641</b>	<b>\$134,827,785</b>	<b>\$139,957,175</b>	<b>\$151,585,291</b>	<b>12.4%</b>

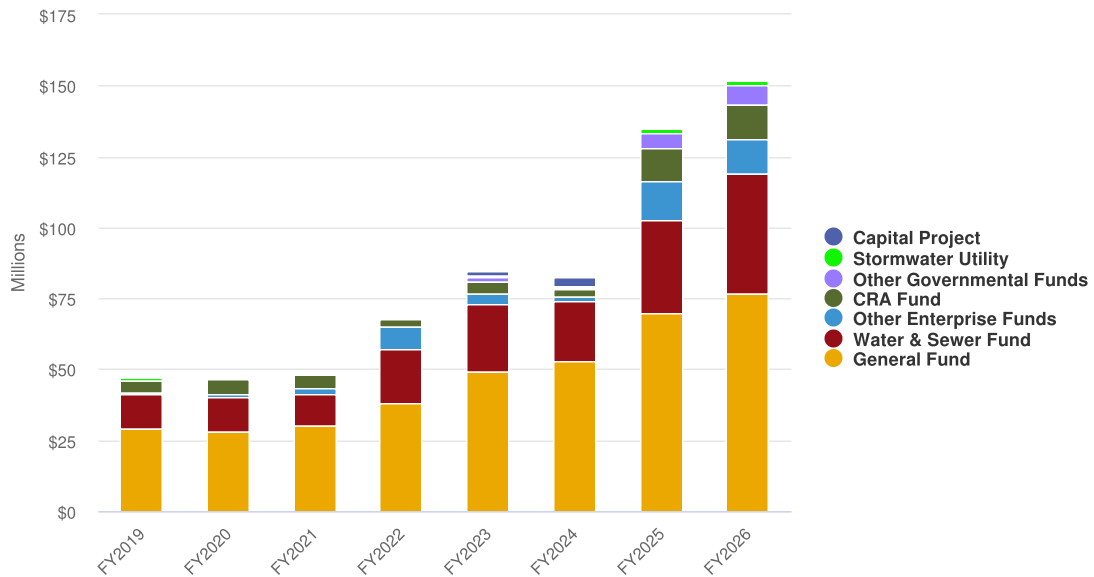


# Expenditures by Fund

## 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund



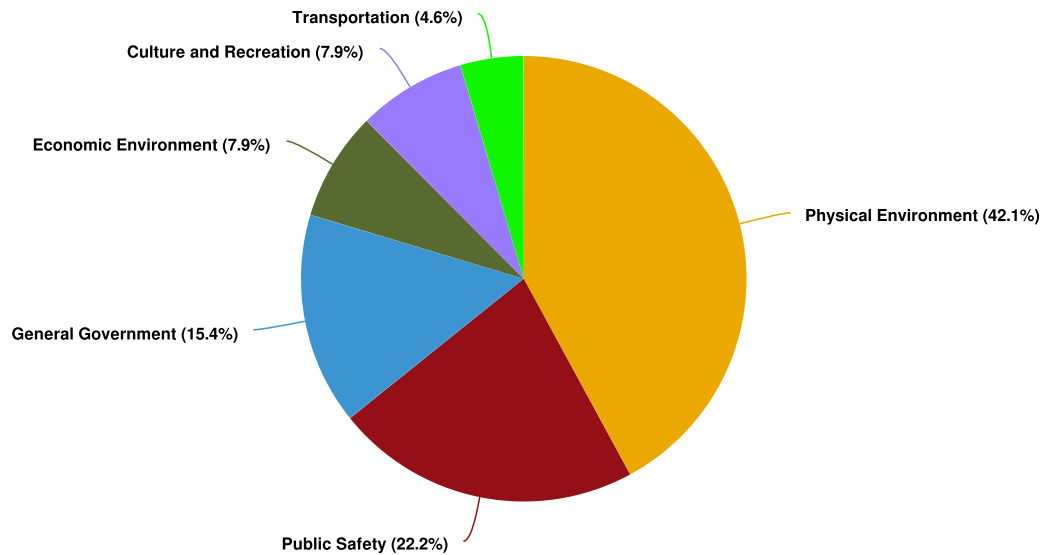


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
General Fund					
General Fund	\$52,749,052	\$58,967,500	\$70,048,800	\$76,612,106	9.4%
<b>Total General Fund:</b>	<b>\$52,749,052</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$76,612,106</b>	<b>9.4%</b>
Other Governmental Funds					
LEET	\$10,600	\$20,500	\$16,500	\$19,500	18.2%
Confiscated Property	\$5,000	\$0	\$0	\$0	0%
Police Impact Fees	\$0	\$415,000	\$650,000	\$875,000	34.6%
Fire Impact Fees	\$11,959	\$335,000	\$535,000	\$775,000	44.9%
Transportation Impact Fees	\$6,889	\$2,010,000	\$2,010,000	\$3,525,000	75.4%
Recreation Impact Fees	\$0	\$865,000	\$1,405,000	\$1,265,000	-10%
Library Impact Fees	\$0	\$393,500	\$535,500	\$600,000	12%
<b>Total Other Governmental Funds:</b>	<b>\$34,448</b>	<b>\$4,039,000</b>	<b>\$5,152,000</b>	<b>\$7,059,500</b>	<b>37%</b>
Capital Project					
Capital Project	\$3,254,325	\$0	\$0	\$0	0%
<b>Total Capital Project:</b>	<b>\$3,254,325</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
CRA Fund					
CRA - District 327	\$0	\$0	\$0	\$360,000	N/A
<b>Total CRA Fund:</b>	<b>\$3,119,061</b>	<b>\$10,086,000</b>	<b>\$11,477,535</b>	<b>\$12,135,235</b>	<b>5.7%</b>
Water & Sewer Fund					
Water & Sewer Fund	\$21,465,888	\$49,460,983	\$32,772,000	\$42,307,000	29.1%
<b>Total Water &amp; Sewer Fund:</b>	<b>\$21,465,888</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$42,307,000</b>	<b>29.1%</b>
Other Enterprise Funds					
Water Impact Fees	\$484,568	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
Sewer Impact Fees	\$673,797	\$9,346,208	\$10,025,000	\$8,025,000	-20%
<b>Total Other Enterprise Funds:</b>	<b>\$1,158,365</b>	<b>\$12,665,708</b>	<b>\$13,725,500</b>	<b>\$12,175,000</b>	<b>-11.3%</b>
Stormwater Utility					
Stormwater Utility	\$726,236	\$1,159,450	\$1,426,950	\$1,296,450	-9.1%
<b>Total Stormwater Utility:</b>	<b>\$726,236</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,296,450</b>	<b>-9.1%</b>
<b>Total:</b>	<b>\$82,507,376</b>	<b>\$136,378,641</b>	<b>\$134,602,785</b>	<b>\$151,585,291</b>	<b>12.6%</b>



# Expenditures by Function

## Budgeted Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
General Government						
City Commission						
Personnel Services	\$146,739	\$173,950	\$149,000	\$165,350	\$167,025	12.1%
Operating Expenditures	\$125,957	\$98,800	\$116,370	\$109,670	\$123,100	5.8%
Capital Outlays	\$65,293	\$11,000	\$0	\$0	\$0	0%
<b>Total City Commission:</b>	<b>\$337,989</b>	<b>\$283,750</b>	<b>\$265,370</b>	<b>\$275,020</b>	<b>\$290,125</b>	<b>9.3%</b>
Finance Department						
Personnel Services	\$696,373	\$705,250	\$840,250	\$812,150	\$938,256	11.7%
Operating Expenditures	\$252,791	\$237,550	\$263,350	\$260,650	\$313,700	19.1%
Capital Outlays	\$5,000	\$5,000	\$0	\$0	\$0	0%
<b>Total Finance Department:</b>	<b>\$954,164</b>	<b>\$947,800</b>	<b>\$1,103,600</b>	<b>\$1,072,800</b>	<b>\$1,251,956</b>	<b>13.4%</b>
Other General Government						
Personnel Services	\$44,337	\$25,000	\$25,000	\$175	\$25,000	0%
Operating Expenditures	\$1,474,122	\$2,172,215	\$2,691,000	\$1,300,350	\$2,691,500	0%
Capital Outlays	\$5,381,270	\$1,250,000	\$471,000	\$2,150,000	\$780,000	65.6%
Debt Service	\$517,416	\$0	\$685,000	\$1,489,125	\$1,569,125	129.1%
Grants and Aids	\$491,536	\$517,165	\$537,165	\$512,165	\$557,165	3.7%
Other Uses	\$7,643,020	\$6,080,135	\$7,034,625	\$18,788,550	\$6,670,000	-5.2%
<b>Total Other General Government:</b>	<b>\$15,551,701</b>	<b>\$10,044,515</b>	<b>\$11,443,790</b>	<b>\$24,240,365</b>	<b>\$12,292,790</b>	<b>7.4%</b>
City Clerk						



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Personnel Services	\$393,370	\$393,650	\$441,650	\$470,700	\$533,108	20.7%
Operating Expenditures	\$99,147	\$114,500	\$129,710	\$121,390	\$151,240	16.6%
Capital Outlays	\$22,988	\$5,000	\$0	\$0	\$85,000	N/A
<b>Total City Clerk:</b>	<b>\$515,504</b>	<b>\$513,150</b>	<b>\$571,360</b>	<b>\$592,090</b>	<b>\$769,348</b>	<b>34.7%</b>
Development Services - Planning						
Personnel Services	\$7,560	\$0	\$0	\$0	\$0	0%
Operating Expenditures	\$3,967	\$0	\$0	\$0	\$0	0%
<b>Total Development Services - Planning:</b>	<b>\$11,527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Human Resources						
Personnel Services	\$435,203	\$426,400	\$476,900	\$499,323	\$603,735	26.6%
Operating Expenditures	\$41,698	\$61,320	\$61,660	\$43,760	\$61,660	0%
Capital Outlays	\$2,835	\$5,000	\$0	\$0	\$0	0%
<b>Total Human Resources:</b>	<b>\$479,737</b>	<b>\$492,720</b>	<b>\$538,560</b>	<b>\$543,083</b>	<b>\$665,395</b>	<b>23.6%</b>
Facilities Maintenance						
Personnel Services	\$680,023	\$722,250	\$796,750	\$939,079	\$1,020,879	28.1%
Operating Expenditures	\$223,415	\$298,000	\$316,600	\$312,975	\$327,300	3.4%
Capital Outlays	\$50,198	\$0	\$0	\$60,000	\$131,000	N/A
Debt Service	\$427,174	\$0	\$0	\$0	\$0	0%
<b>Total Facilities Maintenance:</b>	<b>\$1,380,810</b>	<b>\$1,020,250</b>	<b>\$1,113,350</b>	<b>\$1,312,054</b>	<b>\$1,479,179</b>	<b>32.9%</b>
Public Works - Fleet Maintenance						
Personnel Services	\$372,085	\$420,350	\$475,350	\$456,500	\$472,187	-0.7%
Operating Expenditures	\$22,843	\$58,225	\$65,225	\$44,375	\$65,225	0%
Capital Outlays	\$107,127	\$80,000	\$166,500	\$5,000	\$475,000	185.3%
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$502,055</b>	<b>\$558,575</b>	<b>\$707,075</b>	<b>\$505,875</b>	<b>\$1,012,412</b>	<b>43.2%</b>
Information Technology						
Personnel Services	\$580,452	\$610,700	\$693,300	\$706,700	\$970,341	40%
Operating Expenditures	\$474,272	\$519,226	\$516,370	\$519,320	\$1,099,707	113%
Capital Outlays	\$62,412	\$347,000	\$1,500,000	\$760,000	\$121,000	-91.9%
Other Uses	\$0	\$334,000	\$0	\$0	\$0	0%
<b>Total Information Technology:</b>	<b>\$1,117,135</b>	<b>\$1,810,926</b>	<b>\$2,709,670</b>	<b>\$1,986,020</b>	<b>\$2,191,048</b>	<b>-19.1%</b>
CRA - Branding, Marketing & Communications						
Operating Expenditures	\$0	\$35,000	\$185,000	\$29,000	\$50,000	-73%
Other Uses	\$906,540	\$810,500	\$630,500	\$630,500	\$442,750	-29.8%
<b>Total CRA - Branding, Marketing &amp; Communications:</b>	<b>\$906,540</b>	<b>\$845,500</b>	<b>\$815,500</b>	<b>\$659,500</b>	<b>\$492,750</b>	<b>-39.6%</b>
Finance - Utility Billing						



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Personnel Services	\$619,578	\$789,835	\$941,335	\$875,440	\$1,109,547	17.9%
Operating Expenditures	\$233,624	\$241,040	\$256,040	\$271,725	\$338,290	32.1%
Capital Outlays	\$0	\$0	\$1,600,000	\$2,400,000	\$0	-100%
<b>Total Finance - Utility Billing:</b>	<b>\$853,202</b>	<b>\$1,030,875</b>	<b>\$2,797,375</b>	<b>\$3,547,165</b>	<b>\$1,447,837</b>	<b>-48.2%</b>
Personnel Services	\$888,105	\$1,021,500	\$1,142,500	\$1,024,500	\$1,080,556	-5.4%
<b>Total Personnel Services:</b>	<b>\$888,105</b>	<b>\$1,021,500</b>	<b>\$1,142,500</b>	<b>\$1,024,500</b>	<b>\$1,080,556</b>	<b>-5.4%</b>
Operating Expenditures	\$354,453	\$316,400	\$331,600	\$316,000	\$347,600	4.8%
<b>Total Operating Expenditures:</b>	<b>\$354,453</b>	<b>\$316,400</b>	<b>\$331,600</b>	<b>\$316,000</b>	<b>\$347,600</b>	<b>4.8%</b>
<b>Total General Government:</b>	<b>\$23,852,921</b>	<b>\$18,885,961</b>	<b>\$23,539,750</b>	<b>\$36,074,472</b>	<b>\$23,320,996</b>	<b>-0.9%</b>
Public Safety						
Police Department						
Personnel Services	\$7,040,643	\$7,739,500	\$8,408,500	\$8,719,662	\$9,686,809	15.2%
Operating Expenditures	\$2,468,152	\$2,843,475	\$2,643,890	\$3,187,160	\$2,879,145	8.9%
Capital Outlays	\$568,545	\$859,600	\$916,000	\$902,500	\$972,000	6.1%
Debt Service	\$0	\$0	\$0	\$2,129,441	\$198,450	N/A
Grants and Aids	\$125,123	\$0	\$40,000	\$135,000	\$40,000	0%
Other Uses	\$0	\$198,450	\$198,450	\$0	\$0	-100%
<b>Total Police Department:</b>	<b>\$10,202,464</b>	<b>\$11,641,025</b>	<b>\$12,206,840</b>	<b>\$15,073,763</b>	<b>\$13,776,404</b>	<b>12.9%</b>
Fire Department						
Personnel Services	\$3,009,727	\$4,146,500	\$4,614,030	\$3,452,000	\$6,263,047	35.7%
Operating Expenditures	\$677,128	\$591,975	\$667,388	\$760,441	\$1,068,110	60%
Capital Outlays	\$346,836	\$2,533,165	\$264,500	\$219,000	\$1,273,600	381.5%
Debt Service	\$9,552	\$0	\$0	\$91,534	\$1,106,272	N/A
Grants and Aids	\$50,501	\$0	\$0	\$1,982,250	\$0	0%
Other Uses	\$0	\$106,274	\$1,106,272	\$0	\$0	-100%
<b>Total Fire Department:</b>	<b>\$4,093,744</b>	<b>\$7,377,914</b>	<b>\$6,652,190</b>	<b>\$6,505,225</b>	<b>\$9,711,029</b>	<b>46%</b>
Development Services - Building & Inspections						
Personnel Services	\$1,251,659	\$1,404,550	\$1,532,550	\$453,200	\$1,690,399	10.3%
Operating Expenditures	\$689,104	\$541,300	\$1,118,000	\$1,004,600	\$1,334,000	19.3%
Capital Outlays	\$207,791	\$205,000	\$280,000	\$2,000	\$0	-100%
Debt Service	\$0	\$0	\$0	\$685,000	\$927,500	N/A
Other Uses	\$0	\$2,500,000	\$4,170,000	\$3,700,000	\$4,170,000	0%
<b>Total Development Services - Building &amp; Inspections:</b>	<b>\$2,148,555</b>	<b>\$4,650,850</b>	<b>\$7,100,550</b>	<b>\$5,844,800</b>	<b>\$8,121,899</b>	<b>14.4%</b>
CRA - Community Policing						
Personnel Services	\$65,836	\$244,000	\$288,000	\$363,800	\$299,250	3.9%
Operating Expenditures	\$240	\$50,000	\$50,000	\$1,500	\$50,000	0%
Capital Outlays	\$101,858	\$0	\$0	\$0	\$0	0%





Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Total CRA - Community Policing:</b>	<b>\$167,935</b>	<b>\$294,000</b>	<b>\$338,000</b>	<b>\$365,300</b>	<b>\$349,250</b>	<b>3.3%</b>
LEET						
Operating Expenditures	\$10,600	\$20,500	\$16,500	\$8,000	\$19,500	18.2%
<b>Total LEET:</b>	<b>\$10,600</b>	<b>\$20,500</b>	<b>\$16,500</b>	<b>\$8,000</b>	<b>\$19,500</b>	<b>18.2%</b>
Confiscated Property						
Operating Expenditures	\$5,000	\$0	\$0	\$5,000	\$0	0%
<b>Total Confiscated Property:</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$0</b>	<b>0%</b>
Police Impact Fees						
Capital Outlays	\$0	\$415,000	\$650,000	\$0	\$875,000	34.6%
<b>Total Police Impact Fees:</b>	<b>\$0</b>	<b>\$415,000</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$875,000</b>	<b>34.6%</b>
Fire Impact Fees						
Capital Outlays	\$0	\$325,000	\$525,000	\$0	\$765,000	45.7%
Other Uses	\$11,959	\$10,000	\$10,000	\$10,000	\$10,000	0%
<b>Total Fire Impact Fees:</b>	<b>\$11,959</b>	<b>\$335,000</b>	<b>\$535,000</b>	<b>\$10,000</b>	<b>\$775,000</b>	<b>44.9%</b>
Other General Government						
Capital Outlays	\$1,292,776	\$0	\$0	\$0	\$0	0%
<b>Total Other General Government:</b>	<b>\$1,292,776</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Safety:</b>	<b>\$17,933,033</b>	<b>\$24,734,289</b>	<b>\$27,499,080</b>	<b>\$27,812,088</b>	<b>\$33,628,082</b>	<b>22.3%</b>
Physical Environment						
Public Works - Sanitation						
Personnel Services	\$162,629	\$164,600	\$182,400	\$182,400	\$262,454	43.9%
Operating Expenditures	\$6,537,947	\$4,530,350	\$8,530,400	\$8,505,100	\$8,870,400	4%
Capital Outlays	\$95,119	\$55,000	\$51,000	\$49,500	\$50,000	-2%
<b>Total Public Works - Sanitation:</b>	<b>\$6,795,694</b>	<b>\$4,749,950</b>	<b>\$8,763,800</b>	<b>\$8,737,000</b>	<b>\$9,182,854</b>	<b>4.8%</b>
Utilities - Water Operations						
Personnel Services	\$565,532	\$529,275	\$675,775	\$686,525	\$665,463	-1.5%
Operating Expenditures	\$1,684,791	\$1,603,545	\$1,555,000	\$1,872,050	\$2,356,500	51.5%
Capital Outlays	\$1,274,493	\$1,840,372	\$7,690,000	\$1,535,000	\$7,810,400	1.6%
<b>Total Utilities - Water Operations:</b>	<b>\$3,524,816</b>	<b>\$3,973,192</b>	<b>\$9,920,775</b>	<b>\$4,093,575</b>	<b>\$10,832,363</b>	<b>9.2%</b>
Utilities - Wastewater Operations						
Personnel Services	\$1,033,324	\$1,136,250	\$1,333,250	\$1,199,500	\$1,351,421	1.4%
Operating Expenditures	\$2,791,539	\$3,354,300	\$2,948,300	\$2,617,500	\$3,114,000	5.6%
Capital Outlays	\$3,095,223	\$12,466,596	\$1,950,000	\$2,101,000	\$15,210,000	680%
<b>Total Utilities - Wastewater Operations:</b>	<b>\$6,920,086</b>	<b>\$16,957,146</b>	<b>\$6,231,550</b>	<b>\$5,918,000</b>	<b>\$19,675,421</b>	<b>215.7%</b>
Utilities - Utilities Maintenance						



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Personnel Services	\$1,864,706	\$2,194,000	\$2,490,000	\$1,979,650	\$2,476,209	-0.6%
Operating Expenditures	\$2,797,854	\$1,881,465	\$1,642,500	\$1,541,250	\$1,878,000	14.3%
Capital Outlays	\$4,528,770	\$19,843,023	\$4,584,000	\$1,750,000	\$0	-100%
<b>Total Utilities - Utilities Maintenance:</b>	<b>\$9,191,330</b>	<b>\$23,918,488</b>	<b>\$8,716,500</b>	<b>\$5,270,900</b>	<b>\$4,354,209</b>	<b>-50%</b>
Utilities - General Services						
Operating Expenditures	\$869,039	\$2,090,000	\$3,158,853	\$1,210,000	\$4,050,223	28.2%
Debt Service	\$107,414	\$1,491,282	\$1,946,947	\$1,946,947	\$1,946,947	0%
<b>Total Utilities - General Services:</b>	<b>\$976,453</b>	<b>\$3,581,282</b>	<b>\$5,105,800</b>	<b>\$3,156,947</b>	<b>\$5,997,170</b>	<b>17.5%</b>
Water Impact Fees						
Capital Outlays	\$0	\$3,319,500	\$3,700,500	\$950,000	\$4,150,000	12.1%
<b>Total Water Impact Fees:</b>	<b>\$0</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$950,000</b>	<b>\$4,150,000</b>	<b>12.1%</b>
General Services						
Other Uses	\$484,568	\$0	\$0	\$0	\$0	0%
<b>Total General Services:</b>	<b>\$484,568</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Wastewater Impact Fees						
Capital Outlays	\$673,797	\$9,346,208	\$10,025,000	\$200,000	\$8,025,000	-20%
<b>Total Wastewater Impact Fees:</b>	<b>\$673,797</b>	<b>\$9,346,208</b>	<b>\$10,025,000</b>	<b>\$200,000</b>	<b>\$8,025,000</b>	<b>-20%</b>
Public Works - Stormwater						
Personnel Services	\$396,048	\$468,500	\$503,000	\$441,050	\$543,000	8%
Operating Expenditures	\$187,101	\$240,950	\$252,950	\$198,350	\$263,450	4.2%
Capital Outlays	\$143,088	\$450,000	\$671,000	\$659,000	\$490,000	-27%
<b>Total Public Works - Stormwater:</b>	<b>\$726,236</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,298,400</b>	<b>\$1,296,450</b>	<b>-9.1%</b>
Cemetery						
Personnel Services	\$0	\$0	\$0	\$0	\$240,000	N/A
Operating Expenditures	\$0	\$0	\$0	\$14,000	\$20,000	N/A
<b>Total Cemetery:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$260,000</b>	<b>N/A</b>
<b>Total Physical Environment:</b>	<b>\$29,292,981</b>	<b>\$67,005,216</b>	<b>\$53,890,875</b>	<b>\$29,638,822</b>	<b>\$63,773,467</b>	<b>18.3%</b>
Transportation						
Public Works - Transportation						
Personnel Services	\$539,304	\$558,900	\$729,900	\$729,900	\$792,991	8.6%
Operating Expenditures	\$1,294,651	\$1,494,350	\$2,072,350	\$1,798,650	\$1,923,405	-7.2%
Capital Outlays	\$324,255	\$2,494,000	\$3,451,000	\$141,000	\$714,500	-79.3%
Grants and Aids	\$35,491	\$0	\$0	\$55,000	\$0	0%
<b>Total Public Works - Transportation:</b>	<b>\$2,193,702</b>	<b>\$4,547,250</b>	<b>\$6,253,250</b>	<b>\$2,724,550</b>	<b>\$3,430,896</b>	<b>-45.1%</b>
Public Works - Fleet Maintenance						
Personnel Services	\$1,185	\$0	\$0	\$0	\$0	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Operating Expenditures	\$6,895	\$0	\$0	\$0	\$0	0%
Capital Outlays	\$105	\$0	\$0	\$0	\$0	0%
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$8,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Transportation Impact Fees						
Operating Expenditures	\$0	\$500,000	\$500,000	\$0	\$500,000	0%
Capital Outlays	\$6,889	\$1,510,000	\$1,510,000	\$95,000	\$3,025,000	100.3%
<b>Total Transportation Impact Fees:</b>	<b>\$6,889</b>	<b>\$2,010,000</b>	<b>\$2,010,000</b>	<b>\$95,000</b>	<b>\$3,525,000</b>	<b>75.4%</b>
<b>Total Transportation:</b>	<b>\$2,208,776</b>	<b>\$6,557,250</b>	<b>\$8,263,250</b>	<b>\$2,819,550</b>	<b>\$6,955,896</b>	<b>-15.8%</b>
Economic Environment						
Development Services - Planning						
Personnel Services	\$466,692	\$476,150	\$514,150	\$537,600	\$582,049	13.2%
Operating Expenditures	\$329,028	\$347,600	\$263,940	\$240,190	\$626,940	137.5%
Capital Outlays	\$0	\$90,000	\$0	\$0	\$0	0%
<b>Total Development Services - Planning:</b>	<b>\$795,719</b>	<b>\$913,750</b>	<b>\$778,090</b>	<b>\$777,790</b>	<b>\$1,208,989</b>	<b>55.4%</b>
CRA - Other Economic Development						
Operating Expenditures	\$0	\$0	\$0	\$0	\$10,000	N/A
Grants and Aids	\$0	\$0	\$0	\$80,000	\$350,000	N/A
<b>Total CRA - Other Economic Development:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,000</b>	<b>\$360,000</b>	<b>N/A</b>
CRA - Economic Development Operations						
Personnel Services	\$319,852	\$327,000	\$484,000	\$278,500	\$484,000	0%
Operating Expenditures	\$178,039	\$242,400	\$248,550	\$459,650	\$323,250	30.1%
Other Uses	\$0	\$1,861,860	\$1,861,860	\$1,836,500	\$1,861,860	0%
<b>Total CRA - Economic Development Operations:</b>	<b>\$497,891</b>	<b>\$2,431,260</b>	<b>\$2,594,410</b>	<b>\$2,574,650</b>	<b>\$2,669,110</b>	<b>2.9%</b>
CRA - District 46						
Operating Expenditures	\$35,308	\$125,000	\$130,000	\$32,250	\$105,000	-19.2%
Capital Outlays	\$119,559	\$4,050,615	\$2,350,000	\$300,000	\$3,135,000	33.4%
Grants and Aids	\$559,626	\$800,000	\$3,250,000	\$550,000	\$4,500,000	38.5%
<b>Total CRA - District 46:</b>	<b>\$714,493</b>	<b>\$4,975,615</b>	<b>\$5,730,000</b>	<b>\$882,250</b>	<b>\$7,740,000</b>	<b>35.1%</b>
CRA - District 47						
Operating Expenditures	\$10,712	\$25,000	\$25,000	\$0	\$0	-100%
Capital Outlays	\$0	\$0	\$75,000	\$0	\$0	-100%
Grants and Aids	\$72,349	\$300,000	\$300,000	\$0	\$0	-100%
<b>Total CRA - District 47:</b>	<b>\$83,061</b>	<b>\$325,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Economic Environment:</b>	<b>\$2,091,165</b>	<b>\$8,645,625</b>	<b>\$9,502,500</b>	<b>\$4,314,690</b>	<b>\$11,978,099</b>	<b>26.1%</b>



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Culture and Recreation						
Parks & Recreation - Library						
Personnel Services	\$823,237	\$845,850	\$924,850	\$904,700	\$1,021,504	10.5%
Operating Expenditures	\$122,298	\$165,130	\$169,430	\$123,290	\$173,530	2.4%
Capital Outlays	\$115,650	\$96,200	\$110,000	\$105,000	\$110,000	0%
Debt Service	-\$40,753	\$0	\$0	\$216,000	\$239,500	N/A
Other Uses	\$0	\$239,500	\$239,500	\$0	\$0	-100%
<b>Total Parks &amp; Recreation - Library:</b>	<b>\$1,020,432</b>	<b>\$1,346,680</b>	<b>\$1,443,780</b>	<b>\$1,348,990</b>	<b>\$1,544,534</b>	<b>7%</b>
Parks & Recreation - Parks						
Personnel Services	\$1,934,147	\$2,426,500	\$2,682,500	\$2,262,500	\$2,993,592	11.6%
Operating Expenditures	\$526,974	\$492,840	\$537,660	\$514,140	\$560,456	4.2%
Capital Outlays	\$343,353	\$318,000	\$478,500	\$351,000	\$1,007,000	110.4%
<b>Total Parks &amp; Recreation - Parks:</b>	<b>\$2,804,473</b>	<b>\$3,237,340</b>	<b>\$3,698,660</b>	<b>\$3,127,640</b>	<b>\$4,561,048</b>	<b>23.3%</b>
Parks & Recreation - Aquatics						
Personnel Services	\$402,383	\$588,950	\$630,450	\$454,750	\$663,391	5.2%
Operating Expenditures	\$170,387	\$179,750	\$182,360	\$153,885	\$182,500	0.1%
Capital Outlays	\$220,065	\$286,000	\$235,000	\$226,000	\$160,000	-31.9%
<b>Total Parks &amp; Recreation - Aquatics:</b>	<b>\$792,834</b>	<b>\$1,054,700</b>	<b>\$1,047,810</b>	<b>\$834,635</b>	<b>\$1,005,891</b>	<b>-4%</b>
Parks & Recreation - Recreation						
Personnel Services	\$1,042,723	\$1,152,875	\$1,253,375	\$1,184,050	\$1,366,403	9%
Operating Expenditures	\$665,752	\$831,080	\$877,580	\$714,930	\$877,750	0%
Capital Outlays	\$53,146	\$454,500	\$46,000	\$54,000	\$184,000	300%
<b>Total Parks &amp; Recreation - Recreation:</b>	<b>\$1,761,621</b>	<b>\$2,438,455</b>	<b>\$2,176,955</b>	<b>\$1,952,980</b>	<b>\$2,428,153</b>	<b>11.5%</b>
CRA - Parks & Streetscape Maintenance						
Personnel Services	-\$2,783	\$0	\$0	\$0	\$0	0%
Operating Expenditures	\$21,816	\$60,500	\$60,500	\$55,500	\$60,500	0%
Capital Outlays	\$355,161	\$775,000	\$1,000,000	\$1,850,000	\$0	-100%
<b>Total CRA - Parks &amp; Streetscape Maintenance:</b>	<b>\$374,194</b>	<b>\$835,500</b>	<b>\$1,060,500</b>	<b>\$1,905,500</b>	<b>\$60,500</b>	<b>-94.3%</b>
CRA - Banquet Hall						
Personnel Services	\$269,335	\$347,625	\$354,625	\$260,200	\$367,125	3.5%
Operating Expenditures	\$105,611	\$31,500	\$96,500	\$81,500	\$96,500	0%
Capital Outlays	\$0	\$0	\$88,000	\$88,000	\$0	-100%
<b>Total CRA - Banquet Hall:</b>	<b>\$374,947</b>	<b>\$379,125</b>	<b>\$539,125</b>	<b>\$429,700</b>	<b>\$463,625</b>	<b>-14%</b>
Recreation Impact Fees						
Operating Expenditures	\$0	\$865,000	\$0	\$0	\$0	0%
Capital Outlays	\$0	\$0	\$1,405,000	\$0	\$1,265,000	-10%



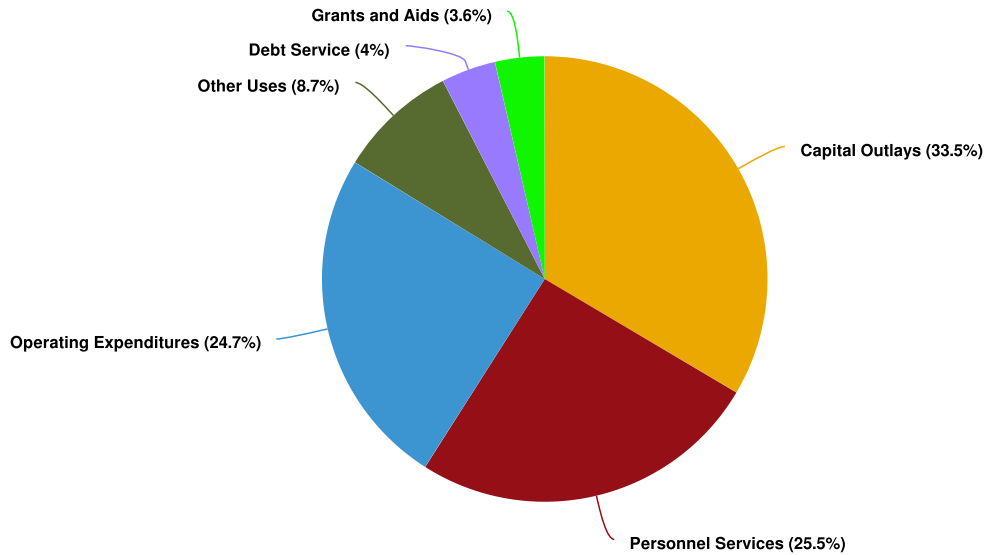


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Total Recreation Impact Fees:	\$0	\$865,000	\$1,405,000	\$0	\$1,265,000	-10%
Library Impact Fees						
Operating Expenditures	\$0	\$393,500	\$535,500	\$535,500	\$600,000	12%
Total Library Impact Fees:	\$0	\$393,500	\$535,500	\$535,500	\$600,000	12%
Total Culture and Recreation:	\$7,128,500	\$10,550,300	\$11,907,330	\$10,134,945	\$11,928,751	0.2%
Total:	\$82,507,376	\$136,378,641	\$134,602,785	\$110,794,567	\$151,585,291	12.6%



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Personnel Services					
General Government	\$4,863,825	\$5,288,885	\$5,982,035	\$6,920,634	15.7%
Public Safety	\$11,367,866	\$13,534,550	\$14,843,080	\$17,939,505	20.9%
Physical Environment	\$4,022,239	\$4,492,625	\$5,184,425	\$5,538,547	6.8%
Transportation	\$540,489	\$558,900	\$729,900	\$792,991	8.6%
Economic Environment	\$786,544	\$803,150	\$998,150	\$1,066,049	6.8%
Culture and Recreation	\$4,469,041	\$5,361,800	\$5,845,800	\$6,412,015	9.7%
<b>Total Personnel Services:</b>	<b>\$26,050,004</b>	<b>\$30,039,910</b>	<b>\$33,583,390</b>	<b>\$38,669,741</b>	<b>15.1%</b>
Operating Expenditures					
General Government	\$3,306,288	\$4,152,276	\$4,932,925	\$5,569,322	12.9%
Public Safety	\$3,850,225	\$4,047,250	\$4,495,778	\$5,350,755	19%
Physical Environment	\$14,868,271	\$13,700,610	\$18,088,003	\$20,552,573	13.6%
Transportation	\$1,301,546	\$1,994,350	\$2,572,350	\$2,423,405	-5.8%
Economic Environment	\$553,087	\$740,000	\$667,490	\$1,065,190	59.6%
Culture and Recreation	\$1,612,837	\$3,019,300	\$2,459,530	\$2,551,236	3.7%
<b>Total Operating Expenditures:</b>	<b>\$25,492,254</b>	<b>\$27,653,786</b>	<b>\$33,216,076</b>	<b>\$37,512,481</b>	<b>12.9%</b>
Capital Outlays					
General Government	\$5,697,122	\$1,703,000	\$3,737,500	\$1,592,000	-57.4%
Public Safety	\$2,517,806	\$4,337,765	\$2,635,500	\$3,885,600	47.4%
Physical Environment	\$9,810,489	\$47,320,699	\$28,671,500	\$35,735,400	24.6%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Transportation	\$331,249	\$4,004,000	\$4,961,000	\$3,739,500	-24.6%
Economic Environment	\$119,559	\$4,140,615	\$2,425,000	\$3,135,000	29.3%
Culture and Recreation	\$1,087,375	\$1,929,700	\$3,362,500	\$2,726,000	-18.9%
<b>Total Capital Outlays:</b>	<b>\$19,563,601</b>	<b>\$63,435,779</b>	<b>\$45,793,000</b>	<b>\$50,813,500</b>	<b>11%</b>
Debt Service					
General Government	\$944,590	\$0	\$685,000	\$1,569,125	129.1%
Public Safety	\$9,552			\$2,232,222	N/A
Physical Environment	\$107,414	\$1,491,282	\$1,946,947	\$1,946,947	0%
Culture and Recreation	-\$40,753			\$239,500	N/A
<b>Total Debt Service:</b>	<b>\$1,020,803</b>	<b>\$1,491,282</b>	<b>\$2,631,947</b>	<b>\$5,987,794</b>	<b>127.5%</b>
Grants and Aids					
General Government	\$491,536	\$517,165	\$537,165	\$557,165	3.7%
Public Safety	\$175,624	\$0	\$40,000	\$40,000	0%
Transportation	\$35,491			\$0	N/A
Economic Environment	\$631,975	\$1,100,000	\$3,550,000	\$4,850,000	36.6%
<b>Total Grants and Aids:</b>	<b>\$1,334,626</b>	<b>\$1,617,165</b>	<b>\$4,127,165</b>	<b>\$5,447,165</b>	<b>32%</b>
Other Uses					
General Government	\$8,549,561	\$7,224,635	\$7,665,125	\$7,112,750	-7.2%
Public Safety	\$11,959	\$2,814,724	\$5,484,722	\$4,180,000	-23.8%
Physical Environment	\$484,568	\$0	\$0	\$0	0%
Economic Environment		\$1,861,860	\$1,861,860	\$1,861,860	0%
Culture and Recreation		\$239,500	\$239,500	\$0	-100%
<b>Total Other Uses:</b>	<b>\$9,046,088</b>	<b>\$12,140,719</b>	<b>\$15,251,207</b>	<b>\$13,154,610</b>	<b>-13.7%</b>
<b>Total Expense Objects:</b>	<b>\$82,507,376</b>	<b>\$136,378,641</b>	<b>\$134,602,785</b>	<b>\$151,585,291</b>	<b>12.6%</b>



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



## **General Fund**

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

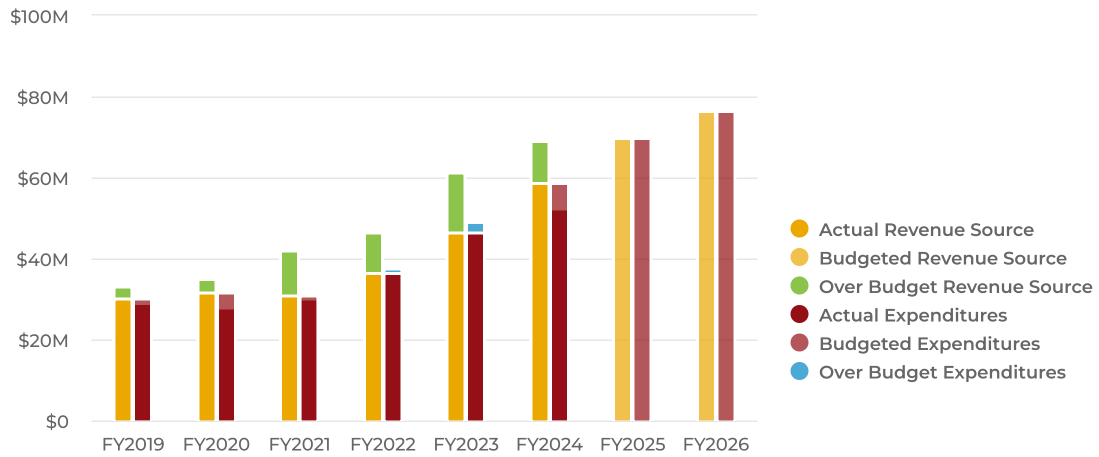


# GENERAL FUND



## Summary

The City of Haines City is projecting \$76.61M of revenue in FY2026, which represents a 9.4% increase over the prior year. Budgeted expenditures are projected to increase by 9.4% or \$6.56M to \$76.61M in FY2026.



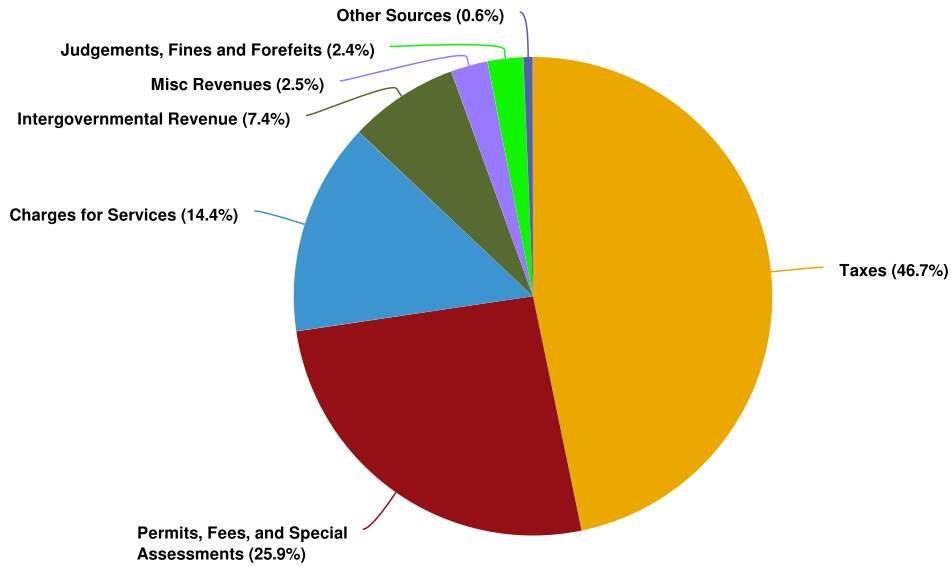
## General Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$56,101,869</b>	<b>\$56,101,869</b>	<b>\$89,665,553</b>	<b>N/A</b>
<b>Revenues</b>				
Taxes	\$27,635,200	\$26,480,000	\$30,965,000	\$35,815,000
Permits, Fees, and Special Assessments	\$19,873,458	\$14,579,500	\$17,959,500	\$19,852,500
Intergovernmental Revenue	\$5,487,202	\$6,964,500	\$5,260,500	\$5,679,500
Charges for Services	\$9,552,954	\$6,645,500	\$9,694,500	\$11,016,500
Judgements, Fines and Forefeits	\$1,842,235	\$1,760,000	\$1,625,000	\$1,850,000
Misc Revenues	\$4,566,847	\$1,127,500	\$1,512,500	\$1,910,500
Other Sources	\$161,333	\$1,410,500	\$3,031,800	\$488,106
<b>Total Revenues:</b>	<b>\$69,119,229</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$76,612,106</b>
<b>Expenditures</b>				
Personnel Services	\$20,918,576	\$24,003,425	\$26,513,405	\$31,373,726
Operating Expenditures	\$16,560,979	\$15,894,086	\$21,554,883	\$23,697,268
Capital Outlays	\$6,010,436	\$9,094,465	\$7,969,500	\$6,063,100
Debt Service	\$913,389	\$0	\$685,000	\$4,040,847
Grants and Aids	\$702,652	\$517,165	\$577,165	\$597,165
Other Uses	\$7,643,020	\$9,458,359	\$12,748,847	\$10,840,000
<b>Total Expenditures:</b>	<b>\$52,749,052</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$76,612,106</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$16,370,176</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$72,472,045</b>	<b>\$56,101,869</b>	<b>\$89,665,553</b>	<b>N/A</b>

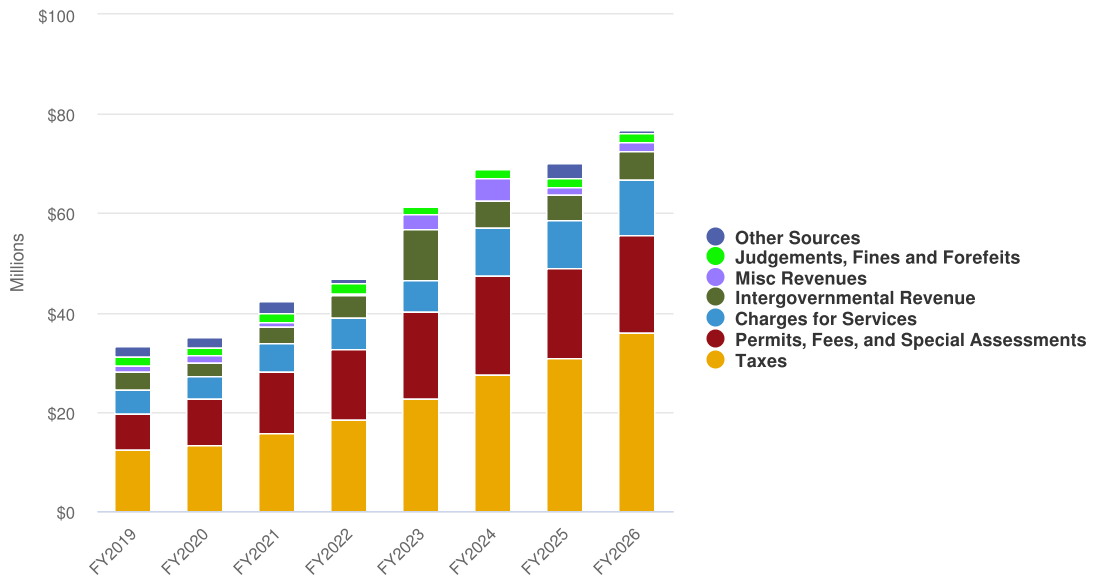


# Revenues by Source

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Revenue Source</b>						
<b>Taxes</b>						
CURRENT AD VALOREM TAXES	\$20,603,761	\$20,590,000	\$24,550,000	\$24,450,000	\$28,250,000	15.1%
CD 9 CENT VOTED FUEL TAX	\$127,304	\$110,000	\$120,000	\$130,000	\$135,000	12.5%
LOCAL OPTION GAS TAX	\$707,561	\$600,000	\$700,000	\$715,000	\$725,000	3.6%
NEW LOCAL OPTION GAS TAX	\$453,010	\$380,000	\$425,000	\$460,000	\$460,000	8.2%
UTILITY TAX - ELECTRICITY	\$3,746,612	\$3,200,000	\$3,400,000	\$3,900,000	\$4,000,000	17.6%
WATER	\$1,017,718	\$775,000	\$850,000	\$1,100,000	\$1,200,000	41.2%
UTILITY TAX GAS	\$71,862	\$85,000	\$100,000	\$80,000	\$85,000	-15%
UTILITY TAX PROPANE	\$55,207	\$50,000	\$55,000	\$40,000	\$45,000	-18.2%
LOCAL COMMUNICATIONS SVCS TAX	\$749,514	\$615,000	\$645,000	\$790,000	\$800,000	24%
LOCAL BUSINESS TAX	\$71,296	\$60,000	\$90,000	\$80,000	\$85,000	-5.6%
LOCAL BUSINESS TAX - COUNTY COLLECT	\$31,355	\$15,000	\$30,000	\$30,000	\$30,000	0%
<b>Total Taxes:</b>	<b>\$27,635,200</b>	<b>\$26,480,000</b>	<b>\$30,965,000</b>	<b>\$31,775,000</b>	<b>\$35,815,000</b>	<b>15.7%</b>
<b>Permits, Fees, and Special Assessments</b>						
BUILDING PERMITS	\$7,392,973	\$4,500,000	\$6,500,000	\$6,800,000	\$6,800,000	4.6%
FRANCHISE FEES - ELECTRICITY	\$3,048,973	\$2,650,000	\$2,650,000	\$3,200,000	\$3,250,000	22.6%
FRANCHISE FEES - GAS	\$224,774	\$200,000	\$250,000	\$210,000	\$225,000	-10%
FRANCHISE FEES - SOLID WASTE	\$414,323	\$350,000	\$400,000	\$710,000	\$725,000	81.3%
SPECIAL ASSESSMENTS - SVC CHARGES	\$4,174,111	\$3,900,000	\$4,450,000	\$4,685,000	\$5,275,000	18.5%
OTHER LIC FEE PERMIT	\$4,444,051	\$2,850,000	\$3,550,000	\$3,380,000	\$3,400,000	-4.2%
ADMINISTRATIVE FEE	\$167,606	\$125,000	\$155,000	\$170,000	\$170,000	9.7%
ADMIN COSTS - LOT CLEAN UP/DEMO	\$150	\$1,000	\$1,000	\$150	\$0	-100%
ADMIN FEES - CODE COMPLIANCE	\$6,497	\$3,500	\$3,500	\$9,500	\$7,500	114.3%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$19,873,458</b>	<b>\$14,579,500</b>	<b>\$17,959,500</b>	<b>\$19,164,650</b>	<b>\$19,852,500</b>	<b>10.5%</b>
<b>Intergovernmental Revenue</b>						
PUBLIC SAFETY	\$152,153	\$16,000	\$0	\$0	\$0	0%
FIRE OPERATIONS	\$78,359	\$0	\$0	\$0	\$0	0%
FEMA - FEDERAL	\$316,277	\$0	\$0	\$0	\$0	0%
CDBG URBAN DEV ACTION	\$35,491	\$750,000	\$0	\$0	\$0	0%
STATE GRANT	\$0	\$2,000,000	\$900,000	\$705,000	\$900,000	0%
GARBAGE/SOLID WASTE	\$80	\$0	\$0	\$0	\$0	0%
ST GRANT - CULTURE/RECREATION	\$36,422	\$0	\$0	\$18,500	\$0	0%
STATE REVENUE SHARING	\$1,581,379	\$1,475,000	\$1,575,000	\$1,560,000	\$1,575,000	0%
ST REV SHAR MOBILE H LIC	\$66,659	\$65,000	\$65,000	\$65,000	\$65,000	0%
ST REV SH ALCOHOLIC RV LIC	\$12,830	\$11,000	\$11,000	\$12,500	\$11,000	0%
1/2 SALES TAX ST SHARED	\$2,561,906	\$2,250,000	\$2,250,000	\$2,600,000	\$2,600,000	15.6%
FIREFIGHTERS SUPP	\$3,574	\$5,000	\$5,000	\$5,000	\$5,000	0%
OTHER TRANS REBATE VEHIC	\$13,051	\$7,500	\$9,500	\$13,500	\$13,500	42.1%
GRANTS - LOCAL UNITS/PHYSICAL ENV	\$200,000	\$0	\$0	\$0	\$0	0%



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



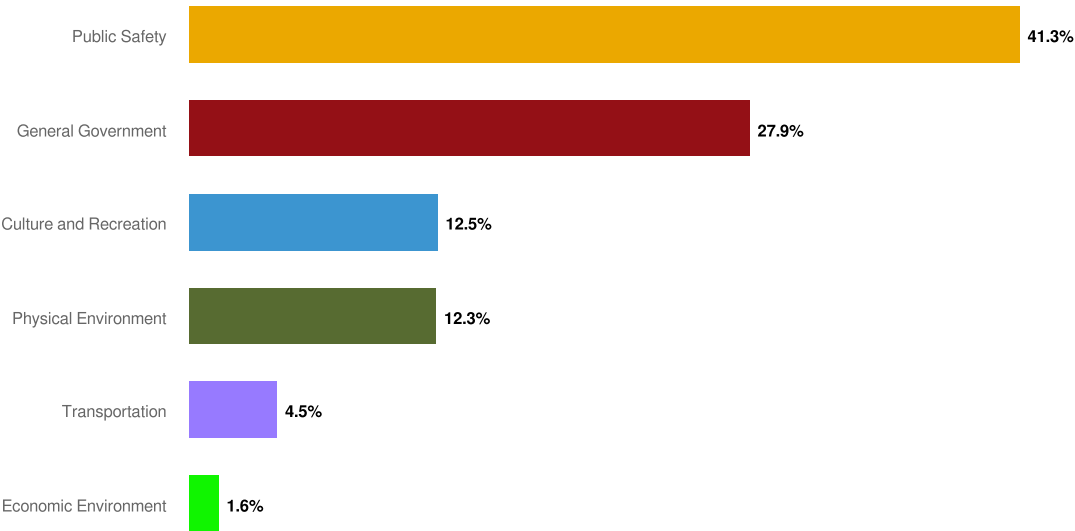
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
CONT/DON RIDGE LEAGUE	\$1,446	\$5,000	\$5,000	\$12,000	\$10,000	100%
GIFTS/DONATIONS MISC	\$13,531	\$0	\$0	\$0	\$0	0%
GIFTS/DONATIONS PARKS & REC	\$0	\$60,000	\$60,000	\$0	\$0	-100%
EMP CHRISTMAS PARTY	\$2,822	\$0	\$0	\$0	\$0	0%
GIFTS & DONATIONS - LIBRARY	\$471	\$0	\$0	\$0	\$0	0%
DONATIONS - SPECIAL EVENTS	\$103,867	\$60,000	\$60,000	\$115,000	\$120,000	100%
MISC REV INSURANCE PROC	\$423,186	\$250,000	\$0	\$125,000	\$0	0%
MISC REV FIRE DEPARTMENT	\$70	\$0	\$0	\$0	\$0	0%
OTHER MISC REVENUE	\$63,958	\$50,000	\$50,000	\$50,000	\$50,000	0%
OVERAGE & SHORTAGE	-\$240	\$0	\$0	\$0	\$0	0%
COURT OF HONOR PAVERS	\$35	\$0	\$0	\$0	\$0	0%
<b>Total Misc Revenues:</b>	<b>\$4,566,847</b>	<b>\$1,127,500</b>	<b>\$1,512,500</b>	<b>\$2,484,500</b>	<b>\$1,910,500</b>	<b>26.3%</b>
<b>Other Sources</b>						
INTERFUND TRANSFER	\$0	\$810,500	\$630,500	\$630,500	\$0	-100%
DEBT PROCEEDS	\$65,293	\$0	\$0	\$0	\$0	0%
TRANSFER FROM CRA	\$96,040	\$0	\$0	\$0	\$0	0%
UNDESIGNATED FUND BALANCE	\$0	\$600,000	\$2,401,300	\$0	\$488,106	-79.7%
<b>Total Other Sources:</b>	<b>\$161,333</b>	<b>\$1,410,500</b>	<b>\$3,031,800</b>	<b>\$630,500</b>	<b>\$488,106</b>	<b>-83.9%</b>
<b>Total Revenue Source:</b>	<b>\$69,119,229</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$72,162,400</b>	<b>\$76,612,106</b>	<b>9.4%</b>



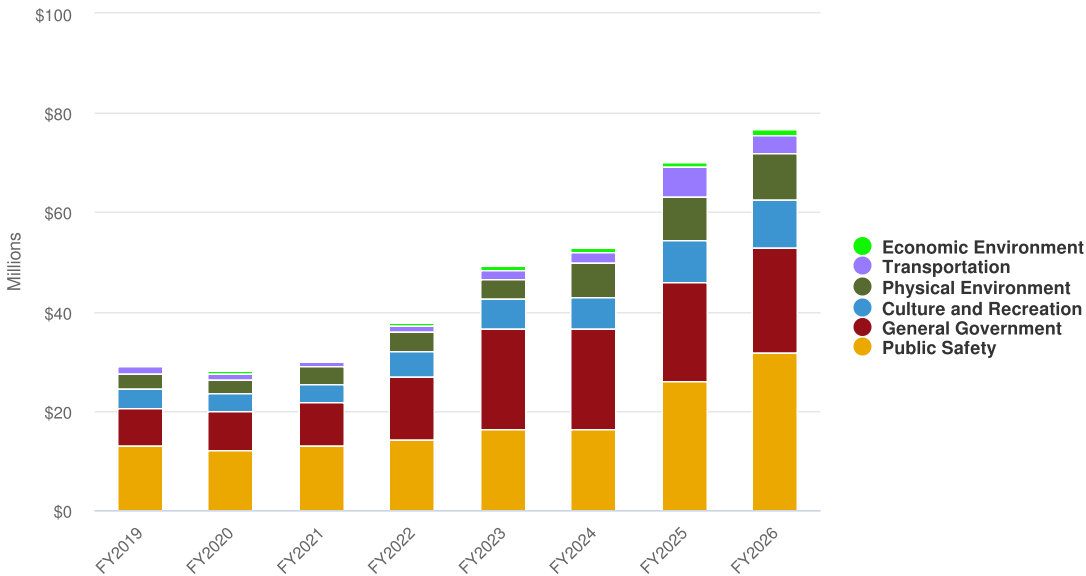
# Expenditures by Function

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

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function





Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Expenditures</b>						
<b>General Government</b>						
<b>City Administration</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$677,845	\$780,000	\$850,000	\$755,000	\$796,219	-6.3%
INCENTIVE	\$13,820	\$0	\$16,000	\$13,000	\$9,920	-38%
FICA TAXES	\$50,163	\$60,000	\$65,000	\$55,000	\$61,670	-5.1%
RETIREMENT	\$104,851	\$120,000	\$165,000	\$200,000	\$139,762	-15.3%
LIFE & HEALTH INSURANCE	\$40,025	\$60,000	\$45,000	\$0	\$71,708	59.4%
WORKERS COMPENSATION	\$1,401	\$1,500	\$1,500	\$1,500	\$1,277	-14.9%
<b>Total Personnel Services:</b>	<b>\$888,105</b>	<b>\$1,021,500</b>	<b>\$1,142,500</b>	<b>\$1,024,500</b>	<b>\$1,080,556</b>	<b>-5.4%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$6,965	\$1,000	\$1,000	\$250	\$10,000	900%
OTHER SERVICES	\$13,205	\$1,000	\$1,000	\$0	\$1,000	0%
TRAVEL & PER DIEM	\$4,049	\$7,500	\$7,500	\$3,500	\$7,500	0%
COMMUNICATIONS	\$4,450	\$4,500	\$5,000	\$6,000	\$7,000	40%
FREIGHT & POSTAGE SERVICES	\$74	\$150	\$150	\$150	\$150	0%
RENTALS & LEASES	\$525	\$26,000	\$26,000	\$20,000	\$26,000	0%
REPAIR & MAINTENANCE	\$22,212	\$500	\$4,500	\$12,000	\$4,500	0%
PRINTING & BINDING	\$38	\$4,000	\$4,000	\$150	\$4,000	0%
PROMOTIONAL ACTIVITIES	\$38,842	\$20,000	\$27,200	\$32,400	\$27,200	0%
OTHER CURRENT CHARGES OB	\$36	\$2,500	\$1,000	\$0	\$1,000	0%
OFFICE SUPPLIES	\$1,102	\$2,500	\$2,500	\$1,500	\$2,500	0%
OPERATING SUPPLIES	\$3,663	\$5,000	\$5,000	\$3,500	\$5,000	0%
GAS & OIL	\$2,980	\$3,500	\$3,500	\$3,500	\$3,500	0%
UNIFORMS	\$0	\$750	\$750	\$750	\$750	0%
BOOKS, PUBS SUBS MEMBERSHIP	\$7,081	\$6,000	\$6,000	\$8,000	\$6,000	0%
TRAINING	\$3,389	\$6,500	\$6,500	\$3,300	\$6,500	0%
PROFESSIONAL SERVICES	\$238,663	\$225,000	\$225,000	\$210,000	\$225,000	0%
PROFESSIONAL SERVICES - CRA LEGAL	\$7,180	\$0	\$5,000	\$11,000	\$10,000	100%
<b>Total Operating Expenditures:</b>	<b>\$354,453</b>	<b>\$316,400</b>	<b>\$331,600</b>	<b>\$316,000</b>	<b>\$347,600</b>	<b>4.8%</b>
<b>Total City Administration:</b>	<b>\$1,242,557</b>	<b>\$1,337,900</b>	<b>\$1,474,100</b>	<b>\$1,340,500</b>	<b>\$1,428,156</b>	<b>-3.1%</b>
<b>City Commission</b>						
<b>City Commission</b>						
<b>Personnel Services</b>						
EXECUTIVE SALARIES	\$114,000	\$115,000	\$115,000	\$115,000	\$115,000	0%
FICA TAXES SS MATCHING	\$8,709	\$8,750	\$8,750	\$8,100	\$8,750	0%
LIFE & HEALTH INSURANCE	\$23,844	\$50,000	\$25,000	\$42,000	\$43,025	72.1%
WORKERS COMPENSATION	\$187	\$200	\$250	\$250	\$250	0%
<b>Total Personnel Services:</b>	<b>\$146,739</b>	<b>\$173,950</b>	<b>\$149,000</b>	<b>\$165,350</b>	<b>\$167,025</b>	<b>12.1%</b>



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Operating Expenditures</b>						
TRAVEL & PER DIEM	\$23,347	\$20,000	\$37,000	\$42,200	\$39,730	7.4%
COMMUNICATIONS	\$5,059	\$5,000	\$4,000	\$6,600	\$4,000	0%
FREIGHT & POSTAGE SERVICES	\$201	\$2,500	\$500	\$200	\$500	0%
REPAIR & MAINTENANCE SERV	\$0	\$0	\$2,500	\$0	\$2,500	0%
PRINTING & BINDING	\$1,781	\$4,000	\$1,500	\$1,500	\$1,500	0%
PROMOTIONAL ACTIVITIES	\$25,198	\$17,500	\$15,000	\$12,500	\$16,000	6.7%
OTHER CURRENT CHARGES OB	\$31,969	\$22,500	\$25,000	\$15,500	\$28,000	12%
OFFICE SUPPLIES	\$639	\$500	\$500	\$500	\$500	0%
OPERATING SUPPLIES	\$17,917	\$7,300	\$8,800	\$11,800	\$8,800	0%
BOOKS, PUBS SUBS MEMBERSHIPS	\$9,412	\$9,500	\$11,570	\$9,370	\$11,570	0%
TRAINING	\$10,434	\$10,000	\$10,000	\$9,500	\$10,000	0%
<b>Total Operating Expenditures:</b>	<b>\$125,957</b>	<b>\$98,800</b>	<b>\$116,370</b>	<b>\$109,670</b>	<b>\$123,100</b>	<b>5.8%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$65,293	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$0	\$11,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$65,293</b>	<b>\$11,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total City Commission:</b>	<b>\$337,989</b>	<b>\$283,750</b>	<b>\$265,370</b>	<b>\$275,020</b>	<b>\$290,125</b>	<b>9.3%</b>
<b>Total City Commission:</b>	<b>\$337,989</b>	<b>\$283,750</b>	<b>\$265,370</b>	<b>\$275,020</b>	<b>\$290,125</b>	<b>9.3%</b>
<b>Finance Department</b>						
<b>Finance Department</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$499,048	\$505,000	\$585,000	\$545,000	\$656,382	12.2%
OVERTIME	\$152	\$8,000	\$0	\$500	\$0	0%
INCENTIVE	\$8,797	\$0	\$8,000	\$12,000	\$6,900	-13.7%
FICA TAXES	\$37,690	\$40,500	\$45,500	\$42,000	\$51,248	12.6%
RETIREMENT	\$78,529	\$75,500	\$105,500	\$127,000	\$115,438	9.4%
LIFE & HEALTH INSURANCE	\$71,456	\$75,500	\$95,500	\$85,000	\$107,563	12.6%
WORKERS COMPENSATION	\$700	\$750	\$750	\$650	\$725	-3.3%
<b>Total Personnel Services:</b>	<b>\$696,373</b>	<b>\$705,250</b>	<b>\$840,250</b>	<b>\$812,150</b>	<b>\$938,256</b>	<b>11.7%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$33,093	\$25,000	\$25,000	\$40,000	\$40,000	60%
ACCOUNTING/AUDITING	\$62,200	\$45,000	\$65,000	\$55,000	\$65,000	0%
OTHER CONTRACTUAL SERVICES	\$32,419	\$38,500	\$38,500	\$34,000	\$63,500	64.9%
TRAVEL & PER DIEM	\$5,564	\$6,000	\$6,000	\$5,600	\$7,500	25%
COMMUNICATIONS	\$4,801	\$8,000	\$8,000	\$5,800	\$8,000	0%
FREIGHT & POSTAGE SERVICES	\$4,757	\$13,000	\$13,000	\$11,500	\$13,000	0%
RENTALS & LEASES	\$7,199	\$10,000	\$10,000	\$9,750	\$10,000	0%
REPAIR MAINTENANCE SERV	\$1,453	\$500	\$500	\$500	\$500	0%
PRINTING & BINDING	\$3,248	\$2,500	\$2,500	\$6,500	\$6,500	160%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
OTHER CURRENT CHARGES OB	\$24,009	\$16,500	\$18,800	\$18,600	\$18,800	0%
OFFICE SUPPLIES	\$3,883	\$2,500	\$3,500	\$3,500	\$3,500	0%
OPERATING SUPPLIES	\$9,457	\$10,000	\$10,000	\$11,200	\$10,000	0%
FINANCE - WELLNESS	\$53,652	\$50,000	\$50,000	\$46,000	\$50,000	0%
GAS & OIL	\$1,312	\$0	\$2,500	\$2,500	\$2,500	0%
UNIFORMS	\$317	\$1,050	\$1,050	\$1,400	\$1,400	33.3%
BOOKS PUBS SUBS MEMBERSHIP	\$2,770	\$1,500	\$1,500	\$2,400	\$3,500	133.3%
TRAINING	\$2,658	\$7,500	\$7,500	\$6,400	\$10,000	33.3%
<b>Total Operating Expenditures:</b>	<b>\$252,791</b>	<b>\$237,550</b>	<b>\$263,350</b>	<b>\$260,650</b>	<b>\$313,700</b>	<b>19.1%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY- TECH	\$5,000	\$5,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Finance Department:</b>	<b>\$954,164</b>	<b>\$947,800</b>	<b>\$1,103,600</b>	<b>\$1,072,800</b>	<b>\$1,251,956</b>	<b>13.4%</b>
<b>Total Finance Department:</b>	<b>\$954,164</b>	<b>\$947,800</b>	<b>\$1,103,600</b>	<b>\$1,072,800</b>	<b>\$1,251,956</b>	<b>13.4%</b>
<b>Other General Government</b>						
<b>Other General Government</b>						
<b>Personnel Services</b>						
LIFE & HEALTH INSURANCE	\$42,687	\$0	\$0	\$0	\$0	0%
UNEMPLOYMENT	\$1,650	\$25,000	\$25,000	\$175	\$25,000	0%
<b>Total Personnel Services:</b>	<b>\$44,337</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$175</b>	<b>\$25,000</b>	<b>0%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$223,906	\$100,000	\$131,400	\$106,400	\$131,400	0%
COMMUNICATION	\$2,992	\$3,000	\$3,000	\$3,100	\$3,500	16.7%
FREIGHT & POSTAGE SERVICES	\$3,513	\$2,500	\$3,500	\$3,500	\$3,500	0%
UTILITY SERVICES	\$70,320	\$70,500	\$72,500	\$70,000	\$72,500	0%
INSURANCE	\$1,129,760	\$1,000,000	\$1,500,000	\$1,055,750	\$1,500,000	0%
REPAIR MAINTENANCE SERV	\$11,867	\$25,000	\$10,000	\$10,000	\$10,000	0%
PROMOTIONAL ACTIVITIES	\$530	\$0	\$0	\$5,000	\$0	0%
OTHER CURRENT CHARGES OB	\$0	\$100,000	\$100,000	\$0	\$100,000	0%
CONTINGENCY - G/F	\$0	\$770,000	\$770,000	\$0	\$770,000	0%
Hurricane Expenses	\$3,580	\$0	\$0	\$0	\$0	0%
OPERATING SUPPLIES	\$11,352	\$10,500	\$10,500	\$6,500	\$10,500	0%
TRAINING	\$0	\$15,715	\$15,100	\$15,100	\$15,100	0%
TRAINING - EDUCATION REIMBURSEMENT	\$16,303	\$75,000	\$75,000	\$25,000	\$75,000	0%
<b>Total Operating Expenditures:</b>	<b>\$1,474,122</b>	<b>\$2,172,215</b>	<b>\$2,691,000</b>	<b>\$1,300,350</b>	<b>\$2,691,500</b>	<b>0%</b>
<b>Capital Outlays</b>						
LAND	\$10,257	\$0	\$0	\$150,000	\$0	0%
BUILDINGS	\$867,050	\$0	\$0	\$0	\$0	0%
IMP OTHER THAN BUILDINGS	\$2,588,739	\$0	\$0	\$1,675,000	\$0	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
CAPITAL OUTLAY- TECH	\$0	\$1,250,000	\$471,000	\$325,000	\$780,000	65.6%
<b>Total Capital Outlays:</b>	<b>\$3,466,046</b>	<b>\$1,250,000</b>	<b>\$471,000</b>	<b>\$2,150,000</b>	<b>\$780,000</b>	<b>65.6%</b>
<b>Debt Service</b>						
OTHER DEBT SERVICE COSTS	\$0	\$0	\$685,000	\$585,000	\$685,000	0%
TRANSFER TO DEBT SERVICE	\$577,346	\$960,000	\$960,000	\$960,000	\$960,000	0%
TRANSFER OUT (RZEDB INT REBATE)	-\$59,930	-\$75,875	-\$75,875	-\$55,875	-\$75,875	0%
<b>Total Debt Service:</b>	<b>\$517,416</b>	<b>\$0</b>	<b>\$685,000</b>	<b>\$1,489,125</b>	<b>\$1,569,125</b>	<b>129.1%</b>
<b>Grants and Aids</b>						
AIDS TO GOVERNMENT AGENCIES	\$75,000	\$75,000	\$95,000	\$95,000	\$115,000	21.1%
AIDS TO PRIVATE ORGANIZATIONS	\$416,536	\$442,165	\$442,165	\$417,165	\$442,165	0%
<b>Total Grants and Aids:</b>	<b>\$491,536</b>	<b>\$517,165</b>	<b>\$537,165</b>	<b>\$512,165</b>	<b>\$557,165</b>	<b>3.7%</b>
<b>Other Uses</b>						
INTER-FUND GROUP TRANSFER	\$7,643,020	\$0	\$361,950	\$0	\$0	-100%
TRANSFER TO CAPITAL PROJECTS FUND	\$0	\$0	\$0	\$13,000,000	\$0	0%
INTER-FUND GROUP TRANSFERS (CRA)	\$0	\$5,196,010	\$5,788,550	\$5,788,550	\$6,670,000	15.2%
<b>Total Other Uses:</b>	<b>\$7,643,020</b>	<b>\$6,080,135</b>	<b>\$7,034,625</b>	<b>\$18,788,550</b>	<b>\$6,670,000</b>	<b>-5.2%</b>
<b>Total Other General Government:</b>	<b>\$13,636,476</b>	<b>\$10,044,515</b>	<b>\$11,443,790</b>	<b>\$24,240,365</b>	<b>\$12,292,790</b>	<b>7.4%</b>
<b>Total Other General Government:</b>	<b>\$13,636,476</b>	<b>\$10,044,515</b>	<b>\$11,443,790</b>	<b>\$24,240,365</b>	<b>\$12,292,790</b>	<b>7.4%</b>
<b>City Clerk</b>						
<b>City Clerk</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$285,203	\$290,000	\$315,000	\$328,000	\$373,572	18.6%
OVERTIME	\$170	\$3,500	\$0	\$50	\$0	0%
INCENTIVE	\$5,710	\$0	\$7,500	\$5,850	\$6,900	-8%
FICA TAXES	\$22,038	\$22,500	\$24,500	\$25,500	\$29,103	18.8%
RETIREMENT	\$39,589	\$37,150	\$47,150	\$66,700	\$65,441	38.8%
LIFE & HEALTH INSURANCE	\$40,193	\$40,000	\$47,000	\$44,100	\$57,367	22.1%
WORKERS COMPENSATION	\$467	\$500	\$500	\$500	\$725	45%
<b>Total Personnel Services:</b>	<b>\$393,370</b>	<b>\$393,650</b>	<b>\$441,650</b>	<b>\$470,700</b>	<b>\$533,108</b>	<b>20.7%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$330	\$1,500	\$1,500	\$0	\$1,500	0%
OTHER CONTRACTUAL SERVICES	\$35,733	\$53,400	\$72,060	\$69,060	\$98,540	36.7%
TRAVEL & PER DIEM	\$6,848	\$5,000	\$9,100	\$5,800	\$9,900	8.8%
COMMUNICATIONS	\$2,179	\$2,400	\$2,400	\$3,400	\$4,800	100%
FREIGHT & POSTAGE SERVICES	\$2,064	\$2,500	\$2,500	\$1,800	\$1,500	-40%
RENTALS & LEASES	\$2,549	\$5,000	\$5,400	\$2,400	\$3,600	-33.3%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
REPAIR & MAINTENANCE	\$2,409	\$2,500	\$2,500	\$0	\$2,500	0%
PRINTING & BINDING	\$4,065	\$5,000	\$2,500	\$4,600	\$2,500	0%
PROMOTIONAL ACTIVITIES	\$7,624	\$1,000	\$1,000	\$0	\$1,000	0%
CEMETERY	\$12,367	\$15,000	\$10,000	\$14,000	\$0	-100%
OTHER CURRENT CHARGES OB	\$2,157	\$2,500	\$2,500	\$1,200	\$2,500	0%
OFFICE SUPPLIES	\$3,849	\$4,500	\$3,000	\$4,000	\$3,000	0%
OPERATING SUPPLIES	\$8,347	\$5,000	\$5,500	\$7,000	\$7,500	36.4%
GAS & OIL	\$128	\$0	\$500	\$480	\$1,000	100%
UNIFORMS	\$687	\$700	\$700	\$0	\$700	0%
BOOKS, PUBS SUBS MEMBERSHIP	\$1,890	\$3,000	\$3,000	\$3,000	\$3,000	0%
TRAINING	\$5,921	\$5,500	\$5,550	\$4,650	\$7,700	38.7%
<b>Total Operating Expenditures:</b>	<b>\$99,147</b>	<b>\$114,500</b>	<b>\$129,710</b>	<b>\$121,390</b>	<b>\$151,240</b>	<b>16.6%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$0	\$0	\$0	\$0	\$85,000	N/A
CAPITAL OUTLAY- TECH	\$22,988	\$5,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$22,988</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$85,000</b>	<b>N/A</b>
<b>Total City Clerk:</b>	<b>\$515,504</b>	<b>\$513,150</b>	<b>\$571,360</b>	<b>\$592,090</b>	<b>\$769,348</b>	<b>34.7%</b>
<b>Total City Clerk:</b>	<b>\$515,504</b>	<b>\$513,150</b>	<b>\$571,360</b>	<b>\$592,090</b>	<b>\$769,348</b>	<b>34.7%</b>
<b>Development Services - Planning</b>						
<b>Development Services - Planning</b>						
<b>Personnel Services</b>						
INCENTIVE	\$7,560	\$0	\$0	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>\$7,560</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Operating Expenditures</b>						
OTHER CONTRACTUAL SERVICES	\$3,967	\$0	\$0	\$0	\$0	0%
<b>Total Operating Expenditures:</b>	<b>\$3,967</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Development Services - Planning:</b>	<b>\$11,527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Development Services - Planning:</b>	<b>\$11,527</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Human Resources</b>						
<b>Human Resources</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$307,661	\$303,000	\$330,000	\$330,000	\$413,529	25.3%
OVERTIME	\$0	\$8,000	\$0	\$0	\$0	0%
INCENTIVE	\$10,878	\$0	\$8,500	\$12,000	\$11,920	40.2%
FICA TAXES	\$23,359	\$23,750	\$26,750	\$25,250	\$32,548	21.7%
RETIREMENT	\$49,605	\$46,150	\$56,150	\$80,523	\$73,359	30.6%
LIFE & HEALTH INSURANCE	\$43,232	\$45,000	\$55,000	\$51,000	\$71,708	30.4%
WORKERS COMPENSATION	\$467	\$500	\$500	\$550	\$671	34.2%
<b>Total Personnel Services:</b>	<b>\$435,203</b>	<b>\$426,400</b>	<b>\$476,900</b>	<b>\$499,323</b>	<b>\$603,735</b>	<b>26.6%</b>



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$0	\$2,500	\$7,000	\$1,500	\$7,000	0%
OTHER CONTRACTUAL SERVICES	\$2,622	\$5,000	\$5,000	\$250	\$5,000	0%
INVESTIGATIONS	\$0	\$5,000	\$1,000	\$0	\$1,000	0%
TRAVEL & PER DIEM	\$1,966	\$4,000	\$4,000	\$2,100	\$4,000	0%
COMMUNICATIONS	\$1,248	\$2,000	\$2,000	\$1,650	\$2,000	0%
FREIGHT & POSTAGE SERVICES	\$260	\$1,000	\$1,000	\$250	\$1,000	0%
RENTALS & LEASES	\$2,079	\$2,000	\$2,000	\$2,700	\$2,000	0%
REPAIR & MAINTENANCE	\$3,714	\$2,000	\$3,960	\$3,960	\$3,960	0%
PRINTING & BINDING	\$104	\$2,500	\$1,000	\$1,000	\$1,000	0%
PROMOTIONAL ACTIVITIES	\$16,756	\$11,500	\$12,400	\$13,000	\$12,400	0%
OTHER CURRENT CHARGES	\$286	\$1,500	\$500	\$500	\$500	0%
OFFICE SUPPLIES	\$2,251	\$5,000	\$4,500	\$2,750	\$4,500	0%
OPERATING EXPENSES	\$4,034	\$7,220	\$7,500	\$5,500	\$7,500	0%
UNIFORMS	\$286	\$600	\$600	\$600	\$600	0%
BOOKS, PUBS SUBS MEMBERSHIP	\$2,632	\$3,500	\$4,700	\$3,500	\$4,700	0%
TRAINING	\$3,461	\$6,000	\$4,500	\$4,500	\$4,500	0%
<b>Total Operating Expenditures:</b>	<b>\$41,698</b>	<b>\$61,320</b>	<b>\$61,660</b>	<b>\$43,760</b>	<b>\$61,660</b>	<b>0%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY - TECH	\$2,835	\$5,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$2,835</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Human Resources:</b>	<b>\$479,737</b>	<b>\$492,720</b>	<b>\$538,560</b>	<b>\$543,083</b>	<b>\$665,395</b>	<b>23.6%</b>
<b>Total Human Resources:</b>	<b>\$479,737</b>	<b>\$492,720</b>	<b>\$538,560</b>	<b>\$543,083</b>	<b>\$665,395</b>	<b>23.6%</b>
<b>Facilities Maintenance</b>						
<b>Facilities Maintenance</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$459,520	\$486,500	\$522,500	\$659,929	\$659,629	26.2%
OVERTIME	\$7,069	\$12,000	\$12,000	\$12,000	\$12,000	0%
INCENTIVE	\$1,140	\$0	\$2,500	\$1,150	\$1,150	-54%
FICA TAXES	\$34,754	\$38,000	\$41,000	\$37,000	\$50,760	23.8%
RETIREMENT	\$59,764	\$64,000	\$80,000	\$98,000	\$100,739	25.9%
LIFE & HEALTH INSURANCE	\$100,268	\$103,000	\$120,000	\$115,000	\$172,100	43.4%
WORKERS' COMP	\$17,508	\$18,750	\$18,750	\$16,000	\$24,501	30.7%
<b>Total Personnel Services:</b>	<b>\$680,023</b>	<b>\$722,250</b>	<b>\$796,750</b>	<b>\$939,079</b>	<b>\$1,020,879</b>	<b>28.1%</b>
<b>Operating Expenditures</b>						
OTHER CONTRACTUAL SERVICES	\$12,259	\$50,000	\$50,000	\$32,000	\$50,000	0%
TRAVEL & PER DIEM	\$15	\$1,000	\$1,000	\$25	\$1,000	0%
COMMUNICATIONS	\$3,693	\$4,200	\$4,800	\$4,000	\$4,800	0%
RENTALS & LEASES	\$0	\$3,000	\$3,000	\$0	\$3,000	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
REPAIR & MAINTENANCE	\$92,105	\$125,000	\$125,000	\$150,000	\$125,000	0%
PRINTING & BINDING	\$0	\$100	\$100	\$0	\$0	-100%
OTHER CURRENT CHARGES	\$844	\$1,500	\$7,500	\$1,250	\$7,500	0%
OFFICE SUPPLIES	\$96	\$400	\$400	\$300	\$400	0%
OPERATING SUPPLIES	\$101,108	\$100,000	\$110,000	\$110,000	\$120,000	9.1%
GAS & OIL	\$8,538	\$6,000	\$8,000	\$8,400	\$8,000	0%
UNIFORMS	\$4,757	\$4,800	\$4,800	\$6,000	\$5,600	16.7%
BOOKS, PUBS SUBS MEMBERSHIPS	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0%
TRAINING	\$0	\$1,000	\$1,000	\$0	\$1,000	0%
<b>Total Operating Expenditures:</b>	<b>\$223,415</b>	<b>\$298,000</b>	<b>\$316,600</b>	<b>\$312,975</b>	<b>\$327,300</b>	<b>3.4%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$50,198	\$0	\$0	\$60,000	\$131,000	N/A
<b>Total Capital Outlays:</b>	<b>\$50,198</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>	<b>\$131,000</b>	<b>N/A</b>
<b>Debt Service</b>						
INTER-FUND TRANSFERS (DEBT SERVICE)	\$427,174	\$0	\$0	\$0	\$0	0%
<b>Total Debt Service:</b>	<b>\$427,174</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Facilities Maintenance:</b>	<b>\$1,380,810</b>	<b>\$1,020,250</b>	<b>\$1,113,350</b>	<b>\$1,312,054</b>	<b>\$1,479,179</b>	<b>32.9%</b>
<b>Total Facilities Maintenance:</b>	<b>\$1,380,810</b>	<b>\$1,020,250</b>	<b>\$1,113,350</b>	<b>\$1,312,054</b>	<b>\$1,479,179</b>	<b>32.9%</b>
<b>Public Works - Fleet Maintenance</b>						
<b>Public Works - Fleet Maintenance</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$260,360	\$291,750	\$320,750	\$295,000	\$307,688	-4.1%
OVERTIME	\$1,636	\$2,000	\$4,000	\$4,500	\$4,000	0%
FICA TAXES SS MATCHING	\$19,417	\$22,150	\$24,150	\$22,000	\$23,580	-2.4%
RETIREMENT	\$38,508	\$42,450	\$55,450	\$65,000	\$52,737	-4.9%
LIFE & HEALTH INSURANCE	\$47,028	\$56,500	\$65,500	\$65,500	\$78,879	20.4%
WORKERS COMPENSATION	\$5,136	\$5,500	\$5,500	\$4,500	\$5,303	-3.6%
<b>Total Personnel Services:</b>	<b>\$372,085</b>	<b>\$420,350</b>	<b>\$475,350</b>	<b>\$456,500</b>	<b>\$472,187</b>	<b>-0.7%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$0	\$1,000	\$1,000	\$0	\$1,000	0%
TRAVEL & PER DIEM	\$100	\$2,000	\$2,000	\$150	\$2,000	0%
COMMUNICATIONS	\$954	\$3,500	\$3,500	\$4,750	\$3,500	0%
FREIGHT & POSTAGE SERVICES	\$0	\$75	\$75	\$0	\$75	0%
UTILITY SERVICE	\$3,105	\$7,000	\$7,000	\$5,400	\$7,000	0%
RENTALS & LEASES	\$301	\$1,600	\$2,000	\$1,600	\$2,000	0%
REPAIR MAINTENANCE SERV	\$1,808	\$7,200	\$10,000	\$2,000	\$10,000	0%
PRINTING & BINDING	\$0	\$150	\$150	\$0	\$150	0%
OTHER CURRENT CHARGES	\$225	\$500	\$500	\$275	\$500	0%
OFFICE SUPPLIES	\$297	\$500	\$500	\$0	\$500	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
OPERATING SUPPLIES	\$14,504	\$26,200	\$30,000	\$27,000	\$30,000	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$1,550	\$5,000	\$5,000	\$3,200	\$5,000	0%
TRAINING	\$0	\$3,500	\$3,500	\$0	\$3,500	0%
<b>Total Operating Expenditures:</b>	<b>\$22,843</b>	<b>\$58,225</b>	<b>\$65,225</b>	<b>\$44,375</b>	<b>\$65,225</b>	<b>0%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$107,127	\$80,000	\$166,500	\$5,000	\$475,000	185.3%
<b>Total Capital Outlays:</b>	<b>\$107,127</b>	<b>\$80,000</b>	<b>\$166,500</b>	<b>\$5,000</b>	<b>\$475,000</b>	<b>185.3%</b>
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$502,055</b>	<b>\$558,575</b>	<b>\$707,075</b>	<b>\$505,875</b>	<b>\$1,012,412</b>	<b>43.2%</b>
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$502,055</b>	<b>\$558,575</b>	<b>\$707,075</b>	<b>\$505,875</b>	<b>\$1,012,412</b>	<b>43.2%</b>
<b>Information Technology</b>						
<b>Information Technology</b>						
<b>Personnel Services</b>						
REGULAR SALARIES AND WAGES	\$414,128	\$430,000	\$470,000	\$470,000	\$655,321	39.4%
OVERTIME	\$8,969	\$18,500	\$18,500	\$10,500	\$18,500	0%
INCENTIVE	\$7,732	\$0	\$9,600	\$9,600	\$13,640	42.1%
FICA TAXES	\$31,913	\$35,000	\$38,000	\$36,500	\$51,356	35.1%
RETIREMENT CONTRIBUTIONS	\$57,946	\$66,500	\$86,500	\$99,500	\$115,733	33.8%
LIFE AND HEALTH INSURANCE	\$59,111	\$60,000	\$70,000	\$80,100	\$114,733	63.9%
WORKERS' COMPENSATION	\$654	\$700	\$700	\$500	\$1,058	51.1%
<b>Total Personnel Services:</b>	<b>\$580,452</b>	<b>\$610,700</b>	<b>\$693,300</b>	<b>\$706,700</b>	<b>\$970,341</b>	<b>40%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$89,645	\$127,000	\$99,400	\$99,400	\$316,000	217.9%
OTHER CONTRACTUAL SERVICES	\$338,638	\$0	\$300,000	\$380,000	\$640,600	113.5%
TRAVEL AND PER DIEM	\$915	\$3,500	\$3,500	\$2,500	\$3,000	-14.3%
COMMUNICATIONS SERVICES	\$3,524	\$4,800	\$4,200	\$4,200	\$4,700	11.9%
FREIGHT & POSTAGE SERVICES	\$0	\$200	\$200	\$50	\$200	0%
RENTALS AND LEASES	\$3,134	\$253,206	\$4,000	\$3,000	\$3,200	-20%
REPAIR AND MAINTENANCE SERVICES	\$18,666	\$93,600	\$72,600	\$12,400	\$70,000	-3.6%
PRINTING & BINDING	\$0	\$200	\$200	\$0	\$1,000	400%
PROMOTIONAL ACTIVITIES	\$0	\$500	\$500	\$0	\$0	-100%
OTHER CURRENT CHARGES	\$968	\$0	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$168	\$500	\$700	\$500	\$800	14.3%
OPERATING SUPPLIES	\$13,680	\$25,280	\$19,580	\$9,580	\$15,457	-21.1%
GAS & OIL	\$469	\$1,500	\$1,500	\$850	\$8,000	433.3%
UNIFORMS	\$0	\$750	\$750	\$200	\$0	-100%
BOOKS PUBS SUBS AND MEMS	\$678	\$650	\$700	\$500	\$700	0%
TRAINING	\$3,787	\$7,540	\$8,540	\$6,140	\$36,050	322.1%
<b>Total Operating Expenditures:</b>	<b>\$474,272</b>	<b>\$519,226</b>	<b>\$516,370</b>	<b>\$519,320</b>	<b>\$1,099,707</b>	<b>113%</b>





Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Capital Outlays</b>						
MACHINERY AND EQUIPMENT	\$0	\$100,000	\$1,465,000	\$745,000	\$21,000	-98.6%
CAPITAL OUTLAY - TECH	\$62,412	\$247,000	\$35,000	\$15,000	\$100,000	185.7%
<b>Total Capital Outlays:</b>	<b>\$62,412</b>	<b>\$347,000</b>	<b>\$1,500,000</b>	<b>\$760,000</b>	<b>\$121,000</b>	<b>-91.9%</b>
<b>Other Uses</b>						
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$334,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Information Technology:</b>	<b>\$1,117,135</b>	<b>\$1,810,926</b>	<b>\$2,709,670</b>	<b>\$1,986,020</b>	<b>\$2,191,048</b>	<b>-19.1%</b>
<b>Total Information Technology:</b>	<b>\$1,117,135</b>	<b>\$1,810,926</b>	<b>\$2,709,670</b>	<b>\$1,986,020</b>	<b>\$2,191,048</b>	<b>-19.1%</b>
<b>Total General Government:</b>	<b>\$20,177,954</b>	<b>\$17,009,586</b>	<b>\$19,926,875</b>	<b>\$31,867,807</b>	<b>\$21,380,409</b>	<b>7.3%</b>
<b>Public Safety</b>						
<b>Police Department</b>						
<b>Police Department</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$4,673,976	\$5,000,000	\$5,350,000	\$6,076,662	\$6,076,662	13.6%
OVERTIME	\$330,630	\$350,000	\$350,000	\$420,000	\$350,000	0%
SPECIAL (INCENTIVE) PAY	\$74,773	\$71,000	\$75,000	\$78,000	\$75,000	0%
FICA TAXES	\$380,478	\$410,000	\$440,000	\$405,000	\$472,679	7.4%
RETIREMENT	\$645,234	\$790,000	\$975,000	\$745,000	\$1,061,658	8.9%
LIFE & HEALTH INSURANCE	\$778,209	\$950,000	\$1,050,000	\$855,000	\$1,461,761	39.2%
WORKERS COMPENSATION	\$157,343	\$168,500	\$168,500	\$140,000	\$189,049	12.2%
<b>Total Personnel Services:</b>	<b>\$7,040,643</b>	<b>\$7,739,500</b>	<b>\$8,408,500</b>	<b>\$8,719,662</b>	<b>\$9,686,809</b>	<b>15.2%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$18,383	\$35,000	\$25,500	\$19,500	\$35,500	39.2%
TRANSCRIPTIONS	\$14,761	\$10,000	\$15,000	\$16,615	\$16,000	6.7%
OTHER CONTRACTUAL SERVICES	\$433,742	\$554,645	\$553,205	\$644,960	\$625,480	13.1%
OTHER CONTRACTUAL SERVICES - CODE ENF	\$22,065	\$15,000	\$15,000	\$33,000	\$30,000	100%
RED LIGHT CAMERA	\$661,863	\$625,000	\$575,000	\$665,000	\$675,000	17.4%
INVESTIGATIONS	\$3,024	\$7,500	\$5,000	\$5,000	\$5,000	0%
TRAVEL & PER DIEM	\$14,103	\$20,000	\$21,000	\$17,000	\$21,000	0%
COMMUNICATION	\$158,984	\$160,585	\$161,745	\$180,745	\$180,225	11.4%
FREIGHT & POSTAGE SERVICES	\$13,799	\$17,500	\$15,000	\$15,000	\$15,000	0%
UTILITY SERVICES	\$66,156	\$70,000	\$75,000	\$60,000	\$75,000	0%
RENTALS & LEASES	\$216,696	\$578,245	\$405,245	\$405,245	\$411,745	1.6%
REPAIR MAINTENANCE SERV	\$153,404	\$150,000	\$150,000	\$162,500	\$150,000	0%
REPAIR MAINTENANCE - COLLISIONS	\$106,699	\$0	\$0	\$130,000	\$0	0%
PRINTING & BINDING	\$3,482	\$3,500	\$5,000	\$2,000	\$5,000	0%
PROMOTIONAL ACTIVITIES	\$1,704	\$5,000	\$5,000	\$3,500	\$5,000	0%
OTHER CURRENT CHARGES OB	\$19,892	\$15,000	\$25,000	\$23,500	\$27,000	8%
PD SPONSORSHIP	\$45,096	\$0	\$0	\$195,000	\$0	0%
OFFICE SUPPLIES	\$13,884	\$20,000	\$14,000	\$11,500	\$14,000	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
OPERATING SUPPLIES	\$143,880	\$200,000	\$189,050	\$199,050	\$189,050	0%
AMMUNITIONS	\$8,384	\$10,000	\$15,000	\$25,000	\$20,000	33.3%
GAS & OIL	\$276,412	\$300,000	\$322,500	\$305,000	\$322,500	0%
UNIFORMS	\$28,841	\$15,000	\$20,000	\$35,500	\$25,000	25%
BOOKS, PUBS SUBS MEMBERSHIPS	\$5,946	\$6,500	\$6,645	\$7,545	\$6,645	0%
TRAINING	\$36,954	\$25,000	\$25,000	\$25,000	\$25,000	0%
<b>Total Operating Expenditures:</b>	<b>\$2,468,152</b>	<b>\$2,843,475</b>	<b>\$2,643,890</b>	<b>\$3,187,160</b>	<b>\$2,879,145</b>	<b>8.9%</b>
<b>Capital Outlays</b>						
BUILDINGS	\$0	\$0	\$125,000	\$81,000	\$0	-100%
IMP OTHER THAN BUILDINGS	\$970	\$60,000	\$0	\$0	\$200,000	N/A
CAPITAL OUTLAY	\$437,421	\$496,000	\$791,000	\$714,000	\$755,000	-4.6%
CAPITAL OUTLAY- TECH	\$130,155	\$303,600	\$0	\$107,500	\$17,000	N/A
<b>Total Capital Outlays:</b>	<b>\$568,545</b>	<b>\$859,600</b>	<b>\$916,000</b>	<b>\$902,500</b>	<b>\$972,000</b>	<b>6.1%</b>
<b>Debt Service</b>						
TRANSFER TO DEBT SERVICE	\$0	\$198,450	\$198,450	\$2,129,441	\$198,450	0%
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,129,441</b>	<b>\$198,450</b>	<b>N/A</b>
<b>Grants and Aids</b>						
OTHER GRANTS & AIDS	\$125,123	\$0	\$40,000	\$135,000	\$40,000	0%
<b>Total Grants and Aids:</b>	<b>\$125,123</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$135,000</b>	<b>\$40,000</b>	<b>0%</b>
<b>Other Uses</b>						
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$198,450</b>	<b>\$198,450</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Police Department:</b>	<b>\$10,202,464</b>	<b>\$11,641,025</b>	<b>\$12,206,840</b>	<b>\$15,073,763</b>	<b>\$13,776,404</b>	<b>12.9%</b>
<b>Total Police Department:</b>	<b>\$10,202,464</b>	<b>\$11,641,025</b>	<b>\$12,206,840</b>	<b>\$15,073,763</b>	<b>\$13,776,404</b>	<b>12.9%</b>
<b>Fire Department</b>						
<b>Fire Department</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$1,940,103	\$2,600,000	\$2,850,000	\$2,250,000	\$3,905,578	37%
OVERTIME	\$223,580	\$300,000	\$300,000	\$225,000	\$300,000	0%
SPECIAL (INCENTIVE) PAY	\$46,761	\$71,000	\$65,000	\$32,000	\$32,000	-50.8%
FICA TAXES	\$164,223	\$230,000	\$253,800	\$185,000	\$304,606	20%
RETIREMENT	\$165,788	\$375,000	\$440,500	\$205,000	\$586,494	33.1%
LIFE & HEALTH INSURANCE	\$338,076	\$430,000	\$555,800	\$435,000	\$935,983	68.4%
WORKERS COMPENSATION	\$131,197	\$140,500	\$148,930	\$120,000	\$198,386	33.2%
<b>Total Personnel Services:</b>	<b>\$3,009,727</b>	<b>\$4,146,500</b>	<b>\$4,614,030</b>	<b>\$3,452,000</b>	<b>\$6,263,047</b>	<b>35.7%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$87,225	\$15,725	\$16,995	\$71,995	\$37,780	122.3%
PROFESSIONAL SVCS - FIRE SVC ASSESSMENT	\$0	\$25,000	\$25,000	\$25,366	\$25,000	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
OTHER CONTRACTUAL SERVICES	\$73,366	\$82,825	\$86,025	\$75,590	\$147,015	70.9%
FIRE SVC CONRTRACTUAL CHARGES	\$134,184	\$70,000	\$100,000	\$135,000	\$140,000	40%
TRAVEL & PER DIEM	\$458	\$5,000	\$5,000	\$1,000	\$11,000	120%
COMMUNICATION	\$33,499	\$30,000	\$34,020	\$37,020	\$39,520	16.2%
FREIGHT & POSTAGE SERVICES	\$775	\$550	\$1,000	\$150	\$1,100	10%
UTILITY SERVICES	\$26,822	\$27,600	\$28,320	\$26,320	\$55,440	95.8%
RENTALS & LEASES	\$1,465	\$15,600	\$9,000	\$14,000	\$21,600	140%
REPAIR MAINTENANCE SERV	\$102,185	\$112,500	\$122,500	\$112,500	\$169,800	38.6%
PRINTING & BINDING	\$304	\$500	\$500	\$500	\$500	0%
OTHER CURRENT CHARGES OB	\$22,890	\$5,000	\$5,000	\$55,000	\$125,000	2,400%
FD SPONSORSHIP	\$46,578	\$0	\$0	\$54,500	\$0	0%
OFFICE SUPPLIES	\$947	\$2,500	\$2,500	\$1,400	\$5,000	100%
OPERATING SUPPLIES	\$48,206	\$86,100	\$91,100	\$56,100	\$107,700	18.2%
GAS & OIL	\$51,862	\$70,000	\$70,000	\$53,000	\$87,500	25%
UNIFORMS	\$25,571	\$10,000	\$36,353	\$24,000	\$58,155	60%
BOOKS, PUBS SUBS MEMBERSHIPS	\$2,067	\$5,000	\$6,000	\$4,500	\$6,000	0%
TRAINING	\$18,724	\$28,075	\$28,075	\$12,500	\$30,000	6.9%
<b>Total Operating Expenditures:</b>	<b>\$677,128</b>	<b>\$591,975</b>	<b>\$667,388</b>	<b>\$760,441</b>	<b>\$1,068,110</b>	<b>60%</b>
<b>Capital Outlays</b>						
IMPROVEMENTS	\$0	\$0	\$0	\$0	\$35,000	N/A
CAPITAL OUTLAY	\$309,752	\$2,514,065	\$220,000	\$205,000	\$1,230,000	459.1%
CAPITAL OUTLAY- TECH	\$37,084	\$19,100	\$44,500	\$14,000	\$8,600	-80.7%
<b>Total Capital Outlays:</b>	<b>\$346,836</b>	<b>\$2,533,165</b>	<b>\$264,500</b>	<b>\$219,000</b>	<b>\$1,273,600</b>	<b>381.5%</b>
<b>Debt Service</b>						
TRANSFER OUT (RZEDB INT REBATE)	\$9,552	\$121,860	\$1,121,860	\$107,978	\$1,121,860	0%
TRANSFER OUT (RZEDB INT REBATE)	\$0	-\$15,586	-\$15,588	-\$16,444	-\$15,588	0%
<b>Total Debt Service:</b>	<b>\$9,552</b>	<b>\$0</b>	<b>\$0</b>	<b>\$91,534</b>	<b>\$1,106,272</b>	<b>N/A</b>
<b>Grants and Aids</b>						
OTHER GRANS & AIDS	\$50,501	\$0	\$0	\$1,982,250	\$0	0%
<b>Total Grants and Aids:</b>	<b>\$50,501</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,982,250</b>	<b>\$0</b>	<b>0%</b>
<b>Other Uses</b>						
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$106,274</b>	<b>\$1,106,272</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Fire Department:</b>	<b>\$4,093,744</b>	<b>\$7,377,914</b>	<b>\$6,652,190</b>	<b>\$6,505,225</b>	<b>\$9,711,029</b>	<b>46%</b>
<b>Total Fire Department:</b>	<b>\$4,093,744</b>	<b>\$7,377,914</b>	<b>\$6,652,190</b>	<b>\$6,505,225</b>	<b>\$9,711,029</b>	<b>46%</b>
<b>Development Services - Building &amp; Inspections</b>						



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Development Services - Building &amp; Inspections</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$878,020	\$1,000,000	\$1,060,000	\$0	\$1,144,360	8%
OVERTIME	\$15,045	\$14,000	\$0	\$6,500	\$5,000	N/A
INCENTIVE	\$20,304	\$0	\$17,000	\$21,550	\$22,850	34.4%
FICA TAXES	\$69,056	\$77,500	\$82,500	\$75,000	\$89,292	8.2%
RETIREMENT	\$126,598	\$150,000	\$185,000	\$185,000	\$200,978	8.6%
LIFE & HEALTH INSURANCE	\$130,964	\$150,550	\$175,550	\$155,000	\$215,125	22.5%
WORKERS COMPENSATION	\$11,672	\$12,500	\$12,500	\$10,150	\$12,794	2.4%
<b>Total Personnel Services:</b>	<b>\$1,251,659</b>	<b>\$1,404,550</b>	<b>\$1,532,550</b>	<b>\$453,200</b>	<b>\$1,690,399</b>	<b>10.3%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$615,144	\$420,000	\$996,000	\$646,000	\$1,200,000	20.5%
OTHER CONTRACTUAL SERVICES	\$13,215	\$37,200	\$25,200	\$35,200	\$37,200	47.6%
TRAVEL & PER DIEM	\$2,979	\$7,500	\$7,500	\$1,400	\$7,500	0%
COMMUNICATION	\$4,606	\$7,500	\$7,500	\$4,900	\$7,500	0%
FREIGHT & POSTAGE SERVICES	\$660	\$1,000	\$1,000	\$550	\$1,000	0%
UTILITY SERVICES	\$1,255	\$4,500	\$2,500	\$1,400	\$2,500	0%
RENTALS & LEASES	\$6,021	\$9,500	\$15,000	\$17,500	\$15,000	0%
REPAIR & MAINT SERV	\$2,640	\$4,000	\$4,000	\$2,500	\$4,000	0%
PRINTING & BINDING	\$2,327	\$1,000	\$10,000	\$3,500	\$10,000	0%
PROMOTIONAL ACTIVITIES	\$0	\$100	\$300	\$0	\$300	0%
OTHER CURRENT CHARGES	\$3,285	\$2,500	\$500	\$2,000	\$500	0%
OFFICE SUPPLIES	\$1,625	\$1,500	\$3,000	\$800	\$3,000	0%
OPERATING SUPPLIES	\$21,657	\$25,000	\$25,000	\$275,000	\$25,000	0%
GAS & OIL	\$7,032	\$7,500	\$7,500	\$7,500	\$7,500	0%
UNIFORMS	\$2,500	\$2,500	\$3,000	\$2,300	\$3,000	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$2,296	\$5,000	\$5,000	\$1,750	\$5,000	0%
TRAINING	\$1,861	\$5,000	\$5,000	\$2,300	\$5,000	0%
<b>Total Operating Expenditures:</b>	<b>\$689,104</b>	<b>\$541,300</b>	<b>\$1,118,000</b>	<b>\$1,004,600</b>	<b>\$1,334,000</b>	<b>19.3%</b>
<b>Capital Outlays</b>						
BUILDINGS	\$0	\$0	\$280,000	\$0	\$0	-100%
CAPITAL OUTLAY	\$198,476	\$200,000	\$0	\$0	\$0	0%
CAPITAL OUTLAY- TECH	\$9,315	\$5,000	\$0	\$2,000	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$207,791</b>	<b>\$205,000</b>	<b>\$280,000</b>	<b>\$2,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Debt Service</b>						
Additional Transfer	\$0	\$0	\$0	\$685,000	\$927,500	N/A
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$685,000</b>	<b>\$927,500</b>	<b>N/A</b>
<b>Other Uses</b>						
TRANSFERS OUT	\$0	\$2,500,000	\$4,170,000	\$3,700,000	\$4,170,000	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Total Other Uses:	\$0	\$2,500,000	\$4,170,000	\$3,700,000	\$4,170,000	0%
Total Development Services - Building & Inspections:	\$2,148,555	\$4,650,850	\$7,100,550	\$5,844,800	\$8,121,899	14.4%
Total Development Services - Building & Inspections:	\$2,148,555	\$4,650,850	\$7,100,550	\$5,844,800	\$8,121,899	14.4%
Total Public Safety:	\$16,444,763	\$23,669,789	\$25,959,580	\$27,423,788	\$31,609,332	21.8%
Physical Environment						
Public Works - Sanitation						
Public Works - Sanitation						
Personnel Services						
REGULAR SALARY	\$114,011	\$113,500	\$120,500	\$120,500	\$169,970	41.1%
OVERTIME	\$259	\$2,000	\$2,000	\$2,000	\$2,000	0%
INCENTIVE	\$525	\$0	\$2,000	\$2,000	\$1,000	-50%
FICA TAXES SS MATCHING	\$8,770	\$8,750	\$9,550	\$9,550	\$13,005	36.2%
RETIREMENT	\$17,566	\$17,000	\$21,000	\$21,000	\$29,057	38.4%
LIFE & HEALTH INSURANCE	\$20,238	\$22,000	\$26,000	\$26,000	\$45,176	73.8%
WORKERS COMPENSATION	\$1,261	\$1,350	\$1,350	\$1,350	\$2,246	66.4%
Total Personnel Services:	\$162,629	\$164,600	\$182,400	\$182,400	\$262,454	43.9%
Operating Expenditures						
PROFESSIONAL SERVICES	\$0	\$500	\$500	\$500	\$500	0%
OTHER CONTRACTUAL SERV	\$6,477,530	\$4,500,000	\$8,500,000	\$8,500,000	\$8,840,000	4%
TRAVEL & PER DIEM	\$144	\$2,500	\$2,500	\$150	\$2,500	0%
COMMUNICATIONS	\$180	\$650	\$650	\$150	\$650	0%
FREIGHT & POSTAGE SERVICES	\$0	\$100	\$100	\$100	\$100	0%
REPAIR MAINTENANCE SERV	\$1,288	\$5,000	\$5,000	\$800	\$5,000	0%
PRINTING & BINDING	\$1,179	\$1,500	\$1,500	\$1,500	\$1,500	0%
OTHER CURRENT CHARGES	\$53,824	\$1,000	\$1,000	\$0	\$1,000	0%
OFFICE SUPPLIES	\$99	\$100	\$150	\$0	\$150	0%
OPERATING SUPPLIES	\$1,087	\$4,688	\$4,688	\$1,500	\$4,688	0%
GAS & OIL	\$1,967	\$9,375	\$9,375	\$150	\$9,375	0%
UNIFORMS	\$360	\$938	\$938	\$250	\$938	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$120	\$2,000	\$2,000	\$0	\$2,000	0%
TRAINING	\$169	\$2,000	\$2,000	\$0	\$2,000	0%
Total Operating Expenditures:	\$6,537,947	\$4,530,350	\$8,530,400	\$8,505,100	\$8,870,400	4%
Capital Outlays						
CAPITAL OUTLAY	\$95,119	\$55,000	\$51,000	\$49,500	\$50,000	-2%
Total Capital Outlays:	\$95,119	\$55,000	\$51,000	\$49,500	\$50,000	-2%
Total Public Works - Sanitation:	\$6,795,694	\$4,749,950	\$8,763,800	\$8,737,000	\$9,182,854	4.8%
Total Public Works - Sanitation:	\$6,795,694	\$4,749,950	\$8,763,800	\$8,737,000	\$9,182,854	4.8%
Cemetery						



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Cemetery</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$0	\$0	\$0	\$0	\$150,000	N/A
FICA TAXES	\$0	\$0	\$0	\$0	\$12,000	N/A
RETIREMENT	\$0	\$0	\$0	\$0	\$25,000	N/A
LIFE HEALTH INSURANCE	\$0	\$0	\$0	\$0	\$47,500	N/A
WORKERS COMPENSATION	\$0	\$0	\$0	\$0	\$5,500	N/A
<b>Total Personnel Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$240,000</b>	<b>N/A</b>
<b>Operating Expenditures</b>						
OTHER CURRENT CHARGES OB	\$0	\$0	\$0	\$14,000	\$20,000	N/A
<b>Total Operating Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$20,000</b>	<b>N/A</b>
<b>Total Cemetery:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$260,000</b>	<b>N/A</b>
<b>Total Cemetery:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$260,000</b>	<b>N/A</b>
<b>Total Physical Environment:</b>	<b>\$6,795,694</b>	<b>\$4,749,950</b>	<b>\$8,763,800</b>	<b>\$8,751,000</b>	<b>\$9,442,854</b>	<b>7.7%</b>
<b>Transportation</b>						
<b>Public Works - Transportation</b>						
<b>Public Works - Transportation</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$301,000	\$354,500	\$424,500	\$424,500	\$432,056	1.8%
OVERTIME	\$69,848	\$12,000	\$70,000	\$70,000	\$81,000	15.7%
INCENTIVE	\$4,241	\$0	\$5,000	\$5,000	\$5,146	2.9%
FICA TAXES SS MATCHING	\$27,793	\$28,500	\$34,500	\$34,500	\$33,519	-2.8%
RETIREMENT	\$45,241	\$55,000	\$71,000	\$71,000	\$74,633	5.1%
LIFE & HEALTH INSURANCE	\$68,070	\$84,150	\$100,150	\$100,150	\$133,808	33.6%
WORKERS COMPENSATION	\$23,111	\$24,750	\$24,750	\$24,750	\$32,829	32.6%
<b>Total Personnel Services:</b>	<b>\$539,304</b>	<b>\$558,900</b>	<b>\$729,900</b>	<b>\$729,900</b>	<b>\$792,991</b>	<b>8.6%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$1,266	\$5,000	\$200,000	\$0	\$0	-100%
OTHER CONTRACTUAL SERV	\$36,622	\$25,000	\$25,000	\$40,000	\$44,480	77.9%
TRAVEL & PER DIEM	\$410	\$2,500	\$2,500	\$750	\$2,500	0%
COMMUNICATIONS	\$4,430	\$7,500	\$7,500	\$5,500	\$7,500	0%
FREIGHT & POSTAGE SERVICES	\$0	\$250	\$250	\$0	\$250	0%
UTILITY SERVICES	\$255,007	\$294,000	\$282,000	\$262,000	\$282,000	0%
RENTALS & LEASES	\$1,503	\$3,500	\$3,500	\$3,200	\$3,500	0%
REPAIR MAINTENANCE SERV	\$825,620	\$975,000	\$1,325,000	\$1,285,000	\$1,325,000	0%
PRINTING & BINDING	\$0	\$100	\$100	\$100	\$100	0%
OTHER CURRENT CHARGES OB	\$613	\$2,500	\$2,500	\$1,200	\$2,500	0%
OFFICE SUPPLIES	\$1,816	\$5,000	\$5,000	\$3,300	\$5,000	0%
OPERATING SUPPLIES	\$73,039	\$75,000	\$100,000	\$65,000	\$100,000	0%
GAS & OIL	\$34,709	\$25,000	\$30,000	\$35,000	\$30,000	0%
UNIFORMS	\$5,323	\$10,000	\$10,000	\$8,000	\$15,000	50%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
ROAD MATERIAL & SUPPLIES	\$52,549	\$60,000	\$75,000	\$86,000	\$100,000	33.3%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$834	\$2,000	\$2,000	\$1,700	\$3,500	75%
TRAINING	\$913	\$2,000	\$2,000	\$1,900	\$2,075	3.8%
<b>Total Operating Expenditures:</b>	<b>\$1,294,651</b>	<b>\$1,494,350</b>	<b>\$2,072,350</b>	<b>\$1,798,650</b>	<b>\$1,923,405</b>	<b>-7.2%</b>
<b>Capital Outlays</b>						
BUILDINGS	\$0	\$1,000,000	\$0	\$0	\$0	0%
IMPROVEMENTS	\$3,888	\$1,115,000	\$3,406,000	\$115,000	\$365,000	-89.3%
CAPITAL OUTLAY	\$320,367	\$374,000	\$45,000	\$26,000	\$349,500	676.7%
CAPITAL OUTLAY - TECH	\$0	\$5,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$324,255</b>	<b>\$2,494,000</b>	<b>\$3,451,000</b>	<b>\$141,000</b>	<b>\$714,500</b>	<b>-79.3%</b>
<b>Grants and Aids</b>						
OTHER GRANTS & AIDS	\$35,491	\$0	\$0	\$55,000	\$0	0%
<b>Total Grants and Aids:</b>	<b>\$35,491</b>	<b>\$0</b>	<b>\$0</b>	<b>\$55,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Works - Transportation:</b>	<b>\$2,193,702</b>	<b>\$4,547,250</b>	<b>\$6,253,250</b>	<b>\$2,724,550</b>	<b>\$3,430,896</b>	<b>-45.1%</b>
<b>Total Public Works - Transportation:</b>	<b>\$2,193,702</b>	<b>\$4,547,250</b>	<b>\$6,253,250</b>	<b>\$2,724,550</b>	<b>\$3,430,896</b>	<b>-45.1%</b>
<b>Public Works - Fleet Maintenance</b>						
<b>Public Works - Fleet Maintenance</b>						
<b>Personnel Services</b>						
INCENTIVE	\$1,185	\$0	\$0	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>\$1,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Operating Expenditures</b>						
GAS & OIL	\$4,911	\$0	\$0	\$0	\$0	0%
UNIFORMS	\$1,983	\$0	\$0	\$0	\$0	0%
<b>Total Operating Expenditures:</b>	<b>\$6,895</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY- TECH	\$105	\$0	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$105</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$8,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Public Works - Fleet Maintenance:</b>	<b>\$8,185</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Transportation:</b>	<b>\$2,201,886</b>	<b>\$4,547,250</b>	<b>\$6,253,250</b>	<b>\$2,724,550</b>	<b>\$3,430,896</b>	<b>-45.1%</b>
<b>Economic Environment</b>						
<b>Development Services - Planning</b>						
<b>Development Services - Planning</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$344,984	\$344,500	\$360,500	\$355,000	\$407,515	13%
OVERTIME	\$0	\$7,000	\$7,000	\$9,600	\$2,000	-71.4%
FICA TAXES	\$26,671	\$26,500	\$28,500	\$28,000	\$32,011	12.3%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
RETIREMENT	\$47,440	\$51,000	\$64,000	\$69,000	\$72,243	12.9%
LIFE & HEALTH INSURANCE	\$44,655	\$44,000	\$51,000	\$50,000	\$64,538	26.5%
WORKERS COMPENSATION	\$2,941	\$3,150	\$3,150	\$26,000	\$3,742	18.8%
<b>Total Personnel Services:</b>	<b>\$466,692</b>	<b>\$476,150</b>	<b>\$514,150</b>	<b>\$537,600</b>	<b>\$582,049</b>	<b>13.2%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$292,437	\$300,000	\$211,000	\$206,000	\$572,000	171.1%
TRAVEL/PER DIEM	\$950	\$5,000	\$5,000	\$500	\$5,000	0%
COMMUNICATION	\$3,629	\$5,000	\$3,840	\$3,940	\$3,840	0%
FREIGHT & POSTAGE SERVICES	\$865	\$1,500	\$1,500	\$1,200	\$1,500	0%
RENTALS & LEASES	\$619	\$5,000	\$5,000	\$6,000	\$5,000	0%
REPAIR & MAINTENANCE	\$0	\$1,000	\$1,000	\$50	\$1,000	0%
PRINTING & BINDING	\$398	\$600	\$600	\$0	\$600	0%
OTHER CURRENT CHARGES	\$5,493	\$2,500	\$500	\$500	\$500	0%
OFFICE SUPPLIES	\$1,789	\$2,000	\$2,000	\$700	\$2,000	0%
OPERATING SUPPLIES	\$18,197	\$13,000	\$13,500	\$13,200	\$15,500	14.8%
GAS & OIL	\$15	\$500	\$500	\$50	\$500	0%
UNIFORMS	\$1,278	\$1,500	\$2,500	\$850	\$2,500	0%
BOOKS SUBS PUBS MBRS	\$1,604	\$5,000	\$5,000	\$3,000	\$5,000	0%
TRAINING	\$1,755	\$5,000	\$12,000	\$4,200	\$12,000	0%
<b>Total Operating Expenditures:</b>	<b>\$329,028</b>	<b>\$347,600</b>	<b>\$263,940</b>	<b>\$240,190</b>	<b>\$626,940</b>	<b>137.5%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$0	\$90,000	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Development Services - Planning:</b>	<b>\$795,719</b>	<b>\$913,750</b>	<b>\$778,090</b>	<b>\$777,790</b>	<b>\$1,208,989</b>	<b>55.4%</b>
<b>Total Development Services - Planning:</b>	<b>\$795,719</b>	<b>\$913,750</b>	<b>\$778,090</b>	<b>\$777,790</b>	<b>\$1,208,989</b>	<b>55.4%</b>
<b>Total Economic Environment:</b>	<b>\$795,719</b>	<b>\$913,750</b>	<b>\$778,090</b>	<b>\$777,790</b>	<b>\$1,208,989</b>	<b>55.4%</b>
<b>Culture and Recreation</b>						
<b>Parks &amp; Recreation - Library</b>						
<b>Parks &amp; Recreation - Library</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$615,802	\$626,500	\$670,500	\$640,000	\$721,069	7.5%
OVERTIME	\$67	\$13,000	\$1,000	\$1,300	\$2,000	100%
INCENTIVE	\$10,987	\$0	\$12,000	\$13,500	\$12,415	3.5%
FICA TAXES	\$47,324	\$49,000	\$52,000	\$50,000	\$56,263	8.2%
RETIREMENT	\$72,289	\$72,350	\$90,350	\$114,000	\$96,622	6.9%
LIFE & HEALTH INSURANCE	\$73,500	\$81,500	\$95,500	\$83,000	\$129,075	35.2%
WORKERS COMPENSATION	\$3,268	\$3,500	\$3,500	\$2,900	\$4,060	16%
<b>Total Personnel Services:</b>	<b>\$823,237</b>	<b>\$845,850</b>	<b>\$924,850</b>	<b>\$904,700</b>	<b>\$1,021,504</b>	<b>10.5%</b>
<b>Operating Expenditures</b>						





Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
PROFESSIONAL SERVICES	\$180	\$1,000	\$1,000	\$150	\$500	-50%
OTHER CONTRACTUAL SERVICES	\$3,422	\$3,000	\$3,600	\$2,500	\$3,600	0%
TRAVEL & PER DIEM	\$188	\$400	\$400	\$0	\$500	25%
COMMUNICATIONS	\$15,539	\$20,580	\$20,580	\$16,200	\$20,580	0%
FREIGHT & POSTAGE SERVICES	\$99	\$200	\$200	\$50	\$200	0%
UTILITY SERVICES	\$64,985	\$75,000	\$75,000	\$63,000	\$77,500	3.3%
RENTALS & LEASES	\$1,666	\$7,500	\$7,500	\$1,150	\$7,500	0%
REPAIR MAINTENANCE SERV	\$7,476	\$10,000	\$15,000	\$5,500	\$15,000	0%
PRINTING & BINDING	\$0	\$400	\$400	\$400	\$400	0%
PROMOTIONAL ACTIVITIES	\$452	\$2,250	\$2,250	\$0	\$2,250	0%
OTHER CURRENT CHARGES	\$566	\$1,500	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$1,369	\$2,500	\$2,500	\$2,500	\$3,000	20%
OPERATING SUPPLIES	\$24,400	\$35,000	\$35,000	\$30,000	\$37,500	7.1%
UNIFORMS	\$1,376	\$1,800	\$2,000	\$1,400	\$2,500	25%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$580	\$2,000	\$2,000	\$440	\$2,000	0%
TRAINING	\$0	\$2,000	\$2,000	\$0	\$500	-75%
<b>Total Operating Expenditures:</b>	<b>\$122,298</b>	<b>\$165,130</b>	<b>\$169,430</b>	<b>\$123,290</b>	<b>\$173,530</b>	<b>2.4%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$23,654	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$2,475	\$5,000	\$0	\$0	\$0	0%
BOOKS PUBS LIB MATERIALS	\$89,521	\$91,200	\$110,000	\$105,000	\$110,000	0%
<b>Total Capital Outlays:</b>	<b>\$115,650</b>	<b>\$96,200</b>	<b>\$110,000</b>	<b>\$105,000</b>	<b>\$110,000</b>	<b>0%</b>
<b>Debt Service</b>						
TRANSFER OUT (RZEDB INT REBATE)	-\$40,753	\$290,000	\$290,000	\$255,000	\$290,000	0%
TRANSFER OUT (RZEDB INT REBATE)	\$0	-\$50,500	-\$50,500	-\$39,000	-\$50,500	0%
<b>Total Debt Service:</b>	<b>-\$40,753</b>	<b>\$0</b>	<b>\$0</b>	<b>\$216,000</b>	<b>\$239,500</b>	<b>N/A</b>
<b>Other Uses</b>						
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$239,500</b>	<b>\$239,500</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Parks &amp; Recreation - Library:</b>	<b>\$1,020,432</b>	<b>\$1,346,680</b>	<b>\$1,443,780</b>	<b>\$1,348,990</b>	<b>\$1,544,534</b>	<b>7%</b>
<b>Total Parks &amp; Recreation - Library:</b>	<b>\$1,020,432</b>	<b>\$1,346,680</b>	<b>\$1,443,780</b>	<b>\$1,348,990</b>	<b>\$1,544,534</b>	<b>7%</b>
<b>Parks &amp; Recreation - Parks</b>						
<b>Parks &amp; Recreation - Parks</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$1,238,305	\$1,565,000	\$1,665,000	\$1,360,000	\$1,828,618	9.8%
OVERTIME	\$36,522	\$40,000	\$40,000	\$50,000	\$45,000	12.5%
INCENTIVE	\$9,183	\$0	\$14,000	\$9,000	\$6,933	-50.5%
FICA TAXES	\$96,841	\$124,500	\$131,500	\$107,000	\$140,754	7%
RETIREMENT	\$186,843	\$235,000	\$300,000	\$310,500	\$312,909	4.3%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
LIFE & HEALTH INSURANCE	\$313,228	\$405,000	\$475,000	\$380,000	\$595,179	25.3%
WORKERS COMPENSATION	\$53,226	\$57,000	\$57,000	\$46,000	\$64,199	12.6%
<b>Total Personnel Services:</b>	<b>\$1,934,147</b>	<b>\$2,426,500</b>	<b>\$2,682,500</b>	<b>\$2,262,500</b>	<b>\$2,993,592</b>	<b>11.6%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$10,575	\$25,000	\$25,000	\$8,000	\$25,000	0%
OTHER CONTRACTUAL SERVICES	\$450	\$5,000	\$0	\$0	\$0	0%
TRAVEL & PER DIEM	\$475	\$1,500	\$1,500	\$1,250	\$2,000	33.3%
COMMUNICATIONS	\$4,390	\$6,000	\$6,000	\$4,600	\$6,000	0%
FREIGHT & POSTAGE SERVICES	\$0	\$40	\$40	\$40	\$0	-100%
UTILITY SERVICES	\$178,190	\$144,000	\$163,800	\$173,800	\$183,456	12%
RENTALS & LEASES	\$883	\$2,000	\$2,000	\$4,000	\$4,000	100%
REPAIR MAINTENANCE SERV	\$74,479	\$75,000	\$85,000	\$74,000	\$85,000	0%
PRINTING & BINDING	\$0	\$100	\$100	\$100	\$0	-100%
OTHER CURRENT CHGS	\$8,228	\$7,500	\$7,500	\$6,600	\$7,500	0%
OFFICE SUPPLIES	\$695	\$800	\$800	\$750	\$800	0%
OPERATING SUPPLIES	\$140,366	\$140,000	\$140,000	\$140,000	\$140,000	0%
GAS & OIL	\$72,269	\$65,000	\$65,000	\$65,000	\$65,000	0%
UNIFORMS	\$34,598	\$16,900	\$36,920	\$34,000	\$37,700	2.1%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$0	\$1,000	\$1,000	\$0	\$1,000	0%
TRAINING	\$1,375	\$3,000	\$3,000	\$2,000	\$3,000	0%
<b>Total Operating Expenditures:</b>	<b>\$526,974</b>	<b>\$492,840</b>	<b>\$537,660</b>	<b>\$514,140</b>	<b>\$560,456</b>	<b>4.2%</b>
<b>Capital Outlays</b>						
IMP OTHER THAN BLDGS	\$11,725	\$0	\$25,000	\$0	\$488,000	1,852%
CAPITAL OUTLAY	\$277,253	\$150,000	\$304,500	\$330,000	\$200,000	-34.3%
CAPITAL OUTLAY - TECH	\$8,049	\$168,000	\$149,000	\$21,000	\$319,000	114.1%
<b>Total Capital Outlays:</b>	<b>\$297,028</b>	<b>\$318,000</b>	<b>\$478,500</b>	<b>\$351,000</b>	<b>\$1,007,000</b>	<b>110.4%</b>
<b>Total Parks &amp; Recreation - Parks:</b>	<b>\$2,758,148</b>	<b>\$3,237,340</b>	<b>\$3,698,660</b>	<b>\$3,127,640</b>	<b>\$4,561,048</b>	<b>23.3%</b>
<b>Total Parks &amp; Recreation - Parks:</b>	<b>\$2,758,148</b>	<b>\$3,237,340</b>	<b>\$3,698,660</b>	<b>\$3,127,640</b>	<b>\$4,561,048</b>	<b>23.3%</b>
<b>Parks &amp; Recreation - Aquatics</b>						
<b>Parks &amp; Recreation - Aquatics</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$336,219	\$510,000	\$540,000	\$375,000	\$564,784	4.6%
OVERTIME	\$119	\$2,000	\$2,000	\$2,000	\$2,000	0%
INCENTIVE	\$1,520	\$0	\$2,500	\$2,100	\$2,100	-16%
FICA TAXES	\$25,760	\$39,000	\$41,000	\$26,000	\$43,355	5.7%
RETIREMENT	\$15,325	\$14,000	\$18,000	\$24,000	\$19,569	8.7%
LIFE & HEALTH INSURANCE	\$20,172	\$20,450	\$23,450	\$22,750	\$28,683	22.3%
WORKERS COMPENSATION	\$3,268	\$3,500	\$3,500	\$2,900	\$2,900	-17.1%
<b>Total Personnel Services:</b>	<b>\$402,383</b>	<b>\$588,950</b>	<b>\$630,450</b>	<b>\$454,750</b>	<b>\$663,391</b>	<b>5.2%</b>



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Operating Expenditures</b>						
TRAVEL & PER DIEM	\$890	\$2,000	\$2,000	\$1,500	\$2,000	0%
COMMUNICATIONS	\$2,824	\$2,000	\$2,000	\$2,190	\$2,240	12%
FREIGHT & POSTAGE SERVICES	\$54	\$100	\$100	\$75	\$0	-100%
UTILITY SERVICES	\$42,347	\$46,200	\$47,520	\$45,520	\$47,520	0%
RENTALS & LEASES	\$4,184	\$4,500	\$5,040	\$4,750	\$5,040	0%
REPAIR MAINTENANCE SERV	\$39,630	\$45,250	\$45,250	\$39,000	\$45,250	0%
PROMOTIONAL ACTIVITIES	\$819	\$1,000	\$1,000	\$750	\$1,000	0%
OTHER CURRENT CHARGES	\$6,068	\$5,000	\$5,000	\$5,000	\$5,000	0%
OFFICE SUPPLIES	\$735	\$1,200	\$1,200	\$900	\$1,200	0%
OPERATING SUPPLIES	\$64,835	\$66,000	\$63,000	\$45,000	\$63,000	0%
GAS & OIL	\$16	\$500	\$500	\$0	\$500	0%
UNIFORMS	\$765	\$1,000	\$4,000	\$3,200	\$4,000	0%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$2,233	\$2,500	\$3,000	\$2,900	\$3,000	0%
TRAINING	\$4,987	\$2,500	\$2,750	\$3,100	\$2,750	0%
<b>Total Operating Expenditures:</b>	<b>\$170,387</b>	<b>\$179,750</b>	<b>\$182,360</b>	<b>\$153,885</b>	<b>\$182,500</b>	<b>0.1%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$195,724	\$236,000	\$235,000	\$190,000	\$160,000	-31.9%
CAPITAL OUTLAY- TECH	\$24,341	\$50,000	\$0	\$36,000	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$220,065</b>	<b>\$286,000</b>	<b>\$235,000</b>	<b>\$226,000</b>	<b>\$160,000</b>	<b>-31.9%</b>
<b>Total Parks &amp; Recreation - Aquatics:</b>	<b>\$792,834</b>	<b>\$1,054,700</b>	<b>\$1,047,810</b>	<b>\$834,635</b>	<b>\$1,005,891</b>	<b>-4%</b>
<b>Total Parks &amp; Recreation - Aquatics:</b>	<b>\$792,834</b>	<b>\$1,054,700</b>	<b>\$1,047,810</b>	<b>\$834,635</b>	<b>\$1,005,891</b>	<b>-4%</b>
<b>Parks &amp; Recreation - Recreation</b>						
<b>Parks &amp; Recreation - Recreation</b>						
<b>Personnel Services</b>						
REGULAR SALARY	\$679,089	\$725,000	\$765,000	\$730,000	\$824,326	7.8%
OVERTIME	\$11,869	\$50,000	\$50,000	\$19,300	\$40,000	-20%
INCENTIVE	\$9,191	\$0	\$12,500	\$8,000	\$10,000	-20%
FICA TAXES	\$52,836	\$60,000	\$63,000	\$58,000	\$63,992	1.6%
RETIREMENT	\$84,672	\$96,000	\$116,000	\$141,000	\$122,002	5.2%
LIFE & HEALTH INSURANCE	\$116,422	\$116,500	\$136,500	\$142,000	\$193,613	41.8%
WORKERS COMPENSATION	\$22,761	\$24,375	\$24,375	\$20,000	\$28,966	18.8%
REGULAR SALARY	\$60,909	\$75,000	\$80,000	\$61,000	\$77,571	-3%
OVERTIME	\$294	\$0	\$0	\$0	\$0	0%
FICA TAXES	\$4,682	\$6,000	\$6,000	\$4,750	\$5,933	-1.1%
<b>Total Personnel Services:</b>	<b>\$1,042,723</b>	<b>\$1,152,875</b>	<b>\$1,253,375</b>	<b>\$1,184,050</b>	<b>\$1,366,403</b>	<b>9%</b>
<b>Operating Expenditures</b>						
PROFESSIONAL SERVICES	\$0	\$500	\$500	\$0	\$500	0%
RENTALS & LEASES	-\$2,704	\$0	\$0	\$0	\$0	0%
PRINTING & BINDING	\$0	\$1,500	\$1,500	\$0	\$1,500	0%

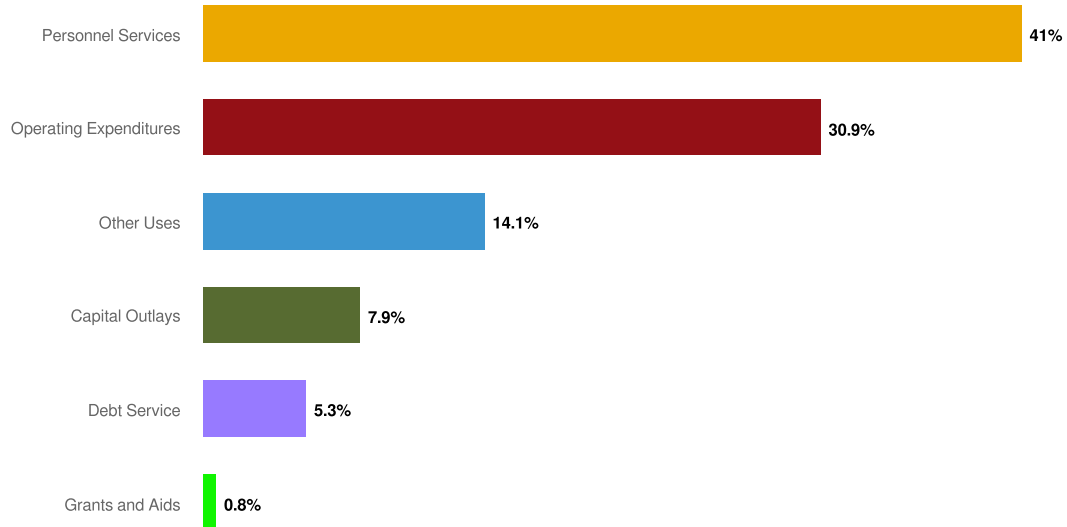


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
SPECIAL EVENTS	\$195,235	\$200,000	\$200,000	\$190,000	\$200,000	0%
OTHER CURRENT CHARGES and OBLIGATIONS	\$410	\$0	\$0	\$0	\$0	0%
RIDGE LEAGUE	\$0	\$20,000	\$20,000	\$22,750	\$20,000	0%
OPERATING SUPPLIES/ CONCESSIONS	\$1,190	\$50,000	\$50,000	\$2,000	\$50,000	0%
PROFESSIONAL SERVICES	\$34,724	\$40,250	\$45,250	\$36,000	\$45,250	0%
OTHER CONTRACTUAL SER	\$1,114	\$0	\$2,500	\$13,000	\$2,500	0%
TRAVEL & PER DIEM	\$3,106	\$5,000	\$5,000	\$3,400	\$5,000	0%
COMMUNICATIONS	\$20,123	\$22,000	\$22,000	\$20,500	\$22,020	0.1%
FREIGHT & POSTAGE SERVICES	\$139	\$1,200	\$1,200	\$150	\$1,200	0%
UTILITY SERVICES	\$175,573	\$236,280	\$236,280	\$177,280	\$236,280	0%
RENTALS & LEASES	\$8,587	\$21,000	\$22,500	\$9,500	\$22,500	0%
REPAIR MAINTENANCE SERV	\$71,941	\$74,000	\$74,000	\$74,000	\$74,000	0%
PRINTING & BINDING	\$0	\$0	\$0	\$1,000	\$0	0%
PROMOTIONAL ACTIVITIES	\$74	\$3,000	\$3,000	\$3,000	\$3,000	0%
OTHER CURRENT CHARGES OB	\$21,715	\$20,000	\$25,000	\$22,000	\$25,000	0%
OFFICE SUPPLIES	\$5,837	\$6,500	\$6,500	\$8,500	\$6,500	0%
OPERATING SUPPLIES	\$59,528	\$60,000	\$65,000	\$38,000	\$65,000	0%
GAS & OIL	\$4,949	\$5,000	\$7,500	\$5,000	\$7,500	0%
UNIFORMS	\$1,866	\$3,000	\$3,000	\$3,000	\$3,500	16.7%
BOOKS, PUBS SUBS MEMBERSHIPS	\$4,000	\$4,000	\$4,000	\$3,600	\$4,000	0%
TRAINING	\$2,451	\$6,500	\$6,500	\$5,900	\$6,500	0%
REPAIR MAINTENANCE SERV	\$0	\$350	\$350	\$350	\$0	-100%
OPERATING SUPPLIES	\$55,266	\$50,000	\$75,000	\$75,000	\$75,000	0%
GAS & OIL	\$630	\$0	\$0	\$0	\$0	0%
UNIFORMS	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0%
<b>Total Operating Expenditures:</b>	<b>\$665,752</b>	<b>\$831,080</b>	<b>\$877,580</b>	<b>\$714,930</b>	<b>\$877,750</b>	<b>0%</b>
<b>Capital Outlays</b>						
CAPITAL OUTLAY	\$0	\$0	\$30,000	\$18,000	\$0	-100%
CAPITAL OUTLAY - TECH	\$0	\$0	\$16,000	\$36,000	\$0	-100%
IMPROVEMENTS	\$0	\$75,000	\$0	\$0	\$40,000	N/A
CAPITAL OUTLAY	\$4,313	\$334,500	\$0	\$0	\$94,000	N/A
CAPITAL OUTLAY- TECH	\$48,832	\$45,000	\$0	\$0	\$50,000	N/A
<b>Total Capital Outlays:</b>	<b>\$53,146</b>	<b>\$454,500</b>	<b>\$46,000</b>	<b>\$54,000</b>	<b>\$184,000</b>	<b>300%</b>
<b>Total Parks &amp; Recreation - Recreation:</b>	<b>\$1,761,621</b>	<b>\$2,438,455</b>	<b>\$2,176,955</b>	<b>\$1,952,980</b>	<b>\$2,428,153</b>	<b>11.5%</b>
<b>Total Parks &amp; Recreation - Recreation:</b>	<b>\$1,761,621</b>	<b>\$2,438,455</b>	<b>\$2,176,955</b>	<b>\$1,952,980</b>	<b>\$2,428,153</b>	<b>11.5%</b>
<b>Total Culture and Recreation:</b>	<b>\$6,333,035</b>	<b>\$8,077,175</b>	<b>\$8,367,205</b>	<b>\$7,264,245</b>	<b>\$9,539,626</b>	<b>14%</b>
<b>Total Expenditures:</b>	<b>\$52,749,052</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$78,809,180</b>	<b>\$76,612,106</b>	<b>9.4%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Personnel Services					
General Government	\$4,244,247	\$4,499,050	\$5,040,700	\$5,811,087	15.3%
Public Safety	\$11,302,030	\$13,290,550	\$14,555,080	\$17,640,255	21.2%
Physical Environment	\$162,629	\$164,600	\$182,400	\$502,454	175.5%
Transportation	\$540,489	\$558,900	\$729,900	\$792,991	8.6%
Economic Environment	\$466,692	\$476,150	\$514,150	\$582,049	13.2%
Culture and Recreation	\$4,202,489	\$5,014,175	\$5,491,175	\$6,044,890	10.1%
<b>Total Personnel Services:</b>	<b>\$20,918,576</b>	<b>\$24,003,425</b>	<b>\$26,513,405</b>	<b>\$31,373,726</b>	<b>18.3%</b>
Operating Expenditures					
General Government	\$3,072,664	\$3,876,236	\$4,491,885	\$5,181,032	15.3%
Public Safety	\$3,834,385	\$3,976,750	\$4,429,278	\$5,281,255	19.2%
Physical Environment	\$6,537,947	\$4,530,350	\$8,530,400	\$8,890,400	4.2%
Transportation	\$1,301,546	\$1,494,350	\$2,072,350	\$1,923,405	-7.2%
Economic Environment	\$329,028	\$347,600	\$263,940	\$626,940	137.5%
Culture and Recreation	\$1,485,410	\$1,668,800	\$1,767,030	\$1,794,236	1.5%
<b>Total Operating Expenditures:</b>	<b>\$16,560,979</b>	<b>\$15,894,086</b>	<b>\$21,554,883</b>	<b>\$23,697,268</b>	<b>9.9%</b>
Capital Outlays					
General Government	\$3,781,897	\$1,703,000	\$2,137,500	\$1,592,000	-25.5%
Public Safety	\$1,123,172	\$3,597,765	\$1,460,500	\$2,245,600	53.8%
Physical Environment	\$95,119	\$55,000	\$51,000	\$50,000	-2%



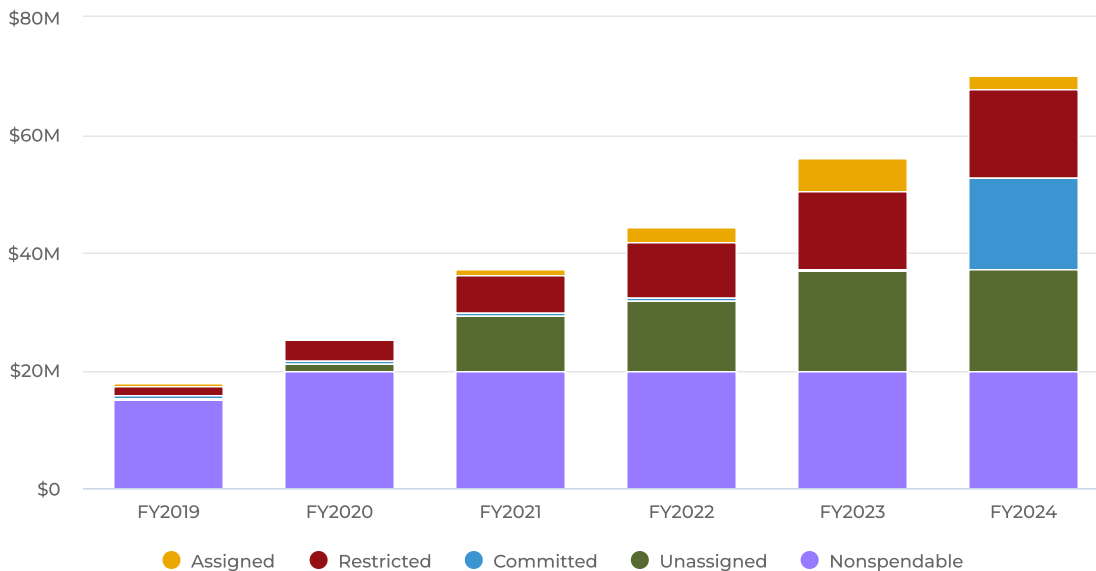
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Transportation	\$324,360	\$2,494,000	\$3,451,000	\$714,500	-79.3%
Economic Environment	\$0	\$90,000	\$0	\$0	0%
Culture and Recreation	\$685,888	\$1,154,700	\$869,500	\$1,461,000	68%
<b>Total Capital Outlays:</b>	<b>\$6,010,436</b>	<b>\$9,094,465</b>	<b>\$7,969,500</b>	<b>\$6,063,100</b>	<b>-23.9%</b>
Debt Service					
General Government	\$944,590	\$0	\$685,000	\$1,569,125	129.1%
Public Safety	\$9,552	\$0	\$0	\$2,232,222	N/A
Culture and Recreation	-\$40,753	\$0	\$0	\$239,500	N/A
<b>Total Debt Service:</b>	<b>\$913,389</b>	<b>\$0</b>	<b>\$685,000</b>	<b>\$4,040,847</b>	<b>489.9%</b>
Grants and Aids					
General Government	\$491,536	\$517,165	\$537,165	\$557,165	3.7%
Public Safety	\$175,624	\$0	\$40,000	\$40,000	0%
Transportation	\$35,491	\$0	\$0	\$0	0%
<b>Total Grants and Aids:</b>	<b>\$702,652</b>	<b>\$517,165</b>	<b>\$577,165</b>	<b>\$597,165</b>	<b>3.5%</b>
Other Uses					
General Government	\$7,643,020	\$6,414,135	\$7,034,625	\$6,670,000	-5.2%
Public Safety	\$0	\$2,804,724	\$5,474,722	\$4,170,000	-23.8%
Culture and Recreation	\$0	\$239,500	\$239,500	\$0	-100%
<b>Total Other Uses:</b>	<b>\$7,643,020</b>	<b>\$9,458,359</b>	<b>\$12,748,847</b>	<b>\$10,840,000</b>	<b>-15%</b>
<b>Total Expense Objects:</b>	<b>\$52,749,052</b>	<b>\$58,967,500</b>	<b>\$70,048,800</b>	<b>\$76,612,106</b>	<b>9.4%</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, in order to mitigate potential catastrophes during any given year. This resolution is an important part of good governance in fiscal stewardship, and every year this organization continues to improve its financial conditions by adopting strategies to lessen the fiscal burdens on both the organization and its service recipients.

### Projections



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



# FY26 Capital Project - General Fund

Priority	GL #	Request Title	FY2026
<b>Facilities Maintenance</b>			
Important	001-20-51-9-6-64-10	Genie SGS Compact Scissor Lift	\$22,000.00
Important	001-20-51-9-6-64-10	Utility Vehicle - John Deere Gators	\$14,000.00
Important*	001-20-51-9-6-64-10	Vehicle Replacement Program	\$95,000.00
			<b>\$131,000.00</b>
<b>Other General Government</b>			
Important	001-20-51-2-6-64-10	Digitizing City Records	\$85,000.00
<b>Total Other General Government</b>			<b>\$85,000.00</b>
<b>Fire Department</b>			
Critical	001-10-52-2-6-63-10	Fire Station #1 - Flooring Project	\$35,000.00
Critical	001-10-52-2-6-64-10	Response Apparatus - New Fleet	\$1,100,000.00
Critical	001-10-52-2-6-64-10	Rescue Pickup Truck	\$65,000.00
Important	001-10-52-2-6-64-10	Wildland/Extrication Fire Gear	\$10,000.00
Important	001-10-52-2-6-64-10	Vehicles - Replace Admin Vehicles	\$55,000.00
Important	001-10-52-2-6-64-20	New Technology (Computers, iPads, Laptops, Phones)	\$8,600.00
<b>Total Fire Department</b>			<b>\$1,273,600.00</b>
<b>Technology Management</b>			
Important	001-30-51-3-6-64-10	New Ethernet Tester	\$21,000.00
Critical	001-30-51-3-6-64-20	Fiber New- WW to Larry Parrish	\$100,000.00
Critical	001-10-51-9-6-64-20	Backup System Upgrade	\$358,000.00
Critical	001-10-51-9-6-64-20	Replacement Program - Backup System	\$32,000.00
Important	001-10-51-9-6-64-20	Replacement Program - Servers, GG	\$50,000.00
Important	001-10-51-9-6-64-20	Replacement Program - Surveillance, GG	\$55,000.00
Important	001-10-51-9-6-64-20	Replacement Program - PCs, GG	\$260,000.00
Important	001-10-51-9-6-64-20	Replacement Program - UPS	\$20,000.00
Important	001-10-51-9-6-64-20	Replacement Program - Network, GG	\$5,000.00
<b>Total Information Technology</b>			<b>\$901,000.00</b>
<b>Police Department</b>			
Desired	001-10-52-2-6-63-10	Police Department - Flooring Project	\$200,000.00
Critical	001-10-52-1-6-64-10	Vehicles - Police Patrol Vehicles	\$595,000.00
Critical	001-10-52-1-6-64-10	Taser Platform Replacement for PD	\$90,000.00
Important	001-10-52-1-6-64-10	Guns - Patrol Rifle Replacement with Optics	\$55,000.00
Important	001-10-52-1-6-64-20	Forensics Software	\$15,000.00
Desired	001-10-52-1-6-64-20	Police - Security Door Reader	\$17,000.00
<b>Total Police Department</b>			<b>\$972,000.00</b>
<b>Parks &amp; Recreation - Aquatics</b>			
Critical	001-10-57-3-64-10	Slide Restoration - Lake Eva Aquatic Center	\$100,000.00
Critical	001-10-57-3-64-10	Sand Exchange Replacement - Lake Eva Aquatic Center	\$20,000.00
Important	001-10-57-3-64-10	Lifeguard Stand Replacement	\$12,000.00
Important	001-10-57-3-64-10	Aquatic Blanket & Reel - JJ Smith Aquatic Center	\$20,000.00
Important	001-10-57-3-64-10	Pumps - Aquatics	\$8,000.00
<b>Total Parks &amp; Recreation - Aquatics</b>			<b>\$160,000.00</b>
<b>Parks &amp; Recreation - Library</b>			
Critical	001-10-57-1-6-66-10	Library Books/Supplies	\$110,000.00
<b>Total Parks &amp; Recreation - Library</b>			<b>\$110,000.00</b>



# FY26 Capital Project - General Fund

Priority	GL #	Request Title	FY2026
<b>Parks &amp; Recreation - Parks</b>			
Important	001-10-57-2-6-63-10	Larry Parrish Baseball Complex Netting, Storage & Shade	\$315,000.00
Critical	001-10-57-2-6-63-10	Lake Eva Basketball Court Resurfacing	\$65,000.00
Important	001-10-57-2-6-63-10	Lake Eva Park Bathroom	\$50,000.00
Important	001-10-57-2-6-63-10	Ben W Graham Park Bathroom Upgrades	\$40,000.00
Important	001-10-57-2-6-63-10	Ben Graham Park - Fence Addition	\$18,000.00
Important	001-10-57-2-6-64-10	Holiday Angels	\$15,000.00
Important	001-10-57-2-6-64-10	Soccer Field Lighting Detection	\$16,000.00
Important	001-10-57-2-6-64-10	John Deere Gator Work Series Utility Vehicle	\$14,000.00
Important	001-10-57-2-6-64-10	Ford F-250 Service Body	\$68,000.00
Important	001-10-57-2-6-64-10	Mower - 48 Standing Mower	\$15,000.00
Important	001-10-57-2-6-64-10	Mower - Toro Diesel Turf Mower 3505D Triplex or Equiv.	\$40,000.00
Important	001-10-57-2-6-64-10	Mower - 54" Hustler Mower Replacement Program	\$25,000.00
Important	001-10-57-2-6-64-10	Lawn Trailers	\$7,000.00
Desired	001-10-57-2-6-64-20	Fiber New - Lake Eva	\$30,000.00
Important	001-10-57-2-6-64-20	Fiber New - MWF	\$28,000.00
Important	001-10-57-2-6-64-20	Fiber New - Larry Parrish Baseball Complex	\$100,000.00
Desired	001-10-57-2-6-64-20	Boomerang Park - WiFi	\$10,000.00
Desired	001-10-57-2-6-64-20	IT New - Lake Eva Park	\$50,000.00
Important	001-10-57-2-6-64-20	Security New - MWF	\$62,000.00
Important	001-10-57-2-6-64-20	IT New – Larry Parrish Park	\$39,000.00
<b>Total Parks &amp; Recreation - Parks</b>			<b>\$1,007,000.00</b>
<b>Parks &amp; Recreation - Recreation</b>			
Important	001-10-57-5-6-63-10	Haines City Community Theatre - Carpet Upgrades	\$40,000.00
Important	001-10-57-5-6-64-10	Scoreboard Replacement - Lake Eva Community Center Gymnasium	\$10,000.00
Important	001-10-57-5-6-64-10	Scoreboard Replacement - Oakland Gymnasium	\$10,000.00
Important	001-10-57-5-6-64-10	Paramount Ellipticals for Lake Eva and Oakland Fitness Centers	\$12,000.00
Important	001-10-57-5-6-64-10	Vehicles - Ford F150 Replacement Program	\$50,000.00
Important	001-10-57-5-6-64-10	Replacement Treadmills for Lake Eva and Oakland Fitness Centers	\$12,000.00
Desired	001-10-57-5-6-64-20	IT NEW - Dolphus Howard	\$20,000.00
Desired	001-10-57-5-6-64-20	Fiber - Dolphus Howard	\$30,000.00
<b>Total Parks &amp; Recreation - Recreation</b>			<b>\$184,000.00</b>
<b>Public Works - Sanitation</b>			
Important	001-10-53-4-6-64-10	Solid Waste Vehicle Purchase	\$50,000.00
<b>Total Public Works - Sanitation</b>			<b>\$50,000.00</b>
<b>Public Works - Transportation</b>			
Important	001-10-54-1-6-63-10	Transportation Lighting Upgrades	\$225,000.00
Critical	001-10-54-1-6-63-10	Transportation Sidewalk Improvements	\$140,000.00
Desired	001-10-54-1-6-64-10	Transportation Vehicle Replacement	\$196,000.00
Critical	001-10-54-1-6-64-10	Vermeer Brush Chipper	\$73,500.00
Critical	001-10-54-1-6-64-10	Safety Barricades	\$15,000.00
Critical	001-10-54-1-6-64-10	Field Retroreflectometer	\$15,000.00
Important	001-10-54-1-6-64-10	Line Striper	\$30,000.00
Important	001-10-54-1-6-64-10	Vibratory Roller	\$20,000.00
<b>Total Public Works - Transportation</b>			<b>\$714,500.00</b>
<b>Public Works - Fleet Maintenance</b>			
Important	001-10-54-9-6-64-10	Forklift	\$50,000.00
Important	001-10-54-9-6-64-10	Fuel System Replacement	\$425,000.00
<b>Total Public Works - Fleet Maintenance</b>			<b>\$475,000.00</b>
			<b>\$6,063,100.00</b>



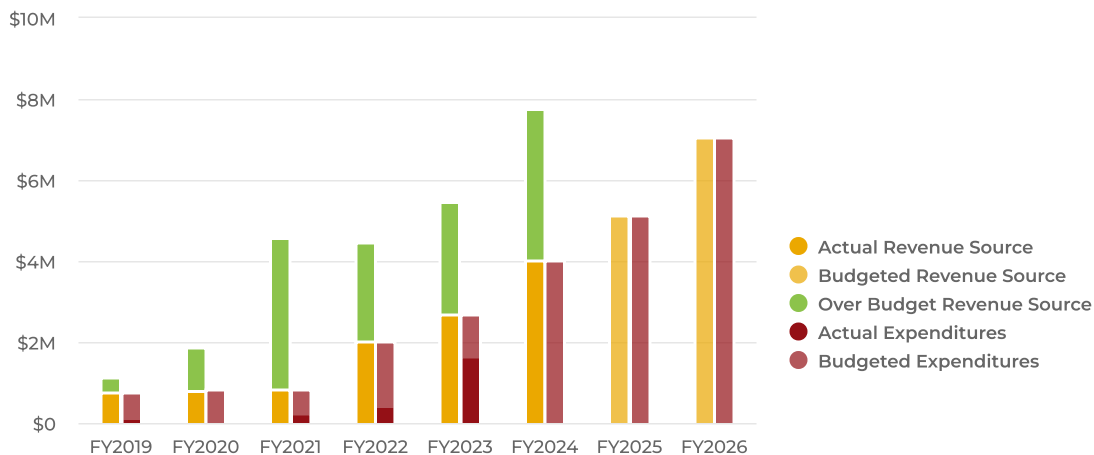
## Other Governmental Funds

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

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

## Summary

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



## Other Governmental Funds Comprehensive Summary

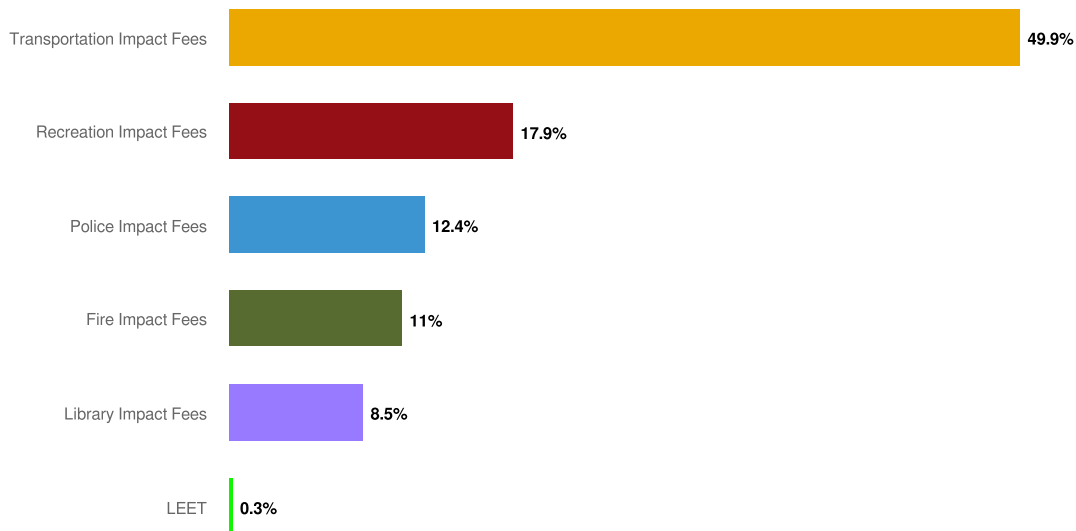
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$19,407,192	\$19,407,192	\$27,141,946	N/A
Revenues				
Permits, Fees, and Special Assessments	\$6,606,777	\$3,905,000	\$4,755,000	\$6,120,000
Judgements, Fines and Forefeits	\$20,765	\$20,000	\$15,000	\$15,000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



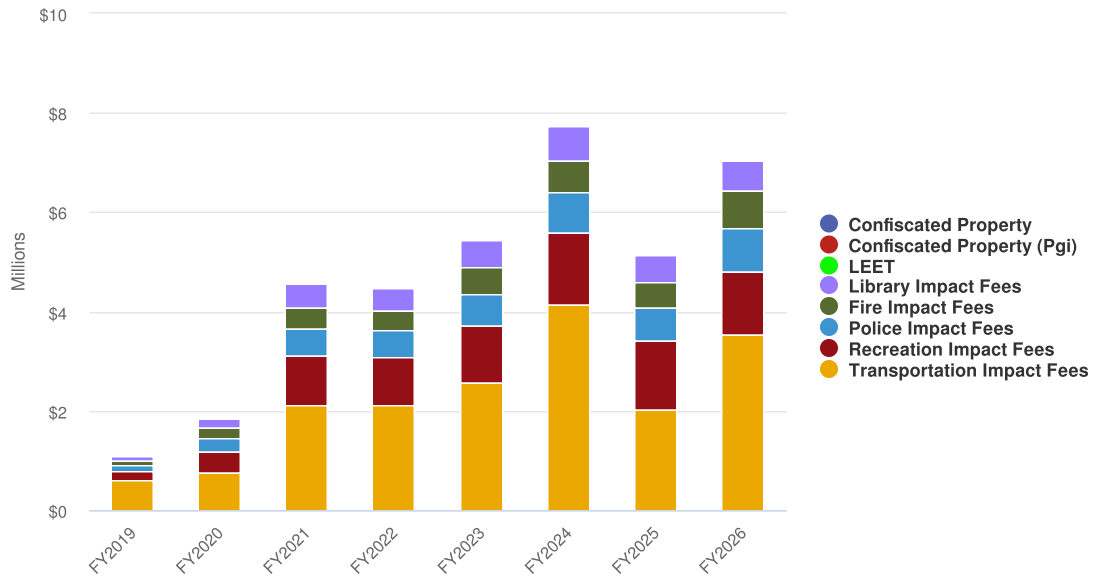
## Revenue by Fund

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

### 2026 Revenue by Fund



## Budgeted and Historical 2026 Revenue by Fund

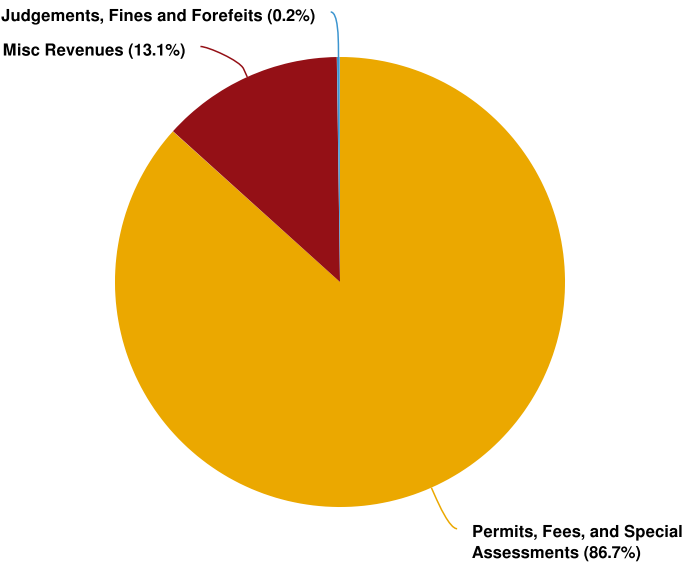


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
LEET	\$22,681	\$20,500	\$16,500	\$19,500	18.2%
Confiscated Property	\$9,955	\$0	\$0	\$0	0%
Confiscated Property (Pgi)	\$2,843	\$0	\$0	\$0	0%
Police Impact Fees	\$814,352	\$415,000	\$650,000	\$875,000	34.6%
Fire Impact Fees	\$641,137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



# Revenues by Source

## Projected 2026 Revenues by Source

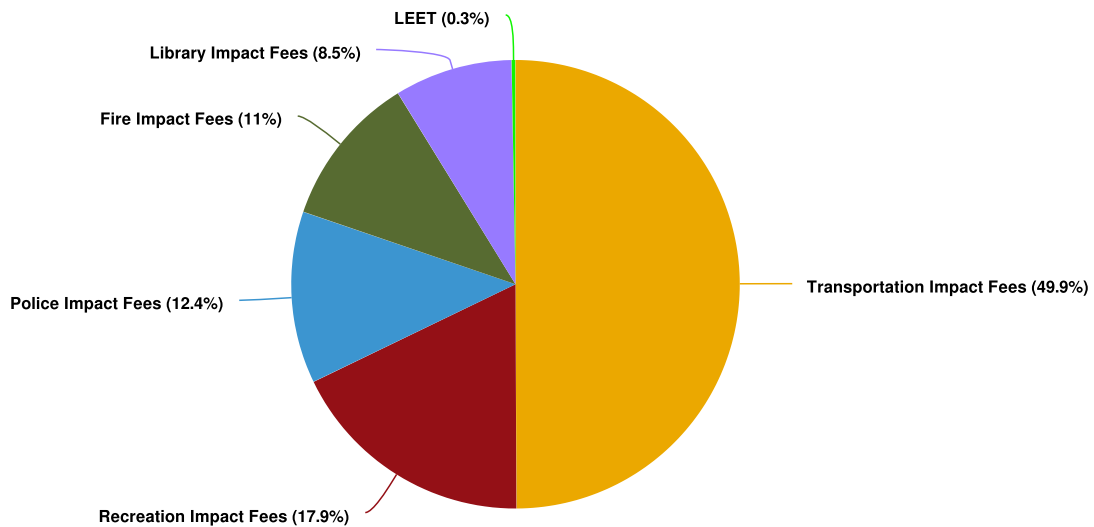


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments	\$6,606,777	\$3,905,000	\$4,755,000	\$6,120,000	28.7%
Judgements, Fines and Forefeits	\$20,765	\$20,000	\$15,000	\$15,000	0%
Misc Revenues	\$1,139,746	\$114,000	\$382,000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

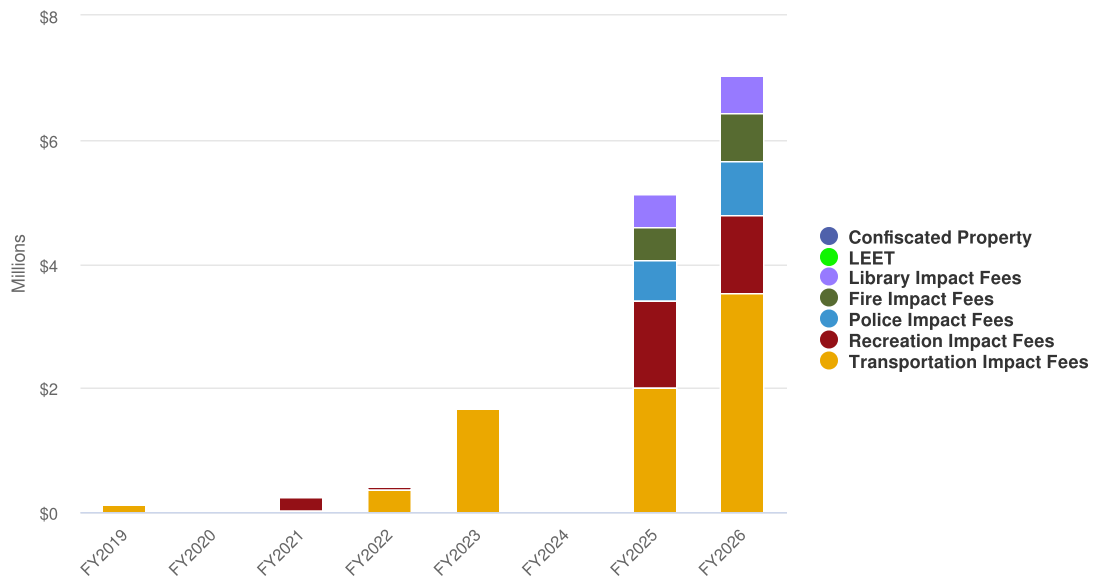


# Expenditures by Fund

## 2026 Expenditures by Fund



## Budgeted and Historical 2026 Expenditures by Fund



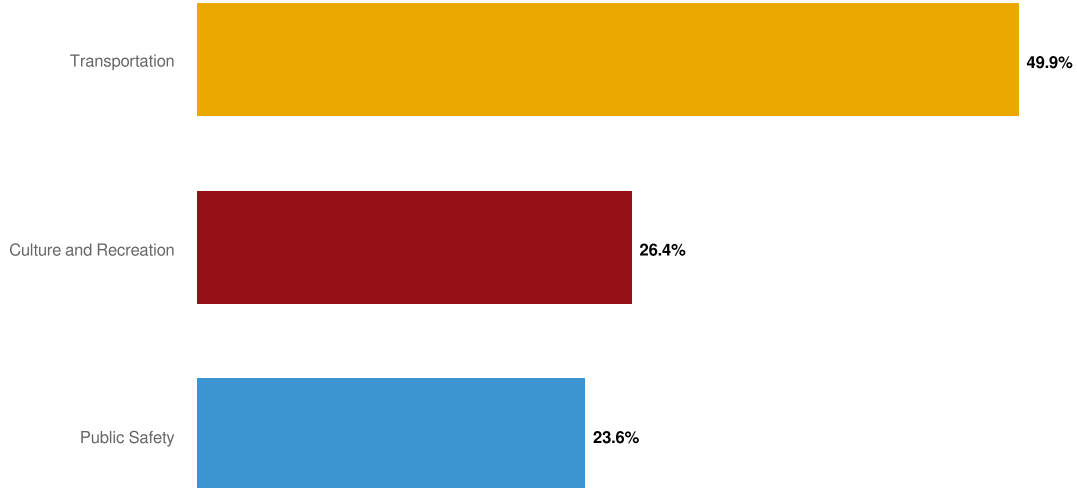
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
LEET						
Operating Expenditures	\$10,600	\$20,500	\$16,500	\$8,000	\$19,500	18.2%
<b>Total LEET:</b>	<b>\$10,600</b>	<b>\$20,500</b>	<b>\$16,500</b>	<b>\$8,000</b>	<b>\$19,500</b>	<b>18.2%</b>
Confiscated Property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





# Expenditures by Function

## Budgeted Expenditures by Function

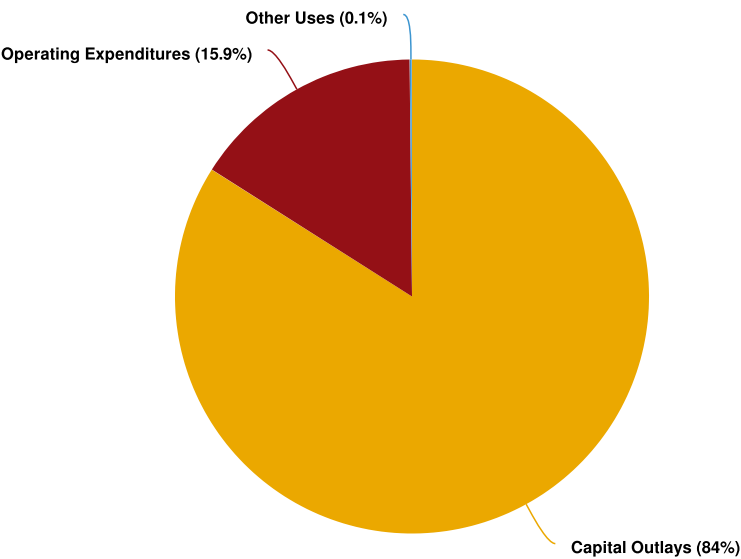


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expenditures					
Public Safety					
LEET	\$10,600	\$20,500	\$16,500	\$19,500	18.2%
Confiscated Property	\$5,000	\$0	\$0	\$0	0%
Police Impact Fees	\$0	\$415,000	\$650,000	\$875,000	34.6%
Fire Impact Fees	\$11,959	\$335,000	\$535,000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



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



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

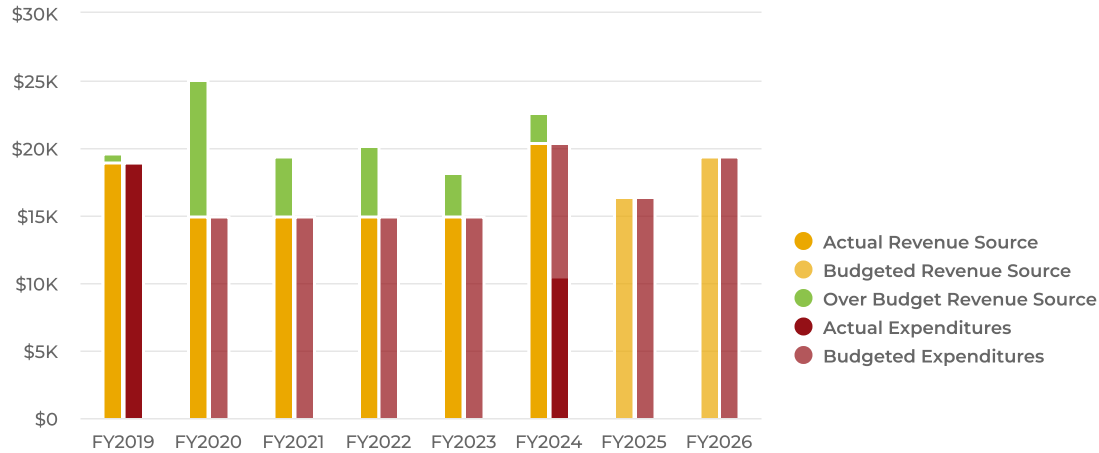




## LEET FUND

### Summary

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



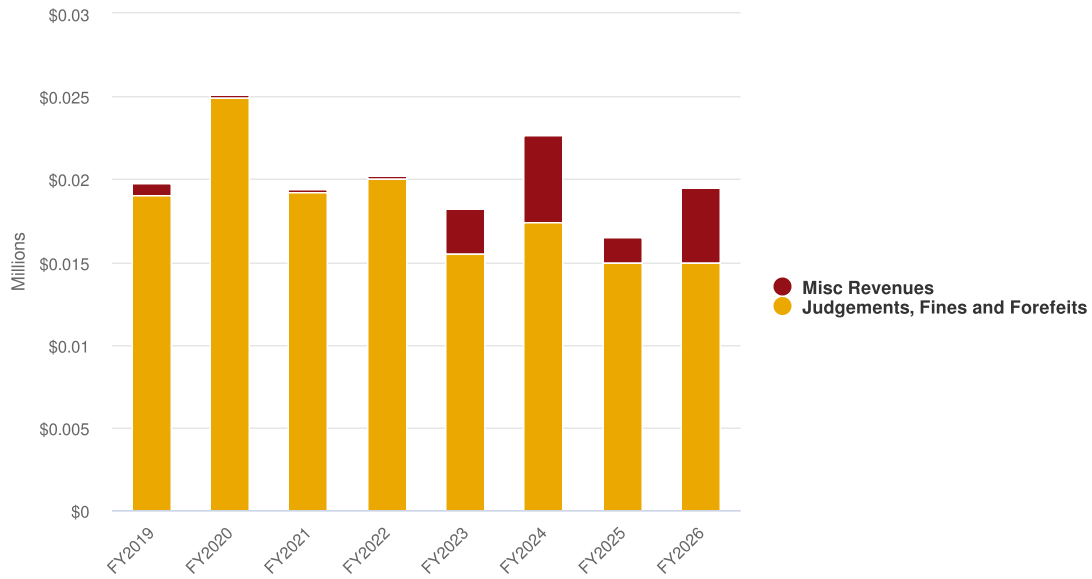
### LEET FUND Comprehensive Summary

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

### Revenues by Source



## Budgeted and Historical 2026 Revenues by Source

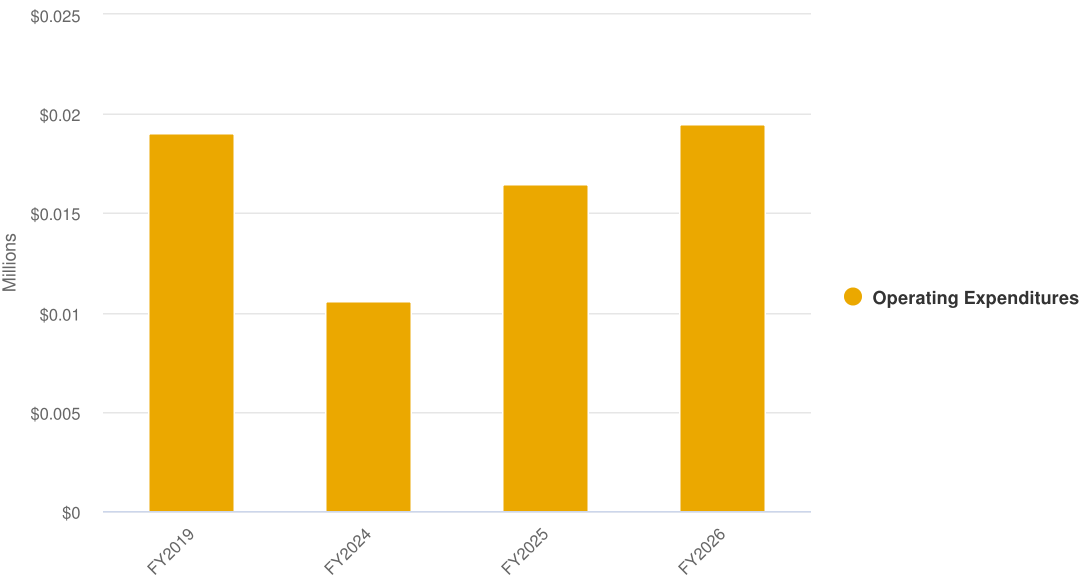


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Judgements, Fines and Forefeits					
POLICE EDUCATION \$1.00	\$17,371	\$20,000	\$15,000	\$15,000	0%
Total Judgements, Fines and Forefeits:	\$17,371	\$20,000	\$15,000	\$15,000	0%
Misc Revenues					
INTEREST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



# Expenditures by Expense Type

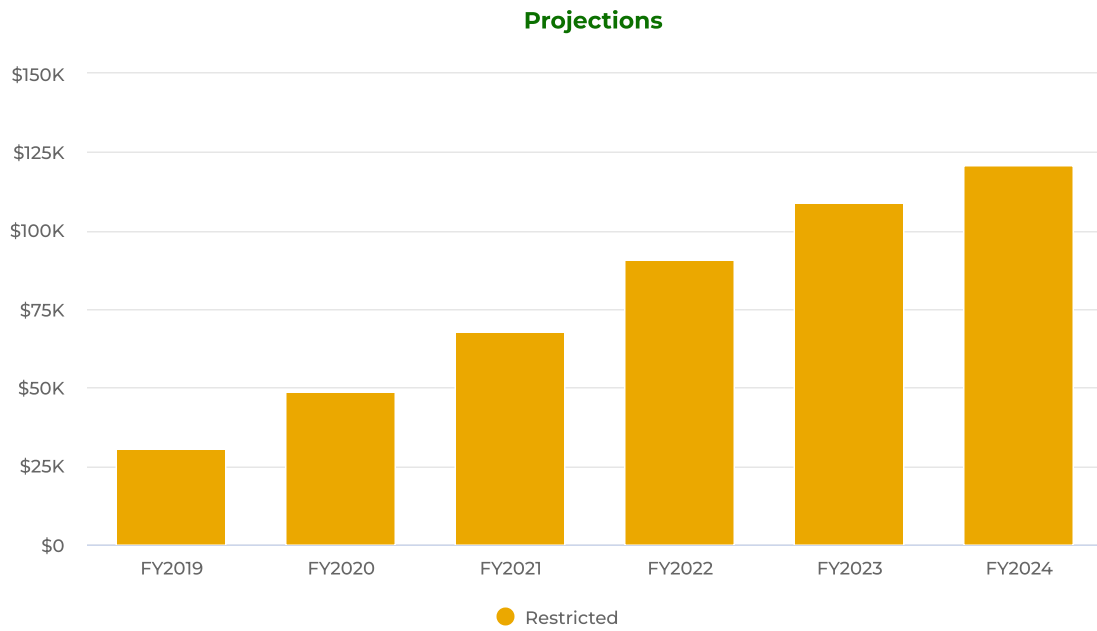
## Budgeted and Historical Expenditures by Expense Type



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



## Fund Balance



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

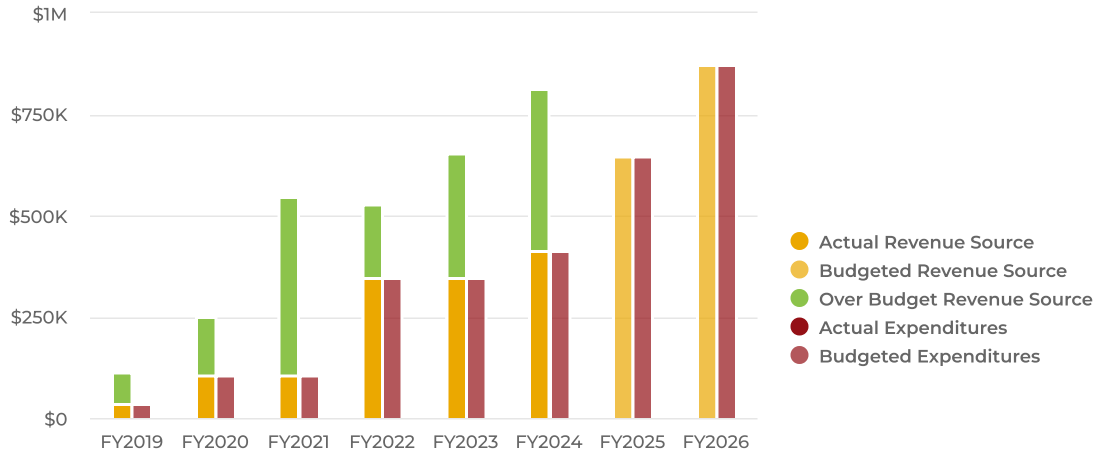




## Police Impact Fee Fund

### Summary

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



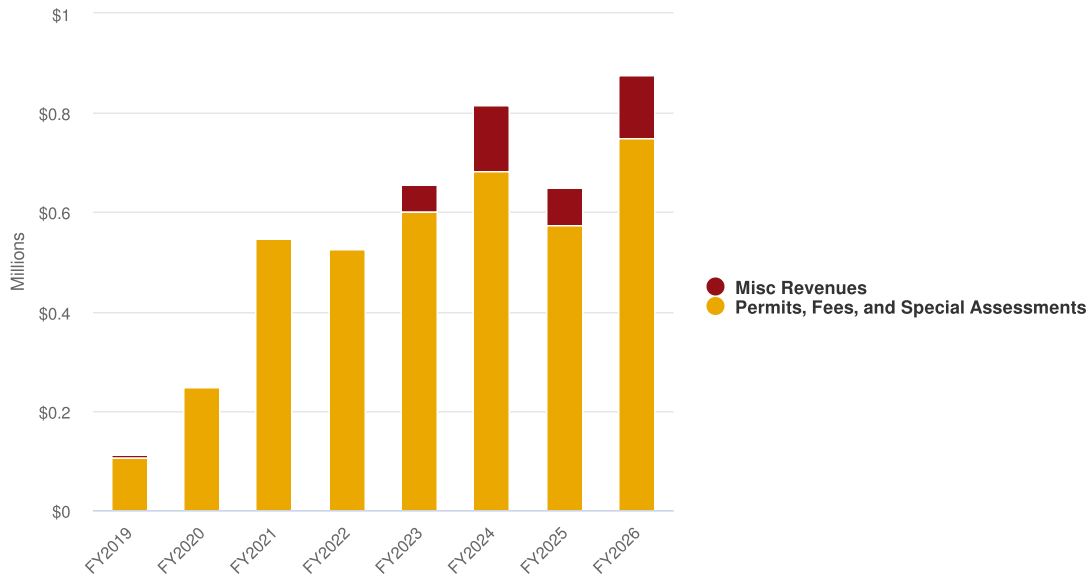
### Police Impact Fee Fund Comprehensive Summary

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

### Revenues by Source



## Budgeted and Historical 2026 Revenues by Source



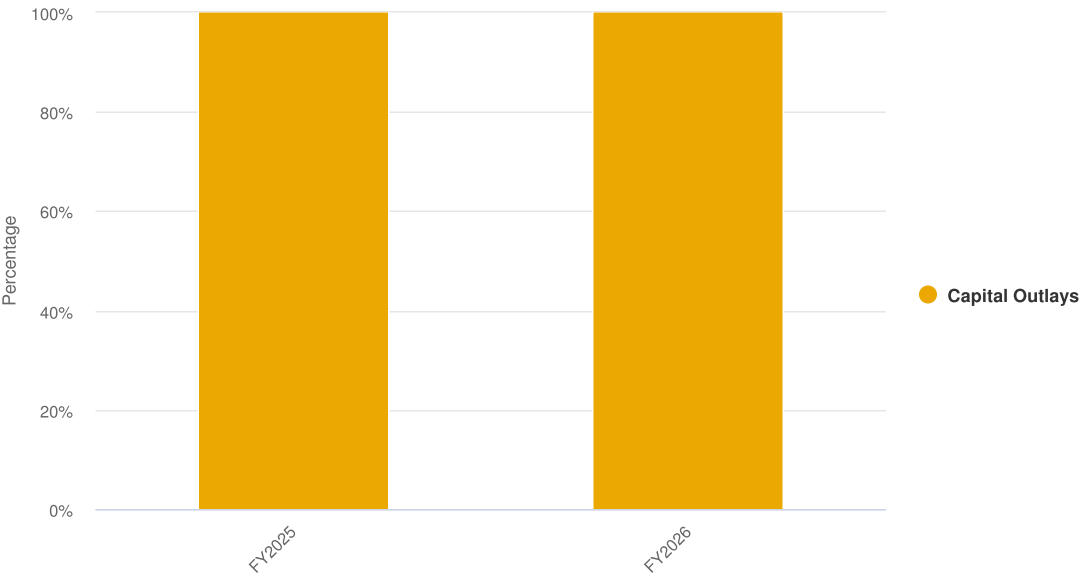
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Revenue Source</b>					
<b>Permits, Fees, and Special Assessments</b>					
POLICE IMPACT FEES (RESIDENTIAL)	\$656,422	\$400,000	\$550,000	\$600,000	9.1%
POLICE IMPACT FEES (COMMERCIAL)	\$25,709	\$5,000	\$25,000	\$150,000	500%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





# Expenditures by Expense Type

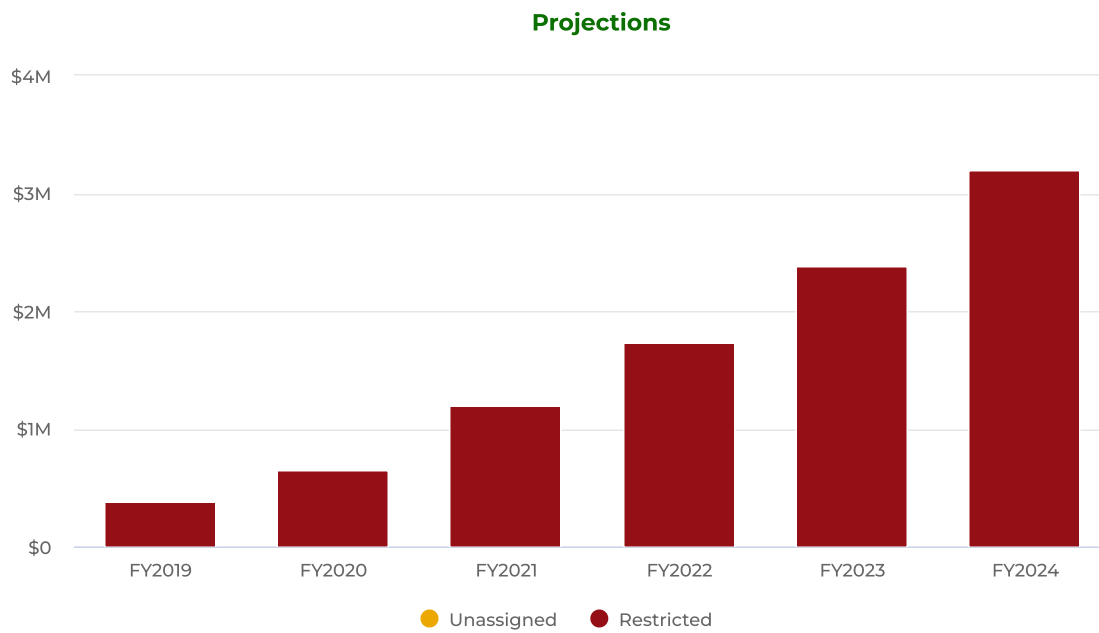
## Budgeted and Historical Expenditures by Expense Type



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



## Fund Balance



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



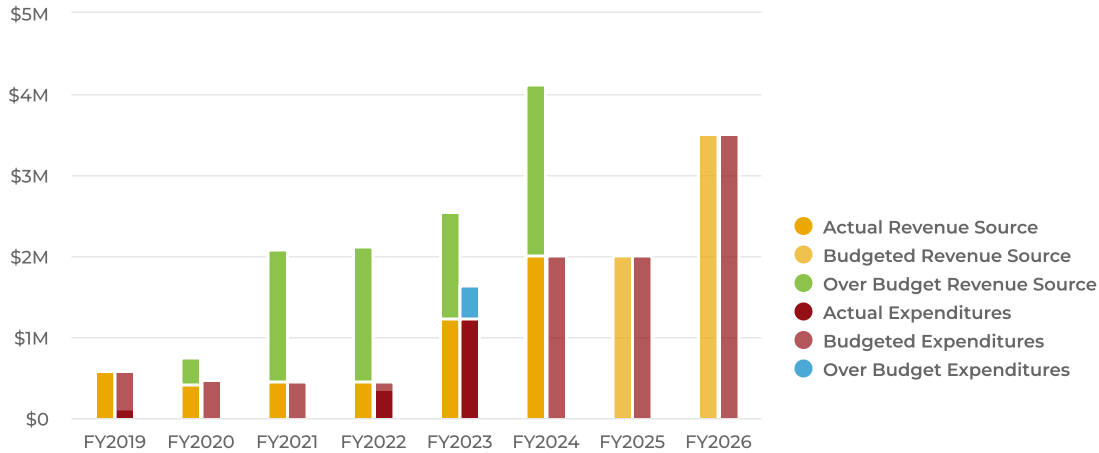




## Transportation Impact Fee Fund

### Summary

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



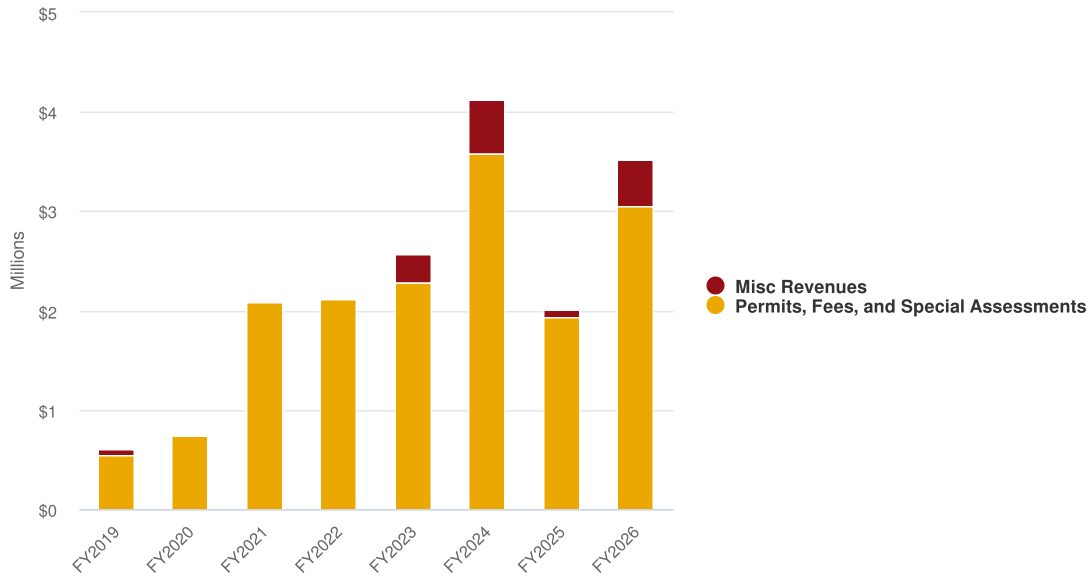
### Transportation Impact Fee Fund Comprehensive Summary

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



## Revenues by Source

### Budgeted and Historical 2026 Revenues by Source

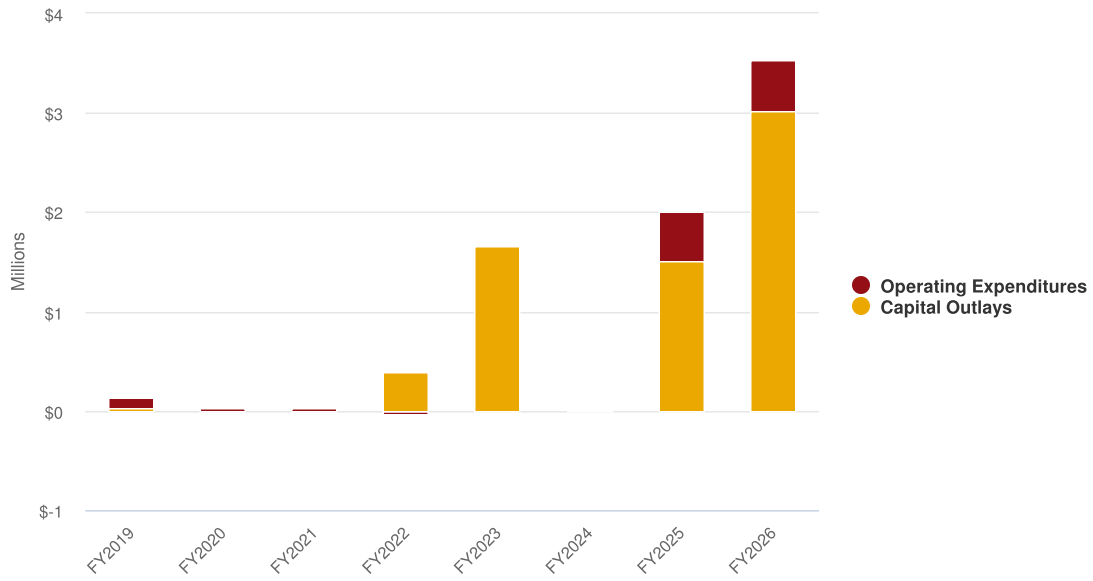


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Revenue Source</b>					
<b>Permits, Fees, and Special Assessments</b>					
TRANSPORTATION IMPACT FEES (RES)	\$2,462,607	\$1,750,000	\$1,750,000	\$2,100,000	20%
TRANSPORTATION IMPACT FEES (COMM)	\$1,113,951	\$235,000	\$235,000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

## Expenditures by Expense Type



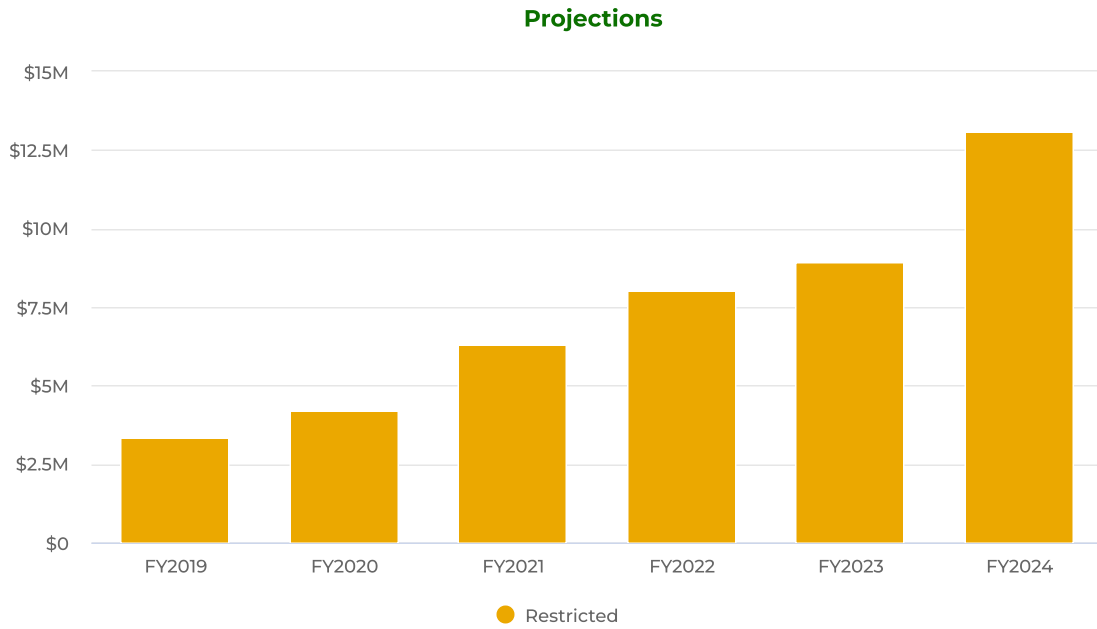
### Budgeted and Historical Expenditures by Expense Type



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



## Fund Balance



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

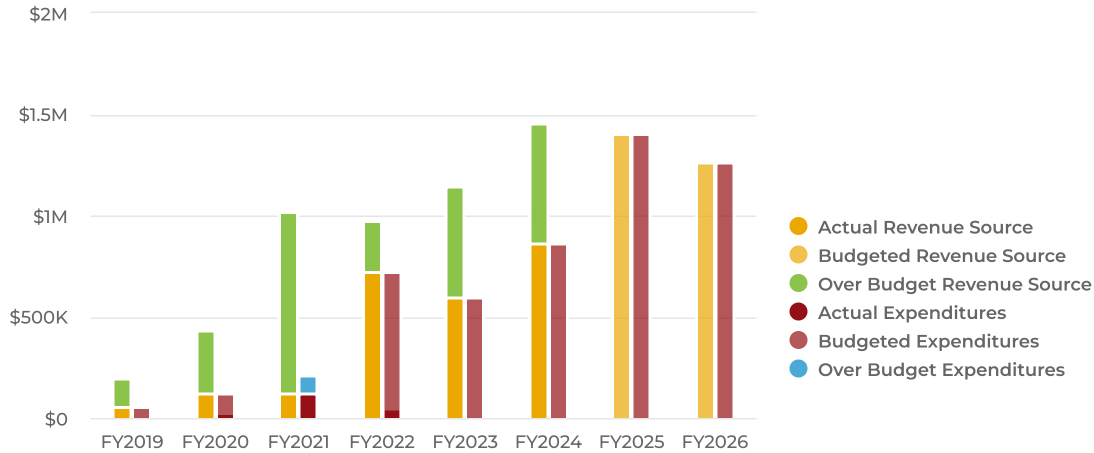




## Recreation Impact Fee Fund

### Summary

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



### Recreation Impact Fee Fund Comprehensive Summary

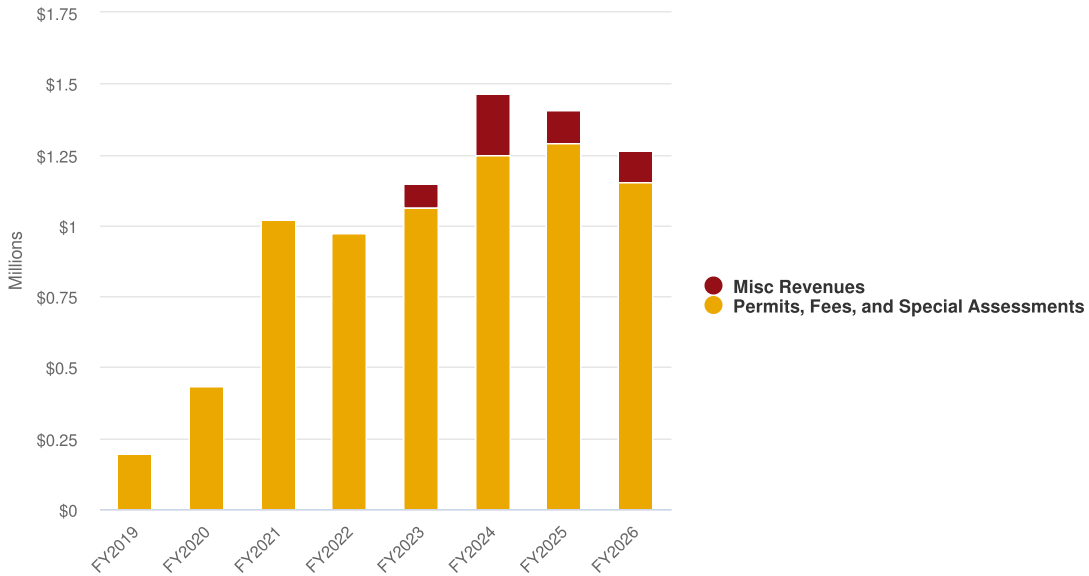
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
Beginning Fund Balance:	\$3,768,039	\$3,768,039	\$5,230,093	N/A
<b>Revenues</b>				
Permits, Fees, and Special Assessments	\$1,248,915	\$850,000	\$1,290,000	\$1,150,000
Misc Revenues	\$213,140	\$15,000	\$115,000	\$115,000
<b>Total Revenues: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





# Revenues by Source

## Budgeted and Historical 2026 Revenues by Source

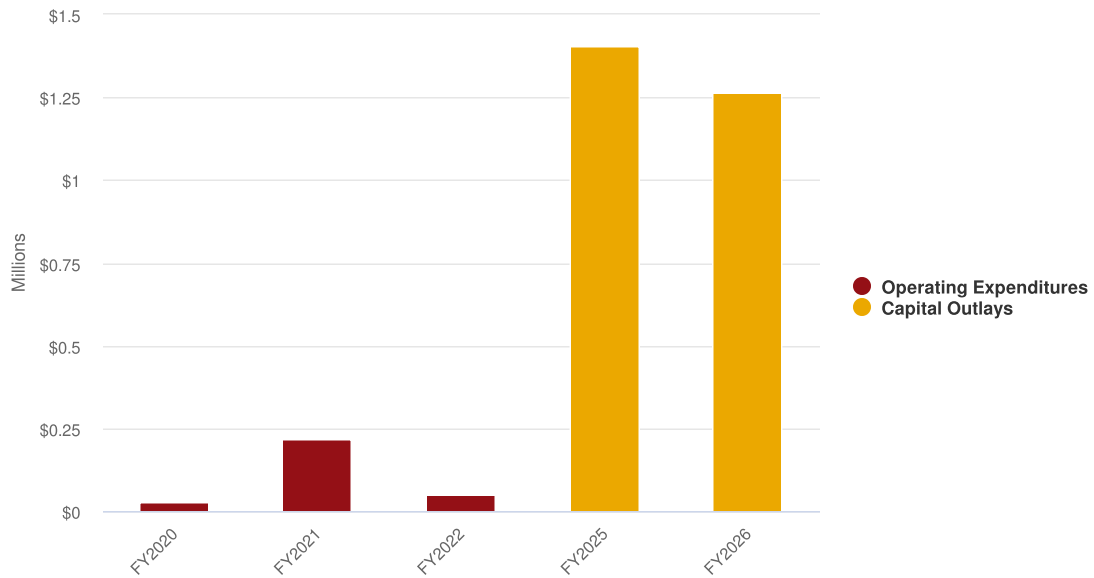


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments					
RECREATION IMPACT FEES (RES)	\$1,248,915	\$850,000	\$1,150,000	\$1,150,000	0%
DEV CREDIT-RECREATION IMPACT FEES	\$0	\$0	\$140,000	\$0	-100%
<b>Total Permits, Fees,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



## Expenditures by Expense Type

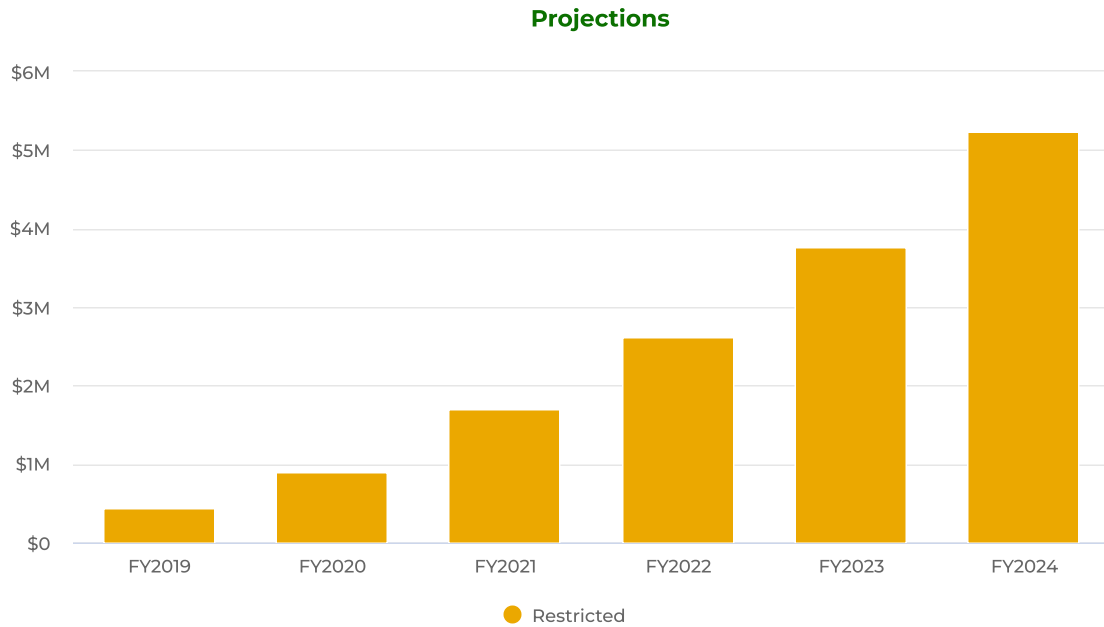
### Budgeted and Historical Expenditures by Expense Type



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



## Fund Balance



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

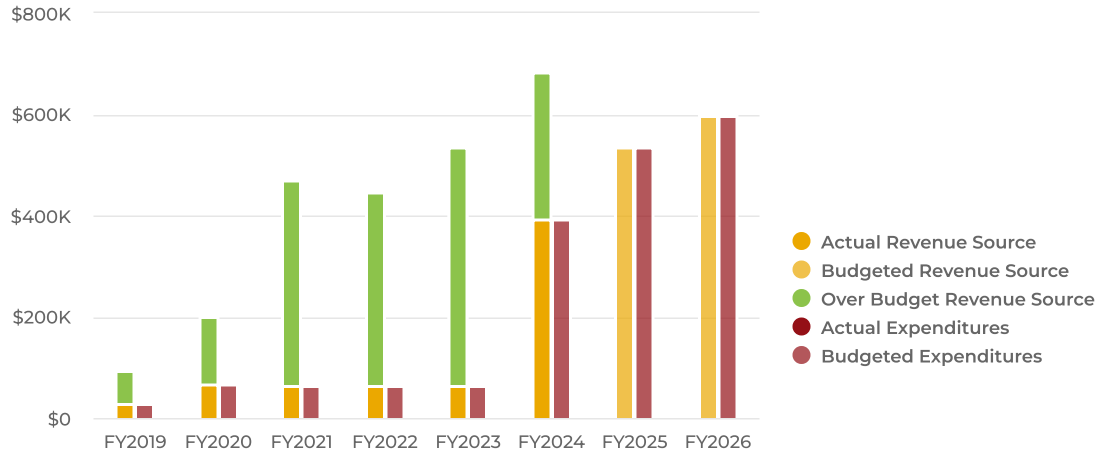




## Library Impact Fee Fund

### Summary

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



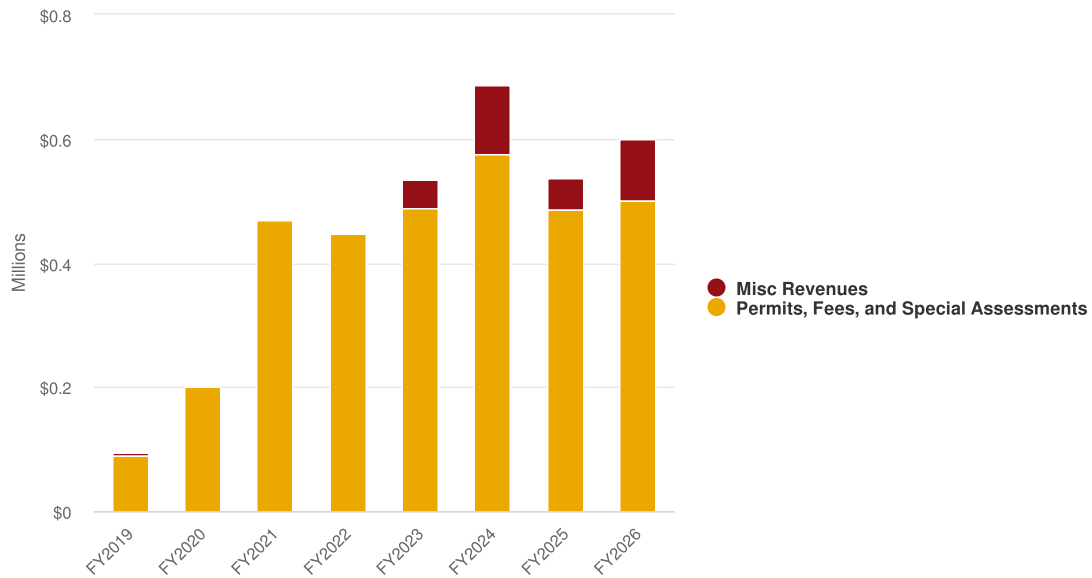
### Library Impact Fee Fund Comprehensive Summary

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



## Revenues by Source

### Budgeted and Historical 2026 Revenues by Source

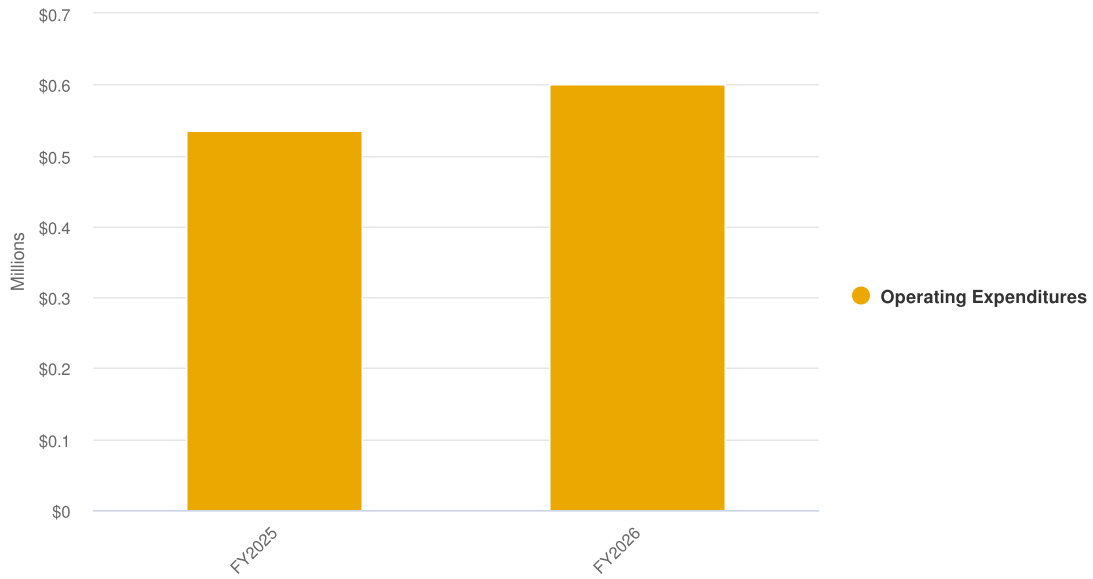


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments					
LIBRARY IMPACT FEES (RES)	\$574,500	\$385,000	\$485,000	\$500,000	3.1%
Total Permits, Fees, and Special Assessments:	\$574,500	\$385,000	\$485,000	\$500,000	3.1%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

## Expenditures by Expense Type



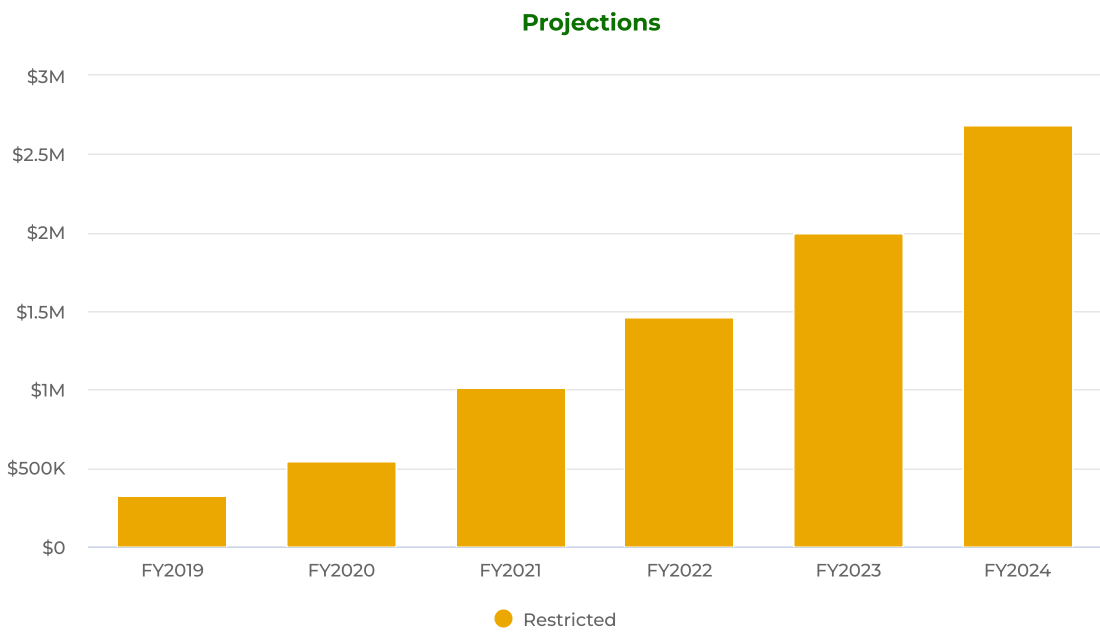
### Budgeted and Historical Expenditures by Expense Type



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



# Fund Balance



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



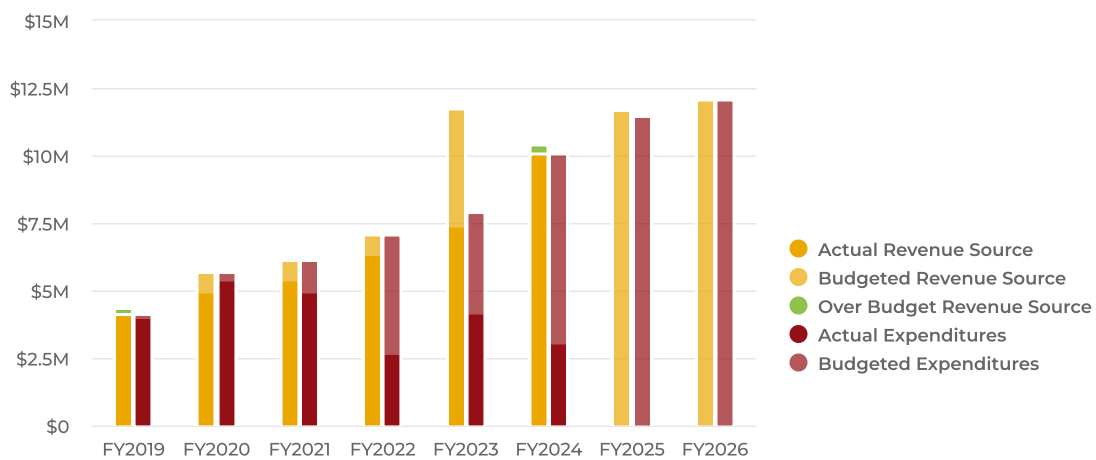


## CRA Fund

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 \$12.14M of revenue in FY2026, which represents a 3.7% increase over the prior year. Budgeted expenditures are projected to increase by 5.7% or \$657.7K to \$12.14M in FY2026.





## CRA Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	<b>\$7,375,358</b>	<b>\$7,375,358</b>	<b>\$12,840,217</b>	<b>N/A</b>
<b>Revenues</b>				
Taxes	\$9,663,067	\$9,727,000	\$10,995,000	\$11,627,260
Charges for Services	\$5,547	\$0	\$0	\$0
Misc Revenues	\$740,362	\$125,000	\$425,000	\$437,740
Other Sources	\$11,565	\$234,000	\$282,535	\$70,235
<b>Total Revenues:</b>	<b>\$10,420,540</b>	<b>\$10,086,000</b>	<b>\$11,702,535</b>	<b>\$12,135,235</b>
<b>Expenditures</b>				
Personnel Services	\$652,240	\$918,625	\$1,126,625	\$1,150,375
Operating Expenditures	\$351,727	\$569,400	\$795,550	\$695,250
Capital Outlays	\$576,579	\$4,825,615	\$3,513,000	\$3,135,000
Grants and Aids	\$631,975	\$1,100,000	\$3,550,000	\$4,850,000
Other Uses	\$906,540	\$2,672,360	\$2,492,360	\$2,304,610
<b>Total Expenditures:</b>	<b>\$3,119,061</b>	<b>\$10,086,000</b>	<b>\$11,477,535</b>	<b>\$12,135,235</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$7,301,479</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$14,676,837</b>	<b>\$7,375,358</b>	<b>\$13,065,217</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

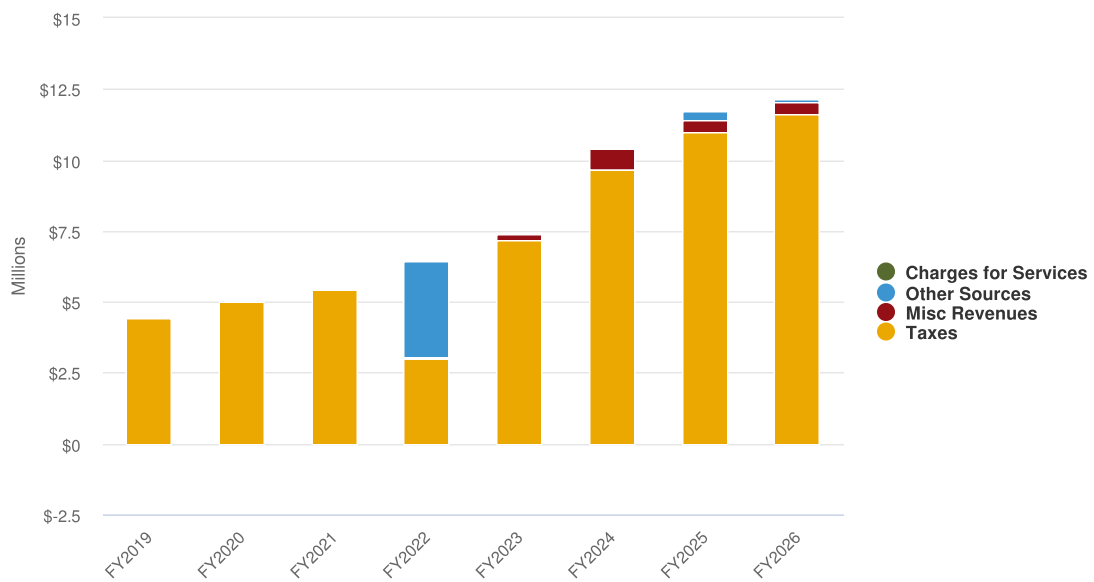
- \$1 Million allocated for Mason Family Park Project





## Revenues by Source

Budgeted and Historical 2026 Revenues by Source

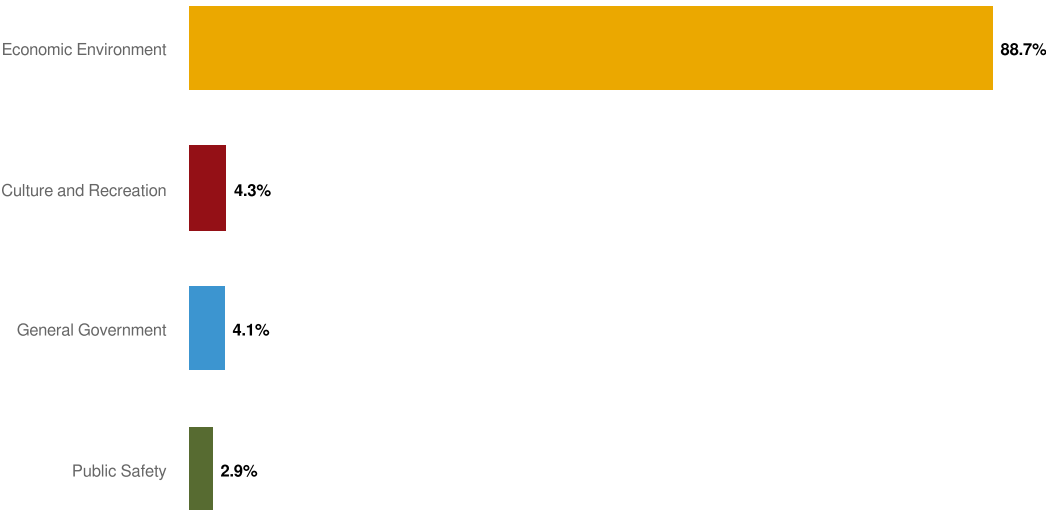


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Revenue Source</b>					
<b>Taxes</b>					
<b>Ad Valorem Taxes</b>					
COUNTY - AD VALOREM TAXES	\$0	\$0	\$0	\$5,340,000	N/A
<i>District 46</i>	\$0	\$0	\$0	\$5,340,000	N/A
CITY - AD VALOREM TAXES	\$0	\$0	\$0	\$5,940,000	N/A
AD VALOREM - DISTRICT 46	\$9,344,667	\$9,410,000	\$10,675,000	\$0	-100%
AD VALOREM - DISTRICT 47	\$318,400	\$317,000	\$320,000	\$0	-100%
COUNTY - AD VALOREM TAXES	\$0	\$0	\$0	\$163,990	N/A
CITY - AD VALOREM TAXES	\$0	\$0	\$0	\$183,270	N/A
<b>Total Ad Valorem Taxes:</b>	<b>\$9,663,067</b>	<b>\$9,727,000</b>	<b>\$10,995,000</b>	<b>\$11,627,260</b>	<b>5.8%</b>
<b>Total Taxes:</b>	<b>\$9,663,067</b>	<b>\$9,727,000</b>	<b>\$10,995,000</b>	<b>\$11,627,260</b>	<b>5.8%</b>
<b>Charges for Services</b>					
LATIN EXPO	\$5,547	\$0	\$0	\$0	0%
<b>Total Charges for Services:</b>	<b>\$5,547</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Misc Revenues</b>					
INTEREST ON INVESTMENTS	\$711,096	\$125,000	\$425,000	\$425,000	0%
GIFTS & DONATIONS	\$25,000	\$0	\$0	\$0	0%
Gifts and Donations	\$4,266	\$0	\$0	\$0	0%
INTEREST ON INVESTMENTS	\$0	\$0	\$0	\$12,740	N/A
<b>Total Misc Revenues:</b>	<b>\$740,362</b>	<b>\$125,000</b>	<b>\$425,000</b>	<b>\$437,740</b>	<b>3%</b>
<b>Other Sources</b>					
DEBT PROCEEDS	\$11,565	\$0	\$0	\$0	0%
OTHER NONOPERATING SOURCES	\$0	\$234,000	\$282,535	\$70,235	-75.1%
<b>Total Other Sources:</b>	<b>\$11,565</b>	<b>\$234,000</b>	<b>\$282,535</b>	<b>\$70,235</b>	<b>-75.1%</b>
<b>Total Revenue Source:</b>	<b>\$10,420,540</b>	<b>\$10,086,000</b>	<b>\$11,702,535</b>	<b>\$12,135,235</b>	<b>3.7%</b>

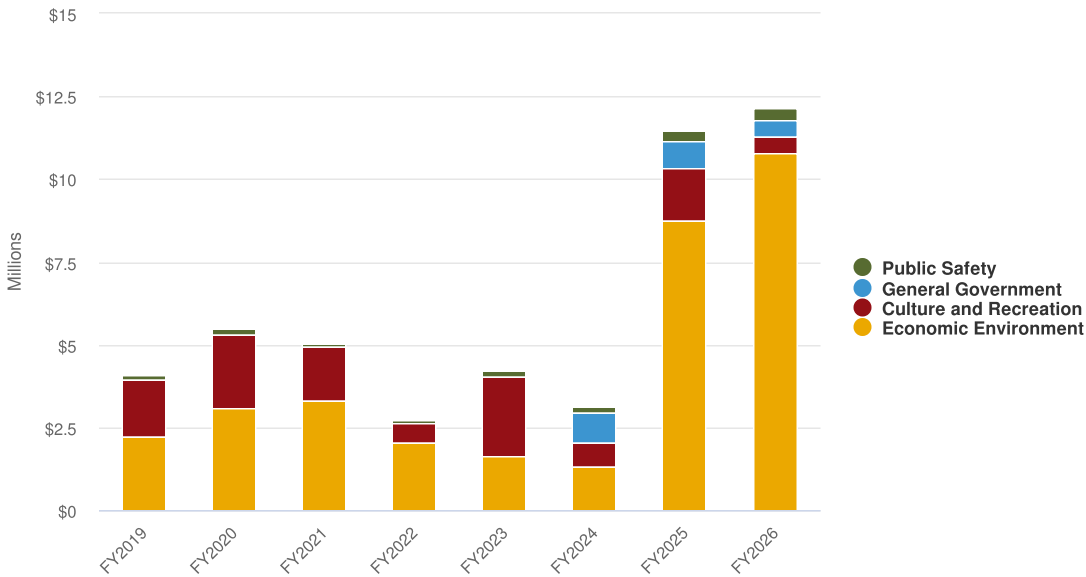


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Expenditures</b>					
<b>General Government</b>					
<b>CRA - Branding, Marketing &amp; Communications</b>					
<b>CRA - Branding, Marketing &amp; Communications</b>					
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$0	\$0	\$150,000	\$25,000	-83.3%
COMMUNICATIONS	\$0	\$25,000	\$25,000	\$25,000	0%
PROMOTIONAL ACTIVITIES	\$0	\$10,000	\$10,000	\$0	-100%
<b>Total Operating Expenditures:</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$185,000</b>	<b>\$50,000</b>	<b>-73%</b>
<b>Other Uses</b>					
TRANSFER TO GENERAL FUND	\$906,540	\$810,500	\$630,500	\$442,750	-29.8%
<b>Total Other Uses:</b>	<b>\$906,540</b>	<b>\$810,500</b>	<b>\$630,500</b>	<b>\$442,750</b>	<b>-29.8%</b>
<b>Total CRA - Branding, Marketing &amp; Communications:</b>	<b>\$906,540</b>	<b>\$845,500</b>	<b>\$815,500</b>	<b>\$492,750</b>	<b>-39.6%</b>
<b>Total CRA - Branding, Marketing &amp; Communications:</b>	<b>\$906,540</b>	<b>\$845,500</b>	<b>\$815,500</b>	<b>\$492,750</b>	<b>-39.6%</b>
<b>Total General Government:</b>	<b>\$906,540</b>	<b>\$845,500</b>	<b>\$815,500</b>	<b>\$492,750</b>	<b>-39.6%</b>
<b>Public Safety</b>					
<b>CRA - Community Policing</b>					
<b>CRA - Community Policing</b>					
<b>Personnel Services</b>					
REGULAR SALARY	\$43,134	\$160,000	\$190,000	\$196,250	3.3%
OVERTIME	\$400	\$0	\$0	\$0	0%
INCENTIVE PAY	\$924	\$3,000	\$3,000	\$3,000	0%
FICA TAXES	\$3,402	\$12,500	\$15,500	\$15,500	0%
RETIREMENT	\$5,778	\$24,000	\$35,000	\$35,000	0%
LIFE & HEALTH INSURANCE	\$7,997	\$40,000	\$40,000	\$45,000	12.5%
WORKERS' COMP	\$4,202	\$4,500	\$4,500	\$4,500	0%
<b>Total Personnel Services:</b>	<b>\$65,836</b>	<b>\$244,000</b>	<b>\$288,000</b>	<b>\$299,250</b>	<b>3.9%</b>
<b>Operating Expenditures</b>					
OPERATING	\$240	\$0	\$40,000	\$40,000	0%
GAS & OIL	\$0	\$35,000	\$5,000	\$5,000	0%
UNIFORMS	\$0	\$15,000	\$5,000	\$5,000	0%
<b>Total Operating Expenditures:</b>	<b>\$240</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>0%</b>
<b>Capital Outlays</b>					
CAPITAL OUTLAY	\$101,858	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$101,858</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total CRA - Community Policing:</b>	<b>\$167,935</b>	<b>\$294,000</b>	<b>\$338,000</b>	<b>\$349,250</b>	<b>3.3%</b>
<b>Total CRA - Community Policing:</b>	<b>\$167,935</b>	<b>\$294,000</b>	<b>\$338,000</b>	<b>\$349,250</b>	<b>3.3%</b>
<b>Total Public Safety:</b>	<b>\$167,935</b>	<b>\$294,000</b>	<b>\$338,000</b>	<b>\$349,250</b>	<b>3.3%</b>



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Economic Environment</b>					
<b>CRA - Other Economic Development</b>					
<b>CRA - Other Economic Development</b>					
<b>Operating Expenditures</b>					
ART & BEAUTIFICATION	\$0	\$0	\$0	\$10,000	N/A
<b>Total Operating Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>N/A</b>
<b>Grants and Aids</b>					
GRANT & AIDE PROGRAMS	\$0	\$0	\$0	\$200,000	N/A
DEVELOPMENT INCENTIVES	\$0	\$0	\$0	\$150,000	N/A
<b>Total Grants and Aids:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$350,000</b>	<b>N/A</b>
<b>Total CRA - Other Economic Development:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$360,000</b>	<b>N/A</b>
<b>Total CRA - Other Economic Development:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$360,000</b>	<b>N/A</b>
<b>CRA - Economic Development Operations</b>					
<b>CRA - Economic Development Operations</b>					
<b>Personnel Services</b>					
REGULAR SALARY	\$222,024	\$230,000	\$330,000	\$330,000	0%
OVERTIME	\$0	\$3,000	\$3,000	\$3,000	0%
INCENTIVE	\$3,695	\$0	\$3,000	\$3,000	0%
FICA TAXES	\$17,697	\$17,500	\$25,500	\$25,500	0%
RETIREMENT	\$34,393	\$34,000	\$60,000	\$60,000	0%
LIFE & HEALTH INSURANCE	\$39,709	\$40,000	\$60,000	\$60,000	0%
WORKERS COMPENSATION	\$2,334	\$2,500	\$2,500	\$2,500	0%
<b>Total Personnel Services:</b>	<b>\$319,852</b>	<b>\$327,000</b>	<b>\$484,000</b>	<b>\$484,000</b>	<b>0%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$94,826	\$125,000	\$125,000	\$190,000	52%
ACCOUNTING/AUDITING	\$750	\$0	\$0	\$10,000	N/A
OTHER CONTRACTUAL SERVICES	\$0	\$5,000	\$5,000	\$5,000	0%
TRAVEL & PER DIEM	\$3,701	\$4,000	\$4,000	\$6,000	50%
COMMUNICATIONS	\$2,281	\$2,000	\$2,000	\$3,000	50%
FREIGHT & POSTAGE SERVICES	\$0	\$300	\$300	\$500	66.7%
UTILITY SERVICES	\$7,697	\$7,500	\$7,500	\$8,000	6.7%
RENTALS & LEASES	\$3,227	\$2,500	\$5,000	\$9,000	80%
REPAIR MAINTENANCE SERV	\$75	\$500	\$500	\$1,000	100%
PRINTING & BINDING	\$104	\$200	\$200	\$200	0%
PROMOTIONAL ACTIVITIES	\$2,444	\$1,000	\$2,500	\$0	-100%
OTHER CURRENT CHARGES OB	\$16,572	\$18,250	\$18,250	\$18,250	0%
CONTINGENCY	\$0	\$50,000	\$50,000	\$50,000	0%
LATIN EXPO	\$14,836	\$0	\$0	\$0	0%
OFFICE SUPPLIES	\$1,165	\$1,000	\$2,000	\$2,000	0%
OPERATING SUPPLIES	\$15,155	\$10,000	\$15,000	\$5,000	-66.7%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
GAS & OIL	\$3,182	\$2,500	\$2,500	\$2,500	0%
UNIFORMS	\$646	\$650	\$800	\$800	0%
BOOKS PUBS SUBS MEMS	\$4,629	\$3,000	\$3,000	\$4,500	50%
TRAINING	\$6,750	\$9,000	\$5,000	\$7,500	50%
<b>Total Operating Expenditures:</b>	<b>\$178,039</b>	<b>\$242,400</b>	<b>\$248,550</b>	<b>\$323,250</b>	<b>30.1%</b>
<b>Capital Outlays</b>					
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Grants and Aids</b>					
<b>Total Grants and Aids:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Other Uses</b>					
TRANSFER TO DEBT SERVICE	\$0	\$1,861,860	\$1,861,860	\$1,861,860	0%
<b>Total Other Uses:</b>	<b>\$0</b>	<b>\$1,861,860</b>	<b>\$1,861,860</b>	<b>\$1,861,860</b>	<b>0%</b>
<b>Total CRA - Economic Development Operations:</b>	<b>\$497,891</b>	<b>\$2,431,260</b>	<b>\$2,594,410</b>	<b>\$2,669,110</b>	<b>2.9%</b>
<b>Total CRA - Economic Development Operations:</b>	<b>\$497,891</b>	<b>\$2,431,260</b>	<b>\$2,594,410</b>	<b>\$2,669,110</b>	<b>2.9%</b>
<b>CRA - District 46</b>					
<b>CRA - District 46</b>					
<b>Operating Expenditures</b>					
OPERATING	\$30,453	\$50,000	\$55,000	\$55,000	0%
ART & BEAUTIFICATION	\$4,855	\$75,000	\$75,000	\$50,000	-33.3%
<b>Total Operating Expenditures:</b>	<b>\$35,308</b>	<b>\$125,000</b>	<b>\$130,000</b>	<b>\$105,000</b>	<b>-19.2%</b>
<b>Capital Outlays</b>					
LAND	\$0	\$500,000	\$500,000	\$275,000	-45%
IMPROVEMENTS	\$52,533	\$1,850,615	\$1,250,000	\$2,800,000	124%
CONNECTIVITY & PUBLIC SPACES	\$0	\$500,000	\$500,000	\$0	-100%
WAYFINDING & GATEWAYS	\$8,017	\$1,200,000	\$100,000	\$0	-100%
CAPITAL OUTLAY	\$59,009	\$0	\$0	\$60,000	N/A
<b>Total Capital Outlays:</b>	<b>\$119,559</b>	<b>\$4,050,615</b>	<b>\$2,350,000</b>	<b>\$3,135,000</b>	<b>33.4%</b>
<b>Grants and Aids</b>					
GRANT & AIDE PROGRAM	\$553,526	\$600,000	\$3,000,000	\$3,500,000	16.7%
DEVELOPMENT INCENTIVE	\$6,100	\$200,000	\$250,000	\$1,000,000	300%
<b>Total Grants and Aids:</b>	<b>\$559,626</b>	<b>\$800,000</b>	<b>\$3,250,000</b>	<b>\$4,500,000</b>	<b>38.5%</b>
<b>Total CRA - District 46:</b>	<b>\$714,493</b>	<b>\$4,975,615</b>	<b>\$5,730,000</b>	<b>\$7,740,000</b>	<b>35.1%</b>
<b>Total CRA - District 46:</b>	<b>\$714,493</b>	<b>\$4,975,615</b>	<b>\$5,730,000</b>	<b>\$7,740,000</b>	<b>35.1%</b>
<b>CRA - District 47</b>					
<b>CRA - District 47</b>					
<b>Operating Expenditures</b>					
ART & BEAUTIFICATION	\$10,712	\$25,000	\$25,000	\$0	-100%





Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Total Operating Expenditures:</b>	<b>\$10,712</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Capital Outlays</b>					
CONNECTIVITY & PUBLIC SPACES	\$0	\$0	\$75,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Grants and Aids</b>					
GRANT & AIDE PROGRAM	\$72,349	\$100,000	\$100,000	\$0	-100%
DEVELOPMENT INCENTIVES	\$0	\$200,000	\$200,000	\$0	-100%
<b>Total Grants and Aids:</b>	<b>\$72,349</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total CRA - District 47:</b>	<b>\$83,061</b>	<b>\$325,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total CRA - District 47:</b>	<b>\$83,061</b>	<b>\$325,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Economic Environment:</b>	<b>\$1,295,446</b>	<b>\$7,731,875</b>	<b>\$8,724,410</b>	<b>\$10,769,110</b>	<b>23.4%</b>
<b>Culture and Recreation</b>					
<b>CRA - Parks &amp; Streetscape Maintenance</b>					
<b>CRA - Parks &amp; Streetscape Maintenance</b>					
<b>Personnel Services</b>					
REGULAR SALARY	-\$2,316	\$0	\$0	\$0	0%
FICA TAXES	-\$176	\$0	\$0	\$0	0%
RETIREMENT	-\$292	\$0	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>-\$2,783</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Operating Expenditures</b>					
REPAIRS AND MAINTENANCE	\$17,310	\$50,000	\$50,000	\$50,000	0%
OTHER CURRENT CHARGES OB	\$0	\$5,000	\$5,000	\$5,000	0%
OPERATING SUPPLIES	\$476	\$500	\$500	\$500	0%
GAS & OIL	\$4,029	\$5,000	\$5,000	\$5,000	0%
<b>Total Operating Expenditures:</b>	<b>\$21,816</b>	<b>\$60,500</b>	<b>\$60,500</b>	<b>\$60,500</b>	<b>0%</b>
<b>Capital Outlays</b>					
BUILDINGS	\$52,371	\$0	\$0	\$0	0%
IMPROVEMENTS OTHER THAN BUILDINGS	\$252,903	\$775,000	\$1,000,000	\$0	-100%
MACHINERY & EQUIPMENT	\$35,999	\$0	\$0	\$0	0%
CAPITAL OUTLAY - TECH	\$13,888	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$355,161</b>	<b>\$775,000</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total CRA - Parks &amp; Streetscape Maintenance:</b>	<b>\$374,194</b>	<b>\$835,500</b>	<b>\$1,060,500</b>	<b>\$60,500</b>	<b>-94.3%</b>
<b>Total CRA - Parks &amp; Streetscape Maintenance:</b>	<b>\$374,194</b>	<b>\$835,500</b>	<b>\$1,060,500</b>	<b>\$60,500</b>	<b>-94.3%</b>
<b>CRA - Banquet Hall</b>					
<b>CRA - Banquet Hall</b>					
<b>Personnel Services</b>					
REGULAR SALARIES & WAGES	\$177,679	\$225,000	\$225,000	\$225,000	0%

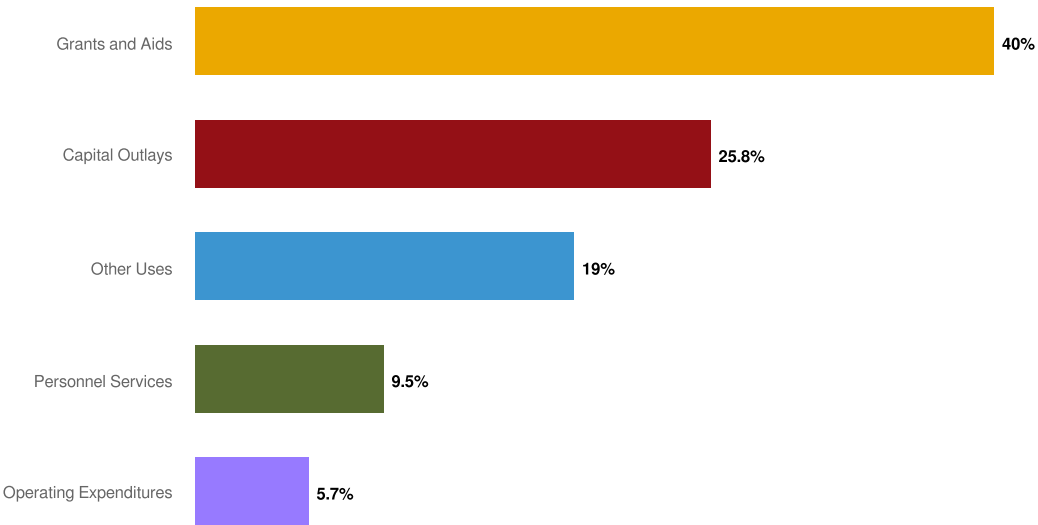


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
OVERTIME	\$5,643	\$2,500	\$2,500	\$2,500	0%
INCENTIVE	\$660	\$0	\$5,000	\$5,000	0%
FICA TAXES	\$13,865	\$17,500	\$17,500	\$17,500	0%
RETIREMENT CONTRIBUTIONS	\$22,994	\$33,000	\$35,000	\$37,500	7.1%
LIFE & HEALTH INSURANCE	\$40,744	\$61,325	\$61,325	\$71,325	16.3%
WORKERS' COMPENSATION	\$7,750	\$8,300	\$8,300	\$8,300	0%
<b>Total Personnel Services:</b>	<b>\$269,335</b>	<b>\$347,625</b>	<b>\$354,625</b>	<b>\$367,125</b>	<b>3.5%</b>
<b>Operating Expenditures</b>					
UTILITY SERVICES	\$75,957	\$0	\$45,000	\$45,000	0%
REPAIR & MAINTENANCE SERVICES	\$29,655	\$30,000	\$40,000	\$40,000	0%
OTHER CURRENT CHARGES & OBLIGATIONS	\$0	\$1,500	\$1,500	\$1,500	0%
OPERATING SUPPLIES	\$0	\$0	\$10,000	\$10,000	0%
<b>Total Operating Expenditures:</b>	<b>\$105,611</b>	<b>\$31,500</b>	<b>\$96,500</b>	<b>\$96,500</b>	<b>0%</b>
<b>Capital Outlays</b>					
CAPITAL OUTLAY	\$0	\$0	\$22,000	\$0	-100%
CAPITAL OUTLAY - TECH	\$0	\$0	\$26,000	\$0	-100%
IMP OTHER THAN BUILDINGS	\$0	\$0	\$40,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$88,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total CRA - Banquet Hall:</b>	<b>\$374,947</b>	<b>\$379,125</b>	<b>\$539,125</b>	<b>\$463,625</b>	<b>-14%</b>
<b>Total CRA - Banquet Hall:</b>	<b>\$374,947</b>	<b>\$379,125</b>	<b>\$539,125</b>	<b>\$463,625</b>	<b>-14%</b>
<b>Total Culture and Recreation:</b>	<b>\$749,140</b>	<b>\$1,214,625</b>	<b>\$1,599,625</b>	<b>\$524,125</b>	<b>-67.2%</b>
<b>Total Expenditures:</b>	<b>\$3,119,061</b>	<b>\$10,086,000</b>	<b>\$11,477,535</b>	<b>\$12,135,235</b>	<b>5.7%</b>



# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Personnel Services					
Public Safety	\$65,836	\$244,000	\$288,000	\$299,250	3.9%
Economic Environment	\$319,852	\$327,000	\$484,000	\$484,000	0%
Culture and Recreation	\$266,552	\$347,625	\$354,625	\$367,125	3.5%
<b>Total Personnel Services:</b>	<b>\$652,240</b>	<b>\$918,625</b>	<b>\$1,126,625</b>	<b>\$1,150,375</b>	<b>2.1%</b>
Operating Expenditures					
General Government	\$0	\$35,000	\$185,000	\$50,000	-73%
Public Safety	\$240	\$50,000	\$50,000	\$50,000	0%
Economic Environment	\$224,059	\$392,400	\$403,550	\$438,250	8.6%
Culture and Recreation	\$127,427	\$92,000	\$157,000	\$157,000	0%
<b>Total Operating Expenditures:</b>	<b>\$351,727</b>	<b>\$569,400</b>	<b>\$795,550</b>	<b>\$695,250</b>	<b>-12.6%</b>
Capital Outlays					
Public Safety	\$101,858	\$0	\$0	\$0	0%
Economic Environment	\$119,559	\$4,050,615	\$2,425,000	\$3,135,000	29.3%
Culture and Recreation	\$355,161	\$775,000	\$1,088,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$576,579</b>	<b>\$4,825,615</b>	<b>\$3,513,000</b>	<b>\$3,135,000</b>	<b>-10.8%</b>
Grants and Aids					
Economic Environment	\$631,975	\$1,100,000	\$3,550,000	\$4,850,000	36.6%
<b>Total Grants and Aids:</b>	<b>\$631,975</b>	<b>\$1,100,000</b>	<b>\$3,550,000</b>	<b>\$4,850,000</b>	<b>36.6%</b>
Other Uses					
General Government	\$906,540	\$810,500	\$630,500	\$442,750	-29.8%
Economic Environment	\$0	\$1,861,860	\$1,861,860	\$1,861,860	0%
<b>Total Other Uses:</b>	<b>\$906,540</b>	<b>\$2,672,360</b>	<b>\$2,492,360</b>	<b>\$2,304,610</b>	<b>-7.5%</b>
<b>Total Expense Objects:</b>	<b>\$3,119,061</b>	<b>\$10,086,000</b>	<b>\$11,477,535</b>	<b>\$12,135,235</b>	<b>5.7%</b>





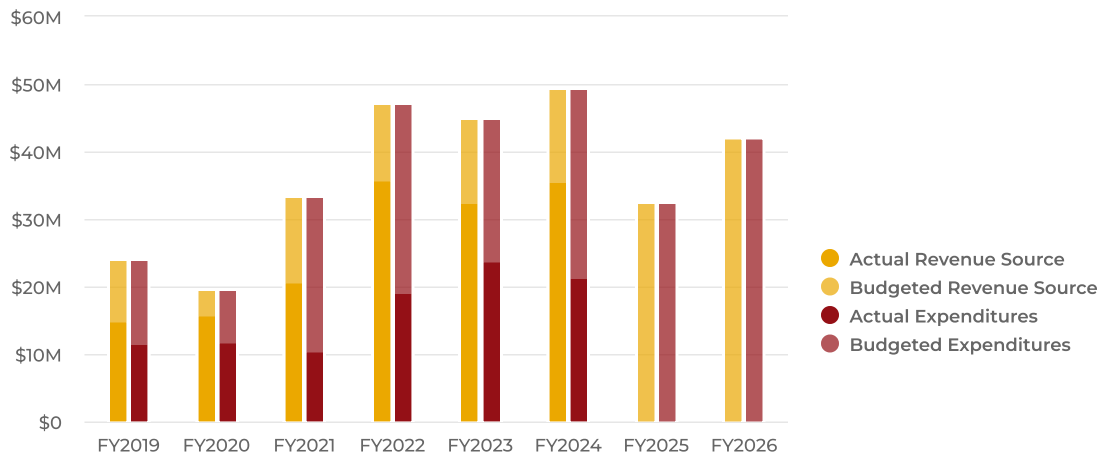
## **Water & Sewer Fund**

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

# **WATER & SEWER FUND**



## Summary



## Water & Sewer Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$62,117,851	\$62,117,851	\$78,632,015	N/A
<b>Revenues</b>				
Intergovernmental Revenue	\$2,683,789	\$5,968,475	\$0	\$0
Charges for Services	\$28,444,326	\$25,052,000	\$27,877,000	\$31,112,000
Judgements, Fines and Forefeits	\$1,086,925	\$750,000	\$875,000	\$875,000
Misc Revenues	\$3,512,167	\$400,000	\$1,420,000	\$1,910,000
Other Sources	\$0	\$17,290,508	\$2,600,000	\$8,410,000
<b>Total Revenues:</b>	<b>\$35,727,207</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$42,307,000</b>
<b>Expenditures</b>				
Personnel Services	\$4,083,141	\$4,649,360	\$5,440,360	\$5,602,640
Operating Expenditures	\$8,376,848	\$9,170,350	\$9,560,693	\$11,737,013
Capital Outlays	\$8,898,486	\$34,149,991	\$15,824,000	\$23,020,400
Debt Service	\$107,414	\$1,491,282	\$1,946,947	\$1,946,947
<b>Total Expenditures:</b>	<b>\$21,465,888</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$42,307,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$14,261,319</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$76,379,170</b>	<b>\$62,117,851</b>	<b>\$78,632,015</b>	<b>N/A</b>

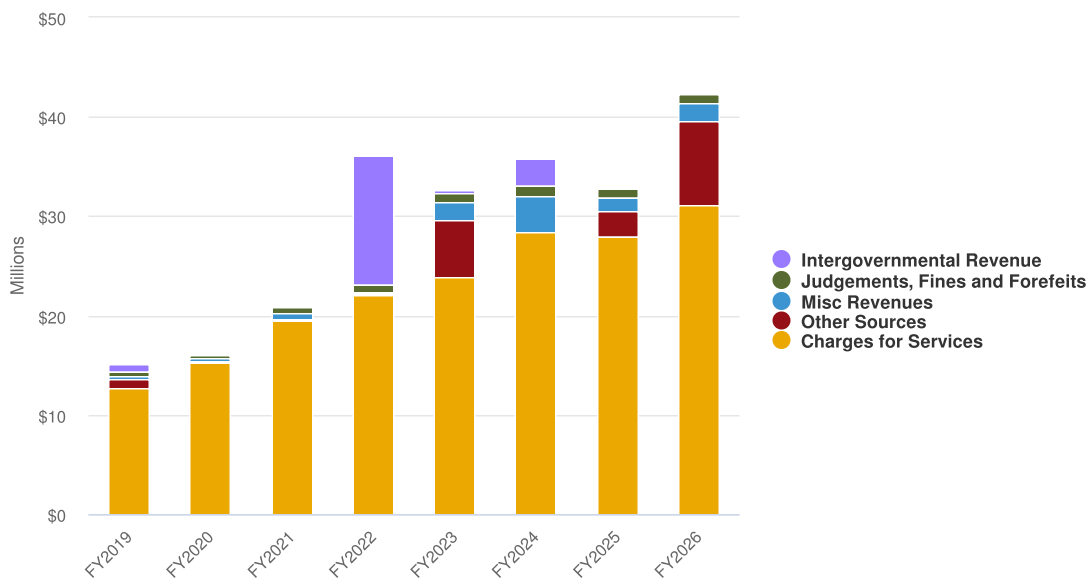


## Revenues by Source

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

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

### Budgeted and Historical 2026 Revenues by Source



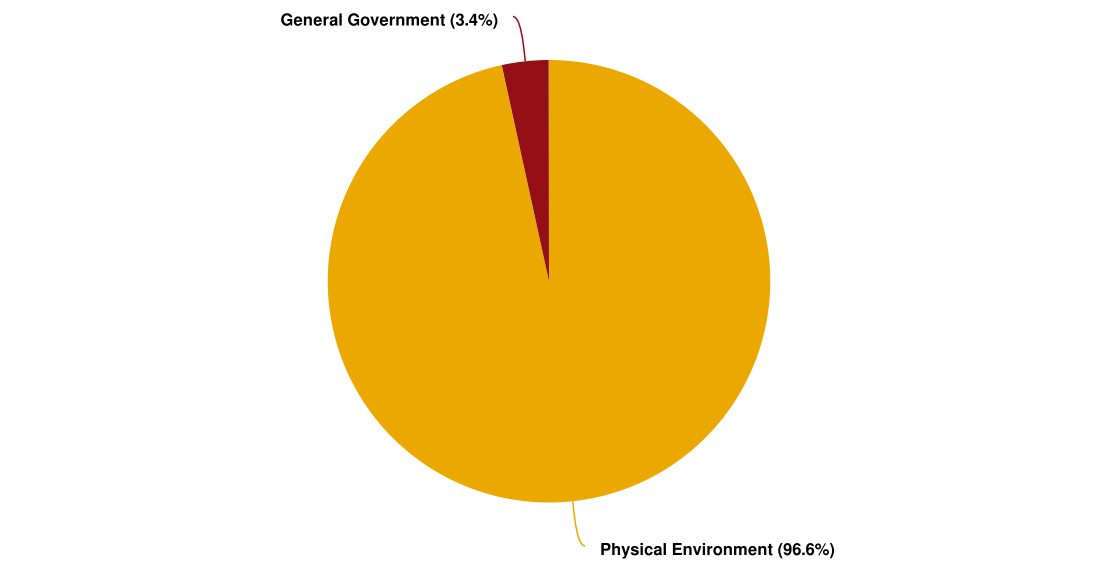


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Revenue Source</b>						
<b>Intergovernmental Revenue</b>						
CDBG URBAN DEV ACTION	\$483,204	\$0	\$0	\$0	\$0	0%
OTHER FINANCIAL ASSISTANCE - ARPA	\$79,293	\$0	\$0	\$0	\$0	0%
STATE GRANT - SW/WW	\$2,121,292	\$5,968,475	\$0	\$547,000	\$0	0%
<b>Total Intergovernmental Revenue:</b>	<b>\$2,683,789</b>	<b>\$5,968,475</b>	<b>\$0</b>	<b>\$547,000</b>	<b>\$0</b>	<b>0%</b>
<b>Charges for Services</b>						
WATER UTILITY REVENUE	\$10,922,817	\$10,500,000	\$12,000,000	\$12,000,000	\$12,000,000	0%
ACCRUED GUARANTEED REV FEES - WATER	\$347,179	\$125,000	\$125,000	\$380,000	\$350,000	180%
OTHER WATER CHARGES/FEES	\$141,503	\$125,000	\$125,000	\$140,000	\$125,000	0%
OTHER INCOME WATER TAPS	\$969,134	\$650,000	\$700,000	\$727,000	\$725,000	3.6%
RECLAIMED WATER USERS FEE	\$0	\$2,000	\$2,000	\$0	\$2,000	0%
SEWER UTILITY REVENUE	\$13,611,605	\$12,750,000	\$14,000,000	\$14,750,000	\$15,000,000	7.1%
ACCRUED GUARANTEED REV FEES - SEWER	\$704,944	\$250,000	\$250,000	\$760,000	\$725,000	190%
INDUSTRIAL WASTE PERMIT & INSP FEE	\$64,035	\$50,000	\$75,000	\$30,000	\$35,000	-53.3%
OTHER INCOME SEWER TAPS	\$65,099	\$50,000	\$50,000	\$50,000	\$50,000	0%
OTHER PHYSICAL ENV REVENUE	\$1,618,010	\$550,000	\$550,000	\$2,300,000	\$2,100,000	281.8%
<b>Total Charges for Services:</b>	<b>\$28,444,326</b>	<b>\$25,052,000</b>	<b>\$27,877,000</b>	<b>\$31,137,000</b>	<b>\$31,112,000</b>	<b>11.6%</b>
<b>Judgements, Fines and Forefeits</b>						
FINES - LOCAL ORDINANCE VIOLATIONS	\$1,086,925	\$750,000	\$875,000	\$875,000	\$875,000	0%
<b>Total Judgements, Fines and Forefeits:</b>	<b>\$1,086,925</b>	<b>\$750,000</b>	<b>\$875,000</b>	<b>\$875,000</b>	<b>\$875,000</b>	<b>0%</b>
<b>Misc Revenues</b>						
INTEREST ON INVESTMENTS	\$2,058,031	\$375,000	\$1,415,000	\$2,950,000	\$1,875,000	32.5%
INT ON INVEST 91 BD RESV	\$1,340,669	\$0	\$0	\$0	\$0	0%
MISC REV INSURANCE PROCE	\$85,285	\$0	\$0	\$0	\$0	0%
OTHER MISC REVENUE	\$27,388	\$25,000	\$5,000	\$35,000	\$35,000	600%
MISC REV - CO PUBLIC SVC TAX	\$794	\$0	\$0	\$0	\$0	0%
<b>Total Misc Revenues:</b>	<b>\$3,512,167</b>	<b>\$400,000</b>	<b>\$1,420,000</b>	<b>\$2,985,000</b>	<b>\$1,910,000</b>	<b>34.5%</b>
<b>Other Sources</b>						
DEBT PROCEEDS	\$0	\$7,951,693	\$0	\$0	\$0	0%
OTHER NON REVENUES (RESERVES)	\$0	\$7,538,525	\$0	\$0	\$0	0%
PRIOR YEARS RETAINED EARNINGS	\$0	\$1,800,290	\$2,600,000	\$0	\$8,410,000	223.5%
<b>Total Other Sources:</b>	<b>\$0</b>	<b>\$17,290,508</b>	<b>\$2,600,000</b>	<b>\$0</b>	<b>\$8,410,000</b>	<b>223.5%</b>
<b>Total Revenue Source:</b>	<b>\$35,727,207</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$35,544,000</b>	<b>\$42,307,000</b>	<b>29.1%</b>

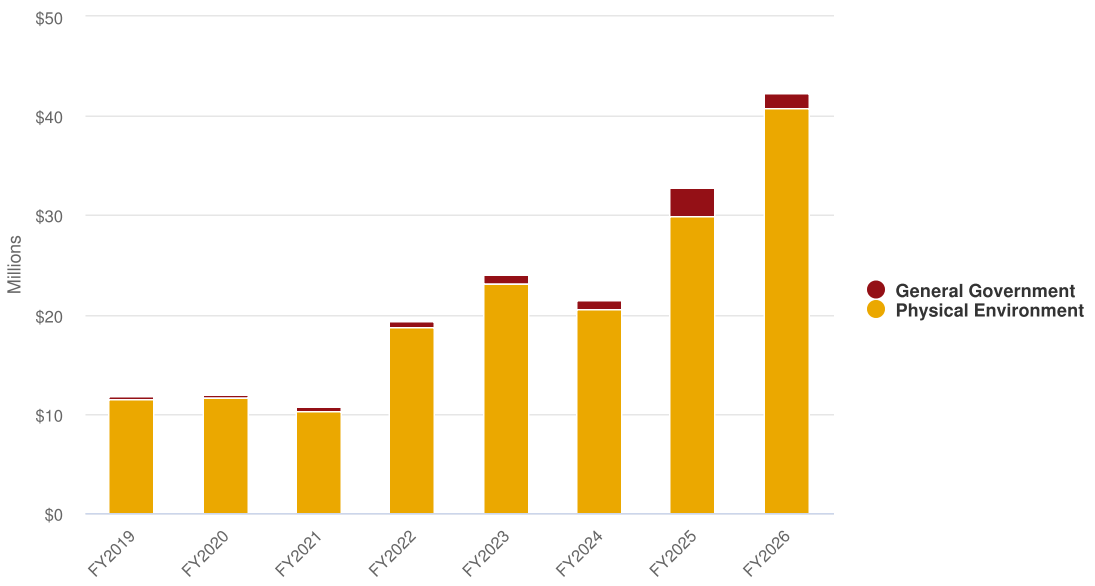


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Expenditures</b>					
<b>Finance - Utility Billing</b>					
<b>Finance - Utility Billing</b>					
<b>Personnel Services</b>					
REGULAR SALARY	\$527,187	\$561,250	\$640,250	\$750,138	17.2%
OVERTIME	\$155	\$8,000	\$4,000	\$4,000	0%
INCENTIVE	\$4,241	\$0	\$4,500	\$8,808	95.7%
FICA TAXES	\$39,900	\$42,565	\$50,565	\$50,565	0%
RETIREMENT	-\$64,054	\$83,500	\$110,500	\$130,233	17.9%
LIFE & HEALTH INSURANCE	\$111,239	\$93,545	\$130,545	\$164,929	26.3%
WORKERS COMPENSATION	\$910	\$975	\$975	\$874	-10.4%
<b>Total Personnel Services:</b>	<b>\$619,578</b>	<b>\$789,835</b>	<b>\$941,335</b>	<b>\$1,109,547</b>	<b>17.9%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$4,155	\$5,000	\$5,000	\$45,000	800%
ACCOUNTING/AUDITING	\$21,950	\$40,000	\$45,000	\$45,000	0%
OTHER CONTRACTUAL SERVICES	\$19,613	\$17,000	\$27,000	\$27,000	0%
TRAVEL & PER DIEM	\$887	\$2,500	\$2,500	\$5,000	100%
COMMUNICATIONS	\$1,027	\$1,500	\$1,500	\$1,500	0%
FREIGHT & POSTAGE SERVICES	\$113,281	\$102,000	\$102,000	\$123,000	20.6%
RENTALS & LEASES	\$551	\$3,900	\$3,900	\$8,000	105.1%
REPAIR & MAINTENANCE	\$0	\$3,640	\$3,640	\$3,640	0%
PRINTING & BINDING	\$34,484	\$37,250	\$37,250	\$40,000	7.4%
OTHER CURRENT CHARGES OB	\$27,645	\$14,500	\$14,500	\$25,000	72.4%
OFFICE SUPPLIES	\$1,855	\$2,500	\$2,500	\$2,500	0%
OPERATING SUPPLIES	\$8,166	\$7,500	\$7,500	\$7,500	0%
OPERATING SUPPLIES - METER TECH	\$10	\$0	\$0	\$0	0%
UNIFORMS	\$0	\$0	\$0	\$1,400	N/A
BOOKS PUBS SUBS MEMBERSHIP	\$0	\$1,250	\$1,250	\$1,250	0%
TRAINING	\$0	\$2,500	\$2,500	\$2,500	0%
<b>Total Operating Expenditures:</b>	<b>\$233,624</b>	<b>\$241,040</b>	<b>\$256,040</b>	<b>\$338,290</b>	<b>32.1%</b>
<b>Capital Outlays</b>					
CAPITAL OUTLAY	\$0	\$0	\$1,600,000	\$0	-100%
<b>Total Capital Outlays:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,600,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Finance - Utility Billing:</b>	<b>\$853,202</b>	<b>\$1,030,875</b>	<b>\$2,797,375</b>	<b>\$1,447,837</b>	<b>-48.2%</b>
<b>Total Finance - Utility Billing:</b>	<b>\$853,202</b>	<b>\$1,030,875</b>	<b>\$2,797,375</b>	<b>\$1,447,837</b>	<b>-48.2%</b>
<b>Utilities - Water Operations</b>					
<b>Utilities - Water Operations</b>					
<b>Personnel Services</b>					
REGULAR SALARY	\$384,127	\$353,000	\$450,000	\$439,129	-2.4%
OVERTIME	\$21,431	\$20,000	\$20,000	\$2,500	-87.5%
INCENTIVE	\$858	\$0	\$3,500	\$3,500	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
FICA TAXES	\$31,010	\$28,775	\$35,775	\$33,820	-5.5%
RETIREMENT	\$59,458	\$55,000	\$80,000	\$80,000	0%
LIFE & HEALTH INSURANCE	\$60,711	\$64,000	\$78,000	\$97,237	24.7%
WORKERS COMPENSATION	\$7,937	\$8,500	\$8,500	\$9,277	9.1%
<b>Total Personnel Services:</b>	<b>\$565,532</b>	<b>\$529,275</b>	<b>\$675,775</b>	<b>\$665,463</b>	<b>-1.5%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$318,801	\$369,250	\$150,000	\$334,500	123%
OTHER CONTRACTUAL SERVICES	\$744	\$50,000	\$6,000	\$150,000	2,400%
TRAVEL & PER DIEM	\$3,020	\$2,500	\$2,500	\$6,000	140%
COMMUNICATIONS	\$10,672	\$10,000	\$12,000	\$15,000	25%
FREIGHT & POSTAGE SERVICES	\$49	\$500	\$500	\$500	0%
UTILITY SERVICES	\$445,724	\$430,500	\$480,500	\$455,000	-5.3%
RENTALS & LEASES	\$1,637	\$7,500	\$8,000	\$8,000	0%
REPAIR MAINTENANCE SERV	\$222,231	\$275,000	\$200,000	\$500,000	150%
PRINTING & BINDING	\$1,923	\$1,850	\$0	\$0	0%
PROMOTIONAL ACTIVITIES	\$12,934	\$50,000	\$10,000	\$10,000	0%
OTHER CURRENT CHARGES OB	\$0	\$2,500	\$0	\$0	0%
OFFICE SUPPLIES	\$365	\$2,950	\$2,500	\$2,500	0%
OPERATING SUPPLIES	\$47,742	\$50,000	\$50,000	\$25,000	-50%
GAS & OIL	\$43,487	\$40,000	\$45,000	\$45,000	0%
UNIFORMS	\$3,667	\$3,500	\$4,000	\$4,000	0%
CHEMICALS & TESTING	\$570,580	\$300,000	\$480,000	\$745,000	55.2%
ROAD MATERIALS AND SUPPLIES	\$0	\$2,500	\$100,000	\$50,000	-50%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$740	\$2,200	\$1,500	\$1,500	0%
TRAINING	\$475	\$2,795	\$2,500	\$4,500	80%
<b>Total Operating Expenditures:</b>	<b>\$1,684,791</b>	<b>\$1,603,545</b>	<b>\$1,555,000</b>	<b>\$2,356,500</b>	<b>51.5%</b>
<b>Capital Outlays</b>					
BUILDINGS	\$587,571	\$272,578	\$0	\$65,000	N/A
IMPROVEMENTS OTHER THAN BUILDINGS	\$530,442	\$1,045,910	\$7,690,000	\$7,595,400	-1.2%
CAPITAL OUTLAY - TECH	\$156,481	\$0	\$0	\$0	0%
MACHINERY & EQUIPMENT	\$0	\$368,000	\$0	\$150,000	N/A
CAPITAL OUTLAY - TECH	\$0	\$153,884	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$1,274,493</b>	<b>\$1,840,372</b>	<b>\$7,690,000</b>	<b>\$7,810,400</b>	<b>1.6%</b>
<b>Total Utilities - Water Operations:</b>	<b>\$3,524,816</b>	<b>\$3,973,192</b>	<b>\$9,920,775</b>	<b>\$10,832,363</b>	<b>9.2%</b>
<b>Total Utilities - Water Operations:</b>	<b>\$3,524,816</b>	<b>\$3,973,192</b>	<b>\$9,920,775</b>	<b>\$10,832,363</b>	<b>9.2%</b>
<b>Utilities - Wastewater Operations</b>					
<b>Utilities - Wastewater Operations</b>					
<b>Personnel Services</b>					
REGULAR SALARY	\$687,405	\$755,250	\$855,250	\$865,782	1.2%
OVERTIME	\$41,386	\$30,000	\$50,000	\$20,000	-60%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
INCENTIVE	\$1,968	\$0	\$5,000	\$5,000	0%
FICA TAXES	\$54,852	\$60,500	\$70,500	\$66,601	-5.5%
RETIREMENT	\$100,698	\$116,000	\$150,000	\$150,000	0%
LIFE & HEALTH INSURANCE	\$130,907	\$157,250	\$185,250	\$226,312	22.2%
WORKERS COMPENSATION	\$16,108	\$17,250	\$17,250	\$17,726	2.8%
<b>Total Personnel Services:</b>	<b>\$1,033,324</b>	<b>\$1,136,250</b>	<b>\$1,333,250</b>	<b>\$1,351,421</b>	<b>1.4%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$95,595	\$270,000	\$150,000	\$47,500	-68.3%
PROFESSIONAL SERVICES - IND PRET	\$0	\$8,950	\$0	\$0	0%
OTHER CONTRIBUTING SERVICES	\$60	\$50,000	\$6,300	\$35,000	455.6%
TRAVEL & PER DIEM	\$1,314	\$4,000	\$4,000	\$2,000	-50%
COMMUNICATIONS	\$12,957	\$9,000	\$15,000	\$15,500	3.3%
FREIGHT & POSTAGE SERVICES	\$106	\$1,500	\$1,500	\$500	-66.7%
UTILITY SERVICES	\$554,300	\$385,000	\$475,000	\$565,000	18.9%
RENTALS & LEASES	\$5,527	\$7,350	\$5,000	\$380,000	7,500%
REPAIR MAINTENANCE SERV	\$580,195	\$1,325,000	\$850,000	\$500,000	-41.2%
PRINTING & BINDING	\$181	\$300	\$0	\$0	0%
PROMOTIONAL ACTIVITIES	\$29	\$2,000	\$0	\$0	0%
OTHER CURRENT CHARGES OB	\$2,021	\$10,000	\$2,500	\$2,500	0%
OFFICE SUPPLIES	\$633	\$2,100	\$2,000	\$2,000	0%
OPERATING SUPPLIES	\$80,674	\$100,000	\$100,000	\$125,000	25%
GAS & OIL	\$24,201	\$15,000	\$15,000	\$25,000	66.7%
UNIFORMS	\$10,801	\$5,000	\$15,000	\$15,000	0%
CHEMICALS & TESTING	\$840,318	\$300,000	\$650,000	\$665,000	2.3%
SLUDGE HAULING	\$579,533	\$850,000	\$650,000	\$725,000	11.5%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$2,610	\$3,100	\$3,000	\$3,000	0%
TRAINING	\$485	\$6,000	\$4,000	\$6,000	50%
<b>Total Operating Expenditures:</b>	<b>\$2,791,539</b>	<b>\$3,354,300</b>	<b>\$2,948,300</b>	<b>\$3,114,000</b>	<b>5.6%</b>
<b>Capital Outlays</b>					
IMPROVEMENTS OTHER THAN BUILDINGS	\$2,912,477	\$11,317,889	\$1,945,000	\$14,640,000	652.7%
CAPITAL OUTLAY	\$159,846	\$65,000	\$0	\$220,000	N/A
CAPITAL OUTLAY - TECH	\$22,900	\$1,083,707	\$5,000	\$350,000	6,900%
<b>Total Capital Outlays:</b>	<b>\$3,095,223</b>	<b>\$12,466,596</b>	<b>\$1,950,000</b>	<b>\$15,210,000</b>	<b>680%</b>
<b>Total Utilities - Wastewater Operations:</b>	<b>\$6,920,086</b>	<b>\$16,957,146</b>	<b>\$6,231,550</b>	<b>\$19,675,421</b>	<b>215.7%</b>
<b>Total Utilities - Wastewater Operations:</b>	<b>\$6,920,086</b>	<b>\$16,957,146</b>	<b>\$6,231,550</b>	<b>\$19,675,421</b>	<b>215.7%</b>
<b>Utilities - Utilities Maintenance</b>					
<b>Utilities - Utilities Maintenance</b>					
<b>Personnel Services</b>					
REGULAR SALARY	\$1,168,897	\$1,390,000	\$1,535,000	\$1,496,968	-2.5%
OVERTIME	\$125,270	\$100,000	\$100,000	\$100,000	0%



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
INCENTIVE	\$2,430	\$0	\$5,000	\$5,000	0%
FICA TAXES	\$98,033	\$114,250	\$125,250	\$115,730	-7.6%
RETIREMENT	\$173,848	\$219,250	\$280,250	\$257,713	-8%
LIFE & HEALTH INSURANCE	\$255,142	\$326,500	\$400,500	\$460,798	15.1%
WORKERS COMPENSATION	\$41,087	\$44,000	\$44,000	\$40,000	-9.1%
<b>Total Personnel Services:</b>	<b>\$1,864,706</b>	<b>\$2,194,000</b>	<b>\$2,490,000</b>	<b>\$2,476,209</b>	<b>-0.6%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$0	\$25,000	\$15,000	\$40,000	166.7%
OTHER CONTRACTUAL SERVICES	\$8,587	\$20,000	\$15,000	\$10,000	-33.3%
TRAVEL & PER DIEM	\$8,825	\$5,750	\$5,000	\$20,000	300%
COMMUNICATIONS	\$30,066	\$24,550	\$35,000	\$32,000	-8.6%
FREIGHT & POSTAGE SERVICES	\$168	\$3,000	\$500	\$500	0%
UTILITY SERVICES	\$259,645	\$275,500	\$280,000	\$280,000	0%
RENTALS & LEASES	\$412,892	\$50,000	\$75,000	\$75,000	0%
REPAIR MAINTENANCE SERV	\$748,843	\$900,000	\$700,000	\$750,000	7.1%
PRINTING & BINDING	\$1,286	\$1,100	\$1,000	\$1,000	0%
OTHER CURRENT CHARGES OB	\$1,919	\$4,500	\$500	\$4,000	700%
OFFICE SUPPLIES	\$559	\$3,100	\$1,500	\$1,500	0%
OPERATING SUPPLIES	\$1,133,726	\$300,000	\$275,000	\$300,000	9.1%
GAS & OIL	\$148,727	\$195,000	\$175,000	\$175,000	0%
UNIFORMS	\$22,045	\$12,500	\$25,000	\$30,000	20%
CHEMICALS	\$15,419	\$50,000	\$30,000	\$140,000	366.7%
BOOKS, PUBS, SUBS MEMBERSHIPS	\$2,198	\$4,845	\$2,500	\$2,500	0%
TRAINING	\$2,949	\$6,620	\$6,500	\$16,500	153.8%
<b>Total Operating Expenditures:</b>	<b>\$2,797,854</b>	<b>\$1,881,465</b>	<b>\$1,642,500</b>	<b>\$1,878,000</b>	<b>14.3%</b>
<b>Capital Outlays</b>					
IMPROVEMENTS OTHER THAN BUILDINGS	\$242,339	\$3,956,800	\$4,479,000	\$0	-100%
NE WATER MAIN LOOPING	\$79,257	\$1,300,000	\$0	\$0	0%
CAPITAL OUTLAY	\$4,202,409	\$14,571,693	\$100,000	\$0	-100%
CAPITAL OUTLAY - TECH	\$0	\$14,530	\$5,000	\$0	-100%
NEW METERS	\$4,765	\$0	\$0	\$0	0%
<b>Total Capital Outlays:</b>	<b>\$4,528,770</b>	<b>\$19,843,023</b>	<b>\$4,584,000</b>	<b>\$0</b>	<b>-100%</b>
<b>Total Utilities - Utilities Maintenance:</b>	<b>\$9,191,330</b>	<b>\$23,918,488</b>	<b>\$8,716,500</b>	<b>\$4,354,209</b>	<b>-50%</b>
<b>Total Utilities - Utilities Maintenance:</b>	<b>\$9,191,330</b>	<b>\$23,918,488</b>	<b>\$8,716,500</b>	<b>\$4,354,209</b>	<b>-50%</b>
<b>Utilities - General Services</b>					
<b>Utilities - General Services</b>					
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$50,338	\$15,000	\$15,000	\$15,000	0%
OTHER CONTRACTUAL SERVICES	\$0	\$0	\$183,000	\$183,000	0%
INSURANCE	\$479,679	\$435,000	\$495,000	\$495,000	0%



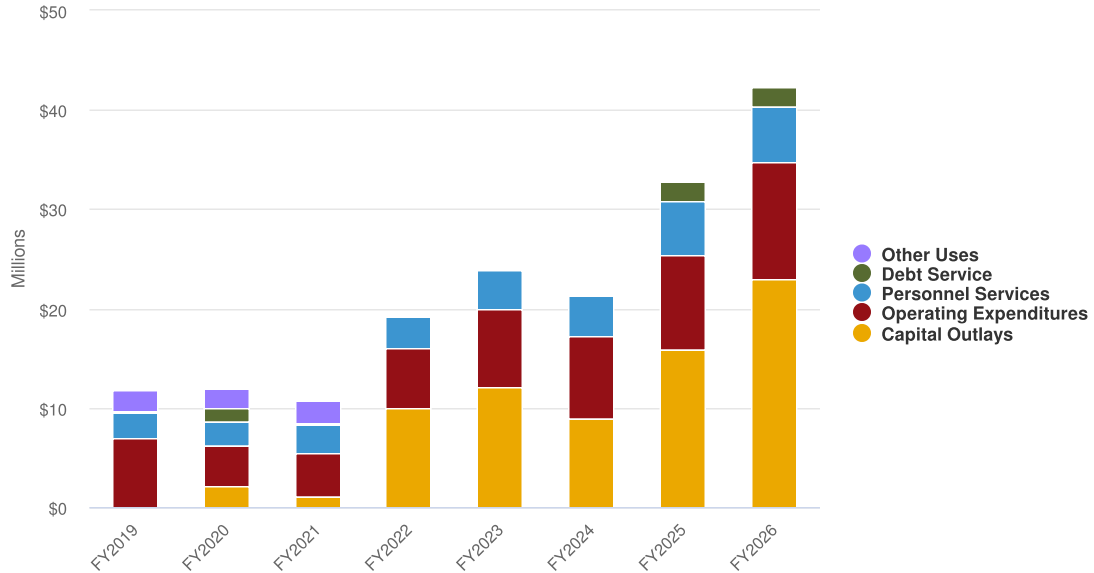
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
OTHER CURRENT CHARGES OB	\$339,022	\$75,000	\$75,000	\$175,000	133.3%
OTH CUR CHGS CONTINGENCY	\$0	\$315,000	\$390,853	\$482,223	23.4%
OTHER CURRENT CHGS - R & R	\$0	\$1,250,000	\$1,250,000	\$1,750,000	40%
OPERATING EXPENSES	\$0	\$0	\$750,000	\$950,000	26.7%
<b>Total Operating Expenditures:</b>	<b>\$869,039</b>	<b>\$2,090,000</b>	<b>\$3,158,853</b>	<b>\$4,050,223</b>	<b>28.2%</b>
<b>Debt Service</b>					
PRINCIPAL DEBT SERVICE	\$0	\$1,371,282	\$1,825,000	\$1,825,000	0%
INTEREST DEBT SERVICE	\$107,414	\$120,000	\$121,947	\$121,947	0%
<b>Total Debt Service:</b>	<b>\$107,414</b>	<b>\$1,491,282</b>	<b>\$1,946,947</b>	<b>\$1,946,947</b>	<b>0%</b>
<b>Total Utilities - General Services:</b>	<b>\$976,453</b>	<b>\$3,581,282</b>	<b>\$5,105,800</b>	<b>\$5,997,170</b>	<b>17.5%</b>
<b>Total Utilities - General Services:</b>	<b>\$976,453</b>	<b>\$3,581,282</b>	<b>\$5,105,800</b>	<b>\$5,997,170</b>	<b>17.5%</b>
<b>Total Expenditures:</b>	<b>\$21,465,888</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$42,307,000</b>	<b>29.1%</b>



## Expenditures by Expense Type

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

### Budgeted and Historical Expenditures by Expense Type



Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expense Objects					
Personnel Services	\$4,083,141	\$4,649,360	\$5,440,360	\$5,602,640	3%
Operating Expenditures	\$8,376,848	\$9,170,350	\$9,560,693	\$11,737,013	22.8%
Capital Outlays	\$8,898,486	\$34,149,991	\$15,824,000	\$23,020,400	45.5%
Debt Service	\$107,414	\$1,491,282	\$1,946,947	\$1,946,947	0%
<b>Total Expense Objects:</b>	<b>\$21,465,888</b>	<b>\$49,460,983</b>	<b>\$32,772,000</b>	<b>\$42,307,000</b>	<b>29.1%</b>

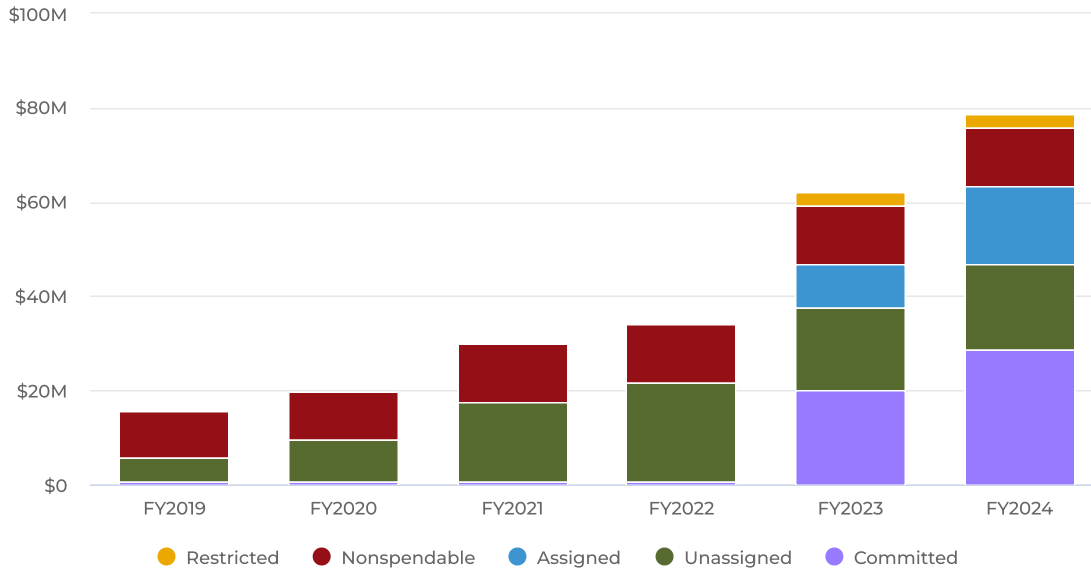




## Fund Balance

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

### Projections



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



**Water & Sewer Fund**  
FY2025-2026 Capital Projects

Department	GL #	Project Name	Level of Importance	Developments Impacted	FY26	Funding
<b>Water Projects</b>						
Water	401-10-53-3-6-62-10	Well 10 Pump House Roof Replacement	Critical		\$ 65,000	Operational
Water	401-10-53-3-6-63-10	Elm Street Water Main	Important		\$ 95,000	Operational
Water	401-10-53-3-6-63-10	Landings Court Water Main	Important	Magnolia Park	\$ 185,000	Operational
Water	401-10-53-3-6-63-10	Pipeline for LFA/UFA Wells - *Design Only	Critical	All	\$ 125,000	Operational
Water	401-10-53-3-6-63-10	Polk City Road Water Main Upsizing *Design Only	Critical	Hammock Reserve	\$ 85,000	Operational
Water	401-10-53-3-6-63-10	Water Main Looping - E. Hinson Avenue	Critical	Bradbury Creek	\$ 70,000	Operational
Water	401-10-53-3-6-63-10	Water Main Looping - FDC Grove Road	Critical	Taylor Hills	\$ 100,000	Operational
Water	401-10-53-3-6-63-10	Water Main Looping - Holly Hill Cutoff Road	Critical	Wynnstone & Cascades	\$ 165,000	Operational
Water	401-10-53-3-6-63-10	WTP 1 Ground Storage Tank	Critical	All	\$ 310,000	Operational
Water	401-10-53-3-6-63-10	WTP 1 Well	Critical	All	\$ 125,000	Operational
Water	401-10-53-3-6-63-10	WTP 2 Ground Storage Tank	Critical	All	\$ 6,335,400	Operational
Water	401-10-53-3-6-64-10	Generator Replacements for WTP 1 & WTP 2	Important		\$ 150,000	Operational
<b>Total Water Projects</b>					<b>\$ 7,810,400</b>	
<b>Wastewater Projects</b>						
WasteWater	401-53-5-6-63-10	8-Inch Cemetery Sewer Line	Critical	White Clay	\$ 375,000	Operational
WasteWater	401-53-5-6-63-10	CR 544 Sanitary Sewer	Critical	White Clay	\$ 425,000	Operational
WasteWater	401-53-5-6-63-10	Hinson Ave Sewer Pipe Repair and Lining	Critical		\$ 250,000	Operational
WasteWater	401-53-5-6-63-10	Lake Eva RIBs Reclaimed Water Main Crossing	Critical	All	\$ 275,000	Operational
WasteWater	401-53-5-6-63-10	Lift Station No. 2 Upgrade (Lake Eva Park)	Critical		\$ 650,000	Operational
WasteWater	401-53-5-6-63-10	Lift Station No. 5 Upgrade (Aldi) *Design Only	Critical		\$ 75,000	Operational
WasteWater	401-53-5-6-63-10	Lift Station No. 9 Replacement (Engineer Lake) *Design Only	Critical		\$ 250,000	Operational
WasteWater	401-53-5-6-63-10	Lift Station No. 11 Replacement (Moss Ave)	Critical	Chanler Ridge & Crown Linen	\$ 3,000,000	Operational
WasteWater	401-53-5-6-63-10	Lift Station No. 21 Replacement (Heart of Florida)	Critical	Hospital	\$ 700,000	Operational
WasteWater	401-53-5-6-63-10	Lift Station No. 36 Upgrade (Hidden Lake Estates) *Design Only	Critical		\$ 30,000	Operational
WasteWater	401-53-5-6-63-10	Massee Road Force Main Reroute	Critical	Polk State College	\$ 100,000	Operational
WasteWater	401-53-5-6-63-10	Gravity Main Improvement (Upstream of LS 5)	Critical		\$ 100,000	Operational
WasteWater	401-53-5-6-63-10	Lift Station No. 1 Replacement (Johnson Ave)	Critical	50% of the City	\$ 8,410,000	*Reserves
WasteWater	401-53-5-6-64-10	Vehicle - Trucks (UM)	Important		\$ 220,000	Operational
WasteWater	401-53-5-6-64-20	Fiber Replacement - WW to Larry Parrish			\$ 350,000	Operational
<b>Total Wastewater Proejcts</b>					<b>\$ 15,210,000</b>	
<b>Total Water and Sewer Fund Capital Projects</b>					<b>\$ 23,020,400</b>	



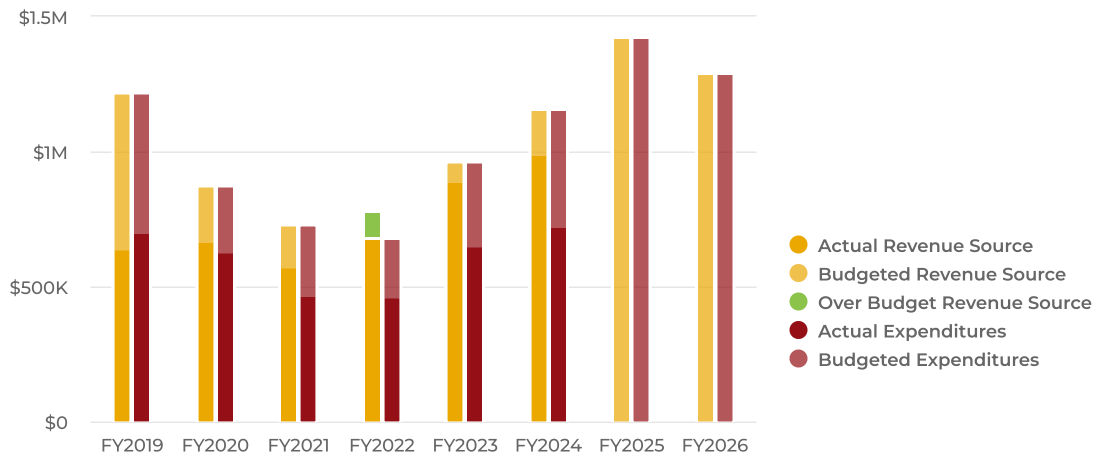
## **Stormwater Fund**

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



# STORMWATER FUND

## Summary



## Stormwater Fund Comprehensive Summary

Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted
<b>Beginning Fund Balance:</b>	\$1,842,861	\$1,842,861	\$2,321,514	N/A
<b>Revenues</b>				
Permits, Fees, and Special Assessments	\$928,054	\$925,000	\$1,025,000	\$1,055,000
Misc Revenues	\$66,770	\$13,000	\$40,000	\$40,000
Other Sources	\$0	\$221,450	\$361,950	\$201,450
<b>Total Revenues:</b>	<b>\$994,823</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,296,450</b>
<b>Expenditures</b>				
Personnel Services	\$396,048	\$468,500	\$503,000	\$543,000
Operating Expenditures	\$187,101	\$240,950	\$252,950	\$263,450
Capital Outlays	\$143,088	\$450,000	\$671,000	\$490,000
<b>Total Expenditures:</b>	<b>\$726,236</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,296,450</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$268,587</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>\$2,111,448</b>	<b>\$1,842,861</b>	<b>\$2,321,514</b>	<b>N/A</b>



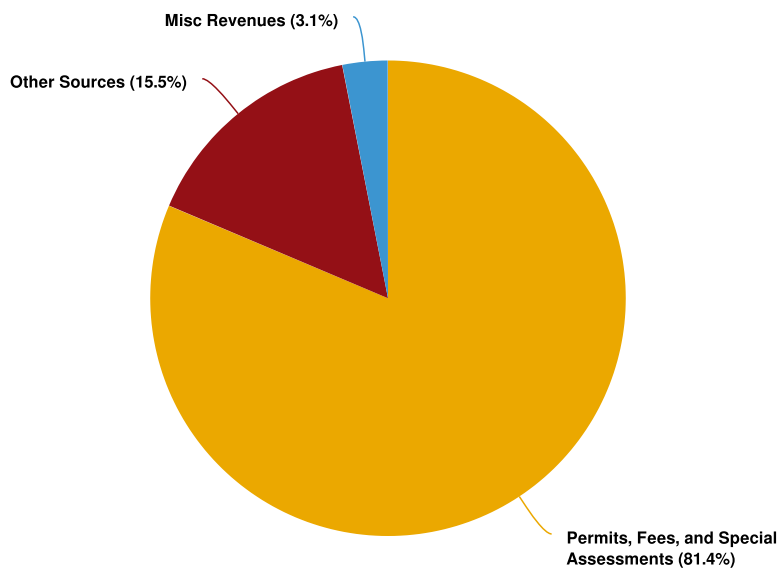
## Revenues by Source

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

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

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

Projected 2026 Revenues by Source



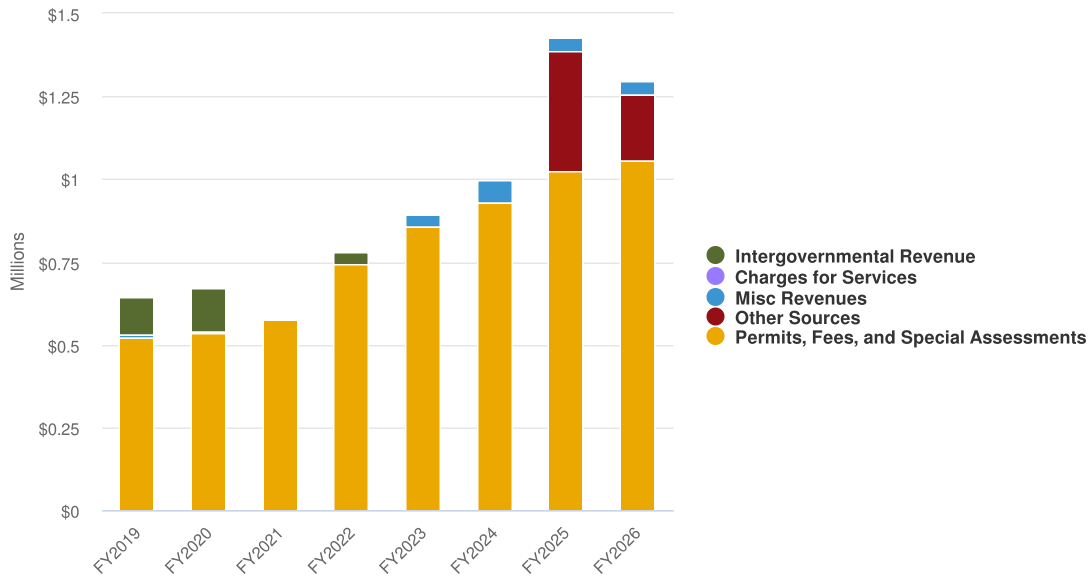
### Capital Outlay

Purchase of a Street Sweeper Vehicle

\$315,000



## Budgeted and Historical 2026 Revenues by Source

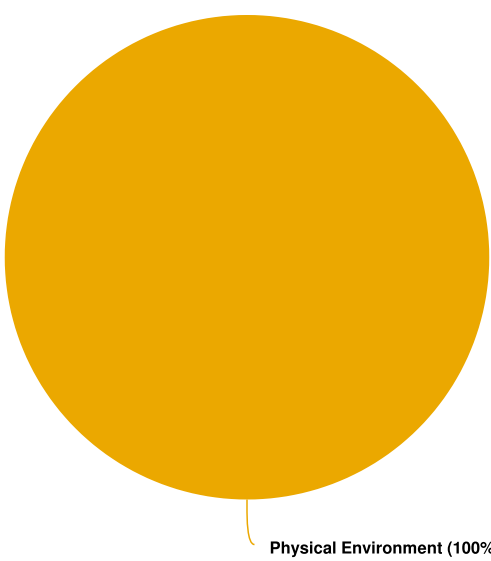


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments					
Special Assessments	\$928,054	\$925,000	\$1,025,000	\$1,055,000	2.9%
<b>Total Permits, Fees, and Special Assessments:</b>	<b>\$928,054</b>	<b>\$925,000</b>	<b>\$1,025,000</b>	<b>\$1,055,000</b>	<b>2.9%</b>
Misc Revenues					
Interest and Other Earnings	\$66,770	\$13,000	\$40,000	\$40,000	0%
<b>Total Misc Revenues:</b>	<b>\$66,770</b>	<b>\$13,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>0%</b>
Other Sources					
Proprietary Nonoperating Sources	\$0	\$221,450	\$361,950	\$201,450	-44.3%
<b>Total Other Sources:</b>	<b>\$0</b>	<b>\$221,450</b>	<b>\$361,950</b>	<b>\$201,450</b>	<b>-44.3%</b>
<b>Total Revenue Source:</b>	<b>\$994,823</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,296,450</b>	<b>-9.1%</b>

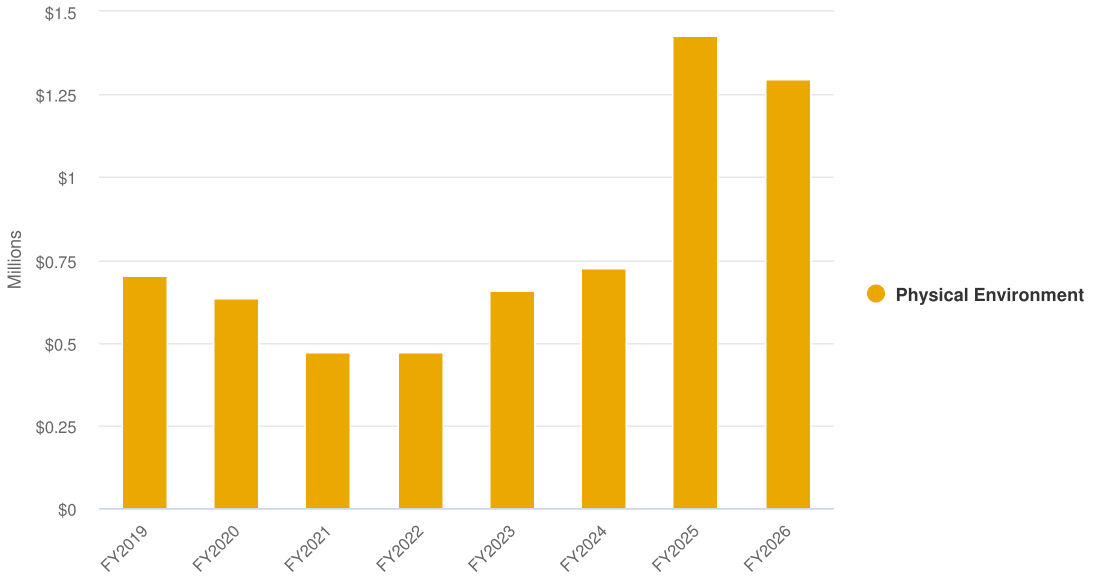


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



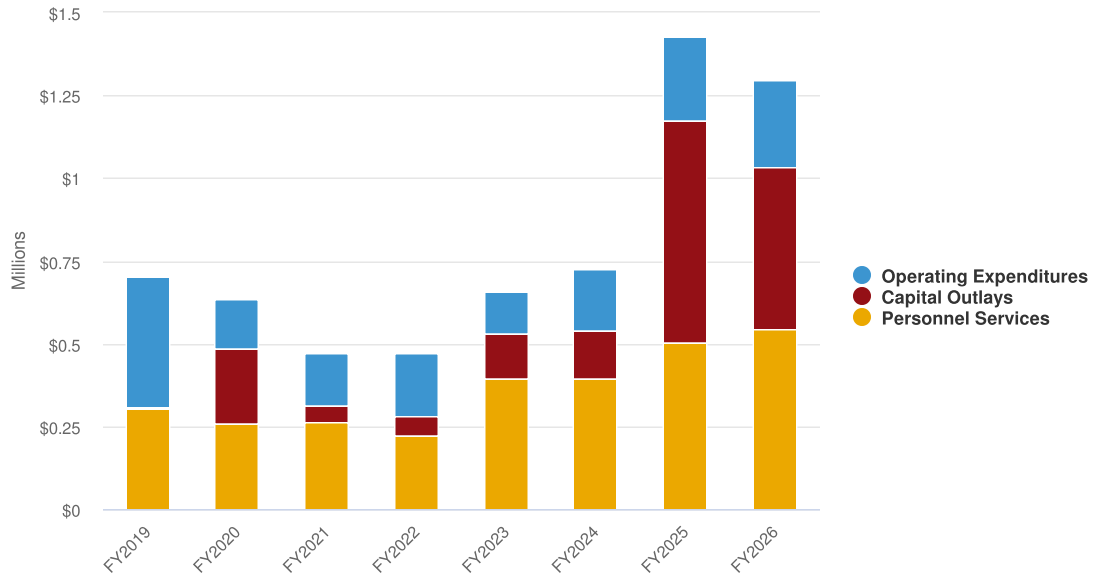


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Public Works - Stormwater</b>					
<b>Personnel Services</b>					
REGULAR SALARY - WAGES	\$252,702	\$306,500	\$320,500	\$314,100	-2%
OVERTIME	\$38,104	\$5,000	\$5,000	\$15,000	200%
INCENTIVE	\$1,814	\$0	\$1,000	\$2,800	180%
FICA TAXES	\$21,708	\$24,000	\$24,500	\$27,000	10.2%
RETIREMENT CONTRIBUTIONS	\$20,903	\$46,000	\$55,000	\$60,000	9.1%
LIFE & HEALTH INSURANCE	\$41,674	\$66,500	\$76,500	\$105,100	37.4%
WORKERS' COMP	\$19,143	\$20,500	\$20,500	\$19,000	-7.3%
<b>Total Personnel Services:</b>	<b>\$396,048</b>	<b>\$468,500</b>	<b>\$503,000</b>	<b>\$543,000</b>	<b>8%</b>
<b>Operating Expenditures</b>					
PROFESSIONAL SERVICES	\$95,528	\$75,000	\$72,000	\$72,000	0%
OTHER CONTRACTUAL SERVICES	\$10,694	\$35,200	\$37,200	\$37,200	0%
TRAVEL & PER DIEM	\$436	\$2,000	\$2,000	\$2,000	0%
COMMUNICATIONS	\$699	\$5,000	\$5,000	\$5,000	0%
FREIGHT & POSTAGE SERVICES	\$158	\$3,000	\$3,000	\$3,000	0%
RENTALS & LEASES	\$0	\$2,500	\$2,500	\$2,500	0%
REPAIR & MAINTENANCE	\$7,604	\$25,000	\$25,000	\$25,000	0%
PRINTING & BINDING	\$141	\$2,500	\$2,500	\$2,500	0%
PROMOTIONAL ACTIVITIES	\$90	\$1,000	\$1,000	\$5,000	400%
OTHER CURRENT CHARGES	\$18,603	\$10,000	\$20,000	\$20,000	0%
OFFICE SUPPLIES	\$2,898	\$5,000	\$5,000	\$5,000	0%
OPERATING EXPENSES	\$22,515	\$45,000	\$39,250	\$39,250	0%
GAS & OIL	\$16,281	\$12,250	\$18,000	\$18,000	0%
Uniforms	\$3,492	\$5,000	\$5,000	\$10,000	100%
ROAD MATERIALS	\$4,197	\$7,000	\$10,000	\$10,000	0%
BOOKS SUBS MEMS & SUBS	\$1,132	\$1,500	\$1,500	\$3,000	100%
TRAINING	\$2,634	\$4,000	\$4,000	\$4,000	0%
<b>Total Operating Expenditures:</b>	<b>\$187,101</b>	<b>\$240,950</b>	<b>\$252,950</b>	<b>\$263,450</b>	<b>4.2%</b>
<b>Capital Outlays</b>					
IMP OTHER THAN BUILDINGS	\$143,088	\$450,000	\$580,000	\$175,000	-69.8%
CAPITAL OUTLAY	\$0	\$0	\$91,000	\$315,000	246.2%
<b>Total Capital Outlays:</b>	<b>\$143,088</b>	<b>\$450,000</b>	<b>\$671,000</b>	<b>\$490,000</b>	<b>-27%</b>
<b>Total Public Works - Stormwater:</b>	<b>\$726,236</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,296,450</b>	<b>-9.1%</b>



# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type

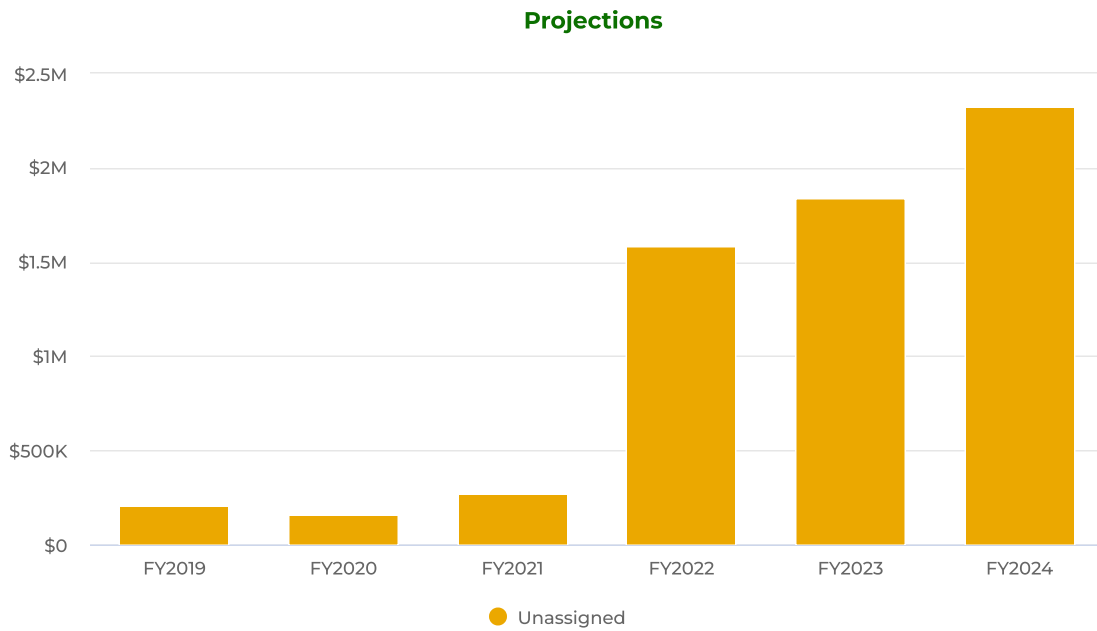


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Expense Objects						
Personnel Services	\$396,048	\$468,500	\$503,000	\$441,050	\$543,000	8%
Operating Expenditures	\$187,101	\$240,950	\$252,950	\$198,350	\$263,450	4.2%
Capital Outlays	\$143,088	\$450,000	\$671,000	\$659,000	\$490,000	-27%
<b>Total Expense Objects:</b>	<b>\$726,236</b>	<b>\$1,159,450</b>	<b>\$1,426,950</b>	<b>\$1,298,400</b>	<b>\$1,296,450</b>	<b>-9.1%</b>



## Fund Balance

There are no major changes in fund balances expected.



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





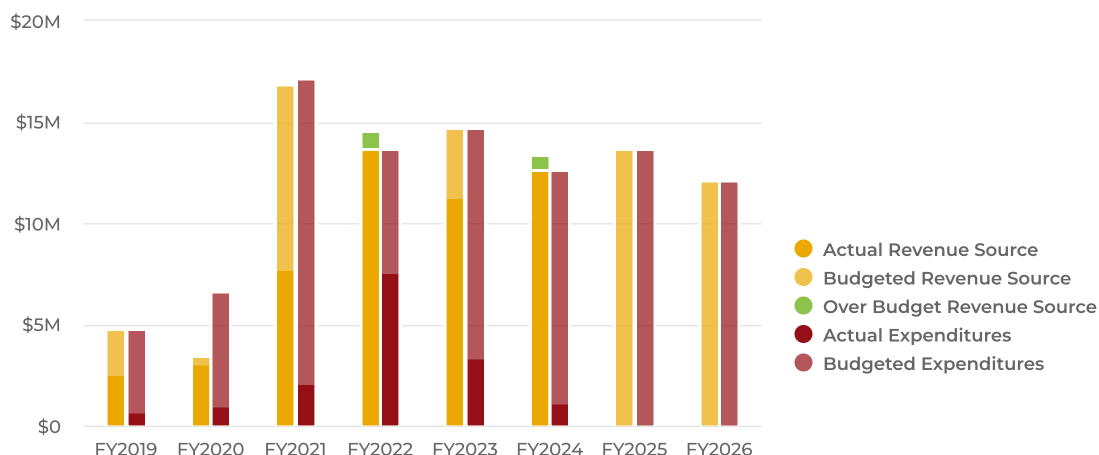
## Other Enterprise Funds

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

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

## Summary

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





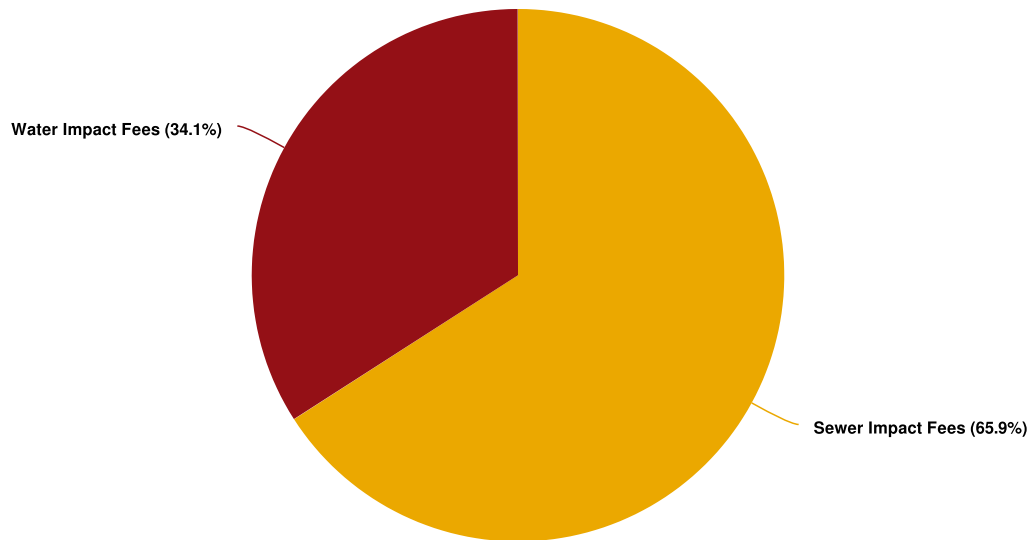
## Other Enterprise Funds Comprehensive Summary

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

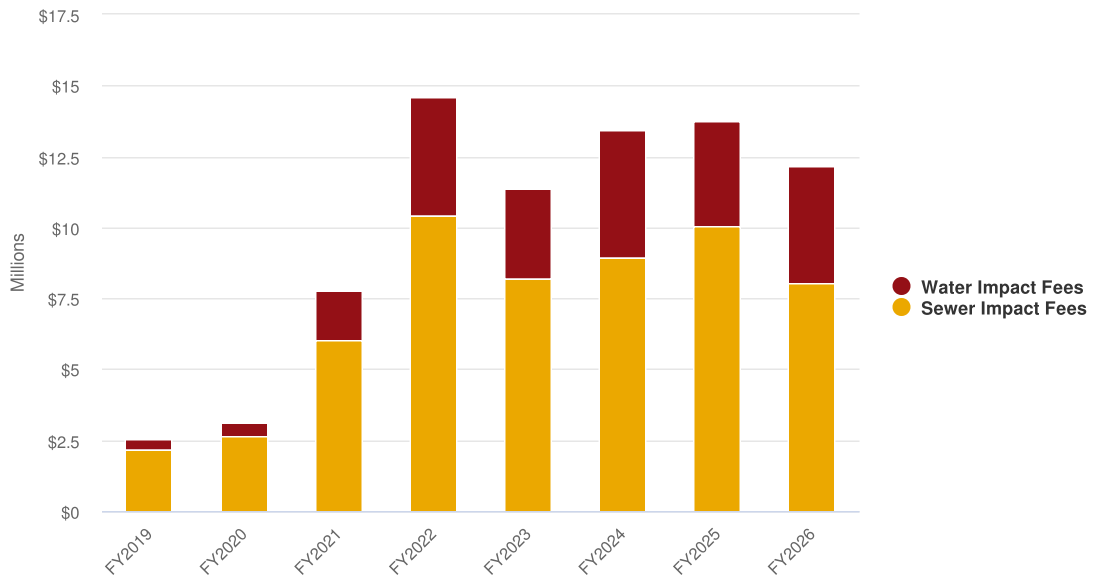


## Revenue by Fund

### 2026 Revenue by Fund



### Budgeted and Historical 2026 Revenue by Fund



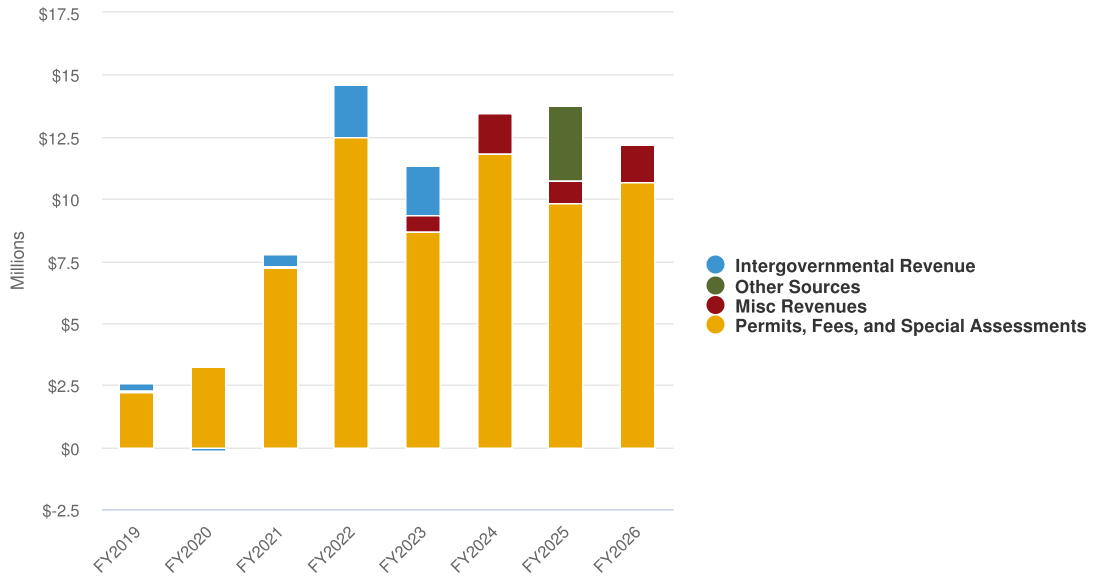
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
<b>Water Impact Fees</b>						
WATER IMPACT FEES (RESIDENTIAL)	\$3,789,727	\$3,200,000	\$3,200,000	\$3,500,000	\$3,500,000	9.4%
WATER IMPACT FEES (COMMERCIAL)	\$142,732	\$59,500	\$100,500	\$150,000	\$150,000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





# Revenues by Source

## Budgeted and Historical 2026 Revenues by Source

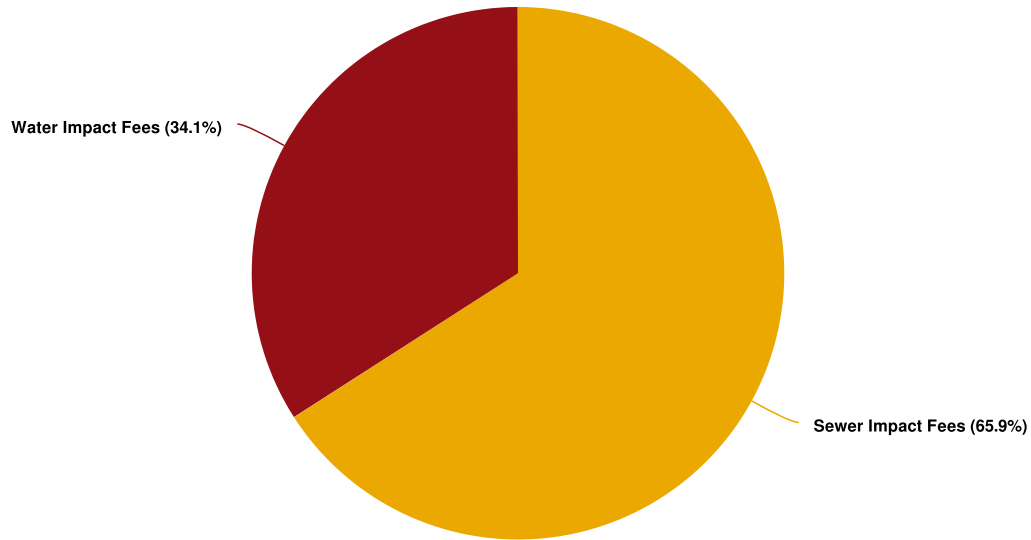


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Revenue Source					
Permits, Fees, and Special Assessments	\$11,804,285	\$9,899,500	\$9,800,500	\$10,650,000	8.7%
Intergovernmental Revenue	\$20,285	\$2,581,208	\$0	\$0	0%
Misc Revenues	\$1,617,419	\$185,000	\$925,000	\$1,525,000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

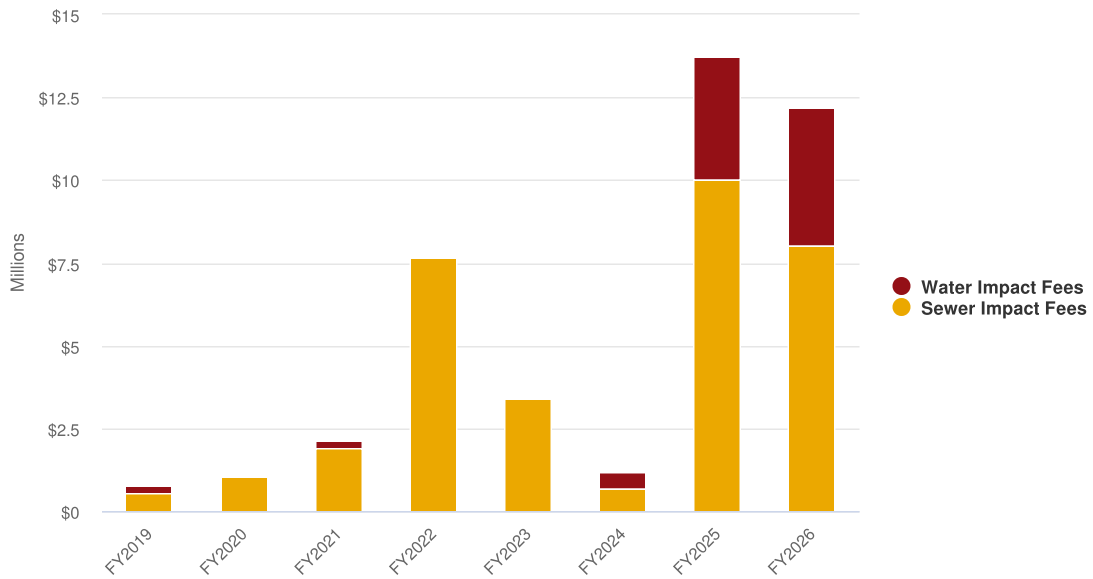


## Expenditures by Fund

### 2026 Expenditures by Fund



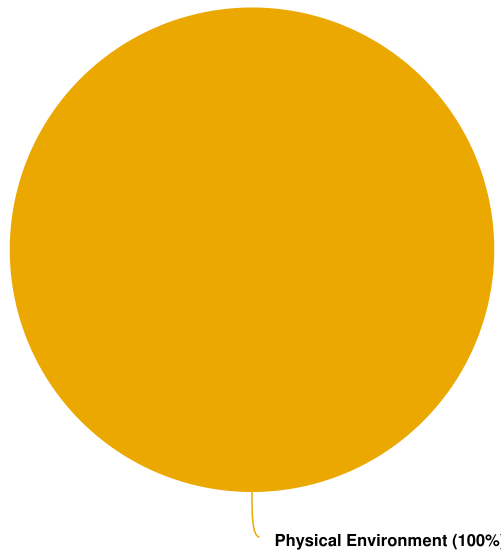
### Budgeted and Historical 2026 Expenditures by Fund



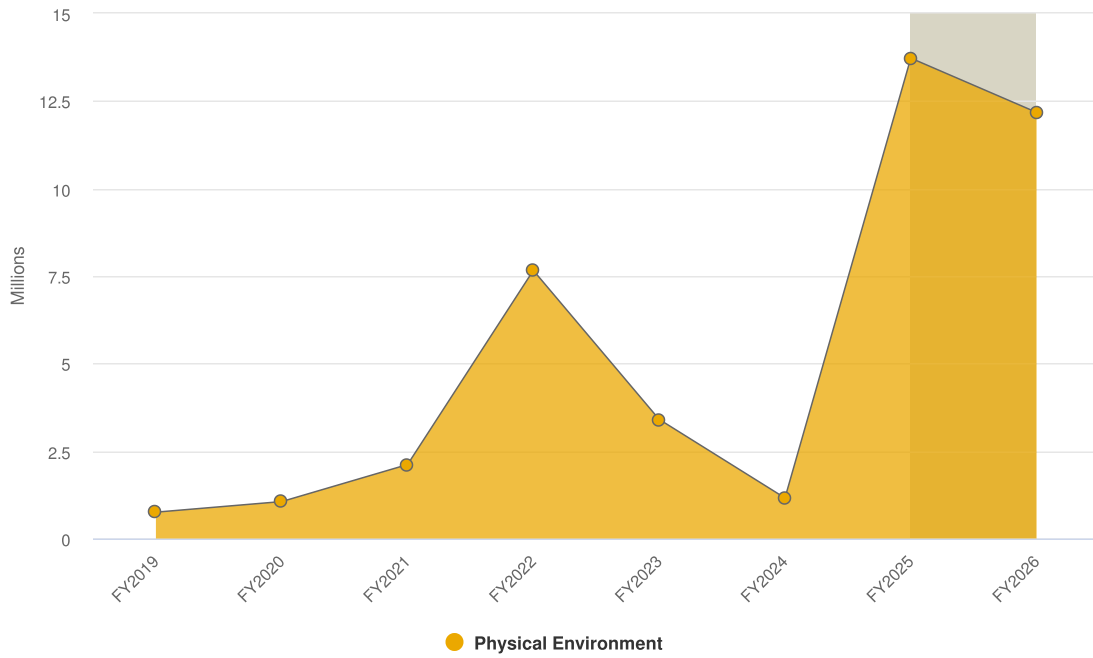
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Water Impact Fees					
Capital Outlays	\$0	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
Other Uses	\$484,568	\$0	\$0	\$0	0%
<b>Total Water Impact Fees:</b>	<b>\$484,568</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000</b>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

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



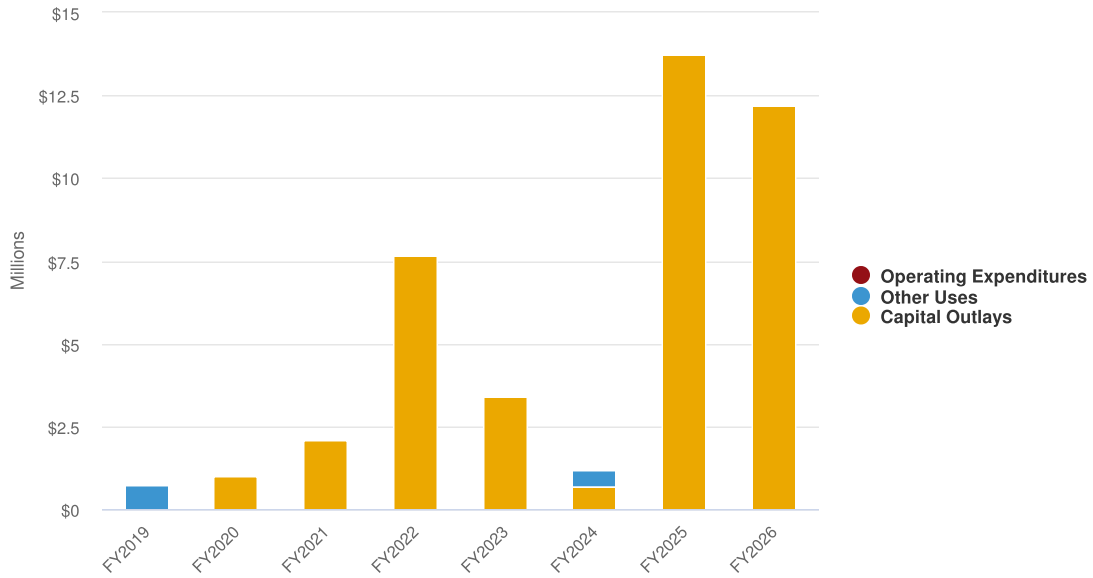
Grey background indicates budgeted figures.

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



## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



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

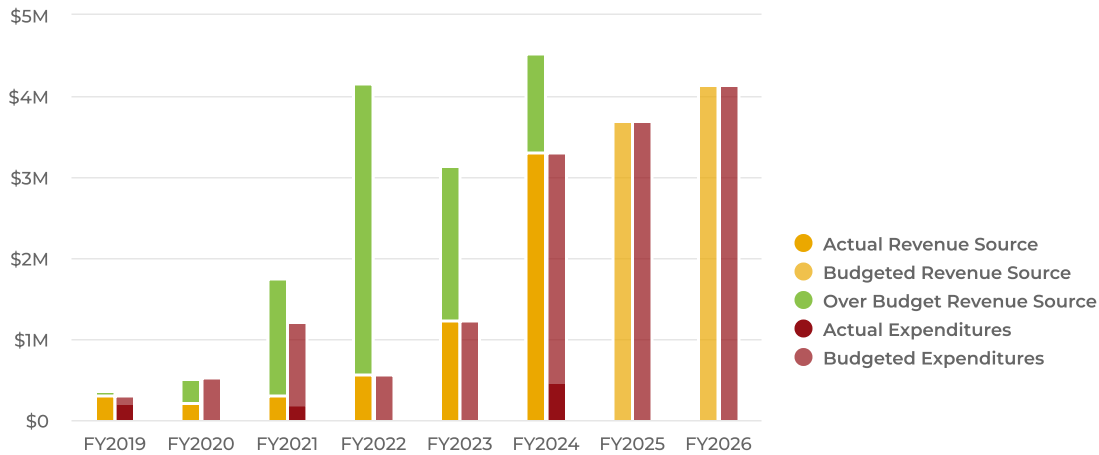




## Water Impact Fee Fund

### Summary

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



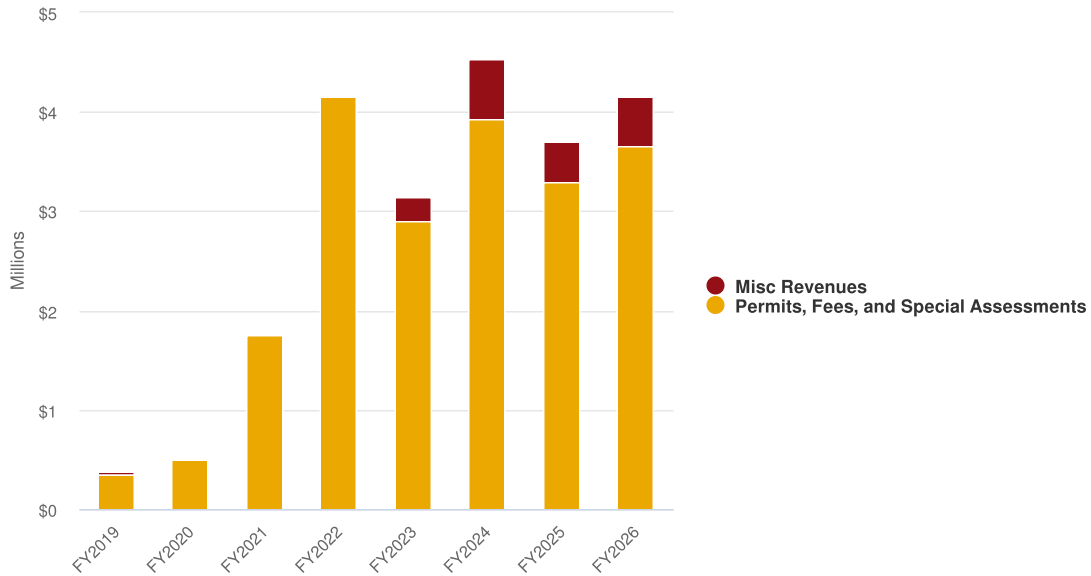
### Water Impact Fee Fund Comprehensive Summary

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



# Revenues by Source

## Budgeted and Historical 2026 Revenues by Source

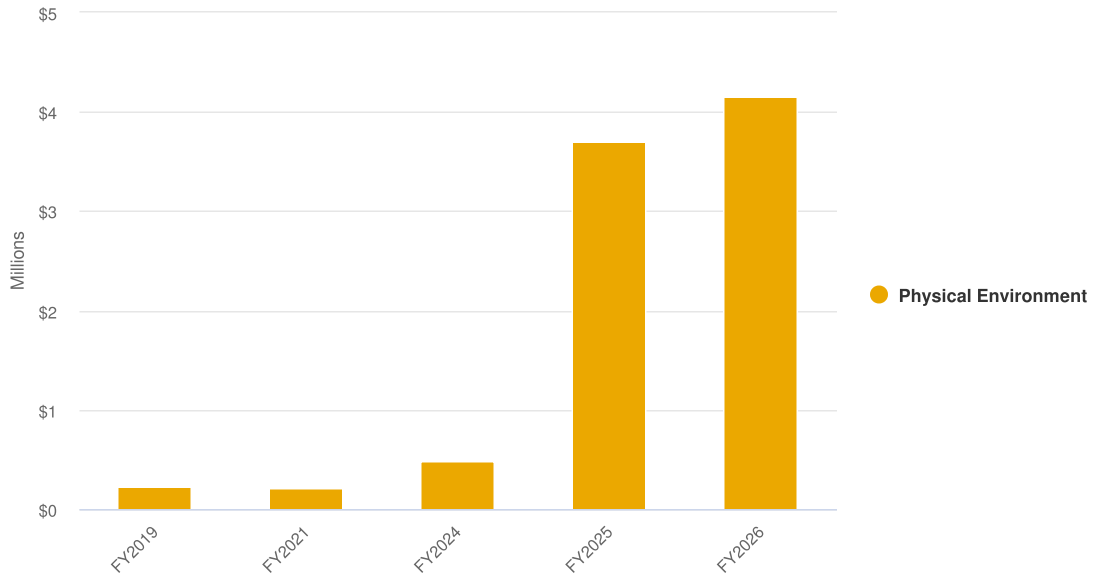


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Revenue Source						
Permits, Fees, and Special Assessments						
WATER IMPACT FEES (RESIDENTIAL)	\$3,789,727	\$3,200,000	\$3,200,000	\$3,500,000	\$3,500,000	9.4%
WATER IMPACT FEES (COMMERCIAL)	\$142,732	\$59,500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



## Expenditures by Function

### Budgeted and Historical Expenditures by Function



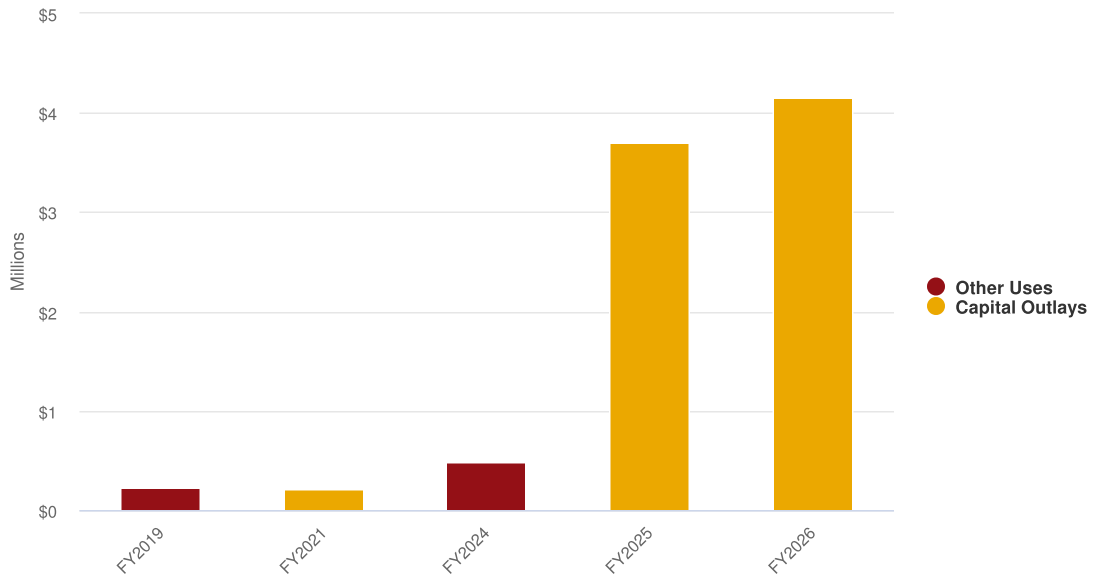
Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
Expenditures					
Physical Environment					
Water Impact Fees					
Capital Outlays	\$0	\$3,319,500	\$3,700,500	\$4,150,000	12.1%
<b>Total Water Impact Fees:</b>	<b>\$0</b>	<b>\$3,319,500</b>	<b>\$3,700,500</b>	<b>\$4,150,000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

## Expenditures by Expense Type





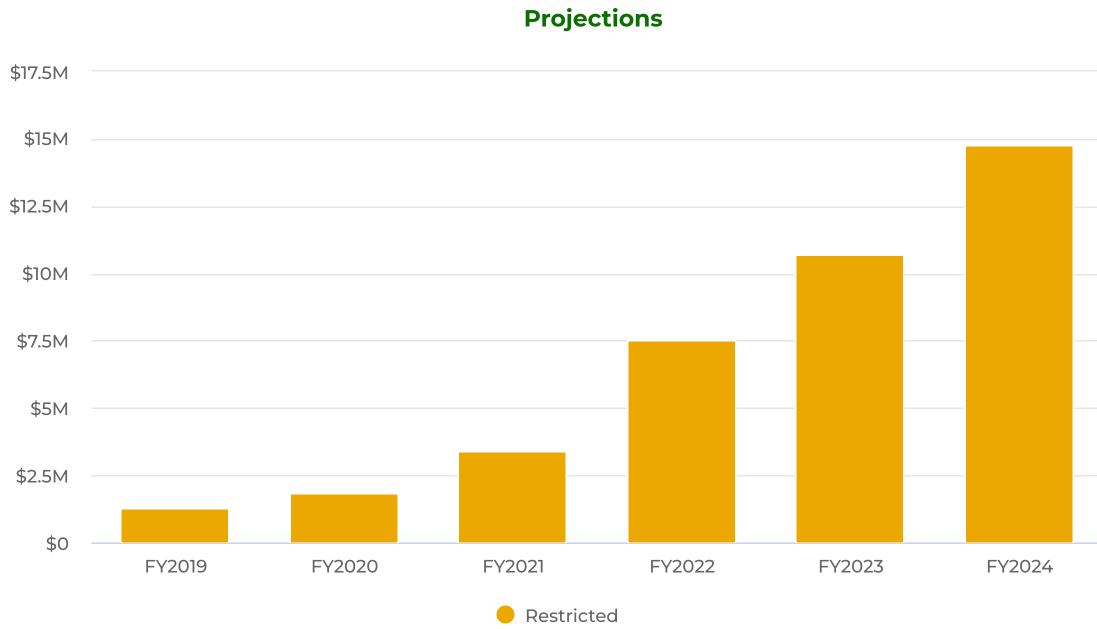
## Budgeted and Historical Expenditures by Expense Type



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



## Fund Balance



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

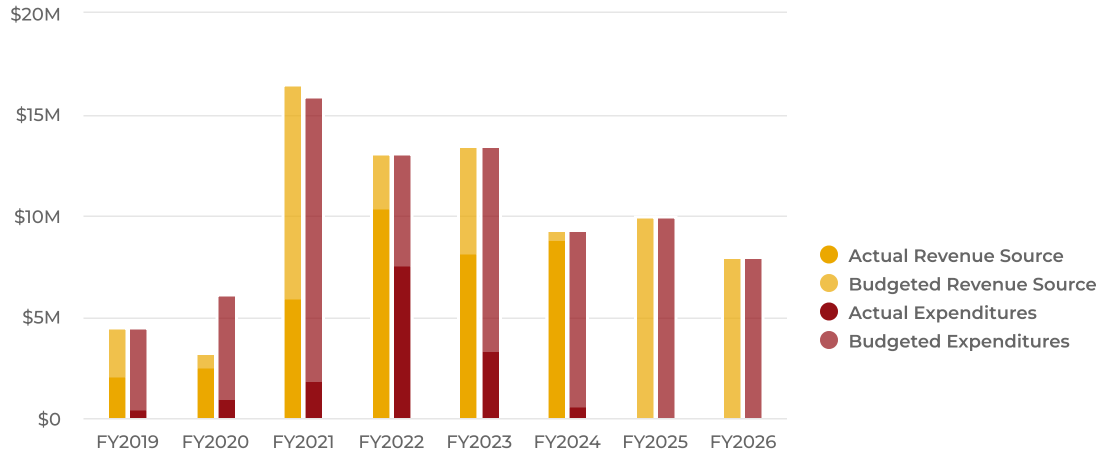




## Sewer Impact Fee Fund

### Summary

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



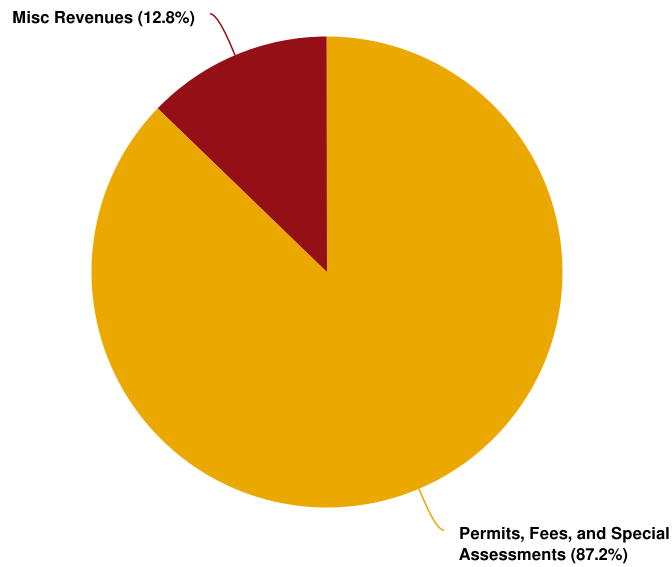
### Sewer Impact Fee Fund Comprehensive Summary

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

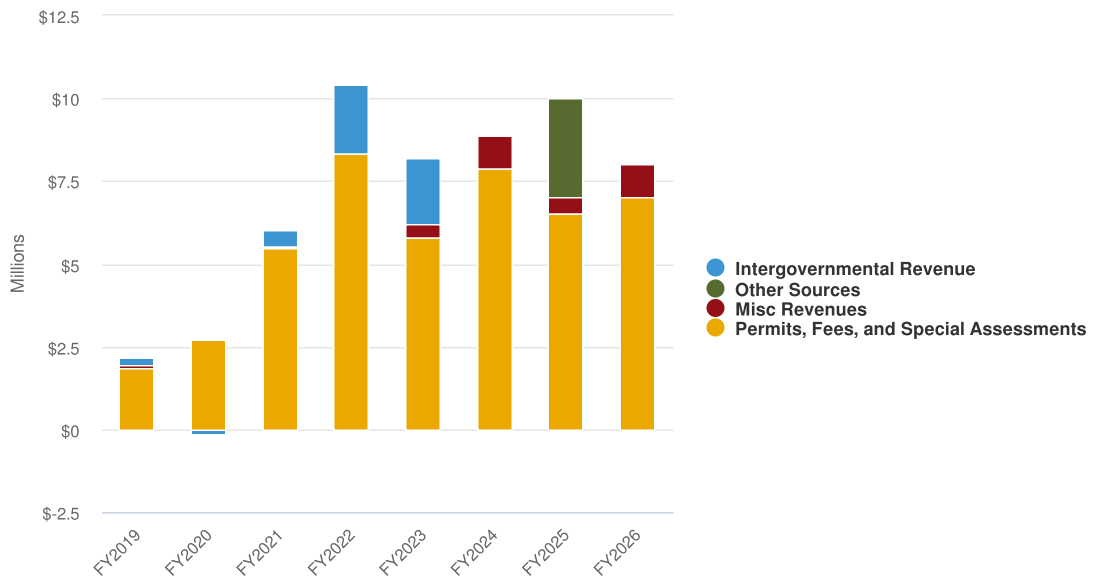


# Revenues by Source

## Projected 2026 Revenues by Source



## Budgeted and Historical 2026 Revenues by Source

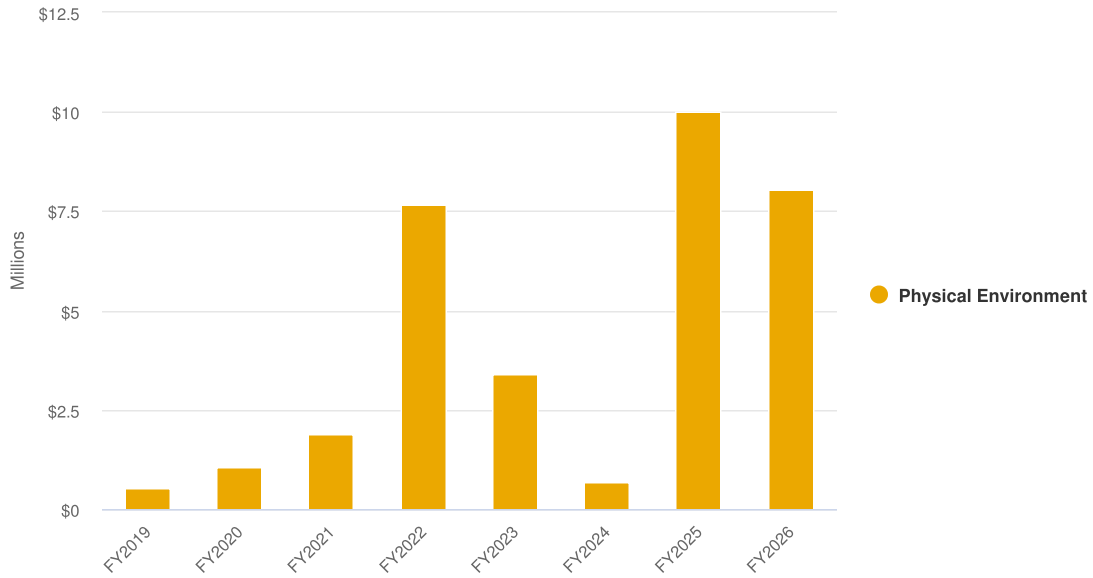


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2026 Budgeted	% Change
<b>Revenue Source</b>					
<b>Permits, Fees, and Special Assessments</b>					
SEWER IMPACT FEES (RESIDENTIAL)	\$7,587,545	\$6,490,000	\$6,250,000	\$6,750,000	8%
SEWER IMPACT FEES (COMMERCIAL)	\$284,281	\$150,000	\$250,000	\$250,000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



# Expenditures by Function

## Budgeted and Historical Expenditures by Function

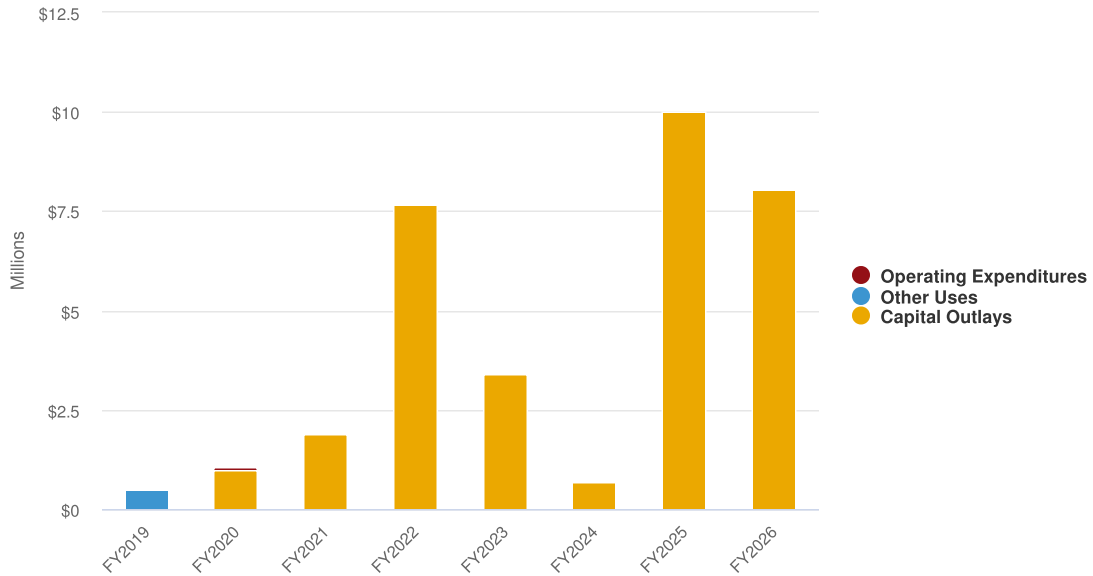


Name	FY2024 Actual	FY2024 Budgeted	FY2025 Budgeted	FY2025 Projected	FY2026 Budgeted	% Change
Expenditures						
Physical Environment						
Wastewater Impact Fees						
Capital Outlays	\$673,797	\$9,346,208	\$10,025,000	\$200,000	\$8,025,000	-20%
Total Wastewater Impact Fees:	\$673,797	\$9,346,208	\$10,025,000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



# Expenditures by Expense Type

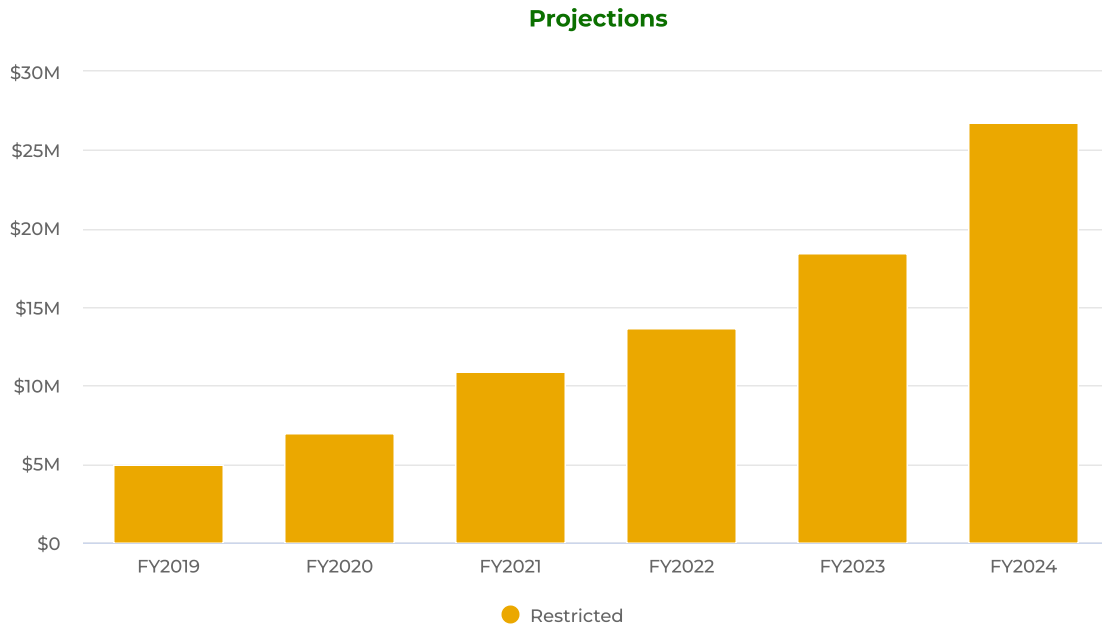
## Budgeted and Historical Expenditures by Expense Type



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



## Fund Balance



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

